



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

AGENDA REQUEST & STAFF REPORT

For Board Business Meeting of November 23, 2015

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

DATE: November 10, 2015

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

TITLE OF AGENDA ITEM:

Consideration and signature of Resolution #2015-108, transfer of appropriation within the Deschutes County PERS Reserve Fund.

PUBLIC HEARING ON THIS DATE? NO

BACKGROUND AND POLICY IMPLICATIONS:

Consideration of Resolution #2015-108. Employees of the Deschutes County Extension and 4-H County Service District were transferred to the OSU Extension Service effective June 29, 2015. As a result the amount deposited by the District to the County's PERS Reserve Fund will be reimbursed. Additional appropriation in the Materials & Services category of the PERS Reserve Fund is required.

FISCAL IMPLICATIONS:

A transfer of appropriation from Personnel to Materials & Services for \$34,915 is necessary.

RECOMMENDATION & ACTION REQUESTED:

Approval and signature of Resolution #2015-108.

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 2015-2016 * RESOLUTION NO. 2015-108
Deschutes County Budget and Directing Entries *

WHEREAS, attached is an e-mail from the Finance Director 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: | 135-0800-415.23-57 | Deschutes County PERS Reserve, PERS/OPSRP | \$ 34,915 |
| TO: | 135-0800-415.59-98 | Deschutes County PERS Reserve, Refunds & Adjustments | \$ 34,915 |

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

DATED this _____rd day of November, 2015.

BOARD OF COUNTY COMMISSIONERS OF
DESCHUTES COUNTY, OREGON

ANTHOY DEBONE, Chair

ATTEST:

ALAN UNGER, Vice-Chair

Recording Secretary

TAMMY BANEY, Commissioner

Lacy Nichols

From: Wayne Lowry
Sent: Tuesday, October 27, 2015 3:09 PM
To: Jeanine Faria; Lacy Nichols
Subject: RE: Extension 4-H

Please prepare a budget adjustment to pay out to the Extension 4H County Service District their share of the PERS reserve (fund 135) due to the fact that they no longer have any county employees. See Jeanine rationale below.

Thanks

Wayne Lowry, CPA
Finance Director/Treasurer, Deschutes County
1300 NW Wall Street, Suite 200, Bend, Oregon 97703
Phone 541-388-6559, Fax 541-749-2909, Cell 541-788-0093
E-Mail: wayne.lowry@deschutes.org

From: Jeanine Faria
Sent: Tuesday, October 27, 2015 12:48 PM
To: Wayne Lowry
Subject: FW: Extension 4-H

Actually, as this is a transfer in Fund 135, I think you can make the request.
Jeanine

Deschutes County Finance
541-385-1411

From: Jeanine Faria
Sent: Tuesday, October 27, 2015 12:46 PM
To: Wayne Lowry
Subject: RE: Extension 4-H

I think this is correct. I will send an email to Erik with the Excel file attached and ask him to send an email Finance asking us to prepare a resolution.
Jeanine

Deschutes County Finance
541-385-1411

From: Wayne Lowry
Sent: Tuesday, October 27, 2015 12:42 PM
To: Jeanine Faria
Subject: FW: Extension 4-H

I take this to mean that we should prepare the appropriate budget adjustment for Erik to approve so we can get this on a board agenda.

Thanks

Wayne Lowry, CPA
Finance Director/Treasurer, Deschutes County
1300 NW Wall Street, Suite 200, Bend, Oregon 97703
Phone 541-388-6559, Fax 541-749-2909, Cell 541-788-0093
E-Mail: wayne.lowry@deschutes.org

From: Erik Kropp
Sent: Friday, October 23, 2015 5:13 PM
To: Tom Anderson; Wayne Lowry
Cc: Jeanine Faria
Subject: RE: Extension 4-H

I agree, makes sense.

From: Tom Anderson
Sent: Thursday, October 22, 2015 4:21 PM
To: Wayne Lowry; Erik Kropp
Cc: Jeanine Faria
Subject: RE: Extension 4-H

OK by me.



Tom Anderson
Deschutes County Administrator
1300 NW Wall Street
Bend, OR. 97703
541/388-6565
toma@co.deschutes.or.us

From: Wayne Lowry
Sent: Thursday, October 22, 2015 2:32 PM
To: Erik Kropp; Tom Anderson
Cc: Jeanine Faria
Subject: FW: Extension 4-H

Jeanine makes a great case for moving the 4H/Extension portion of the PERS reserve back to the County Service District due to the fact that they no longer have any County employees. The PERS reserve will therefore never be needed or drawn upon by the District to cover increasing PERS rates as those employees are now the responsibility of OSU. This change would move the funds from the reserve to the District fund and become a resource for the District to meet its future needs. This would require a budget adjustment. If you two are okay with this approach, we will move ahead and get it taken care of.

Thanks and let me know if you have any questions.

Wayne Lowry, CPA
Finance Director/Treasurer, Deschutes County

1300 NW Wall Street, Suite 200, Bend, Oregon 97703
Phone 541-388-6559, Fax 541-749-2909, Cell 541-788-0093
E-Mail: wayne.lowry@deschutes.org

From: Jeanine Faria
Sent: Tuesday, October 20, 2015 11:15 AM
To: Wayne Lowry
Subject: Extension 4-H

Beginning in FY 2004, each operating department began contributing the Fund 135 "PERS Reserve". A total of \$30,237.38 was paid to the fund by Deschutes County Extension and 4-H County Service District. With compounded interest and other adjustments, the balance at June 30, 2015 for Ext/4H was \$34,844.57. As Ext/4H transferred its employees to OSU effective June 29, 2015, there is no future need for the District to make payments to PERS. Given that the PERS reserve was established to offset increases in PERS rate, it would be my position that the District's balance in the County's Fund 135 should be returned to the District.

This balance appears on the separate financial statements of Deschutes County Extension and 4-H County Service District as a prepaid expense on the Statement of Net Position.

Jeanine
Deschutes County Finance
541-385-1411

Deschutes County
Appropriation Transfer Request

| | Line Number | Category | Description | Current Budgeted Amount | To (From) | Revised Budget |
|--------------|---------------------|-----------------------------------|--|-------------------------|-----------|-------------------|
| Item | (HTE 14 digit code) | (Pers, M&S, Cap Out, Contingency) | (Element-Object, e.g. Time Mgmt, Temp Help, Computer Hardware) | | | |
| 1 | 135-0800-415.59-98 | Materials & Services | Refunds & Adjustments | - | 34,915 | 34,915 |
| 2 | 135-0800-415.23-57 | Personnel | PERS/OPSRP | 10,316,000 | (34,915) | 10,281,085 |
| TOTAL | | | | 10,316,000 | - | 10,316,000 |

A transfer of appropriation is required for the following reason and will be used for the following purpose:
 As the employees of the Deschutes County Extension and 4-H County Service District were transferred to OSU Extension Service, effective June 29, 2015, the amount deposited by the District to the County's PERS Reserve Fund will be reimbursed. Additional appropriation in the Materials & Services category in the PERS Reserve Fund is required.

| | |
|---------------|------------------|
| Fund: | PERS Reserve |
| Dept: | PERS Reserve |
| Requested by: | Wayne Lowry |
| Date: | October 20, 2015 |