

Lane County Reserves And Contengency Amounts by Fund		FY 08-09 Current Budget	Est. Reserve Balance 6/30/09	Explanation about purpose, need and spending restrictions for Reserves
124S	General Fund			Intended purpose for Reserve(s)? \$6.8 mil. = Prudent Person Reserve + \$17 mil. Svc Stablization Reserve; \$125K Population Study; \$23.2K BVV Contingency
400000	TOTAL RESOURCES	100,354,690		Reserves needed for upcoming State budget cuts? Yes
991910	Operational Contingency	148,200	0	Will any reserve \$ be left after State cuts? Unknown
992920	Operational Reserves	23,667,841	23,667,841	
993962	Reserves - Future Projects	0	0	
990000	Total Reserves & Contingencies Percent of Total Resources	23,816,041 23.7%	23,667,841	Explain any spending restrictions, including restrictions by Account if needed. Lane Manual 4.011 Sets forth a General Fund Reserve Policy stating the reserve shall be at least 10% for a cushion agains uncertain times as wel as helping to maintain the county's favorable bond rating. Although dollars can be spent under certain circumstances, the policy calls for full restoration within the earliest prudent timeframe.
216S	Parks & Open Spaces Fund			Intended purpose for Reserve(s)? Reserves in Parks Fund 216 establish adequate operations funding to meet operations costs during revenue fluctuations that occur due to the seasonal nature of Parks. These reserves provide a stable source for planning and service delivery by minimizing financial risks, providing a savings account for unforeseen events and economic downturns and allow Parks to have sufficient funding for large projects, future liabilities, and seasonal fluctuations in cash flow. The County requirement to maintain a minimum 5% Prudent Person reserve is not sufficient to enable Parks to act quick enough should there be any major event or change (such as the current economic downturn). The minimum Operational Reserve is 10% for Public Works funds. The goal for FY 09-10 is 15-20%. A 10% reserve provides 36.5 days of cash flow. Therefore, Parks strives to maintain at least a 10% reserve.
400000	TOTAL RESOURCES	3,701,293	3,701,293	Reserves needed for upcoming State budget cuts? Possibly. Parks receives money from state Recreational Vehicle Fees. This revenue is part of revenue sharing with counties throughout the state and is largely dependent on local economic conditions. The amount Parks receives each year is based on how much revenue is collected. When these revenues decrease, Parks must decrease reserves or services representative of the revenue decrease.
991910	Operational Contingency	512,518	512,518	Will any reserve \$ be left after State cuts? There is no direct revenue from the
991930	CIP Contingency	0		

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992920 Operational Reserves	183,222	183,222	State for Parks, however, Recreational Vehicle Fees are part of state revenue sharing and decreases would translate to decreases in reserves or services. Additionally, Parks receives revenue from Transient Room Tax (TRT), a special revenue resource, which is economy driven. TRT revenues are used for services that generate overnight stays by visitors to Lane County. These revenues are currently in a downward revenue trend. When these revenues decrease, Parks must offset with either a decrease in reserves or services.
993950 Unapprop. Ending Fund Balance	42,585	42,585	
993962 Reserves - Future Projects	91,378	91,378	
990000 Total Reserves & Contingencies	829,703	829,703	Explain any spending restrictions, including restrictions by Account if needed. This fund receives revenue from state and local sources for implementation of the parks capital improvement plan, park operations, and campground operations. Some of Parks revenue, such as Recreational Vehicle Fees, have specific restrictions that require that the funds be used for Parks purposes only. Transient Room tax is economy driven and can only be spent on services that generate overnight stays by visitors to Lane County.
Percent of Total Resources	22.4%	22.4%	

222 Law Library Fund			Intended purpose for Reserves? \$80,000 set aside for series of facilities improvements in 2009-10. Remaining \$114,000 is prudent reserve based on assessed risks and needs if revenues are abruptly reduced or discontinued.
400000 TOTAL RESOURCES	562,116		
991910 Operational Contingency	17,242		Reserves needed for upcoming State budget cuts? No cuts proposed by Legislature as of 4/28/09. But revenues have been dropping, due to reductions in court filing fee collections in Lane County. Law Library revenues are based on a percentage of local court filing fees, and controlled by state statute. Anticipate further reductions in FY 09-10's projected expenses and revenues, due to recent trends in FY 08-09 revenues.
992920 Operational Reserves	177,007		
990000 Total Reserves & Contingencies	194,249	0	Will any reserve \$ be left after State cuts? Unknown at this time, but it is possible that the State Legislature will cut county law library fee levels (by amending statute), in order to allocate more funds to the Oregon courts or other justice agencies affected by overall budget reductions.
Percent of Total Resources	34.6%		
			Explain any spending restrictions, including restrictions by Account if needed: Under ORS 21.350, fees collected are to be exclusively used to "acquire, own or maintain...a law library at the county seat, available at all reasonable times to the use of litigants, and permitted to be used by all attorneys at law duly admitted to practice in this state, without additional fees to such litigants or attorneys."

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225S	Road Fund			<p>Intended purpose for Reserve(s)? Reserves managed for efficiency & effectiveness minimize financial risks, providing a savings account for unforeseen events and economic downturns, thus providing for a stability in planning and service delivery. Reserves facilitate the ability to save for large projects, future liabilities and seasonal fluctuations in cash flow. The minimum Operational Reserve is 10% for Public Works funds. The goal for FY 09-10 is 15-20%. Reserves are prudent to build to accommodate fluctuations in revenue and the economy. Reserves provide cash flow for seasonal operations. A 10% reserve provides 36.5 days of cash flow. Lane County Financial Policies include "The County will manage its separate funds in a manner that ensures that one fund does not improperly subsidize anothe fund". To accomplish this each fund must live within its means, operating much like a separate business and managing its own cash flow. The Road Fund Operational Contingency includes the Prudent Person Reserve. The Operational Reserve is the Road Emergency Reserve. Reserves for future projects is for CIP projects in FY 09/10, 10/11 and 11/12.</p> <p>Reserves needed for upcoming State budget cuts? The Road Fund does not receive any direct revenue from the state budget, however it does receive a share from the apportionment of Highway Fund Revenue (includes Motor Vehicle Fuels Tax Fees, Motor Carrier Fees, DMV Registration Fees and Road Use Assessment Fees). The apportionment is based on the number of motor vehicles registered in each county in accordance with ORS 366.764.</p> <p>Will any reserve \$ be left after State cuts? The Highway Fund Revenue share is the second largest revenue source for the Road Fund. It has been decreasing since FY 05-06 when it total \$14.6 million. The annual decreases started out with just 1.6% in FY 06-07 to a projected 11.2% in FY 08-09. Currently the projected total revenue for FY 08-09 is \$12.2 million, a decrease of \$2.4 million from three years ago. These revenue decreases are managed through decreases in service and decreases in reserves. In addition, the SRS revenues are decreasing each year. The FY 09-10 budgeted contingency and reserve level drops to \$22.8 million, a decrease of \$9.3 million.</p> <p>Explain any spending restrictions, including restrictions by Account if needed. All revenues in the Road Fund are mandated by Federal and State law for road purposes.</p>
400000	TOTAL RESOURCES	94,009,682	92,348,946	
991910	Operational Contingency	8,286,326	8,451,863	
992920	Operational Reserves	2,165,537	2,000,000	
993950	Unapprop. Ending Fund Balance	0	0	
993962	Reserves - Future Projects	20,277,495	20,277,495	
993970	Reserve-Compensated HRS/BEN	1,500,000	1,500,000	
990000	Total Reserves & Contingencies	32,229,358	32,229,358	
	Percent of Total Resources	34.3%	34.9%	

231	Liquor Law Enforcement Fund			<p>Intended purpose for Reserve(s)? Spending for limited duration projects related to alcohol abuse awareness/education/prevention efforts.</p> <p>Reserves needed for upcoming State budget cuts? Yes, we believe so,</p>
400000	TOTAL RESOURCES	86,809		

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991910	Operational Contingency	25,809	25,809	though the exact amount is unknown as it depends on the level and impact of the State budget cuts.
990000	Total Reserves & Contingencies	25,809	25,809	Will any reserve \$ be left after State cuts? Unknown.
	Percent of Total Resources	29.7%		Explain any spending restrictions, including restrictions by Account if needed. These funds are restricted per ORS 471.030 and 471.670; expenditures must be approved by the District Attorney, and must be spent for the purposes described in ORS 471.030.

240 Public Land Corners Preservation Fund				Intended purpose for Reserve(s)? Reserves managed for efficiency & effectiveness minimize financial risks, providing a savings account for unforeseen events and economic downturns, thus providing for a stability in planning and service delivery. Reserves facilitate the ability to save for large projects, future liabilities and seasonal fluctuations in cash flow. The minimum Operational Reserve is 10% for Public Works funds, goal for FY 09-10 is 15-20%. Reserves are prudent to accommodate fluctuations in revenue, the economy, and to provide cash flow for seasonal operations. A 10% reserve provides 36.5 days of cash flow. Lane County Financial Policies include "The County will manage its separate funds in a manner that ensures that one fund does not improperly subsidize another fund". Each fund must live within its means, operating much like a separate business and managing its own cash flow. Reserves & Contingency in the Corners Fund enable the program to meet unanticipated requirements; i.e. periods of low Revenue. The economic downturn has significantly impacted document recordings, the major fundi
400000	TOTAL RESOURCES	1,099,657	1,099,657	
991910	Operational Contingency	401,694	401,694	Reserves needed for upcoming State budget cuts? No, Corners Fund does not rely on State Funding for Revenue.
992920	Operational Reserves	0	0	Will any reserve \$ be left after State cuts? Historically there have been ample reserves in the Corners Fund, but the ratio of the Reserves to Revenue has been steadily dropping over the past several years. This fiscal year, in order to maintain the Prudent Person Reserve of at least 10%, the number of County surveyors doing the work of maintaining the corners of government surveys were cut by 50%.
993950	Unapprop. Ending Fund Balance	2,764	2,764	
990000	Total Reserves & Contingencies	404,458	404,458	Explain any spending restrictions, including restrictions by Account if needed. According to ORS 203.148 Moneys in the Public Land Corner Preservation Fund shall be used only to pay expenses incurred and authorized by the county surveyor in the establishment, reestablishment and maintenance of corners of government surveys under ORS 209.070 (5) and (6).
	Percent of Total Resources	36.8%	36.8%	

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241	County School Fund			
400000	TOTAL RESOURCES	7,228,440		Intended purpose for Reserve(s)? This is a pass-through fund. There are no reserves.
	Percent of Total Resources	0.00	0.00	Reserves needed for upcoming State budget cuts? N/A
				Will any reserve \$ be left after State cuts? N/A
				Explain any spending restrictions, including restrictions by Account if needed. State law requires 25% of National Forest timber receipts and a portion of state timber receipts to be passed through this fund to schools. Oregon law Chapter 958, ORS 294.060, ORS 308.640, ORS 293.570 and ORS 308.807.
244	County Clerks Fund			
400000	TOTAL RESOURCES	188,931		Intended purpose for Reserve(s)? Fund ½ OA in Records for the collection of these non-related records fees. Also used to update records system to further automate some processes, essential with recent staff cuts in the division. Previously used funds to back fill records documents for historical purposes, made available on RLID. That has been tabled until revenues increase again.
991910	Operational Contingency	54,814		Reserves needed for upcoming State budget cuts? Do not see a relationship to State budget cuts.
990000	Total Reserves & Contingencies	54,814	0	Will any reserve \$ be left after State cuts? N/A
	Percent of Total Resources	29.0%		Explain any spending restrictions, including restrictions by Account if needed. ORS 205.320 (18), this is 5% of any fee or tax that is not collected for the benefit of the county clerk. The moneys shall be expended for acquiring storage and retrieval systems, payment of expenses incurred in collecting the fee or tax and maintaining and restoring records as authorized by the county clerk.
249	Workforce Partnership Fund			
400000	TOTAL RESOURCES	3,150,473		Intended purpose for Reserve(s)? N/A - there are no reserves
				Reserves needed for upcoming State budget cuts? N/A
991910	Operational Contingency			
992920	Operational Reserves	0	0	Will any reserve \$ be left after State cuts? N/A
990000	Total Reserves & Contingencies	0	0	
	Percent of Total Resources	0.0%		Explain any spending restrictions, including restrictions by Account if needed. This fund accounts for the services which Lane Workforce Partnership purchases from the county (HR, personnel administration, etc) on a reimbursement basis, in accordance with an executed IGA.

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250	Title III Projects Fund			Intended purpose for Reserve(s)? Creating stable funding for projects awarded under the Title III program for the four years of the Secure Rural Schools Act.
400000	TOTAL RESOURCES	4,738,529	5,876,132	
991910	Operational Contingency	631,911	350,000	Reserves needed for upcoming State budget cuts? N/A
992920	Operational Reserves	1,924,123	2,718,667	
990000	Total Reserves & Contingencies	2,556,034	3,068,667	Will any reserve \$ be left after State cuts? N/A
	Percent of Total Resources	53.9%	52.2%	
				Explain any spending restrictions, including restrictions by Account if needed. Allowable uses under the Secure Rural Schools federal legislation (PL 110-343) - Firewise Communities programs; Search & Rescue and other Emergency Services; Develop Community Wildfire protection Plans.

260S	Special Revenue Fund			Intended purpose for Reserve(s)? Fund 260S is an accumulation of many different subfunds broken out by department. Please see the attached information for individual subfunds.
400000	TOTAL RESOURCES	36,654,310		
991910	Operational Contingency	3,706,524		Reserves needed for upcoming State budget cuts? See above.
991930	CIP Contingency	0		
992920	Operational Reserves	6,696		Will any reserve \$ be left after State cuts? See above.
990000	Total Reserves & Contingencies	3,713,220	0	
	Percent of Total Resources	10.1%		Explain any spending restrictions, including restrictions by Account if needed. See above.

275	Industrial Revolving Fund			Intended purpose for Reserve(s)? Pursuant to Board Order 08-8-27-4 conditions contained in a 1998 deed that trasfered 40 acres of county owned real property to Port of Siuslaw were removed in consideration of the sum of \$250,000. These funds are placed into an Industrial Development Revolving Fund pursuant to ORS 275.318.
400000	TOTAL RESOURCES	250,000		
991910	Operational Contingency	250,000	250,000	Reserves needed for upcoming State budget cuts? N/A
990000	Total Reserves & Contingencies	250,000	250,000	
	Percent of Total Resources	100.0%		Will any reserve \$ be left after State cuts? N/A
				Explain any spending restrictions, including restrictions by Account if needed. Any future expenditure from this fund must meet the conditions of ORS 275.318 and requires a board order.

283	Animal Regulation Authority Fund			Intended purpose for Reserve(s)? Program is working towards building the 5% Prudent Person Reserve to meet the Lane Manual 4.010 (3) b requirement.
400000	TOTAL RESOURCES	1,941,024	1,971,619	

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991910	Operational Contingency	45,977	45,977	Reserves needed for upcoming State budget cuts? N/A
992920	Operational Reserves	43,072	43,072	Will any reserve \$ be left after State cuts? N/A
990000	Total Reserves & Contingencies Percent of Total Resources	89,049 4.6%	89,049 4.5%	Explain any spending restrictions, including restrictions by Account if needed. Approx. 45% of operating revenues are derived from contracts with cities for animal control with the city limits. This portion of revenue/reserve is restricted by contract.

285	Intergov. Human Svcs Fund			Intended purpose for Reserve(s)? Program is working towards building the 5% Prudent Person Reserve to meet the Lane Manual 4.010 (3) b requirement.
400000	TOTAL RESOURCES	13,623,079	13,041,304	Reserves needed for upcoming State budget cuts? Reserves were reduced to cover increased expenses.
991910	Operational Contingency	585,361	482,985	Will any reserve \$ be left after State cuts? We budgeted \$482,985 for reserves, which we expect to have unless there are additional cuts.
992920	Operational Reserves	0		Explain any spending restrictions, including restrictions by Account if needed. The fund accounts for the administration and allocatio of funds to governmental and non profit agencies for health, mental health and other services, and expenditures are restricted to specific grant purpose.
990000	Total Reserves & Contingencies Percent of Total Resources	585,361 4.3%	482,985 3.7%	

286S	Heath and Human Services Fund			Intended purpose for Reserve(s)? Program is working towards building the 5% Prudent Person Reserve to meet the Lane Manual 4.010 (3) b requirement.
400000	TOTAL RESOURCES	45,446,168	36,475,968	Reserves needed for upcoming State budget cuts? Reserves were reduced to cover increased expenses. We do not yet know where the state will reduced and
991910	Operational Contingency	1,953,419	1,053,216	Will any reserve \$ be left after State cuts? If the cuts are deep - our reserve amount may decrease significantly.
992920	Operational Reserves	215,379		Explain any spending restrictions, including restrictions by Account if needed. The fund accounts primarily for services funded by State and Federal grants and expenditures are restricted to specific grant purposes.
990000	Total Reserves & Contingencies Percent of Total Resources	2,168,798 4.8%	1,053,216 2.9%	

287	LaneCare			Intended purpose for Reserve(s)? This is the 5% Reserve requirement and additional \$5 million (3 months capitation pymts) as an operational reserve.
400000	TOTAL RESOURCES	30,497,210	32,803,000	Reserves needed for upcoming State budget cuts? Not anticipated that we will use reserves.
991910	Operational Contingency	7,772,457	7,850,000	Will any reserve \$ be left after State cuts? N/A
992920	Operational Reserves	7,220		Explain any spending restrictions, including restrictions by Account if needed. These funds are restricted to be used for Oregon Health Plan (OHP) clients Medicaid covered mental health services.
990000	Total Reserves & Contingencies Percent of Total Resources	7,779,677 25.5%	7,850,000 23.9%	

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323	Fairboard Debt Service Fund				Intended purpose for Reserve(s)? The fund accumulates resources for debt service payments. Any reserve is resources on hand for the next bond payment
400000	TOTAL RESOURCES	735,626			Reserves needed for upcoming State budget cuts? N/A
994100	Bonded Indebtedness Reserve	109,698	110,000		
990000	Total Reserves & Contingencies	109,698	110,000		Will any reserve \$ be left after State cuts? N/A
	Percent of Total Resources	14.9%			Explain any spending restrictions, including restrictions by Account if needed. Debt service is a legal obligation of the County, and resources in excess of the debt service payments are not collected.

333	Special Oblig. Bond Retirement Fund				Intended purpose for Reserve(s)? Any reserve is resources on hand at year end for the next bond payment due
400000	TOTAL RESOURCES	1,076,153			Reserves needed for upcoming State budget cuts? N/A
994100	Bonded Indebtedness Reserve	0	0		
990000	Total Reserves & Contingencies	0	0		Will any reserve \$ be left after State cuts? N/A
	Percent of Total Resources	0.0%			Explain any spending restrictions, including restrictions by Account if needed. Debt service is a legal obligation of the County, and resources in excess of the debt services payments are not collected.

336	General Oblig. Bond Retirement Fund				Intended purpose for Reserve(s)? Any reserve is resources on hand at year end for the next bond payment due.
400000	TOTAL RESOURCES	2,998,447			Reserves needed for upcoming State budget cuts? N/A
992920	Operational Reserves				
994100	Bonded Indebtedness Reserve	112,109	110,000		Will any reserve \$ be left after State cuts? N/A
990000	Total Reserves & Contingencies	112,109	110,000		Explain any spending restrictions, including restrictions by Account if needed. Tax levy specifically dedicated by law to bond payments.
	Percent of Total Resources	3.7%			

435	Capital Improvement Fund				Intended purpose for Reserve(s)? Funds collected for capital improvement projects, including unexpended proceeds from bond issues.
400000	TOTAL RESOURCES	11,532,921			Reserves needed for upcoming State budget cuts? N/A
991910	Operational Contingency	1,627,402			
992920	Operational Reserves	0			Will any reserve \$ be left after State cuts? N/A

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993962	Reserves - Future Projects	563,894	1,000,000	
990000	Total Reserves & Contingencies Percent of Total Resources	2,191,296 19.0%	1,000,000	Explain any spending restrictions, including restrictions by Account if needed. Proceeds from bond issuance is restricted to use on project as stated in bond covenants

454	Juv Just Center Construction Fund			Intended purpose for Reserve(s)? Capital improvement projects on the Juvenile Justice Center
400000	TOTAL RESOURCES	4,035,733		Reserves needed for upcoming State budget cuts? N/A
992920	Operational Reserves	0		
993962	Reserves - Future Projects	3,249,857	3,249,857	Will any reserve \$ be left after State cuts? N/A
990000	Total Reserves & Contingencies Percent of Total Resources	3,249,857 80.5%	3,249,857	Explain any spending restrictions, including restrictions by Account if needed. Reserves represent unexpended bond proceeds, restricted to capital projects by bond covenants

521S	FairBoard Fund			Intended purpose for Reserve(s)? To create funding for the Lane Events Center/Lane County Fairgrounds' capital improvements/projects, and to subsidize operational deficits as per Board Order Nos. 02-1-9-4, 05-6-22-9, 05-12-7-2, 06-6-21-5, 06-12-13-4, 07-6-27-5, and 08-6-25-3.
400000	TOTAL RESOURCES	5,267,961		Reserves needed for upcoming State budget cuts? Zero
992920	Operational Reserves	375,000		
993962	Reserves - Future Projects	185,000		Will any reserve \$ be left after State cuts? N/A
990000	Total Reserves & Contingencies Percent of Total Resources	560,000 10.6%	0	Explain any spending restrictions, including restrictions by Account if needed. Restrictions are per Board Order Nos. 02-1-9-4, 05-6-22-9, 05-12-7-2, 06-6-21-5, 06-12-13-4, 07-6-27-5, and 8-6-25-3.

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530	Solid Waste Disposal Fund			<p>Intended purpose for Reserve(s)? Reserves managed for efficiency and effectiveness minimize financial risks, provide a savings account for unforeseen events and economic downturns, and provide for stability in planning and service delivery. Reserves facilitate the ability to save for large projects, future liabilities and seasonal fluctuations in cash flow. Operational Reserves are calculated as a percentage of Operational Revenue. The minimum Operational Reserve is 10% for Public Works funds. The goal for FY 09-10 is 15-20%. Reserves are prudent to build to accommodate fluctuations in revenue and the economy. Reserves provide cash flow for seasonal operations. A 10% reserve provides 36.5 days of cash flow. The purpose of these reserves is generally limited to the specific program that houses the reserve. Administration uses the reserve to help cover personnel costs and variations in materials and services during nonpeak seasons while other programs such as cell development, closure, and post closure are regulated through DEQ to have enough reserves available to close the landfill at a moments notice. All other reserves are available to cover the variance associated with the seasonal nature of Waste, to cover the Prudent Person reserve, for emergencies that might occur (such as environmental emergencies and others), and other events that could not otherwise be planned.</p> <p>Reserves needed for upcoming State budget cuts? This is an Enterprise Fund. Enterprise funds are operated through user fees and receives no state revenue. These funds are economy driven and when the fees decrease due to economic conditions, Waste Management must account for that loss of revenue by either decreasing reserves or decreasing services.</p> <p>Will any reserve \$ be left after State cuts? N/A</p> <p>Explain any spending restrictions, including restrictions by Account if needed. The fund operates solely on revenues generated from user fees. As of July 1, 1993 a portion of the user fees collected are allocated for the construction of County solid waste sites and facilities such as landfill replacement and transfer sites. Reserves for the Closed Landfills, Short Mtn Cell Development, and Short Mtn Closure and Post Closure programs are restricted to be used only for closing the landfill in the case of an emergency and are highly restricted and involve several policy decisions in accordance with Lane Manual Chapter 4.</p>
400000	TOTAL RESOURCES	42,246,651	42,246,651	
991910	Operational Contingency	1,090,712	1,090,712	
992920	Operational Reserves	2,141,601	2,141,601	
993950	Unapprop. Ending Fund Balance	2,000,000	2,000,000	
993961	Reserves - Closure/Post Closure	10,391,363	10,391,363	
993962	Reserves - Future Projects	1,493,476	1,493,476	
990000	Total Reserves & Contingencies	17,117,152	17,117,152	
	Percent of Total Resources	40.5%	40.5%	
539	Corrections Commissary Fund			
400000	TOTAL RESOURCES	683,742	683,742	
991910	Operational Contingency	20,000	20,000	

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992920	Operational Reserves	195	195	Will any reserve \$ be left after State cuts? Uncertain.
993962	Reserves - Future Projects	165,737	165,737	
990000	Total Reserves & Contingencies Percent of Total Resources	185,932 27.2%	185,932 27.2%	Explain any spending restrictions, including restrictions by Account if needed. Oregon Jail Standard, G 03.03.02, clearly states that commissary generated profits will be utilized to meet inmate needs. The Sheriff's Office has generally interpreted this to mean education (GED and other classes) and recreation (books, magazines, movie rentals, etc.).

552	Reg. Info System Fund			Intended purpose for Reserve(s)? RIS is working towards building the 5% Prudent Person Reserve to meet the Lane Manual 4.010 (3) b requirement.
400000	TOTAL RESOURCES	10,948,598	10,948,598	Reserves needed for upcoming State budget cuts? None
991910	Operational Contingency	400,000	400,000	Will any reserve \$ be left after State cuts? 413,080 made up of funds from all other county funds.
992920	Operational Reserves	13,080	13,080	
990000	Total Reserves & Contingencies Percent of Total Resources	413,080 3.8%	413,080 3.8%	Explain any spending restrictions, including restrictions by Account if needed. None specifically, although the various funds that make up this reserve have restrictions of their own.

570	Land Management Fund			Intended purpose for Reserve(s)? Reserves budgeted in Land Management Fund 570 in a normal budget year establish adequate operating funds to meet operating costs during revenue fluctuations and unanticipated requirements during the budget cycle, providing stability in planning and service delivery to Lane County citizens. Reserves may also contain savings for anticipated project costs. The County requirement to maintain a minimum 5% Prudent Person Reserve is not sufficient to enable LMD enough time to react to economic downturns such as we experience in the last quarter of 2008. The minimum Operational (Prudent Person) Reserve is 10% for Divisions of Public Works, with a goal of reaching a 15% to 20% reserve. The current economic crisis has shown that for an Enterprise Fund such as Land Management Division, even the 10% reserve can be insufficient. The economic downturn has significantly impacted permit applications, the major funding source for Land Management. The shortfall in just the first 6 months of the fiscal year was more than the reserve amount and LMD had to resort to a 50% layoff
400000	TOTAL RESOURCES	5,324,242	5,324,242	an interfund loan from Waste Management Division as well as General Fund monies to make up the shortfall.
991910	Operational Contingency	497,557	497,557	Reserves needed for upcoming State budget cuts? No, LMD does not rely on State Funding for Revenue
992920	Operational Reserves	32,609	32,609	
				Will any reserve \$ be left after State cuts? N/A

Lane County Reserves And Contingency Amounts by Fund		FY 08-09 Current Budget	Est. Reserve Balance 6/30/09	Explanation about purpose, need and spending restrictions for Reserves
990000	Total Reserves & Contingencies Percent of Total Resources	530,166 10.0%	530,166 10.0%	Explain any spending restrictions, including restrictions by Account if needed. Revenue sources consist mainly of building permit and zoning fees that cover the cost of providing those services to the public. Some fee revenue is mandated by Oregon State Statute, such as ORS 455 governing Building Permits which states that all moneys derived from state building code or specialty code enforcement are continuously appropriated to the department (division) for carrying out any of the duties, functions and powers of the department for which a fee amount is established.
612	Self Insurance Fund			Intended purpose for Reserve(s)? To meet the requirements of Lane Code, Chapter 2, 2.40 to 2.15, which state that the County shall create a Self Insurance Fund that is funded at an appropriate level to "...pay all claims, premiums, administrative expenditures, reserves and future reserves for incurred, but not reported, claims."
400000	TOTAL RESOURCES	5,261,441	6,141,701	Reserves needed for upcoming State budget cuts? Cutting some County services due to loss of State funding could give rise to lawsuits filed against the County by those affected negatively by the cuts. Even if the County prevailed, it could incur defense and court costs.
991910	Operational Contingency	413,218	711,569	Will any reserve \$ be left after State cuts? Yes, all of the current reserves will be left in the short run. Long term will depend upon any actions taken by those recipients who no longer receive services.
992920	Operational Reserves	2,325,485	2,925,961	
990000	Total Reserves & Contingencies Percent of Total Resources	2,738,703 52.1%	3,637,530 59.2%	Explain any spending restrictions, including restrictions by Account if needed. The Lane Manual (LM) limits spending as follows: "Amounts shall not be transferred from the Self-Insurance Fund unless a program defined by LC 2.410(2) is discontinued without further financial obligation and/or it is determined by a qualified independent actuary based upon the standard for reserving against potential liability that the fund level may be adjusted." An actuarial review is performed every other year, next one will be after 6/30/09. As of 06/30/07, it estimated outstanding losses for both Workers Comp and Auto&General Liability at \$2,880,000. LM 4.010 requires a 5% reserve, \$144,000 to the actuarial number, for a total required reserve of \$3,024,000. If 6/30/2009 actuarial review indicates the County should maintain a higher reserve, departments will face increased costs to bring to required level. If reserve is decreased prior to knowing the results of the review, departments would face even greater costs. If the reserve in this fund is ever insufficient to pay any and all agreed upon and adjudicated claims, the General

Lane County Reserves And Contingency Amounts by Fund		FY 08-09 Current Budget	Est. Reserve Balance 6/30/09	Explanation about purpose, need and spending restrictions for Reserves
614S	Employee Benefit Fund			Intended purpose for Reserve(s)? This is essentially a "pass through" fund. Current Departments are charged for the estimated cost of employee benefits each pay period and this fund pays the applicable benefit providers. There is a few hundred thousand in the fund to cover overhead and unanticipated expenditures. The bulk of the reserves are currently for the PERS rate increase anticipated in 2 years and future unemployment benefit costs.
400000	TOTAL RESOURCES	43,779,529	49,558,519	Reserves needed for upcoming State budget cuts? The reserve for unemployment costs will be needed to pay those costs for employees who must be laid off due to State budget cuts.
991910	Operational Contingency	650,601	474,345	Will any reserve \$ be left after State cuts? Until we know the number of employees who could be laid off due to State cut, this is difficult to estimate. In addition, the County is facing increased unemployment costs for those employees who have been laid off during the past year due to extension of the maximum time allowed to receive these benefits.
992920	Operational Reserves	1,327,933	2,982,178	
990000	Total Reserves & Contingencies Percent of Total Resources	1,978,534 4.5%	3,456,523 7.0%	Explain any spending restrictions, including restrictions by Account if needed. Funds are accrued in this account for the sole purpose of paying employee benefit premiums and expenses. Reserves are primarily to pay actual liabilities created in the current fiscal year in the following year. The only true long-term reserve in this fund is for future unemployment benefits.
615	Pension Bond Fund			Intended purpose for Reserve(s)? Any reserve is resources on hand at year end for the next bond payment
400000	TOTAL RESOURCES	5,218,968		Reserves needed for upcoming State budget cuts? N/A
991910	Operational Contingency	0	0	
990000	Total Reserves & Contingencies Percent of Total Resources	0 0.0%		Will any reserve \$ be left after State cuts? N/A
				Explain any spending restrictions, including restrictions by Account if needed. Pension debt service is a legal obligation of the County. Resources in excess of debt service requirements are not collected.

Lane County Reserves And Contengency Amounts by Fund		FY 08-09 Current Budget	Est. Reserve Balance 6/30/09	Explanation about purpose, need and spending restrictions for Reserves
619S	Motor & Equipment Pool Fund			Intended purpose for Reserve(s)? Reserves managed for efficiency and effectiveness minimize financial risks, providing a savings account for unforeseen events and economic downturns, thus providing for a stability in planning and service delivery. Reserves facilitate the ability to save for large projects, future liabilities and seasonal fluctuations in cash flow. Operational Reserves are calculated as a percentage of Operational Revenue. The minimum Operational Reserve is 10% for Public Works funds. The goal for FY 09-10 is 15-20%. Reserves are prudent to build to accommodate fluctuations in revenue and the economy. Reserves provide cash flow for seasonal operations. A 10% reserve provides 36.5 days of cash flow. Lane County Financial Policies include "The County will manage its separate funds in a manner that ensures that one fund does not improperly subsidize anothe fund". To accomplish this each fund must live within its means, operating much like a separate business and managing its own
400000	TOTAL RESOURCES	27,693,259	27,693,259	cash flow. In the Motor & Equipment Fund, Operational Contingency includes the Prudent Person Reserve, Operational reserves are for fuel cost fluctuations and Unappropriated ending fund balance is for future replacement of vehicles and equipment.
991910	Operational Contingency	4,456,059	4,456,059	Reserves needed for upcoming State budget cuts? The reserves are held in trust for the departments that utilize the program to provide and maintain vehicles and equipment. If a department were to have a reduction in services and decide to reduce the number of vehicles, they could request a refund of the replacement reserve associated with that specific piece of equipment.
992920	Operational Reserves	714,166	714,166	Will any reserve \$ be left after State cuts? Yes. The reserve is funded by all the departments that use the service.
993950	Unapprop. Ending Fund Balance	12,215,336	12,215,336	
990000	Total Reserves & Contingencies Percent of Total Resources	17,385,561 62.8%	17,385,561 62.8%	Explain any spending restrictions, including restrictions by Account if needed. This fund provides vehicles and equipment for use by County departments and other governmental agencies. The payments to this fund are for vehicle operation and maintenace as well as for vehicle replacement. The vehicle replacement reserve is held in trust for those departments that are utilizing the program to save money over the life of a vehicle to replace it when the time comes. The use of revenues in this reserve fund are guided by the restrictions, if any, of the fund that bought the equipment and pays for the operation and maintenances.
627	Intergovernmental Services Fund			Intended purpose for Reserve(s)? Operational and prudent person reserve, plus copier replacement reserve and postage machine replacement reserves
400000	TOTAL RESOURCES	1,124,016		Reserves needed for upcoming State budget cuts? N/A

Lane County Reserves And Contingency Amounts by Fund		FY 08-09 Current Budget	Est. Reserve Balance 6/30/09	Explanation about purpose, need and spending restrictions for Reserves
991910	Operational Contingency	220,516	180,000	
992920	Operational Reserves	0		Will any reserve \$ be left after State cuts? N/A
990000	Total Reserves & Contingencies	220,516	180,000	Explain any spending restrictions, including restrictions by Account if needed. As ISF, any reduction in reserves would be returned to contributing fund and grantor agencies
	Percent of Total Resources	19.6%		

653	PC Replacement Fund			Intended purpose for Reserve(s)? No reserves in PCRFB. Funds are held for other County departments for hardware purchases and infrastructure replacements.
400000	TOTAL RESOURCES	2,405,161	2,405,161	Reserves needed for upcoming State budget cuts? None
	Percent of Total Resources	0.0%		Will any reserve \$ be left after State cuts? N/A
				Explain any spending restrictions, including restrictions by Account if needed. N/A

654	Information Services Fund			Intended purpose for Reserve(s)? RIS is working towards building the 5% Prudent Person Reserve to meet the Lane Manual 4.010 (3) b requirement.
400000	TOTAL RESOURCES	8,647,818	8,647,818	Reserves needed for upcoming State budget cuts? None
991910	Operational Contingency	200,000	200,000	Will any reserve \$ be left after State cuts? 400,000 made up of funds from all other county funds.
992920	Operational Reserves	200,000	200,000	
990000	Total Reserves & Contingencies	400,000	400,000	Explain any spending restrictions, including restrictions by Account if needed. None specifically, although the various funds that make up this reserve have restrictions of their own.
	Percent of Total Resources	4.6%	4.6%	

714	Retiree Benefit Trust Fund			Intended purpose for Reserve(s)? To accrue reserves in such a way to maintain an even rate of funding the County's Retiree health insurance benefits until such time as there are no remaining retirees receiving these benefits. Based upon the age of current employees who could qualify for these benefits after retirement, it is estimated that such benefit payments could be made through 2060.
400000	TOTAL RESOURCES	12,108,563	13,649,207	Reserves needed for upcoming State budget cuts? To the degree that State

Lane County Reserves And Contingency Amounts by Fund	FY 08-09 Current Budget	Est. Reserve Balance 6/30/09	Explanation about purpose, need and spending restrictions for Reserves
			funding cuts require the County to lay off employees who may not have met the length of service requirement to receive County-paid retiree medical benefits, or incent these employees to find employment elsewhere, the future cost of these benefits may be somewhat reduced. However, the reduction would not be substantial because layoff rules are primarily based upon seniority, and any employee hired in the past 12 years are already ineligible for this benefit.
991910 Operational Contingency	2,307,046	2,402,833	
992920 Operational Reserves	6,940,395	7,940,395	Will any reserve \$ be left after State cuts? Yes, the full reserve will remain.
990000 Total Reserves & Contingencies	9,247,441	10,343,228	
Percent of Total Resources	76.4%	75.8%	Explain any spending restrictions, including restrictions by Account if needed. Dedicated by Lane Manual 2.500 to retiree health obligation. Spending from this fund is limited to paying the premiums and costs of County-paid retiree health program. No funds may be transferred out until the obligation is fully funded based on an Actuarial Valuation.