

W. 2. a.

**AGENDA COVER MEMORANDUM**

---

AGENDA DATE: Wednesday, January 2, 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 2007-2008 SUPPLEMENTAL BUDGET #1, MAKING, REDUCING AND TRANSFERRING APPROPRIATIONS

---

I. MOTION

MOVE APPROVAL OF THE ORDER ADOPTING THE FY 2007-2008 SUPPLEMENTAL BUDGET #1 MAKING, REDUCING AND TRANSFERRING APPROPRIATIONS.

II. AGENDA ITEM SUMMARY

The Board is being asked to adopt the FY 2007-2008 Supplemental Budget #1. Under Oregon's local budget law, a supplemental budget is required to appropriate unanticipated revenues and expenses that could not have been foreseen at the time of budget preparation for the current year. A supplemental budget adjustment is also required where transfers create a new appropriation category or where there are reductions in appropriations.

III. BACKGROUND/IMPLICATIONS OF ACTION

A. Board Action and Other History

The Board adopted the FY 2007-2008 budget on June 27, 2007, in Board Order #07-6-27-3. Lane County typically processes three supplemental budgets per year. This is the first supplemental budget requested for FY 2007-2008.

This supplemental budget was advertised in The Register-Guard on December 24, 2007.

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%. Because this supplemental contains changes greater than 10% for 10 funds (Parks & Open Space Fund, Liquor Law Enforcement Fund, Health & Human Services Fund, Capital Improvement Fund, Animal Regulation Capital Improvement Fund, Solid Waste Disposal Fund, Regional Information Service Fund, Self Insurance Fund, Pension Bond Fund and Motor Equipment Pool Fund), 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 FY2007-**  
**08-01-02- \_\_\_**                                ) **2008 SUPPLEMENTAL BUDGET #1 MAKING,**  
   ) **REDUCING AND TRANSFERRING**  
   ) **APPROPRIATIONS**

**WHEREAS**, Supplemental Budget #1 for Fiscal Year 2007-2008 was advertised in The Register-Guard on December 24, 2007, 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 2007-2008 Supplemental Budget #1 was held in the Public Service Building, Lane County on January 2, 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, 2007 and for the purposes as outlined on Attachment A be additionally appropriated, reduced or transferred as follows:

**Fund 124 General Fund**

<b>Youth Services</b>		
Resources	<u>Amount</u>	<u>FTE</u>
Expenditures	\$11,215	(1.09)
	(\$21,593)	
<b>District Attorney</b>		
Resources	<u>Amount</u>	<u>FTE</u>
Expenditures	\$52,910	0.00
	\$82,803	
<b>Public Safety</b>		
Resources	<u>Amount</u>	<u>FTE</u>
Expenditures	\$62,570	0.00
	(\$133,810)	
<b>Assessment &amp; Taxation</b>		
Resources	<u>Amount</u>	<u>FTE</u>
Expenditures	\$0	0.00
	(\$36,324)	
<b>Health &amp; Human Services</b>		
Resources	<u>Amount</u>	<u>FTE</u>
Expenditures	\$0	0.00
	(\$11,250)	

<b>County Administration</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$0	0.00
Expenditures	(\$11,292)	
<b>County Counsel</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$0	0.00
Expenditures	(\$ 4,896)	
<b>Management Services</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$68,369	0.00
Expenditures	\$35,993	
<b>Human Resources</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$0	0.00
Expenditures	(\$10,716)	
<b>General Expense</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$1,992,526	0.00
<u>Expense Detail:</u>		
Material & Services	\$250,585	
Fund Transfers	\$501,000	
Operational Contingency	<u>\$1,547,090</u>	
Total Expenditures	\$2,298,675	
<b>Public Works (subfund 131)</b>		
Resources	\$1,234,738	0.00
Expenditures	\$1,234,738	
<b><u>Fund 216 Parks &amp; Open Spaces Fund</u></b>		
<b>Public Works</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$325,063	0.00
Expenditures	\$325,063	
<b><u>Fund 222 Law Library Fund</u></b>		
<b>County Counsel</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$25,963	0.00
Expenditures	\$25,963	
<b><u>Fund 225 General Road Fund</u></b>		
<b>Public Works</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$3,145,255	0.50
Expenditures	\$3,145,255	
<b><u>Fund 231 Liquor Law Enforcement Fund</u></b>		
<b>District Attorney</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$10,212	0.00
Expenditures	\$10,212	

**Fund 240 Public Land Corners Preservation Fund**

<b>Public Works</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$55,197	0.00
Expenditures	\$55,197	

**Fund 241 County School Fund**

<b>General Expense</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$1,442	0.00

Expense Detail:

Material & Services	<u>\$1,442</u>	
Total Expenditures	<u>\$1,442</u>	

**Fund 244 County Clerks Fund**

<b>Management Services</b>	<u>Amount</u>	<u>FTE</u>
Resources	(\$28,295)	0.00
Expenditures	(\$28,295)	

**Fund 250 Title III Projects Fund**

<b>General Expense</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$361,190	0.00

Expense Detail

Material & Services	\$276,857	
Operational Contingency	<u>\$ 84,333</u>	
Total Expenditures	<u>\$361,190</u>	

**Fund 260 Special Revenue Fund**

<b>Youth Services</b>	<u>Amount</u>	<u>FTE</u>
Resources	(\$210,669)	1.09
Expenditures	(\$210,669)	

<b>District Attorney</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$47,517	0.00
Expenditures	\$47,517	

<b>Public Safety</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$1,278,422	1.00
Expenditures	\$1,278,422	

<b>Children &amp; Families</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$267,958	1.50
Expenditures	\$267,958	

<b>Public Works</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$2,004	0.00
Expenditures	\$2,004	

<b>County Administration</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$82,040	0.00
Expenditures	\$82,040	

<b>Management Services</b>	<u>Amount</u>	<u>FTE</u>
Resources	(\$39,135)	0.00
Expenditures	(\$39,135)	

<b>General Expense</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$512,643	0.00

<u>Expense Detail</u>		
Materials & Services	\$93,369	
Fund Transfers	\$50,000	
Operational Reserves	<u>\$369,274</u>	
<b>Total Expenditures</b>	<b>\$512,643</b>	

**Fund 283 Animal Regulation Authority Fund**

<b>Health &amp; Human Services</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$56,457	0.00
Expenditures	\$56,457	

**Fund 285 Intergovernmental Human Services Fund**

<b>Health &amp; Human Services</b>	<u>Amount</u>	<u>FTE</u>
Resources	(\$5,156,705)	(41.85)
Expenditures	(\$5,156,705)	

**Fund 286 Health & Human Services Fund**

<b>Health &amp; Human Services</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$7,079,022	38.03
Expenditures	\$7,079,022	

**Fund 287 LaneCare Fund**

<b>Health &amp; Human Services</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$1,231,409	0.00
Expenditures	\$1,231,409	

**Fund 323 Fairboard Debt Service Fund**

<b>General Expense</b>	<u>Amount</u>	<u>FTE</u>
Resources	(\$3,399)	0.00

<u>Expense Detail:</u>		
Materials & Services	<u>(\$3,399)</u>	
<b>Total Expenditures</b>	<b>(\$3,399)</b>	

**Fund 333 Special Obligation Bond Retirement Fund**

<b>General Expense</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$ 137	0.00
<u>Expense Detail:</u>		
Materials & Services	<u>\$ 137</u>	
<b>Total Expenditures</b>	<b>\$ 137</b>	

**Fund 336 General Obligation Bond Retirement Fund**

<b>General Expense</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$106,114	0.00
<u>Expense Detail:</u>		
Bonded Indebtedness Reserve	<u>\$106,114</u>	
<b>Total Expenditures</b>	<b>\$106,114</b>	

**Fund 435 Capital Improvement Fund**

<b>Management Services</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$1,395,128	0.00
Expenditures	\$1,395,128	

**Fund 454 Juvenile Justice Construction Fund**

<b>General Expense</b>	<u>Amount</u>	<u>FTE</u>
Resources	(\$203,907)	0.00
<u>Expense Detail:</u>		
Operational Contingency	<u>(\$203,907)</u>	
<b>Total Expenditures</b>	<b>(\$203,907)</b>	

**Fund 484 Animal Regulation Capital Improvement Fund**

<b>Health &amp; Human Services</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$16,966	0.00
Expenditures	\$16,966	

**Fund 521 FairBoard Fund**

<b>FairBoard</b>	<u>Amount</u>	<u>FTE</u>
Resources	(\$1,011,307)	0.00
Expenditures	(\$1,011,307)	

**Fund 530 Solid Waste Disposal Fund**

<b>Public Works</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$4,176,576	0.25
Expenditures	\$4,176,576	

**Fund 539 Corrections Commissary Fund**

	<u>Amount</u>	<u>FTE</u>
<b>Public Safety</b>		
Resources	(\$11,404)	0.00
Expenditures	(\$11,404)	

**Fund 552 Regional Information System Fund**

	<u>Amount</u>	<u>FTE</u>
<b>Information Services</b>		
Resources	\$1,954,287	0.00
Expenditures	\$1,954,287	

**Fund 570 Land Management Fund**

	<u>Amount</u>	<u>FTE</u>
<b>Public Works</b>		
Resources	(\$468,533)	0.00
Expenditures	(\$468,533)	

**Fund 612 Self Insurance Fund**

	<u>Amount</u>	<u>FTE</u>
<b>General Expense</b>		
Resources	\$244,270	0.00

Expense Detail:

Operational Contingency	<u>\$244,270</u>	
<b>Total Expenditures</b>	<u>\$244,270</u>	

**Fund 614 Employee Benefit Fund**

	<u>Amount</u>	<u>FTE</u>
<b>General Expense</b>		
Resources	\$550,330	0.00

Expense Detail:

Materials & Services	\$ 20,054	
Fund Transfers	\$6,807,357	
Operational Contingency	<u>(\$6,277,081)</u>	
<b>Total Expenditures</b>	<u>\$550,330</u>	

**Fund 615 Pension Bond Fund**

	<u>Amount</u>	<u>FTE</u>
<b>General Expense</b>		
Resources	\$7,130,585	0.00

Expense Detail:

Debt Service	<u>\$7130,585</u>	
<b>Total Expenditures</b>	<u>\$7,130,585</u>	



**Fund 619 Motor Equipment Pool Fund**

<b>Public Works</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$3,708,371	0.00
Expenditures	\$3,708,371	

<b>Public Safety</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$1,032,835	0.00
Expenditures	\$1,032,835	

**Fund 627 Intergovernmental Services Fund**

<b>Management Services</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$39,216	0.00
Expenditures	\$39,216	

**Fund 653 PC Replacement Fund**

<b>Information Services</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$121,278	0.00
Expenditures	\$121,278	

**Fund 654 Information Services Fund**

<b>Information Services</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$256,881	0.00
Expenditures	\$256,881	

**Fund 714 Retiree Benefit Trust Fund**

<b>General Expense</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$793,585	0.00

<u>Expense Detail:</u>	
Operational Contingency	\$793,585
<b>Total Expenditures</b>	\$793,585

Dated this \_\_\_\_ day of January, 2008.

\_\_\_\_\_  
Chair  
Lane County Board of Commissioners

APPROVED AS TO FORM  
Date 12/21/07 Lane County  
Teres J. Smith  
OFFICE OF LEGAL COUNSEL

**ATTACHMENT A – IN THE MATTER OF ADOPTING THE FY2007-2008 SUPPLEMENTAL BUDGET #1 MAKING, REDUCING AND TRANSFERRING APPROPRIATIONS**

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

**Fund 124 General Fund**

<b>Youth Services</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$11,215	(1.09)
Expenditures	(\$21,593)	

Detention: Decrease 4.50 FTE and personnel expense by \$368,652 due to Bridges shelter program closing September 1, 2007. New plan for Juvenile Crime Prevention Basic Services approved by State after budget adopted – see increase of FTE in Intake & Supervision below. Increase M&S by \$11,200 to cover expenses for new Basic Services grant. Remaining funds (\$357,452) used by other programs below.

Admin: Increase personnel expense by \$1,037 as a result of moving personnel between funds. Increase materials & Services in the amount of \$13,070.

Food and Nutrition: Decrease personnel by \$10,790 due to staffing changes; Increase Materials & Services by \$5,544 to cover additional costs. Remaining funds (\$5,246) used by other programs below.

Intake & Supervision: Juvenile Accountability Block Grant moving \$11,215 from Fund 260 to pay for personnel located in the general fund. Increase agency payments by \$11,215 to allocate to contracts for mediation between victims and youth offenders; decrease copier services by \$2,500 to reflect actuals. Increase FTE by 3.41 and personnel expenditures by \$339,876 due to movement of personnel between programs.

Reduce Health Insurance expenses (Medical, Dental & Vision) by \$32,808 as a result of rates being lower than anticipated during budget prep. Savings moved to reserves in General Fund.

<b>District Attorney</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$52,910	0.00
Expenditures	\$82,803	

Family Law & Criminal Divisions: Increase DDA Supplemental Salary revenue by \$12,329 as a result of increased revenue from the State occurring after budget adoption. Increase Forfeiture Revenue by \$10,646 to reflect an unexpected sum of revenue from Springfield Police Department. Refunds & Reimbursements Revenue decreased by \$14,013 as a result of the State of Oregon's decision to hire a full-time Medical Examiner for our County, and not renew the contract of the current Medical Examiner. The revenue decrease reflects the loss of the agreement we had with that individual to share Morgue costs. Increase personnel expenditures & material & Services by \$8,962 as a result of increased revenue.

Victim/Witness Program: Increase Miscellaneous State Grant Revenue by \$43,948 to reflect additional Unitary Assessment funds for our Victim Services Division. The State changed the distribution formula after the budget was adopted, resulting in additional funding. Personnel Services Expense increased by \$43,948 as a result of additional funding.

Reduce Health Insurance expenses (Medical, Dental & Vision) by \$37,584 as a result of rates being lower than anticipated during budget prep. Savings moved to reserves in General Fund.

Increase personnel expense by \$67,477 (fund received from Operational Reserves in General Fund) to cover the cost of the Prosecuting Attorney's association bargaining unit agreement with the County as per Board Order 07-7-11-10. The two-year agreement provides an average 2% increase in the Individual Account Program (IAP) account for the attorney's. Since a 2% COLA was included within the financial forecast and is contained within the General Fund reserve, there are sufficient funds to cover this cost.

<b>Public Safety</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$62,570	0.00
Expenditures	(\$133,810)	

Increase \$37,250 revenue and expense budget for contract with City of Eugene to work OT security at the U of O football games; increase DOJ grant revenue in three programs with equal increase in expense budgets for Law Enforcement \$17,320 for purchase of rifles, Property/Evidence \$5,500 for commercial grade refrigerator and freezer, and Transport \$2,500 for cell monitor cameras.

Reduce Health Insurance expenses (Medical, Dental & Vision) by \$196,380 as a result of rates being lower than anticipated during budget prep. Savings moved to reserves in General Fund.

<b>Assessment &amp; Taxation</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$0	0.00
Expenditures	(\$36,324)	

Reduce Health Insurance expenses (Medical, Dental & Vision) by \$36,324 as a result of rates being lower than anticipated during budget prep. Savings moved to reserves in General Fund.

<b>Health &amp; Human Services</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$0	0.00
Expenditures	(\$11,250)	

Reduce transfer expense within Health & Human Services to cover decrease in health Insurance expenses (Medical, Dental & Vision) of \$11,250 as a result of rates being lower than anticipated during budget prep. Based upon proportional general fund use in each program. Savings moved to reserves in General Fund.

<b>County Administration</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$0	0.00
Expenditures	(\$11,292)	

Reduce Health Insurance expenses (Medical, Dental & Vision) by \$11,292 as a result of rates being lower than anticipated during budget prep. Savings moved to reserves in General Fund.

<b>County Counsel</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$0	0.00
Expenditures	(\$4,896)	

Reduce Health Insurance expenses (Medical, Dental & Vision) by \$4,896 as a result of rates being lower than anticipated during budget prep. Savings moved to reserves in General Fund.

<b>Management Services</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$68,369	0.00
Expenditures	\$35,993	

Department requested the use of \$68,369 of their FY 06-07 general fund lapse for structural repairs at the Bus Barn property (project budgeted but not full expended in FY 06-07) Request was approved by the Finance and Audit committee on October 25, 2007. Resource carryover increased by \$68,369, and maintenance of structures expense increased by \$68,369.

Reduce Health Insurance expenses (Medical, Dental & Vision) by \$32,376 as a result of rates being lower than anticipated during budget prep. Savings moved to reserves in General Fund.

<b>Human Resources</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$0	0.00
Expenditures	(\$10,716)	

Reduce Health Insurance expenses (Medical, Dental & Vision) by \$10,716 as a result of rates being lower than anticipated during budget prep. Savings moved to reserves in General Fund.

<b>General Expense</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$1,992,526	0.00

Expenditure Detail:

Materials & Services	\$250,585
Fund Transfers	\$501,000
Operational Reserves	<u>\$1,547,090</u>
Total Expenditures	<u>\$2,298,675</u>

Increase Fund Balance Carry forward for the General Fund by \$694,214. Since \$183,216 of this funding is grant related, that portion is put into the non-discretionary line item and \$183,216 is budgeted as Misc. Materials & Services. Transfer \$500,000 of excess Sheriff's Office lapse from FY 06-07 from the General Fund to the Sheriff's Office Fleet Fund per Board Order 07-10-24-6. The balance of \$10,998 is placed into the General Fund Operational Reserve to help address the FY 08-09 General Fund deficit.

The Department of Children & Families is returning to the General Fund it 2% lapse from FY 06-07 and in addition is returning \$1,790 that remained unspent from the Resource Development position. This adjustment totals \$3,288. This entire amount is placed into the General Fund Operational Reserve to be applied toward the projected FY 08-09 deficit.

The Oregon Legislature passed and the Governor signed SB 808 which allows Lane County to use National Forest Timber revenue for traffic enforcement activities. The Traffic Team is currently supported by Fine revenue transferred over from the Justice Courts. The Board of Commissioners also made changes to their annual elections for the Secure Rural Schools Act by retaining more National Forest Timber dollars for County Road Fund operations. This action is projected to bring an additional \$1.3 million in timber revenue to the Road Fund. As a result of SB 808, \$1.2 million of the additional National Forest Timber dollars will be used for traffic enforcement activities. This budget adjustment transfers \$1.2 million of National Forest Timber revenue over to the Sheriff's Traffic Safety Team program. The Fine revenue that would otherwise have supported the Traffic Safety Team (\$1,200,000) is then redirected to the General Fund and placed into the Operational Reserve as directed by the Board of Commissioners. This revenue will be applied to the projected General Fund operating deficit for FY 08-09.

Increase reserves by \$373,626 for department savings as a result of reduced Health Insurance expenses (Medical, Dental & Vision) when rates came in lower than anticipated during budget prep. This revenue will be applied to the projected General Fund operating deficit for FY 08-09.

Decrease reserves by \$68,369 and increase Materials & Services expense by \$68,369 to cover budget carryover for Management Services which received approval from Finance & Audit on October 25, 2007 to use part of their excess lapse to pay for the Bus Barn project contracted for but not completed in FY 06-07.

Decrease reserves by \$67,477 to increase expenses in the DA's Office to cover the cost of the Prosecuting Attorney's association bargaining unit agreement with the county as per Board Order 07-7-11-10. The two-year agreement provides an average 2% increase in the Individual Account Program (IAP) account for the attorney's. Since a 2% COLA was included within the financial forecast and is contained within the General Fund reserve, there are sufficient funds to cover this cost.

Decrease Material & Services budget by \$1,000 and increase transfer to Fund 654 by \$1,000 in General Expense for funds previously designated to Video Conferencing project (see BO 07-8-14-7)

Increase reserves by \$95,024 for payback of 2% lapse from H&HS for general fund monies from FY 06-07. This amount is built into the financial forecast plan and was anticipated revenue.

**Fund 131 Subfund**

<b>Public Works</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$1,234,738	0.00
Expenditures	\$1,234,738	

The entire Land Management Division of Public Works has been in a subfund of the General Fund for three years to prove that the division could be self-supporting. In FY 07-08 the division was moved out of the General Fund into its own Enterprise Fund since a majority of the work done is for outside entities. This adjustment budgets the cash balance remaining in the General Fund (\$1,234,738) and makes one final transfer over to the Land Management Fund. This adjustment has a net zero effect on the overall General Fund. It also removes the cash balance budget figure and replaces it with the transfer in from the General Fund for a net zero effect upon the Land Management Fund.

**Fund 216 Parks & Open Spaces Fund**

<b>Public Works</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$325,063	0.00
Expenditures	\$325,063	

Parks Operations: Increase Fund Balance Carryover by \$331,584 to actual; Increase Capital Purchases by \$45,000 for unanticipated equipment replacement, Increase Operational Contingency by \$286,584.

Parks/Marina Improvement & Development: Decrease Fund Balance Carryover by \$15,304 to actual; Decrease Operational Contingency by \$15,304.

Parks/McKenzie Hatchery: Increase Fund Balance Carryover by \$412. to Actual; Increase Operational Contingency by \$412.  
Parks/Covered Bridges: Increase Fund Balance Carryover by \$8,371 to Actual; increase Operational Contingency by \$8,371.

**Fund 222 Law Library Fund**

<b>County Counsel</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$25,963	0.00
Expenditures	\$25,963	

Changes in the court fee levels in early 2007 created unanticipated revenue, resulting in an increase in the Fund Balance of \$25,963. Of that amount, \$11,500 is budgeted for expense for facility improvements and other costs to accommodate a moving out of a back room and minor improvements, \$2,000 for additional costs related to the law library's anniversary celebration in April, 2008, and the remainder of \$12,463 is put into operational reserves. The health, dental and vision insurance costs are decreased by \$1224 due to rates being lower than originally budgeted and extra help expenses are increased by the same amount to assist with the anniversary celebration.

**Fund 225 General Road Fund**

<b>Public Works</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$3,145,255	0.50
Expenditures	\$3,145,255	

Increase Fund Balance Carryover from FY06-07 by \$68,555 to match actual; Increase Bridges and Structures expense by \$68,555.

Fund Balance Carryover was more than budgeted primarily due to FY 06-07 projects carried forward to FY 07-08. Increase Fund Balance Carryover from FY 06-07 by \$1,876,700 to actual; Increase Road Construction by 1,461,660 for FY 06-07 paving projects carried forward to FY 07-08; Increase capital expense for Maintenance Shops for FY 06-07 project carried forward to FY 07-08; Increase Road Fund General Expense for FY 06-07 by 100,000 for Delta project carried forward to FY 07-08, add .50 FTE and 19,556 associated expense for PW Admin seasonal employee due to efficiency loss with recent reductions; Increase Scientific Equipment by \$15,000 for Surveyors equipment replacement; Increase County Overhead Charges by \$10,624 for Surveyors to correct decrease made in error during budget adoption; Increase Office expense by \$100,000 and increase Road Fund Reserve for future projects by \$169,860.

The Oregon Legislature passed and the Governor signed SB 808 which allows Lane County to use National Forest Timber revenue for traffic enforcement activities. The Traffic Team is currently supported by Fine revenue transferred over from the Justice Courts. The Board of Commissioners also made changes to their annual elections for the Secure Rural Schools Act by retaining more National Forest Timber dollars for County Road Fund operations. This action is projected to bring an additional \$1.3 million in timber revenue to the Road Fund. As a result of SB 808, \$1.2 million of the additional National Forest Timber dollars will be used for traffic enforcement activities. This budget adjustment transfers \$1.2 million of National Forest Timber revenue over to the Sheriff's Traffic Safety Team program. The Fine revenue that would otherwise have supported the Traffic Safety Team is then redirected to the General Fund and is placed into the Operational Reserve as directed by the Board of Commissioners. This revenue will be applied to the projected General Fund operating deficit for FY 08-09.

**Fund 231 Liquor Law Enforcement Fund**

<b>District Attorney</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$10,212	0.00
Expenditures	\$10,212	

Increase Fund Balance Carry forward by \$10,212 to match actuals. Increase Operational Contingency by an equal amount to balance the fund.

**Fund 240 Public Lands Corners Preservation Fund**

<b>Public Works</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$55,197	0.00
Expenditures	\$55,197	

Increase Fund Balance Carryover for FY 06-07 by \$55,197 to Actual; Increase Scientific and Laboratory by \$45,000 for survey equipment replacement and increase Operational Contingency by \$10,197 to balance fund.

**Fund 241 County School Fund**

	<u>Amount</u>	<u>FTE</u>
<b>General Expense</b>		
Resources	\$1,442	0.00

Expenditure Detail:

Materials & Services	\$1,442
Total Expenditures	\$1,442

Increase Fund Balance Carry Forward for the School Fund in the amount of \$1,442. Since this is a pass-through fund, these additional dollars are budgeted in the Agency Payments line of Materials & Services for payment to Lane County schools.

**Fund 244 County Clerks Fund**

<b>Management Services</b>	<u>Amount</u>	<u>FTE</u>
Resources	(\$28,295)	0.00
Expenditures	(\$28,295)	

Decrease Fund Balance by \$28,295 due to decreased Assessment revenues. Decrease Operational Contingency by \$28,295 to balance County Clerk's fund to actual Fund Balance Carryover.

**Fund 250 Title III Projects Fund**

<b>General Expense</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$361,190	0.00

Expenditure Detail:

Materials & Services	\$276,857
Operational Reserves	\$ 84,333
Total Expenditures	\$361,190

Increase Fund balance by \$239,243 to match actual and increase Title 3 revenue by \$121,947 to account for change in percentage in T3 (65% increase Intergovernmental Agreements by \$276,857 to account for recently approved T3 projects; increase operational contingency by \$84,333 to balance fund.

**Fund 260 Special Revenue Fund**

<b>Youth Services (subfund 260)</b>	<u>Amount</u>	<u>FTE</u>
Resources	(\$210,669)	1.09
Expenditures	(\$210,669)	

Diversion program: Decrease Juvenile Crime Prevention funds by \$54,787 due to receipt coming less than budgeted. Decrease FTE by 0.08 and personnel savings by \$74,346 and M&S by \$1,252. Increase support services costs by \$20,814.

Community Juvenile Justice Act: Increase revenue by \$36,053 due to additional Juvenile Crime Prevention funds for Treatment Foster Care received and by \$17,307 for more for Best Practices. Decrease Juvenile Justice Prevention revenue by \$13,606 and \$27,797 in Title XIX due to outside agency inability to bill. Increase Professional & Consulting & Intergov Agreements by \$39,754 to allocate new revenue and adjust for decreases. Decrease personnel by \$29,597 and FTE by .38 due to movement of personnel between funds. Increase support services expense by \$1,800 for youth.

Community Services: Decrease personnel by \$2,882 due to health care savings due to rates coming in lower than originally budgeted. Increased Telephone services by same amount to balance program.

MLK Jr. Ed Center: Received \$20,000 more in Video Lottery funds than budgeted. Allocate \$20,000 to Support Services. Increase \$14,629 revenue and equal M&S expense due to increase in Juvenile Crime Prevention funds and \$2,359 for Court School funding. Increase personnel by \$11,407 due to personnel movement. Increase M&S by \$3,214. Decrease FTE by 0.40.

Transitional Svcs & Assessment Center: Decrease fund balance by \$34,068 to match actuals. Increase State revenue to account for additional \$47,652 in from Juvenile Crime Prevention Basic Services funding. Decrease Title XIX funding by \$133,462 due to closing of Bridges Program. Decrease Agency Payments and State Payback expenses by \$304,123 due to elimination of programs; Increase Personnel costs by \$184,246 and FTE by 3.31 due to change in personnel between programs.

Drug Court: Reduce fund balance by \$40,769 to match actual FY 06-07 carry forward. Increase Department of Justice revenue by \$46,947 from Drug Court grant. Increase support services by \$6,178 to balance program.

Lane ESD Counselors: Decrease refunds and reimbursements by \$55,842 due to lower than anticipated revenue from Lane ESD. Decrease FTE by .55 due to movement of personnel between programs. Decrease personnel & benefits due to lower than anticipated health rates and movements of personnel between programs.

Title II & III Projects: Decrease Title 3 funding by \$35,285 to match actual funding level; decrease FTE by .70 & decrease personnel & miscellaneous payments by \$35,281 to balance program.

<b>District Attorney (subfund 261)</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$47,517	0.00
Expenditures	\$47,517	

Family Law: Increase Fund Balance by \$46,667 to match the actuals. Increase Operational Contingency by an equal amount to balance the program.



Victim Emergency Services Division: Decrease Fund Balance by \$910 to match actuals. Decrease Relief and Assistance Expense by an equal amount to balance the program.

Victim Assistance Library: Increase Fund Balance by \$1,760 to match actual carryforward. Operational Contingency increased by an equal amount to balance the program.

As the result of an audit adjustment, there was an unanticipated increase in prior year interest expense. This resulted in the Fund Balance Carry forward amount for CAC Division being lower than originally anticipated during budget preparation. Fund Balance Carry forward is being decreased by \$1,043 to reflect this change. Revenue is increased by an equal amount, as the non-profit that helps operate the CAC Division will be reimbursing the County for this additional cost.

<b>Justice Courts (subfund 262)</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$0	0.00
Expenditures	\$0	

The Oregon Legislature passed and the Governor signed SB 808 which allows Lane County to use National Forest Timber revenue for traffic enforcement activities. The Traffic Team is currently supported by Fine revenue transferred over from the Justice Courts. The Board of Commissioners also made changes to their annual elections for the Secure Rural Schools Act by retaining more National Forest Timber dollars for County Road Fund operations. This action is projected to bring an additional \$1.3 million in timber revenue to the Road Fund. As a result of SB 808, \$1.2 million of the additional National Forest Timber dollars will be used for traffic enforcement activities. This budget adjustment transfers \$1.2 million of National Forest Timber revenue over to the Sheriff's Traffic Safety Team program. The Fine revenue that would otherwise have supported the Traffic Safety Team is then redirected to the General Fund and is placed into the Operational Reserve as directed by the Board of Commissioners. This revenue will be applied to the projected General Fund operating deficit for FY 08-09.

<b>Public Safety (subfund 263)</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$1,278,422	1.00
Expenditures	\$1,278,422	

Adjust fund balances equal to FY 06/07 actual carry forward with an equal increase/decrease in expense budgets (total increase of \$4,196 in 13 programs), increase DOJ grant revenue in Traffic Team \$12,333 and increase equipment expense budget for purchase of radar, increase revenue \$72,000 in Emergency Svcs Grant program due to Homeland Security Grant award for purchase of communication and personal protective safety equipment, increase revenue \$36,000 due to award of EMPG supplemental grant funds with equal increase in personnel expense budget for emergency exercise, increase ODOT revenue \$1,035,000 for high priority communications project with equal increase in expense budget for professional & consulting and communication equipment, and increase Veneta Law Enforcement contract revenue and expense \$118,893 to add one (1) FTE Deputy Sheriff and associated M&S.

The Oregon Legislature passed and the Governor signed SB 808 which allows Lane County to use National Forest Timber revenue for traffic enforcement activities. The Traffic Team is currently supported by Fine revenue transferred over from the Justice Courts. The Board of Commissioners also made changes to their annual elections for the Secure Rural Schools Act by retaining more National Forest Timber dollars for County Road Fund operations. This action is projected to bring an additional \$1.3 million in timber revenue to the Road Fund. As a result of SB 808, \$1.2 million of the additional National Forest Timber dollars will be used for traffic

enforcement activities. This budget adjustment transfers \$1.2 million of National Forest Timber revenue over to the Sheriff's Traffic Safety Team program. The Fine revenue that would otherwise have supported the Traffic Safety Team is then redirected to the General Fund and is placed into the Operational Reserve as directed by the Board of Commissioners. This revenue will be applied to the projected General Fund operating deficit for FY 08-09.

<b>Children &amp; Families (subfund 265)</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$267,958	1.50
Expenditures	\$267,958	

Administration: Increase fund balance by \$143,030 to match actuals; Increase Agency payments by same amount to pay for administrative activities not covered by grants.

Strategic Development: Increase fund balance by \$87,464 representing unspent Ford Family Foundation Funds of \$50,000, \$15,000 of Stewart Foundation funds, and \$22,464 of Positive Youth Development reimbursement funds received in FY07. Agency payments increased by same amount to include pay grant expenses to be incurred.

Prevention Practices: Increase fund balance by \$30,388 representing Healthy Start Medicaid Reimbursement; Agency payments increased by same amount to pay for grant expenditures incurred.

Education and Technical Assistance: Increase fund balance and agency expense by \$3,788 for Women with Disabilities Experience Domestic Violence grant.

The Department of Children & Families is returning to the General Fund its 2% lapse from FY 06-07 and in addition is returning \$1,790 that remained unspent from the Resource Development position. This adjustment totals \$3,288. This entire amount is placed into the General Fund Operational Reserve to be applied toward the projected FY 08-09 deficit.

Requesting three temporary .50 FTE positions from 12/15/07-6/30/08. The three .50 FTE positions will result in an additional expense to the department of \$23,258; however, existing grant funds will be used to pay for them. The Community Service Worker 1 will continue working on the Positive Youth Development Grant which is in its fifth and final year. This position is a Peer Youth Coordinator position that has been filled with extra help for the calendar year 2007. Additional hours are needed through the end of the year of up to 1040 so the temporary position is being created. The Program Services Coordinator 1 position will be assisting staff with legislative and community mobilization work. This position has been filled by extra help and extra hours are needed to complete the fiscal year 2007-08 work. This position is being paid for with our Oregon Commission on Children and Families grant. The Office Assistant 1 position is also being paid for by the Oregon Commission on Children and Families Grant. This position provides additional office assistant help to the department and is necessary for the remainder of fiscal year 2007-08. Since the Commission Grant is always dependent upon legislative activity and focus, our funds are limited and uncertain for the next biennium and we are therefore unable to fill the Program Services Coordinator 1 and Office Assistant 1 with full-time equivalent regular positions.

<b>Public Works (subfund 266)</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$2,004	0.00
Expenditures	\$2,004	

Increase Fund Balance Carryover by \$2,004 to Actual; Increase Operational Contingency by \$2,004.

<b>County Administration (subfund 267)</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$82,040	0.00
Expenditures	\$82,040	

Economic & Development program: Increase fund balance by \$32,195 to match actuals in; increase material & service expenditures including business travel, office supplies, advertising & printing, professional and consulting, and personnel costs for temporary extra help by \$32,195 to cover increased costs due to increase in duties and expenses.

Board Order 07-8-29-2 accepted a \$95,000 grant from the USDA Forest Service for economic development activities. \$2,000 is being placed here for travel expenditures with the other \$93,000 in General Expense, Fund 269. The overall goal and the areas of work to be contracted out include:

Encourage local partnerships that examine ways to create job opportunities from public resources:

- Woody biomass resource assessment to determine feedstock availability, price, and location, and transportation challenges;
- Education and outreach to increase public understanding;
- Assessing forest biomass processing capacity; and
- Strengthening forest biomass business capacity through training and skill development.
- Identify initial private sector capital and joint venture (public/private) investment sources and required business economics for funding of biomass facilities in Lane County

Public Safety Coordinating Council: Increase fund balance by \$47,845 to match actuals in the Public Safety Coordinating Council program; increase contract with LCOG by \$5,990 to match actual contract negotiated; increase operational contingency by \$41,855 to balance fund.

<b>Management Services (subfund 268)</b>	<u>Amount</u>	<u>FTE</u>
Resources	(\$39,135)	0.00
Expenditures	(\$39,135)	

Decrease Fund Balance by \$39,135 in Tax Foreclosed Property Sales due to lower than anticipated revenues from Land Sales and Rents. Decrease Operational Contingency by \$39,135 to balance fund.

<b>General Expense (subfund 269)</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$512,643	0.00

Expense Detail:

Materials & Services	\$93,369
Fund Transfers	\$50,000
Operational Reserves	<u>\$369,274</u>
<b>Total Expenditures</b>	\$512,643

Increase Fund Balance Carry Forward by a total of \$419,643 to match actuals. This adjustment increases the Carry Forward for all special project programs like video lottery and tourism by with the largest increase in the Economic Development program. The only program reduced is the Court Facilities Security program which is decreased by \$18,164. In most cases, the funding adjustments on the expense side are made in the Operational Contingency line item for a total adjustment of \$419,274. The only exception occurs in Affordable housing program, which expends its entire budget each year and therefore increases its M&S Professional consulting expense by \$369 to balance the program.

Board Order 07-8-29-2 accepted a \$95,000 grant from the USDA Forest Service for economic development activities. \$2,000 of the funds are being placed in County Administration, Fund 267 for travel expenses also paid and the remaining \$93,000 is budgeted in M&S here. The overall goal and the areas of work to be contracted out include:

Encourage local partnerships that examine ways to create job opportunities from public resources:

- Woody biomass resource assessment to determine feedstock availability, price, and location, and transportation challenges;
- Education and outreach to increase public understanding;
- Assessing forest biomass processing capacity; and
- Strengthening forest biomass business capacity through training and skill development.
- Identify initial private sector capital and joint venture (public/private) investment sources and required business economics for funding of biomass facilities in Lane County

This adjustment budgets this grant in the Community Development program in the Special Revenue Fund.

Board Order 07-11-7-1 approved the use of \$50,000 from the Strategic Opportunity Reserve in the Economic Development program for the development of conceptual plans for a potential new county fairgrounds site. This adjustment decreases reserves by \$50,000 and transfers the \$50,000 over to the Capital Projects Fund where these projects are managed from in Fund 435.

**Fund 283 Animal Regulation Authority Fund**

<b>Health &amp; Human Services</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$56,457	0.00
Expenditures	\$56,457	

Increase fund balance by \$33,315 to match actual FY 06-07 ending fund balance. Decrease general fund transfer revenue by \$2,503 due to health insurance decrease determined after budget adoption; Change in priorities for program necessitates increase in expenditures in overtime (\$1,000); Professional & consulting (\$3,706); Information Services Direct Charges (\$20,000); DP Supplies & Equip (\$3,000) & Medical Supplies \$2,500). Based on revised current year estimates, able to decrease motor & fuel (\$500), Fleet Rentals by (\$4,809) and health insurance costs by (\$2,503). Additional \$8,418 transfer to general fund expenditure to payback 2% lapse to general fund for FY 06-07.

Board Order No 07-9-12-1 closed and transferred remaining fund balance from Fund 484 (LCARA Capital Improvement Fund) to the Animal Regulation Authority Fund (Fund 283). Increase transfer revenue by \$41,611; decrease fund balance by \$35,166 for funds budgeted prior to closeout of Fund 484; Increase revenues to account for specific expenditures with movement from Fund 484 by \$18,200. Increase M&S expenditures by \$2,042 for anticipated expenditures and increase reserves by \$23,603 to balance fund. The move of fund 484 to fund 283 was already partially budgeted before it happened which resulted in the net overall fund increase being lower than the transfer amount from Fund 484.

**Fund 285 Intergov Human Services Fund**

<b>Health &amp; Human Services</b>	<u>Amount</u>	<u>FTE</u>
Resources	(\$5,156,705)	(41.85)
Expenditures	(\$5,156,705)	

In a prior worksession, the Board of Commissioners requested that the Community Health Center be moved from the Intergovernmental Human Services Fund (Fund 285) to a new subfund (288) within the Health & Human Services Special Revenue Fund (Fund 286). This is accomplished by decreasing revenue appropriation in Fund 285 by \$5,307,900, decreasing expense appropriations by \$5,307,900, and decreasing FTE appropriation by 41.85.

Total Revenue increase of \$151,195 which includes increase in Fund Balance by \$159,078 to match actual ending fund balance; Increase revenue by \$29,609 to match change in State funding from Department of Energy & Health & Human Services; Eliminate Title XIX Support funding due to change in program by \$5,000; Reduce Housing & Community Development funding by \$617 to account for decrease in State funding and increase in Federal funding; Increase Misc. State Revenue by \$6,731 due to change in allocation; Decrease transfer from general by \$739. Decrease internal service charge revenue by \$37,867 to reflect actual fund balance carry forward.

Increase Total Expenditures by \$151,195 which includes a decrease in health insurance (medical, dental & vision) by \$739 to reflect change in rates determined after budget adoption; Increase salary offset by \$1,662; Increase Professional & Consulting expense by \$17,369; Decrease Agency payments by \$28,793 to cover change in funding levels from State & Federal; Increase client support fund by \$22,542 due to additional State funding; Increase of \$16,431 in Information Services Direct charges; Increase Furniture & Equip expense by \$5,000 in Veterans to appropriate additional state funding for moving office; Increase Special Supplies by \$2,321 in Energy Ed due to additional State funding; Decrease Miscellaneous payments a total of \$78,458 as a result of actual fund balance carryover; and Increase Operational Contingency by \$183,062 to balance fund. Payback 2% lapse to general fund by increasing transfer to General Fund by \$10,798.

**Fund 286 Health & Human Services Fund**

<b>Health &amp; Human Services</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$7,079,022	38.03
Expenditures	\$7,079,022	

Admin: Revenue increased \$527,377 due to fund balance carry forward. Expense Increased M&S by \$451,569 due to fund balance carry forward. Remaining \$75,808 is transferred to General Fund representing the 2% lapse payback from FY 06-07.

Developmental Disabilities: Revenue increased \$491,957 due to contract amendments in 07/08 MH/DD/Addictions Agreement and FY 06/07 carry forward balances. Expense increased \$491,957 for respective personnel costs & remainder in M&S. Increase .10 FTE to position in DD Services & 1.0 FTE in Cascade Region Plan.

Public Health: Revenue decreased \$62,861 due in part to net decrease in Healthy Start & slightly offset by a net increase in the Oregon Health Dept Grant, increases in fees for Environmental Health approved in BO 07-6-27-7 and FY 06/07 carry forward balances. Expenses decreased in total of \$62,861. Decrease FTE by .92.

Mental Health - Revenue increased in total for dept \$728,442 due to contract amendments in the 07/08 MH/DD/Addictions Agreement & FY 06/07 carry forward balances. Expenses increased in total for dept \$728,442 that will be contracted to agencies for client care and

remainder to M&S. FTE was reduced by 4.0 due to state funding eliminated at the Enhanced Care Facility

**Supervision Treatment Services:** Decrease revenue by \$14,554 due to cash carry forward as well as slight increase in MH Grant with State of OR amendment & general fund transfer reduction of \$1,402 included in revenue figure. Expenses-decreased total of \$14,554 which includes personnel decreased by \$19,511 due to benefit cost decrease; M&S increased \$8,070 due to increased contract costs and Operational contingency decreased \$3,113.

**Family Mediation:** Decrease fund balance carry forward in program by \$3,490 & decrease M&S by \$3,490 due to balance program.

In a prior worksession, the Board of Commissioners requested that the Community Health Center be moved from the Intergovernmental Human Services Fund (Fund 285) to a new subfund (288) within the Health & Human Services Special Revenue Fund (Fund 286). This is accomplished by increasing revenue appropriation in Fund 286 by \$5,307,900, increasing expense appropriations by \$5,307,900, and increasing FTE appropriation by 41.85. Fund Balance is also increased by \$104,251 to match actual FY 06-07 ending fund balance and transfer expense is by \$104,251 to move indirect charges from Fund 285 to 286.

**Fund 287 Lane Care Fund**

<b>Health &amp; Human Services</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$1,231,409	0.00
Expenditures	\$1,231,409	

Increase fund balance by \$1,271,409 to match actuals. Decrease investment earnings revenue by \$40,000 and decrease agency payments expense by a total of \$109,936 due to eliminating use of Pool R2 Reinvestment. Increase State payback expense by \$18,914 for estimated additional funds needed to cover the mental health managed care organization claims under the Oregon Health Plan. Increase reserves by \$1,322,431 to balance fund.

**Fund 323 Fairboard Debt Service Fund**

<b>General Expense</b>	<u>Amount</u>	<u>FTE</u>
Resources	(\$3,399)	0.00
<u>Expense Detail:</u>		
Materials & Services	\$ 0	
Operational Reserves	<u>(\$3,399)</u>	
<b>Total Expenditures</b>	<u>(\$3,399)</u>	

Decrease Fund Balance Carry Forward by \$3,399. Reduces Bonded Indebtedness Reserve by \$3,399 on the expenditure side by same amount to keep the fund balanced.

**Fund 333 Special Obligation Bond Retirement Fund**

<b>General Expense</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$137	0.00
<u>Expense Detail:</u>		
Materials & Services	\$ 137	
Operational Reserves	<u>\$ 0</u>	
<b>Total Expenditures</b>	<b>\$137</b>	

Increase Fund Balance Carry Forward by \$137. Increase Professional & Consulting expense by \$137 for increased Bank related expenses.

**Fund 336 General Obligation Bond Retirement Fund**

<b>General Expense</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$106,114	0.00
<u>Expense Detail:</u>		
Materials & Services	\$ 0	
Bonded Indebtedness Reserve	<u>\$106,114</u>	
<b>Total Expenditures</b>	<b>\$106,114</b>	

Increase Fund Balance Carry Forward by \$106,114. Increase Bonded Indebtedness Reserve by \$106,114 on the expenditure side to keep the fund balanced. These additional resources will be used next year to reduce the amount of property tax levied.

**Fund 435 Capital Improvement Fund**

<b>Management Services</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$1,395,128	0.00
Expenditures	\$1,395,128	

Board Order 07-11-7-1 approved the use of \$50,000 from the Strategic Opportunity Reserve in the Economic Development program for the development of conceptual plans for a potential new county fairgrounds site. The Capital Improvement Fund manages these projects and therefore, funds are transferred into this fund. This adjustment increases transfer from Special Revenue fund by \$50,000 and increases professional & consulting expense by \$50,000.

Capital Improvements program: Increase fund balance by \$708,896 to match actuals and increase operational contingency by \$409,441. The balance of \$299,455 is used to remove the negative Fund Balance in the Access Security project, which was completed in FY 06/07. That project was completed in FY 06-07 and while originally going to be charged to departments, due to revenue uncertainties it was decided that this fund would absorb the cost of the project.

Courthouse remodeling program: Increase fund balance by \$26,212 to match actuals and increase improvement expense by \$26,212 to complete remodeling projects began, but not completed, in FY 06-07.

AIRS Conversion Project: Increase both Fund Balance and Operational Reserves by \$19,100 in for increased Investment Earnings and Reserves carried forward.

Child Advocacy Center: Increase Fund Balance, Materials & Services, and Capital Projects expense by \$34,911 in Child Advocacy Center for funds transferred from District Attorney's office to pay for relocation of the CAC due to sale of the building. Increase Sale of Assets

revenue by \$537,825, representing funds received from the sale of the Child Advocacy Center building. Board direction to sell this asset came after adoption of the FY 07-08 budget. Reserves are increased by \$537,825, to be held for future purchase of property for a permanent location

Family Law Remodel: Decrease both Fund Balance and Transfer from General Fund by \$83 to reflect actual ending fund balance and final payment by District Attorney's office.

Public Health Building: Increase both Fund Balance and Materials & Services by \$26,484 to reflect actual funds available & expenditures.

Defendant & Offender Management Center (DOMC) Project: Decrease both Fund Balance and Improvements by \$8,020 to reflect actual funds available & anticipated expenditures.

**Fund 454 Juvenile Justice Construction Fund**

<b>General Expense</b>	<u>Amount</u>	<u>FTE</u>
Resources	(\$203,907)	0.00
 <u>Expense Detail:</u>		
Materials & Services	\$0	
Fund Transfers	\$0	
Operational Reserves	<u>(\$203,907)</u>	
<b>Total</b>	<b>(\$203,907)</b>	

Decrease Fund Balance by \$203,907 due to additional project costs associated with the armory remodel after the budget was prepared. Reduce Reserve for Future Projects by \$203,907 to keep the fund balanced.

**Fund 484 Animal Regulation Capital Improvement Fund**

<b>Health &amp; Human Services</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$16,966	0.00
Expenditures	\$16,966	

Board Order No 07-9-12-1 closed and transferred remaining entire fund balance from Fund 484 (LCARA Capital Improvement Fund) to the Animal Regulation Authority Fund (Fund 283). Increase fund balance by \$35,166 to match actuals and decrease budgeted resources by \$18,200. Decrease expenditures lines by \$25,645 to remove budget and increase transfer to Special Revenue Fund by \$42,611 to move fund balance.

**Fund 521 Fair Board fund**

<b>Fair Board</b>	<u>Amount</u>	<u>FTE</u>
Resources	(\$1,011,307)	0.00
Expenditures	(\$1,011,307)	

The actual Fund Balance carry forward was much lower than budget and is decreased here by \$1,011,307 to match actuals. This was due in part to a technical adjustment approved for the Fair Board totaling \$596,402 that should not have been processed. This adjustment removes that unnecessary budget authority and also makes an adjustment for the loss of the Country Coach annual event. The net effect of this adjustment is to rebalance the Fair Board fund.



**Fund 530 Solid Waste Disposal Fund**

<b>Public Works</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$4,176,576	0.25
Expenditures	\$4,176,576	

Waste Management Admin & Fee Collection: Increase Fund Balance Carryover from FY 06-07 by \$2,394,494 to actual; Increase personnel expense by \$107,000 due to change in salary grade for Fee Collectors pursuant to Board Order 07-7-11. Increase Operational Contingency by \$2,287,494 to balance program.

Recycling Program: FTE increased by .25 - approved in FY0708 budget, but erroneously not included in budget form.

Short Mt Cell Development: Increase Fund Balance Carryover by \$1,107,504 to match actual; Increase General Construction expense by \$760,000 for cell development project carried forward from FY 06-07 and Increase Reserves for Future Projects by \$347,504.

Short Mt Cell Closure: Increase Fund Balance Carryover by \$565,071 to mach actual; Increase Materials and Services by \$100,000 and General Construction by \$195,000 for cell closure project carried forward from FY 06-07; Increase Reserves for Closure by \$270,071.

For Short Mt. Post-Closure: Increase Fund Balance Carryover by \$109,507 to actual; Increase Reserves for Post Closure by \$109,507.

**Fund 539 Corrections Commissary Fund**

<b>Public Safety</b>	<u>Amount</u>	<u>FTE</u>
Resources	(\$11,404)	0.00
Expenditures	(\$11,404)	

Decrease fund balance by \$11,404 to reflect actual carry forward from FY07 with an equal decrease in professional & consulting due to lower cost for LCC inmate education contract.

**Fund 552 Regional Information System Fund**

<b>Information Services</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$1,954,287	0.00
Expenditures	\$1,954,287	

RIS Projects and Reserves: Increase Fund Balance by \$260,821 to match actuals. Increase transfer revenue from Fund 654 by \$21,321 which reconciles regional use percentage (60%). Increase Data Processing Equipment expense by \$282,142 for anticipated infrastructure replacement.

AIRS Projects and Reserves: Increase Fund Balance by \$1,643,681. Increase transfer revenue from Fund 654 by \$21,321 which reconciles regional use percentage (60%). Increase Data Processing Equipment expense \$1,665,002 for anticipated expenditures originally budgeted in FY 0607 but not yet completed.

Change in personnel between Fund 654 and Fund 552 results in increase of \$7,143 in revenue due to change in regional use; increase personnel expense by \$7,143.

**Fund 570 Land Management Fund**

	<u>Amount</u>	<u>FTE</u>
<b>Public Works</b>		
Resources	(\$468,533)	0.00
Expenditures	(\$468,533)	

Decrease Fund Balance Carryover for LMD Division by \$468,533. to match actual carryover from FY 06-07; Decrease in M&S for DP Supplies and DP Services by \$468,533 which will be managed by foregoing backfile imaging project until funds are available.

The entire Land Management Division of Public Works has been in a subfund of the General Fund for three years to prove that the division could be self-supporting. In FY 07-08 the division was moved out of the General Fund into its own Enterprise Fund since a majority of the work done is for outside entities. This adjustment budgets the cash balance remaining in the General Fund and makes one final transfer over to the Land Management Fund. This adjustment has a net zero effect on the overall General Fund. It also removes the cash balance budget figure and replaces it with the transfer in from the General Fund for a net zero effect upon the Land Management Fund.

**Fund 612 Self Insurance Fund**

	<u>Amount</u>	<u>FTE</u>
<b>General Expense</b>		
Resources	\$244,270	0.00
<u>Expense Detail:</u>		
Materials & Services	\$0	
Fund Transfers	\$0	
Operational Reserves	<u>\$244,270</u>	
<b>Total Expenditures:</b>	\$244,270	

Increase Fund balance by \$244,270 to actuals and increase reserves by \$244,270 by same amount to balance fund.

**Fund 614 Employee Benefit Fund**

	<u>Amount</u>	<u>FTE</u>
<b>General Expense</b>		
Resources	\$550,330	0.00
<u>Expense Detail:</u>		
Materials & Services	\$20,054	
Fund Transfers	\$6,807,357	
Operational Reserves	<u>(\$6,277,081)</u>	
<b>Total Expenditures</b>	\$550,330	

Employee Benefits: Increase fund balance by \$700,188 to match actuals; increase material & services by \$20,054 and operational contingency by \$680,134 to balance each benefit.  
PERS Bond Reserve: Increase fund balance by \$51,642 to match actuals. Decrease Investment earnings income by \$201,500 due to funds being used to pay callable bonds. The County has determined that the accumulated reserve in the Pension Bond Fund is no longer necessary for rate stabilization. Since the Series 2002B maturity 2025 is callable, the Board approved the redemption of \$6.5 million of these bonds in B.O. 07-10-17-10. Decrease operational reserves by \$6.5 million and transfer \$6.5 million from the PERS Reform Reserve

program in the Employee Benefits Fund 614 Operational Contingency account to the PERS Bond program in the Pension Bond Fund 615 for payment. Decrease operational contingency by \$457,215 and increase transfer to Fund 615 by \$307,357 to close out reserve.

**Fund 615 Pension Bond Fund**

<b>General Expense</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$7,130,585	0.00
 <u>Expense Detail:</u>		
Materials & Services	\$0	
Debt Service	\$7,130,585	
Fund Transfers	\$0	
Operational Reserves	<u>\$0</u>	
<b>Total Expenditures</b>	<b>\$7,130,585</b>	

Increase Fund Balance to actuals \$323,228; Increase transfer from Fund 614 by \$307,357 representing closeout of PERS reserve. The County has determined that the accumulated reserve in the Pension Bond Fund is no longer necessary for rate stabilization. Since the Series 2002B maturity 2025 is callable, the Board approved the redemption of \$6.5 million of these bonds in B.O. 07-10-17-10. This adjustment increases the transfer from Fund 614 by \$6.5 million and Fiscal Transactions are increased by the same amount for payment of the Bond. Increase Fiscal Transactions by \$7,130,585 for bond expense.

**Fund 619 Motor Equipment Pool Fund**

<b>Public Safety</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$1,032,835	0.00
Expenditures	\$1,032,835	

Increase fund balances by total of \$532,835 to equal actual carry forward from FY 06/07 with equal increase in expense budgets as follows:  
SO Fleet Increase fund balance by \$290,447 with equal expense increase in fleet reserves;  
ESP Supervision Increase fund balance by \$1028 with equal expense increase in equipment to balance the program,  
Aviation: Increase fund balance by \$42,489 with expense increase in helicopter expense to balance the program  
Radio Network Increase fund balance to \$198,871 with expense increase in communication services to balance the program.

Transfer \$500,000 of excess Sheriff's Office lapse from FY 06-07 from the General Fund to the Sheriff's Office Fleet Fund per Board Order 07-10-24-6. \$210,000 is for grant match requirements associated with the Radio Network. The remaining \$290,000 is placed into the fleet reserve.

<b>Public Works</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$3,708,371	0.00
Unappropriated Reserves	\$3,708,371	

Increase Fund Balance Carryover from FY 06-07 by \$3,708,371 to match actual, Increase Unappropriated Reserves by \$3,708,371.

**Fund 627 Intergovernmental Services Fund**

<b>Management Services</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$39,216	0.00
Expenditures	\$39,216	

Financial Ops: Increase Fund Balance by \$10,854 due to decreased Materials & Services expenses. Increase Operational Contingency by \$10,854 to balance program.

Ready Stores: Increase Fund Balance by \$29,142 due to increased revenues. Increase Operational Contingency by \$29,142 to balance program.

Copier Services: Decrease Fund Balance by \$12,474 due to increased Materials & Services expenses. Decrease External Equipment Rental by \$12,474 to balance program to balance program.

Mail room: Increase Fund Balance by \$11,694 due to decreased Materials & Services expenses. Increase Operational Contingency by \$11,694 to balance program.

**Fund 653 PC Replacement Fund**

<b>Information Services</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$121,278	0.00
Expenditures	\$121,278	

Increase Fund Balance Carryover \$121,278, to reflect the actual fund balance as of 6/30/2007. Increase Data Processing Equipment \$121,278 to make funds available to county departments for PC purchases budgeted during 4 year cycles.

**Fund 654 Information Services fund**

<b>Information Services</b>	<u>Amount</u>	<u>FTE</u>
Resources	\$256,881	0.00
Expenditures	\$256,881	

Increase Fund Carryover by \$255,881 to match actuals; Increase Consulting by \$75,000 to cover unanticipated contractor expenses related to staff vacancies and necessary to meet customer deadlines. Increase Data Processing Equipment by \$138,239 to be used by other county departments to pay for IT projects and equipment that are funded over multiple fiscal years. Decrease personnel expenditures by \$7,143 due to position movement between Fund 552 & 654. Increase transfer expense to Fund 552 by \$49,785 which reconciles regional use percentage (60%).

Increase transfer from General Fund by \$1,000 and Data processing expense by the same amount for Video Conferencing project approved in BO 07-8-14-7.

**Fund 714 Retiree Benefit Trust Fund**

<b>General Expense</b>	<b><u>Amount</u></b>	<b><u>FTE</u></b>
Resources	\$793,585	0.00
<b><u>Expense Detail:</u></b>		
Materials & Services	\$0	
Fund Transfers	\$0	
Operational Reserves	<u>\$793,585</u>	
<b>Total Expenditures</b>	<b>\$793,585</b>	

Increase fund balance by \$793,585 to match actuals; increase reserves to balance fund.

FY 07-08 Supplemental #1

New Contracts						
Contractor Name	Contract Title	Type	Amount	Begin Date	End Date	
<b>HEALTH &amp; HUMAN SERVICES</b>						
Lane Individual Practice Assoc	Methadone Program Dependenc	R	\$471,000	10/1/2007	9/30/2010	
Human Services Coalition of Lane Cty	Safe & Sound Youth Services	R	\$150,000	10/1/2007	9/30/2009	
OUR Federal Credit Union	Budget Education & Counseling Svcs	E	\$180,000	1/1/2008	12/31/2010	
SAFE, Inc.	Drop In Center	E	\$125,000	1/1/2008	12/31/2008	
WhiteBird	Crisis Services	E	\$222,614	10/1/2007	9/30/2008	
Performance Health Technology	Third party administrator	E	\$500,000	1/1/2008	12/31/2008	
Albertina Kerr Youth/Family Center	LaneCare Provider	E	\$100,000	1/1/2008	12/31/2008	
Southern Oregon Adolescent Study & Treatment	LaneCare Provider	E	\$200,000	1/1/2008	12/31/2008	
Morrison Child & Family	LaneCare Provider	E	\$200,000	1/1/2008	12/31/2008	
Trillium Family Services	LaneCare Provider	E	\$200,000	1/1/2008	12/31/2008	
PeaceHealth	Hospitalization - LaneCare	E	\$1,500,000	1/1/2007	12/31/2007	
The Christie Schoole	LaneCare Provider	E	\$325,000	1/1/2008	12/31/2008	
<b>SHERIFF'S OFFICE</b>						
EWEB & IRS	Blanton Radio Site	E	\$75,000	12/1/2007	2/2/2001	
<b>Amendments</b>						
Contractor Name	Contract Title	Type	Amendment Amount	New Contract Total	Begin Date	End Date
<b>HEALTH &amp; HUMAN SERVICES</b>						
Amber Benson	LaneCare Provider	E	\$200,000	\$300,000	1/1/2007	12/31/2008
Jocelyn Bonner	LaneCare Provider	E	\$100,000	\$200,000	1/1/2007	12/31/2008
Center for Family Development	LaneCare Provider	E	\$1,115,000	\$2,229,826	1/1/2007	12/31/2008
Child Center	LaneCare Provider	E	\$2,000,000	\$3,666,974	1/1/2007	12/31/2008
Direction Services	LaneCare Provider	E	\$525,000	\$1,041,064	1/1/2007	12/31/2008
Laurel Hill Center	LaneCare Provider	E	\$1,000,000	\$1,966,386	1/1/2007	12/31/2008
Looking Glass Youth & Family Services	LaneCare Provider	E	\$1,500,000	\$2,928,424	1/1/2007	12/31/2008
OSLC Community Programs	LaneCare Provider	E	\$430,000	\$763,532	1/1/2007	12/31/2008
Options Counseling Services	LaneCare Provider	E	\$1,700,000	\$3,380,438	1/1/2007	12/31/2008
Oregon Psychiatric Partners	LaneCare Provider	E	\$200,000	\$347,660	1/1/2007	12/31/2008
PeaceHealth Oregon Region	LaneCare Provider	E	\$784,026	\$1,605,552	1/1/2007	12/31/2008
PeaceHealth Oregon Region	Hospitalization - LaneCare	E	\$1,500,000	\$3,000,000	1/1/2007	12/31/2008
PeaceHealth Oregon Region	Hospitalization - Mental Health	E	\$250,000	\$873,000	7/1/2007	6/30/2008
PeaceHealth Counseling	LaneCare Provider	E	\$100,000	\$198,376	1/1/2007	12/31/2008
Relief Nursery	LaneCare Provider	E	\$100,000	\$196,624	1/1/2007	12/31/2008
SAFE, Inc.	LaneCare Provider	E	\$350,000	\$683,126	1/1/2007	12/31/2008
SCAR Jasper Mountain	LaneCare Provider	E	\$1,500,000	\$2,520,700	1/1/2007	12/31/2008
ShelterCare	LaneCare Provider	E	\$900,000	\$1,663,680	1/1/2007	12/31/2008
South Lane Mental Health	LaneCare Provider	E	\$900,000	\$1,512,478	1/1/2007	12/31/2008
WhiteBird	LaneCare Provider	E	\$50,000	\$84,706	1/1/2007	12/31/2008
Willamette Family Treatment Services	LaneCare Provider	E	\$150,000	\$294,926	1/1/2007	12/31/2008
Willamette Valley Psychiatric Medicine	LaneCare Provider	E	\$200,000	\$300,000	1/1/2007	12/31/2008
Providence Health System	LaneCare Provider	E	\$2,000,000	\$4,000,000	1/1/2007	12/31/2008
Good Samaritan Regional	LaneCare Provider	E	\$100,000	\$175,000	1/1/2007	12/31/2008
Oregon Family Support Network	Consumer services	E	\$60,000	\$119,730	10/1/2006	12/31/2008
Options Counseling Svcs of OR	Mental Health	E	\$42,737	\$110,404	12/1/2005	6/30/2008
WhiteBird	Mental Health	E	\$103,148	\$325,762	7/1/2007	9/30/2008