

W.S.A.

AGENDA COVER MEMORANDUM

AGENDA DATE: Wednesday, December 17, 2008
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 #2, MAKING, REDUCING AND TRANSFERRING APPROPRIATIONS

I. MOTION

MOVE APPROVAL OF THE ORDER ADOPTING THE FY 2008-2009 SUPPLEMENTAL BUDGET #2 MAKING, REDUCING AND TRANSFERRING APPROPRIATIONS.

II. AGENDA ITEM SUMMARY

The Board is being asked to adopt the FY 2008-2009 Supplemental Budget #2. 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. This is the second supplemental budget requested for FY 08-09.

This supplemental budget was advertised in The Register-Guard on December 12, 2008, 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 contains a greater than 10% change for ten (10) funds (Law Library Fund, Liquor Law Enforcement Fund, Public Lands Corners Preservation Fund, Title III Projects Fund, Intergovernmental Human Services Fund, Lane Care Fund, Capital Improvement Fund, Motor Equipment Pool Fund, Intergovernmental Services Fund, and Retiree Benefit Trust Fund) therefore the Board of Commissioners is required to hold a public hearing before taking final action.

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.

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 and 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

Board Order Attachment B – List of Contracts - County Administrator Delegated Authority

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

RESOLUTION AND ORDER) **IN THE MATTER OF ADOPTING THE FY 2008-**
08-12-17- __) **2009 SUPPLEMENTAL BUDGET #2 MAKING,**
) **REDUCING AND TRANSFERRING**
) **APPROPRIATIONS**

WHEREAS, Supplemental Budget #2 for Fiscal Year 2008-2009 was advertised in The Register-Guard on June, 17, 2008, 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 #2 was held in the Public Service Building, Lane County on December 17, 2008, 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; now, therefore,

IT IS 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	<u>Amount</u>	<u>FTE</u>
Expenditures	\$178,752	(2.35)
Public Safety	<u>Amount</u>	<u>FTE</u>
Expenditures	\$1,208,177	10.00
Health & Human Services	<u>Amount</u>	<u>FTE</u>
Expenditures	(\$5,973)	0.00
General Expense	<u>Amount</u>	<u>FTE</u>
<u>Expense Detail:</u>		
Material & Services	\$43,543	0.00
Fund Transfers	\$475,000	
Operational Contingency	(\$2,375,439)	
Total Expenditures	(\$1,856,896)	

Fund 216 Parks & Open Spaces Fund

Public Works	<u>Amount</u>	<u>FTE</u>
Expenditures	\$239,139	0.00

Fund 222 Law Library Fund

County Counsel	<u>Amount</u>	<u>FTE</u>
Expenditures	\$44,298	0.00

Fund 225 General Road Fund

Public Works	<u>Amount</u>	<u>FTE</u>
Expenditures	(\$1,736,313)	1.00

Fund 231 Liquor Law Enforcement Fund

District Attorney	<u>Amount</u>	<u>FTE</u>
Expenditures	\$10,809	0.00

Fund 240 Public Land Corners Preservation Fund

Public Works	<u>Amount</u>	<u>FTE</u>
Expenditures	\$202,657	0.00

Fund 241 County School Fund

General Expense	<u>Amount</u>	<u>FTE</u>
Material & Services	\$3,012	0.00
Fund Transfers	\$0	
Operational Contingency	\$	
Total Expenditures	\$3,012	

Fund 244 County Clerk Fund

Management Services	<u>Amount</u>	<u>FTE</u>
Expenditures	\$6,570	0.00

Fund 250 Title III Projects Fund

General Expense	<u>Amount</u>	<u>FTE</u>
Material & Services	\$190,770	0.00
Fund Transfers	\$0	
Operational Contingency	(\$43,623)	
Total Expenditures	\$147,147	

Fund 260 Special Revenue Fund

Youth Services	<u>Amount</u>	<u>FTE</u>
Expenditures	\$433,343	2.00

District Attorney	<u>Amount</u>	<u>FTE</u>
Expenditures	\$92,996	0.00

Justice Courts	<u>Amount</u>	<u>FTE</u>
Expenditures	\$1,446	0.00

Fund 260 Special Revenue Fund (continued)

Public Safety	<u>Amount</u>	<u>FTE</u>
Expenditures	\$27,627	0.00
Children & Families	<u>Amount</u>	<u>FTE</u>
Expenditures	\$257,680	0.50
Public Works	<u>Amount</u>	<u>FTE</u>
Expenditures	(\$49,846)	0.00
County Administration	<u>Amount</u>	<u>FTE</u>
Expenditures	\$30,399	0.00
Management Services	<u>Amount</u>	<u>FTE</u>
Expenditures	(\$62,415)	0.00
General Expense	<u>Amount</u>	<u>FTE</u>
<u>Expense Detail</u>		
Materials & Services	\$15,155	0.00
Fund Transfers	\$0	
Operational Reserves	<u>(\$486,089)</u>	
Total Expenditures	<u>(\$470,934)</u>	

Fund 283 Animal Regulation Authority Fund

Health & Human Services	<u>Amount</u>	<u>FTE</u>
Expenditures	\$19,556	0.00

Fund 285 Intergovernmental Human Svcs Fund

Health & Human Services	<u>Amount</u>	<u>FTE</u>
Expenditures	\$2,775,470	0.90

Fund 286 Health & Human Services Fund

Health & Human Services	<u>Amount</u>	<u>FTE</u>
Expenditures	\$2,070,161	(3.20)

Fund 287 LaneCare Fund

Health & Human Services	<u>Amount</u>	<u>FTE</u>
Expenditures	\$3,815,990	0.00

Fund 323 Fairboard Debt Service Fund

General Expense	<u>Amount</u>	<u>FTE</u>
<u>Expense Detail</u>		
Materials & Services	\$0	0.00
Fund Transfers	\$0	
Operational Reserves	<u>\$7,097</u>	
Total Expenditures	<u>\$7,097</u>	

Fund 333 Special Obligation Bond Retirement Fund

General Expense	<u>Amount</u>	<u>FTE</u>
<u>Expense Detail</u>		
Materials & Services	\$143	0.00
Fund Transfers	\$0	
Operational Reserves	<u>\$0</u>	
Total Expenditures	\$143	

Fund 336 General Obligation Bond Retirement Fund

General Expense	<u>Amount</u>	<u>FTE</u>
<u>Expense Detail</u>		
Materials & Services	\$0	0.00
Fund Transfers	\$0	
Operational Reserves	<u>\$112,109</u>	
Total Expenditures	\$112,109	

Fund 435 Capital Improvement Fund

Management Services	<u>Amount</u>	<u>FTE</u>
Expenditures	\$1,523,739	0.00

Fund 454 Juvenile Justice Center Construction Fund

General Expense	<u>Amount</u>	<u>FTE</u>
<u>Expense Detail</u>		
Materials & Services	\$7,733	0.00
Fund Transfers	\$0	
Operational Reserves	<u>\$0</u>	
Total Expenditures	\$7,733	

Fund 530 Solid Waste Disposal Fund

Public Works	<u>Amount</u>	<u>FTE</u>
Expenditures	\$1,101,496	0.00

Fund 539 Corrections Commissary Fund

Public Safety	<u>Amount</u>	<u>FTE</u>
Expenditures	\$29,147	0.00

Fund 570 Land Management Fund

Public Works	<u>Amount</u>	<u>FTE</u>
Expenditures	(\$1,589,088)	(22.50)

Fund 612 Self Insurance Fund

General Expense	<u>Amount</u>	<u>FTE</u>
<u>Expense Detail</u>		
Materials & Services	\$0	0.00
Fund Transfers	\$0	
Operational Reserves	<u>\$18,450</u>	
Total Expenditures	\$18,450	

Fund 614 Employee Benefit Fund

General Expense	<u>Amount</u>	<u>FTE</u>
<u>Expense Detail</u>		
Materials & Services	\$15,653	0.00
Fund Transfers	(\$39,798)	
Operational Reserves	<u>\$188,763</u>	
Total Expenditures	\$164,618	

Fund 615 Pension Bond Fund

General Expense	<u>Amount</u>	<u>FTE</u>
<u>Expense Detail</u>		
Materials & Services	\$0	0.00
Fiscal Transactions	\$319,442	
Fund Transfers	\$	
Operational Reserves	<u>\$</u>	
Total Expenditures	\$319,442	

Fund 619 Motor & Equipment Pool Fund

Public Works	<u>Amount</u>	<u>FTE</u>
Expenditures	\$1,351,042	0.00
Public Safety	<u>Amount</u>	<u>FTE</u>
Expenditures	(\$88,815)	0.00

Fund 627 Intergovernmental Services Fund

Management Services	<u>Amount</u>	<u>FTE</u>
Expenditures	\$216,396	0.00

Fund 653 PC Replacement Fund

Information Services	<u>Amount</u>	<u>FTE</u>
Expenditures	\$0	0.00

Fund 654 Information Services Fund

Information Services	<u>Amount</u>	<u>FTE</u>
Expenditures	\$310,968	0.00

Fund 714 Retiree Benefit Trust Fund

General Expense	<u>Amount</u>	<u>FTE</u>
<u>Expense Detail</u>		
Materials & Services	\$0	0.00
Fiscal Transactions	\$0	
Fund Transfers	\$0	
Operational Reserves	<u>\$340,395</u>	
Total Expenditures	\$340,395	

and it is further **ORDERED** that the Board hereby delegates authority to the County Administrator to sign contracts as shown on Attachment B.

Dated this ____ day of December, 2008.

Chair
Lane County Board of Commissioners

ATTACHMENT A – IN THE MATTER OF ADOPTING THE FY 2008-2009 SUPPLEMENTAL BUDGET #2 MAKING, REDUCING AND TRANSFERRING APPROPRIATIONS

Budget changes and their explanations are listed below by Fund and department:

Fund 124 General Fund

Youth Services	<u>Amount</u>	<u>FTE</u>
Expenditures	\$178,752	(2.35)

Increase revenue from Oregon Youth Authority by \$95,000 to be used on Gang Grant Conference. Increase expenditures by \$95,000 for grant paid honorariums for presenters, travel, and supplies to put on the conference.

FTE error in adopted budget resulted in FTE not matching by fund and is therefore decreased by 2.55 in this fund to correct that error.

Increase revenue received from Serbu Endowment by \$40,910 to match actuals received to date and increase nondiscretionary revenue by \$43,481 to reflect funds not spend in FY 07-08. Expenses of \$83,671 were distributed to line items to cover services to youth.

Public Safety	<u>Amount</u>	<u>FTE</u>
Expenditures	\$1,208,177	10.00

Decreased revenue in the special revenue fund \$183,000 (increased budget \$14,000 for unallocated CCA funds, decreased Parole & Probation a total of \$197,000 by increasing fees revenue \$30,000, decreased fund balance carry forward \$493,164, increase CCA funds \$82,000 transfer in per reallocation BO 08-9-17-8 \$82,000 and increase transfer for carry forward funds from H&HS \$184,164) with an equal decrease of \$197,000 from Department Support expense budget.

Increase revenue budget in Corrections General Fund \$1,146,590 (increase DOJ revenue \$475,590 for SCAAP funds awarded and increase BOP revenue \$671,000 in the CCC due to BOP rate increase). Increase expense budget an equal amount to transfer \$68,000 CCA funds to the special revenue fund for P&P per BO 08-9-17-8, transfer \$150,947 to county for budgeted DOJ revenue, add ten (10) positions (1.0 Sergeant and 9 deputies to the jail) and increase various M&S accounts.

Increase revenue budget in the Police Services General Fund programs a total of \$61,587 (increase FY08 carry forward \$19,787 and DOJ Bulletproof Vest Grant \$6,800 in the County Law Enforcement program, increase BLM revenue \$13,000 for marijuana eradication in the Misc. Contract program and increase Willamette National Forest revenue \$22,000 for dispatch services in the Dispatch program) and increase M&S in each program an equal amount.

Health & Human Services	<u>Amount</u>	<u>FTE</u>
Expenditures	(\$5,973)	10.00

Decrease general fund in Public Health division due to benefit costs being decreasing between initial budget preparation and current projections. These funds go back into the General Fund Reserve in General Expense.

General Expense	<u>Amount</u>	<u>FTE</u>
<u>Expense Detail:</u>		
Material & Services	\$43,543	0.00
Fund Transfers	\$475,000	
Operational Contingency	<u>(\$2,375,439)</u>	
Total Expenditures	<u>(\$1,856,896)</u>	

State Criminal Alien Assistance Program (SCAAP) funding in the amount of \$150,947 previously received by the County and placed into General Expense has now been dedicated by the feds for correctional purposes. This adjustment reclasses the SCAAP revenue to intrafund transfer this year - which amounts to the Sheriff's Office receiving the dollars this year and reimbursing General Expense for the loss of discretionary revenue. In future years SCAAP funding will be budgeted entirely within the Sheriff's Office.

Transfer of \$475,000 from General Fund Service Stabilization Fund to cover expenditures in Fund 570 to avoid further layoffs as approved by the Board of County Commissioners on 12/03/08.

General Fund dollars in support of Health and Human are transferred to the department each year. The department is subject to the same lapse requirement as all other departments who receive General Fund dollars. The amount of \$126,678 is transferred back to the General Fund Reserve to meet the 3% lapse requirement.

Drug forfeiture funds deposited in the General Fund are restricted by state and federal statutes for limited uses. \$43,543 of additional forfeiture funds were received last fiscal year that were not anticipated. The funds have been carried forward in the cash balance and must now be split back out to reflect that this is a non-discretionary revenue. An offsetting expense is budgeted within materials and services as a holding place for a later date when these restricted dollars will be transferred over to the Special Revenue fund within the Sheriff's Office.

The General Fund Cash Balance carry forward from FY 07-08 into FY 08-09 is \$2,032,990 less than what was budgeted. This is due to \$2.7 million in revenue shortfalls from a variety of sources including the US Marshall's Service (\$780,000), Traffic Team (\$710,000), Property Tax revenue including the Hynix tax refund (\$410,000), State Shared revenues (\$398,000), Recording Fees (\$178,000), and State Timber Sales (\$166,000). To balance this shortfall, the General Fund Service Stabilization Reserve currently budgeted at \$6.7 million will be reduced to \$4.6 million. The remaining \$4.6 million is the amount above the required 10% Prudent Person Reserve which is still budgeted at \$6.7 million.

Increase Agency Payments by \$37,704 for Association of O&C Dues approved by Board in Board Order #08-12-10-3

Fund 216 Parks & Open Spaces Fund

Public Works	<u>Amount</u>	<u>FTE</u>
Expenditures	\$239,139	0.00

Increase Parks Operations Fund Balance by \$233,579 to match actual carry forward. Increase Professional Services by \$150,000, General Construction by \$20,104 and Operational Contingency by \$63,475 to balance fund.

Increase Marina Improvement & Development Fund Balance by \$52,433 to match actual and increase Operational Contingency \$52,433 to balance fund.

Decrease McKenzie Hatchery Fund Balance \$1,052 to actual and decrease Operational Contingency \$1,052 to balance fund.

Increase Covered Bridges Fund Balance \$5,560 to actual and increase Operational Contingency \$5,560 to balance fund.

Fund 222 Law Library Fund

County Counsel	<u>Amount</u>	<u>FTE</u>
Expenditures	\$44,298	0.00

Increase Fund balance by \$44,298 to match actuals. Increase personnel by \$3,576 due to health insurance increases after initial budget preparation and extra help needed for software development. Increase M&S expenditures for computer equipment and assistance by \$7,000 and reserves by \$33,722 to balance the fund.

Fund 225 General Road Fund

Public Works	<u>Amount</u>	<u>FTE</u>
Expenditures	(\$1,736,313)	1.00

Public Works Admin; transfer of 1.0 FTE Compliance Officer from Land Management Division. Decrease Professional Services to cover expense.

Increase Fund Balance by in Road Fund General Expense by \$157,684 to reflect actual. This amount is offset by a reduction in State Highway Fund Transfer of the same amount.

Decrease Fund Balance by (\$1,685,011) in Road Funds Subfund; decrease Interest Revenue by \$51,302 to reflect updated projections. Decrease M&S and capital expenditures by \$1,156,311 due to bridge work being completed in FY 07-08 and not FY 08-09. Decrease operational contingency by \$580,002 to balance fund.

Fund 231 Liquor Law Enforcement Fund

District Attorney	<u>Amount</u>	<u>FTE</u>
Expenditures	\$10,809	0.00

Increase Fund Balance Carryover by \$10,809 to match actuals. Operational Contingency increased by \$10,809 to balance fund.

Fund 240 Public Land Corners Preservation Fund

Public Works	<u>Amount</u>	<u>FTE</u>
Expenditures	\$202,657	0.00

Increase Fund Balance Carryover by \$202,657 to match actuals. Operational Contingency increased by \$202,657 to balance fund.

Fund 241 County School Fund

General Expense	<u>Amount</u>	<u>FTE</u>
Material & Services	\$3,012	0.00
Fund Transfers	\$0	
Operational Contingency	\$	
Total Expenditures	<u>\$3,012</u>	

Increase fund balance by \$3,012 to match actuals. Increase Agency Payments by \$3,012 for payment to Lane ESD.

Fund 244 County Clerk Fund

Management Services	<u>Amount</u>	<u>FTE</u>
Expenditures	\$6,570	

Increase Fund Balance by \$6,570 to match actuals; increase M&S Special Supplies by \$6,570 for anticipated expenses related to November 2008 General Election.

Fund 250 Title III Projects Fund

General Expense	<u>Amount</u>	<u>FTE</u>
Material & Services	\$190,770	0.00
Fund Transfers	\$0	
Operational Contingency	<u>(\$43,623)</u>	
Total Expenditures	<u>\$147,147</u>	

Increase Fund Balance by \$147,147 to match actuals. Increase Title II reimbursement to Youth Services by \$3,156 to correct error in actuals in FY 07-08. Increase Title II reimbursements due to Sheriff's Office by \$143,304 continuing projects into FY 08-09 to match federal fiscal year. Increase Agency Payments by \$2,400 for Mt. Pisgah and requested reimbursement after cut-off date for FY 07-08 and therefore they will be paid out of FY 08-09. Increase Agency Payments by \$44,310 for Community Wildfire & Amateur Radio Operators extension of grants through 12/31/08 and authority to spend the remaining FY 0708 grant funds. Increase Fund Balance by \$147,147 to match actuals and decrease contingency by \$43,623 to balance fund.

Fund 260 Special Revenue Fund

Youth Services	<u>Amount</u>	<u>FTE</u>
Expenditures	\$433,343	2.00

FTE error in adopted budget resulted in FTE not matching by fund and is therefore increased by 1.5 in this fund to correct that error

Increase fund balance for Alternative Education grant by \$9,137. Expenditures increased in same amount for grant expenditures in FY 08-09. Increase carry forward for Supervision Fees by \$18,321. Expenses for youth were increased by same amount.

Increase fund balance by \$8,720 due in part to youth crews extra projects for the City of Eugene at the end of FY08. Expenses increased by this amount to cover supplies and equipment for the youth on the crews.

Decrease fund balance by \$26,115 for Oregon Youth Authority contract due to reimbursements being lower than anticipated; reduced expenditures by same amount.

Decrease fund balance by \$2,591 for JCP Diversion grant which overspent budgeted amount in FY07-08; Reduced Support Services line item by same amount.

Increase fund balance by \$40,138 for Juvenile Crime Prevention – Bridges, two year grant. Increase support services to youth by same amount.

Increase fund balance by \$24 for Drug Court grant. M&S increased by \$25 to balance program.

Decrease fund balance by \$502 due to Lane Education Services contract being overspent in FY08. Expenses in FY08 are reduced by \$502 to balance.

Decrease fund balance in Martin Luther King, Jr., Education Center by \$8,308 for Department of Labor two year grant which was overspent in year one. Increase revenue from Department of Labor by \$302,852 due to slow start of program. Expense line items increased by \$294,544 related to the grant increased to meet scope of work.

District Attorney	<u>Amount</u>	<u>FTE</u>
Expenditures	\$92,996	0.00

Increase Fund Balance in Victim Emergency Services by \$475 to match actuals. Relief and Assistance expenditure increased by \$475.

Increase fund Balance in the Victim Assistance Library by \$123 to match actuals. Operational Contingency increased by \$123.

Increase Fund Balance by \$92,398 to match actuals. Operational Contingency increased by \$92,398.

Justice Courts	<u>Amount</u>	<u>FTE</u>
Expenditures	\$1,446	0.00

Increase Fund Balance by \$1,446 to match actuals. Increase Extra Help/Personnel expenditures by \$1,446 due to increased workload.

Public Safety	<u>Amount</u>	<u>FTE</u>
Expenditures	\$27,627	0.00

Decreased revenue by \$183,000 (increased budget \$14,000 for unallocated CCA funds, decreased Parole & Probation a total of \$197,000 by increasing fees revenue \$30,000, decreased fund balance carry forward \$493,164, increase CCA funds \$82,000 transfer in per reallocation BO 08-9-17-8 \$82,000 and increase transfer for carry forward funds from H&HS \$184,164) with an equal decrease of \$197,000 from Department Support expense budget.

Increase revenue budget for fund balance in Office of the Sheriff by \$8,822 (small amounts in various programs with the largest increase to the Short Mountain Training Facility program - \$8,010) with an equal increase or decrease to the expense budgets.

Decrease revenue budget \$82,945 in the Corrections. Increase revenue budget \$100,055 in the Inmate Work Crew program (increase \$30,000 for Title II funds and \$70,000 from Title III

funds lapsed FY08 and \$55 carry forward from FY08). Increased extra help, personal time, comp time and M&S budget an equal amount.

Increase revenue budget \$101,750 in the Police Services special revenue fund programs (fund balance carry forward increased a total of \$14,642 in seven programs and increased forfeitures \$87,108 in the federal forfeiture program due to receiving forfeiture money) and increased expense budgets an equal amount in each respective program.

Children & Families	<u>Amount</u>	<u>FTE</u>
Expenditures	\$257,680	0.50

Increase fund balance by \$102,743 in Administration to match actuals. Professional & Consulting increased by \$102,743 to balance program.

Increase fund balance by \$157,937 in Community Mobilization to match actuals. Professional & Consulting increased by \$157,937 to be expended in future grant activities.

Increase personnel expenditures by \$9,359 and FTE by .50 in Community Mobilization Division for a part time temporary office assistant position for assistance with grants and community mobilization in the department. Funds are available within the division to support this position through June 30, 2009.

Public Works	<u>Amount</u>	<u>FTE</u>
Expenditures	(\$49,846)	0.00

Decrease Parks & Recreation SDC revenue by \$49,846 to match actual and decrease Operational Contingency \$49,846 to balance fund.

County Administration	<u>Amount</u>	<u>FTE</u>
Expenditures	\$30,399	0.00

Increase fund balances for Economic Development (by \$28,255) & PSCC (\$2,144) programs to match actuals. Increase Salary Offset by \$29,255 for anticipated additional help with program in Economic Development and increase operational contingency by \$2,144 to balance PSCC program.

Management Services	<u>Amount</u>	<u>FTE</u>
Expenditures	(\$62,415)	0.00

Decrease Fund Balance by \$62,415 due to lower than anticipated Land Sales revenue in FY 07-08; decrease Materials & Services by \$31,915, and decrease Operational Contingency by \$30,500 to balance fund.

General Expense	<u>Amount</u>	<u>FTE</u>
<u>Expense Detail</u>		
Materials & Services	\$15,155	0.00
Fund Transfers	\$0	
Operational Reserves	<u>(\$486,089)</u>	
Total Expenditures	(\$470,934)	

The Cash Balance carry forward was less than what was budgeted for all tourism programs except the Museum whose cash increased by \$14,707 (total net decrease is \$496,313) For

those programs with less cash the Operational Contingency account was reduced to keep the programs balanced. The Agency Payments line was increased for the Museum.

The Cash Balance carry forward is increased by \$448. Agency Payments expense is increased by the same amount.

Increase fund balance in Economic Development Projects program by \$4,610 to match actuals. Increase operational contingency by same amount to balance fund.

Increase fund balance in Court Facilities Security program by \$20,321 to match actuals. Increase operational contingency by same amount to balance fund.

Fund 283 Animal Regulation Authority Fund

Health & Human Services	<u>Amount</u>	<u>FTE</u>
Expenditures	\$19,556	0.00

Increase fund balance by \$78 to match actuals. Increase adoption fees by \$2,000 and private donations by \$17,478 to match current projections. Transfer \$13,999 to general fund to meet 3% lapse requirement for Health & Human Services in FY 07-08. Increase and decrease M&S line items for net increase of \$5,557 to better match anticipated expenditures.

Fund 285 Intergov Human Svcs Fund

Health & Human Services	<u>Amount</u>	<u>FTE</u>
Expenditures	\$2,775,470	.90

Increase fund balance by \$283,559 to match actuals. Increase Health & Human Services revenue by \$2,353,848, Community Services Block Grant by \$31,849, and other revenue by \$106,214. Increase personnel expenditure by \$94,961 and FTE by .90 to move position from different fund. Increase M&S by \$2,540,941 and increase operational contingency by \$137,951 to balance fund. Difference of \$1,617 represents general fund returned to General Fund Reserve to meet 3% lapse requirement for FY 07-08.

Fund 286 Health & Human Services Fund

Health & Human Services	<u>Amount</u>	<u>FTE</u>
Expenditures	\$2,070,161	(3.20)

Increase transfer to General Fund by \$110,962 to pay 3% lapse requirement from FY 07-08. Decrease transfers to divisions by \$110,962 to balance fund.

Developmental Disabilities: Increase fund balance by \$663,013 to match actuals. Increase Mental Health Division revenue by \$128,233 to match current contract amendments. Decrease Counties revenue by \$2,576. Increase M&S expense by \$688,670, decrease capital expenditures by \$100,000 and increase operational contingency by \$200,000 to balance division.

Public Health: Increase fund balance by \$205,064 to match actuals. Increase Food Handler's Fee, WIC, Bio-Terrorism and Health & Human Services revenue by \$212,849 due to amendments in Oregon Health Grant amendment; net increase of \$364,197 to M&S expense and increase operational contingency by \$47,743 to balance division. Balance of \$5,973 is

return of general fund to General Fund Reserve due to health benefit cost changes which is balanced by corresponding decrease in health care expenses.

Alcohol & Drug Offender: Decrease fund balance by \$25,302 to match actuals. Increase revenue from Title XIX, Mental Health Division, Court Fees and State Revenue by \$309,403 due to Mental Health Grant amendment; net increase of \$285,291 to M&S expense and decrease operational contingency by \$1,190 to balance division.

Mental Health: Increase fund balance by \$816,321 to match actuals. Decrease Lane Care/OHP Fees by \$155,095 and increase Mental Health Division revenue by \$23,051 due to Mental Health Grant amendment. Net increase of \$115,172 to M&S expense and increase operational contingency by \$569,105 to balance division.

Family Mediation Services: Decrease fund balance by \$629 to match actuals. Decrease miscellaneous payments to balance division.

Community Health Centers: Decrease FTE by 3.20 as a result of prioritizing services offered in order to stabilize clinic finances. Increase fund balance by \$67,309 to match actuals. Decrease Title XIX funding by \$250,670 and decrease other revenue sources by \$49,271 to reflect current projections. Decrease M&S expenses by \$232,632 to balance division.

Fund 287 LaneCare Fund

Health & Human Services	<u>Amount</u>	<u>FTE</u>
Expenditures	\$3,815,990	0.00

Increase fund balance by \$3,815,990 to match actuals. Increase M&S expenditures by \$2,974,682 and operational contingency by \$841,308 to balance fund.

Fund 323 Fairboard Debt Service Fund

General Expense	<u>Amount</u>	<u>FTE</u>
<u>Expense Detail</u>		
Materials & Services	\$0	0.00
Fund Transfers	\$0	
Operational Reserves	<u>\$7,097</u>	
Total Expenditures	\$7,097	

Increase fund balance by \$7,097 to match actuals. Increase Bonded Indebtedness Reserve by \$7,097 since all other costs have already been budgeted.

Fund 333 Special Obligation Bond Retirement Fund

General Expense	<u>Amount</u>	<u>FTE</u>
<u>Expense Detail</u>		
Materials & Services	\$143	0.00
Fund Transfers	\$0	
Operational Reserves	<u>\$0</u>	
Total Expenditures	\$143	

Increase fund balance by \$143 to match actuals. Increase Professional and Consulting Services expenses by \$143.

Fund 336 General Obligation Bond Retirement Fund

General Expense	<u>Amount</u>	<u>FTE</u>
<u>Expense Detail</u>		
Materials & Services	\$0	0.00
Fund Transfers	\$0	
Operational Reserves	<u>\$112,109</u>	
Total Expenditures	\$112,109	

Increase fund balance by \$112,109 to match actuals. Increase Bonded Indebtedness Reserve by \$112,109 since all other costs have already been budgeted

Fund 435 Capital Improvement Fund

Management Services	<u>Amount</u>	<u>FTE</u>
Expenditures	\$1,523,739	0.00

Increase fund balance by \$1,523,739 due to projects not started in FY 07/08.

Increase reserve in Capital Improvements program by \$1,043,801. Increase Professional Services by \$6,906 in Fairboard Projects program for further relocation study expenses. Decrease Data Processing Services in the AIRS Conversion Project program by \$525,514 to match current projections, Increase Professional & Consulting by \$23,076 in Courthouse Remodeling Projects program for architectural services related to security remodeling projects. Increase reserves by \$16,069 in the Kid's' FIRST (formerly Child Advocacy Center) for future property purchase and/or renovation. Increase capital improvements by \$800,000 and professional & consulting by \$156,785 in Public Health Building program for additional renovation expenses related to the EIFS (Exterior Insulation Finishing System) repairs. Increase Professional & Consulting by \$2,616 in the DOMC (Defendant & Offender Management Center) for architectural services.

Fund 454 Juvenile Justice Center Construction Fund

General Expense	<u>Amount</u>	<u>FTE</u>
<u>Expense Detail</u>		
Materials & Services	\$7,733	0.00
Fund Transfers	\$0	
Operational Reserves	<u>\$0</u>	
Total Expenditures	\$7,733	

Increase fund balance by \$7,733 to match actuals. Increase Miscellaneous Payment expense within the Materials and Services Category by \$7,733 since all other costs have already been budgeted.

Fund 530 Solid Waste Disposal Fund

Public Works	<u>Amount</u>	<u>FTE</u>
Expenditures	\$1,101,496	0.00

Admin: Increase Fund Balance \$1,902,585 in Admin Program and decrease it in Short Mtn Cell Development program by \$678,397 to match actuals. Increase Operational Contingency \$1,224,188. to balance fund.

Increase Fund Balance in Nuisance Site Cleanup program by \$51,736 to match actuals increase Operational Contingency by \$51,736 to balance program.

Decrease fund balance in Waste Diversion Opportunity program by \$28,830 to match actuals. Decrease Operational Contingency by \$28,830 to balance program.

Increase fund balance in Short Mountain Closure program by \$59,989 to match actuals and increase Reserves Closure & Post Closure by \$59,989 to balance program.

Increase fund balance in Short Mtn Post - Close EMN program by \$77,413 to match actuals and balance fund by increasing Reserves Closure & Post Closure \$77,413

Decrease operational reserves by \$283,000 in Public Works Waste Management Division and increase transfer to Enterprise Funds by \$283,000 for transfer to Land Management Division as approved by the Board of Commissioners on December 3, 2008.

Fund 539 Corrections Commissary Fund

Public Safety	<u>Amount</u>	<u>FTE</u>
Expenditures	\$29,147	0.00

Increase fund balance by \$29,147 to match actuals; increase Video Lottery Proceeds \$1,284 awarded per board order 08-5-14-9. Increase Reserves Future Projects by \$29,147 to balance fund.

Fund 570 Land Management Fund

Public Works	<u>Amount</u>	<u>FTE</u>
Expenditures	(\$1,589,088)	(22.50)

Increase transfers into the Fund from the General Fund by \$475,000; the Solid Waste Disposal Fund by \$283,000; the PC Replacement Fund by \$5,000; and the Fleet Fund by \$54,000. Decrease fund balance by \$150,887 to match actuals. Increase Revenue by \$99,999 due to anticipated transfer from Customer Deposits account. Decrease revenue by \$2,355,200 to match updated projections.

Decrease personnel expenditures by \$1,171,950 and FTE by 22.50 (includes 1.0 FTE moving to Fund 225). Decrease materials and services by \$145,000 due to decrease in personnel. Decrease Operational Contingency by \$272,138 to balance Fund.

Fund 612 Self Insurance Fund

General Expense	<u>Amount</u>	<u>FTE</u>
<u>Expense Detail</u>		
Materials & Services	\$0	0.00
Fund Transfers	\$0	
Operational Reserves	\$18,450	
Total Expenditures	\$18,450	

Increase fund balance by total of \$18,450 which includes decrease in Workers Comp program of \$44,866 and increase of \$63,316 in General liability program. Increase and decrease operational contingency in both programs to keep balanced.

Fund 614 Employee Benefit Fund

General Expense	<u>Amount</u>	<u>FTE</u>
<u>Expense Detail</u>		
Materials & Services	\$15,653	0.00
Fund Transfers	(\$39,798)	
Operational Reserves	<u>\$188,763</u>	
Total Expenditures	\$164,618	

Increase fund balance by \$229,416. Decrease investment earnings by \$25,000 to match updated projections. Increase M&S by \$15,653 and reserves by \$188,763.

Decrease intrafund transfers by \$42,912 to balance program benefits.

Increase fund balance in Subfund 616 to match actuals. Increase transfer to Fund 615 by \$3,114 to close out remaining PERS reform reserve balance.

Fund 615 Pension Bond Fund

General Expense	<u>Amount</u>	<u>FTE</u>
<u>Expense Detail</u>		
Materials & Services	\$0	0.00
Fiscal Transactions	\$319,442	
Fund Transfers	\$	
Operational Reserves	<u>\$</u>	
Total Expenditures	\$319,442	

Increase fund balance by \$316,328 to match actuals. Increase fiscal transactions by same amount since all other costs have already been budgeted.

Increase transfer from Fund 616 by \$3,114 to close out remaining PERS reform reserve balance. Increase other fiscal transactions by \$3,114 to balance fund.

Fund 619 Motor & Equipment Pool Fund

Public Works	<u>Amount</u>	<u>FTE</u>
Expenditures	\$1,351,042	0.00

Increase fund balance by \$1,351,042 to match actuals. Increase M&S in Fuel & Lubricants by \$570,000, Automotive Equipment Parts by \$180,000 and Tires by \$75,000 to reflect anticipated expenditures due to the addition of the Sheriff Office equipment in this budget year. Increase Unappropriated Reserves by \$526,042 to balance fund.

Increase transfer to enterprise funds by \$54,000 for transfer to Land Management Division in Fund 570. Decrease operational reserves by \$54,000 to balance fund.

Public Safety	<u>Amount</u>	<u>FTE</u>
Expenditures	(\$88,815)	0.00

Decrease Sheriff's Office Fleet program revenue \$255,000 (increase fund balance carry forward \$212,601 and decrease fleet services revenue \$467,601 due to transferring management of fleet to public works. Decrease capital vehicle purchases \$255,000.

Increase revenue budget \$164,634 in the Police Services Fleet Fund (decrease fund balance carry forward \$40,019 in the aviation program, increase fund balance carry forward \$136,197 and increase reimbursements \$68,456 from Eugene COPS grant in the radio network program). Increase M&S by \$104,341 and capital expenditures by \$60,293 for communications equipment.

Increase fund balance by \$1,551 to match actuals; increase M&S equipment expense budget by \$1,551 to balance electronic Supervision program.

Fund 627 Intergovernmental Services Fund

Management Services	<u>Amount</u>	<u>FTE</u>
Expenditures	\$216,396	

Mail Room: Increase fund balance by \$28,409 to match actuals due to lower than expected postage costs in FY 07-08; increase Operational Contingency by \$28,409 to balance program.

Copier Services: Decrease fund balance by \$24,565 to match actuals. Increase revenue from departments by \$101,720 due to increase in per copy charge to cover raising costs; Increase M&S expenditures for paper & equipment rental costs by \$62,039 to match current projections; increase operational contingency by \$15,116 to balance program.

Financial Services: Decrease fund balance by \$2,228 due to lower than anticipated investment earnings in FY 07-08. Decrease operational contingency to balance program.

Ready Stores: Increase fund balance by \$113,060, due to decisions by the IS Steering Committee to push the Countywide Document Imaging project into FY 08-09; Increase M&S in Direct/Information Services by \$100,000 for the balance of funds pledged by Financial Services for this project; (\$79,000 previously transferred to IS for the project). Increase Operational Contingency by \$13,060.

Fund 653 PC Replacement Fund

Information Services	<u>Amount</u>	<u>FTE</u>
Expenditures	\$0	0.00

Increase transfer to Enterprise funds in amount \$5,000 for transfer to Public Works Land Management. Decrease M&S DP Supplies & Access by \$5,000 to balance fund.

Fund 654 Information Services Fund

Information Services	<u>Amount</u>	<u>FTE</u>
Expenditures	\$310,968	0.00

Increase fund balance by \$210,968 to match actuals. Increase Data Processing Services Revenue by \$100,000 for payment from Financial Services for Document Imaging/SharePoint Project. Increase M&S by \$248,437 and capital expenditures in Data Processing Equipment

Fund 714 Retiree Benefit Trust Fund

General Expense	<u>Amount</u>	<u>FTE</u>
<u>Expense Detail</u>		
Materials & Services	\$0	0.00
Fiscal Transactions	\$0	
Fund Transfers	\$0	
Operational Reserves	<u>\$340,395</u>	
Total Expenditures	\$340,395	

Increase Fund Balance by \$340,395 to match actual carryover. Increase reserves by same amount to keep fund balanced.

FY 08-09 Supplemental #2 Contract List

New Contracts						
Contractor Name	Contract Title	Type	Amount	Begin Date	End Date	
HEALTH & HUMAN SERVICES						
University of Oregon	Family Planning Exp Proj	E	\$400,000	7/1/2008	6/30/2009	
St. Vincent de Paul	Access Center/Singles/Metro	E	\$282,806	7/1/2007	6/30/2009	
PUBLIC WORKS						
City of Springfield	Right of Way Acquisition Svcs	R	\$200,000	12/1/2008	11/30/2011	
Amendments						
Contractor Name	Contract Title	Type	Amendment Amount	New Contract Total	As Amended	
					Begin Date	End Date
HEALTH & HUMAN SERVICES						
Blachly Lane Electric Co-op	LIEAP Vendor	E	\$66,000	\$166,000	10/1/2008	9/30/2011
Bonner, Jocelyn	LaneCare Provider Panel	B	\$25,000	\$150,000	3/1/2007	12/31/2009
Catholic Community Services	Energy Assistance	E	\$160,000	\$400,000	10/1/2007	9/30/2010
Central Lincoln Peoples Utility District	LIEAP Vendor	E	\$360,000	\$910,000	10/1/2008	9/30/2011
City of Eugene	Energy Assistance	E	\$85,000	\$210,000	10/1/2007	9/30/2010
Community Sharing Program	Energy Assistance	E	\$120,000	\$300,000	10/1/2007	9/30/2010
Direction Services	LaneCare Provider Panel	B	\$619,000	\$1,630,214	1/1/2007	12/31/2009
Emerald Peoples Utility District	REACH, AFP and ERAP	R	\$80,000	\$215,000	1/1/2008	12/31/2010
Emerald Peoples Utility District	LIEAP Vendor	E	\$363,000	\$913,000	10/1/2008	9/30/2011
Eugene Water & Electric Board	LIEAP Vendor	E	\$1,200,000	\$3,000,000	10/1/2008	9/30/2011
Eugene Water & Electric Board	Energy Share	R	\$800,000	\$4,024,000	8/5/2004	12/31/2009
Housing & Community Services Agency	Low Income Weatherization	E	\$1,000,000	\$4,000,000	7/1/2007	6/30/2009
Lane Council of Governments	Energy Assistance	E	\$65,000	\$165,000	10/1/2007	9/30/2010
Lane Electric Cooperative	LIEAP Vendor	E	\$475,000	\$1,195,000	10/1/2008	9/30/2011
NW Natural	LIEAP Vendor	E	\$240,000	\$600,000	10/1/2008	9/30/2011
PacifiCorp	LIEAP Vendor	E	\$462,000	\$1,162,000	10/1/2008	9/30/2011
Siuslaw Outreach Services	Energy Assistance	E	\$60,000	\$100,000	10/1/2007	9/30/2010
Springfield Utility Board	LIEAP Vendor	E	\$1,040,000	\$2,600,000	10/1/2008	9/30/2011
St Vincent de Paul	Energy Assistance	E	\$375,000	\$945,000	10/1/2007	9/30/2010
Willamalane Park & Recreation	Energy Assistance	E	\$65,000	\$165,000	10/1/2007	9/30/2010
Springfield School District	FQHC Nurse Practitioner	R	\$60,000	\$292,706	1/1/2004	6/30/2009
INFORMATION SERVICES						
Wintellect	AIRS Conversion Professional	E	\$401,750	3,398,138	2/5/2007	2/14/2010
YOUTH SERVICES						
Looking Glass	Lease for Pathways Program	R	\$0	\$128,000	11/1/2008	6/30/2011