

# Readers Guide to the Budget Document

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The Lane County budget document represents the entire County Proposed Budget. It is arranged in sections:

- Table of Contents
- Budget Message
- Overview
- Financial & Planning Summary
- General Fund
- General Expense
- Individual Department sections in alphabetical order
- Appendices
- Glossary & Acronyms

The **Budget Message**, by the County Administrator, discusses the main issues impacting the Proposed Budget and outlines the major budgetary changes from the prior year. It provides examples of challenges and opportunities facing the County in the future as well as the successes achieved in the prior 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 description of each department, followed by a Lane County Organizational Chart. This chart represents the County as of July 1, 2017, 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 **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 budget adoption. The section concludes with a description of the opportunities for citizen involvement.

The **General Fund** section is new this year and provides additional information and analysis with regard to the General Fund and the services it supports. The section includes service options sheet information which details the services provided with discretionary general funds and includes an overview of each service, related mandates, leverage information, and overall revenue/expenditures and FTE for FY 17-18. This section also includes revenue and expenditure trend information for the General Fund and the 5-year General Fund Forecast which the County uses to plan for and develop budget direction each year.

The **Financial & Planning Summary** section describes the fund structure and basis of budgeting. This is followed by a discussion of the County's Strategic Plan and 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. The Balancing Options section outlines County leadership's decision making points in the development of the Proposed Budget.

Individual **Department Budgets** are tabbed in alphabetical order. Each section includes the department's purpose & overview, organizational chart, goals and strategic planning highlights, major accomplishments and achievements in the current year, anticipated service and budget changes in the coming budget year and any current & future service challenges.

The **Appendices** contain the following:

- Strategic Plan Summary and Accomplishments
- 2015-2016 Property Tax Rate and Value Information for Oregon Counties
- Property Tax Rates for Oregon counties
- Comparative Sum of Positions by Department/Function/Service and Historical Changes in FTE
- Comparison of Resources & Requirements by Fund
- Proposed Transfers between Funds
- General Fund Resource & Requirement Detail
- All Funds Resource & Requirement Detail