

BEFORE THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON

ORDER & RESOLUTION) IN THE MATTER OF ADOPTING THE
NO. 13-06-18-01) 2013-2014 LANE COUNTY BUDGET, MAKING
) APPROPRIATIONS AND IMPOSING &
) CATEGORIZING TAXES

WHEREAS, the Lane County Budget Committee reviewed and approved the FY 2013-2014 budget for Lane County on May 23, 2013; and

WHEREAS, after due notice, a public hearing on the FY 2013-2014 budget was held at 9:00 a.m. in Harris Hall, Public Service Building, on June 18, 2013; and

WHEREAS, Attachment A is a summary of all changes made to the Proposed Budget including approved Budget Committee adds, reductions and technical adjustments; and

WHEREAS, the Board having fully considered the Lane County Budget Committee's recommendations and the matters discussed at the public hearing; and

WHEREAS, the recommended adjustments to the Approved FY 2013-2014 Budget described in Attachment B were reviewed by the Board at its June 11, 2013 work session and were approved for incorporation into this order; and

WHEREAS, the Board believes that the FY 2013-2014 budget reflects the best available policy and program choices to achieve the greatest public good and the least private injury; now therefore the Board of County Commissioners of Lane County

ORDERS AND RESOLVES:

- 1.) That the Lane County Board of Commissioners hereby adopts the budget for fiscal year 2013-2014 in the total of \$489,120,848; and
- 2.) That the amounts and full time equivalent (FTE) positions for fiscal year beginning July 1, 2013, and for the purposes shown below are hereby appropriated and authorized:

	<u>Appropriation</u>	<u>Auth. FTE</u>
<u>GENERAL FUND 124</u>		
District Attorney	\$9,149,594	60.00
Public Safety (Sheriff's Office)	\$32,200,980	176.63
Assessment & Taxation	\$5,917,418	46.00
Health & Human Services	\$8,862,449	0.00
County Administration	\$13,966,230	85.86
Public Works	\$931,938	1.00
County Counsel	\$1,274,898	8.00

General Expense		
Materials & Services	\$264,232	
Fund Transfers	\$2,622,508	
Operational Contingency	<u>\$6,935,099</u>	
	Total	\$9,821,839 0.00
Total General Fund	\$82,125,346	377.49
<u>PARKS AND OPEN SPACES FUND 216</u>		
Public Works	\$3,406,120	13.50
Total Unappropriated Ending Fund Balance	<u>\$3,000</u>	
Total	\$3,409,120	
<u>LAW LIBRARY FUND 222</u>		
County Administration	\$284,186	0.00
<u>GENERAL ROAD FUND 225</u>		
Public Works	\$57,764,166	162.80
County Administration	<u>\$138,367</u>	<u>1.00</u>
Total General Road Fund	\$57,902,533	163.80
<u>LIQUOR LAW ENFORCEMENT FUND 231</u>		
District Attorney	\$78,845	0.00
<u>PUBLIC LAND CORNER PRESERVATION FUND 240</u>		
Public Works	\$1,608,915	2.00
<u>COUNTY SCHOOL FUND 241</u>		
General Expense		
Materials & Services	\$836,060	0.00
<u>COUNTY CLERK RECORDS FUND 244</u>		
County Administration	\$455,697	0.00
<u>WORKFORCE PARTNERSHIP FUND 249</u>		
Workforce Partnership	\$2,405,039	21.50
<u>TITLE III PROJECTS FUND 250</u>		
General Expense		
Materials & Services	\$1,663,400	
Operational Contingency	<u>\$458,602</u>	
	Total	\$2,122,002 0.00

SPECIAL REVENUE FUND 260

District Attorney	\$663,836	5.00
Public Safety (Sheriff's Office)	\$14,382,477	53.17
Public Works	\$927,364	0.50
County Administration	\$8,338,609	53.50
Assessment & Taxation	\$43,488	0.00
General Expense		
Materials & Services	\$5,543,534	
Fund Transfers	\$25,287	
Operational Contingency	<u>\$1,862,796</u>	
Total	\$7,431,617	0.00
Total Special Revenue Fund	\$31,787,391	112.17

INDUSTRIAL REVOLVING FUND 275

General Expense		
Materials & Services	\$118	
Fund Transfers	<u>\$1,200</u>	
Total	\$1,318	0.00

ANIMAL SERVICES FUND 283

Public Works	\$731,197	2.00
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INTERGOVERNMENTAL HUMAN SERVICES FUND 285

Health & Human Services	\$11,927,516	20.75
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HEALTH & HUMAN SERVICES FUND 286

Health & Human Services	\$66,902,641	353.75
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LANECARE FUND 287

Health & Human Services	\$15,216,875	18.25
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LOCAL OPTION TAX LEVY FUND 290

Public Safety (Sheriff's Office)	\$13,200,500	38.50
Health & Human Services	<u>\$1,359,677</u>	<u>10.20</u>
Total Local Option Tax Levy Fund	\$14,560,177	48.70

LANE EVENTS CENTER DEBT SERVICE FUND 323

General Expense		
Debt Service	\$684,275	0.00

SPECIAL OBLIGATION BOND RETIREMENT FUND 333

General Expense		
Debt Service	\$3,410,695	0.00

GENERAL OBLIGATION BOND RETIREMENT FUND 336

General Expense

Debt Service \$2,994,250 0.00

CAPITAL IMPROVEMENT FUND 435

County Administration \$6,645,370 0.00

JUVENILE JUSTICE CENTER CONSTRUCTION FUND 454

General Expense

Materials & Services \$14,911 0.00

LANE EVENTS CENTER FUND 521/522

Public Works \$3,824,798 14.50

SOLID WASTE DISPOSAL FUND 530

Public Works \$37,470,518 81.21

CORRECTIONS COMMISSARY FUND 539

Public Safety (Sheriff's Office) \$209,182 0.20

LAND MANAGEMENT FUND 570

Public Works \$5,704,290 22.00

SELF INSURANCE FUND 612

General Expense

Materials & Services \$3,026,671

Operational Contingency \$4,088,603

Total \$7,115,274 0.00

EMPLOYEE BENEFIT FUND 614

General Expense

Materials & Services \$51,961,931

Transfers \$723,183

Contingency \$510,793

Total \$53,195,907 0.00

PENSION BOND FUND 615

General Expense

Materials & Services \$4,204

Debt Service \$6,316,003

Total \$6,395,207 0.00

<u>MOTOR & EQUIPMENT POOL FUND 619/620</u>		
Public Safety (Sheriff's Office)	\$1,667,561	
Unappropriated Ending Fund Balance	<u>\$2,284,449</u>	
Total	\$3,952,010	0.00
Public Works	\$14,536,535	
Unappropriated Ending Fund Balance	<u>\$16,565,427</u>	
Total	\$31,101,962	20.00
Total Motor & Equipment Pool Fund	\$35,053,972	20.00
<u>INTERGOVERNMENTAL SERVICES FUND 627</u>		
County Administration	\$926,314	0.00
<u>TECHNOLOGY REPLACEMENT FUND 653</u>		
Information Services	\$2,125,644	0.00
<u>INFORMATION SERVICES FUND 654</u>		
Information Services	\$15,172,301	66.50
<u>RETIREE BENEFIT TRUST FUND 714</u>		
General Expense		
Materials & Services	\$3,775,404	
Operational Contingency	<u>\$12,047,678</u>	
Total	\$15,823,082	0.00
Total Appropriations, All Funds	\$470,267,972	
Total Unappropriated & Reserve Amts/All Funds	<u>\$18,852,876</u>	
TOTAL ADOPTED BUDGET	\$489,120,848	1,338.32


3.) That the Board of Commissioners of Lane County hereby imposes the following ad valorem property taxes upon the assessed value of all taxable property within the district for tax year 2013-2014 as follows:

- A. At a rate of \$1.2793 per \$1,000 permanent tax rate;
- B. At the rate of \$0.55 per \$1,000 local option tax; and
- C. In the amount of \$2,987,588 for general obligation bonds.

4.) That the taxes imposed are hereby categorized for purposes of Article XI section 11b of the Oregon Constitution as:

	Subject to General Government Limitation	Excluded from the Limitation
Permanent Rate Tax	\$1.2793/\$1,000	\$0
Local Option Tax	\$0.55/\$1,000	\$0
General Obligation Bond Debt Svc	\$0	\$2,987,588

The above resolution statements were approved and declared **ADOPTED** by the Lane County Board of Commissioners on this 18th day of June, 2013.

acting for  *Vice Chair*
Sid Leiken, Chair
Lane County Board of Commissioners

APPROVED AS TO FORM

Date 6-18-13 Lane County


OFFICE OF LEGAL COUNSEL

LANE COUNTY

ADJUSTMENTS TO THE PROPOSED FY 2013-2014 BUDGET

Fund	Department	Item No.	Adj. Type	Description of Adjustment	FTE Chng	Revenue Change	Expense Change	Net Effect On Fund
124 General Fund	District Attorney	1	AD	Restore service reduction in Adult Prosecution with grant funds; anticipated FY 12-13 lapse; reduction in Extra Help, additional discretionary general fund (from General Fund Reserve) and transfer from Technology Fund.	5.00	335,553	468,562	133,009
Net Dept. Change					5.00	335,553	468,562	133,009
124	General Expense	2	AD	Increase Agency payment for LRAPA membership dues of \$42,200; increase fund balance by \$130,000k for anticipated excess lapse; increase intrafund transfer by \$130k to District Attorney's Office; reduce reserve by \$175,209 for DA & LRAPA adjustments.	0.00	130,000	(3,009)	(133,009)
Net Dept. Change					0.00	130,000	(3,009)	(133,009)
General Fund Change to Proposed					5.00	465,553	465,553	0
225 Road Fund	Public Works	3	RD	Increase Transfer of \$175,000 to Sheriff's Office Patrol; decrease reserves to balance.	0.00	0	0	0
Road Fund Change to Proposed					0.00	0	0	0
260 Special Revenue Fund	Sheriff's Office	4	TA	Eliminate Transient Room Tax revenue of \$175,000; replace with transfer from Road Fund.	0.00	0	0	0
Special Revenue Fund Change to Proposed					0.00	0	0	0
290 Local Option Levy Fund	Health & Human Services	4	AD	Increase revenue & expenditures for first year of local option levy to fund critical youth services including 8 detention and 8 treatment beds.	10.20	1,259,677	1,259,677	0
Net Dept. Change					10.20	1,259,677	1,259,677	0
	Sheriff's Office	5	AD	Revenue & expenditure totals for first year of local option levy to fund minimum 255 local jail beds.	38.50	12,700,500	12,700,500	0
Net Dept. Change					38.50	12,700,500	12,700,500	0
Local Option Tax Levy Fund Change to Proposed					48.70	13,960,177	13,960,177	0
521 Lane Events Center Fund	Public Works	6	AD	Increase Transient Room Tax after elimination of TRT in Sheriff's Office; increase capital expenditures	0.00	175,000	175,000	0
Lane Events Center Fund Change to Proposed					0.00	175,000	175,000	0
653 Technology Replacement Fund	Information Services	7	TA	Increase transfer to General Fund (District Attorney) by \$183,544; decrease reserves to balance fund.	0.00	0	0	0
Technology Replacement Fund Change to Proposed					0.00	0	0	0
Total All Funds					53.70	14,600,730	14,600,730	0

BUDGET NOTE: Law Library shall meet and return to BCC with budget recommendations in Summer of 2013.

LANE COUNTY

ADJUSTMENTS TO THE APPROVED FY 2013-2014 BUDGET

Fund	Dept	Item No.	Adj. Type	Description of Adjustment	FTE Chng	Revenue Change	Expense Change	Net Effect On Fund
124 General Fund	Assessment & Taxation	1	RB	Rebudget of FY 11-12 excess lapse transfer for projects not completed in FY 12-13.	0.00	198,300	198,300	0
		Net Dept. Change				0.00	198,300	198,300
	County Admin	2	RB	Rebudget of FY 11-12 excess lapse transfer in Human Resources & Facilities Divisions for projects not completed in FY 12-13.	0.00	873,506	873,506	0
		3	AD	New service of selling Stevens Ness Forms. \$15,000 expense and \$40,000 revenue; add .50 FTE temp position to Justice Courts	0.50	40,000	15,000	25,000
				Net Dept. Change	0.50	913,506	888,506	25,000
	District Attorney	4	TA	Decrease expense due to typo in information to budget committee.	0.00	0	(1,000)	1,000
				Net Dept. Change	0.00	0	(1,000)	1,000
	Health & Human Services	5	TA	Correct error in transfer between Funds in Proposed Budget	0.00	0	(5,652)	5,652
				Net Dept. Change	0.00	0	(5,652)	5,652
	Sheriff's Office	6	TA	Correct specific line items within revenue & expenses to match anticipated actuals.	0.00	0	0	0
				Net Dept. Change	0.00	0	0	0
	General Expense	7	INC	Receipt of interfund loan payments from Public Works for programs Manufactured Structures, Animal Services & Tax Foreclosed property for loans granted in FY 12-13; decrease beginning fund balance and increase reserves to balance fund.	0.00	6,000	6,000	0
		8	INC	Increase beginning fund balance due to anticipated FY 11-12 excess lapse unspent; increase intrafund transfer to Human Resources, Facilities & A&T for rebudget of funds.	0.00	1,071,806	1,071,806	0
		9	TA	Increase reserve by \$31,652 due to sale of Stevens Ness Forms in Records, error in DA's budget, and correction of HHS transfer in proposed budget.	0.00	0	31,652	(31,652)
				Net Dept. Change	0.00	1,077,806	1,109,458	(31,652)
Net General Fund Change from Approved Budget					0.50	2,189,612	2,189,612	0
Fund 225 Road Fund	Public Works	10	INC	Movement of 3.00 custodian FTE from County Admin/Operations to Public Works	3.00	0	169,083	(169,083)
		11	RD	Move Manufactured Structures out of Road Fund into Public Works Special Revenue Fund	(0.50)	(34,000)	(34,000)	0
				Net Dept. Change	2.50	(34,000)	135,083	(169,083)
	County Admin	12	RD	Movement of 3.00 custodian FTE from County Admin/Operations to Public Works	(3.00)	0	(169,083)	169,083

LANE COUNTY

ADJUSTMENTS TO THE APPROVED FY 2013-2014 BUDGET

Fund	Dept	Item No.	Adj. Type	Description of Adjustment	FTE Chng	Revenue Change	Expense Change	Net Effect On Fund
Net Dept. Change					(3.00)	0	(169,083)	169,083
Net Fund Change from Approved Budget					(0.50)	(34,000)	(34,000)	0
Fund 249 Workforce Dev Fund	Workforce Partnership	13	RX	Reduction of FTE due to decrease in state & federal funding.	(1.00)	(98,071)	(98,071)	0
Net Fund Change from Approved Budget					(1.00)	(98,071)	(98,071)	0
260 Special Rev SubFund	Public Works	14	INC	Increase revenue & expenses within Manufactured Structures and Tax Foreclosed Property to re-pay interfund loans granted in FY 12-13	0.00	51,000	51,000	0
		15	INC	Move Manufactured Structures program from of Road Fund	0.50	34,000	34,000	0
Net Sub-Fund Change from Approved Budget					0.50	85,000	85,000	0
260 Special Rev SubFund	General Expense	16	TA	Increase TRT payment by \$46,974 to Florence Events Center to complete payments due under IGA agreement; reduce reserves by balance.	0.00	0	0	0
Net Sub-Fund Change from Approved Budget					0.00	0	0	0
Net Special Revenue Fund Change from Approved Budget					0.50	85,000	85,000	0
283 Animal Services Fund	Public Works	17	INC	Increase revenue & expenses within Animal Services to re-pay interfund loans granted in FY 12-13.	0.00	51,000	51,000	0
Net Fund Change from Approved Budget					0.00	51,000	51,000	0
285 Intergov Human Serv Fund	Health & Human Services	18		Add New Temp. OA2, .50 FTE for Energy Programs. Increase Homeless Shelter Revenue \$36,882. Increased Expenditures in Emergency Housing Program in M&S and Salary Offset \$10,824. Decrease in Revenue for Energy Programs \$8,971	0.50	27,965	27,965	0
Net Fund Change from Approved Budget					0.50	27,965	27,965	0

LANE COUNTY

ADJUSTMENTS TO THE APPROVED FY 2013-2014 BUDGET

Fund	Dept	Item No.	Adj. Type	Description of Adjustment	FTE Chng	Revenue Change	Expense Change	Net Effect On Fund
286 Health & Human Services Fund	Health & Human Services	19	TA	Increase FTE 1.0 for addition of Assistant Director added in Supp #3 FY 12-13; adjust beginning fund balance and reserve levels to better match anticipated actuals.	1.00	717,800	717,800	0
		20	AD	Add 1.0 FTE Office Assistant 2 and 1.0 FTE Program Services Coordinator; increase of revenue from Gang Prevention Grant and Trillium Coordinated Care Org-CCO	2.00	174,814	174,814	0
		21	AD	Add 1.0 FTE Management Analyst and 2.0 FTE Office Assistant 2; increase revenues created by the addition of FTE and increased billing opportunities.	3.00	231,761	231,761	0
Net Sub-Fund Change from Approved Budget					6.00	1,124,375	1,124,375	0
288 Subfund of 286 Health & Human Services Fund		22	AD	Reduce FTE 0.10 for change made in FY13. Increase Personnel \$63,203 Increase Direct Information Services expense \$86,096 for NextGen support; Increase in Medicaid Wrap revenue \$120,096, Lane Care/OHP Fees \$1,000, Other Third Party Fees \$5,000 & Miscellaneous Service Charges \$23,203	(0.10)	149,299	149,299	0
Fund 289 Youth Services Subfund		23	AD	Add contract expense for Title IV billings; reflect SERBU funds prior and current year correctly; appropriate expected fund balance	0.00	328,892	328,892	0
Net Fund Change from Approved Budget					5.90	1,602,566	1,602,566	0
287 LaneCare Fund	Health & Human Services	24	AD	Add 2.0 FTE Care Coordination Specialist; 1.0 FTE Office Assistant . Increase FTE .20 FTE Added in FY13 with Board Order# 2013-04-30-01. Increase Revenue \$118,591 Miscellaneous State Revenue & \$82,322 Coordinated Care Funding. Increase Personnel & benefits \$320,128; Decrease Materials & Services (\$119,215)	4.20	201,537	201,537	0
Fund 290 Local Option Tax Levy Fund	Health & Human Services	25	INC	Receipt & payment of interfund loan from Solid Waste Fund for services to be added July 1, 2013, prior to receipt of property tax levy revenue. Repayment of loan plus interest; decrease contingency for interest payment.	0.00	100,000	100,000	0
Net Fund Change from Approved Budget					0.00	600,000	600,000	0

LANE COUNTY

ADJUSTMENTS TO THE APPROVED FY 2013-2014 BUDGET

Fund	Dept	Item No.	Adj. Type	Description of Adjustment	FTE Chng	Revenue Change	Expense Change	Net Effect On Fund
Fund 521 Lane Events Center Fund	Public Works	26	RX	Reduce 1.0 FTE for movement to Land Management for front office support; increase materials & services.	(1.00)	0	0	0
Net Fund Change from Approved Budget					(1.00)	0	0	0
Fund 530 Solid Waste Fund	Public Works	27	TA	Interfund Loan from Solid Waste Fund to Local Option Tax Levy Fund to begin service in Sheriff's Office and Youth Services on July 1, 2013, prior to receipt of property tax revenue from levy passage. Also includes repayment of Loan in December, 2013	0.00	607,500	607,500	0
		28	TA	Decrease Fee Collector position from 1.0 to .90 to represent actual position	(0.10)	0	0	0
Net Fund Change from Approved Budget					(0.10)	607,500	607,500	0
Fund 570 Land Mgmt Fund	Public Works	29	AD	Increase 1.0 FTE for Front Counter Support. Balance fund by reducing extra-help and contingency	1.00	0	0	0
Net Fund Change from Approved Budget					1.00	0	0	0
Fund 612 Risk Fund	General Expense	30	INC	Increase anticipated general liability and workers compensation payments into fund as a result of increases in FTE from Proposed Budget	0.00	25,994	25,994	0
Net Fund Change from Approved Budget					0.00	25,994	25,994	0
Fund 614 Benefit Fund	General Expense	31	INC	Increase anticipated benefit payments as a result of increases in FTE from Proposed Budget	0.00	2,730,515	2,730,515	0
Net Fund Change from Approved Budget					0.00	2,730,515	2,730,515	0
Fund 615 PERS Bond Fund	General Expense	32	INC	Increase anticipated bond payment receipts into fund as a result of increases in FTE from Proposed Budget.	0.00	322,803	322,803	0
Net Fund Change from Approved Budget					0.00	322,803	322,803	0
Fund 714	General Expense	33	INC	Increase anticipated benefit payments as a result of increases in FTE from Proposed Budget	0.00	151,148	151,148	0
Net Fund Change from Approved Budget					0.00	151,148	151,148	0
Total All Funds					10.00	8,463,569	8,463,569	0

FY 13-14 ADOPTED BUDGET

Intergovernmental Agreements, Dues and Association Costs

Agency / Association	FY 10-11 Adjust Budget	FY 11-12 Adjust Budget	FY 12-13 Current Budget	FY 13-14 Approved Budget	Funding Breakdown			
					Disc. Gen Fund	Road Fund	Video Lottery	Benefit Fund
Lane Council of Gov. Dues	90,399	90,399	76,635	76,635		38,317	38,318	
Assoc. Oregon Counties (AOC) Total	96,181	93,602	92,254	92,254	45,300	39,904	1,519	5,531
Smith Dawson & Andrews	44,100	46,305	46,305	46,305	23,153	23,153		
National Assoc. of Counties Dues (NACo)	6,500	6,500	6,500	6,500	4,875	1,625		
Lane Regional Air Protection Authority	117,820	0	0	42,200	42,200			
Metropolitan Partnership	100,000	100,000	100,000	100,000			100,000	
O&C Membership Dues	37,704	37,704	37,704	37,704	37,704			
Metro Cable Television	69,136	71,497	71,497	74,500	74,500			
TOTAL	605,595	489,762	430,895	476,098	227,732	102,999	139,837	5,531

Note: FY 12-13 Lane Regional Air Protection Authority received in-kind service donations up to \$42,200

BUDGET NOTE: Metropolitan Partnership Contract shall come to BCC for approval prior to any distribution of funds.