



Deschutes County Board of Commissioners  
1300 NW Wall St., Suite 200, Bend, OR 97701-1960  
(541) 388-6570 - Fax (541) 385-3202 - [www.deschutes.org](http://www.deschutes.org)

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## **AGENDA REQUEST & STAFF REPORT**

### **For Board Business Meeting of January 28, 2015**

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*Please see directions for completing this document on the next page.*

**DATE:** January 13, 2015

**FROM:** Wayne Lowry  Finance (541)388-6559

**TITLE OF AGENDA ITEM:**

Consideration and signature of Resolution #2015-004 transfer of appropriation in Deschutes County's General Fund.

**PUBLIC HEARING ON THIS DATE?** NO

**BACKGROUND AND POLICY IMPLICATIONS:**

Consideration of Resolution #2015-004. Sufficient resources are available in Deschutes County's General Fund to pay off the inter-fund loan made from the Solid Waste Closure Reserve Fund to Deschutes County's Jail Project Capital Project Fund. These resources will be transferred from the General Fund to the Capital Project Fund. As the retirement of the loan was not foreseeable at the time the FY 2015 budget was adopted, it will be necessary to increase the appropriation in the Transfer Out category of the General Fund

**FISCAL IMPLICATIONS:**

A transfer of appropriation from Contingency to Transfers Out in General Fund/Non-Departmental for \$1,040,000 is necessary.

**RECOMMENDATION & ACTION REQUESTED:**

Approval and signature of Resolution #2015-004.

**ATTENDANCE:** Wayne Lowry

**DISTRIBUTION OF DOCUMENTS:**

Wayne Lowry, Finance Department 388-6559

REVIEWED

LEGAL COUNSEL

For Recording Stamp Only

BEFORE THE BOARD OF COUNTY COMMISSIONERS OF DESCHUTES COUNTY, OREGON

A Resolution Transferring Appropriations \*  
Within the Various Funds of the 2014-2015 \* RESOLUTION NO. 2015-004  
Deschutes County Budget and Directing Entries \*

WHEREAS, attached is an e-mail requesting a transfer of appropriations, and

WHEREAS it is necessary to transfer appropriations within the Deschutes County Budget to accommodate the request; now therefore,

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF DESCHUTES COUNTY, OREGON, as follows:

Section 1. That the following transfers of appropriations be made:

FROM:	001-4500-501.97-01	Deschutes County General Fund, Non-Departmental, Contingency	\$ 1,040,000
TO:	001-4500-491.96-85	Deschutes County General Fund, Non-Departmental, Transfers Out, Jail Project Fund (456)	\$ 1,040,000

Section 2. That the Finance Director make the appropriate entries in the Deschutes County Budget document to show the above appropriations.

DATED this \_\_\_\_\_th day of January, 2015.

BOARD OF COUNTY COMMISSIONERS OF  
DESCHUTES COUNTY, OREGON

\_\_\_\_\_  
ANTHONY DEBONE, Chair

ATTEST:

\_\_\_\_\_  
ALAN UNGER, Vice-Chair

\_\_\_\_\_  
Recording Secretary

\_\_\_\_\_  
TAMMY BANEY, Commissioner

## Lacy Nichols

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**From:** Wayne Lowry  
**Sent:** Wednesday, January 14, 2015 4:20 PM  
**To:** Lacy Nichols; Jeanine Faria  
**Subject:** Solid Waste loan repayment budget adjustment  
**Attachments:** Appropriation Transfer Fund 001 (Jail-SW Loan) .xlsx

The Board was okay with moving ahead with the adjustment to the budget to allow the final payment on the solid waste loan in 2015 from the general fund. Please process this budget adjustment along with the others. I have attached the worksheet with the updated narrative explanation.

Thanks

Wayne Lowry, CPA | Finance Director/Treasurer Deschutes County  
1300 NW Wall St., Ste. 200 | Bend, Oregon 97701-1906  
Office: (541) 388-6559 Cell: (541) 788-0093 [Wayne.Lowry@deschutes.org](mailto:Wayne.Lowry@deschutes.org)

Deschutes County  
Appropriation Transfer Request

Item	Line Number	Category	Description	Current Budgeted Amount	To (From)	Revised Budget
	(HTE 14 digit code)	(Pers, M&S, Cap Out, Contingency)	(Element-Object, e.g. Time Mgmt, Temp Help, Computer Hardware)			
1	001-4500-501.97-01	Contingency	Contingency	7,282,394	(1,040,000)	6,242,394
2	001-4500-491.96-85	Transfer Out	Jail Project Fund	1,165,000	1,040,000	2,205,000
<b>TOTAL</b>				<b>8,447,394</b>	<b>-</b>	<b>8,447,394</b>

A transfer of appropriation is required for the following reason and will be used for the following purpose:

The Board was supportive of a plan in September 2013 to repay the solid waste loan used to cover certain expenses of the original jail expansion project over a three year period. The first two annual payments have been made leaving a balance of \$1,040,000. The general fund beginning balance for 2015 was \$688,000 greater than anticipated. In addition, property tax revenues for 2015 in the general fund are expected to be \$400,000 greater than anticipated. This budget adjustment proposes to use these unexpected resources in the general fund to make the final payment on the solid waste loan before the end of the 2015 fiscal year. This action will also allow the the County to close the Jail Capital Project Fund (Fund 456) at the end of 2015 as the project was completed in 2015. Resources in the General Fund have been designated for the repayment of this loan. The budget adjustment above makes the necessary appropriations to complete the loan repayment.

Fund:

Dept:

Requested by:

Date:

General Fund / Economic Development

Non-Dept / BOCC

Wayne Lowry

January 15, 2015