

W. 2. a.

**AGENDA COVER MEMORANDUM**

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AGENDA DATE: Wednesday, March 30, 2011  
PRESENTED TO: Board of County Commissioners  
PRESENTED BY: Jennifer Inman, Sr. Management Analyst  
AGENDA TITLE: PUBLIC HEARING AND ORDER/IN THE MATTER OF ADOPTING THE FY 10-11 SUPPLEMENTAL BUDGET #2, MAKING, REDUCING AND TRANSFERRING APPROPRIATIONS

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I. MOTION

MOVE APPROVAL OF THE ORDER ADOPTING THE FY 10-11 SUPPLEMENTAL BUDGET #2 MAKING, REDUCING AND TRANSFERRING APPROPRIATIONS.

II. AGENDA ITEM SUMMARY

The Board is being asked to adopt the FY 10-11 Supplemental Budget #2.

III. BACKGROUND/IMPLICATIONS OF ACTION

A. Board Action and Other History

The Board adopted the FY 10-11 budget on June 23, 2010, in Board Order 10-6-23-2 and modified that budget by adopting the Supplemental #1 budget in Board Order 10-12-15-1. This supplemental budget hearing was advertised in The Register-Guard on March 30, 2011.

B. Policy Issues

Oregon local budget law (Chapter 294 of Oregon Revised Statutes) gives budget provisions and procedures that must be followed during the budgeting process, including supplemental budget modifications. The types of modifications made in supplemental budgets may include:

- Changes that were not known at the time the budget was adopted and require a change in financial planning or create a pressing necessity for prompt action
- Resources are made available by another unit of federal, state or local government and the revenues were not known for certain at the time the budget was prepared
- Board approval for transferring funds out of Operational Contingency or Operational Reserves

- Reductions to appropriations require a public hearing, so must be done in a supplemental
- Adjusting Fund Balance Carryover: Fund balances need to be adjusted so that they match actuals from the end of the prior fiscal year once that year has been finalized by Lane County Finance and the audit is complete

All of these types of changes are included in this supplemental.

It is County policy to hold a Public Hearing when processing each supplemental budget, whether or not it is required by state budget law. A public hearing is required when fund changes are greater than 10%. This supplemental contains changes greater than 10% change for only one fund – the Capital Improvement Fund.

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. In summary:

- This supplemental increases the County's total resources and expenditures by \$5,361,903 and decreases FTE by 4.55. If approved as presented, the total County Budget will be \$594,733,908 and 1,521.54 FTE across all funds.
- The primary reason for the overall increase is the budgeting of the sale of the 2011 FF&CO Bond for the Riverstone Remodel, PW Customer Service Center, Richardson Park and Marina, PSB Steam Conversion and Lane Events Center Roof. This Bond sale increased the Capital Improvement Fund total alone by \$4,295,736.
- Most funds, including the General Fund, decrease as a result of this Supplemental Budget. If approved without changes, the General Fund reserve will remain at 13% or \$13,815,882.
- This supplemental budget implements General Fund reductions directed by the Board in February 2011. These service reductions are highlighted with an asterisk (\*) in the detailed Attachment A and total \$518,751 – the majority of which has been budgeted in the General Fund reserve.

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 or previously directed by the Board.

VI. TIMING/IMPLEMENTATION

While there is no specific deadline for adopting the supplemental budget, the adoption of this Supplemental impacts the data for Current Year budget which will be published in the FY 11-12 Proposed Budget document. A delay in adoption may result in the FY 11-12 Proposed Budget document not reflecting these changes including the sale of the Bond and the General Fund service reductions previously directed by the Board.

If delayed, a second public hearing would have to be held. If more than 30 days passes since the advertisement date stated above, a new legal ad would have to be placed at least five days prior to adoption.

VII. FOLLOW-UP

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

VIII. ATTACHMENTS

Board Order

Board Order Attachment A - Analysis and detail of requested adjustments

Board Order Attachment B - Contract List

**IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON**

**RESOLUTION AND ORDER** ) **IN THE MATTER OF ADOPTING THE FY 10-11**  
**11-3-30- \_\_\_** ) **SUPPLEMENTAL BUDGET #1 MAKING,**  
) **REDUCING AND TRANSFERRING**  
) **APPROPRIATIONS**

**WHEREAS**, Supplemental Budget #2 for Fiscal Year 10-11 was advertised in The Register-Guard on March 25, 2011, 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 10-11 Supplemental Budget #2 was held in the Public Service Building, Lane County on March 30, 2011, and

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

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

**IT IS ALSO HEREBY RESOLVED AND ORDERED** that the amounts for the fiscal year beginning July 1, 2010 and for the purposes as outlined on Attachment A be additionally appropriated, reduced or transferred as follows:

**Fund 124 General Fund**

<b>County Administration</b>	Amount	FTE	New Fund Total
Expenditure	(25,682)	0.00	2,978,992
<b>General Expense</b>	Amount	FTE	New Fund Total
Revenue	(12,586)	0.00	73,988,200
Total Expenditures	181,209		18,029,139
Expense Detail:			
Materials & Services	940		
Fund Transfers	(334,292)		
Operational Contingency	514,561		
<b>Health &amp; Human Serv.</b>	Amount	FTE	New Fund Total
Expenditure	(53,358)	0.00	4,782,824
<b>Human Resources</b>	Amount	FTE	New Fund Total
Revenue	9,527	0.00	2,010,458
Expenditure	(10,473)		2,021,980
<b>Youth Services</b>	Amount	FTE	New Fund Total
Revenue	(35,414)	0.00	1,207,563
Expenditure	(130,169)		8,977,836

**Fund 216 Parks & Open Spaces Fund**

<b>Public Works</b>	<b>Amount</b>	<b>FTE</b>	<b>New Fund Total</b>
Revenue	272,921	0.00	4,210,219
Total Expenditure	272,921		4,210,219

**Fund 225 Road Fund**

**Public Works** - No change to Revenue or Expense, increase .50 FTE appropriation only.

**Fund 260 Special Revenue Fund**

<b>General Expense</b>	<b>Amount</b>	<b>FTE</b>	<b>New Fund Total</b>
Revenue	(255,500)	0.00	8,451,978
Total Expenditure	(255,500)		8,451,978
Expense Detail:			
Materials & Services	(255,500)		

<b>Public Safety</b>	<b>Amount</b>	<b>FTE</b>	<b>New Fund Total</b>
Revenue	(289,292)	(4.00)	19,492,707
Expenditure	(289,292)		19,492,707

<b>Youth Services</b>	<b>Amount</b>	<b>FTE</b>	<b>New Fund Total</b>
Revenue	(503,649)	0.00	3,017,743
Expenditure	(503,649)		3,017,743

**Fund 275 Industrial Revolving Fund**

**General Expense** - No change to totals, move \$31,000 from Contingency to Operations.

**Fund 283 Animal Regulation Fund**

<b>Health &amp; Human Serv.</b>	<b>Amount</b>	<b>FTE</b>	<b>New Fund Total</b>
Revenue	19,971	0.00	2,103,675
Expenditure	19,971		2,103,675

**Fund 285 Intergovernmental Human Services Fund**

<b>Health &amp; Human Serv.</b>	<b>Amount</b>	<b>FTE</b>	<b>New Fund Total</b>
Revenue	506,704	0.00	15,876,474
Expenditure	506,704		15,876,474

**Fund 286 Health & Human Services Fund**

<b>Health &amp; Human Serv.</b>	<b>Amount</b>	<b>FTE</b>	<b>New Fund Total</b>
Revenue	1,354,712	(1.05)	59,938,223
Expenditure	1,354,712		59,938,223

**Fund 287 LaneCare Fund**

<b>Health &amp; Human Serv.</b>	<b>Amount</b>	<b>FTE</b>	<b>New Fund Total</b>
Revenue	\$1	0.00	41,329,625
Expenditure	\$1		41,329,625

**Fund 333 Special Obligation Bond Retirement Fund**

<b>General Expense</b>	<b>Amount</b>	<b>FTE</b>	<b>New Fund Total</b>
Revenue	62,798	0.00	2,735,336
Expenditure	62,798		2,735,336
Expense Detail:			
Debt Service	62,798		

**Fund 435 Capital Improvement Fund**

<b>Management Services</b>	<b>Amount</b>	<b>FTE</b>	<b>New Fund Total</b>
Revenue	\$4,295,736	0.00	20,538,738
Expenditure	\$4,295,736		20,538,738

**Fund 530 Solid Waste Disposal Fund**

<b>Public Works</b>	<b>Amount</b>	<b>FTE</b>	<b>New Fund Total</b>
Revenue	(5,882)	0.00	40,404,296
Expenditure	(5,882)		40,404,296

**Fund 614 Employee Benefit Fund**

**General Expense** - No change to totals, move \$9,527 from contingency to operations.

**Fund 619 Motor & Equipment Pool Fund**

<b>Public Works</b>	<b>Amount</b>	<b>FTE</b>	<b>New Fund Total</b>
Revenue	(105)	0.00	28,860,721
Expenditure	(105)		28,860,721

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

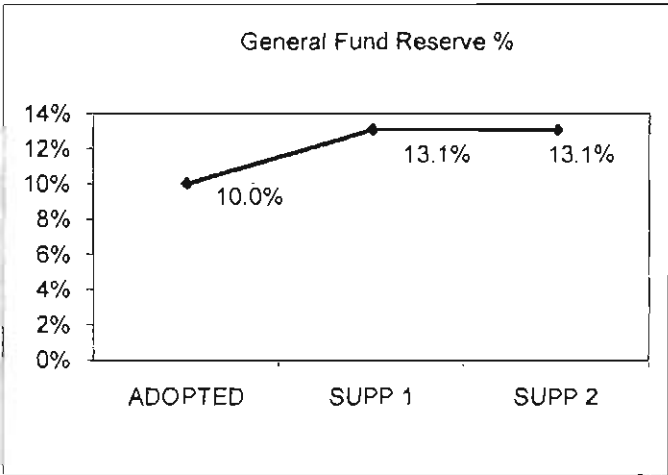
Dated this 30<sup>th</sup> day of March, 2011.

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Chair,  
Lane County Board of Commissioners

# GENERAL FUND - All Departments

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.

	ADOPTED BUDGET	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	REVISED BUDGET
<b>RESOURCES</b>	\$101,912,437	\$57,755	\$3,716,976	(\$38,476)	\$105,648,692
<b>EXPENDITURES</b>	\$101,912,437	\$57,755	\$3,716,976	(\$38,476)	\$105,648,692
<b>FTE</b>	570.77	1.00	0.00	0.00	571.77
<b>RESERVE AMOUNT:</b>	<b>\$10,192,150</b>	<b>(\$5,300)</b>	<b>\$3,623,732</b>	<b>\$514,561</b>	<b>\$13,815,882</b>

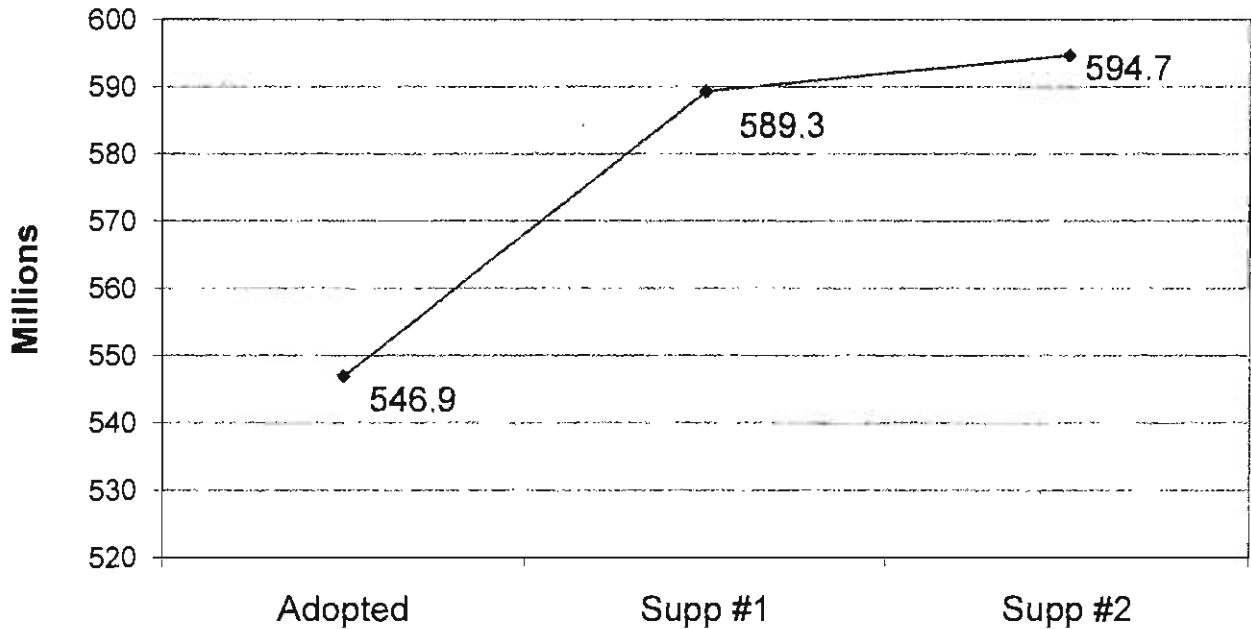


<b>KEY for type of budget change</b>	
Technical Adjustments	Routine technical adjustments, corrections.
Fund Transfer	Transfer of funds from one County fund to another.
Introrfund Transfer	Loan of funds from one County fund to another. Must follow Lane Manual policy and be previously approved by the Board
Rebudget	Revenue or expense did not happen in period anticipated.
Grants	Grants have specific limitations on how funds are used.
Service Reduction	Reduction of appropriation of funds/FTE resulting in reduction of service
Service Increase or Improvement	Increase of appropriation of funds/FTE resulting in an increase of services or improvement of service facilities.
Increase/Decrease Revenue or Expense	Change in appropriation of funds/FTE <u>without</u> a change in service.
Increase/Decrease of Reserve	Change in operational contingency or other reserves in this fund.

## LANE COUNTY - All Funds

	ADOPTED BUDGET	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	REVISED BUDGET
RESOURCES	\$546,917,732	\$1,784,460	\$40,669,814	\$5,361,903	\$594,733,909
EXPENDITURES	\$546,917,731	\$1,784,460	\$40,669,814	\$5,361,903	\$594,733,908
FTE	1504.49	11.00	10.60	(4.55)	1,521.54

**Lane County FY 10-11 Budget - All Funds**



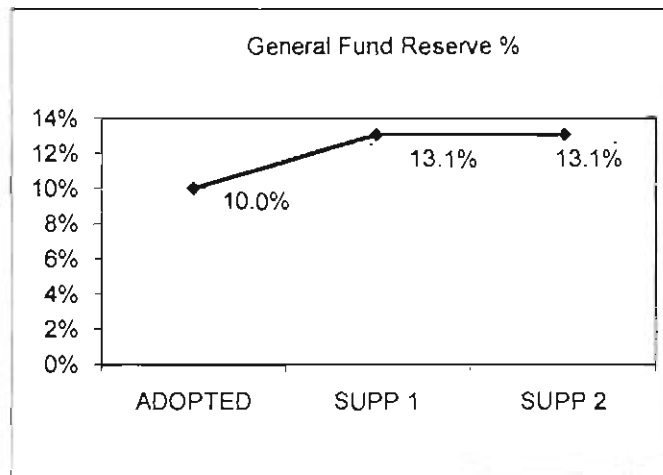


# GENERAL FUND - All Departments

*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.*

	ADOPTED BUDGET	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	REVISED BUDGET
<b>RESOURCES</b>	\$101,912,437	\$57,755	\$3,716,976	(\$38,476)	\$105,648,692
<b>EXPENDITURES</b>	\$101,912,437	\$57,755	\$3,716,976	(\$38,476)	\$105,648,692
<b>FTE</b>	570.77	1.00	0.00	0.00	571.77

<b>RESERVE AMOUNT:</b>	\$10,192,150	(\$5,300)	\$3,623,732	\$514,561	\$13,815,882
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<u>KEY for type of budget change</u>	
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Grants	Grants have specific limitations on how funds are used.
Service Reduction	Reduction of appropriation of funds/FTE resulting in reduction of service
Service Increase or Improvement	Increase of appropriation of funds/FTE resulting in an increase of services or improvement of service facilities.
Increase/Decrease Revenue or Expense	Change in appropriation of funds/FTE <u>without</u> a change in service.
Increase/Decrease of Reserve	Change in operational contingency or other reserves in this fund.

# County Administration

## FUND 124 General Fund

*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.*

	ADOPTED BUDGET	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	REVISED BUDGET
<b>RESOURCES</b>	\$2,497,429	\$0	(\$8,648)	\$0	\$2,488,781
<b>EXPENDITURES</b>	\$3,023,771	(\$1,000)	(\$18,097)	(\$25,682)	\$2,978,992
Discretionary Gen Fd:	\$526,342	(\$1,000)	(\$9,449)	(\$25,682)	\$490,211
<b>FTE</b>	<b>21.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>21.00</b>

EVENT	TYPE
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SUPPLEMENTAL #2	Service Reduction *	Reduction of extra help support for Intergovernmental Relations and Public Information Office per Board direction
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# General Expense

## FUND 124      General Fund

*General Expense is where the discretionary general fund amount is held as well as the 10% prudent person reserve and service stabilization reserve.*

	ADOPTED BUDGET	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	REVISED BUDGET
<b>RESOURCES</b>	<b>\$70,436,153</b>	<b>\$0</b>	<b>\$3,564,633</b>	<b>(\$12,586)</b>	<b>\$73,988,200</b>
<b>EXPENDITURES</b>	<b>\$13,889,898</b>	<b>\$0</b>	<b>\$3,958,032</b>	<b>\$181,209</b>	<b>\$18,029,139</b>
<b>RESERVE AMOUNT:</b>	<b>\$10,192,150</b>	<b>(\$5,300)</b>	<b>\$3,623,732</b>	<b>\$514,561</b>	<b>\$14,325,143</b>

EVENT	TYPE	
SUPPLEMENTAL #2	Technical Adjustment	Technical adjustment re-budgeting non-discretionary revenue to Youth Services rather than General Expense where it was initially budgeted. Reduces GE fund balance carry over.
	Service Reduction *	Reduction of \$334,292 Traffic Team funding per Board direction.
	Rebudget	Increase Reserve with savings from reductions directed by Board
	Service Reduction *	Eliminate ICLEI dues and Greenhouse project per Board direction.
	Increase	Increase O&C dues to actual cost
	Appropriation	Adjusting reserve related to O&C refund to match actual

## 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.*

	ADOPTED BUDGET	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	REVISED BUDGET
<b>RESOURCES</b>	<b>\$8,445,657</b>	<b>\$155,689</b>	<b>\$106,132</b>	<b>(\$255,500)</b>	<b>\$8,451,978</b>
<b>EXPENDITURES</b>	<b>\$8,445,657</b>	<b>\$155,689</b>	<b>\$106,132</b>	<b>(\$255,500)</b>	<b>\$8,451,978</b>

EVENT	TYPE	
SUPPLEMENTAL #2	Technical Adjustments	Technical adjustment correcting error on how interfund loan and interest should be budgeted in Overnight Stay Development Program. Total loan from other Video Lottery Programs remains at \$250,000 until end of FY 10-11 or further Board action.

**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).*

	ADOPTED BUDGET	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	REVISED BUDGET
RESOURCES	\$175,675	\$0	\$51,954	\$0	\$227,629
EXPENDITURES	\$175,675	\$0	\$51,954	\$0	\$227,629

**EVENT TYPE**

SUPPLEMENTAL #2	Technical Adjustment	Move \$31,000 from contingency into materials and services for completion of project approved in prior year but not completed until this year.
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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.*

	ADOPTED BUDGET	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	REVISED BUDGET
RESOURCES	\$2,672,105	\$0	\$433	\$62,798	\$2,735,336
EXPENDITURES	\$2,672,105	\$0	\$433	\$62,798	\$2,735,336

**EVENT TYPE**

SUPPLEMENTAL #2	Increase Appropriation	Transfers in from other funds with offsetting payments to Bond principal and interest.
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**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.*

	ADOPTED BUDGET	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	REVISED BUDGET
RESOURCES	\$52,945,915	\$0	\$21,662	\$0	\$52,967,577
EXPENDITURES	\$52,945,915	\$0	\$21,662	\$0	\$52,967,577

SUPPLEMENTAL #2	Technical Adjustment	Transfer of \$9,527 from Benefit Fund 614 to Human Resources Fund 124 to cover costs of Healthcare Dependant Audit.
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## 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.*

	ADOPTED BUDGET	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	REVISED BUDGET
RESOURCES	\$15,304,626	\$0	\$65,144	\$506,704	\$15,876,474
EXPENDITURES	\$15,304,626	\$0	\$65,144	\$506,704	\$15,876,474
FTE	20.50	0.00	0.00	0.00	20.50

#### EVENT TYPE

SUPPLEMENTAL #2	Service Increase	\$300,000 increase of ARRA Weatherization revenue and program payments due to multi-units being weatherized at a higher cost than the original planned single units.
	Increased Appropriation	\$206,704 increase to HRPA ARRA funding and program payments in FY 10-11 to carry forward grant funding not spent in FY 09-10.

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

*This fund contains Federal, State and local resources, to provide a wide variety of health and human services to the community. Including, but 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.*

	ADOPTED BUDGET	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	REVISED BUDGET
RESOURCES	\$49,600,272	\$100,016	\$8,883,223	\$1,354,712	\$59,938,223
EXPENDITURES	\$49,600,272	\$100,016	\$8,883,223	\$1,354,712	\$59,938,223
FTE	262.96	3.00	11.60	(1.00)	276.56

#### EVENT TYPE

SUPPLEMENTAL #2	Service Increase	Prevention program grant and conference increased both revenue and prevention program activities by 51,250.
	Service Increase & Tech Adjust	Increased state funding for mental health services provided by contractors in the community. Transfer General Fund lapse from Fund 286 back to Fund 124.
	Rebudget	Moving 3.0 FTE from Behavioral Health in Fund 286 to Community Health Centers in Fund 288
	Service Increase	Increased state funding for developmental disabilities all budgeted to be contracted to providers in the community
	Decrease Appropriation	Small reduction in appropriated FTE in Family Mediation with no change to budgeted expenses
	Service Increase & Tech Adjust	Rebudgeting \$91,071 Public Health Fund balance with offsetting increase in contingency. Oregon Health grant of \$63,450 with increase in program expenses.

# 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.*

	ADOPTED BUDGET	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	REVISED BUDGET
RESOURCES	\$39,382,500	\$0	\$1,947,124	\$1	\$41,329,625
EXPENDITURES	\$39,382,500	\$0	\$1,947,124	\$1	\$41,329,625
FTE	9.17	2.00	1.00	0.00	12.17

**EVENT**

**TYPE**

SUPPLEMENTAL #2	Technical Adjustment	Technical adjustment of fund balance carry over total. Move \$28,065 from reserve to operation.
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# Management Services

## 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.*

	ADOPTED BUDGET	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	REVISED BUDGET
<b>RESOURCES</b>	\$15,309,048	\$0	\$933,954	\$4,295,736	\$20,538,738
<b>EXPENDITURES</b>	\$15,309,048	\$0	\$933,954	\$4,295,736	\$20,538,738

EVENT	TYPE	
SUPPLEMENTAL #2	Service Increase	\$4,295,736 in proceeds and premiums from Bond with offsetting capital and bond payment expenditures.
	Rebudget	\$18,033 reduction in contingency for payment of debt service.



## 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.*

	ADOPTED BUDGET	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	REVISED BUDGET
RESOURCES	\$40,605,412	\$0	(\$195,234)	(\$5,882)	\$40,404,296
EXPENDITURES	\$40,605,412	\$0	(\$195,234)	(\$5,882)	\$40,404,296
FTE	80.31	0.00	0.00	0.00	80.31

#### EVENT TYPE

SUPPLEMENTAL #2	Technical Adjustment	
		Adjust fund balance (\$5,882) with offsetting adjustment to reserves.

### 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.*

	ADOPTED BUDGET	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	REVISED BUDGET
RESOURCES	\$27,277,892	\$0	\$1,582,934	(\$105)	\$28,860,721
EXPENDITURES	\$27,277,892	\$0	\$1,582,934	(\$105)	\$28,860,721
FTE	22.00	0.00	0.00	0.00	22.00

#### EVENT TYPE

SUPPLEMENTAL #2	Technical	
		Adjust fund balance (\$150) with offsetting adjustment to reserves.

**Public Safety (Sheriff's Office)**

**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.*

	ADOPTED BUDGET	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	REVISED BUDGET
RESOURCES	\$17,771,251	\$1,159,012	\$851,736	(\$289,292)	\$19,492,707
EXPENDITURES	\$17,771,251	\$1,159,012	\$851,736	(\$289,292)	\$19,492,707
FTE	94.97	3.00	0.00	(4.00)	93.97

**EVENT TYPE**

SUPPLEMENTAL #2	Service Increase	Increased revenue of \$45,000 for Oregon Criminal Justice Commission grant.
	Service Reduction *	Reduction of \$334,292 Traffic Team funding per Board direction.

# Youth Services

## FUND 124 General Fund

The Department of Youth Services uses an amount of discretionary general fund as set through the budget process to maintain the approved service level.

	ADOPTED BUDGET	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	REVISED BUDGET
<b>RESOURCES</b>	\$1,222,977	\$0	\$20,000	(\$35,415)	\$1,207,562
<b>EXPENDITURES</b>	\$9,116,066	\$0	(\$8,061)	(\$130,169)	\$8,977,836
Discretionary Gen Fd:	\$7,893,089	\$0	(\$28,061)	(\$94,754)	\$7,770,274
<b>FTE</b>	54.29	0.00	0.00	0.00	54.29

### EVENT TYPE

SUPPLEMENTAL #2	TYPE	
	Service Reduction	Did not renew Looking Glass lease of campus building this year.
	Technical Adjustments	Technical adjustment re-budgeting non-discretionary revenue to Youth Services rather than General Expense where it was initially budgeted. Reduces YS discretionary general fund use by \$12,586 in FY 10-11.
	Service Reduction*	Reduction of Youth Advocacy Coordinator per Board direction.

## 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.

	ADOPTED BUDGET	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	REVISED BUDGET
<b>RESOURCES</b>	\$2,782,883	\$0	\$738,509	(\$503,649)	\$3,017,743
<b>EXPENDITURES</b>	\$2,782,883	\$0	\$738,509	(\$503,649)	\$3,017,743
<b>FTE</b>	16.21	2.00	0.00	0.00	18.21

### EVENT TYPE

SUPPLEMENTAL #2	TYPE	
	Increase Appropriation	Received \$12,000 more parking revenue from Science Factory for UO football games.
	Technical Adjustment	Budgeted grant in initial budget when it was already in the Fund Balance carryover. Reduce revenue by \$515,649. (This corrects increase made in Supplemental #1)

