

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY OREGON

PASSED

RESOLUTION AND ORDER ) IN THE MATTER OF ADOPTING THE FY 2004-  
 05- 6-22-1 ) 2005 SUPPLEMENTAL BUDGET #3 MAKING,  
 ) REDUCING AND TRANSFERRING  
 ) APPROPRIATIONS

**WHEREAS**, Supplemental Budget #3 for Fiscal Year 2004-2005 was advertised in The Register-Guard on June 13, 2005, 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 2004-2005 Supplemental Budget #3 was held in the Public Service Building, Lane County on June 22, 2005; 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, 2004 and for the purposes as outlined on Attachment A be additionally appropriated, reduced or transferred as follows:

<u>Fund 124</u>	<u>General Fund</u>	<u>Amount</u>	<u>FTE</u>
	Youth Services		
	Resources	137,300	
	Expenditures	137,300	0.00
	County Administration		
	Resources	7,000	
	Expenditures	7,000	0.00
	Public Works		
	Resources	425,944	
	Expenditures	425,944	0.00
	General Expense		
	Fund Transfers	324,609	
	Operational Contingency	<u>1,938,591</u>	
	Total	2,263,200	0.00
<u>Fund 216</u>	<u>Parks and Open Spaces Fund</u>		
	Public Works		
	Resources	4,986	
	Expenditures	4,986	0.00

<u>Fund 228</u>	<u>Special Revenue and Services Fund</u>		
	Youth Services		
	Resources	5,653	
	Expenditures	5,653	0.00
	District Attorney		
	Resources	(3,681)	
	Expenditures	(3,681)	0.00
	General Expense		
	Materials & Services	(20,000)	
	Fund Transfers	40,000	
	Operational Contingency	560,457	
	Unappropriated Reserve	(13,660)	
	Total	566,797	0.00
<u>Fund 240</u>	<u>PW Corners</u>		
	Public Works		
	Resources	5,826	
	Expenditures	5,826	0.00
<u>Fund 241</u>	<u>County School Fund</u>		
	General Expense		
	Materials & Services	478,095	0.00
<u>Fund 249</u>	<u>Workforce Partnership Fund</u>		
	Workforce Partnership		
	Resources	(470,602)	
	Expenditures	(470,602)	0.00
<u>Fund 250</u>	<u>Title III Project Fund</u>		
	General Expense		
	Operational Contingency	131,035	0.00
<u>Fund 285</u>	<u>Intergovernmental Human Services Fund</u>		
	Human Services		
	Resources	68,001	
	Expenditures	68,001	0.00
<u>Fund 286</u>	<u>Health &amp; Human Services Fund</u>		
	Health & Human Services		
	Resources	407,092	
	Expenditures	407,092	(0.10)
<u>Fund 323</u>	<u>Fair Board Debt Services Fund</u>		
	General Expense		
	Materials & Services	100,801	0.00
<u>Fund 333</u>	<u>Special Obligation Bond Retirement Fund</u>		
	General Expense		
	Materials & Services	12,231	0.00

<u>Fund 336</u>	<u>General Obligation Bond Retirement Fund</u>		
	General Expense		
	Operational Contingency	148,943	0.00
<u>Fund 435</u>	<u>Capital Improvement Fund</u>		
	Management Services		
	Resources	342,500	
	Expenditures	342,500	0.00
<u>Fund 454</u>	<u>Juvenile Justice Center Construction Fund</u>		
	General Expense		
	Operational Contingency	286,343	0.00
<u>Fund 521</u>	<u>Fair Board Fund</u>		
	Fair Board		
	Resources	20,000	
	Expenditures	20,000	0.00
<u>Fund 552</u>	<u>Regional Information System Fund</u>		
	Information Services		
	Resources	96,171	
	Expenditures	96,171	0.00
<u>Fund 612</u>	<u>Self Insurance Fund</u>		
	General Expense		
	Operational Contingency	(180,216)	0.00
<u>Fund 615</u>	<u>Pension Bond Fund</u>		
	General Expense		
	Operational Contingency	13,873	0.00
<u>Fund 619S</u>	<u>Motor and Equipment Pool Fund</u>		
	Public Works		
	Resources	(16,278)	
	Expenditures	(16,278)	0.00
<u>Fund 654</u>	<u>Information Services Fund</u>		
	Information Services		
	Resources	467,066	
	Expenditures	467,066	0.00

Dated this 22nd day of June 2005.

  
 Anna Morrison, Chair  
 Board of County Commissioners

IN THE MATTER OF ADOPTING THE FY 2004-2005 SUPPLEMENTAL BUDGET #3 MAKING, REDUCING AND TRANSFERRING APPROPRIATIONS

APPROVED AS TO FORM

Date 6/13/05 Inns county

  
 OFFICE OF LEGAL COUNSEL

**ATTACHMENT A – IN THE MATTER OF ADOPTING THE FY 2004-2005 SUPPLEMENTAL BUDGET #3 MAKING, REDUCING AND TRANSFERRING APPROPRIATIONS**

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

<u>Fund 124</u>	<u>General Fund</u>	<u>Amount</u>	<u>FTE</u>
	Youth Services		
	Resources	137,300	
	Expenditures	137,300	0.00

DYS receives federal Medicaid revenue through the State Behavioral Rehabilitation Services (BRS) program. The state is then reimbursed 40% of this revenue. The State Payback line item was not included at all in the 04-05 budget. Furthermore, BRS program Medicaid revenue was underestimated by \$137,300. DYS will use \$126,920 of this underestimated revenue to fulfill the state payback obligation. The balance (\$10,380) will be paid to treatment providers for work with the youth.

County Administration			
Resources	7,000		
Expenditures	7,000		0.00

Revenue from a new Gang Intervention grant received by Youth Services is funding extra help in Lane County's Public Information Office.

Public Works			
Resources	425,944		
Expenditures	425,944		0.00

This adjustment appropriates revenue from the State for the vacation balance of two Electrical Employees and for Electrical Permits in process when the service transferred to County.

General Expense			
Fund Transfers	324,609		
Operational Contingency	<u>1,938,591</u>		
Total	2,263,200		0.00

Fund Transfer: Land Management has been moved into a subfund of the General Fund. The requested transfer of \$324,609 moves the year-end cash from Land Management's FY03-04 operations within the General Fund to the LMD subfund. The subfund accounting allows LMD to operate semi independently to see if they can be self-sustaining before asking the Board if they can be put into their own separate fund. The funds transferred into the LMD subfund are budgeted in operational reserves.

Operational Contingency: This item adjusts the cash balance to match FY 03-04 actuals.

<u>Fund 216</u>	<u>Parks and Open Spaces Fund</u>		
	Public Works		
	Resources	4,986	
	Expenditures	4,986	0.00

Adjusts the fund balance to reflect actual carry forward from FY 03-04.

**ATTACHMENT A – IN THE MATTER OF ADOPTING THE FY 2004-2005 SUPPLEMENTAL BUDGET #3 MAKING, REDUCING AND TRANSFERRING APPROPRIATIONS**

<u>Fund 228</u>	<u>Special Revenue and Services Fund</u>		
	Youth Services		
	Resources	5,653	
	Expenditures	5,653	0.00

Adjusts the fund balance to reflect actual carry forward from FY 03-04.

	District Attorney		
	Resources	(3,681)	
	Expenditures	(3,681)	0.00

Adjusts the fund balance to reflect actual carry forward from FY 03-04.

	General Expense		
	Materials & Services	(20,000)	
	Fund Transfers	40,000	
	Operational Contingency	560,457	
	Unappropriated Reserve	<u>(13,660)</u>	
	Total	566,797	0.00

Two adjustments: First, cash balances for individual Transient Room Tax programs adjusted to match actuals (\$575,757). All funds are budgeted in the Operational Contingency. Second, the Rural Tourism program cash balance is lower than what was budgeted by \$48,960. As a result, Professional & Consulting in Materials and Services is reduced by \$20,000, the Unappropriated Ending Fund Balance is reduced by \$13,660, and Operational Contingency reduced by \$15,300 (leaving a net change to Operational Contingency at \$560,457 as a result of both adjustments).

Fund Transfers: This \$40,000 actually reflects two transfers of the same \$20,000. First, \$20,000 Transient Room Tax will be swept out of the Special Revenue and Services Fund and into the Fair Board Fund. The Fair Board Fund will appropriate these funds for early repayment of the Planetarium loan. In order to make that payment, the \$20,000 must be returned to the Special Revenue and Services Fund for expenditure in the Special Projects program.

<u>Fund 240</u>	<u>PW Corners</u>		
	Public Works		
	Resources	(5,826)	
	Expenditures	(5,826)	0.00

Reduce Fund balance by \$5,826 to reflect actual with offset in operational contingency.

<u>Fund 241</u>	<u>County School Fund</u>		
	General Expense		
	Materials & Services	478,095	0.00

Unexpected increase in timber sales revenue resulting in increase in pass through expenditures.

**ATTACHMENT A – IN THE MATTER OF ADOPTING THE FY 2004-2005 SUPPLEMENTAL BUDGET #3 MAKING, REDUCING AND TRANSFERRING APPROPRIATIONS**

<u>Fund 249</u>	<u>Workforce Partnership Fund</u>		
	Workforce Partnership		
	Resources	(470,602)	
	Expenditures	(470,602)	0.00

First, removes \$500,000 from appropriations recognizing difficulties experienced in implementation of special grant from the State of Oregon. These dollars will be moved into the 05-06 budget. Funds are pass through dollars from the Governor's Strategic Training Fund. Second, increases fund balance by \$29,398 to reflect actual with offset in operational contingency.

<u>Fund 250</u>	<u>Title III Project Fund</u>		
	General Expense		
	Operational Contingency	131,035	0.00

Adjust fund balance to reflect actuals as opposed to projected fund balance during FY 04-05 budget preparation.

<u>Fund 285</u>	<u>Intergovernmental Human Services Fund</u>		
	Human Services		
	Resources	68,001	
	Expenditures	68,001	0.00

Adjustment for additional City of Eugene funds, approved in their last supplemental budget, to be used for detox services. Also adjusting fund balance to reflect actuals.

<u>Fund 286</u>	<u>Health &amp; Human Services Fund</u>		
	Health & Human Services		
	Resources	407,092	
	Expenditures	407,092	(0.10)

Adjusting revenue and expense appropriations by \$373,714 to match Mental Health Grant, Oregon health Division grant, and miscellaneous grant allocations and reducing contingency to cover additional IS Direct charges.

Per B.O. 05-5-11-6, \$26,374 is transferred from the General Expense Rural Health Clinic Contingency account to Health & Human Services within the General Fund. These dollars represent the amount of actual funds spent in the current year while transitioning from county clinic to local health care provider.

An additional \$7,004 is transferred to Health & Human Services from the Fleet Replacement Fund. These funds are the accumulated replacement fund balance on a vehicle transferred from Fleet to Parole & Probation.

Position Adjustment: In supplemental budget #2, funding was added for a part time Family Mediator position. This adjustment adds .05 FTE to that position. In supplemental budget #1, a requested increase of .25 FTE to a Program Services Coordinator position was approved, but that request was an error. This PSC position needs to be decreased by .15 FTE.

**ATTACHMENT A – IN THE MATTER OF ADOPTING THE FY 2004-2005 SUPPLEMENTAL BUDGET #3 MAKING, REDUCING AND TRANSFERRING APPROPRIATIONS**

<u>Fund 323</u>	<u>Fair Board Debt Services Fund</u>		
	General Expense		
	Materials & Services	100,801	0.00

Adjusts fund balance to reflect actuals and adjusts budget for investment earning received (\$1,909) and banking fees (\$800) inadvertently not budgeted.

<u>Fund 333</u>	<u>Special Obligation Bond Retirement Fund</u>		
	General Expense		
	Materials & Services	12,231	0.00

Adjustment for increase in bank fees due to re-finance efforts.

<u>Fund 336</u>	<u>General Obligation Bond Retirement Fund</u>		
	General Expense		
	Operational Contingency	148,943	0.00

Adjust fund balance to reflect actuals as opposed to projected fund balance during FY 04-05 budget preparation.

<u>Fund 435</u>	<u>Capital Improvement Fund</u>		
	Management Services		
	Resources	342,500	
	Expenditures	342,500	0.00

Budgeting for Security Improvements project for Courthouse/PSB. A grant funds \$250,000 of the project. The remaining \$92,500 will be paid by departments based on doors upgraded.

<u>Fund 454</u>	<u>Juvenile Justice Center Construction Fund</u>		
	General Expense		
	Operational Contingency	286,343	0.00

Adjust fund balance to reflect actuals as opposed to projected fund balance during FY 04-05 budget preparation.

<u>Fund 521</u>	<u>Fair Board Fund</u>		
	Fair Board		
	Resources	20,000	
	Expenditures	20,000	0.00

This \$20,000 in Transient Room Tax will be swept out of the Special Revenue and Services Fund and into the Fair Board Fund. The Fair Board Fund will appropriate these funds for early re-payment of the Planetarium loan. In order to make that payment, the \$20,000 must be returned to the Special Revenue and Services Fund for expenditure.

**ATTACHMENT A – IN THE MATTER OF ADOPTING THE FY 2004-2005 SUPPLEMENTAL BUDGET #3 MAKING, REDUCING AND TRANSFERRING APPROPRIATIONS**

<u>Fund 552</u>	<u>Regional Information System Fund</u>		
	Information Services		
	Resources	96,171	
	Expenditures	96,171	0.00

The amount of \$96,171 in the Regional Information System Fund is increased to match the actual amount lapsed by the RIS department in FY 03-04. At the time of budget preparation, the fund balance for cash carryover was under estimated due to the uncertainty associated with consortium related expenditures.

<u>Fund 612</u>	<u>Self Insurance Fund</u>		
	General Expense		
	Operational Contingency	(180,216)	0.00

Adjust fund balance to reflect actuals as opposed to projected fund balance during FY 04-05 budget preparation and reduce operational contingency and reserve.

<u>Fund 615</u>	<u>Pension Bond Fund</u>		
	General Expense		
	Operational Contingency	13,873	0.00

Adjust fund balance to reflect actuals as opposed to projected fund balance during FY 04-05 budget preparation.

<u>Fund 619S</u>	<u>Motor and Equipment Pool Fund</u>		
	Public Works		
	Resources	(16,278)	
	Expenditures	(16,278)	0.00

The actual fund balance at end of FY 03-04 was down from projections for beginning of FY 04-05. This adjustment reduces Operational Contingency.

<u>Fund 654</u>	<u>Information Services Fund</u>		
	Information Services		
	Resources	467,066	
	Expenditures	467,066	0.00

These additional appropriations are telephone reserve funds from Lane Council of Governments, an increase in revenue and expense due to the uncertainty of operating as an Internal Services Fund related to direct billing, and three additional FTE approved on Board Order 04-9-15-10, who work in support of Health & Human Services; the Sheriff's Office and the Public Works Department