



## BOARD OF COMMISSIONERS

# AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** October 1, 2025

**SUBJECT:** Approval of Resolution No. 2025-042 transferring appropriations in the Campus Improvement Fund

**RECOMMENDED MOTION:**

Move approval of Resolution No. 2025-042 transferring appropriations within the fiscal year 2026 Deschutes County Budget.

**BACKGROUND AND POLICY IMPLICATIONS:**

In FY 2026, the Campus Improvement Fund budgeted \$112,000 in Transfers Out to the Facilities Internal Service Fund for project management services provided by existing Facilities staff. Since these charges are for services provided by one fund from another fund, the payment is more appropriately categorized as an internal service expenditure, rather than a transfer of resources from one fund to another. This resolution removes the budgeted transfer and replaces that portion of the budget with interfund program revenue and expense.

**BUDGET IMPACTS:**

Fund 620 – Facilities: Recognize interfund revenue of \$112,000 and decrease Transfers In by the same amount.

Fund 463 – Campus Improvement: Increase Program Expense appropriations by \$112,000 and decrease Transfers Out appropriations by the same amount.

**ATTENDANCE:**

Cam Sparks, Budget & Financial Planning Manager