



Lane County BUDGET COMMITTEE April 30, 2009

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

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County of Lane

Oregon

For the Fiscal Year Beginning

July 1, 2008

President

Executive Director

Lane County Government been awarded the Government Finance Officer's Association Distinguished Budget Presentation Award, the only national awards program in governmental budgeting. This award represents a significant achievement, reflecting a commitment by Lane County and its staff to meet the highest principles of governmental budgeting.

In order to receive this budget award, Lane County had to satisfactorily meet nationally recognized guidelines for effective budget presentation, designed to assess how well an entity's budget serves as a policy document, a financial plan, an operations guide, and a communications device.

Readers Guide to the Budget Document

The Lane County budget document represents the entire county proposed budget. It is arranged in separate sections to provide an easier understanding of the budget document. The sections are:

- Table of Contents
- Budget Message
- Overview
- Financial Policies
- Financial Summary
- Balancing Options
- Capital Budget
- Individual Department sections in alphabetical order
- Appendices

The **Budget Message**, written by the County Administrator, discusses the main issues surrounding the Proposed Budget and outlines the major budgetary changes from the current year. It also provides examples of challenges and opportunities facing the county in the future as well as the successes achieved in the current year.

The **Overview** section begins with a broad description of the history, location, and economic conditions of Lane County. This is followed by an Introduction to County Government, with a short narrative for each department, followed by a Lane County Organizational Chart. This chart represents the County as of June 30, 2008, and provides a graphical representation of the departments and their reporting relationships to the County Administrator, the County Commissioners and the Lane County Citizens. The Organizational Chart will be updated after budget adoption to capture any changes resulting from the FY 09-10 budget.

The **Overview** section also describes Oregon Local Budget Law and includes the Annual Budget Development Process Chart, followed by the Budget Schedule which outlines the specific dates for activities required for adoption of Lane County's budget. The Overview section concludes with a description of Citizen Involvement Opportunities which highlights the Citizen Budget Committee, the public hearings and comment process, the process for community groups to present funding requests to the committee and provides additional information on how to access the County's website and how to contact County Commissioners and County Administration.

The **Financial Policies** section details the financial policies of the County. The last major revision to the policies was in FY 05-06 and included: 1) a revision to the general fund reserve policy including guidelines for both appropriate use of the reserve and the rebuilding of the reserve; 2) a revision to existing financial management policies (Lane Manual 4.010) which now groups policies by topic, clarifies and strengthens some policies and provides wording more consistent with the County's Strategic Plan; 3) revision and documentation/formalization of the Lapse policy; 4) account for restricted purpose revenue in Special Revenue Funds by moving non-discretionary programs out of the General Fund ; 5) standardizing of account procedures for recording transfers and inter-fund charges; and 6) addition of the requirement that quarterly reports from fund managers be completed to ensure that cash levels are appropriate, transactions are recorded timely and there are no budget violations. Debt Management policies updated in FY 06-07 are also found in this section.

The **Financial Summary** section describes the fund structure, basis of budgeting. This is followed by an analysis of the County's overall budget, including major revenue and expenditure trends. Schedules are included to show how the county has budgeted resources and requirements by fund type, department, and service category. This section also includes an in depth analysis of the General Fund, including major revenue and expenditure trends. This analysis includes the Long-Range Financial Plan the County uses to forecast General Fund trends for five years into the future. This forecast is the tool used by the Board of Commissioners to develop budget direction each year.

Balancing Options outlines the internal process and budget direction used to develop the FY09-10 proposed budget. It includes a copy of the general fund priority listing devised by the Board of County Commissioners. The County Administrator's recommendations to the Budget Committee are also included.

The Capital budget will appear in the Adopted Budget document.

Individual **Department Budgets** are tabbed in alphabetical order. Each department tab includes the department's purpose, department overview and organization chart. The rest of the information provided for each department is different than prior years, again due to funding uncertainties. Financial summary information is contained at the department level, rather than the division level, and contains data for the Proposed Budget. The text written by the departments explains the process they used for developing the budget, details changes in their budget and balancing options considered, as well as specifying reductions or additions contained in their budget.

The **Appendices** are the last section of the budget document and contain:

- A. Summary of Strategic Plan
- B. Financial Summary Tables
 - Calculation of Net Operating Budget for FY 09-10
 - 2007-2008 Rate and Value Information for Oregon Counties
 - Comparative Summary of Property Tax Levies and Rates
 - Comparative Summary of Positions by Department and Function. All Funds.
 - Historical Changes in Full-Time Equivalent Employees
 - Comparison of Revenues by Fund
 - Comparison of Expenses by Fund
 - Proposed Transfers between Funds
 - General Fund Revenue Detail
 - General Fund Expense Detail
- C. Legal Forms (Adopted Budget only).
- D. Position Classifications and Salary Ranges (to be included in Adopted Budget).
- E. County Funds Overview
- F. Glossary
- G. Acronyms

Table of Contents

Budget Message	1
Overview	15
Lane County, Oregon.....	15
Population Demographics	15
Lane County Government.....	21
Board Goal Setting 2008.....	21
Organizational Chart	22
Departments	23
Lane County Advisory and Other Committees.....	25
Lane County Budget	28
Community Funding Request Process	31
Budget Preparation Schedule	33
Citizen Involvement Opportunities	34
Financial Policies	35
Budget and Financial Policies.....	35
Financial and Budget Management.....	35
General Fund Reserve Policy.....	37
Investment Policies	38
Interfund Loans.....	38
Video Lottery Allocation Policy	40
Debt Policies	41
Lane County Debt Policy and Legal Debt Limitation Calculation	42
Financial Summary	45
Fund Structure and Basis of Budgeting.....	45
Basis of Budgeting and Accounting	46
Fund Structure	47
Understanding the Lane County Budget	48
Major Revenue Trends	49
Major Expenditure Trends.....	52
General Fund Analysis	60
General Fund Budget.....	62
General Fund Resources.....	63
General Fund Expenditures	68
Financial Forecast Model	72
General Fund Spending Limit	73
Balancing Options	75
Capital Budget	79
General Expense	81
Department of Assessment and Taxation	89
Office of County Administration	99
Office of County Counsel	107
Department of Children and Families	117
Department of District Attorney	127

TABLE OF CONTENTS

Department of Health and Human Services	137
Department of Human Resources	151
Department of Information Services	159
Justice Courts	167
Lane Events Center	175
Department of Management Services	187
Department of Public Safety (Sheriff's Office)	199
Department of Public Works	211
Workforce Partnership Department	227
Department of Youth Services	237
Appendices	247
Appendix A - Lane County Goals, Strategic Plan and Budget Direction.....	247
Appendix B - Financial Summary Tables.....	250
Appendix C - Legal Forms	268
Appendix D - Position Classifications and Salary Ranges	269
Appendix E - County Funds Overview.....	276
Appendix F - Glossary.....	281
Appendix G - Acronyms.....	288