

# FINANCIAL MANAGEMENT AT LANE COUNTY



*Planning, Directing, Monitoring, Organizing and  
Controlling financial resources in an effective and  
efficient manner.*

# The Team

Steve Mokrohisky, County Administrator

Greg Rikhoff, Operations Director

Christine Moody, Budget & Financial Planning Manager

Robert Tintle, Financial Services Manager

Monthly meetings to review potential initiatives, projects, financial status updates and reports.

---

PLUS, the Finance & Audit Committee, All Department Directors and Elected Officials, Budget Office, Finance Office & Department staff.

**Financial Direction ultimately decided by Board of County Commissioners**



# Partnerships & Guidance, Rules & Law

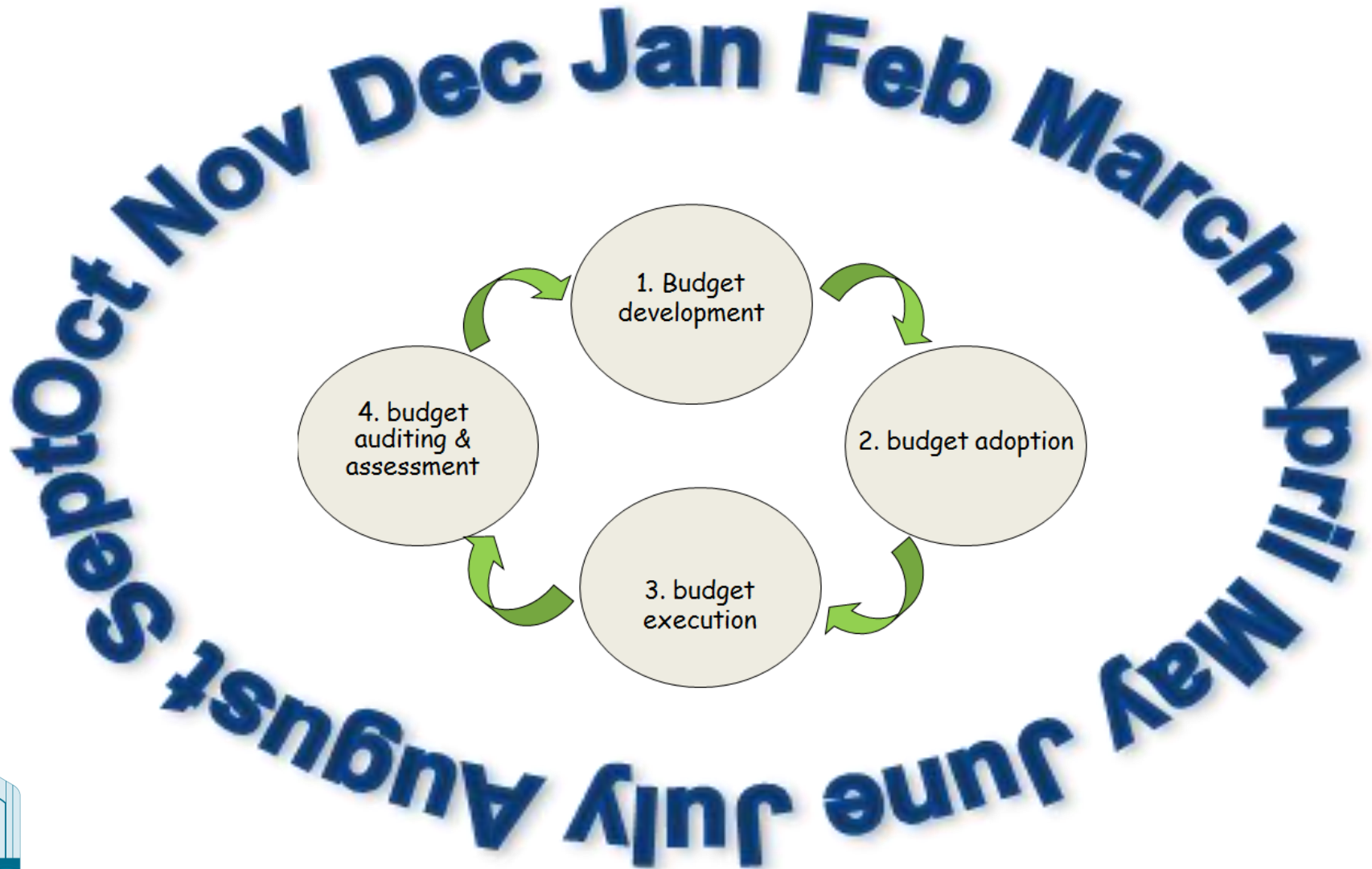
## Partners

- External Financial Auditors
- Financial Advisor
- Benefit Consultants
- Other local governmental budget & finance managers/leaders
- Professional organization memberships – GFOA, ICMA
- County Performance Auditor
- Outside actuaries (Risk Fund, Self-insurance Health Fund)
- Consultants – Finance, Tech Services, Fleet, Facilities)
- Bond rating agencies

## Guidance, Rules & Law

- Oregon Revised Statutes (ORS) re: Municipal Finance & Budget Law
- Governmental Accounting Standards Board
- Government Finance Officers Association
- Lane Code
- Lane Manual
- Administrative Procedures Manual
- Budget Direction

# Financial Cycle



# Budget & Financial Planning Info

Lane County / Government / County Departments / County Administration / Administration / Budget and Financial Planning

## BUDGET AND FINANCIAL PLANNING

Budget Committee

Board of County Commissioners

County Administration

2017-2018 Budget

2018-2019 Budget

## BUDGET AND FINANCIAL PLANNING

🔗 📄 A- A+

### Address

Lane County Administration  
125 East 8th Ave. Eugene, OR  
97401

### Phone

(541) 682-4203  
(541) 682-4616 FAX

### Office Hours

8:00am-5:00pm Monday-Friday

### Budget & Financial Planning Manager

Christine Moody  
[Send email](#)

The Budget and Financial Planning group provides award-winning financial management, analysis, planning and support to the County Administrator and Board of County Commissioners. Financial planning is vital for Lane County's future in light of uncertain revenues and increasing financial challenges. The budget staff provides services including financial and budgetary assistance to departments, committees and the County Administrator, development and performance of complex financial and policy analysis of new and existing programs, revenue measures, financing strategies and budget performance. Budget and Financial Planning is also responsible for budget preparation and administration in accordance with Oregon Revised Statute 294 (Oregon Local Budget Law). The Budget and Planning group has exceeded this obligation every year since 2004 by winning the [Distinguished Budget Presentation Award](#) from the Government Finance Officers Association (GFOA).



[2018 Lane County Budget Message](#) from [Lane County Government](#) on [Vimeo](#).

### Budget Information

[Fiscal Year 2018-2019](#)  
[Fiscal Year 2017-2018](#)  
[Fiscal Year 2016-2017](#)  
[Fiscal Year 2015-2016](#)



# Financial Services Reports

Lane County / Government / County Departments / County Administration / Operations / Financial Services / Year-End Financial Reports

## YEAR-END FINANCIAL REPORTS

Comprehensive Annual Financial  
Reports 2017

---

Comprehensive Annual Financial  
Reports 2016

---

Comprehensive Annual Financial  
Reports 2015

---

Comprehensive Annual Financial  
Reports 2014

---

Comprehensive Annual Financial  
Reports 2012

---

Comprehensive Annual Financial  
Reports 2011

## YEAR-END FINANCIAL REPORTS

[Comprehensive Annual Financial Report FY17](#)

[Comprehensive Annual Financial Report FY16](#)

[Comprehensive Annual Financial Report FY15](#)

[Comprehensive Annual Financial Report FY14](#)

[Comprehensive Annual Financial Report FY13](#)

[Comprehensive Annual Financial Report FY12](#)

[Comprehensive Annual Financial Report FY11](#)



# Financial Services Reports

Lane County / Government / County Departments / County Administration / Operations / Financial Services / **Other Reports**

## OTHER REPORTS

Expenditure & Revenue  
Transparency Reporting

---

## OTHER REPORTS

[Expenditure & Revenue Transparency Reporting](#)

[2017 Annual Investment Report](#)

[2017 Debt Affordability Report](#)

[2017 Audit Results](#)

[2016 Annual Investment Report](#)

[2016 Debt Affordability Report](#)

[2016 Audit Results](#)

[2015 Annual Investment Report](#)

[2015 Debt Affordability Report](#)

[2014 County Comparison](#)



# Financial Highlights

Self-funded medical  
insurance model &  
wellness initiatives

15<sup>th</sup> year receiving  
Certificate of  
Achievement for  
Excellence in Financial  
Reporting (CAFR)

Built reserves for PERS  
rate stabilization

Independent Auditor's  
unmodified opinion for  
financial reporting

Implemented Cash  
Handling APM and  
County-wide training

Prepaid & refinanced  
debt over past 10  
years— most recent in  
2017

Reduced claims for  
Workers Comp, Risk  
Management &  
Unemployment

13<sup>th</sup> year receiving  
Distinguished Budget  
Presentation Award

Vacancy variance –  
eliminating full  
employment budgeting





# Becoming Resilient

Characteristics Shared by Resilient Governments:

They **accept** uncertainty and embrace change.

They **build** systems that can withstand shocks and stresses.

They **think broadly** about what influences their financial health.

They **evolve** to adapt to new conditions and foster collaboration between finance officials and non-finance officials.

*GFOA President, Bob Eichen*

*June 1, 2015 Annual Conference Opening*



# Looking Forward

## ***Safe & Healthy County***

- \* 10 Year Public Safety Plan – Rural Patrol funding (Metro Plan Amend)
- \* Housing Improvement Plan (HIP)

## ***Vibrant Communities***

- \* Economic Development (Video Lottery/leverage of other funds)
- \* Quarterly reports to Board of Commissioners (Brian Rooney, Economist)

## ***Robust Infrastructure***

- \* 5 Year Countywide Capital Improvement Plan (CIP)
- \* Maintenance & Future Planning

## ***People & Partnerships***

- \* Bond Rating & Reserve Levels



# Questions?

---

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