

W. G. B.

AGENDA COVER MEMORANDUM

AGENDA DATES: June 16, 2010 Work session
June 23, 2010 Public Hearing and Adoption (9:30 a.m.)

TO: Board of County Commissioners

DEPT.: County Administration

PRESENTED BY: Christine Moody, Budget & Financial Planning Manager

AGENDA TITLE: **DISCUSSION/2010-2011 LANE COUNTY BUDGET, MAKING APPROPRIATIONS AND LEVYING TAXES**

I. MOTION

NONE, this is a discussion item only.

II. AGENDA ITEM SUMMARY

The Board of County Commissioners must adopt a FY 2010-2011 budget prior to June 30, 2010 (ORS 294). The Board is asked to give staff direction as to which items they want included in the final Adopted Budget Order and accompanying attachment.

III. BACKGROUND/IMPLICATIONS OF ACTION

A. Board Action and Other History

The County Administrator presented the Proposed FY 2010-2011 budget to the Lane County Budget Committee on April 29, 2010. The committee held a required public hearing, held four work sessions, took more public comment and deliberated on one evening before approving the budget and the taxing authority on May 20, 2010.

The notice and financial summary of the approved budget will be published on June 17, 2010, in the Register Guard as required by state budget law for the June 23, 2010, public hearing. The Board may make adjustments within the funds, but may not increase appropriations by more than \$5,000 or 10 percent of total fund expenditures, whichever is greater, in any fund. The Board may also determine, make and declare tax levies equal to or less than that approved by the Budget Committee.

B. Policy Issues

The Approved and Adopted budgets are in compliance with state budget law and do not conflict with any established County policy.

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 budget approved by the budget committee represents a balanced budget. In addition, any changes made by the Board of County Commissioners to the Approved Budget will be need to be offset in such a way as to maintain the balanced budget status.

E. Analysis

The Budget Committee approved changes to the Proposed Budget which amounted to a total decrease of \$1,520,943 and overall increase of 5.0 FTE from the Proposed Budget. Summary of these changes and more detail by department by fund is found on Attachment A.

Adjustments to the Approved Budget total decrease of \$1,520,943 for All Funds with an overall increase of 5.00 FTE (Attachment A)

Lane County departments have requested a series of budget adjustments across multiple funds since the Budget Committee approved the budget. The proposed adjustments, are included on Attachment A, and are classified into several different groupings depending upon the level of review and analysis required, and whether or not they involve a policy issue. These groups include:

TECHNICAL (TA) (no material provided except Attachment A)

Technical adjustments are the result of:

- Recent Board actions,
- Personnel reclassification/adjustments,
- Updated information or corrections of errors or omissions in the Approved Budget.

REBUDGETS (RB) no material provided except Attachment A)

These are FY 2009-2010 expenditures or projects with dedicated funding that will not be completed by June 30th as originally planned. The remaining funding is therefore carried forward to complete the project or pay for the expense in the new fiscal year.

GRANT-RELATED (GR) (no material provided except Attachment A)

These adjustments are the result of revised grant notifications or final funding awards. Grant adjustments modify revenue and expense equally. In that they are self funding, there is no impact on the General Fund.

INCREASE / REDUCTIONS (INC or RD)

These adjustments are increases and decrease of amounts in the related fund within NO increase or decrease in service or FTE.

ADDITIONS / REDCUTIONS (AD or RX)

These represent **POLICY ISSUES** where service or FTE is impacted by the change.

There are no add packages for Board consideration.

Add Packages – NONE

LIST OF CONTRACTS (Attachment B)

Lane Manual 21.145(1) (I) permits the County Administrator to execute contracts that are specifically listed as part of the annual budget adoption order. Attachment B constitutes the required list. The list includes new contracts and amendments and indicates the type of contract (revenue, expense, billing authority, or reciprocal).

INTERGOVERNMENTAL AGREEMENTS/DUES (Attachment C)

The list of Intergovernmental Agreements/Membership and Association Dues has traditionally been approved as a separate agenda item. Since this list has already been reviewed and approved by the budget committee, and since there are no further changes recommended, the list has been included as Attachment C for Board approval in a manner similar to the List of Contracts contained in Attachment B.

F. Alternative/Options

At the time of Adoption, the Board may choose to make adjustments to the budget. The only limitations are that:

- 1) Changes in any single fund cannot exceed \$5,000 or a 10 percent increase, whichever is greater, and
- 2) Tax levies may not be certified in an amount greater than what was approved by the Budget Committee.

IV. RECOMMENDATION

It is recommended that the Board discuss the attached list of adjustments, contracts and intergovernmental dues/agreement. The Board should also discuss and provide direction on the policy issue items.

V. TIMING/IMPLEMENTATION

Final adoption must be completed prior to July 1, 2010, in order for the County to have the spending authority for the new fiscal year. Adoption is scheduled for June 23, 2010.

VI. FOLLOW-UP

Upon final adoption, staff will prepare the forms required by ORS 294 and distribute accordingly.

VII. ATTACHMENTS

Board Order: N/A - Will be provided for the June 23, 2010, meeting.

Attachment A: Budget Summary of Lane County FY 10-11 Budget by Department
by Fund – Proposed through recommended adjustments to the
Adopted FY 2010-2011 Budget

Attachment B: List of Contracts

Attachment C: List of Intergovernmental Agreements/Dues

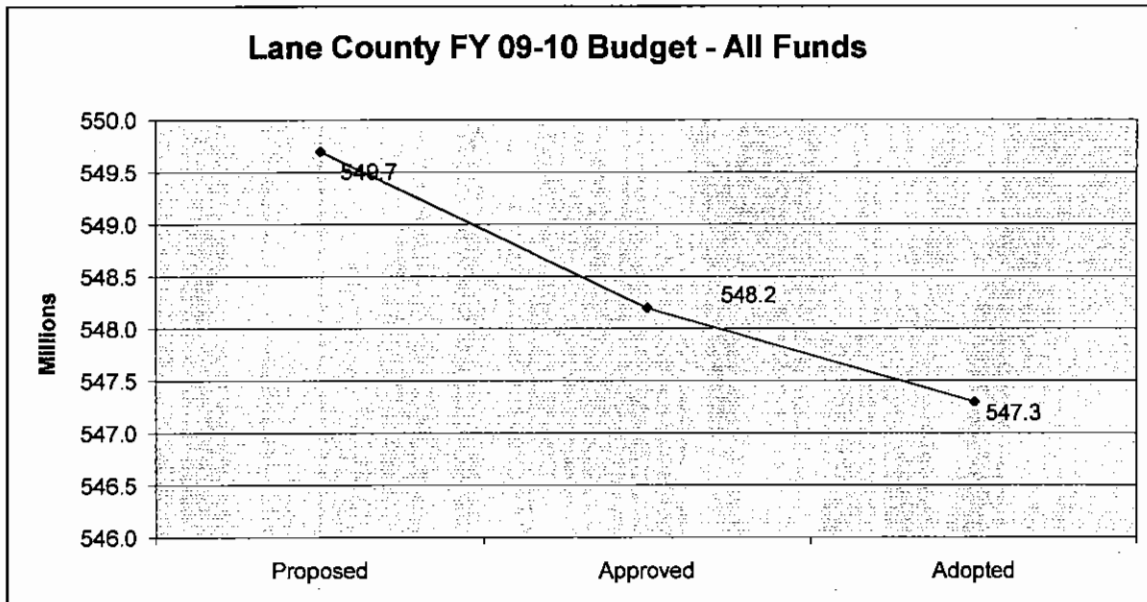
Attachment D: Impact Statements for New Add/Reduction Packages

Attachment D – Impact Statements for New Add/Reduction Packages

LANE COUNTY FY 10-11
BUDGET SUMMARY
By Dept by Fund
PROPOSED to ADOPTED Budgets

LANE COUNTY - All Funds

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$549,732,274	(\$1,520,943)	\$548,211,331	(\$887,749)	\$547,323,582
EXPENDITURES	\$549,732,274	(\$1,520,943)	\$548,211,331	(\$887,749)	\$547,323,582
FTE	1495.23	5.00	1500.23	4.27	1504.50



GENERAL FUND - Fund 124

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$101,826,532	\$0	\$101,826,532	\$41,755	\$101,868,287
EXPENDITURES	\$101,826,532	\$0	\$101,826,532	\$41,755	\$101,868,287
FTE	568.78	0.00	568.78	0.99	569.77
10% Prudent Person	\$8,121,839	\$0	\$8,121,839	\$0	\$8,121,839
Service Stabilization	\$1,805,521	(\$44,996)	\$1,760,525	\$242,185	\$2,002,710
O&C Reserve	\$71,537	(\$2,250)	\$69,287		\$69,287
RESERVE AMOUNT	\$9,998,897	(\$47,246)	\$9,951,651	\$242,185	\$10,193,836

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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$382,500	\$0	\$382,500	\$0	\$382,500
EXPENDITURES	\$7,000,972	\$0	\$7,000,972	\$0	\$7,000,972
Discretionary Gen Fd:	\$6,618,472	\$0	\$6,618,472	\$0	\$6,618,472
FTE	60.00	0.00	60.00	0.00	60.00

EVENT	TYPE	DESCRIPTION OF CHANGE
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NONE

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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$2,799,001	\$200,000	\$2,999,001	(\$2,095)	\$2,996,906
EXPENDITURES	\$2,799,001	\$200,000	\$2,999,001	(\$2,095)	\$2,996,906
FTE	5.85	0.00	5.85	0.00	5.85

EVENT	TYPE	DESCRIPTION OF CHANGE
APPROVED	AD	Increase revenue & expense by \$100,000 as approved by the budget committee to help offset State of Oregon reductions to Children & Families budget. Increase revenue & expense by \$100,000 for CASA/Relief Nursery Community Request.
ADOPTED	RX	Reduce PERS rate to match actual which returns \$2,095 to General Fund for 1.0 FTE. Remaining PERS adjustment rebalanced within M&S.

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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$2,460,779	\$0	\$2,460,779	\$0	\$2,460,779
EXPENDITURES	\$3,052,196	(\$39,873)	\$3,012,323	(\$25,202)	\$2,987,121
Discretionary Gen Fd:	\$591,417	(\$39,873)	\$551,544	(\$25,202)	\$526,342
FTE	21.00	0.00	21.00	0.00	21.00

EVENT	TYPE	DESCRIPTION OF CHANGE
APPROVED	TA	PERS rate reduced to actual reducing expense by \$39,873.
ADOPTED	RD	Reduce Budget & Planning budget following hiring of Budget Manager at lower than budgeted salary. This offsets HR Director hirer at higher than budgeted amount within Human Resources.

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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$610,442	\$0	\$610,442	\$0	\$610,442
EXPENDITURES	\$610,442	\$0	\$610,442	\$0	\$610,442
FTE	4.50	0.00	4.50	0.00	4.50

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	Decrease PERS Rate by \$6,764. Increases Materials & Services by same amount to balance fund.

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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$3,212,385	\$0	\$3,212,385	\$0	\$3,212,385
EXPENDITURES	\$4,019,322	(\$47,602)	\$3,971,720	\$0	\$3,971,720
Discretionary Gen Fd.	\$806,937	(\$47,602)	\$759,335	\$0	\$759,335
FTE	21.00	0.00	21.00	0.00	21.00

EVENT	TYPE	DESCRIPTION OF CHANGE
APPROVED	TA	PERS rate decreased to actual; reduces expense by \$47,602.

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).

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$530,600	\$0	\$530,600	\$0	\$530,600
EXPENDITURES	\$530,600	\$0	\$530,600	\$0	\$530,600
FTE	2.00	0.00	2.00	0.00	2.00

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	PERS rate decreased to actuals, decreasing expense by \$3,671; Reserves increased by \$3,671 to balance fund.

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.

	PROPOSED BUDGET	Budget Committee	APPROVED	Technical & Other	ADOPTED BUDGET
RESOURCES	\$176,902	\$0	\$176,902	\$0	\$176,902
EXPENDITURES	\$176,902	\$0	\$176,902	\$0	\$176,902

EVENT	TYPE	DESCRIPTION OF CHANGE
NONE		

FUND 260 Special Revenue Fund (Subfund 264)

ATTACHMENT A

This fund consists of dedicated revenue sources. Subfund 264 currently contains funds set aside for replacement of the voting machines in the Elections division.

	PROPOSED BUDGET	Budget Committee	APPROVED	Technical & Other	ADOPTED BUDGET
RESOURCES	\$450,000	\$0	\$450,000	\$0	\$450,000
EXPENDITURES	\$450,000	\$0	\$450,000	\$0	\$450,000
FTE	0.00	0.00	0.00	0.00	0.00

EVENT	TYPE	DESCRIPTION OF CHANGE
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NONE

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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$1,805,127	\$0	\$1,805,127	\$0	\$1,805,127
EXPENDITURES	\$9,422,488	(\$142,335)	\$9,280,153	\$0	\$9,280,153
Discretionary Gen Fd	\$7,617,361	(\$142,335)	\$7,475,026	\$0	\$7,475,026
FTE	69.00	0.00	69.00	0.00	69.00

EVENT	TYPE	DESCRIPTION OF CHANGE
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APPROVED	TA	PERS rate decreased to actual resulting in decrease in expenses.
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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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$98,500	\$0	\$98,500	\$0	\$98,500
EXPENDITURES	\$98,500	\$0	\$98,500	\$0	\$98,500

EVENT	TYPE	DESCRIPTION OF CHANGE
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NONE		
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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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$873,601	\$0	\$873,601	(\$9,430)	\$864,171
EXPENDITURES	\$873,601	\$0	\$873,601	(\$9,430)	\$864,171
FTE	6.00	0.00	6.00	0.00	6.00

EVENT	TYPE	DESCRIPTION OF CHANGE
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ADOPTED	TA	PERS rate decreased to actual resulting in decrease in expenses of \$9,430. This lowers amount of General Fund transfer needed to help fill grant revenue decrease. Savings go back to General Fund.
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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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$70,436,153	\$0	\$70,436,153	\$0	\$70,436,153
EXPENDITURES	\$13,159,638	\$538,350	\$13,697,988	\$191,910	\$13,889,898
RESERVE AMOUNT	\$9,998,897	(\$47,246)	\$9,951,651	\$242,185	\$10,193,836

EVENT	TYPE	DESCRIPTION OF CHANGE
APPROVED	TA	PERS Rate decrease to actuals within departments results in additional reserves.
	INC / RD	Addition of National of Association of Counties Dues & Council of Forest Trust Land Dues. Decrease Service Stabilization fund by \$9,478. Addition of ICLEI Dues thereby decreasing O&C Reserve by \$2,250.
	TA	Decrease Service Stabilization reserve by \$266,650 to correct technical adjustment within Justice Courts for amounts inadvertently not budgeted in Proposed Budget.
	RD	Decrease Service Stabilization fund by \$130,434 for additional funding to Human Services Commission to assist with Crisis Food & Shelter. Decrease Service Stabilization reserve by this amount.
	RD	Increase transfer to Children & Families by \$200,000 to help cover State of Oregon budget reductions and CASA/Relief Nursery community request. Decrease Service Stabilization reserve by this amount.
	RD	Restore FTE within Sheriff's Office Traffic Team. Decrease service stabilization reserve by \$372,868
	RD	Reduce Service Stabilization reserve by \$1,000 for Food for Lane County/Big Daddy Greenhouse contribution.
	RD	Reduce Service Stabilization reserve by \$58,809 for Animal Services Behavior & Training Coordinator Addition.
ADOPTED	TA	Reducing PERS Rate results in decreases general fund transfer expense to programs within HHS, YS, DA and SO and increases Service Stabilization reserve.
	TA	Increase transfer of \$2,368 - inadvertently charged to wrong department (Finance in Mgmt Svcs) in Proposed Budget.
	TA	Increase Countywide overhead charge by \$2,319 due to dissolution of MWSD in FY 09-10. Funds from MWSD went into General Fund, meaning General Fund will pay overhead charge through 10-11 out of the proceeds.

General Expense (continued)

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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$5,653,000	\$0	\$5,653,000	\$0	\$5,653,000
EXPENDITURES	\$5,653,000	\$0	\$5,653,000	\$0	\$5,653,000

EVENT	TYPE	DESCRIPTION OF CHANGE
NONE		

FUND 242 Extension Service Fund

This fund used for revenue benefiting the OSU Extension Service.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$1,200,000	(\$1,200,000)	\$0	\$0	\$0
EXPENDITURES	\$1,200,000	(\$1,200,000)	\$0	\$0	\$0

EVENT	TYPE	DESCRIPTION OF CHANGE
APPROVED	RX	Eliminated budget placeholder following defeat of ballot measure to provide funding the OSU Extension Svc.

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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$6,006,863	\$0	\$6,006,863	\$0	\$6,006,863
EXPENDITURES	\$6,006,863	\$0	\$6,006,863	\$0	\$6,006,863

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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$8,190,157	\$0	\$8,190,157	\$255,500	\$8,445,657
EXPENDITURES	\$8,190,157	\$0	\$8,190,157	\$255,500	\$8,445,657

EVENT	TYPE	DESCRIPTION OF CHANGE
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ADOPTED

TA

Budgeting for interfund loan granted in FY 09-10 for Community Economic Development Overnight
Loan Program after initial budget preparation.

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).

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$260,675	\$0	\$260,675	(\$85,000)	\$175,675
EXPENDITURES	\$260,675	\$0	\$260,675	(\$85,000)	\$175,675

EVENT	TYPE	DESCRIPTION OF CHANGE
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ADOPTED	TA	Decrease fund balance & contingency for FY 10-11 after award of project in FY 09-10 budget year after initial budget preparation.
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FUND 323 Lane Events Center 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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$758,528	\$0	\$758,528	\$0	\$758,528
EXPENDITURES	\$758,528	\$0	\$758,528	\$0	\$758,528

EVENT	TYPE	DESCRIPTION OF CHANGE
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NONE		
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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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$2,672,105	\$0	\$2,672,105	\$0	\$2,672,105
EXPENDITURES	\$2,672,105	\$0	\$2,672,105	\$0	\$2,672,105

EVENT	TYPE	DESCRIPTION OF CHANGE
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NONE		
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General Expense (continued)

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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$3,036,646	\$0	\$3,036,646	(\$109,771)	\$2,926,875
EXPENDITURES	\$3,036,646	\$0	\$3,036,646	(\$109,771)	\$2,926,875

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	Decrease fund balance to better match anticipated carryforward. Eliminate reserve.

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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$2,940,000	\$0	\$2,940,000	\$0	\$2,940,000
EXPENDITURES	\$2,940,000	\$0	\$2,940,000	\$0	\$2,940,000

EVENT	TYPE	DESCRIPTION OF CHANGE
NONE		

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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$6,982,057	\$0	\$6,982,057	\$0	\$6,982,057
EXPENDITURES	\$6,982,057	\$0	\$6,982,057	\$0	\$6,982,057

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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$55,576,255	(\$1,082,679)	\$54,493,576	(\$1,547,661)	\$52,945,915
EXPENDITURES	\$55,576,255	(\$1,082,679)	\$54,493,576	(\$1,547,661)	\$52,945,915

EVENT	TYPE	DESCRIPTION OF CHANGE
APPROVED	TA	Decrease PERS rate within general fund resulting in less Employer PERS expense passing through the benefit fund. Reduce reserves by same amount to balance fund.
ADOPTED	TA	Decrease PERS rate within all other funds, resulting in less employer PERS expense passing through the benefit fund. Reduce reserve by same amount to balance fund.

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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$6,094,531	\$0	\$6,094,531	\$33,992	\$6,128,523
EXPENDITURES	\$6,094,531	\$0	\$6,094,531	\$33,992	\$6,128,523

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	Increase PERS Bond revenue from other funds by \$52,850 following add backs and changes made since Proposed Budget. Expense for paying off bonds increased by \$52,850.

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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$14,964,869	\$0	\$14,964,869	\$0	\$14,964,869
EXPENDITURES	\$14,964,869	\$0	\$14,964,869	\$0	\$14,964,869

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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$0	\$0	\$0	\$0	\$0
EXPENDITURES	\$4,775,847	\$189,243	\$4,965,090	(\$98,573)	\$4,866,517
Discretionary Gen Fd:	\$4,775,847	\$189,243	\$4,965,090	(\$98,573)	\$4,866,517
FTE	0.00	0.00	0.00	0.00	0.00

EVENT	TYPE	DESCRIPTION OF CHANGE
APPROVED	INC	Increase general fund amount by \$189,243 for HSC & Animal Services additions approved by Budget Committee.
ADOPTED	RD	Decrease general fund amount by \$98,573 due to PERS rate savings for positions funded by general fund.

FUND 283 Animal Services 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 provide for unincorporated Lane County, City of Eugene and other small cities.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$2,079,602	\$58,809	\$2,138,411	(\$19,662)	\$2,118,749
EXPENDITURES	\$2,079,602	\$58,809	\$2,138,411	(\$19,662)	\$2,118,749
FTE	15.00	1.00	16.00	0.00	16.00

EVENT	TYPE	DESCRIPTION OF CHANGE
APPROVED	AD	Addition of Animal Behavior Specialist adds 1.0 FTE and \$58,809 in revenue (transfer from General Fund) & expense.
ADOPTED	TA	Decrease PERS rate to actual results in expense decrease of \$19,662, which is returned to General Fund.

Health & Human Services (cont)

FUND 285 Intergovernmental Human Services Fund

This 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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$14,983,708	\$130,434	\$15,114,142	\$222,477	\$15,336,619
EXPENDITURES	\$14,983,708	\$130,434	\$15,114,142	\$222,477	\$15,336,619
FTE	20.50	0.00	20.50	0.00	20.50

EVENT	TYPE	DESCRIPTION OF CHANGE
APPROVED	TA	Addition of \$130,434 contribution to HSC.
ADOPTED	GR	Additional funding from City of Eugene and City of Springfield for funding subcontracts, along with Oreogn DHS for Youn Parent Program. Increase expenses to match new funding.
	RD	PERS rate reduction to actuals-decrease in revenue from general fund and M&S adjusted to keep fund balanced.

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

This fund contains revenues received 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 Health services, Mental Health Services, Alcohol/Drug Offender Services, Development Disability, Environmental Health Services, Family Mediation, and Community Health Centers.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$49,579,811	\$0	\$49,579,811	\$20,461	\$49,600,272
EXPENDITURES	\$49,579,811	\$0	\$49,579,811	\$20,461	\$49,600,272
FTE	259.69	0.00	259.69	3.28	262.97

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	Decrease revenue & expenditures to adjust for PERS rate decrease actual.
	INC	Addition of 3.0 FTE and revenue & expense (\$358,480) for psychologist & mental health specialists added in Supp #3 for FY 09-10.
	INC	Increase public health officer by .50 FTE and decrease nurse positions in Community Health Center to adjust for changes in Supplemental #4 FY 09-10.

Health & Human Services (cont)

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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$39,382,500	\$0	\$39,382,500	\$0	\$39,382,500
EXPENDITURES	\$39,382,500	\$0	\$39,382,500	\$0	\$39,382,500
FTE	9.17	0.00	9.17	0.00	9.17

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	PERS Rate adjusted to actual; expenditures rebalanced to balance fund.

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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$1,993,431	\$0	\$1,993,431	\$0	\$1,993,431
EXPENDITURES	\$2,026,107	(\$30,712)	\$1,995,395	\$25,202	\$2,020,597
Discretionary Gen Fd	\$32,676	(\$30,712)	\$1,964	\$25,202	\$27,166
FTE	16.51	0.00	16.51	0.99	17.50

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	Correct FTE rate to correct error in original projections. FTE is unchanged from FY 09-10. Increase salary due to hiring of HR Director after original budget preparation. Offset for this increase is found in County Administration.

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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$9,105,768	\$0	\$9,105,768	\$0	\$9,105,768
EXPENDITURES	\$9,105,768	\$0	\$9,105,768	\$0	\$9,105,768
FTE	35.75	0.00	35.75	0.00	35.75

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	PERS rate adjusted to actuals; material & services increased to balance fund.

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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$2,583,414	\$0	\$2,583,414	\$0	\$2,583,414
EXPENDITURES	\$2,583,414	\$0	\$2,583,414	\$0	\$2,583,414

EVENT	TYPE	DESCRIPTION OF CHANGE
NONE		

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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$9,515,343	\$0	\$9,515,343	(\$121,648)	\$9,393,695
EXPENDITURES	\$9,515,343	\$0	\$9,515,343	(\$121,648)	\$9,393,695
FTE	53.00	0.00	53.00	0.00	53.00

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	Decrease PERS rate to match actuals which decreases cost to departments and revenue into IS Budget by \$121,648.

Justice Courts

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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$2,472,706	\$0	\$2,472,706	\$0	\$2,472,706
EXPENDITURES	\$1,388,062	\$251,929	\$1,639,991	\$0	\$1,639,991
FTE	9.95	0.00	9.95	0.00	9.95

EVENT	TYPE	DESCRIPTION OF CHANGE
APPROVED	TA	Technical Adjustment for expenditures inadvertently not included in Proposed Budget; Decrease in PERS expense.

Lane Events Center

FUND 521 Lane Events Center 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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$4,305,155	\$0	\$4,305,155		\$4,305,155
EXPENDITURES	\$4,305,155	\$0	\$4,305,155		\$4,305,155
FTE	17.50	0.00	17.50	0.00	17.50

EVENT	TYPE	DESCRIPTION OF CHANGE
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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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$4,846,689	\$0	\$4,846,689	(\$1,793)	\$4,844,896
EXPENDITURES	\$5,715,300	(\$63,045)	\$5,652,255	(\$2,368)	\$5,649,887
Discretionary Gen Fd	\$868,611	(\$63,045)	\$805,566	(\$575)	\$804,991
FTE	42.00	0.00	42.00	0.00	42.00

EVENT	TYPE	DESCRIPTION OF CHANGE
APPROVED	TA	PERS rate decreased to actual.
ADOPTED	TA	Adjust revenue & expense for custodian positions purchased by HHS for new Public Health Building.

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 three (3) maintenance staff with related expenditures which are budgeted and paid for by the Road Fund for maintenance at the Delta Highway facilities.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$0	\$0	\$0	\$0	\$0
EXPENDITURES	\$261,552	\$0	\$261,552	(\$3,298)	\$258,254
FTE	3.00	0.00	3.00	0.00	3.00

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	Adjust PERS expense to match actual rate charged.

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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$131,600	\$0	\$131,600	\$0	\$131,600
EXPENDITURES	\$131,600	\$0	\$131,600	\$0	\$131,600

EVENT	TYPE	DESCRIPTION OF CHANGE
NONE		

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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$15,309,048	\$0	\$15,309,048	\$0	\$15,309,048
EXPENDITURES	\$15,309,048	\$0	\$15,309,048	\$0	\$15,309,048

EVENT	TYPE	DESCRIPTION OF CHANGE
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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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$934,947	\$0	\$934,947	\$0	\$934,947
EXPENDITURES	\$934,947	\$0	\$934,947	\$0	\$934,947

EVENT	TYPE	DESCRIPTION OF CHANGE
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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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$2,756,539	\$0	\$2,756,539	\$76,000	\$2,832,539
EXPENDITURES	\$2,756,539	\$0	\$2,756,539	\$76,000	\$2,832,539
FTE	15.50	0.00	15.50	0.00	15.50

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	Decrease PERS Rate to actual; increase reserve by \$18,200 to balance fund.
	GR	State of Oregon Marine Board Grant for pump station replacement at Richardson in amount of \$76,000.

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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$74,058,026	\$0	\$74,058,026	\$311,400	\$74,369,426
EXPENDITURES	\$73,280,899	\$0	\$73,280,899	\$320,104	\$73,601,003
FTE	198.00	0.00	198.00	0.00	198.00

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	Decrease PERS rate to actuals.
	RB	Rebudget for Walker Site which won't be finished until FY 10-11 (\$311,400) and radio communication equipment.

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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$1,234,604	\$0	\$1,234,604	\$0	\$1,234,604
EXPENDITURES	\$1,234,604	\$0	\$1,234,604	\$0	\$1,234,604
FTE	2.00	0.00	2.00	0.00	2.00

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	PERS rate adjusted to actual charge, increase reserves by \$4,307 to rebalance fund.

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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$104,754	\$0	\$104,754	\$0	\$104,754
EXPENDITURES	\$104,754	\$0	\$104,754	\$0	\$104,754
FTE	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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$40,605,412	\$0	\$40,605,412	\$0	\$40,605,412
EXPENDITURES	\$40,605,412	\$0	\$40,605,412	\$0	\$40,605,412
FTE	80.31	0.00	80.31	0.00	80.31

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	Decrease PERS rate to actual; increase reserves by \$114,956 to balance fund.

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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$6,689,075	\$0	\$6,689,075	\$325,000	\$7,014,075
EXPENDITURES	\$6,689,075	\$0	\$6,689,075	\$325,000	\$7,014,075
FTE	30.00	0.00	30.00	0.00	30.00

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	Decrease PERS rate to match actuals; increase reserve by \$50,218 to rebalance 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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$27,277,892	\$0	\$27,277,892	\$0	\$27,277,892
EXPENDITURES	\$27,277,892	\$0	\$27,277,892	\$0	\$27,277,892
FTE	22.00	0.00	22.00	0.00	22.00

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	Decrease PERS rate to match actuals; increase reserve by \$34,010 to rebalance fund.

Public Safety (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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$12,993,785	\$0	\$12,993,785	\$43,548	\$13,037,333
EXPENDITURES	\$42,054,527	(\$560,245)	\$41,494,282	(\$48,917)	\$41,445,365
Discretionary Gen Fd:	\$29,060,742	(\$560,245)	\$28,500,497	(\$92,465)	\$28,408,032
FTE	275.03	0.00	275.03	0.00	275.03

EVENT	TYPE	DESCRIPTION OF CHANGE
APPROVED	TA	Decrease PERS rate to actuals.
ADOPTED	RB	Rebudget grant fund & expenses that will not be received in FY 10-11. (\$43,548)
	TA	Decrease transfer from General Fund to Parole & Probation as a result of PERS rate decrease. Savings of \$92,465.

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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$0	\$0	\$0	\$0	\$0
EXPENDITURES	\$515,432	\$0	\$515,432	(\$5,406)	\$510,026
FTE	3.00	0.00	3.00	0.00	3.00

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	Decrease PERS rate to actual rate charged. Offsetting entry in Public Works Road Fund.

Public Safety (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 II/III funding, contract revenue, Department of Corrections, Department of Justice, private donations, traffic fee revenue and forfeitures revenue.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$17,265,351	\$372,493	\$17,637,844	\$133,407	\$17,771,251
EXPENDITURES	\$17,265,351	\$372,493	\$17,637,844	\$133,407	\$17,771,251
FTE	90.97	4.00	94.97	0.00	94.97

EVENT	TYPE	DESCRIPTION OF CHANGE
APPROVED	AD	Add back Traffic Team reduction in Proposed budget amounting to 4.0 FTE and transfer from General Fund of \$372,483 and expenditures in the same amount.
ADOPTED	TA	Decrease PERS rate with overall decrease in expenditures of \$145,402 to fund.
	GR	Two year grant from Oregon Criminal Justice for re-entry Resource Centers. This represents Year one of the grant (\$212,889)
	AD	Internet Task Force private donations carryforward & expenses for FY 10-11 in amount of \$5,920.
	INC	Continuation of Courthouse Security Program approved in FY 09-10 budget (\$60,000 revenue & expenditures)

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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$362,384	\$0	\$362,384	\$15,716	\$378,100
EXPENDITURES	\$362,384	\$0	\$362,384	\$15,716	\$378,100
FTE	0.50	0.00	0.50	0.00	0.50

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	Decrease PERS rate and increase M&S to balance fund.
	INC	Increase revenue & expense in Inmate Education program due to increase in video lottery award (\$15,716)

Public Safety (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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$3,415,952	\$0	\$3,415,952	\$0	\$3,415,952
EXPENDITURES	\$3,415,952	\$0	\$3,415,952	\$0	\$3,415,952

EVENT	TYPE	DESCRIPTION OF CHANGE
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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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$1,222,977	\$0	\$1,222,977	\$0	\$1,222,977
EXPENDITURES	\$9,212,073	(\$95,710)	\$9,116,363	(\$297)	\$9,116,066
Discretionary Gen Fd:	\$7,989,096	(\$95,710)	\$7,893,386	(\$297)	\$7,893,089
FTE	54.29	0.00	54.29	0.00	54.29

EVENT	TYPE	DESCRIPTION OF CHANGE
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APPROVED	TA	Decrease PERS rate to actual.
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ADOPTED	TA	PERS rate decrease correction.
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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 II/III funding.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$2,796,673	\$0	\$2,796,673	(\$13,790)	\$2,782,883
EXPENDITURES	\$2,796,673	\$0	\$2,796,673	(\$13,790)	\$2,782,883
FTE	16.21	0.00	16.21	0.00	16.21

EVENT	TYPE	DESCRIPTION OF CHANGE
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ADOPTED	TA	Decrease in PERS Rate results in decrease in PERS expense and decrease in General Fund transfer to Special Revenue Fund in amount of \$13,790.
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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.

	PROPOSED BUDGET	Budget Committee Changes	APPROVED BUDGET	Technical & Other Adjustments	ADOPTED BUDGET
RESOURCES	\$3,477,769	\$0	\$3,477,769	(\$57,407)	\$3,420,362
EXPENDITURES	\$3,477,769	\$0	\$3,477,769	(\$57,407)	\$3,420,362
FTE	36.00	0.00	36.00	0.00	36.00

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	Decrease PERS Rate to match actual charge. Results in revenue & expenditure decrease under contract.

New Contracts						
Contractor Name	Contract Title	Type	Amount	Begin Date	End Date	
Assessment & Taxation						
State of Oregon, Department of Administrative Services	Tax Statement Printing/Inserting/Postage	E	\$95,000	7/1/2010	6/30/2011	
Health and Human Services						
Center for Family Development	Addiction Disorder Treatment	E	\$505,995	07/01/10	6/30/2013	
Centro LatinoAmericano	Addiction Disorder Treatment	E	\$118,224	07/01/10	6/30/2013	
City of Eugene	Animal Services	R	\$2,400,000	07/01/10	6/30/2013	
City of Eugene	Energy Assistance	E	\$200,000	10/1/2010	9/30/2013	
City of Springfield	Animal Services	R	\$150,000	7/1/2010	6/30/2013	
DHS	Public Health Assistance Grant	R	\$2,700,000	7/1/2010	6/30/2011	
DHS	Safety Net Health Services	R	\$204,950	5/1/2010	9/30/2011	
Emergence	Addiction Disorder Treatment	E	\$478,722	07/01/10	6/30/2013	
Lane Individual Practice Association	Oregon Health Plan for Methadone	A	\$471,000	10/01/10	9/30/2013	
LCOG	Energy Assistance	E	\$150,000	10/1/2010	9/30/2013	
Looking Glass	Addiction Disorder Treatment	E	\$252,996	07/01/10	6/30/2013	
Looking Glass	Mental Health Services	B/E	\$200,000	7/1/2010	6/30/2011	
Looking Glass	Youth Transition Services	E	\$180,000	7/1/2010	6/30/2011	
McKesson	Medical Supplies & Equipment Purchasing	E	\$280,000	6/1/2010	5/31/2013	
PeaceHealth Oregon Region	Acute Hospitalization	E	\$873,000	7/1/2010	6/30/2011	
PeaceHealth Oregon Region	Emergency Room Evaluations	E	\$280,000	7/1/2010	6/30/2011	
White Bird	Addiction Disorder Treatment	E	\$332,888	07/01/10	6/30/2013	
Willamalane Park & Recreation District	Energy Assistance	E	\$100,000	10/1/2010	9/30/2013	
Willamette Family	Addiction Disorder Treatment	E	\$8,472,486	07/01/10	6/30/2013	
Information Services						
Lane Council of Governments	GIS/CPA Agreement	E	\$119,844	7/1/2010	6/30/2011	
Lane Council of Governments	Telecom Services	E	\$152,586	7/1/2010	6/30/2011	
Lane Council of Governments	AIRS Staffing Agreement	E	\$117,000	7/1/2010	6/30/2011	
Lane Council of Governments	AIRS Contract Agreement	E	\$268,289	7/1/2010	6/30/2011	
Manatron	Ascend/New Era/Proval Support	E	\$184,000	7/1/2010	6/30/2011	
Regional Executive Group	RIS Partner Services Agreement	R	\$7,372,919	7/1/2010	6/30/2011	
Public Works						
Accela	ePermitting System Purchase	E	\$55,000	7/1/2010	6/30/2012	
Accela	ePermitting Implementation Services	E	\$150,000	7/1/2010	6/30/2013	
BRING Recycling	Waste Prevention Education Services	E	\$165,000	7/1/2010	6/30/2013	
Oregon Dept. of Transportation	2010 Fund Exchange	R	\$886,720	7/1/2010	6/30/2013	
PaintCare Inc.	Paint Recycling Program	MOU	Non Financial	7/1/2010	6/30/2014	
Schnitzer Steel	Scrap Metal Recycling Services	R	\$1,500,000	7/1/2010	6/30/2013	
St. Vincent De Paul	Mattress Recycling Service	E	\$480,000	7/1/2010	6/30/2013	
Sheriff's Office						
City of Creswell	Law Enforcement	R	\$387,767	7/1/2010	6/30/2011	
City of Eugene	Dispatch, support staff, equipment (FY 10 JAG MOU)	E	\$69,755	10/1/2009	9/30/2013	
City of Veneta	Law Enforcement	R	\$701,535	7/1/2010	6/30/2011	
Emergence	Drug Treatment Services (CCA Funded)	E	\$325,957	7/1/2010	6/30/2011	
Garfield Associates	Bear Mtn Communication Lease	E	\$111,580	1/1/2010	12/31/2015	
Giustina Land & Timber Co	Mt Hagan Easement	E	\$3,009	11/30/2010	11/30/2015	
Lane Community College	Inmate Education	E	\$175,000	7/1/2010	6/30/2011	
Oregon State Marine Board	Marine Law Enforcement	R	\$467,868	7/1/2010	6/30/2011	
Schilt, John Dr.	Inmate Dental	E	\$250,000	7/1/2010	6/30/2013	
Sponsors	Sponsor's Re-Entry Center	E	\$406,214	1/1/2010	6/30/2012	
Sponsors	Transitional Housing for Ex-Offenders (CCA Funded)	E	\$656,203	7/1/2010	6/30/2011	
State of Oregon - OWIN	Bear Mtn Comm Site	MOU	Non Financial	5/1/2007	6/30/2027	
Youth Services						
Bureau of Land Management	Juvenile Forest Work Team	R	\$205,750	7/1/2009	9/30/2011	
Lane Workforce Partnership	Vocational Support & Training	R	\$112,000	7/1/2010	6/30/2011	
Oregon Social Learning Center	Treatment Foster Care	E	\$196,663	5/1/2010	6/30/2011	

Amendments						
Contractor Name	Contract Title	Type	Amendment Amount	New Contract Total	Begin Date	End Date
Children & Families						
Oregon Commission on Children & Families	#LAN0911 Oregon Commission on Children & Families	R	\$528,964	\$3,899,342	6/1/2009	6/30/2011
Relief Nursery	Healthy Start Intensive Home Visiting	E	\$292,119	\$584,238	6/1/2009	6/30/2011
Birth to Three	Healthy Start Intensive Home Visiting	E	\$248,733	\$497,466	6/1/2009	6/30/2011
University of Oregon	Healthy Start Intensive Home Visiting	E	\$18,241	\$36,482	6/1/2009	6/30/2011
District Attorney						
Oregon Dept. of Justice - Child Support	Child Support Enforcement Cooperative Agreement	R	\$5,500,000	\$9,700,000	7/1/2005	6/30/2015
Health & Human Services						
Advantage Dental (formerly Hayden)	Dental Provider Agreement billing authority	R	time only	\$23,492	7/1/2006	12/31/2010
Ahlers	Business Associate Agreement	MOU	Non Financial		7/1/2006	none
Capitol Dental	Dental Provider Agreement billing authority	R	\$18,500	\$119,000	2/1/2006	1/31/2011
Cascadia Behavioral Healthcare	Mental Health Services	B/E	\$900,000	\$2,599,643	1/1/2009	6/30/2011
City of Eugene	Mental Health Court	R	\$100,000	\$400,000	7/1/2007	6/30/2011
Coos & Curry Counties	Mutual Aid Agreement	MOU	Non Financial		10/12/2005	6/30/2011
EHI Works	EHinet VPN Site-to-Site Connectivity	MOU	Non Financial		11/1/2006	none
Eugene School District 4J	Churchill HS Clinic - Nurse Practitioner	R	time only	\$142,459	7/1/2007	6/30/2011
Eugene School District 4J	School Based Health Centers	E	\$140,000	\$531,485	7/1/2006	6/30/2011
Eugene School District 4J	Churchill Clinic - School Based Health Ctr	R	\$110,000	\$242,459	7/1/2007	6/30/2011
Freedman, Bazil	Psychiatrist	E	\$75,024	\$498,528	7/1/2008	6/30/2011
Gateway Living	Mental Health Services	B/E	\$697,336	\$2,233,213	1/1/2009	6/30/2011
Halfway House	Mental Health Services	B	\$400,000	\$1,699,965	7/1/2008	6/30/2011
HIV Alliance	Clocktower Dental Services	R	\$100,000	\$197,500	9/1/2009	8/31/2011
Jasper Mountain	Crisis Services	E	\$420,000	\$1,600,000	7/1/2008	6/30/2011
Lane Community College	MOA-LCC Nursing Student Internships	A	Non Financial		10/1/2007	9/30/2011
Lane Individual Practice Association	Medical Care Organization billing authority	R	\$600,000	\$1,421,234	3/1/2007	12/31/2011
Laurel Hill Center	Mental Health Services	B/E	\$550,217	\$2,583,750	7/1/2008	6/30/2011
Laurel Hill Center	Mental Health Services	E	\$50,000	\$257,812	7/1/2008	6/30/2011
Laurel Hill Center	Supported Employment	B/E	\$93,512	\$679,390	1/1/2008	6/30/2011
Looking Glass	LaneCare Provider Panel	B	\$350,000	\$2,314,300	7/1/2010	12/31/2010
OCHIN	Practice Management System	E	\$120,000	\$519,703	3/1/2004	none
ODS	Medical Care Organization billing authority	R	\$10,000	\$50,000	4/1/2005	6/30/2011
Options Counseling Services of Oregon	Mental Health Services	E	\$72,870	\$256,306	7/1/2008	6/30/2011
Oregon Family Support Network	Family Support Services	E	\$40,000	\$181,254	1/1/2009	12/31/2011
Payless Drug Long Term Care Pharmacy	Pharmacy Services	B/E	\$200,000	\$530,000	1/5/2009	1/4/2012
PeaceHealth Counseling Services	Mental Health Services	E	\$105,000	\$131,250	7/1/2009	6/30/2011
Quality Medical Transcription	Transcription Services	E	\$100,000	\$337,500	7/1/2009	6/30/2011
Secure Transportation	Transportation services	E	\$45,000	\$157,500	7/1/2009	6/30/2011
Shangri-La Corp	Mental Health Services	B/E	\$977,694	\$2,541,936	4/1/2008	6/30/2011
ShelterCare	Mental Health Services	B/E	\$3,776,967	\$13,534,885	7/1/2008	6/30/2011
ShelterCare	Supported Employment	E	\$34,587	\$335,052	1/1/2008	6/30/2011
ShelterCare	Supported Housing	E	\$114,888	\$850,185	4/1/2008	6/30/2011
South Lane Mental Health	Mental Health Services	E	\$56,364	\$201,365	7/1/2008	6/30/2011
South Lane Mental Health	Supported Housing	B/E	\$300,000	\$1,226,488	7/1/2008	6/30/2011
Springfield School District	FQHC Nurse Practitioner (School Based Health Center)	R	\$70,000	\$423,486	1/1/2004	6/30/2011
State of OR/DHS	Family Planning Expansion Project	MOU	Non Financial		7/1/2005	none
State of OR/DHS	Oregon Immunization Program	MOU	Non Financial		7/1/2008	none
State of OR/DHS	Babies First TCM Enrollment Agreement	MOU	Non Financial		7/1/2008	none
Sulligar, Nancy	Elder/Senior Services	E	\$110,000	\$297,500	8/1/2009	7/31/2011
UNI/CARE Systems Inc	HHS Practice Management Systems	E	\$50,000	\$797,909	7/1/2007	6/30/2011
Vergamini, Jerome	Psychiatrist	E	\$96,300	\$288,900	7/1/2009	6/30/2011
Wasco/Sherman/Gillam Counties	On-line Foodhandlers Training/Testing	E	time only	\$22,200	10/1/2008	6/30/2012
WhiteBird	Community Support Services for Homeless Persons with Mental Illness (PATH grant)	E	\$120,000	\$183,634	7/1/2009	6/30/2011

Amendments						
Contractor Name	Contract Title	Type	Amendment Amount	New Contract Total	Begin Date	End Date
Public Works						
Mount Pisgah Arboretum, Friends of	Caretaker Services (to be renegotiated every 5 years - amendment to 6/30/2014)	E	\$52,500	\$156,000	7/1/1996	7/1/2046
NextStep Recycling	Computer Reuse	E	\$10,000	\$30,000	11/1/2009	6/30/2011
ODOT (Region 2)	Lane County Right of Way Svcs	R	\$70,000	\$140,000	5/9/2008	5/9/2012
Universal Recycling Technologies	Ecycles Electronics Recycling	R	\$50,000	\$76,000	1/1/2009	12/31/2011
Sheriff's Office						
Bureau of Land Management	BLM Law Enforcement	R	\$79,000	\$234,920	10/1/2008	9/30/2011
Bureau of Land Management	BLM Marijuana Eradication	R	\$30,000	\$90,000	9/12/2008	9/30/2011
City of Eugene	Inmate Work Crew	R	\$174,720	\$646,153	7/1/2007	6/30/2011
Emergence	Drug Court Life Program	E	\$374,217	\$1,083,557	7/1/2008	6/30/2011
Youth Services						
Center for Family Development	Day Reporting and Treatment Center	E	\$195,000	\$535,000	11/1/2008	7/1/2011
Center for Family Development	Psychological Services	E	\$165,000	\$442,500	10/1/2008	6/30/2011
City of Eugene	Supervised Youth Work Crew	R	\$58,000	\$391,000	7/1/2004	6/30/2011
Lane Education Services District	MLK Ed Center	E	\$99,000	\$526,889	9/1/2010	8/31/2011
Looking Glass Youth & Family Services	Pathways Contract	E	\$513,924	\$1,413,291	10/1/2008	6/30/2011
US Department of Labor	DOL Grant for MLK Services	R	no cost extention		12/1/2007	2/28/2011

- A Auto Renew - These contracts automatically renew each year unless amended or terminated.
 B Billing Authority - Agreements gives authority for third party billing
 E Expense Contract
 MOU Memorandum of Understanding
 R Revenue Contract
 End Date = None These perpetual agreements are in place until the terms are amended or one of the parties terminates.