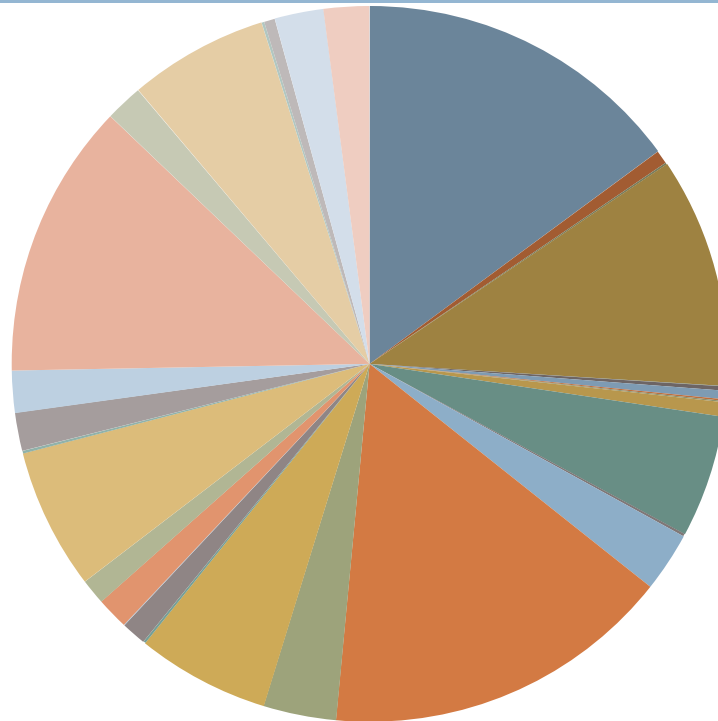


# FY 18-19 BUDGET OVERVIEW



Christine Moody,  
Budget & Financial Planning Manager

# Total FY 18-19 Proposed Budget



\$678,676,195

4.8% increase from FY 17-18

- General
- Road
- County School
- Title III Project
- Intergov. Human Svcs
- Local Option Tax Levy
- Notes Payable Debt Service
- Solid Waste Disposal
- Self Insurance
- Motor & Equipment Pool
- Technology Services

- Parks & Open Spaces
- Liquor Law Enforcement
- Extension Services
- Special Revenue
- Health & Human Services
- Lane Events Ctr Debt Svc
- Capital Improvement
- Corrections Commissary
- Employee Benefits
- Intergovernmental Svcs
- Retiree Benefit Trust

- Law Library
- Public Land Corners Preserv
- County Clerk Records
- Animal Services
- Trillium Behavioral Health
- Spe Oblig Bond Retire
- Lane Events Ctrt
- Land Management
- Pension Bond
- Technology Replacement

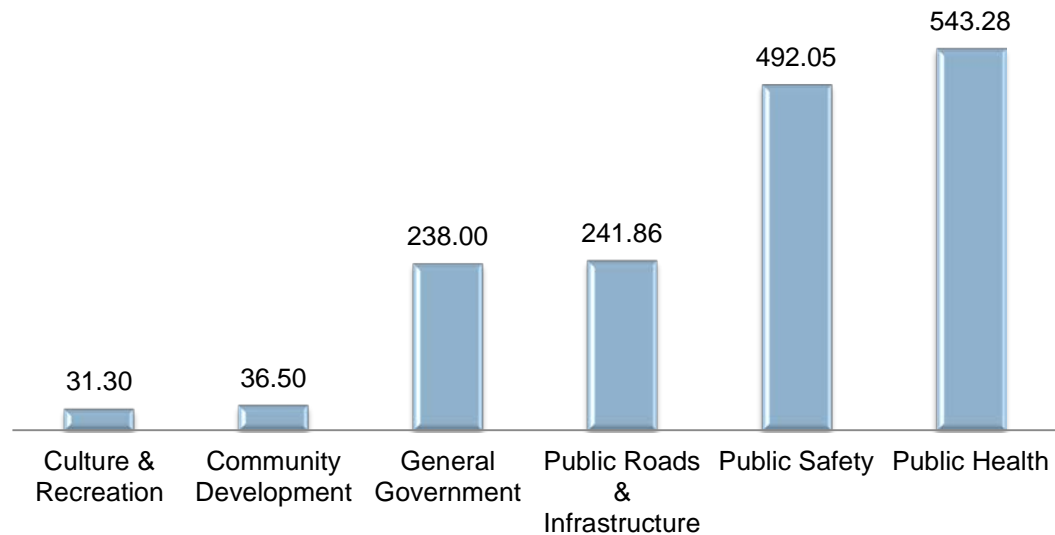
FY 18-19 Budget Overview



# FY 18-19 FTE

Total Proposed FTE: 1582.99

*Overall decrease of 0.50 FTE*



Additional Information in Proposed Document:

*FTE: Page 306*

*Position Salary Ranges: Pages 328-335*

# Budget Basics

## **Revenue v. Resources**

Revenue: Property tax and non-property tax. Money received from funding source (state, federal, grants, taxes) or services provided (fees, licenses, fines, etc.).

Resources: Includes Revenue PLUS any money carried forward (reserve) and transfers.

## **Requirements v. Expenditures**

Expenditure: on-going costs required for operations including Personnel, Materials & Services, Capital Outlay, & Debt Service

Requirements: Includes Expenditures PLUS transfers, contingency/reserves, and unappropriated ending fund balance (UEFB).



# Budget Basics

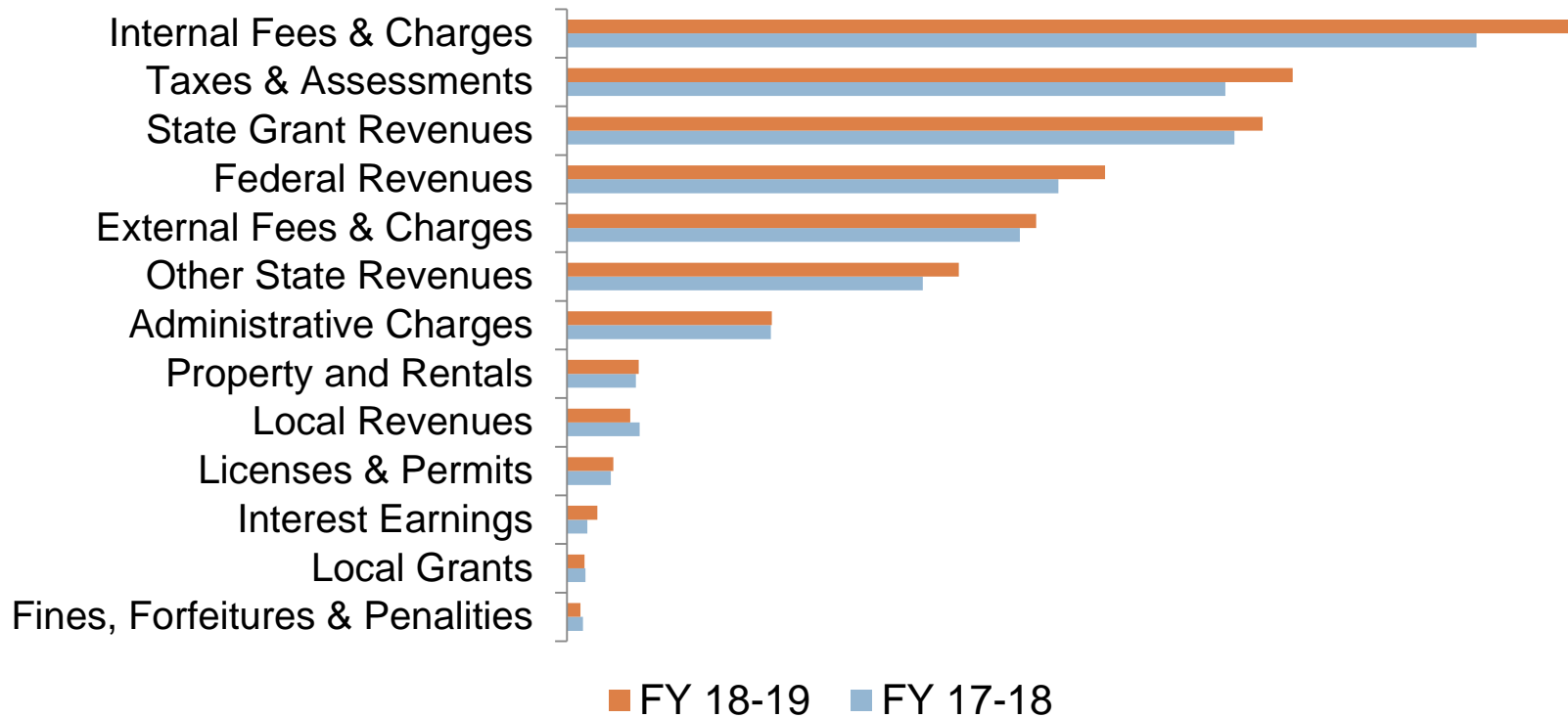
Balanced budget as required by Budget Law:  
**Resources = Requirements**

Structurally Balanced Budget:  
**Ongoing Revenue = Ongoing Expenditures**



# FY 18-19 Revenue

**18-19 Revenue - \$403,560,557**



# FY 18-19 Other Resources

	FY 17-18	FY 18-19
Fund Balance	243,598,591	241,508,637
Transfers between Funds	17,734,531	24,745,389
IntraFund Transfers	7,476,800	7,171,259
InterFund Loan Receipt/Pymt	2,226,174	1,690,353

Additional Information in Proposed Document:

*Fund Balance: Page 76*

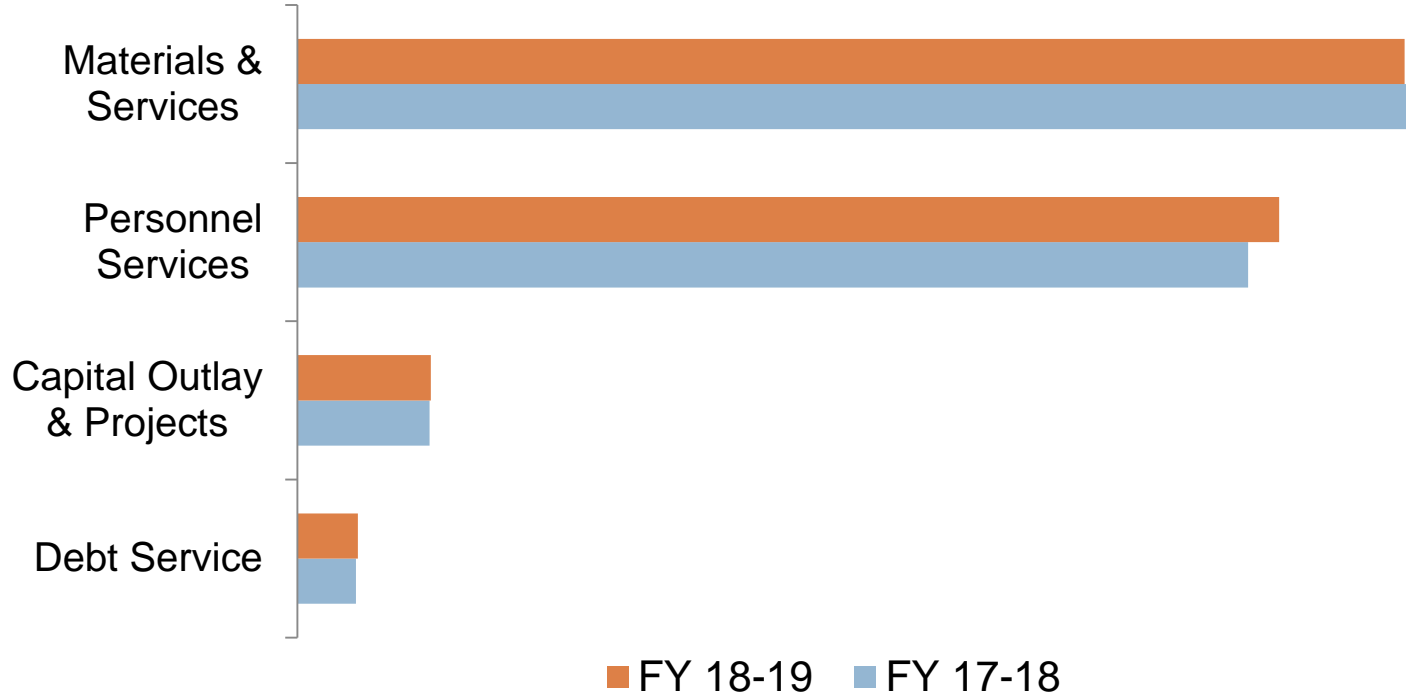
*Fund Transfers: Page 80*

*Interfund Loans: Page 79*



# FY 18-19 Budget Details

**18-19 Expenditures - \$421,723,311**



FY 18-19 Budget Overview





# FY 18-19 Other Requirements

	FY 17-18	FY 18-19
Interfund Transfers	17,734,531	24,745,389
IntraFund Transfers	7,476,800	7,171,259
Contingencies	49,990,599	38,540,140
Reserves	151,459,726	185,164,205
InterFund Loan Receipt/Pymt	2,226,174	1,331,891

Additional Information in Proposed Document:

*Fund Transfers: Page 80*

*Contingency: Page 77*

*Interfund Loans: Page 79*

*Reserves: Page 81*



# FY 18-19 Reserves

## Why have them?

- *Cash Flow*
- *Requirement*
- *Bond rating*
- *Future equipment*
- *Service & Rev Stabilizer*
  - *Economy*
  - *Revenue fluctuations*
  - *Asset protection*

Name	Restrictions on Use
124: General	Lane Manual Chapter 4 Reserve Policy
216: Parks & Open Spaces	Transient Room Tax; Car Rental Tax
222: Law Library	ORS 357.203; State Court fees
225: Road	ORS 366.739&366.570; OR Constitution IX, Sec 3a
240: Public Land Corners Preserve	ORS 203.148
244: County Clerk Records	ORS 205.365
250: Title III Projects Fund	Secure Rural Schools Federal Law
260: Special Revenue	6 subfunds w/various federal, state & grant revenue
283: Animal Services	Lane Manual Chapter 4 Reserve Policy
285: Intergov. Human Svcs	Federal, State & Local Grants
286: Health and Human Services	Federal, State & Local Grants
287: Trillium Behavioral Health	Federal, State & Local Grants
290: Local Option Tax Levy	Restricted by Voters
323: Lane Events Center Debt	Transient Room Tax
333: Special Obligation Bond	Reserved for future Debt Service Payments
435: Capital Improvement	Lane Manual 4.010(3)(e)
521: Lane Events Center	Transient Room Tax
530: Solid Waste Disposal	OAR Division 94.0140-94.0145
539: Corrections Commissary	Self-supporting service
570: Land Management	Title III and committed fees
612: Self Insurance	Self-insured reserves; ORS 294.343.
614: Employee Benefit	Lane Code 2.600; self-funded health reserve
615: Pension Bond Fund	Debt Service reserves for PERS Bond
619: Motor & Equipment Pool	ORS 294.343; Future equipment replacement
627: Intergovernmental Services	ORS 294.343
653: Technology Replacement	ORS 294.343; five year technology replace cycle
714: Retiree Benefit Trust	Lane Code 2.500(1)(2); legacy employee benefit

# Highlighted Budget Changes

Addition of 1.0 FTE  
Parole & Probation  
Officer

\$120,000 funding to  
retain prosecutor in  
District Attorney's  
Office

Funding for Metro Plan  
Amendment for  
potential future public  
safety district

Secure Rural Schools  
extension =  
General & Road Funds  
One-time reinvestment  
projects

Addition of 1.0 FTE  
Appraiser in  
Assessment & Taxation

2.0 FTE addition for  
Quality & Compliance  
Division in HHS

Internal Cost Focus =  
Workers Comp, Risk  
Mgmt, Unemployment  
& PERS

Continues additional  
50 jail beds added in  
FY 17-18

Addition of 2.5 FTE in  
Public Works from HB  
2017 funding

# General Fund

## **General Operating Fund of the County**

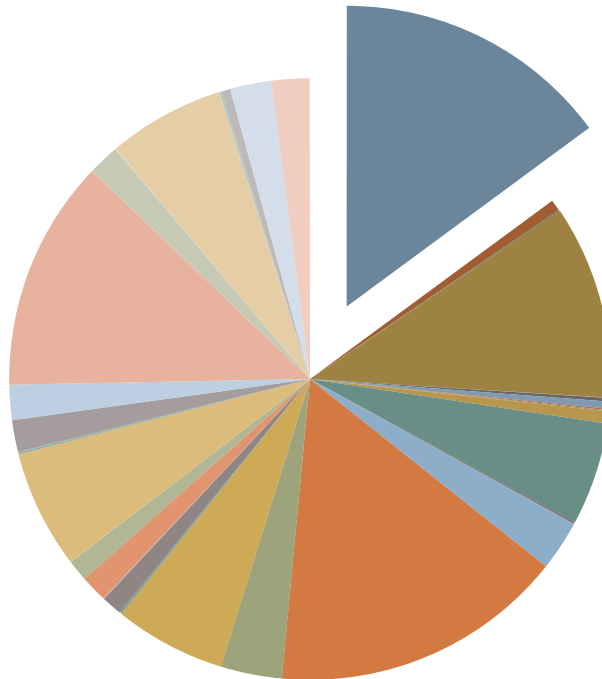
Services provided include:

Public Safety (Sheriff, District Attorney, Youth Services, Justice Courts), assessment & taxation, elections, public health, animal services, property management, finance, facilities, county administration and county counsel.

Between 30-35% of County FTE is paid for by the General Fund



# General Fund



**\$101,136,170**

*4.6% increase from FY 17-18*

**402.85 FTE**

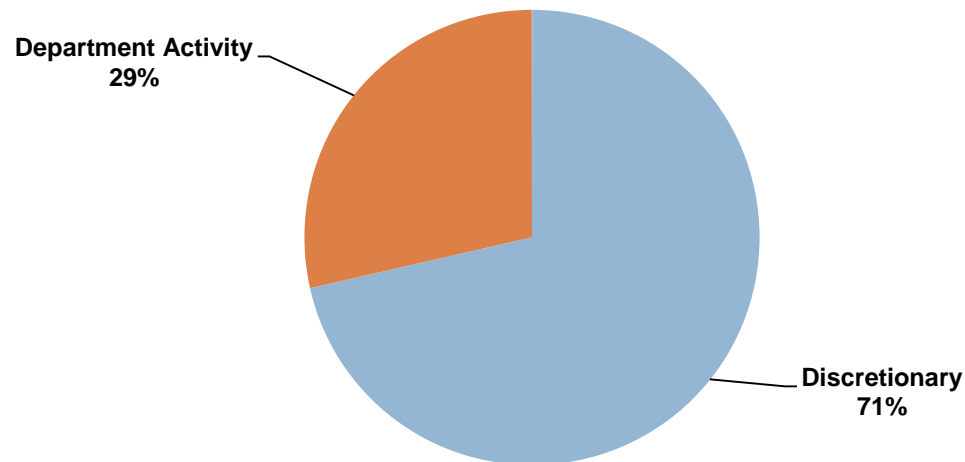
*Increase of 1.0 FTE*

Additional Information in Proposed Document:  
*General Fund Tab: Page 65*



# General Fund

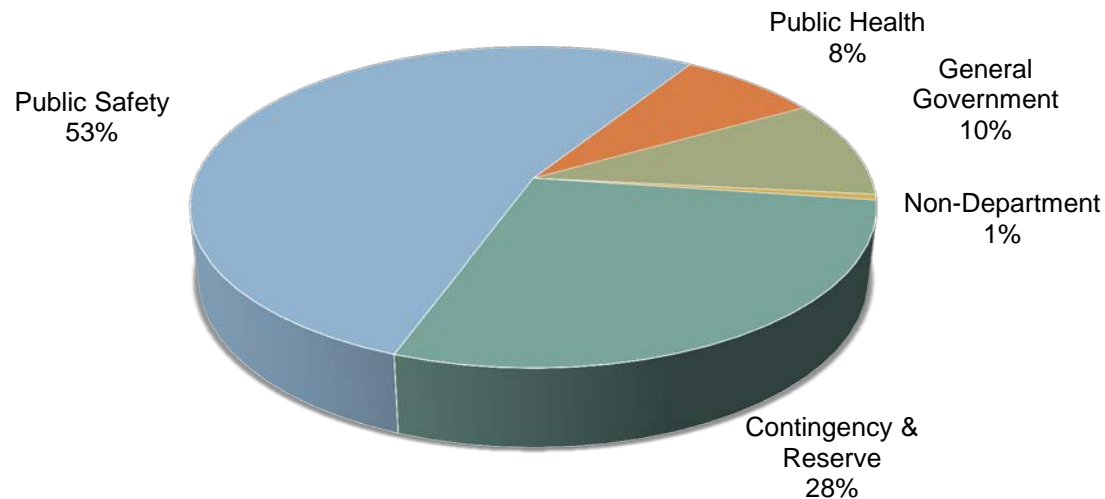
General Fund Resources - Discretionary v. Department Activity



Discretionary General Fund = Revenue not dedicated for a specific purpose. Lane County accounts for Department Activity revenue separately.

# General Fund

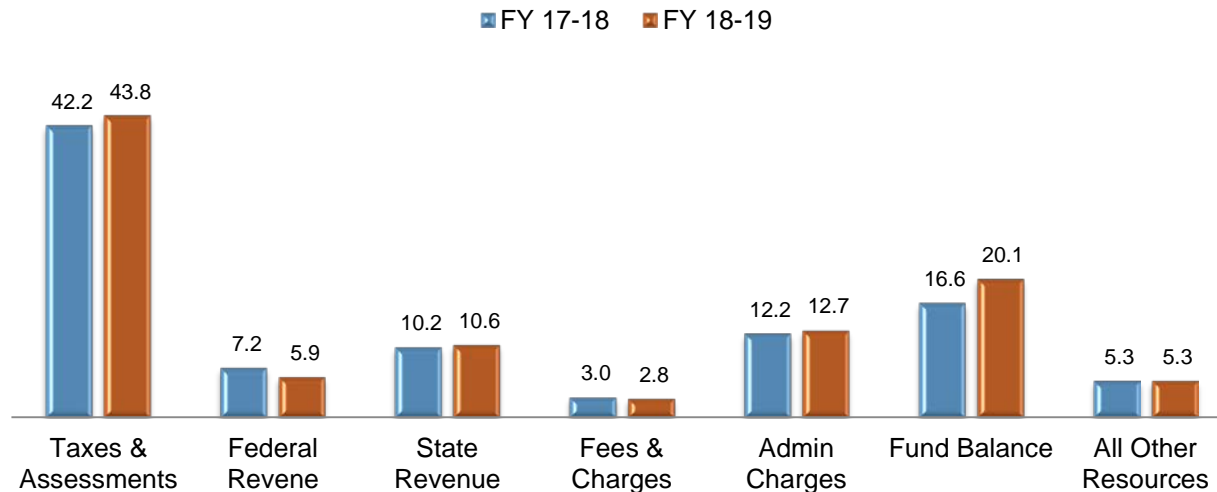
## Discretionary General Fund FY 18-19 Allocation by Service Category



Additional Information in Proposed Document:  
*Discretionary General Fund: Page 66*

# General Fund

**General Fund Resources Comparison by Type**  
(in millions)

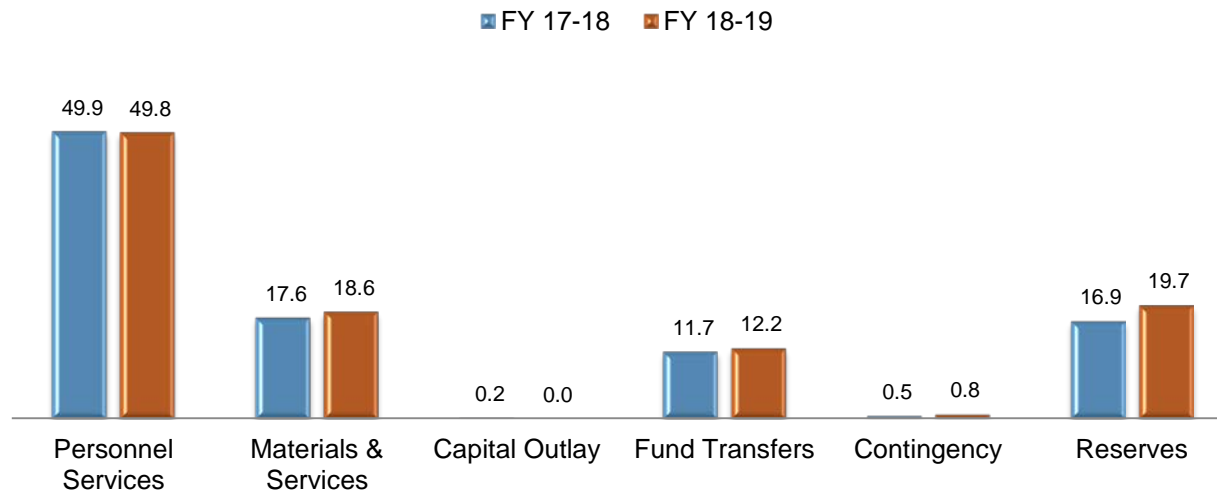


- Taxes & Assessments: Property Tax growth 3.75%
- Federal Revenue: US Marshal Contract eliminated
- Fund Balance: Secure Rural Schools Renewal



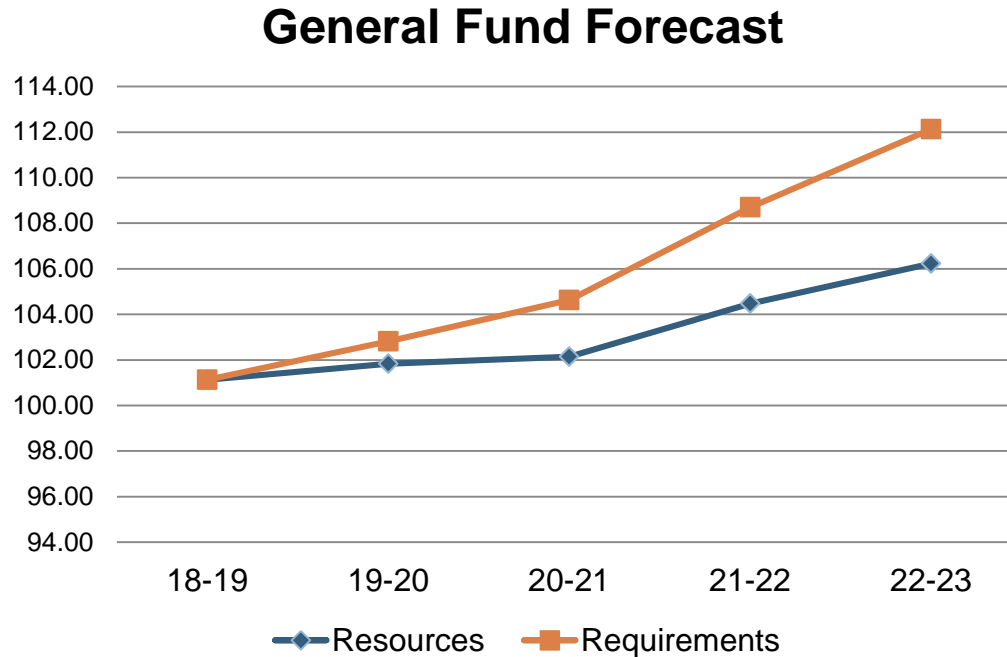
# General Fund

**General Fund Requirements Comparison by Type**  
(in millions)



- Personnel Services: 3% vacancy variance & US Marshal Contract Elimination
- Materials & Services: \$1.5 million one-time for Housing Improvement Plan
- Contingency: Increased vacancy variance
- Reserves: Meets new 20% reserve policy & one-time reinvestment funds

# General Fund Forecast



Operating Revenue Growth projected ~2.0-2.4% over next 5 years  
Operating Expense Growth projected ~ 3.3-5.1% over next 5 years





# Future Cautions

**Economy & Housing Market** = Property Tax Growth, Car Rental Tax, other State Shared revenue where dependent upon income tax.

**Wages** = potential of outpacing revenue growth.

**PERS rate increases** = system will see close to 50% growth in employer rates over next several biennium. Exact Lane County impact unknown

**Aging Assets** - as identified by Performance Auditor, need for maintenance.

# Foundational Strengths

## Strategic Plan

Strategic Priorities & Key Strategic Initiatives

## Strong financial policies & bond rating

- Service stabilization reserve
- Structurally balance of budget
- Vacancy Variance budgeting
- Planning for known expenses – for assets & otherwise

## Community Trust building

Public Safety Levy

## People & Partnerships

Diverse, highly skilled workforce with a deeply commitment to delivering services to Lane County residents.



# Questions?

---

[www.lanecounty.org/budget](http://www.lanecounty.org/budget)

