



---

**Lane County**  
**BUDGET COMMITTEE**  
**April 30, 2009**

**BOARD OF COMMISSIONERS CITIZEN MEMBERS**

Bill Dwyer  
Bill Fleenor  
Rob Handy  
Peter Sorenson  
Faye Stewart

Scott Bartlett  
David Crowell  
Rose Wilde  
Alice Kaseberg  
Denis Hijmans

**COUNTY ADMINISTRATOR AND BUDGET OFFICER**

Jeff R. Spartz

**BUDGET AND PLANNING**

David Garnick, Budget/Financial Planning Manager  
Jennifer Inman, Sr. Management Analyst  
Christine Moody, Sr. Management Analyst

**Production and Cover Design**

Teresa Nelson, Senior Document Resource Center Specialist

**Cover**

Photograph by Sam Fox, Public Works  
Gold Lake (at the top of Willamette Pass)



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**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

---

<b>Budget Message</b> .....	<b>1</b>
<b>Overview</b> .....	<b>15</b>
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
<b>Financial Policies</b> .....	<b>35</b>
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
<b>Financial Summary</b> .....	<b>45</b>
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
<b>Balancing Options</b> .....	<b>75</b>
<b>Capital Budget</b> .....	<b>79</b>
<b>General Expense</b> .....	<b>81</b>
<b>Department of Assessment and Taxation</b> .....	<b>89</b>
<b>Office of County Administration</b> .....	<b>99</b>
<b>Office of County Counsel</b> .....	<b>107</b>
<b>Department of Children and Families</b> .....	<b>117</b>
<b>Department of District Attorney</b> .....	<b>127</b>

## TABLE OF CONTENTS

---

<b>Department of Health and Human Services</b> .....	<b>137</b>
<b>Department of Human Resources</b> .....	<b>151</b>
<b>Department of Information Services</b> .....	<b>159</b>
<b>Justice Courts</b> .....	<b>167</b>
<b>Lane Events Center</b> .....	<b>175</b>
<b>Department of Management Services</b> .....	<b>187</b>
<b>Department of Public Safety (Sheriff's Office)</b> .....	<b>199</b>
<b>Department of Public Works</b> .....	<b>211</b>
<b>Workforce Partnership Department</b> .....	<b>227</b>
<b>Department of Youth Services</b> .....	<b>237</b>
<b>Appendices</b> .....	<b>247</b>
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