

W. I. a.

AGENDA COVER MEMORANDUM

AGENDA DATE: Wednesday, September 23, 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 2009-2010 SUPPLEMENTAL BUDGET #1, MAKING,
REDUCING AND TRANSFERRING APPROPRIATIONS

I. MOTION

MOVE APPROVAL OF THE ORDER ADOPTING THE FY 2008-2009 SUPPLEMENTAL BUDGET #1 MAKING, REDUCING AND TRANSFERRING APPROPRIATIONS.

II. AGENDA ITEM SUMMARY

The Board is being asked to adopt the FY 2009-2010 Supplemental Budget #1. 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 2009-2010 budget on June 24, 2009, in Board Order #09-6-24-2. This is the first supplemental for FY 2009-2010.

This supplemental budget was advertised in The Register-Guard on September 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 \$700,000 and increase FTE by 7.00. If approved as presented, the total County Budget will total \$516,149,418 and 1,448.15 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.

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

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

RESOLUTION AND ORDER

09-09-23- ____

) IN THE MATTER OF ADOPTING THE FY 2009-
) 2010 SUPPLEMENTAL BUDGET #1 MAKING,
) REDUCING AND TRANSFERRING
) APPROPRIATIONS

WHEREAS, Supplemental Budget #1 for Fiscal Year 2009-2010 was advertised in The Register-Guard on September 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 2009-2010 Supplemental Budget #1 was held in the Public Service Building, Lane County on September 23, 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;

IT IS ALSO HEREBY RESOLVED AND ORDERED that the amounts for the fiscal year beginning July 1, 2009 and for the purposes as outlined on Attachment A be additionally appropriated, reduced or transferred as follows:

Fund 124 General Fund

Public Safety	<u>Amount</u>	<u>FTE</u>
Expenditures	\$365,079	2.0
General Expense	<u>Amount</u>	<u>FTE</u>
<u>Expense Detail:</u>		0.00
Operational Contingency	<u>(\$365,079)</u>	
Total Expenditures	<u>(\$365,079)</u>	

Fund 530 Waste Management Fund

Public Works	<u>Amount</u>	<u>FTE</u>
Expenditures	\$350,000	0.00

Fund 570 Land Management Fund

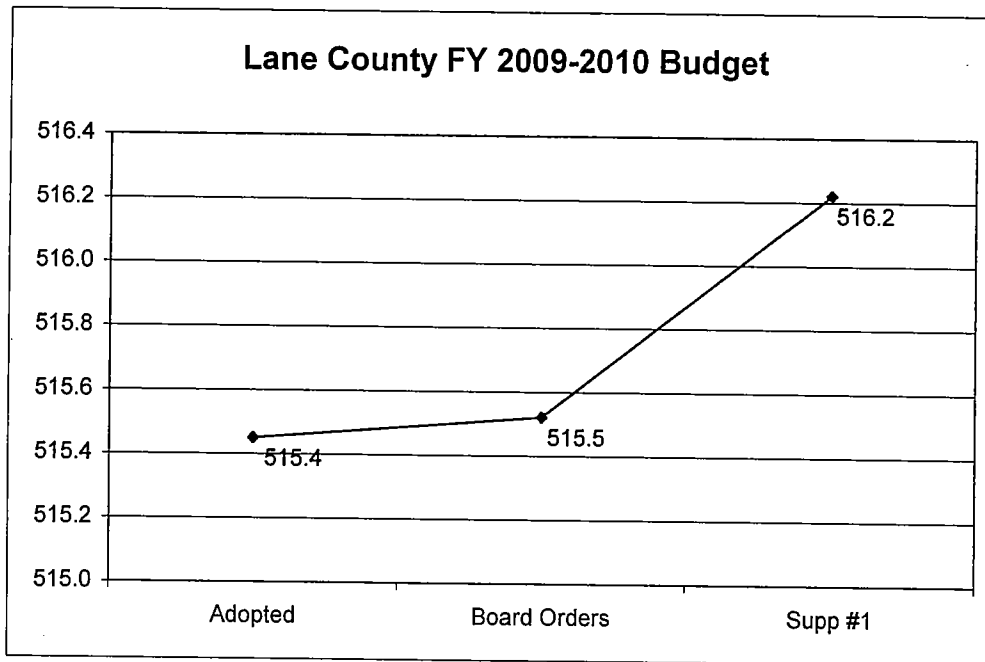
Public Works	<u>Amount</u>	<u>FTE</u>
Expenditures	\$350,000	5.0

Dated this ____ day of September, 2009.

Chair,
Lane County Board of Commissioners

LANE COUNTY - All Funds

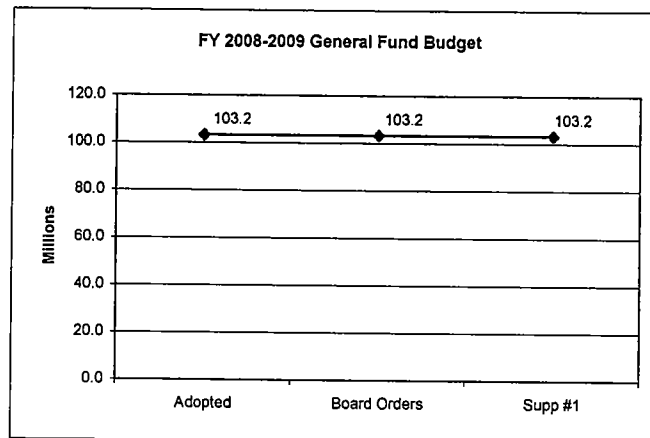
	ADOPTED BUDGET	BOARD ORDERS	SUPP BUDGET #1	CURRENT BUDGET
RESOURCES	\$515,449,418	\$71,267	\$700,000	\$516,220,685
EXPENDITURES	\$515,449,418	\$71,267	\$700,000	\$516,220,685
FTE	1441.16	2.50	7.00	1450.66



MAJOR EVENTS:

Supp #1 Addition of 2.0 resident deputies in Sheriff's Office resulting at cost of \$305,079 and Courthouse security project of \$60,000 result in a decrease in the Service Stabilization reserve of \$305,079. Increase of fee to support Long Range Planning and Compliance within Public Works in amount of

GENERAL FUND - Fund 124				
	ADOPTED BUDGET	BOARD ORDERS	SUPP BUDGET #1	CURRENT BUDGET
RESOURCES	\$103,232,652	\$0	\$0	\$103,232,652
EXPENDITURES	\$103,232,652	\$0	\$0	\$103,232,652
FTE	550.68	0.00	2.00	552.68
10% Prudent Person	\$7,882,232	\$0	\$0	\$7,882,232
Service Stabilization	\$10,496,316	\$0	(\$365,079)	\$10,131,237



MAJOR EVENTS

Supp #1 - Addition of 2.0 resident deputies and allocate \$60,000 for Courthouse security project (reserves reduced to cover cost)

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.

General Expense

FUND 124

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

	ADOPTED BUDGET	BOARD ORDERS	SUPP BUDGET #1	CURRENT BUDGET
RESOURCES	\$74,762,095	\$0	\$0	\$74,762,095
EXPENDITURES	\$20,759,635	\$0	\$0	\$20,759,635

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #1	RD	2.0 FTE resident deputies (\$305,079) and Courthouse Security project (\$60,000) is requested in the Sheriff's Office within the General Fund. Funding will decrease the Service Stabilization reserve by \$365,079.

Public Works

FUND 530

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.

	ADOPTED BUDGET	BOARD ORDERS	SUPP BUDGET #1	CURRENT BUDGET
RESOURCES	\$39,657,362	\$0	\$350,000	\$40,007,362
EXPENDITURES	\$39,657,362	\$0	\$350,000	\$40,007,362
FTE	80.31	0.00	0.00	80.31

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #1	INC	Increase in revenue associated with free increase to support Long Range Planning and Compliance pursuant to BO 09-6-23-1. Revenue is transferred to the Land Management program in Fund 570.

FUND 570

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.

	ADOPTED BUDGET	BOARD ORDERS	SUPP BUDGET #1	CURRENT BUDGET
RESOURCES	\$6,115,279	\$0	\$350,000	\$6,465,279
EXPENDITURES	\$6,115,279	\$0	\$350,000	\$6,465,279
FTE	25.00	0.00	5.00	30.00

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #1	AD	Increase in revenue associated with free increase to support Long Range Planning and Compliance pursuant to BO 09-6-23-1 is transferred from Fund 530. FTE is increased by 5.0 (Compliance Officer, Compliance Specialist; two Planners and one Technician). Salary and benefits and Materials & Services are increased.

Sheriff's Office

FUND 124

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.

	ADOPTED BUDGET	BOARD ORDERS	SUPP BUDGET #1	CURRENT BUDGET
RESOURCES	\$13,978,126	\$0	\$0	\$13,978,126
EXPENDITURES	\$40,104,224	\$0	\$365,079	\$40,469,303
Discretionary Gen Fd:	\$26,126,098	\$0	\$365,079	\$26,491,177
FTE	275.34	0.00	2.00	277.34

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #1	AD	Addition of 2.0 resident deputies including salary, benefits and one-time expense for purchase of vehicles. Appropriate \$60,000 for Courthouse security project.