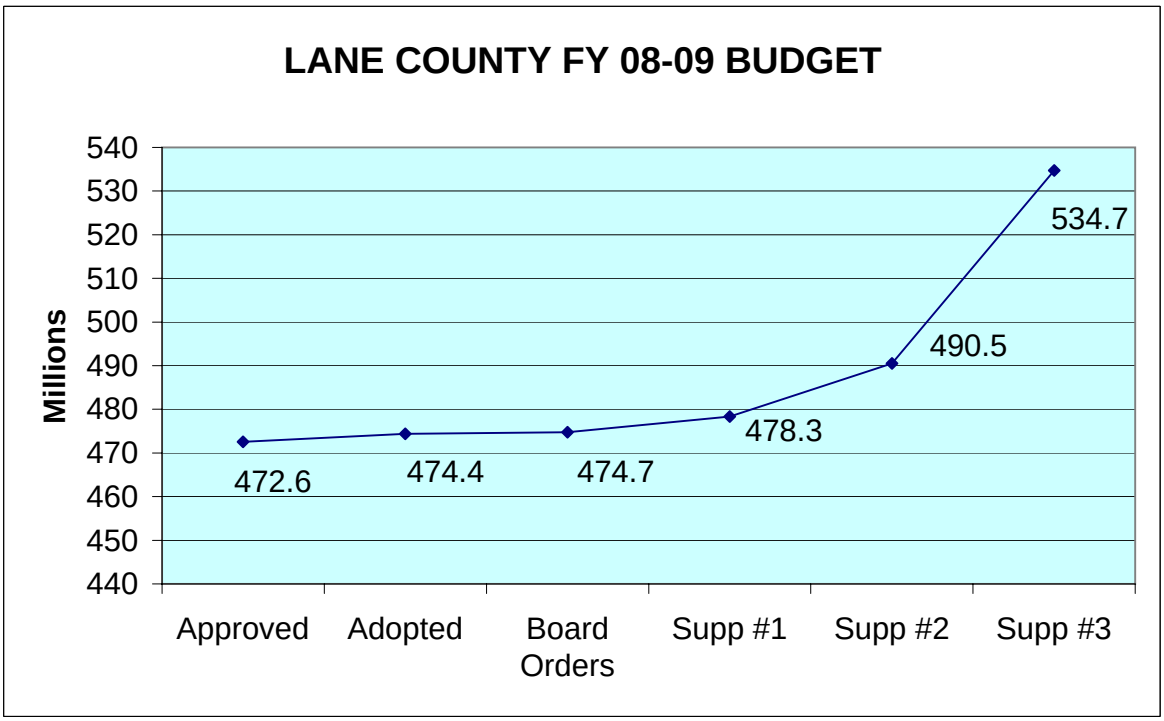
LANE COUNTY - All Funds

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	$472,573,489	$1,847,197	$327,173	$3,592,534	$12,155,205	$44,196,252	$534,691,850
EXPENDITURES	$472,573,489	$1,847,197	$327,173	$3,592,534	$12,155,205	$44,196,252	$534,691,850
FTE	1389.30	4.90	16.75	2.48	(13.65)	(3.55)	1396.23



MAJOR EVENTS:

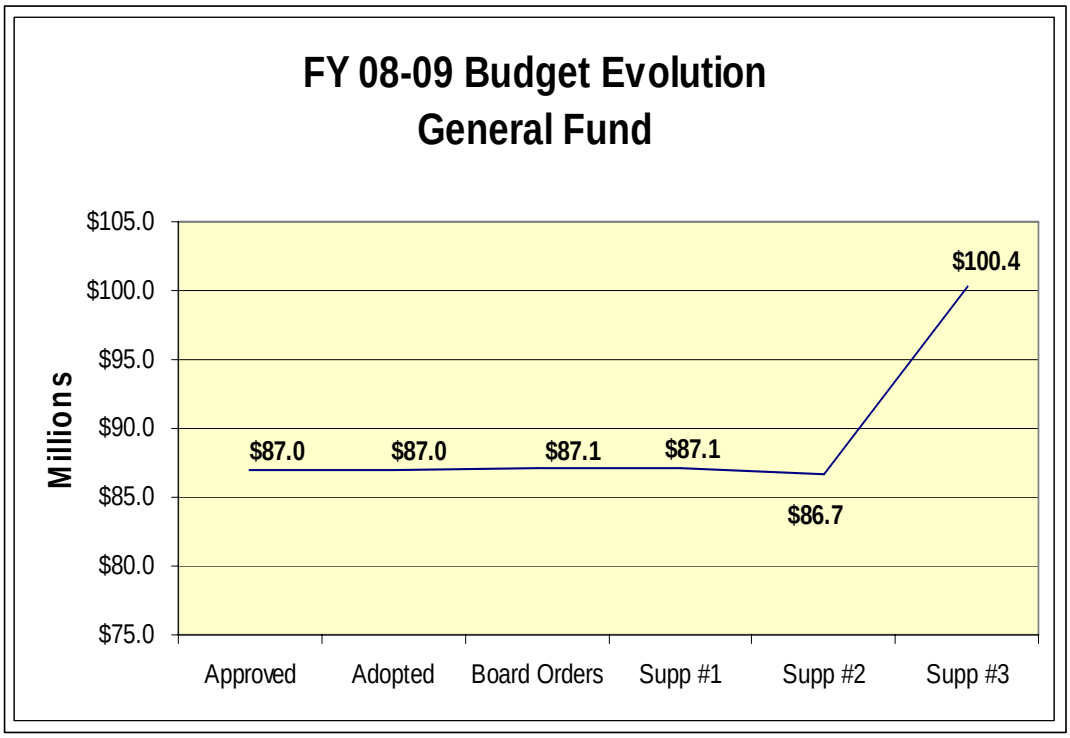
Supp #2 Actual fund balance carryfowards from FY 07-08 appropriated into the budget.

Supp #3 Appropriation of Secure Rural Schools federal funding in Road Fund, School Fund & General Fund

GENERAL FUND - Fund 124

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	$87,028,161	$1,900	$48,517	$67,500	($475,940)	$13,684,552	$100,354,690
EXPENDITURES	$87,028,161	$1,900	$48,517	$67,500	($475,940)	$13,684,552	$100,354,690
FTE	504.58	(1.60)	1.00	0.00	7.65	2.21	513.84

10% Prudent Person	$6,694,578	$0	($1,800)		$132,551		$6,825,329
Service Stabilization	$6,991,174	$0		($117,404)	($2,545,694)	$12,737,636	$17,065,712
RESERVE AMOUNT:	$13,685,752	$0	($1,800)	($117,404)	($2,413,143)	$12,737,636	$23,891,041



MAJOR EVENTS

Supp #3 - Secure Rural Schools federal funding appropriated into the budget (put in reserves)

KEY for type of budget change

TA = Routine technical adjustments, corrections.

GR = Grants (specific limitations on how funds are used)

RB = Rebudgeting (revenue or expense did not happen in period anticipated so it is budgeted again)

INC = Increases appropriations without FTE or service addition.

AD = Increases appropriations and with an increase in service or FTE.

RD = Reduction of appropriations without FTE or service reduction.

RX = Reduction of appropriations with FTE or service reduction.

Assessment & Taxation

FUND 124 General Fund

The primary operating fund for the County, this fund consists of discretionary revenues from tax collections, O&C timber receipts, investment earnings, cigarette and liquor taxes, and other state and local revenue sources. The remaining revenues are generated by activities such as recording and election fees, and other revenues generated by department activities or services. The Department of Assessment & Taxation uses an amount of discretionary general fund as set through the budget process to maintain the approved service level.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$397,000**	**$0**	**$0**	**$0**	**$0**	**$42,029**	**$439,029**
EXPENDITURES	**$6,419,369**	**($14,385)**	**$0**	**$0**	**$0**	**$42,029**	**$6,447,013**
Discretionary Gen Fd:	**$6,022,369**	**($14,385)**	**$0**	**$0**	**$0**	**$0**	**$6,007,984**
FTE	**60.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**60.00**

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	Adjust PERS Bond payments to reflect changes in salaries as a result of budget committee add backs.
SUPPLEMENTAL #3	INC	A Public Service Building remodel project is being completed to increase security throughout the building. This project is part of the Capital Improvement program and has been approved by the Facilities Committee. A&T owes $42,209 toward the costs of the remodel project for changes made. No capital expenses were budgeted within the department, however, the late filing penalties revenue has been coming in higher than budgeted (currently $56k over budget), likely due to the economy increasing the number of individuals paying their property taxes late and incurring this penalty. Department requests $42k of the $56k be appropriated as revenue & expenses to pay for the remodel costs.

County Administration

FUND 124 General Fund

The primary operating fund for the County, this fund consists of discretionary revenues from tax collections, O&C timber receipts, investment earnings, cigarette and liquor taxes, and other state and local revenue sources. Remaining revenues are generated by activities such as recording and election fees and other revenues generated by department activities or services. The Department of County Administration receives resources through the Indirect Cost Plan in which other departments pay for usage of central services, as well as discretionary general fund as set through the budget process to maintain the approved service level.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$2,495,841**	**$1,900**	**$0**	**$0**	**$0**	**$0**	**$2,497,741**
EXPENDITURES	**$2,509,069**	**($4,949)**	**$0**	**$0**	**$0**	**$11,733**	**$2,515,853**
Discretionary Gen Fd:	**$13,228**	**($6,849)**	**$0**	**$0**	**$0**	**$11,733**	**$18,112**
FTE	**17.00**	**1.00**	**0.00**	**0.00**	**0.00**	**0.50**	**18.50**

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	Department - Decrease PERS Bond payments by $4,949 as a result of budget committee add backs. LC Human Rights Cmte - Carryover of $1,900 to Lane County Committee for Advancement of Human Rights in FY 07-08. Due to late reformation of committee (June, 2008) funds not expended. Funds will be used to training new members in FY 08-09.
SUPPLEMENTAL #3	RSTR	Budget & Planning - SRS funding for staff support to monitor/manage Title II/III programs. Funding previously paid for Management Analyst and then reduced to a Sr. Program Specialist in 2007 for the final year of the original SRS funding. SRS renewed in 2008 and additional staff needed to help monitor and manage the program. Title 3 fund will be billed through the Indirect Cost Plan to cover the cost of this position over the lifetime of the position and general fund will be reimbursed over life of legislation.

FUND 260 Special Revenue Fund (Subfund 267)

This fund consists of dedicated revenue sources. Subfund 267 currently contains the Community & Economic Development program which operates with video lottery funds and the Public Safety Coordinating Council (PSCC) which operates under a contract with cities of Eugene & Springfield.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$402,566**	**$0**	**$0**	**$3,010**	**$30,399**	**($28,400)**	**$407,575**
EXPENDITURES	**$402,566**	**$0**	**$0**	**$3,010**	**$30,399**	**($28,400)**	**$407,575**
FTE	**2.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2.00**

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #1	TA	PSCC - Increase Contract Amount by $3,010 to match signed contract.
SUPPLEMENTAL #2	TA	Comm & Econ Dev - Increase Fund Balance carry forward by $28,255 to match actuals. Placed into Salary expenditures for additional help with grant administration. PSCC - Increase Fund Balance carry forward by $2,144 to match actuals. Amount put into reserves.
SUPPLEMENTAL #3	RX	Comm & Econ Dev - Video Lottery Reduction: Video Lottery proceeds for FY 08-09 have declined and 40% reduction needed in final quarter of this fiscal year. Rather than make reductions to funded projects, reduction in the amount of $28,400.00 will be made in Comm & Econ Develop Prog in salaries, business expense & travel.

County Counsel

FUND 124 General Fund

The primary operating fund for the County, this fund consists of discretionary revenues from tax collections, O&C timber receipts, investment earnings, cigarette and liquor taxes, and other state and local revenue sources. The remaining revenues are generated by activities such as grants and contracts, recording and election fees, and other revenues generated by department activities or services. The Department of County Counsel receives revenue through the Indirect Cost Plan in which other departments pay for usage of central services as well as discretionary general fund as set through the budget process to maintain the approved service level.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$997,519**	**$0**	**$0**	**$0**	**$0**	**$0**	**$997,519**
EXPENDITURES	**$1,095,025**	**($3,511)**	**$0**	**$0**	**$0**	**$0**	**$1,091,514**
Discretionary Gen Fd:	**$97,506**	**($3,511)**	**$0**	**$0**	**$0**	**$0**	**$93,995**
FTE	**8.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**8.00**

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	Decrease PERS Bond payments by $3,511 to reflect changes in salaries as a result of budget committee add backs.

FUND 222 Law Library Fund (Special Revenue)

Revenues collected by the Courts are part of civil litigation filing fees support the Law Library. The library provides legal reference materials and assistance to patrons (attorneys, litigants & public).

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$517,818**	**$0**	**$0**	**$0**	**$44,298**	**$0**	**$562,116**
EXPENDITURES	**$517,818**	**$0**	**$0**	**$0**	**$44,298**	**$0**	**$562,116**
FTE	**2.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2.00**

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #2	TA	Increase Fund balance by $44,298 to match actuals. Increase Extra Help expenses by $3,000; Material & Expenses by $7,576 and increase reserves by $33,722.

District Attorney

FUND 124 General Fund

The primary operating fund for the County, this fund consists of discretionary revenues from tax collections, O&C timber receipts, investment earnings, cigarette and liquor taxes, and other state and local revenue sources. The remaining revenues are generated by activities such as recording and election fees, and other revenues generated by department activities or services. The District Attorney's office uses an amount of discretionary general fund as set through the budget process to maintain the approved service level.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	$1,941,592	$0	$0	$0	$0	$90,000	$2,031,592
EXPENDITURES	$8,035,857	($15,978)	$0	$0	$0	$90,000	$8,109,879
Discretionary Gen Fd:	$6,094,265	($15,978)	$0	$0	$0	$0	$6,078,287
FTE	64.00	0.00	0.00	0.00	0.00	0.00	64.00

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	Adjust PERS Bond payments to reflect changes in salaries as a result of budget committee add backs.
SUPPLEMENTAL #3	TA	Transfer from Special Revenue Fund in the amount of $90,000 from bonus incentive money received from the federal government. The funds have a match requirement (a certain amount of general fund must be spent on family law operations). The incentive funds are placed in the special revenue fund at the beginning of the budget year and then transferred to the general fund once the match has been met.

FUND 221 Liquor Law Enforcement Fund

Revenues are received from County Justice Courts, city municipal courts and the District Court for fines on traffic violations related to the Liquor Control Act. Funds are administered by the District Attorney and are used for liquor law enforcement activities as well as for alcohol abuse prevention campaigns.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	$72,000	$4,000	$0	$0	$10,809	$0	$86,809
EXPENDITURES	$72,000	$4,000	$0	$0	$10,809	$0	$86,809
FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	Increase revenue to match projections and increase contingency to balance fund.
SUPPLEMENTAL #2	TA	Increase Fund Balance by $10,809 to match actuals. Reserves increased by this amount.

District Attorney (cont)

FUND 260 Special Revenue Fund (Subfund 261)

This fund consists of dedicated revenue sources. Subfund 261 is in the District Attorney's Office currently contains the Family Law Incentives program, the KIDS' First program which provides services to child victims of crime and operates with grant revenue and the Victim services program which provides support to adult victims of crime.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$782,711**	**$0**	**$0**	**($210)**	**$92,996**	**$0**	**$875,497**
EXPENDITURES	**$782,711**	**$0**	**$0**	**($210)**	**$92,996**	**$0**	**$875,497**
FTE	**6.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**6.00**

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #2	TA	Increase Fund Balance by $10,809 to match actuals. Reserves increased by this amount.
SUPPLEMENTAL #3	TA	Decrease reserves by $90,000 to transfer $90,000 to the General Fund from bonus incentive money received from the federal government. The funds have a match requirement (a certain amount of general fund must be spent on family law operations). The incentive funds are placed in the special revenue fund at the beginning of the budget year and then transferred to the general fund once the match has been met.

General Expense

FUND 124 General Fund

The primary operating fund for the County, this fund consists of discretionary revenues from tax collections, O&C timber receipts, investment earnings, cigarette and liquor taxes, and other state and local revenue sources. The remaining revenues are generated by activities such as recording and election fees, and other revenues generated by department activities or services. General Expense is where the discretionary general fund amount is held as well as the 10% prudent person reserve and service stabilization reserve.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$59,459,071**	**$0**	**$0**	**$0**	**($1,862,869)**	**$13,521,419**	**$71,117,621**
EXPENDITURES	**$15,989,114**	**($127,973)**	**$0**	**$0**	**($1,856,896)**	**$12,719,686**	**$26,723,931**
RESERVE AMOUNT:	**$13,685,752**		**($1,800)**	**($117,404)**	**($2,413,143)**	**$12,737,636**	**$23,891,041**

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA / RX	Balance the general fund following increases to Vet Services and Public Health; Move $200,000 from operational reserves into contingency for potential coordinated population forecast study. Reduce reserves to provide additional resources for Animal Services.
BOARD ORDERS	RX	$1,800 from reserves into Rosa Parks & MLK celebrations (BO 08-10-1-1, 08-10-29-2)
SUPPLEMENTAL #1	RX	Move $75,000 from contingency/reserves to Land Management for coordinated population study pursuant to BO 08-8-19-1; Decrease stabilization reserve by $42,404 to pay for AOC dues pursuant to Board Order 08-9-3-7.
SUPPLEMENTAL #2	INC / RD	Increase revenue by $132,551 for 3% Lapse payback from HHS for FY 08-09. Decrease reserves by $475,000 for transfer to Land Management to help stabilize following economic downturn. Increase reserves by $132,551 for HHS 3% Lapse. Adjust fund balance to match actual carryover.
SUPPLEMENTAL #3	INC / RD	Decrease stabilization reserve by $22,050 for lobbying firm contract pursuant to BO 08-10-29-3. Decrease reserve by $825,000 pursuant to BO 09-3-4-11 due to decreasing state funding; Decrease general fund for .50 FTE in County Admin for Title III program. Increase revenue due to renewal of SRS funding and put balance in reserves. Appropriate receipt of Secure Rural Schools Funding and place in reserves.

FUND 241 County School Fund

Revenue from this fund is distributed to County schools through the Lane Education Services District. State law requires that funding from 25% of the National Forest timber receipts received by the County and a portion of state timber sales receipts be paid by this fund. Note: Funding from the Secure Rural Schools legislation passes through this fund out to Lane Education Service District within about 10 days of receipt by the County.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$513,350**	**$0**	**$0**	**$0**	**$3,012**	**$6,712,078**	**$7,228,440**
EXPENDITURES	**$513,350**	**$0**	**$0**	**$0**	**$3,012**	**$6,712,078**	**$7,228,440**

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #2	INC	Increase fund balance to match actual carryover and increase payment to Lane Education Service District.
SUPPLEMENTAL #3	AD	Increase revenue due to renewal of SRS funding and increase payment to Lane Education Service District.

General Expense (continued)

FUND 250 Title III Project Funds

This fund holds the Title III revenue received from P.L. 106-393 (2000) and P.L. 110-343 (2008), also referred to as the federal Secure Rural Schools (SRS) legislation. There are specific allowable uses for these funds as detailed in the legislation and the BCC review requests and award funds each fiscal year according to those uses.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$1,171,180**	**$0**	**$0**	**$143,303**	**$147,147**	**$3,276,899**	**$4,738,529**
EXPENDITURES	**$1,171,180**	**$0**	**$0**	**$143,303**	**$147,147**	**$3,276,899**	**$4,738,529**

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #1	INC	Increase expenses for Sheriff's Office pursuant to BO 08-8-20-4. Increase fund balance to represent carryover of unspent funds. Increase transfer to Benefit fund to cover unemployment costs associated with loss of SRS 2000 funding.
SUPPLEMENTAL #2	INC	Increase fund balance to match actual carryover and increase payments for completion of grants previously awarded.
SUPPLEMENTAL #3	AD	Increase revenue for renewal of SRS 2008 and increase expenses for projects approved in BO 09-2-18-7 as well as additional advertising expenses for noticing projects.

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.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$10,298,356**	**$0**	**$0**	**$0**	**($470,934)**	**$297,582**	**$10,125,004**
EXPENDITURES	**$10,298,356**	**$0**	**$0**	**$0**	**($470,934)**	**$297,582**	**$10,125,004**

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #2	RD	Adjust fund balances to match actual carryover in programs.
SUPPLEMENTAL #3	INC	Increase state & federal revenues to reflect actual grant reimbursements. Increase transfer of revenue pursuant to BO 08-4-2-9. Transfer of funds within fund to cover final project cost associated with Visitor Readiness Project.

General Expense (continued)

FUND 275 Industrial Revolving Fund

This fund is established pursuant to ORS 275.318 and consists of funds received when a county sells or leases real property acquired in any manner by the county, if that property is located in an area planned and zoned for industrial use. The moneys shall be expended only for engineering, improvement, rehabilitation, construction, operations, in whole or in part, including the preproject planning costs of any development project authorized by ORS 271.510 to 271.540 and 280.500 that is located in the county and could directly result in activities specified in ORS 275.318(3)(a)-(g).

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$0**	**$0**	**$0**	**$250,000**	**$0**	**$0**	**$250,000**
EXPENDITURES	**$0**	**$0**	**$0**	**$250,000**	**$0**	**$0**	**$250,000**

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #1	AD	Creation of fund pursuant to BO 08-8-27-4 following sale of Port of Siuslaw. Funds reserved until further order of the Board.

FUND 323 Fairboard Debt Service Fund

This fund accounts for the accumulation of resources for and payment of debt service for the construction and renovation of facilities at the Fairgrounds site. Fund resources come from transient room tax revenue, funds, grants and donations.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$728,529**	**$0**	**$0**	**$0**	**$7,097**	**$0**	**$735,626**
EXPENDITURES	**$728,529**	**$0**	**$0**	**$0**	**$7,097**	**$0**	**$735,626**

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #2	INC	Adjust fund balance to reflect actual carryover.

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.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$1,076,010**	**$0**	**$0**	**$0**	**$143**	**$0**	**$1,076,153**
EXPENDITURES	**$1,076,010**	**$0**	**$0**	**$0**	**$143**	**$0**	**$1,076,153**

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #2	INC	Adjust fund balance to reflect actual carryover.

General Expense (continued)

FUND 336 General Obligation Bond Retirement Fund

This fund accounts for the accumulation of resources for, and the payment of, interest and principal to retire bonds issued (sold) to finance the land acquisition, construction, furnishing, and equipping of the Juvenile Justice Center. Each year, property taxes are levied in the amount required to make the debt service payments for that year.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$2,886,338**	**$0**	**$0**	**$0**	**$112,109**	**$0**	**$2,998,447**
EXPENDITURES	**$2,886,338**	**$0**	**$0**	**$0**	**$112,109**	**$0**	**$2,998,447**

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #2	INC	Adjust fund balance to reflect actual carryover.

FUND 454 Juvenile Justice Construction Fund

In 1995 the Lane County voters approved a 38.9 million bond measure for the construction of a Juvenile Justice Center. This project included a new detention facility, courtroom, and two residential facilities. The project also included land acquisition. This fund received the receipts from the bond sale and paid for the construction and acquisition noted in Fund 336 above.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$4,028,000**	**$0**	**$0**	**$0**	**$7,733**	**$0**	**$4,035,733**
EXPENDITURES	**$4,028,000**	**$0**	**$0**	**$0**	**$7,733**	**$0**	**$4,035,733**

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #2	INC	Adjust fund balance to reflect actual carryover.

FUND 612 Self Insurance Fund

Lane County is self-insured for both Workers' Comp and general liability, including property, equipment, employee faithful performance and certain special coverage. Revenues are provided by departmental contributions made from other funds based on a combination of exposures and experience.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$5,242,991**	**$0**	**$0**	**$0**	**$18,450**	**$0**	**$5,261,441**
EXPENDITURES	**$5,242,991**	**$0**	**$0**	**$0**	**$18,450**	**$0**	**$5,261,441**

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #2	INC	Adjust fund balances to match actual carryover.

General Expense (continued)

FUND 614 Employee Benefit Fund

This fund receives payments from all County departmental budgets that contain personnel to pay for all negotiated and statutory employee benefits such as FICA (Social Security), Medicare, PERS, and Unemployment as well as negotiated benefits including employee assistance, deferred compensation, health, dental and life insurance, and health promotion. The funds received from departments are paid out of this fund to the appropriate providers.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$42,914,911**	**$0**	**$0**	**$700,000**	**$164,618**	**$0**	**$43,779,529**
EXPENDITURES	**$42,914,911**	**$0**	**$0**	**$700,000**	**$164,618**	**$0**	**$43,779,529**

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #1	INC	Increase revenue from Title III reimbursements for payment of unemployment costs associated with loss of SRS at end of FY 07-08.
SUPPLEMENTAL #2	INC	Adjust fund balance to match actual carryover.

FUND 615 Pension Bond Fund

This fund was established to account for the receipt of the payroll surcharge assessed against operating departments and used to make the Public Employee Retirement System (PERS) bond payments which were issued by Lane County in 2002 to help lower the employer cost of PERS on the county by paying off a portion of the unfunded liability owed by Lane County as determined during the PERS reform.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$4,932,599**	**$0**	**$0**	**$0**	**$319,442**	**($33,073)**	**$5,218,968**
EXPENDITURES	**$4,932,599**	**$0**	**$0**	**$0**	**$319,442**	**($33,073)**	**$5,218,968**

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #2	INC	Increase fund balance to match actual carryover. Increase other fiscal transactions for future bond payments.
SUPPLEMENTAL #3	RD	Decrease PERS Bond revenue due to adjustment in Land Management following layoffs.

FUND 714 Retiree Benefit Trust Fund

This fund contains monies set aside by the County for the obligation to pay medical benefits for certain retired employees. This is a limited obligation in that no employees hired after 1997 are eligible to receive the benefit . This fund was established to adhere to governmental accounting standards that require the County to provide dedicated funding for this defined liability for the duration of its existence and to place those funds in a trust fund. This fund will account for the receipt of the payroll surcharge assessed against all operating departments/funds and to account for the medical benefit payments.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$11,768,168**	**$0**	**$0**	**$0**	**$340,395**	**$0**	**$12,108,563**
EXPENDITURES	**$11,768,168**	**$0**	**$0**	**$0**	**$340,395**	**$0**	**$12,108,563**

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #2	INC	Adjust fund balance to match actual carryover.

Health & Human Services

FUND 124 General Fund

The primary operating fund for the County, this fund consists of discretionary revenues from tax collections, O&C timber receipts, investment earnings, cigarette and liquor taxes, and other state and local revenue sources. The remaining revenues are generated by activities such as recording and election fees and other revenues generated by department activities or services. Health & Human Services uses an amount of discretionary general fund as set through the budget process to maintain the approved service level.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	$0	$0	$0	$0	$0	$0	$0
EXPENDITURES	$2,663,042	$173,057	$0	$0	($5,973)	$229,099	$3,059,225
Discretionary Gen Fd:	$2,663,042	$173,057	$0	$0	($5,973)	$229,099	$3,059,225
FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	Adjust PERS Bond payments to reflect changes in salaries as a result of budget committee add backs.
SUPPLEMENTAL #2	RDX	Decrease general fund in Public Health due to decreasing costs after initial budget preparation.
SUPPLEMENTAL #3	INC	Increase general fund contribution to offset state reduction in revenue for FY 08-09 as approved in BO 09-3-4-11.

FUND 283 Animal Regulation Authority Fund

This fund contains revenue from the General Fund as well as contract revenue from cities within the County and license and registration fees received from the public. Animal services are provide for unincorporated Lane County, City of Eugene and other small cities.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	$1,725,101	$120,197	$0	$37,170	$19,556	$39,000	$1,941,024
EXPENDITURES	$1,725,101	$120,197	$0	$37,170	$19,556	$39,000	$1,941,024
FTE	14.00	0.00	0.00	0.00	0.00	0.00	14.00

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	AD	Adjust revenue & expenses in self-funded portion of animal control. Increase license revenue to meet projections; increase revenue with City of Springfield. Transfer from general fund in amount of $70,000 for additional projects including canvassing citizens, tax notice insertion and online dog licensing, public information materials.
SUPPLEMENTAL #1	INC	Adjust budget to better reflect anticipated FY 08-09 revenues following budget adoption. Increase in license fees and private donations. Adjust medical rates and PERS bond rates to match projections following budget adoption.
SUPPLEMENTAL #2	INC	Increase fund balance to match actual carryover. Increase adoption fees and private donations to match current projections. Transfer $13,999 to General fund to meet 3% lapse requirement for FY 07-08.
SUPPLEMENTAL #3	INC	Increase license fees revenue to more accurately reflect current receipts and future projections. Increase extra help by $30,000 and Materials & Services by $9,000 for needs in FY 08-09

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.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$10,593,781**	**$106,863**	**$0**	**($5)**	**$2,775,470**	**$146,970**	**$13,623,079**
EXPENDITURES	**$10,593,781**	**$106,863**	**$0**	**($5)**	**$2,775,470**	**$146,970**	**$13,623,079**
FTE	**18.30**	**1.00**	**0.00**	**0.00**	**0.90**	**0.30**	**20.50**

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	AD	Increase general fund to maintain maintenance of effort rqeuired by contract with state. Add .5 tempo Assistant Veterans coordinator using one time funds from City of Eugene and $20,000 in revenue from crisis, food, shelter, health reliance. Additional funding increase to Eugene service contracts and restoration of .5 Temp office assistant position.
SUPPLEMENTAL #1	INC / RD	Adjust medical rates following changes after budget adoption and decrease PERS bond following budget committee add backs. Decrease homeless shelter revenue and increase misc state revenue from Department of Human Services.
SUPPLEMENTAL #2	INC / GRNT	Increase fund balance to match actual carryover. Increase Community Services Block Grant and increase FTE due to movement of position from other fund. Transfer of $1,617 to General Fund for 3% lapse requirement for FY 07-08.
SUPPLEMENTAL #3	AD	Increase FTE due to movement of Health & Human Services Fund clinical Financial Services. Increase agency payments by $146,970 due to additional general fund approved by BCC on 03/04/09 as a result of decreasing state funding.

Health & Human Services (cont)

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

This fund contains revenues received from Federal, State and local resources, enabling Lane County to provide a wide variety of health and human services to the community. Programs funded include, but are not limited to, Public Health, Medical Examiner, Child & Adolescent Behavioral Health services, Mental Health Services, Alcohol/Drug Offender Services, Development Disability, Environmental Health Services, Family Mediation, and Community Health Centers.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$40,270,288**	**$38,152**	**$278,656**	**$2,474,318**	**$2,070,161**	**$399,203**	**$45,530,778**
EXPENDITURES	**$40,270,288**	**$38,152**	**$278,656**	**$2,474,318**	**$2,070,161**	**$399,203**	**$45,530,778**
FTE	**218.33**	**0.50**	**16.25**	**1.48**	**(3.20)**	**(9.85)**	**223.51**

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA/ GR / RESTR/ AD	Correct FTE; funding for temporary positions/ increase revenue due to amendments in Mental Health Grant; restore information services for Public Health; Eliminate nurse practitioner and Mental Health associate and remove match of state revenue; restore community service worker and community health nurses with revenue from March of Dimes.
BOARD ORDERS	AD	08-10-1-xx an additional $194,046 in revenues and expenditures via federal grant funds from the Centers for Disease Control (CDC) and the addition of one limited duration permanent full-time Public Health Educator, one Temp CSW2 and one Temp OA2. BO 09-01-28-xx Increasing temp FTE & establishing FTE permanent Developmental Disabilities Specialist positions and 1.0 FTE permanent Professional/Technical Supervisor position in the Developmental Disabilities Services program. BO # 09-5-20-xx Extending agreement with Lane Community College & appropriating an additional $40,000 in revenues and expenses. BO # 09-01-07-8 Transfer of FTE from Public Works fund 570, adding Environmental Health Specialist 2 in fund 286 Dept of HHS. BO 08-7-30-3. Establishing one part time Temporary Office Assistant for Methadone Treatment Services. BO # 08-8-19-4 Establishing FTE permanent developmental disabilities specialists positions for the DDS program.
SUPPLEMENTAL #1	INC / AD	Increase transfer to General Fund of $110,962 representing 3% lapse requirement for FY 07-08. Adjust fund balances to match actuals and increase/decrease program expenditures and FTE for grants as appropriate.
SUPPLEMENTAL #2	INC / RX	Increase transfer to General Fund of $110,962 representing 3% lapse requirement for FY 07-08. Adjust fund balances to match actuals and increase/decrease program expenditures and FTE for grants as appropriate.
SUPPLEMENTAL #3	INC / RX	Increase transfer to General Fund of $110,962 representing 3% lapse requirement for FY 07-08. Adjust fund balances to match actuals and increase/decrease program expenditures and FTE for grants as appropriate. Eliminate FTE due to closure of Paul Wilson residence and DUII program closure. Added $82,129 from General Fund reserves to offset reducing Community Corrections (state) revenue at direction of BCC.

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.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$26,681,220**	**$0**	**$0**	**$0**	**$3,815,990**	**$0**	**$30,497,210**
EXPENDITURES	**$26,681,220**	**$0**	**$0**	**$0**	**$3,815,990**	**$0**	**$30,497,210**
FTE	**9.17**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**9.17**

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #2	INC	Increase fund balance to match actual carryover. IncreaseMaterials & Services and reserves to balance fund.

Human Resources

FUND 124 General Fund

The primary operating fund for the County, this fund consists of discretionary revenues from tax collections, O&C timber receipts, investment earnings, cigarette and liquor taxes, and other state and local revenue sources. The remaining revenues are generated by activities such as grants and contracts, recording and election fees, and other revenues generated by department activities or services. The Department of Human Resources receives revenue through the Indirect Cost Plan in which other departments pay for usage of central services as well as discretionary general fund as set through the budget process to maintain the approved service level.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$1,880,206**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,880,206**
EXPENDITURES	**$1,925,879**	**($5,554)**	**$0**	**$0**	**$0**	**$0**	**$1,920,325**
Discretionary Gen Fd:	**$45,673**	**($5,554)**	**$0**	**$0**	**$0**	**$0**	**$40,119**
FTE	**17.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.50**	**17.50**

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	Adjust PERS Bond payments to reflect changes in salaries as a result of budget committee add backs.
SUPPLEMENTAL #3	AD	Add FTE for additional .50 FTE. Following retirement of long-term employee, 2 FTE were reorganized into 2.5 FTE for the same cost.

Information Services

FUND 552 Regional Information System Fund

This enterprise fund provides computer services to Lane County departments as well as to other outside agencies. Revenues are received from departments as well as from the cities of Springfield, Eugene, Benton County, the Eugene Water and Electric Board and other users of the system.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	$11,102,219	$0	$0	$0	$0	($153,621)	$10,948,598
EXPENDITURES	$11,102,219	$0	$0	$0	$0	($153,621)	$10,948,598
FTE	36.75	0.00	0.00	0.00	0.00	0.00	36.75

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #3	RD	Reduce overall fund balance to match actual carryover. Adjustment made in Materials &

FUND 653 Personal Computer (PC) Replacement Fund

This fund receives payments from a majority of Lane County departments who intend to replace their personal computers, servers and printers based on a scheduled replacement cycle. Monthly payments are made based upon the number and type of equipment. Once sufficient funds have accrued, the paying department can use the proceeds to purchase replacements. Current replacement cycle for PCs is once every 4 years, while monitors and printers have a longer life cycle.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	$2,126,594	$0	$0	$0	$0	$278,567	$2,405,161
EXPENDITURES	$2,126,594	$0	$0	$0	$0	$278,567	$2,405,161
FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #3	INC	Increase fund balance to match actual carryover. Adjust account balances to reflect amounts in reconciliation report of program.

Information Services

FUND 654 Information Services Fund

This internal services fund accounts for information technology core infrastructure and support services provide to county departments on a cost-reimbursement basis by the Information Services department. This fund was established with an effective date of July 1, 2004.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$7,503,680**	**$512,717**	**$0**	**$251,653**	**$310,968**	**$68,800**	**$8,647,818**
EXPENDITURES	**$7,503,680**	**$512,717**	**$0**	**$251,653**	**$310,968**	**$68,800**	**$8,647,818**
FTE	**51.00**	**0.00**	**0.00**	**1.00**	**0.00**	**0.00**	**52.00**

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #1	TA	Increase intergovernmental agreement revenue for contracts with Lane Council of Governments (LCOG) inadvertently not included in adopted budget. Increase personnel and FTE due to request from Health & Human Services for additional programming services for UNICARE project.
SUPPLEMENTAL #2	INC	Increase fund balance to match actual carryover. Increase Data processing for payment from Financial Services for countywide document imaging project. Increase Materials & Services and capital for data processing equipment.
SUPPLEMENTAL #3	INC	Increase capital expenses for hardware purchase for LCOG. Increase revenue from LCOG for reimbursement of this cost.

Management Services

FUND 124 General Fund

The primary operating fund for the County, this fund consists of discretionary revenues from tax collections, O&C timber receipts, investment earnings, cigarette and liquor taxes, and other state and local revenue sources. The remaining revenues are generated by activities such as recording and election fees, and other revenues generated by department activities or services. The Department of Management Services receives revenue through the Indirect Cost Plan in which other departments pay for usage of central services as well as discretionary general fund as set through the budget process to maintain the approved service level.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	$6,164,231	$0	$0	$0	$0	$0	$6,164,231
EXPENDITURES	$7,260,240	($13,571)	$0	$0	$0	$0	$7,246,669
Discretionary Gen Fd:	$1,096,009	($13,571)	$0	$0	$0	$0	$1,082,438
FTE	52.80	0.00	0.00	0.00	0.00	0.00	52.80

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	Adjust PERS Bond payments to reflect changes in salaries as a result of budget committee add backs.

FUND 225 Road Fund

All revenues are designated for the construction and maintenance of the County road-and-bridge system. The major revenues are the state gas tax and highway user fees and National Forest timber receipts. In Management Services, Facilities Maintenance provides 3 maintenance staff with related expenditures which are budgeted and paid for by the Road Fund for maintenance at the Delta Highway facilities.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES		$0	$0	$0	$0	$0	$0
EXPENDITURES	$243,509	$0	$0	$0	$0	$0	$243,509
FTE	3.00	0.00	0.00	0.00	0.00	0.00	3.00

EVENT	TYPE	DESCRIPTION OF CHANGE
NONE		

Management Services (cont)

FUND 244 County Clerks Fund

This fund contains five percent (5%) of revenues received from recording of legal documents, including contracts, deeds, and other conveyances of real property. Pursuant to ORS 205.320 (18) the moneys shall be expended for acquiring storage and retrieval systems, payment of expenses incurred in collecting the fee or tax and maintaining and restoring records as authorized by the county clerk. This fund also currently funds 1/2 of an Office Assistant position in the Deeds and Records office.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$182,361**	**$0**	**$0**	**$0**	**$6,570**	**$0**	**$188,931**
EXPENDITURES	**$182,361**	**$0**	**$0**	**$0**	**$6,570**	**$0**	**$188,931**

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #2	INC	Increase fund balance to match actual carryover. Increase special supplies to cover anticipated expenses related to November 2008 General Election.

FUND 260 Special Revenue Fund (Subfund 268)

This fund consists of several dedicated revenue sources and programs. Within Management Services these revenues result from the sale of Tax Foreclosed Properties.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$241,541**	**$0**	**$0**	**$0**	**($62,415)**	**$0**	**$179,126**
EXPENDITURES	**$241,541**	**$0**	**$0**	**$0**	**($62,415)**	**$0**	**$179,126**

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #2	RD	Decrease fund balance due to lower than anticipated land sales revenue in FY 07-08. Decrease materials & services and reserves to balance fund.

Management Services (cont)

FUND 435 Capital Improvement Fund

This fund was established in 1998 and is intended to meet major capital requirements of the County's building and computer systems. Revenue is collected annually from all operating funds on the basis of the County's federally approved indirect cost allocation plan, as well as occasionally from the sale of certain County property. The Lane County Board of Commissioners annually approves specific projects focusing on fire/life/safety requirements as the high priority, followed by preservation of County assets.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$10,009,182**	**$0**	**$0**	**$0**	**$1,523,739**	**$0**	**$11,532,921**
EXPENDITURES	**$10,009,182**	**$0**	**$0**	**$0**	**$1,523,739**	**$0**	**$11,532,921**

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #2	INC	Increase fund balance to match actual carryover. Increase Materials & Services in Fairboard project for further relocation study expenses. Decrease data processing in AIRS conversion project. Increase reserves in KIDS' First for future property purchase. Increase capital improvement and professional and consulting for Public Health Building renovation and increase professional and consulting in Deference & Offender Management Center for architectural services.

FUND 627 Intergovernmental Services Fund

This internal services fund provides administrative support services to all County departments and agencies. Services include mailroom, ready stores, financial and copier services. Services are provided on a cost-reimbursement basis.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$907,620**	**$0**	**$0**	**$0**	**$216,396**	**$0**	**$1,124,016**
EXPENDITURES	**$907,620**	**$0**	**$0**	**$0**	**$213,396**	**$0**	**$1,121,016**

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #2	INC	Adjust fund balances in programs to match actual carryovers. Increase revenue from departments in Copier program due to increase in per copy charge to cover paper costs; increase Materials & Services in ready stores program to contribute $100,000 for Countywide document imaging project.

Sheriff's Office

FUND 124 General Fund

The primary operating fund for the County, this fund consists of discretionary revenues from tax collections, O&C timber receipts, investment earnings, cigarette and liquor taxes, and other state and local revenue sources. The remaining revenues are generated by activities such as , recording and election fees and other revenues generated by department activities or services. The Sheriff's Office office uses an amount of discretionary general fund as set through the budget process to maintain the approved service level.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	$12,588,473	$0	$48,517	$47,500	$1,208,177	($96,357)	$13,796,310
EXPENDITURES	$33,229,655	$16,143	$48,517	$47,500	$1,208,177	$444,544	$34,994,536
Discretionary Gen Fd:	$20,641,182	$16,143	$0	$0	$0	$540,901	$21,198,226
FTE	232.40	(2.60)	1.00	0.00	10.00	1.00	241.80

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	Adjust PERS Bond payments to reflect changes in salaries as a result of budget committee add backs.
BOARD ORDERS	GR	Department of Justice Mental Health Grant appropriated and adds one FTE under Board Order # 08-10-29-4.
SUPPLEMENTAL #1	INC / GR	Increase revenue $45,000 for contract with City of Eugene for deputy security during Olympic Trials and U of O games; increase Department of Justice (DOJ) Assistance Grant by $2,500 for transport cell monitor cameras.
SUPPLEMENTAL #2	ADD	Increase revenue from Department of Justice due to increase in rate for jail beds purchased. Increase 10.0 FTE (1 sergeant and 9 deputies to the jail). Increase Police Services for DOJ Bulletproof Vest Grant of $8,600, BLM revenue by $13,000 for marijuana eradication and Willamette Forest revenue by $22,000 for dispatch services.
SUPPLEMENTAL #3	ADD / RESTR	Increase Title III revenue for Search & Rescue project per BO 09-2-18-7. Add 1.0 FTE Deputy Sheriff. Decrease CCA revenue due to state funding reductions and increase general fund expense to cover lost state funding per BO 09-3-4-11.

FUND 225 Road Fund

All revenues are designated for the construction and maintenance of the County road-and-bridge system. The major revenues are the state gas tax and highway user fees and National Forest timber receipts.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES		$0	$0	$0	$0	$0	$0
EXPENDITURES	$552,484	$0	$0	$0	$0	$0	$552,484
FTE	3.00	0.00	0.00	0.00	0.00	0.00	3.00

EVENT	TYPE	DESCRIPTION OF CHANGE
NONE		

Sheriff's Office (cont)

FUND 260 Special Revenue Fund (Subfund 263)

This fund consists of several dedicated revenue sources and programs. Within the Sheriff's Office these revenues include grants, state revenues, Title II/III funding, contract revenue, Department of Corrections, Department of Justice, private donations, traffic fee revenue and forfeitures revenue.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$13,688,577**	**$74,839**	**$0**	**$194,618**	**$13,627**	**$333,150**	**$14,304,811**
EXPENDITURES	**$13,688,577**	**$74,839**	**$0**	**$194,618**	**$13,627**	**$333,150**	**$14,304,811**
FTE	**90.30**	**0.50**	**0.00**	**0.00**	**0.00**	**5.00**	**95.80**

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	AD / TA	Increase revenue due to increase in traffic finds and add 1.0 FTE to fully fund sergeant and half-time BLM deputy to staff traffic team. Increase vehicle replacement for additional needed vehicles. Correct FTE due to error on SOS form #41 approved by budget committee. Funding was not enough to fund more than 1.0 FTE parole officer.
SUPPLEMENTAL #1	GR	Increase traffic team revenue for the COPS tech grant. Grant pays for in-car video camera system to be installed in traffic and patrol vehicles.
SUPPLEMENTAL #2	GR / INC	Decrease revenue from Community Corrections Act (CCA) Increase CCA to Parole & Probation per BO 08-9-17-8; increase transfer of funds from HHS. Increase fund balances to match actual carryover. Increase Title II and III funds for carryover of unused grants; increase police services forfeiture revenue.
SUPPLEMENTAL #3	GR	Increase Title III revenue fro approved projects in Dunes Patrol and Wildland Policing. Decrease CCA funds in Parole & Probation. Increase General Fund transfer by $334,001 to offset state funding loss per board Order on March 4, 2009.

FUND 539 Corrections Commissary Fund

This fund provides for the purchase of sundries by corrections facility inmates. Items offered for purchase are for personal use or consumption and do not duplicate necessities issued to inmates. Commissary profiles provide recreational equipment for inmate use within the corrections facility. All revenues are received from inmates.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$654,595**	**$0**	**$0**	**$0**	**$29,147**	**$0**	**$683,742**
EXPENDITURES	**$654,595**	**$0**	**$0**	**$0**	**$29,147**	**$0**	**$683,742**
FTE	**0.50**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.50**

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #2	INC	Increase Fund balance by $27,863 to match actual carryover. Increase Video Lottery proceeds by $1,284 as awarded in BO 08-5-14-9.

Sheriff's Office (cont)

FUND 619 Motor & Equipment Pool Fund (Subfund 620)

This fund provides vehicles and equipment for use by County departments and other governmental agencies. The payments to this fund are for vehicle operation and maintenance as well as for vehicle replacement.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$2,937,226**	**$0**	**$0**	**$0**	**($88,815)**	**$560,000**	**$3,408,411**
EXPENDITURES	**$2,937,226**	**$0**	**$0**	**$0**	**($88,815)**	**$560,000**	**$3,408,411**
FTE	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #2	RD / GR	Decrease Sheriff's fleet program revenue; increase Eugene COPS grant in radio network program. Adjust fund balances to match actual carryover.
SUPPLEMENTAL #3	AD / INC	Increase Title III revenue by $260,000 for approved Communication Site upgrade project. Increase transfer revenue by $300,000 from Public Works to reflect fiscal year equipment pool account transactions.

Youth Services

FUND 124 General Fund

The primary operating fund for the County, this fund consists of discretionary revenues from tax collections, O&C timber receipts, investment earnings, cigarette and liquor taxes, and other state and local revenue sources. The remaining revenues are generated by activities such as grants and contracts, recording and election fees, and other revenues generated by department activities or services.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	$1,104,228	$0	$0	$20,000	$178,752	$127,461	$1,430,441
EXPENDITURES	$7,900,911	($1,379)	$0	$20,000	$178,752	$147,461	$8,245,745
Discretionary Gen Fd:	$6,796,683	($1,379)	$0	$0	$0	$20,000	$6,815,304
FTE	53.38	0.00	0.00	0.00	(2.35)	0.21	51.24

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	Adjust PERS Bond payments to reflect changes in salaries as a result of budget committee add backs.
SUPPLEMENTAL #1	AD	Grant from Oregon Commission on Children for Gang Conference in October 2008.
SUPPLEMENTAL #2	INC / TA	Increase revenue from Oregon Youth Authority and Serbu Endowment. Correct FTE error.
SUPPLEMENTAL #3	INC / RD	Increase revenues from Looking Glass, Oregon Community Foundation (Serbu Funds) and Supervision Fees collected. Decrease state revenues based on adjustment to current state budget and increase general fund transfer pursuant to Board Order 09-3-4-11 granting $20,000 for Basic Diversion and Individualized Services for Youth to cover lost state revenue.

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.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	$2,317,568	$50,000	$0	($3,200)	$433,424	($34,858)	$2,762,934
EXPENDITURES	$2,317,568	$50,000	$0	($3,200)	$433,424	($34,858)	$2,762,934
FTE	14.59	0.00	0.00	0.00	2.00	(0.21)	16.38

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA / INC	Increase revenue for award of additional $50,000 in Video Lottery funds per Board Order 08-5-14-9. Increase contract for MLK, Jr., Ed Ctr increase support services for youth and increase Alcohol & drug and mental health services at MLK, Jr., Ed Ctr.
SUPPLEMENTAL #1	GR / RX	Workforce Partnership Grant reduced by $13,200; Special Internship Agreement with Lane Workforce Partnership for $10,000.
SUPPLEMENTAL #2	TA / INC	Correct FTE error. Adjust fund balances to match actual carryover.
SUPPLEMENTAL #3	RD / INC	Reduce juvenile crime prevention funding from state; increase revenue from bureau of land management youth crew; Addition from general fund to cover loss of funding. FTE transferred to counseling program in general fund to be covered by supervision fees due to loss of revenue from Lane Education Service District.

Children & Families

FUND 260 Special Revenue Fund (Subfund 265)

This fund consists of several dedicated revenue sources and programs. Within the Department of Children & Families this revenue consists of grants and state and federal revenue. Beginning FY 06-07 the Department received discretionary general fund for a resource development position.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$3,306,141**	**$0**	**$0**	**$0**	**$257,680**	**($4,820)**	**$3,559,001**
EXPENDITURES	**$3,306,141**	**$0**	**$0**	**$0**	**$257,680**	**($4,820)**	**$3,559,001**
FTE	**8.52**	**0.50**	**0.00**	**0.00**	**0.50**	**(0.50)**	**9.02**

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	RESTR	Restore .50 FTE for Resource development position to be funded with existing funds within Community Mobilization. This is the other half of the position restored by the budget committee.
SUPPLEMENTAL #2	AD	Increase fund balance to match actual carryover. Increase professional & consulting for future grant activities. Increase personnel & FTE for part time temporary office assistant for grants and community mobilization. Funding available for this position through 06/30/08.
SUPPLEMENTAL #3	RX	Reduction due to decrease in State Funding. Eliminate temporary office assistant.

Justice Courts

FUND 260 Special Revenue Fund (Subfund 262)

This fund consists of several dedicated revenue sources and programs. Within the Justice Courts this revenue consists of court fines, collection receipts, and various fees and service charges.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$4,026,654**	**$74,839**	**$0**	**$0**	**$1,446**	**$0**	**$4,102,939**
EXPENDITURES	**$4,026,654**	**$74,839**	**$0**	**$0**	**$1,446**	**$0**	**$4,102,939**
FTE	**11.95**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**11.95**

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	Increase court fine revenue and increase intrafund transfer to Public Safety to fully fund traffic safety team.
SUPPLEMENTAL #1	INC	Increase fund balance to match actual carryover.

Lane Events Center

FUND 521 Fair Board Fund

This fund operates almost solely on revenues generated by Fair Board activities. The principal revenues are County fair admission, booth fees, and building use fees during the remainder of the year. This fund also receives transient room tax which is used for operating and capital expenditures.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	$5,267,961	$0	$0	$0	$0	$0	$5,267,961
EXPENDITURES	$5,267,961	$0	$0	$0	$0	$0	$5,267,961
FTE	21.00	0.00	0.00	0.00	0.00	0.00	21.00

EVENT	TYPE	DESCRIPTION OF CHANGE

NONE

Public Works

FUND 216 Parks & Open Spaces (includes Covered Bridges Subfund)

This fund receives revenue from state and local sources for implemental of the parks capital improvement plan and park operations. Effective in the FY 07-08 Parks also began receiving a percentage of Transient Room Tax revenue when a portion of the Car Rental Tax was diverted to the General Fund.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	$2,900,202	$219,500	$0	$342,452	$239,139	$0	$3,701,293
EXPENDITURES	$2,900,202	$219,500	$0	$342,452	$239,139	$0	$3,701,293
FTE	14.00	0.00	0.00	0.00	0.00	0.00	14.00

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	RB	State Parks Grant awarded but no funds received until FY 08-09. General Construction expenses for FY 07-08 for Armitage Campground also rebudgeted.
SUPPLEMENTAL #1	GR / TA	Increase Campground grant received from Oregon State Parks; Increase general construction for Armitage Campground Development. Increase medical rates following budget adoption and decrease PERS Bond due to budget committee add backs.
SUPPLEMENTAL #2	INC	Increase fund balance to match actual carryover. Increase Materials & Services and reserves to balance fund.

FUND 225 Road Fund (includes Road Grants Subfund)

All revenues are designated for the construction and maintenance of the County road-and-bridge system. The major revenues are the state gas tax and highway user fees and National Forest timber receipts. These revenues are mandated by Federal and State law for road purpose.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	$78,480,484	$450,000	$0	($976,042)	($1,736,313)	$17,791,553	$94,009,682
EXPENDITURES	$77,684,491	$450,000	$0	($976,042)	($1,736,313)	$17,791,553	$93,213,689
FTE	202.50	2.00	0.00	0.00	1.00	(3.50)	202.00

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	RB/ TA	Rebudgeted for cost accounting system. Rebudgeted for North Delta Project work delayed. Board Order 08-6-1 approved the addition of two FTE for the integrated vegetation management program. Discontinue all Association dues except for $45,000 for the Lane Regional Air Pollution Authority.
SUPPLEMENTAL #1	RX	Reduce highway fund revenue by $2 million to match current projections. Increase medical rates to reflect change after budget adoption. Decrease PERS bond rate due to budget committee add backs.
SUPPLEMENTAL #2	AD / INC	Transfer of compliance officer in Land Management to Road Fund. Increase fund balance to match actual carryover. Decrease fund balance in subfund to reflect actual carryover. Decrease operational contingency by $580,002 to balance fund.
SUPPLEMENTAL #3	AD / RX	Intrafund transfer to OTIA Bridge Program in Subfund; decrease revenue transfer to Corners Fund due to decrease in cost of services with transfer of FTE to Corners Fund. Decrease personnel expenditures. Decrease FTE. Transfer FTE to Waste Management Fund. Increase National Timber Sales revenue for Secure Rural Schools revenue approved and received after budget adopted. Reserves increased by $17,617,497 for future projects.

Public Works (cont)

FUND 240 Public Land Corners Preservation

This fund contains specific revenue from Deeds and Records filing fees and is dedicated to corner preservation activities. This program researches the records, located government corners in the field, and re-establishes and makes subsequent appropriate records for the public on section, donation-land claim, and meander corners originally set by old federal and County surveys.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	$1,097,000	$0	$0	$0	$202,657	($200,000)	$1,099,657
EXPENDITURES	$1,097,000	$0	$0	$0	$202,657	($200,000)	$1,099,657
FTE	0.00	0.00	0.00	0.00	0.00	1.00	1.00

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #2	INC	Increase fund balance to match actual carryover.
SUPPLEMENTAL #3	RD / AD	Decrease transfer expense from Corners to Surveyors to cover costs of services due to FTE transferred to this fund. Increase personnel expense and decrease revenue to match updated projects due to drop in fees collected from Deeds & Records transactions.

FUND 260 Special Revenue Fund (Subfund 266)

This fund consists of several dedicated revenue sources and programs. Within Public Works this revenue consists of System Development Charges which are used for general construction costs in the Parks division.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	$373,269	$0	$0	$0	($49,846)	$0	$323,423
EXPENDITURES	$373,269	$0	$0	$0	($49,846)	$0	$323,423
FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #2	RD	Decrease fund balance to match actual carryover.

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.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$41,334,190**	**$0**	**$0**	**$17,268**	**$2,062,896**	**($1,167,703)**	**$42,246,651**
EXPENDITURES	**$41,334,190**	**$0**	**$0**	**$17,268**	**$2,062,896**	**($1,167,703)**	**$42,246,651**
FTE	**79.31**	**0.00**	**0.00**	**0.00**	**0.00**	**0.50**	**79.81**

EVENT	TYPE	DESCRIPTION OF CHANGE
SUPPLEMENTAL #1	TA	Increase medical rates to reflect changes following budget adoption. Decrease PERS Bond due to budget committee add backs.
SUPPLEMENTAL #2	INC	Increase fund balance to match actual carryover and decrease in Short Mtn Cell Development program to match actuals. Increase contingency to balance fund.
SUPPLEMENTAL #3	RD / AD	Transfer FTE from engineering in Fund 225; increase transfer from fleet fund due to lower than budgeted equipment costs; decrease garbage fees to account for reduction in total garbage due to slowdown in economy and reallocation of system benefit fee; decrease contingency. Increase transfer expense by $25,000 pursuant to Board Order 08-4-2-9 for Energy Trust grant in Econ & Development Program.

FUND 570 Land Management Fund

This fund contains revenue from the land management division of Public Works. This division consists of the following programs: building, compliance program, land use planning and zoning, subsurface sanitation, and surveyor's office. Revenue sources consist of mainly building permit and zoning fees which are intended to cover the cost of running the division.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$6,393,939**	**$103,555**	**$0**	**$85,463**	**($1,589,088)**	**$330,373**	**$5,324,242**
EXPENDITURES	**$6,393,939**	**$103,555**	**$0**	**$85,463**	**($1,589,088)**	**$330,373**	**$5,324,242**
FTE	**41.50**	**2.00**	**0.00**	**0.00**	**(22.50)**	**1.00**	**22.00**

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	TA	Correct error in budget prep process in planning and zoning fees. Restores fees approved by the Commissioners in BO 08-5-14-10 and restores the 1.0 FTE funded by those fees. Remove Title 3 funding inadvertently not removed when preparing the No Renewal Budget, reduce reserves to balance.
SUPPLEMENTAL #1	TA / AD	Increase medical rate to reflect rate change following budget adoption. Increase fund balance and reduce PERS bond. Increase reserves to balance fund. Increase transfer from General Fund by $75,000 to cover cost of coordinated population forecast by PSU per BO 08-8-19-1. Materials & Services increased by $75,000 for contract amount.
SUPPLEMENTAL #2	RX	Increase transfers from General Fund ($475,000), Solid Waste Disposal Fund ($283,000) and PC Replacement Fund ($5,000), and Fleet Fund ($54,000). Decrease fund balance to match actual carryover. Reduce revenues to match updated projections. Decrease personnel and Materials & Services by $1,444,088 and 22.50 FTE.
SUPPLEMENTAL #3	AD / RD	Increase Title III revenue and expenditures for Firewise and Community Wildfire Protection Plan projects as approved by the Board of Commissioners. Adds FTE to Lag Range Planning and Administration for support of program. Decrease PERS Bond charge following elimination of 22.50 FTE in Supplemental #2.

Public Works (cont)

FUND 619 Motor & Equipment Pool Fund

This fund provides vehicles and equipment for use by County departments and other governmental agencies. The payments to this fund are for vehicle operation and maintenance as well as for vehicle replacement.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$20,937,935**	**$90,635**	**$0**	**$5,236**	**$1,351,042**	**$1,900,000**	**$24,284,848**
EXPENDITURES	**$20,937,935**	**$90,635**	**$0**	**$5,236**	**$1,351,042**	**$1,900,000**	**$24,284,848**
FTE	**22.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**22.00**

EVENT	TYPE	DESCRIPTION OF CHANGE
ADOPTED	RB	Rebudget for Waste Management tractor ordered May, 2008, delivery expected fall, 2009.
SUPPLEMENTAL #1	TA	Increase medical rates and decrease PERS bond due to change in rates and budget cmte add backs. Reserve decreased to cover additional costs.
SUPPLEMENTAL #2	INC	Increase fund balance to match actual carryover. Increase Materials & Services to reflect anticipated expenditures due to addition of the Sheriff's Office equipment. Increase Unappropriated reserves by $526,042 to balance fund. Transfer $54,000 from operational reserves to Land Management at division's request due to lower than budgeted equipment expense.
SUPPLEMENTAL #3	INC	Transfer $170,000 to Waste Management due to lower than budgeted equipment maintenance costs. Increase revenue and expense by $1,900,000 due to additional of Sheriff's Office equipment to this fund. Transfer $300,000 of equipment reserve to the Sheriff's office to reflect actual pool replacement transactions.

Workforce Partnership

FUND 249 Workforce Partnership Fund

This fund primarily receives revenue from Federal grants from the Workforce Investment Act enacted August 7, 1998 and effective July 1, 2000. Additional revenues include Federal and State employment training funds. Programs provide services to all Lane County residents for wage enhancements, job seeking and job training, with special emphasis for low income, at-risk populations.

	APPROVED BUDGET	ADOPTED BUDGET CHANGES	BOARD ORDERS	SUPP BUDGET #1	SUPP BUDGET #2	SUPP BUDGET #3	CURRENT BUDGET
RESOURCES	**$3,150,473**	**$0**	**$0**	**$0**	**$0**	**$0**	**$3,150,473**
EXPENDITURES	**$3,150,473**	**$0**	**$0**	**$0**	**$0**	**$0**	**$3,150,473**
FTE	**36.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**36.00**

EVENT	TYPE	DESCRIPTION OF CHANGE
NONE		