

W-4.a

AGENDA COVER MEMORANDUM

AGENDA DATE: Wednesday, June 24, 2009

PRESENTED TO: Board of County Commissioners

PRESENTED BY: Christine Moody, Sr. Management Analyst

AGENDA TITLE: PUBLIC HEARING AND ORDER/IN THE MATTER OF ADOPTING THE FY 2008-2009 SUPPLEMENTAL BUDGET #4, MAKING, REDUCING AND TRANSFERRING APPROPRIATIONS

I. MOTION

MOVE APPROVAL OF THE ORDER ADOPTING THE FY 2008-2009 SUPPLEMENTAL BUDGET #4 MAKING, REDUCING AND TRANSFERRING APPROPRIATIONS.

II. AGENDA ITEM SUMMARY

The Board is being asked to adopt the FY 2008-2009 Supplemental Budget #4. Under Oregon's local budget law, a supplemental budget is required to appropriate unanticipated revenues and expenses that could not have been foreseen at the time of budget preparation for the current year. A supplemental budget adjustment is also required where transfers create a new appropriation category or where there are reductions in appropriations.

III. BACKGROUND/IMPLICATIONS OF ACTION

A. Board Action and Other History

The Board adopted the FY 2008-2009 budget on June 25, 2008, in Board Order #08-6-25-2. The first supplemental was approved in Board Order 08-09-24-1. A second supplemental was approved in Board Order 08-12-17-1. A third supplemental was approved in Board Order 09-04-01-1. This is the fourth and final supplemental budget for FY 08-09.

This supplemental budget was advertised in The Register-Guard on June, 17, 2009, which is not less than 5 days or more than 30 days prior to the scheduled public hearing.

The publication form used for the supplemental budget process is available under state budget law. Separate rules apply to proposed changes above or below 10%. This supplemental does not contain any changes greater than 10% change for any fund.

B. Policy Issues

The supplemental budget is in compliance with state budget law. It is County policy to hold a Public Hearing when processing each supplemental budget, whether or not it is required by state budget law. That policy is being followed here.

C. Board Goals

Lane County's budget and financial management policies support the County's strategic goal of ensuring stability in service delivery to promote the efficient use of public funds.

D. Financial and/or Resource Considerations

The supplemental budget submitted for approval represents a balanced budget.

E. Analysis

Analysis and detail on the proposed changes are found on Board Order Attachment A and should be referred to. This supplemental increases the total resources and expenditures by \$1,781,134 and decrease FTE by 3.70. If approved as presented, the total County Budget will total \$536,553,902 and 1392.53 FTE across all funds.

F. Alternatives/Options

Within local budget law, the Board of Commissioners may amend the supplemental budget as published, with any increases limited to \$5,000 or 10% per fund, whichever is greater.

V. RECOMMENDATION

Budget staff recommends the Board adopt the supplemental budget and make the necessary appropriations, transfers and reductions as requested.

VI. TIMING/IMPLEMENTATION

There is no specific deadline for adopting the supplemental budget other than if it is delayed, a second public hearing would have to be held. If more than 30 days passes since the advertisement date stated above, a new legal ad would have to be placed at least five days prior to adoption.

Given that this is the last supplemental of the year, it does need to be approved by the end of the fiscal year to avoid budget law violations.

VII. FOLLOW-UP

Upon approval of the supplemental, County Administration budget staff will adjust the appropriations on the general ledger.

VIII. ATTACHMENTS

Board Order
Board Order Attachment A – Analysis and detail of requested adjustments

Corrected order
w. 4-a.

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

RESOLUTION AND ORDER) IN THE MATTER OF ADOPTING THE FY 2008-
09-06-24- ___) 2009 SUPPLEMENTAL BUDGET #4 MAKING,
) REDUCING AND TRANSFERRING
) APPROPRIATIONS AND CHANGING FUND
NAMES FOR FUNDS 283, 323 AND 521

WHEREAS, Supplemental Budget #4 for Fiscal Year 2008-2009 was advertised in The Register-Guard on June 17, 2009, which is not less than 5 days nor more than 30 days in advance of the public hearing date as required by local budget law; and

WHEREAS, after due notice, a public hearing on the FY 2008-2009 Supplemental Budget #4 was held in the Public Service Building, Lane County on June 24, 2009, and

WHEREAS, in accordance with ORS 294.480, the governing body of any municipal corporation may make a supplemental budget for the fiscal year for which the regular budget has been prepared; and

WHEREAS, the Board having fully considered the matters discussed at the public hearing;

WHEREAS, the Fund names for Funds 283, 323, and 521 need to be updated to reflect the current names of the Departments/Divisions served by these Funds; now, therefore,

IT IS HEREBY ORDERED that the following Fund names are changed:

<u>Fund #</u>	<u>Old Name</u>	<u>New Fund Name</u>
283	Animal Regulation Authority Fund	Animal Services Fund
323	FairBoard Debt Service Fund	Lane Events Center Debt Service Fund
521	FairBoard Fund	Lane Events Center Fund

IT IS ALSO HEREBY RESOLVED AND ORDERED that the amounts for the fiscal year beginning July 1, 2008 and for the purposes as outlined on Attachment A be additionally appropriated, reduced or transferred as follows:

Fund 124 General Fund

Youth Services Expenditures	<u>Amount</u> \$142,713	<u>FTE</u> 0.00
District Attorney Expenditures	<u>Amount</u> \$164,807	<u>FTE</u> 0.00
Public Safety Expenditures	<u>Amount</u> (\$18,554)	<u>FTE</u> 1.0

Assessment & Taxation Expenditures	<u>Amount</u> \$61,605	<u>FTE</u> 0.00
Health & Human Services Expenditures	<u>Amount</u> \$73,105	<u>FTE</u> 0.00
County Administration Expenditures	<u>Amount</u> \$58,188	<u>FTE</u> 0.00
County Counsel Expenditures	<u>Amount</u> \$14,577	<u>FTE</u> 0.00
Management Services Expenditures	<u>Amount</u> \$54,483	<u>FTE</u> -2.00
Human Resources Expenditures	<u>Amount</u> \$29,575	<u>FTE</u> 0.00
General Expense <u>Expense Detail:</u>	<u>Amount</u>	<u>FTE</u>
Fund Transfers	\$175,000	0.00
Operational Contingency	<u>(\$684,214)</u>	
Total Expenditures	<u>(\$509,214)</u>	
<u>Fund 216 Parks & Open Spaces Fund</u>		
Public Works Expenditures	<u>Amount</u> \$34,250	<u>FTE</u> 0.00
<u>Fund 222 Law Library Fund</u>		
County Counsel Expenditures	<u>Amount</u> \$0	<u>FTE</u> 0.00
<u>Fund 225 General Road Fund</u>		
Public Works Expenditures	<u>Amount</u> \$30,000	<u>FTE</u> 0.00
<u>Fund 260 Special Revenue Fund</u>		
Youth Services Expenditures	<u>Amount</u> 108,577	<u>FTE</u> 0.00
District Attorney Expenditures	<u>Amount</u> \$43,331	<u>FTE</u> 0.00
Public Safety Expenditures	<u>Amount</u> \$205,397	<u>FTE</u> 0.00
Children & Families Expenditures	<u>Amount</u> (\$45,173)	<u>FTE</u> 0.00

General Expense	<u>Amount</u>	<u>FTE</u>
<u>Expense Detail:</u>		
Fund Transfers	\$75,000	0.00
Operational Contingency	<u>(\$75,000)</u>	
Total Expenditures	\$0	

Fund 283 Animal Regulation Authority Fund

Health & Human Services Expenditures	<u>Amount</u>	<u>FTE</u>
	\$48,795	0.00

Fund 285 Intergovernmental Human Svcs Fund

Health & Human Services Expenditures	<u>Amount</u>	<u>FTE</u>
	\$576,904	0.00

Fund 286 Health & Human Services Fund

Health & Human Services Expenditures	<u>Amount</u>	<u>FTE</u>
	\$533,831	(1.70)

Fund 454 Juvenile Justice Center Construction Fund

General Expense	<u>Amount</u>	<u>FTE</u>
<u>Expense Detail</u>		
Materials & Services	\$250,000	0.00
Capital Expenditures	<u>(\$250,000)</u>	
Total Expenditures	\$0	

Fund 539 Corrections Commissary Fund

Public Safety Expenditures	<u>Amount</u>	<u>FTE</u>
	\$23,937	0.00

Fund 570 Land Management Fund

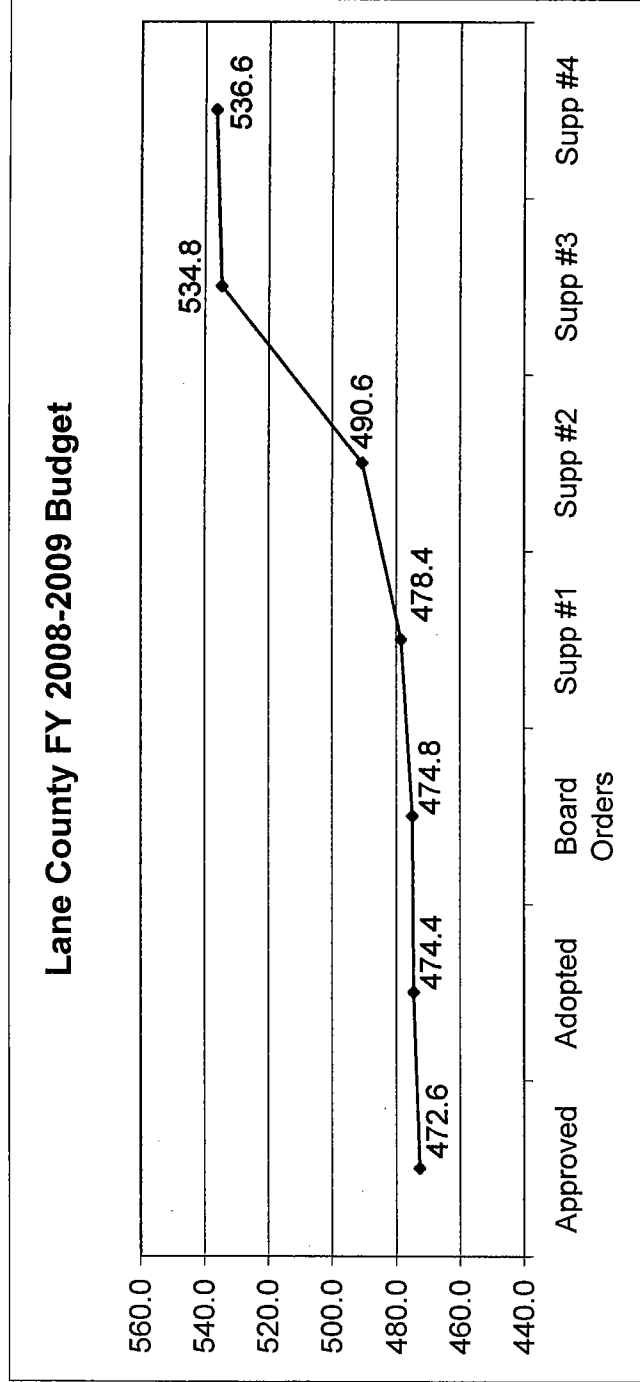
Public Works Expenditures	<u>Amount</u>	<u>FTE</u>
	\$150,000	0.00

Dated this ____ day of June, 2009.

Chair
Lane County Board of Commissioners

LANE COUNTY - All Funds

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$472,573,489	\$1,847,197	\$408,091	\$3,592,534	\$12,155,205	\$44,196,252	\$1,781,134	\$536,553,902
EXPENDITURES	\$472,573,489	\$1,847,197	\$408,091	\$3,592,534	\$12,155,205	\$44,196,252	\$1,781,134	\$536,553,902
FTE	1389.30	4.90	17.25	2.48	(13.66)	(4.05)	(3.70)	1392.53



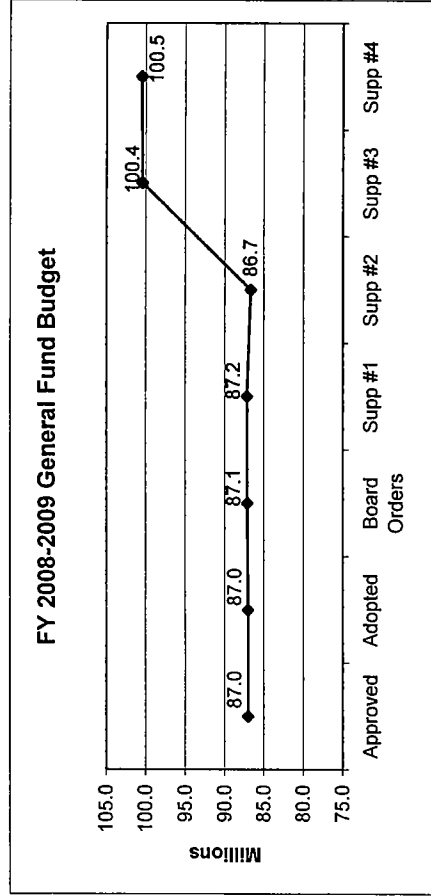
MAJOR EVENTS:

- Supp #2 Actual fund balance carryforwards from FY 07-08 appropriated into the budget.
- Supp #3 Appropriation of Secure Rural Schools federal funding in Road Fund, School Fund & General Fund
- Supp #4 Appropriation of AFSCME, Non-Rep & Elected Officials Comp increases; Correct medical rates from Adoption

GENERAL FUND - Fund 124

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$87,028,161	\$1,900	\$89,435	\$67,500	(\$475,940)	\$13,684,552	\$71,285	\$100,466,893
EXPENDITURES	\$87,028,161	\$1,900	\$89,435	\$67,500	(\$475,940)	\$13,684,552	\$71,285	\$100,466,893
FTE	504.58	(1.60)	1.00	0.00	7.65	2.21	(2.00)	511.84

10% Prudent Person	\$6,694,578	\$0	(\$1,800)		\$132,551			\$6,825,329
Service Stabilization	\$6,991,174	\$0		(\$117,404)	(\$2,545,694)	\$12,737,636	(\$609,214)	\$17,065,712



MAJOR EVENTS

Supp #3 - Secure Rural Schools federal funding appropriated into the budget (put in reserves)

KEY for type of budget change

- TA = Routine technical adjustments, corrections.
- GR = Grants (specific limitations on how funds are used)
- RB = Rebudgeting (revenue or expense did not happen in period anticipated so it is budgeted again)
- INC = Increases appropriations without FTE or service addition.
- AD = Increases appropriations and with an increase in service or FTE.
- RD = Reduction of appropriations without FTE or service reduction.
- RX = Reduction of appropriations with FTE or service reduction.

Assessment & Taxation

FUND 124 General Fund

The primary operating fund for the County, this fund consists of discretionary revenues from tax collections, O&C timber receipts, investment earnings, cigarette and liquor taxes, and other state and local revenue sources. The remaining revenues are generated by activities such as recording and election fees, and other revenues generated by department activities or services. The Department of Assessment & Taxation uses an amount of discretionary general fund as set through the budget process to maintain the approved service level.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$397,000	\$0	\$0	\$0	\$0	\$42,029	\$0	\$439,029
EXPENDITURES	\$6,419,369	(\$14,385)	\$0	\$0	\$0	\$42,029	\$61,605	\$6,508,618
Discretionary Gen Fd:	\$6,022,369	(\$14,385)	\$0	\$0	\$0	\$0	\$61,605	\$6,069,589
FTE	60.00	0.00	0.00	0.00	0.00	0.00	0.00	60.00

EVENT TYPE DESCRIPTION OF CHANGE

SUPPLEMENTAL #4 TA Increase salary & benefits to reflect changes in medical rates and AFSCME COLA approved by Board of Commissioners after initial budget adoption. Reserves in General Expense, Fund 124 reduced by this amount.

Children & Families

FUND 260 Special Revenue Fund (Subfund 265)

This fund consists of several dedicated revenue sources and programs. Within the Department of Children & Families this revenue consists of grants and state and federal revenue. Beginning FY 06-07 the Department received discretionary general fund for a resource development position.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$3,306,141	\$0	\$0	\$0	\$257,680	(\$4,820)	(\$45,173)	\$3,513,828
EXPENDITURES	\$3,306,141	\$0	\$0	\$0	\$257,680	(\$4,820)	(\$45,173)	\$3,513,828
FTE	8.52	0.50	0.00	0.00	0.50	(0.50)	0.00	9.02

EVENT TYPE DESCRIPTION OF CHANGE

SUPPLEMENTAL #4 RD Decrease revenue to match deallocation of some grant revenue streams from the Oregon Commission on Children and Families.

County Administration

FUND 124 General Fund

The primary operating fund for the County, this fund consists of discretionary revenues from tax collections, O&C timber receipts, investment earnings, cigarette and liquor taxes, and other state and local revenue sources. Remaining revenues are generated by activities such as recording and election fees and other revenues generated by department activities or services. The Department of County Administration receives resources through the Indirect Cost Plan in which other departments pay for usage of central services, as well as discretionary general fund as set through the budget process to maintain the approved service level.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$2,495,841	\$1,900	\$0	\$0	\$0	\$0	\$0	\$2,497,741
EXPENDITURES	\$2,509,069	(\$4,949)	\$0	\$0	\$0	\$11,733	\$58,188	\$2,574,041
Discretionary Gen. Fd:	\$13,228	(\$6,849)	\$0	\$0	\$0	\$11,733	\$58,188	\$76,300
FTE	17.00	1.00	0.00	0.00	0.00	0.50	0.00	18.50

EVENT TYPE DESCRIPTION OF CHANGE

SUPPLEMENTAL #4

TA

Increase salary & benefits to reflect changes in medical rates and AFSCME, Non-Rep & Elected Officials COLAs approved by Board of Commissioners after initial budget adoption. Reserves in General Expense, Fund 124 reduced by this amount.

FUND 260 Special Revenue Fund (Subfund 267)

This fund consists of dedicated revenue sources. Subfund 267 currently contains the Community & Economic Development program which operates with video lottery funds and the Public Safety Coordinating Council (PSCC) which operates under a contract with cities of Eugene & Springfield.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$402,566	\$0	\$0	\$3,010	\$30,399	(\$28,400)	\$0	\$407,575
EXPENDITURES	\$402,566	\$0	\$0	\$3,010	\$30,399	(\$28,400)	\$0	\$407,575
FTE	2.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00

EVENT TYPE DESCRIPTION OF CHANGE

NONE

County Counsel

FUND 124 General Fund

The primary operating fund for the County, this fund consists of discretionary revenues from tax collections, O&C timber receipts, investment earnings, cigarette and liquor taxes, and other state and local revenue sources. The remaining revenues are generated by activities such as grants and contracts, recording and election fees, and other revenues generated by department activities or services. The Department of County Counsel receives revenue through the Indirect Cost Plan in which other departments pay for usage of central services as well as discretionary general fund as set through the budget process to maintain the approved service level.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$997,519	\$0	\$0	\$0	\$0	\$0	\$0	\$997,519
EXPENDITURES	\$1,095,025	(\$3,511)	\$0	\$0	\$0	\$0	\$14,577	\$1,106,091
Discretionary Gen Fd:	\$97,506	(\$3,511)	\$0	\$0	\$0	\$0	\$0	\$108,572
FTE	8.00	0.00	0.00	0.00	0.00	0.00	0.00	8.00

EVENT TYPE DESCRIPTION OF CHANGE

SUPPLEMENTAL #4 TA Increase salary & benefits to reflect changes in medical rates and Non-Rep COLAs approved by Board of Commissioners after initial budget adoption. Reserves in General Expense, Fund 124 reduced by this amount.

FUND 222 Law Library Fund (Special Revenue)

Revenues collected by the Courts are part of civil litigation filing fees support the Law Library. The library provides legal reference materials and assistance to patrons (attorneys, litigants & public).

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$517,818	\$0	\$0	\$0	\$44,298	\$0	\$0	\$562,116
EXPENDITURES	\$517,818	\$0	\$0	\$0	\$44,298	\$0	\$0	\$562,116
FTE	2.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00

EVENT TYPE DESCRIPTION OF CHANGE

SUPPLEMENTAL #4 TA Increase salary & benefits to reflect changes in medical rates and AFSOME & Non-Rep COLAs approved by Board of Commissioners after initial budget adoption. Total Cost = \$8,502. Reserves reduced by this amount to balance fund.

District Attorney

FUND 124 General Fund

The primary operating fund for the County, this fund consists of discretionary revenues from tax collections, O&C timber receipts, investment earnings, cigarette and liquor taxes, and other state and local revenue sources. The remaining revenues are generated by activities such as recording and election fees, and other revenues generated by department activities or services. The District Attorney's office uses an amount of discretionary general fund as set through the budget process to maintain the approved service level.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$1,941,592	\$0	\$0	\$0	\$0	\$90,000	\$60,000	\$2,091,592
EXPENDITURES	\$8,035,857	(\$15,978)	\$0	\$0	\$0	\$90,000	\$164,807	\$8,274,686
Discretionary Gen.Fd:	\$6,094,265	(\$15,978)	\$0	\$0	\$0	\$0	\$104,807	\$6,183,094
FTE	64.00	0.00	0.00	0.00	0.00	0.00	0.00	64.00

EVENT TYPE DESCRIPTION OF CHANGE

SUPPLEMENTAL #4 TA Increase salary & benefits to reflect changes in medical rates, IS rates, and AFSCME & Non-Rep COLAs approved by Board of Commissioners after initial budget adoption. Reserves in General Expense, Fund 124 reduced by this amount. Transfer \$60,000 to KIDS First Program to cover overhead not eligible for grant reimbursement and to cover increasing personnel costs. This amount is offset by a \$40,000 reduction in material & services and \$20,000 in personnel.

FUND 231 Liquor Law Enforcement Fund

Revenues are received from County Justice Courts, city municipal courts and the District Court for fines on traffic violations related to the Liquor Control Act. Funds are administered by the District Attorney and are used for liquor law enforcement activities as well as for alcohol abuse prevention campaigns.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$72,000	\$4,000	\$0	\$0	\$10,809	\$0	\$0	\$86,809
EXPENDITURES	\$72,000	\$4,000	\$0	\$0	\$10,809	\$0	\$0	\$86,809

EVENT TYPE DESCRIPTION OF CHANGE

NONE

District Attorney (cont)

FUND 260 Special Revenue Fund (Subfund 261)

This fund consists of dedicated revenue sources. Subfund 261 is in the District Attorney's Office currently contains the Family Law Incentives program, the KIDS' First program which provides services to child victims of crime and operates with grant revenue and the Victim services program which provides support to adult victims of crime.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$782,711	\$0	\$0	(\$210)	\$92,996	\$0	\$43,331	\$918,828
EXPENDITURES	\$782,711	\$0	\$0	(\$210)	\$92,996	\$0	\$43,331	\$918,828
FTE	6.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00

EVENT TYPE DESCRIPTION OF CHANGE

SUPPLEMENTAL #4	TA	Transfer \$60,000 from General Fund in department to cover overhead not eligible for grant reimbursement and to cover increasing personnel costs due to AFSCME COLA granted by Board of County Commissioners after budget adoption. Decrease revenue reimbursement by \$18,369 to better match actuals and increase other costs by \$41,631.
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General Expense

FUND 124 General Fund

The primary operating fund for the County, this fund consists of discretionary revenues from tax collections, O&C timber receipts, investment earnings, cigarette and liquor taxes, and other state and local revenue sources. The remaining revenues are generated by activities such as recording and election fees, and other revenues generated by department activities or services. General Expense is where the discretionary general fund amount is held as well as the 10% prudent person reserve and service stabilization reserve.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$59,459,071	\$0	\$0	\$0	(\$1,862,869)	\$13,521,419	\$0	\$71,117,621
EXPENDITURES	\$15,989,114	(\$127,973)	\$0	\$0	(\$1,856,896)	\$12,719,686	(\$509,214)	\$26,214,717

EVENT TYPE DESCRIPTION OF CHANGE

SUPPLEMENTAL #4 TA Decrease reserves by \$515,807 to cover AFSCME, Non-Rep & Elected Officials COLAS granted by the Board of County Commissioners following budget adoption. This decrease also includes an adjustment for the general fund portion of Information Service rates following the add backs by the FY 08-09 budget committee, and the medical rate changes that came in higher than anticipated following budget adoption. Reserves decreased by this amount.

TA Interfund loan to Management Services, Property Management by \$75,000 to cover lower than anticipated land sales revenue as approved by BO 09-5-20-5. Funds must be repaid by 06/30/10. Decrease reserves by this amount. Increase reserves by \$6,593 due to decrease in general fund needed by departments for IS rates in the current year following the initial FY 08-09 reconciliation of charges versus usage. Transfer \$100,000 to Land Management Division pursuant to Board of Commissioner Direction. Decrease reserves by \$100,000 to balance fund.

FUND 241 County School Fund

Revenue from this fund is distributed to County schools through the Lane Education Services District. State law requires that funding from 25% of the National Forest timber receipts received by the County and a portion of state timber sales receipts be paid by this fund. Note: Funding from the Secure Rural Schools legislation passes through this fund out to Lane Education Service District within about 10 days of receipt by the County.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$513,350	\$0	\$0	\$0	\$3,012	\$6,712,078	\$0	\$7,228,440
EXPENDITURES	\$513,350	\$0	\$0	\$0	\$3,012	\$6,712,078	\$0	\$7,228,440

EVENT TYPE DESCRIPTION OF CHANGE

NONE

General Expense (continued)

FUND 250 Title III Project Funds

This fund holds the Title III revenue received from P.L. 106-393 (2000) and P.L. 110-343 (2008), also referred to as the federal Secure Rural Schools (SRS) legislation. There are specific allowable uses for these funds as detailed in the legislation and the BCC review requests and award funds each fiscal year according to those uses.

EVENT	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$1,171,180	\$0	\$0	\$143,303	\$147,147	\$3,276,899	\$0	\$4,738,529
EXPENDITURES	\$1,171,180	\$0	\$0	\$143,303	\$147,147	\$3,276,899	\$0	\$4,738,529

EVENT TYPE DESCRIPTION OF CHANGE

NONE

FUND 260 Special Revenue Fund (Subfund 269)

This fund consists of several dedicated revenue sources and programs. Within General expense, these revenues include transient room tax which funds tourism, the museum and other special projects. Rural and community/economic development projects receive video lottery and grant funds and court fines fund the Courthouse Security operations.

EVENT	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$10,298,356	\$0	\$0	\$0	(\$470,934)	\$297,582	\$0	\$10,125,004
EXPENDITURES	\$10,298,356	\$0	\$0	\$0	(\$470,934)	\$297,582	\$0	\$10,125,004

EVENT TYPE DESCRIPTION OF CHANGE

SUPPLEMENTAL #4

TA Moves \$32,000 from reserves into material & services to increase Professional & Consulting to match contract amount for Visitor & Marketing Services.

General Expense (continued)

FUND 275 Industrial Revolving Fund

This fund is established pursuant to ORS 275.318 and consists of funds received when a county sells or leases real property acquired in any manner by the county, if that property is located in an area planned and zoned for industrial use. The moneys shall be expended only for engineering, improvement, rehabilitation, construction, operations, in whole or in part, including the preproject planning costs of any development project authorized by ORS 271.510 to 271.540 and 280.500 that is located in the county and could directly result in activities specified in ORS 275.318(3)(a)-(g).

EVENT	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$0	\$0	\$0	\$250,000	\$0	\$0	\$0	\$250,000
EXPENDITURES	\$0	\$0	\$0	\$250,000	\$0	\$0	\$0	\$250,000

EVENT TYPE DESCRIPTION OF CHANGE

NONE

FUND 323 Fairboard Debt Service Fund

This fund accounts for the accumulation of resources for and payment of debt service for the construction and renovation of facilities at the Fairgrounds site. Fund resources come from transient room tax revenue, funds, grants and donations.

EVENT	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$728,529	\$0	\$0	\$0	\$7,097	\$0	\$0	\$735,626
EXPENDITURES	\$728,529	\$0	\$0	\$0	\$7,097	\$0	\$0	\$735,626

EVENT TYPE DESCRIPTION OF CHANGE

NONE

General Expense (continued)

FUND 333 Special Obligation Bond Retirement Fund

This fund provides for the interest and principal payments to retire bonds sold to finance capital improvements and equipment purchases, using pledged revenue as the source of repayment. For the Capital Project Debt Retirement, the revenues are pledged from building rental income and an annual general fund appropriation.

EVENT	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$1,076,010	\$0	\$0	\$0	\$143	\$0	\$0	\$1,076,153
EXPENDITURES	\$1,076,010	\$0	\$0	\$0	\$143	\$0	\$0	\$1,076,153

EVENT TYPE DESCRIPTION OF CHANGE

NONE

FUND 336 General Obligation Bond Retirement Fund

This fund accounts for the accumulation of resources for, and the payment of, interest and principal to retire bonds issued (sold) to finance the land acquisition, construction, furnishing, and equipping of the Juvenile Justice Center. Each year, property taxes are levied in the amount required to make the debt service payments for that year.

EVENT	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$2,886,338	\$0	\$0	\$0	\$112,109	\$0	\$0	\$2,998,447
EXPENDITURES	\$2,886,338	\$0	\$0	\$0	\$112,109	\$0	\$0	\$2,998,447

EVENT TYPE DESCRIPTION OF CHANGE

NONE

General Expense (continued)

FUND 454 Juvenile Justice Construction Fund

In 1995 the Lane County voters approved a 38.9 million bond measure for the construction of a Juvenile Justice Center. This project included a new detention facility, courtroom, and two residential facilities. The project also included land acquisition. This fund received the receipts from the bond sale and paid for the construction and acquisition noted in Fund 336 above.

EVENT	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$4,028,000	\$0	\$0	\$0	\$7,733	\$0	\$0	\$4,035,733
EXPENDITURES	\$4,028,000	\$0	\$0	\$0	\$7,733	\$0	\$0	\$4,035,733

EVENT TYPE DESCRIPTION OF CHANGE

SUPPLEMENTAL #4

TA

Move \$250,000 from capital projects to materials & services for professional & consulting expenses associated with the remodel of the armory building on the Serbu Campus.

FUND 612 Self Insurance Fund

Lane County is self-insured for both Workers' Comp and general liability, including property, equipment, employee faithful performance and certain special coverage. Revenues are provided by departmental contributions made from other funds based on a combination of exposures and experience.

EVENT	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$5,242,991	\$0	\$0	\$0	\$18,450	\$0	\$0	\$5,261,441
EXPENDITURES	\$5,242,991	\$0	\$0	\$0	\$18,450	\$0	\$0	\$5,261,441

EVENT TYPE DESCRIPTION OF CHANGE

NONE

General Expense (continued)

FUND 614 Employee Benefit Fund

This fund receives payments from all County departmental budgets that contain personnel to pay for all negotiated and statutory employee benefits such as FICA (Social Security), Medicare, PERS, and Unemployment as well as negotiated benefits including employee assistance, deferred compensation, health, dental and life insurance, and health promotion. The funds received from departments are paid out of this fund to the appropriate providers.

EVENT	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$42,914,911	\$0	\$0	\$700,000	\$164,618	\$0	\$0	\$43,779,529
EXPENDITURES	\$42,914,911	\$0	\$0	\$700,000	\$164,618	\$0	\$0	\$43,779,529

EVENT TYPE DESCRIPTION OF CHANGE

NONE

FUND 615 Pension Bond Fund

This fund was established to account for the receipt of the payroll surcharge assessed against operating departments and used to make the Public Employee Retirement System (PERS) bond payments which were issued by Lane County in 2002 to help lower the employer cost of PERS on the county by paying off a portion of the unfunded liability owed by Lane County as determined during the PERS reform.

EVENT	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$4,932,599	\$0	\$0	\$0	\$319,442	(\$33,073)	\$0	\$5,218,968
EXPENDITURES	\$4,932,599	\$0	\$0	\$0	\$319,442	(\$33,073)	\$0	\$5,218,968

EVENT TYPE DESCRIPTION OF CHANGE

NONE

General Expense (continued)

FUND 714 Retiree Benefit Trust Fund

This fund contains monies set aside by the County for the obligation to pay medical benefits for certain retired employees. This is a limited obligation in that no employees hired after 1997 are eligible to receive the benefit. This fund was established to adhere to governmental accounting standards that require the County to provide dedicated funding for this defined liability for the duration of its existence and to place those funds in a trust fund. This fund will account for the receipt of the payroll surcharge assessed against all operating departments/funds and to account for the medical benefit payments.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$11,768,168	\$0	\$0	\$0	\$340,395	\$0	\$0	\$12,108,563
EXPENDITURES	\$11,768,168	\$0	\$0	\$0	\$340,395	\$0	\$0	\$12,108,563

EVENT TYPE DESCRIPTION OF CHANGE

NONE

Health & Human Services

FUND 124 General Fund

The primary operating fund for the County, this fund consists of discretionary revenues from tax collections, O&C timber receipts, investment earnings, cigarette and liquor taxes, and other state and local revenue sources. The remaining revenues are generated by activities such as recording and election fees and other revenues generated by department activities or services. Health & Human Services uses an amount of discretionary general fund as set through the budget process to maintain the approved service level.

EVENT	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
EXPENDITURES	\$2,663,042	\$173,057	\$0	\$0	(\$5,973)	\$229,099	\$73,105	\$3,132,330
Discretionary Gen Fd:	\$2,663,042	\$173,057	\$0	\$0	(\$5,973)	\$229,099	\$73,105	\$3,132,330

EVENT TYPE DESCRIPTION OF CHANGE

SUPPLEMENTAL #4 TA Increase salary & benefits to reflect changes in medical rates, IS rates, and AFSCME & Non-Rep COLAs approved by Board of Commissioners after initial budget adoption.

FUND 283 Animal Regulation Authority Fund

This fund contains revenue from the General Fund as well as contract revenue from cities within the County and license and registration fees received from the public. Animal services are provided for unincorporated Lane County, City of Eugene and other small cities.

EVENT	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$1,725,101	\$120,197	\$0	\$37,170	\$19,556	\$39,000	\$48,795	\$1,989,819
EXPENDITURES	\$1,725,101	\$120,197	\$0	\$37,170	\$19,556	\$39,000	\$48,795	\$1,989,819
FTE	14.00	0.00	0.00	0.00	0.00	0.00	0.00	14.00

EVENT TYPE DESCRIPTION OF CHANGE

SUPPLEMENTAL #4 TA Increase transfer from General Fund for salary & benefits to reflect changes in medical rates, IS rates, and AFSCME COLAs approved by Board of Commissioners after initial budget adoption.

Health & Human Services (cont)

FUND 285 Intergovernmental Human Services Fund

Fund contains funds administered by Lane County to governmental and private nonprofit agencies for health, mental, and other services. It provides for the receipt and expenditure of revenues from the County and the cities of Eugene and Springfield under an intergovernmental agreement.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$10,593,781	\$106,863	\$0	(\$5)	\$2,775,470	\$146,970	\$576,904	\$14,199,983
EXPENDITURES	\$10,593,781	\$106,863	\$0	(\$5)	\$2,775,470	\$146,970	\$576,904	\$14,199,983
FTE	18.30	1.00	0.00	0.00	0.90	0.30	0.00	20.50

EVENT TYPE DESCRIPTION OF CHANGE

SUPPLEMENTAL #4

Add revenue for Dept of Energy, American Relief Recovery Act (ARRA) Startup Funding \$92,000. Increased Federal Utility Assistance Revenue \$465,338. Added CSBG ARRA, \$15,000. Increase transfer from General Fund \$4,566 to reflect changes in medical rates, IS rates, and AFSCME & Non-Rep COLAs approved by Board of Commissioners after initial budget adoption.

FUND 287 LaneCare Fund

This fund accounts for the administration of the managed mental health insurance organization, Lane Care, which is funded through the Oregon Health Plan from a combination of state and federal pass-through revenues. This fund was established in October 2003.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$26,681,220	\$0	\$0	\$0	\$3,815,990	\$0	\$0	\$30,497,210
EXPENDITURES	\$26,681,220	\$0	\$0	\$0	\$3,815,990	\$0	\$0	\$30,497,210
FTE	9.17	0.00	0.00	0.00	0.00	0.00	0.00	9.17

EVENT TYPE DESCRIPTION OF CHANGE

NONE

Health & Human Services (cont)

FUND 286 Health & Human Services Fund (Includes Comm Health Ctr Subfund)

Fund contains revenues from Federal, State and local resources, enabling Lane County to provide a wide variety of health and human services to the community. Programs funded include, but are not limited to, Public Health, Medical Examiner, Child/Adolescent Behavioral Hlth Svcs, Mental Health Services, Alcohol/Drug Offender Services, Development Disability, Environmental Health Services, Family Mediation, and Community Health Ctrs.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$40,270,288	\$38,152	\$278,656	\$2,474,318	\$2,070,161	\$399,203	\$533,831	\$45,530,778
EXPENDITURES	\$40,270,288	\$38,152	\$278,656	\$2,474,318	\$2,070,161	\$399,203	\$533,831	\$46,064,609
FTE	218.33	0.50	16.25	1.48	(3.20)	(9.85)	(1.70)	221.81

EVENT TYPE DESCRIPTION OF CHANGE

SUPPLEMENTAL #4	TYPE	DESCRIPTION OF CHANGE
	RX	Elimination of Program Service Coordinator 1.00 FTE and .50 FTE Temporary Accounting Clerk.
	RD	Decrease revenue Mental Health Division \$4,520 to match current contract amendments - Decrease Admin Case Mgmt \$73,371; Increase \$19,617 Family Support; increase \$42,966 Short Term diversion; increase \$6,268 to various agency payments for Developmental Disabilities clients.
	INC	Increase WIC Program revenue \$11,826, decrease Tobacco Prevention \$16,250 revenue, Increase MCH-Babies First \$76 revenue to match contracts. Increase personnel for the AFSCME & Non-Rep COLAs and health insurance and IS rates that changed after budget adoption.
	INC	Increase fees due to new billing software that will generate more accurate info - \$18,000. Increase Mental Health Division revenue by \$968,703 to match current contract amendments - \$544 Methadone Treatment; \$527,748 in Adult Outpatient Svcs; \$4,988 Acute Care Svcs; \$435,423 in various agency payments for MH clients; (\$463,748) Oregon Health Plan fees in Adult Outpatient Svcs. Reallocate Data Processing funds to agency payments for payments to UNicare new billing software system.
	RX/TA	General Fund increase for AFSCME & Non-Rep COLAs and health & IS rates that changed after budget adoption. Reduced FTE by 0.2, reducing a 1.0 FTE Nurse Practitioner position from 1.0 FTE to 0.8 FTE. Clinical Financial Services: Reduced PERS Bond by \$1,156 which was incorrectly increased; increased budget for Office Supplies and Expense for same amount.

Human Resources

FUND 124 General Fund

The primary operating fund for the County, this fund consists of discretionary revenues from tax collections, O&C timber receipts, investment earnings, cigarette and liquor taxes, and other state and local revenue sources. The remaining revenues are generated by activities such as grants and contracts, recording and election fees, and other revenues generated by department activities or services. The Department of Human Resources receives revenue through the Indirect Cost Plan in which other departments pay for usage of central services as well as discretionary general fund as set through the budget process to maintain the approved service level.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$1,880,206	\$0	\$0	\$0	\$0	\$0	\$0	\$1,880,206
EXPENDITURES	\$1,925,879	(\$5,554)	\$0	\$0	\$0	\$0	\$29,575	\$1,949,900
Discretionary Gen Fd:	\$45,673	(\$5,554)	\$0	\$0	\$0	\$0	\$29,575	\$69,694
FTE	17.00	0.00	0.00	0.00	0.00	0.50	0.00	17.50

EVENT TYPE DESCRIPTION OF CHANGE

SUPPLEMENTAL #4 TA Increase salary & benefits to reflect changes in medical rates and Non-Rep COLAs approved by Board of Commissioners after initial budget adoption.

Information Services

FUND 552 Regional Information System Fund

This enterprise fund provides computer services to Lane County departments as well as to other outside agencies. Revenues are received from departments as well as from the cities of Springfield, Eugene, Benton County, the Eugene Water and Electric Board and other users of the system.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$11,102,219	\$0	\$0	\$0	\$0	(\$153,621)	\$0	\$10,948,598
EXPENDITURES	\$11,102,219	\$0	\$0	\$0	\$0	(\$153,621)	\$0	\$10,948,598
FTE	36.75	0.00	0.00	0.00	0.00	0.00	0.00	36.75

EVENT TYPE DESCRIPTION OF CHANGE

NONE

FUND 653 Personal Computer (PC) Replacement Fund

This fund receives payments from a majority of Lane County departments who intend to replace their personal computers, servers and printers based on a scheduled replacement cycle. Monthly payments are made based upon the number and type of equipment. Once sufficient funds have accrued, the paying department can use the proceeds to purchase replacements. Current replacement cycle for PCs is once every 4 years, while monitors and printers have a longer life cycle.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$2,126,594	\$0	\$0	\$0	\$0	\$278,567	\$0	\$2,405,161
EXPENDITURES	\$2,126,594	\$0	\$0	\$0	\$0	\$278,567	\$0	\$2,405,161
FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

EVENT TYPE DESCRIPTION OF CHANGE

NONE

Information Services (cont.)

FUND 654 Information Services Fund

This internal services fund accounts for information technology core infrastructure and support services provide to county departments on a cost-reimbursement basis by the Information Services department. This fund was established with an effective date of July 1, 2004.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$7,503,680	\$512,717	\$0	\$251,653	\$310,968	\$68,800	\$0	\$8,647,818
EXPENDITURES	\$7,503,680	\$512,717	\$0	\$251,653	\$310,968	\$68,800	\$0	\$8,647,818
FTE	51.00	0.00	0.00	1.00	0.00	0.00	0.00	52.00

EVENT TYPE DESCRIPTION OF CHANGE

NONE

Justice Courts

FUND 260 Special Revenue Fund (Subfund 262)

This fund consists of several dedicated revenue sources and programs. Within the Justice Courts this revenue consists of court fines, collection receipts, and various fees and service charges.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$4,026,654	\$74,839	\$0	\$0	\$1,446	\$0	\$0	\$4,102,939
EXPENDITURES	\$4,026,654	\$74,839	\$0	\$0	\$1,446	\$0	\$0	\$4,102,939
FTE	11.95	0.00	0.00	0.00	0.00	0.00	0.00	11.95

EVENT TYPE DESCRIPTION OF CHANGE

NONE

Lane Events Center

FUND 521 Fair Board Fund

This fund operates almost solely on revenues generated by Fair Board activities. The principal revenues are County fair admission, booth fees, and building use fees during the remainder of the year. This fund also receives transient room tax which is used for operating and capital expenditures.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$5,267,961	\$0	\$0	\$0	\$0	\$0	\$0	\$5,267,961
EXPENDITURES	\$5,267,961	\$0	\$0	\$0	\$0	\$0	\$0	\$5,267,961
FTE	21.00	0.00	0.00	0.00	0.00	0.00	0.00	21.00

EVENT TYPE DESCRIPTION OF CHANGE

NONE

Management Services

FUND 124 General Fund

The primary operating fund for the County, this fund consists of discretionary revenues from tax collections, O&C timber receipts, investment earnings, cigarette and liquor taxes, and other state and local revenue sources. The remaining revenues are generated by activities such as recording and election fees, and other revenues generated by department activities or services. The Department of Management Services receives revenue through the Indirect Cost Plan in which other departments pay for usage of central services as well as discretionary general fund as set through the budget process to maintain the approved service level.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$6,164,231	\$0	\$0	\$0	\$0	\$0	\$0	\$6,164,231
EXPENDITURES	\$7,260,240	(\$13,571)	\$0	\$0	\$0	\$0	\$54,483	\$7,301,152
Discretionary Gen Fd:	\$1,096,009	(\$13,571)	\$0	\$0	\$0	\$0	\$54,483	\$1,136,921
FTE	52.80	0.00	0.00	0.00	0.00	0.00	(2.00)	50.80

EVENT TYPE DESCRIPTION OF CHANGE

SUPPLEMENTAL #4

Increase salary & benefits to reflect changes in medical rates for AFSCME & Non-Rep COLAs approved by Board of Commissioners after initial budget adoption.

FUND 225 Road Fund

All revenues are designated for the construction and maintenance of the County road-and-bridge system. The major revenues are the state gas tax and highway user fees and National Forest timber receipts. In Management Services, Facilities Maintenance provides 3 maintenance staff with related expenditures which are budgeted and paid for by the Road Fund for maintenance at the Delta Highway facilities.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$243,509	\$0	\$0	\$0	\$0	\$0	\$0	\$0
EXPENDITURES	\$243,509	\$0	\$0	\$0	\$0	\$0	\$0	\$243,509
FTE	3.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00

EVENT TYPE DESCRIPTION OF CHANGE

NONE

Management Services (cont)

FUND 244 County Clerks Fund

This fund contains five percent (5%) of revenues received from recording of legal documents, including contracts, deeds, and other conveyances of real property. Pursuant to ORS 205.320 (18) 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. This fund also currently funds 1/2 of an Office Assistant position in the Deeds and Records office.

EVENT	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$182,361	\$0	\$0	\$0	\$6,570	\$0	\$0	\$188,931
EXPENDITURES	\$182,361	\$0	\$0	\$0	\$6,570	\$0	\$0	\$188,931

EVENT TYPE DESCRIPTION OF CHANGE

NONE

FUND 260 Special Revenue Fund (Subfund 268)

This fund consists of several dedicated revenue sources and programs. Within Management Services these revenues result from the sale of Tax Foreclosed Properties.

EVENT	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$241,541	\$0	\$0	\$0	(\$62,415)	\$0	\$0	\$179,126
EXPENDITURES	\$241,541	\$0	\$0	\$0	(\$62,415)	\$0	\$0	\$179,126

EVENT TYPE DESCRIPTION OF CHANGE

SUPPLEMENTAL #4

TA Decrease Land Sales Revenue by \$75,000 due to lower than anticipated sales occurring in the current fiscal year. Increase interfund loan by \$75,000 from General Fund. Loan approved in Board Order #09-5-20-5.

Management Services (cont)

FUND 435 Capital Improvement Fund

This fund was established in 1998 and is intended to meet major capital requirements of the County's building and computer systems. Revenue is collected annually from all operating funds on the basis of the County's federally approved indirect cost allocation plan, as well as occasionally from the sale of certain County property. The Lane County Board of Commissioners annually approves specific projects focusing on fire/life/safety requirements as the high priority, followed by preservation of County assets.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$10,009,182	\$0	\$0	\$0	\$1,523,739	\$0	\$0	\$11,532,921
EXPENDITURES	\$10,009,182	\$0	\$0	\$0	\$1,523,739	\$0	\$0	\$11,532,921

EVENT TYPE DESCRIPTION OF CHANGE

NONE

FUND 627 Intergovernmental Services Fund

This internal services fund provides administrative support services to all County departments and agencies. Services include mailroom, ready stores, financial and copier services. Services are provided on a cost-reimbursement basis.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$907,620	\$0	\$0	\$0	\$216,396	\$0	\$0	\$1,124,016
EXPENDITURES	\$907,620	\$0	\$0	\$0	\$213,396	\$0	\$0	\$1,121,016

EVENT TYPE DESCRIPTION OF CHANGE

NONE

Public Works

FUND 216 Parks & Open Spaces (Includes Covered Bridges Subfund)

This fund receives revenue from state and local sources for implemental of the parks capital improvement plan and park operations. Effective in the FY 07-08 Parks also began receiving a percentage of Transient Room Tax revenue when a portion of the Car Rental Tax was diverted to the General Fund.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$2,900,202	\$219,500	\$0	\$342,452	\$239,139	\$0	\$34,250	\$3,735,543
EXPENDITURES	\$2,900,202	\$219,500	\$0	\$342,452	\$239,139	\$0	\$34,250	\$3,735,543
FTE	14.00	0.00	0.00	0.00	0.00	0.00	0.00	14.00

EVENT TYPE DESCRIPTION OF CHANGE

SUPPLEMENTAL #4 INC Increase revenue to reflect PL 106-393 Title II funds. Fund balanced by increasing Maintenance of Grounds expense.

FUND 225 Road Fund (Includes Road Grants Subfund)

All revenues are designated for the construction and maintenance of the County road-and-bridge system. The major revenues are the state gas tax and highway user fees and National Forest timber receipts. These revenues are mandated by Federal and State law for road purpose.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$78,480,484	\$450,000	\$0	(\$976,042)	(\$1,736,313)	\$17,791,553	\$30,000	\$94,039,682
EXPENDITURES	\$77,684,491	\$450,000	\$0	(\$976,042)	(\$1,736,313)	\$17,791,553	\$30,000	\$93,243,689
FTE	202.50	2.00	0.00	0.00	1.00	(3.50)	0.00	202.00

EVENT TYPE DESCRIPTION OF CHANGE

SUPPLEMENTAL #4 Transfer \$30,000 from Construction Contracts program to OTIA III program to cover costs for County and Department overhead charges.

Public Works (cont)

FUND 240 Public Land Corners Preservation

This fund contains specific revenue from Deeds and Records filing fees and is dedicated to corner preservation activities. This program researches the records, located government corners in the field, and re-establishes and makes subsequent appropriate records for the public on section, donation-land claim, and meander corners originally set by old federal and County surveys.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$1,097,000	\$0	\$0	\$0	\$202,657	(\$200,000)	\$0	\$1,099,657
EXPENDITURES	\$1,097,000	\$0	\$0	\$0	\$202,657	(\$200,000)	\$0	\$1,099,657
FTE	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00

EVENT TYPE DESCRIPTION OF CHANGE

NONE

FUND 260 Special Revenue Fund (Subfund 266)

This fund consists of several dedicated revenue sources and programs. Within Public Works this revenue consists of System Development Charges which are used for general construction costs in the Parks division.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$373,269	\$0	\$0	\$0	(\$49,846)	\$0	\$0	\$323,423
EXPENDITURES	\$373,269	\$0	\$0	\$0	(\$49,846)	\$0	\$0	\$323,423
FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

EVENT TYPE DESCRIPTION OF CHANGE

NONE

Public Works (cont)

FUND 530 Solid Waste Disposal Fund

This fund operates solely on revenues generated from users 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 replacements and transfer sites. This fund also contains reserves required by the Department of Environmental Quality for the eventual post-closure requirements associated with the landfill.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$41,334,190	\$0	\$0	\$17,268	\$2,062,896	(\$1,167,703)	\$0	\$42,246,651
EXPENDITURES	\$41,334,190	\$0	\$0	\$17,268	\$2,062,896	(\$1,167,703)	\$0	\$42,246,651
FTE	79.31	0.00	0.00	0.00	0.00	0.50	0.00	79.81

EVENT TYPE DESCRIPTION OF CHANGE

NONE

FUND 570 Land Management Fund

This fund contains revenue from the land management division of Public Works. This division consists of the following programs: building, compliance program, land use planning and zoning, subsurface sanitation, and surveyor's office. Revenue sources consist of mainly building permit and zoning fees which are intended to cover the cost of running the division.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$6,393,939	\$103,555	\$0	\$85,463	(\$1,589,088)	\$330,373	\$150,000	\$5,474,242
EXPENDITURES	\$6,393,939	\$103,555	\$0	\$85,463	(\$1,589,088)	\$330,373	\$150,000	\$5,474,242
FTE	41.50	2.00	0.00	0.00	(22.50)	1.00	0.00	22.00

EVENT TYPE DESCRIPTION OF CHANGE

SUPPLEMENTAL #4 INC Land Management Division - \$100,000 transfer from General Fund 124 per April 28th BCC authorization for the purpose of covering expenses related to updating Lane Code Chapter 13 & 14. Add \$50,000.00 Oregon Land Development & Conservation Grant revenue & increase personnel expenses to balance fund.

Public Works (cont)

FUND 619 Motor & Equipment Pool Fund

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 maintenance as well as for vehicle replacement.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$20,937,935	\$90,635	\$0	\$5,236	\$1,351,042	\$1,900,000	\$0	\$24,284,848
EXPENDITURES	\$20,937,935	\$90,635	\$0	\$5,236	\$1,351,042	\$1,900,000	\$0	\$24,284,848
FTE	22.00	0.00	0.00	0.00	0.00	0.00	0.00	22.00

EVENT TYPE DESCRIPTION OF CHANGE

NONE

Sheriff's Office

FUND 124 General Fund

The primary operating fund for the County, this fund consists of discretionary revenues from tax collections, O&C timber receipts, investment earnings, cigarette and liquor taxes, and other state and local revenue sources. The remaining revenues are generated by activities such as, recording and election fees and other revenues generated by department activities or services. The Sheriff's Office uses an amount of discretionary general fund as set through the budget process to maintain the approved service level.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$12,588,473	\$0	\$48,517	\$47,500	\$1,208,177	(\$96,357)	(\$31,257)	\$13,765,053
EXPENDITURES	\$33,229,655	\$16,143	\$48,517	\$47,500	\$1,208,177	\$444,544	(\$18,554)	\$34,975,982
Discretionary Gen. Fd:	\$20,641,182	\$16,143	\$0	\$0	\$0	\$540,901	\$12,703	\$21,210,929
FTE	232.40	(2.60)	1.00	0.00	10.00	1.00	0.00	241.80

EVENT TYPE DESCRIPTION OF CHANGE

SUPPLEMENTAL #4	TYPE	DESCRIPTION OF CHANGE
INC		Forest Work Camp: Increase revenue \$141,038 for approved old Title III funds to reimburse County Overhead. Decrease expenses total of \$141,038 (\$115,679 inmate telephone and \$25,359 food sales). Decrease transfer to the Federal Forest Crew Program by \$29,145 and increase food account budget \$29,145. Increase IS budget \$19,296.
		Decrease Mental Health Grant revenue&expense \$63,034 due to not hiring Mental Health Specialist until 04/01/09.
		Search and Rescue. Increase old Title III revenue \$31,777 to reimburse 1st quarter FY09. Decreases Gen Fd use \$25,888 (when added to prior the decrease of \$35,000 after new Title III project approval - decreases GF use total of \$60,888)

FUND 225 Road Fund

All revenues are designated for the construction and maintenance of the County road-and-bridge system. The major revenues are the state gas tax and highway user fees and National Forest timber receipts.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$552,484	\$0	\$0	\$0	\$0	\$0	\$0	\$0
EXPENDITURES	\$552,484	\$0	\$0	\$0	\$0	\$0	\$0	\$552,484
FTE	3.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00

EVENT TYPE DESCRIPTION OF CHANGE

NONE

Sheriff's Office (cont)

FUND 260 Special Revenue Fund (Subfund 263)

This fund consists of several dedicated revenue sources and programs. Within the Sheriff's Office these revenues include grants, state revenues, Title III/III funding, contract revenue, Department of Corrections, Department of Justice, private donations, traffic fee revenue and forfeitures revenue.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$13,688,577	\$74,839	\$0	\$194,618	\$13,627	\$333,150	\$205,397	\$14,510,208
EXPENDITURES	\$13,688,577	\$74,839	\$0	\$194,618	\$13,627	\$333,150	\$205,397	\$14,510,208
FTE	90.30	0.50	0.00	0.00	0.00	5.00	0.00	95.80

EVENT TYPE DESCRIPTION OF CHANGE

SUPPLEMENTAL #4 INC Increase revenue & expense \$19,949 for award of second COPS Meth Grant for Narcotics Detective. Increase revenue & expense \$96,901 due to award of follow-on DV Pre-Trial Grant for contracted services and travel/training. Increase revenue & expense \$87,904 for award of State Homeland Security Grant for communication and DP equipment. Increase old Title 3 revenue \$29,145 and decrease transfer from general fund by \$29,145 transfer. Increase revenue & expense \$643 for unspent CCA funding from FY08 transferring in from H&HS Department for contracted services.

FUND 539 Corrections Commissary Fund

This fund provides for the purchase of sundries by corrections facility inmates. Items offered for purchase are for personal use or consumption and do not duplicate necessities issued to inmates. Commissary profiles provide recreational equipment for inmate use within the corrections facility. All revenues are received from inmates.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$654,595	\$0	\$0	\$0	\$29,147	\$0	\$23,937	\$707,679
EXPENDITURES	\$654,595	\$0	\$0	\$0	\$29,147	\$0	\$23,937	\$707,679
FTE	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.50

EVENT TYPE DESCRIPTION OF CHANGE

SUPPLEMENTAL #4 INC Workforce Development, new program, established for separate tracking of the Video Lottery Funds. Increase revenue \$203,221 (\$179,284 for Video Lottery revenue and intrafund transfer of \$23,937 in carryforward funds from the Commissary program for previous fiscal year unspent video lottery funds). Increase expense budget \$203,221 for LCC inmate education and education furniture. Decrease revenue budget \$197,284 in the Commissary program (Vid Lot Funds). Decrease expense budget \$197,284 (decrease M&S accounts \$203,221 and increase transfer out budget \$23,937).

Sheriff's Office (cont)

FUND 619 Motor & Equipment Pool Fund (Subfund 620)

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 maintenance as well as for vehicle replacement.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$2,937,226	\$0	\$0	\$0	(\$88,815)	\$560,000	\$0	\$3,408,411
EXPENDITURES	\$2,937,226	\$0	\$0	\$0	(\$88,815)	\$560,000	\$0	\$3,408,411
FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

EVENT TYPE DESCRIPTION OF CHANGE

NONE

Workforce Partnership

FUND 249 Workforce Partnership Fund

This fund primarily receives revenue from Federal grants from the Workforce Investment Act enacted August 7, 1998 and effective July 1, 2000. Additional revenues include Federal and State employment training funds. Programs provide services to all Lane County residents for wage enhancements, job seeking and job training, with special emphasis for low income, at-risk populations.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$3,150,473	\$0	\$0	\$0	\$0	\$0	\$0	\$3,150,473
EXPENDITURES	\$3,150,473	\$0	\$0	\$0	\$0	\$0	\$0	\$3,150,473
FTE	36.00	0.00	0.00	0.00	0.00	0.00	0.00	36.00

EVENT TYPE DESCRIPTION OF CHANGE

NONE

Youth Services

FUND 124 General Fund

The primary operating fund for the County, this fund consists of discretionary revenues from tax collections, O&C timber receipts, investment earnings, cigarette and liquor taxes, and other state and local revenue sources. The remaining revenues are generated by activities such as grants and contracts, recording and election fees, and other revenues generated by department activities or services.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$1,104,228	\$0	\$0	\$20,000	\$178,752	\$127,461	\$42,542	\$1,472,983
EXPENDITURES	\$7,900,911	(\$1,379)	\$0	\$20,000	\$178,752	\$147,461	\$142,713	\$8,388,458
Discretionary Gen Fd:	\$6,796,683	(\$1,379)	\$0	\$0	\$0	\$20,000	\$100,171	\$6,915,475
FTE	53.38	0.00	0.00	0.00	(2.35)	0.21	0.00	51.24

EVENT TYPE DESCRIPTION OF CHANGE

SUPPLEMENTAL #4 RD / INC / TA Reduce State Gang Grant funds \$3,958 per state mandated reductions. Decrease professional consultants \$3,958. Food & Nutrition Services: Increase Department of Education School Lunch program revenue \$19,200 due to increased number of meals served to youth and reimbursed by State. Increase expenses by \$19,200 to cover cost of providing meals. Increase amount of catering revenue received by \$27,300 due to increased number of catered events requested by community. Expenses increased to cover costs of providing catering. Increase salary & benefits to reflect changes in medical rates for AFSCME & Non-Rep COLAs approved by Board of Commissioners after initial budget adoption.

FUND 260 Special Revenue Fund (Subfund 260)

This fund consists of several dedicated revenue sources and programs. Within Youth Services this revenue consists of grants, Children Services Division, federal and state funding, video lottery, and Title III/III funding.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	SUPP BUDGET #4	CURRENT BUDGET
RESOURCES	\$2,317,568	\$50,000	\$0	(\$3,200)	\$433,424	(\$34,858)	\$108,577	\$2,871,511
EXPENDITURES	\$2,317,568	\$50,000	\$0	(\$3,200)	\$433,424	(\$34,858)	\$108,577	\$2,871,511
FTE	14.59	0.00	0.00	0.00	2.00	(0.21)	0.00	16.38

EVENT TYPE DESCRIPTION OF CHANGE

SUPPLEMENTAL #4 INC / RD / TA Increase revenues & expense \$1,400 due to extra job assignment given to youth crew from the City of Eugene. Decrease Juvenile Crime Prevention state funds \$10,948 due to state mandated budget cuts for therapy services. Increase revenue \$31,300 due to increased reimbursements received from State of Oregon Division of Medical Payments for increased support services to youth. Transfer \$3,000 from Special Projects fund to cover costs of overspending as Lane Education Service District did not fund youth counselor as planned this year and some costs were already added into this year's budget. Martin Luther King Jr. Education Center - Transfer \$13,835 from Special Projects fund to cover costs of overspending due to loss of Juvenile Crime Prevention funds for court school. Increase revenue by \$120,000 due to newly awarded summer grant from Department of Labor, Workforce Initiative Act for providing summer employment and training to youth. Adjust Revenues to match expenditures for Dept of Labor Alternative Ed Grant. 16,831 from Special Projects fund moved over to cover costs of overspending in Lane Education Service District and Martin Luther King Jr. Education Center.