



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: December 17, 2025

SUBJECT: Public hearing and consideration of Resolution 2025-046 adopting a supplemental budget and increasing or reducing Fiscal Year 2026 (FY 2026) beginning working capital and appropriations

RECOMMENDED MOTION:

Following the public hearing, move approval of Resolution No. 2025-046 increasing or reducing Beginning Working Capital and appropriations within the FY 2026 Deschutes County Budget.

BACKGROUND AND POLICY IMPLICATIONS:

In February and March during the budgeting process, departments calculate an estimate of ending fund balances. These estimates are based on information known at the time but often change given the timing and/or final cost of expenditures. This budget adjustment is to increase or reduce Beginning Working Capital (BWC) and appropriations within each fund where actual FY 2026 BWC is greater or lesser than budgeted. Reducing BWC and requirements ensures that a fund does not have appropriations greater than available resources. Increasing BWC and requirements allows a fund to use available resources that were not expended in prior years.

The supplemental budget for the following funds will change budgeted appropriations by more than 10%; therefore, a public hearing is required:

- Fund 020 Code Abatement
- Fund 155 Taylor Grazing
- Fund 240 Court Facilities
- Fund 327 Federal Forest Title III

BUDGET IMPACTS:

Adjustment will increase (decrease) BWC and appropriations within the following funds:

• General Fund	\$	2,179,642
• Assessment, Clerk & Tax Reserve	\$	11,375
• Code Abatement	\$	82,295
• Community Justice Juvenile	\$	427,478
• Economic Development	\$	(167)
• General County Reserve	\$	27,857
• General County Projects	\$	358,834

• Project Development	\$ (1,508,069)
• Law Library	\$ 1,687
• Park Acquisition & Development	\$ 17,406
• PERS Reserve	\$ 5,361
• Foreclosed Land Sales	\$ (8,281)
• County School	\$ 417
• Special Transportation	\$ (472,781)
• Taylor Grazing	\$ 4,617
• Transient Room Tax	\$ 157,080
• Video Lottery	\$ (46,089)
• Coordinated Houseless Response Office	\$ 366
• Victims' Assistance	\$ 24,840
• County Clerk Records	\$ (26,369)
• Court Facilities	\$ 8,450
• Sheriff's Office Reserve	\$ 400,877
• Health Services	\$ 3,701,568
• Community Development Department	\$ 456,175
• GIS Dedicated	\$ 30,406
• Road	\$ 1,274,233
• Natural Resource Protection	\$ 106,314
• Federal Forest Title III	\$ (39,430)
• Surveyor	\$ (108,324)
• Public Land Corner Preservation	\$ 65,484
• Countywide Transportation SDC Improvement Fee	\$ (194,923)
• Dog Control	\$ 34,804
• Adult Parole & Probation	\$ 443,437
• Campus Improvement	\$ 1,872,605
• Road CIP	\$ 2,400,113
• Solid Waste	\$ 984,262
• Fair & Expo and RV Park	\$ 559,776
• Facilities	\$ (59,797)
• Administrative Services	\$ 43,965
• Finance	\$ 156,343
• Legal Counsel	\$ (50,291)
• Human Resources	\$ 147,723
• Information Technology	\$ 564,236
• Information Technology Reserve	\$ 268,959
• Risk Management	\$ (1,564,563)
• Health Benefits	\$ 4,605,614
• Vehicle Maintenance & Replacement	\$ 250,520

ATTENDANCE:

Cam Sparks, Budget & Financial Planning Manager