

**LANE COUNTY**

# **ADOPTED BUDGET**

**FISCAL YEAR 2012 - 2013**



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**Lane County**  
**BUDGET COMMITTEE**  
**Approved: May 22, 2012**  
**Adopted: June 25, 2012**

**BOARD OF COMMISSIONERS CITIZEN MEMBERS**

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## 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 Data & Summary
- Appendices

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, 2012, 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 information. The section concludes with a description of the opportunities for citizen involvement.

The **Financial Data & Summary** section contains information on the structure of the County's budget, highlighted information to help understand the County's budget, Major Revenue & Expenditure trends, and information on unrestricted discretionary revenues.

The **Budgets by Department** section contains financial information by each Organizational unit within the County and has budgeted resources and requirements with two years of actuals, current budget and FY 12-13 adopted budget.

The **Appendices** is the last section of the budget document and contains:

- 2010-2011 Property Tax Rate and Value Information for Oregon Counties
- Historical Changes in Full-Time Equivalent Employees
- Comparison of Resources and Expenditures by Fund
- Summary of Revenue & Expenditures by Major Programs Funded in part by State resources
- Legal forms for budget committee, adoption of budget & levying of property tax rates

# Budget Message

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2012-2013

## Reductions Inspire Innovation

April, 2012

Lane County Budget Committee

Lane County, Oregon



Lane County Administrator – Liane Richardson

Dear Members:

Pursuant to ORS 294.403, this constitutes the Fiscal Year (FY) 12-13 Budget Message and transmittal of the Proposed Budget. The Proposed FY 12-13 Budget for all funds totals \$479,085,398. The total is \$100,449,591 less than last year, a 17.3% percent decrease from the current FY 11-12 Budget. The proposed General Fund budget for FY 12-13 is \$78,083,578, a decrease of \$16,127,856, or 17.1%, from the current fiscal year.

The Proposed Budget document contains several overview sections including Financial Summaries and the General Fund Analysis, followed by detailed revenue and expenditure information divided by organizational unit (department). The format describes each department's purpose, changes and innovations, and major milestones and achievements.

The Government Finance Officers Association (GFOA) of the United States and Canada has presented a Certificate of Recognition for budget preparation to our Budget and Planning division and our Document Resource Center every year since 2004. This award is presented to the individuals who have been instrumental in their work in achieving a Distinguished Budget Presentation Award, which is the highest award in governmental budgeting. We have received this award consistently, through changes in analysts and management of the County and of the Budget and Planning division. The budget documents you have received over the past eight years are of the highest standard in the country. When coupled with the GFOA Award of Achievement for Excellence in Financial Reporting, which the County has received since 2003, this recognition shows that Lane County's financial reporting and budgeting is performed to the highest standard. It also illustrates our open and accountable budget process and pledge to pursue excellence as stated in our recently revised Lane County Values.

### **LANE COUNTY COMMUNITY**

Lane County is still struggling out of the recession, and economic forecasts indicate that it will most likely be 2014 before the community begins to feel as if the recession is behind us. Unemployment is at 8.5%, but that doesn't reflect those who have simply given up on looking for a job. Experts believe that the decline in unemployment in the near future will be due to replacement of retiring workers, and not due to the creation of new jobs. Tourism is still down, but with the Olympic Trials coming to Eugene in June, the community is hopeful that a steady increase in visitors is beginning. Local governments continue to feel the effects of the recession, with most large public employers facing the unwelcome task of reducing their budgets this coming fiscal year. The State of Oregon is also continuing to make reductions based on lower-than-expected revenues.

## **INNOVATE LANE COUNTY**

A major requirement for the Budget Message is to set forth any salient changes between the prior and the coming year. This creates an opportunity to discuss many of the innovative changes taking place in Lane County government, many of which would not have occurred had it not been for the negative financial situation facing the County. We are committed to providing core and essential services to our residents, and therefore must find new and innovative ways of providing those services as traditional funding sources dwindle away. In late 2011, we launched the Innovate Lane County initiative. We invited all employees to share their ideas for making Lane County a more flexible, efficient, customer-oriented entity that is able to adapt to changes in need and expectations. Lane County employees demonstrated once again that necessary change inspires innovation and creativity. They fully embraced Innovate Lane County, contributing thousands of ideas for change in just a few weeks. Many of these ideas have already been implemented, while many more are being developed. Services have merged, places of business changed, social media usage expanded, and the ideas and changes just keep coming. We've highlighted some of our Innovate Lane County successes throughout the Proposed Budget document.

## **LANE COUNTY STRATEGIC PLAN**

For decades, Lane County's story and identity has been dominated by the next anticipated budget cut. Year after year of major reductions followed by modest restorations have kept the County focused inward and on the immediate. In early 2011, the Board of Commissioners and I set about shifting our perspective outward and toward the future. The Lane County Strategic Plan 2012-2017 re-defines and re-introduces a Lane County Government with an eye on quality of life, customer service, and innovation. It will keep us zeroed in on areas with the most impact while positioning us to adapt and improvise as conditions change. After months of work with staff, experts, and community advisors, the Board selected five goals in the areas of public safety, public health, and economic development. The timing of the adoption of this plan was not an accident. Understanding the County would inevitably down-size and reorganize as a result of the budget reductions, the selection of these goals was intended to have the most impact on maintaining and improving our quality of life and facilitating our community's recovery.

## **STEPS TAKEN TO ADDRESS THE COUNTY'S FISCAL SITUATION**

A group of private citizens worked on the public safety funding issue, and reported back to the Board of Commissioners in FY 11-12 that there did not appear to be public support for a public safety funding measure at that time. The County instead focused on legislative changes at the State and Federal levels. At the State level, the County focused on seeking relief from unfunded mandates and other State requirements for minimum staffing and service levels. The County gained audiences with the Governor's staff and key legislators, and was able to get legislation passed that makes it easier for a County to declare a fiscal emergency. The short session was too condensed to address the wide-range of statutes that make it difficult for the County to fund its identified priorities to the extent possible given our financial resources. More is needed and those needs and will need addressed during the 2013 Legislative session.

At the Federal level, the focus was on finding a stable funding solution for the County. The County received significant support from our Federal delegation. Multiple proposals involving federal timber management were developed and submitted for consideration. Additionally, a one-year extension of the SRS (Secure Rural Schools) legislation was added to a Highway Transportation bill on the Senate side. As of the submission of this document to the printers, the legislation had been adopted as an amendment and the Highway Transportation bill had been approved by the Senate. However, the Senate and the House recently proposed an extension to the Transportation bill that does not include SRS payments. It appears unlikely that anything will be passed in time to impact the County's budget process.

Locally, the County began a task force to address public safety funding. The task force has had an initial meeting, and believes that there is not much of a chance that a money measure will pass in November 2012. However, the task force is working on a recommendation to the Board of Commissioners, as the current required reductions to public safety are so severe we believe the Board of Commissioners may feel compelled to put something on the ballot for the voters to consider. Should the Board of Commissioners choose to put a measure on the November ballot, a larger task force will be convened to work on the measure and to ensure public involvement at all stages of the process.

Additional steps taken by the County include mergers, reassignments of duties, and the continuation of the Voluntary Separation Program that was initiated last year. The Departments of Health & Human Services, Youth Services, and the Commission on Children and Families have begun a merger of their departments. They currently share one director, and are in on-going conversations about what other efficiencies can be found by consolidating other services. The District Attorney has agreed to also fill the role of County Counsel. This consolidation has allowed the staff in the County Counsel division to focus on the provision of services, and to move the administrative details to staff in the District Attorney's Office. The Public Works department has realigned divisions and reduced services as they search for efficiencies, including adding Lane Events Center as a division. Additionally, the County offered the voluntary separation program (or VSIP) again to its employees. More than 70 employees applied to participate, and approximately 65 were found to be eligible. The savings created by this program are two-fold: The County will see real monetary savings for each VSIP allowed or it will not be approved; and we are able to use those positions vacated by employees to preserve additional filled positions, thus reducing the number of employees facing potential layoffs as we make necessary reductions to services.

## **OPPORTUNITIES AND CHALLENGES**

*Assessment and Taxation (A&T)* – This department has historically received approximately one-third of its funding from the State of Oregon through a grant called the County Assessment Function Funding Assistance grant (or CAFFA). In order to receive the CAFFA grant, the department must certify that it will be performing certain duties at a specified level. If A&T were required to reduce at the same percentage rate as other General Fund departments and divisions, the State would not have awarded the CAFFA grant to Lane County. This in turn would require additional reductions, significantly impacting the ability of A&T to collect taxes and conduct assessments. Reductions at that level would damage not only Lane County but all of our special districts and cities, and would have the most long-lasting and far-reaching impacts of any of the proposed reductions. The inability to collect taxes would reduce, eliminate or delay funding to all 82 taxing districts in Lane County, including cities, schools, and local utility districts. For some taxing districts with little or no reserves, even a one-month delay in the receipt of property taxes would be devastating.

*Information Services (IS)* – Information Services has had many peaks and lows this year. The Innovate Lane County process revealed hundreds of ideas that centered on technology and improvements in this area. When our employees looked at how we could continue to provide excellent customer services while facing severe financial reductions, the majority of the ideas depended upon changes in technology. However, all central services are being required to take reductions this year in order to mirror what is happening in the direct service departments. This significantly impacts the ability to make any changes in technology. Additionally, we are beginning to see the unraveling of long-term partnerships with other agencies. Most significantly, the City of Eugene discontinued its participation in the shared law enforcement agencies system called AIRS. Lane County IS was the provider of this system. Without the City of Eugene as a partner, the other agencies cannot afford to keep this system, so all are now looking for the best alternative for themselves.

*Funding of Public Safety* – Public safety, typically defined as the Sheriff's Office, the District Attorney's Office, and Youth Services, historically receives a little more than 60 percent of the General Funds available. Therefore, when reductions of any magnitude are required, public safety must take a majority



of those reductions. There isn't enough General Fund in other areas to cover the required reductions and still provide other required services. The reductions to public safety this year are tremendous and will have wide-ranging impacts on the community. It will take the County years, most likely a decade or more, to pull itself back out of the hole that has been created by the loss of significant revenue streams. Crimes will be left uninvestigated. Criminals will not be arrested or prosecuted. Convicted criminals will not be placed on supervision. Youth offenders will not have early intervention, supervision, or treatment programs available, most likely assuring that we will see them again in the adult system. Persons arrested for crimes will be released prior to hearing and trial dates, even those charged with serious and violent crimes. There will be very little rural patrol. Until a stable source of funding is found, we will not have an adequate public safety system in Lane County.

*Lane County Animal Services (LCAS)* – In recent years, Lane County has made great strides in its care for unwanted and neglected pets. This division, a collaboration of Lane County, the City of Eugene and the City of Springfield that was created back in the 1970's, works because of the shared resources and investment. However, Lane County is not the only agency having to make reductions in its budget this year. The combination of reductions has forced the partners to look at other ways of providing this service, as it can no longer be provided in the way it has been given the funding levels available. Each jurisdiction is committed to the health and welfare of our animal community, and will keep that commitment front and center as we explore and transition to a new service delivery method.

*Benefits* – The County has been successful in moving five of its seven bargaining units to a new health care plan that has greatly impacted the growth spikes we had been experiencing in regards to the cost of health insurance. Created by two of the bargaining units, these new plans allow the County to continue providing high quality health insurance to our employees while keeping health insurance costs flat in FY 11-12. We are currently in bargaining with the last two units. Should they move to the new plans soon, we will experience more savings, as the budget is built on the existing health insurance plans for each unit.

*Lane Workforce Partnership* - Physical relocation of Economic Development staff (still under the supervision of the County Administrator) to Workforce Partnership. The move allows like services for the community to be housed in one location for better communication and assistance. In addition to the move, the program of Community and Economic Development became a division of County Administration.

### **ADMINISTRATOR'S PROPOSED SERVICE REDUCTIONS**

It was necessary for the County to reduce approximately 25.5% percent of the discretionary General Fund used in each department in order to achieve a balanced budget. Given how deeply all departments that receive discretionary General Funds had been cut in the past, it was clear that there would be no easy answers as to where these additional cuts should be made. The initial direction to the Departments was to prepare budgets eliminating 25.5% percent of their General Fund revenue. This direction was given to all departments that receive General Funds, whether they are direct service departments or central services. For the most part, this initial directive is what is being proposed to the Budget Committee and the Board of Commissioners for consideration.

*Assessment and Taxation* – As indicated earlier, a 25.5% percent reduction to A&T would trigger the loss of CAFFA funds and therefore another large reduction to A&T. Such reductions would virtually eliminate our ability to assess properties or collect taxes. This would impact all taxing districts. With the use of some one-time funds, the reductions to A&T were adjusted to approximately 15% percent. This will allow us to still perform most critical functions, and to receive the CAFFA grant from the State. However, this is a one-time fix. Even with this lower level of reductions, A&T will lose 12 FTE. There will be impacts affecting assessment and appeal work, customer-service hours, tax deferral review, and other services.

*County Administration* – This department is one of the smallest in terms of personnel. It took a significant reduction last fiscal year in order to absorb the cuts required from most of the central services departments. It will again take reductions this year, although because of the magnitude of the reductions required, it cannot absorb all of the required cuts for the central services division. The Board secretary position will be eliminated. Minutes will only contain the legally required detail. Links from the minutes to the webcast or audio recording will allow persons to hear exactly what was said. The last of the Document Resources division was eliminated. The manager of County Administration retired, and her replacement will only be .75 FTE. County Administration is also taking on some tasks even as its staff is shrinking. Maintenance of the County’s rules (the Code and Manual) is being transferred to County Administration staff. County Administration staff assumed the duties of the Public Records Officer. Two risk positions in other departments were consolidated, combined into one, and those responsibilities were transferred to County Administration. We reduced the hours of the front desk at the beginning of this current fiscal year, and are now reducing them again. We have automated the phone lines so that residents can bypass the front desk given the reduced office hours, but these reductions in staffing and service hours will impact everything from contract processing to emergency response to constituent contact to deliveries from vendors.

*County Counsel* – The combination of the District Attorney’s Office and County Counsel, combined with utilization of the Voluntary Separation program and other innovative changes, saved the elimination of filled positions this year in County Counsel. The staff positions formerly assigned to administrative functions were reclassified to provide paralegal support. An attorney position was reclassified to a lower cost Contracts Review Officer. Risk and claims management have been consolidated with a position in Human Resources and this function has moved to County Administration to better address County-wide risk concerns and issues. The office continues to assess the current needs of the organization, as the significant reductions we are forced to make are drastically altering the services the County is providing and therefore the legal work that is required.

*District Attorney* – In order to reach the targeted reduction amount, the DA’s Office will reduce the number of attorneys and other staff in the Criminal Division. The Medical Examiner's Office will be eliminated. There will be reductions in Victim’s Services and at KidsFirst. The impact of these reductions will be seen in the community, as more and more cases are declined for prosecution due to the lack of staffing. It will be felt by all local law enforcement agencies, as they attempt to deal with the loss of the Medical Examiner’s Office, which is involved in more than 1,000 deaths a year. Autopsies may need to be conducted in Portland, if local facilities are not located, causing delays and added cost to death investigations. Victims of crime will not have the support they currently have. The lack of prosecution will result in fewer Community Corrections dollars coming in to the community in future years, causing further required reductions in the services those funds support.

*Health and Human Services*- This department is largely supported by other means, but the small amount of General Funds it receives go to very vital and important programs. Veterans Services is one of the programs that benefits from General Funds. Its share of the reductions eliminates one FTE, extending the waiting period for services. Animal Services is another program that receives General Funds. The current proposal still provides approximately \$190,000 in General Funds to Animal Services. Through a combination of a County enforcement officer and a contract with a shelter and adoption provider, the County will continue to provide the full spectrum of services our residents have come to rely upon. This Program is also being moved to the Department of Public Works. Public Health receives the largest amount of General Funds in Health and Human Services. Their reduction puts the County right on the brink of satisfying the requirements for being a Public Health Authority. It also pushes the County’s ability to respond to a communicable disease outbreak right to the edge. Disability Services will no longer receive General Funds. The loss of funds will be covered this year by one-time funds. The Human Services Commission is also taking a 25.5% percent reduction in its funds, again limiting the ability to

pass on funding to community organizations such as Looking Glass, Willamette Family Treatment, and Whitebird.

*Human Resources* – This department eliminated one FTE. The work of that employee is being absorbed by others within the department and within County Administration. As reductions occur throughout the organization, the workload for employees in Human Resources grows exponentially. The loss of an FTE in this small department will have a noticeable impact on the workload for the remaining employees. The department continues to adapt and adjust to meet the rising needs of the departments within the County, and has made many service improvements even as its numbers of personnel have been reduced.

*Information Services* – This department will reduce costs for direct service departments that receive General Funds by 25%, without increases costs to other departments or funds. This will cause delay of services and some technology advances that would make reductions in force more tolerable. However, the direct service departments would rather delay or discontinue changes in technology at this time in order to preserve staffing within their own departments to the extent possible. The department will also manage losses in revenue from regional partners and corresponding service reductions.

*Management Services*- This department houses the County Clerk function (Elections/Deeds and Records), Facilities Management, Finance Operations, the Florence Justice Court, County-wide Capital Improvement Program, and will soon also house the Budget and Planning staff. Reductions in Elections could result in a longer time required to process ballots, thus affecting the timing on final results. In the event of a recount, we will have a difficult time meeting state-mandated deadlines. Facilities reductions will require limited custodial service and response to maintenance requests, and perhaps a change in the days and times those services are provided. Elimination of the Procurement Officer will impact County-wide efforts to have more consistency in purchasing and in the development of Requests for Proposals (RFP's). Reductions in department administration will affect support to the Capital Improvement Program and automated building security systems.

*Public Works* – This department is reducing its Road Fund operating budget by 20% percent this year, with a larger reduction scheduled for next year. Without any increases in revenue, Road Fund reserves will be entirely depleted in 2014. The Road Fund reserves provide the emergency reserves which are used when there are unforeseen emergencies such as landslides, bridge collapses, etc. Reductions in this fund include the discontinuation of oiling programs for some County roads and beginning the process to convert County roads to Local Access Roads. Reductions also include deferred maintenance of roads which, if deferred long enough, will cost the County 10 times the amount to eventually repair them, and a general inability to respond to other community needs, such as cleanup efforts after flooding and wind or snow events. Public Works has also made reductions in the Land Management Division, reducing the workforce by 4 FTE. These reductions are due to a combination of a loss of outside funding and the lack of permitting work. With the Lane Event Center's movement to Public Works, they have also reduced FTE and will realize greater administrative support.

*Sheriff's Office* – The Sheriff's Office receives the largest portion of the General Fund, and therefore is proposed to take the largest reduction in General Funds next fiscal year. The current allocation of General Funds the Sheriff's Office receives cannot be preserved by making deeper cuts elsewhere in the organization. The Sheriff's Office is also experiencing a loss of revenue which further impacts the service reductions it must make. These reductions include the elimination of 131 jail beds, the reduction of rural patrol to 6 deputies (well below 24 hour coverage), the elimination of misdemeanor supervision by parole and probation, the reduction of a detective, a 50% reduction in the Weighmaster Program, 40% reductions in both the Inmate Management and Sheriff's Work Crew programs, and other targeted reductions. The jail will no longer be able to hold all pre-trial Measure 11 and other violent offenders. The reductions to rural patrol will put added pressure on other agencies as the Sheriff's Office may only be

able to respond to calls that are life threatening and in-progress. Even then, response times will be significantly delayed.

*Youth Services* – This department will merge with Health and Human Services sometime next fiscal year, after combining with Children and Families during the current fiscal year. However, some of the changes have been implemented now in order to achieve savings or efficiencies. The reductions required by this department to meet its share of the overall General Fund reductions will be accomplished by reducing the number of detention beds from sixteen to eight. The Phoenix program is being removed from the General Fund, but eight of the sixteen beds will be preserved through a Health and Human Services program. The Pathways program is being eliminated. Administrative functions are mostly moving to Health and Human Services. The MLK Education program is losing a portion of its funding, but is continuing to explore other business opportunities in the hopes that we can keep the Culinary program and garden activities alive.

With this budget, the County has again reduced the General Fund reserves to 10% percent. We have utilized one-time monies, and have extended the re-payment of certain debts. The use of one-time money this year to stave off reductions in personnel will increase the reductions required next year to balance the budget. We have reduced our unemployment fund as much as we can and still be fiscally responsible given the number of employees we are laying off. We have tapped money that has accrued with our insurance company, leaving only enough to allow us to continue to pursue self-insuring the County, which will most likely reduce our insurance costs in the years to come. I believe these decisions are the best possible and not only deal with the current deficit, but also make sure the County maintains a sound fiscal foundation and the ability to plan for the future.

## **CONCLUSION**

The magnitude of the cuts required to balance the FY 2012-2013 budget are heart-wrenching. There is no good way to cut one-quarter of the General Funds from departments that haven't received adequate funding in years, if not decades or decreasing operating expenses in the Road Fund below what is required to properly maintain the road & bridge system that Lane County has successfully provided for decades. Programs are being decimated. Many good, solid, dedicated employees are being told that the County no longer can afford the work that they do. Residents will be negatively impacted; some in ways we wouldn't wish on our worst enemies as the services they rely upon are eliminated or reduced.

However, good things have come from these reductions. Our organization has conducted a deep evaluation of our challenges, our strengths, and our goals for the future. Departments are finding new and better ways to work together; walls are becoming less rigid, and in some areas disappearing altogether. Eight beds in the Phoenix program were saved from cuts due to fresh ideas and a heightened commitment to customer service and service delivery. The drive to continue providing necessary services has focused our employees on what is best for the community. This County will not be as safe for its residents or its visitors in the years to come. There will not be as many services and we will have people who are turned away empty-handed. However, changes the County makes today position our organization for the future.

Lane County has a vision for our prosperity and quality of life beyond our immediate crisis. We'll do what needs to be done. We'll call upon our commitment to innovation and hard work. We'll reduce services to match our limited funding, while we shape a stronger foundation for the years to come. In the end, it is my goal that Lane County become a more flexible, efficient, customer-oriented entity that is able to adapt to changes in need and expectations. This Proposed Budget puts us on that path.

# Overview

## Historical and Geographic Information

Lane County was established in 1851 and is geographically situated on the west side of Oregon, about midway down the state's coastline. It was named for Gen. Joseph Lane, a rugged frontier hero who was Oregon's first territorial governor. Pioneers traveling the Oregon Trail in the late 1840's came to Lane County mainly to farm. The county's first district court met under a large oak tree until a clerk's office could be built in 1852. A few years later, the first courthouse opened in what is now downtown Eugene. With the building of the railroads, the market for timber opened in the 1880's.

The county encompasses 4,722 square miles and, in many ways, typifies Oregon. The county's lands are geographically a microcosm of the state – ranging from rugged glaciated mountains in the east, through a broad valley spreading across the Willamette River mid-county, to a beautiful and rugged coastline along the western edge. It is one of two Oregon counties that extend from the Pacific Ocean to the Cascades.

Special points of interest include twenty historic covered bridges, Bohemia Mines, coastal sand dunes, Darlington Botanical Wayside, numerous reservoirs, Heceta Head Lighthouse, Hendricks Park Rhododendron Garden, hot springs, Hult Center for the Performing Arts, Lane ESD Planetarium, McKenzie River, McKenzie Pass, Mt. Pisgah Arboretum, Old Town Florence, Pac-10 sports events, Proxy Falls, sea lion caves, vineyards and wineries, Waldo Lake, Washburne State Park tide pools, and Willamette Pass ski area.

Lane County has 12 incorporated cities which include Coburg, Cottage Grove, Creswell, Dunes City, Eugene, Florence, Junction City, Lowell, Oakridge, Springfield, Veneta, and Westfir. Eugene, which is the county seat, is the largest city with a population of 156,185 and Westfir is the smallest with a population of 253. While Oregon grew 12% in the past decade, Lane County was slower at 9% (per Oregon Labor Trends).

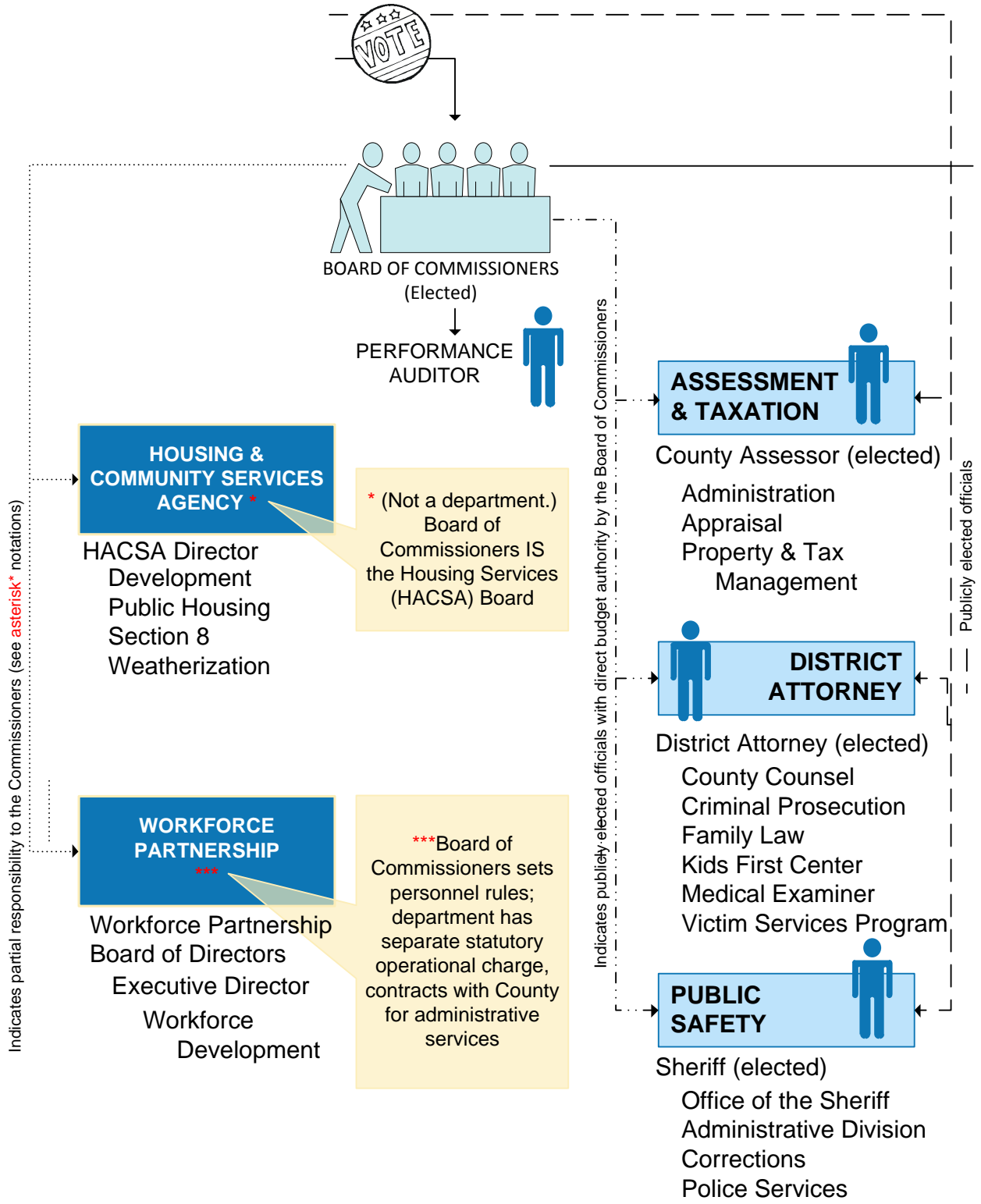


# Lane County Profile

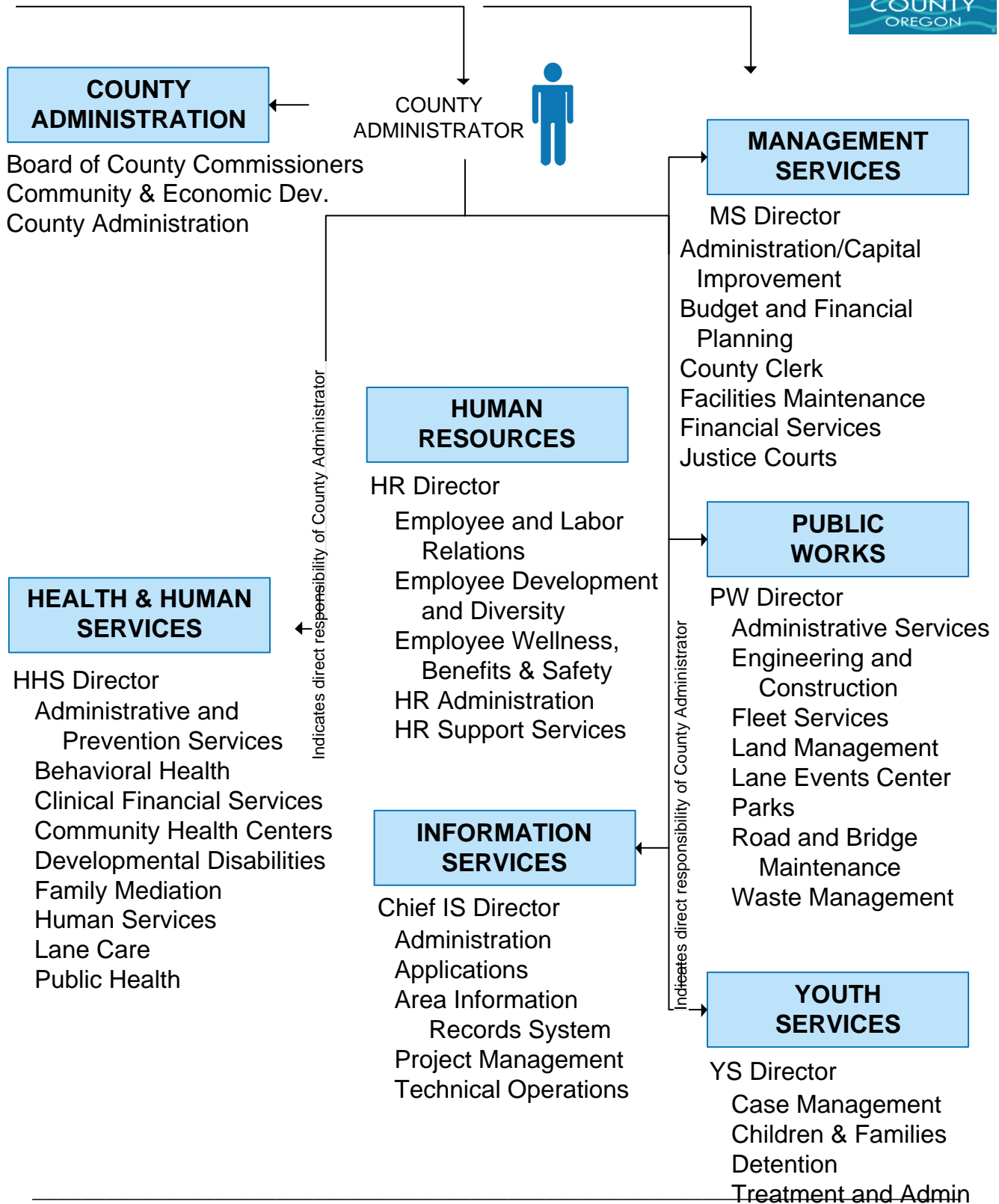
<b>Land Area</b>	4,722	square miles
<b>Population*</b>	351,715	
<b>Population Demographics**</b>		
White	90.64%	
Hispanic/Latino	4.61%	
Asian	2.00%	
American Indian/Alaska Native	1.13%	
Black/African American	0.78%	
Native Hawaiian/Pacific Islander	0.19%	
Other	0.65%	
<b>Age Distribution***</b>		
Under 20	23.50%	
20 to 34	22.00%	
35 to 54	25.10%	
55 to 64	14.10%	
65 and Over	15.40%	
Median Age	37	
<b>Educational Attainment***</b>		
Less than High School Diploma	10.00%	
High School Graduate or Higher	25.50%	
Some College & Associate's Degree	36.80%	
Bachelor's Degree	16.70%	
Graduate or Professional Degree	11.00%	
<b>Median Per Capita Income*</b>	\$33,522	annually
<b>Median Sale Price of Housing (February 2012)****</b>	\$184,400	
<b>Unemployment Rate (February 2012)*****</b>	8.50%	
<b>Travel and Tourism Spending (2011) *****</b>	\$536	million

\*Population Research Center, Portland State University  
 \*\*\* U.S. Census Bureau, American Community Survey  
 \*\*\*\*\* Oregon Employment Department

\*\* U.S. Census Bureau  
 \*\*\*\* Multiple Listing Service  
 \*\*\*\*\* Travel Lane County



# Lane County Organizational Chart 2012





## **Lane County Government**

Lane County government operates under a home rule charter approved by voters in 1962. The Charter grants authority to a full-time compensated, five-person Board of County Commissioners to legislate and administer County government within the limits of that non-partisan authority. Lane County voters individually elect commissioners for four-year terms from specific geographic regions. The County operates under the provisions of the County Charter and the Lane County Code, as well as the Oregon Constitution and State law (Oregon Revised Statutes). Board action is effected by a simple majority vote of three of the five Board members.

## **Departments**

Starting in October of 2011, Lane County took on an innovation process to look at all aspects of what we do as a County, the services we provide, and the everyday tasks needed to do our jobs. The innovation process encouraged all employees to think creatively, and to look at how they think the County should look. Thousands of results came in and after thoughtful categorization, deliberation, and team work, the County Administrator came up with several phases to the innovation plan. Some suggestions will take time, and others were implemented immediately. The end result so far was to merge several departments. The number of departments went from fifteen to twelve. The major changes included the department of County Counsel merging with the District Attorney's Office resulting in County Counsel becoming a division among the District Attorney's office. Children and Families merged with the Department of Youth Services, and finally the Lane Events Center merged with Public Works and ultimately became a division of Public Works. Finally, the Justice Court department became a division under Management Services.

The three categories of the County Departments include: Public Services, Public Safety, and Support Services. Three departments are directed by elected officials, the County Assessor, District Attorney, and Sheriff. The remaining department directors report directly to the County Administrator unless otherwise noted.

## **Lane County Budget**

The purpose of Lane County's budget is to provide the fiscal means to implement the community's goals, as represented by the Budget Committee and the Board of County Commissioners. The Budget Committee is made up of five citizens-at-large (appointed by the Board), and the five County Commissioners. Oregon Revised Statutes determine the composition of the Budget Committee.

### **Oregon Local Budget Law**

Oregon's Local Budget Law (Chapter 294 of the Oregon Revised Statutes) does several things:

- It establishes standard procedures for preparing, presenting and administering the budgets of Oregon's local governments.
- It encourages citizen involvement in the preparation of the budget before its formal adoption.
- It provides a method of estimating revenues, expenditures and proposed taxes.
- It offers a way of outlining the programs and services provided by local governments and the fiscal policy used to carry them out.

### **Budget Characteristics**

The budget is a financial plan containing estimates of revenues and expenditures for a single fiscal year. Lane County's fiscal year begins on July 1 and ends the following year on June 30. The budget document must have certain ingredients per State law. It must show the major items of budget resources, and revenues and expenditures must be recorded on a fund-by-fund basis, using the cash basis, the modified

accrual basis or the accrual basis of accounting. State law allows each municipality to select its preferred method. Lane County uses the modified accrual basis.

The budget must contain a summary statement by funds showing the estimate of budget resources and expenditures. The information must appear in parallel columns and show the actual expenditures and resources for the two fiscal years proceeding the current year, the estimated expenditures and resources for the current year, and the estimated expenditures and resources for the ensuing year.

Oregon law does not allow local governments to increase property taxes, even through a supplemental budget process. Oregon law also prohibits local governments from expending or borrowing monies beyond their adopted budgets.

### **Lane County's Budget Process**

Budget preparation begins in early winter and results in the completion of a proposed budget to be considered by the Budget Committee in spring. Once the Budget Committee has considered and approved the budget, the Board of County Commissioners holds a public hearing and adopts the budget. Steps in the budget process:

1. Proposed budget prepared.
2. Notice of Budget Committee Meeting published.
3. Budget Committee meets and approves the budget.
4. Budget summary and notice of budget hearing published.
5. Budget hearing held and budget is adopted, appropriations made, taxes categorized.
6. Notice of property tax levy sent to County assessor.
7. Amendments to the Budget throughout the year as allowed by Oregon Budget Law.

### **Citizen Involvement Opportunities**

#### **Citizen Budget Committee**

The County's ten-member Budget Committee is made up of five county commissioners and five citizens as mandated by Oregon Revised Statute 294.336. Each commissioner appoints one of the five citizens. This committee reviews and approves the County budget, limits the amount of tax which may be levied by the County and establishes a tentative maximum amount for total permissible expenditures for each department and fund in the County budget.

Citizen members serve staggered terms of up to three years ending on December 31<sup>st</sup> of the final year. Citizens may be appointed for multiple terms. Initial budget committee meetings are scheduled in January and February of each year where relevant topics relating to Lane County's budget are presented to the committee by experts in their corresponding field. Regular Budget Committee meetings usually occur twice a week in April and May of each year. Please contact the Commissioner's Office at 541-682-4203 if you are interested in the Budget Committee or need additional information.

#### **Public Hearings/Public Comment**

Citizens can appear in person to share comments directly with the Budget Committee at one of several meetings, or with the Board of County Commissioners prior to budget adoption. Written material can either be hand delivered, mailed, faxed, or submitted via email attention Lane County Budget Committee (see contact info below).

## **Metro TV and Webcasts**

If you are unable to attend Board of Commissioner or Budget Committee meetings in person, Metro TV telecasts all Board and Budget Committee meetings on Comcast cable channel 21. You may also view the meetings as a webcast at the County's internet website [www.lanecounty.org](http://www.lanecounty.org) under County eGovernment, Board of Commissioners, Webcasts.

## **Lane County Website**

In addition to webcasts of meetings, budget related information is available on the County's internet site: [www.lanecounty.org](http://www.lanecounty.org) including links to the current year budget, the proposed budget, agendas for upcoming Budget Committee and Board meetings, and Commissioners' email addresses.

## **Social Media**

For those of you who would like to follow decisions of the Lane County Board of Commissioner online, you can follow us on twitter "@LC Board". Budget specific updates are tweeted by the Budget Manager at "@CMoodyLC". Also, look for us on Facebook and be in the know! Search for "Lane County Government" and "Lane County Budget & Financial Planning", to get the latest updates and information from the Lane County Board of Commissioners and the Budget Office.

## **Contact details for Budget Office/Budget Committee**

Lane County Administration  
Budget & Financial Planning  
125 East 8<sup>th</sup> Avenue, Eugene, OR 97401  
(541)682-4203  
Email: [lcbupl@co.lane.or.us](mailto:lcbupl@co.lane.or.us)  
[www.lanecounty.org](http://www.lanecounty.org)

# Financial Data & Summary

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## Fund Structure

Lane County's financial activities are accounted for on a fund basis. A fund is a fiscal and accounting entity of self-balancing accounts to record cash and other financial resources and related liabilities all segregated for specific regulated activities and objectives. The County uses fund accounting to ensure compliance with state and federal laws and rules, charters, local government resolutions and ordinances, and the principles of good accounting. The County creates funds to control the use of restricted or dedicated revenues. The County adopts a balanced, annual appropriated budget for all of its funds.

## Governmental Funds

Governmental funds are those through which most governmental functions of the County are financed. These include the General Fund, Special Revenue Funds, Capital Project Funds, and Debt Service Funds.

The purpose of a **General Fund** is to record financial transactions relating to all activities for which specific types of funds are not required. This fund is used for all receipts not dedicated for a specific purpose. In most counties, this includes such activities as law enforcement, youth services, assessment and taxation, and general administration.

**Special Revenue Funds** are set up for special tax levies and other dedicated revenues when required by federal law, Oregon statutes, charter provisions, or terms under which revenue is dedicated. The largest special revenue funds for Lane County are Road Fund, Health & Human Services Fund, and Title III Projects Fund.

**Capital Project Funds** record all resources used to finance building, rehabilitating, or acquiring capital facilities – non-recurring, major expenditures. Resources include the proceeds from the sale of general obligation bonds, grants, transfers, or other revenues authorized for financing capital projects. A separate fund is often established when a capital project or series of projects is authorized by the voters, such as those that require indebtedness. The fund is closed when the project is completed. Several related projects financed from one bond issue may be accounted for in one fund if there are no provisions to the contrary in the authorization to sell the bonds.

Taxing districts use **Debt Service Funds** to account for indebtedness as a result of borrowing money or issuing bonds. A voter-approved ballot measure authorizing a municipal corporation to sell bonds for a specific purpose is required if property taxes will be the source or repayment. The measure also authorizes a tax levy to pay off the bond principal and interest. The Debt Service Fund and a tax levy pay the principal and interest. Any cash on hand or unused working capital in the fund must be invested and the earnings used to pay bond principal and interest. Resources cannot be diverted or used for any other purpose. Transfers from a Debt Service Fund are only allowed in two situations. (1) Transfer to repay an interfund loan. (2) If a surplus remains after all interest and principal are paid, the fund may be dissolved and the balance transferred to any fund originally designated by the governing body, or as included in the bond contract.

A taxing district may set up **Reserve Funds** to accumulate money for specified purposes. A municipality, by ordinance, is permitted to set up a financial reserve fund. A question doesn't have to be submitted to the voters if the taxes levied, or other revenue used to establish the fund, are within the tax base. If it is necessary to exceed the tax base to obtain revenue for a new reserve, the voters must approve a tax levy question. The County does not have any Reserve Funds in effect at this time.

## Proprietary Funds

The County maintains two different types of proprietary funds – enterprise funds and internal service funds. **Enterprise Funds** are used to finance and account for acquiring, operating, and maintaining facilities and services, which are self-supporting from user charges and fees. The County uses enterprise funds to account for its fairground operations, solid waste disposal utility, land management activities, corrections commissary operations, and regional information systems activities. **Internal Service Funds** are used to account for operations that provide services primarily to the other departments or agencies of the County, or to the other governments, on a cost-reimbursement basis. The County uses internal service funds to account for its self-insurance and employee benefits activities, motor pool operations, intergovernmental services activities, information services and computer replacement activities.

## Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. The accounting used for fiduciary funds is similar to that used for proprietary funds. The County maintains one fiduciary fund, the Retiree Benefit Trust Fund.

## Basis of Budgeting and Accounting

Lane County maintains its budget using the current financial resources measurement focus and the modified accrual basis of accounting as defined by Generally Accepted Accounting Standards (GAAP) and interpreted by the Governmental Accounting Standards Board (GASB), with certain exceptions. Under the current financial resources measurement focus revenues are recorded when they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recognized when the liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and vested compensated absences. Exceptions between the budget and modified accrual bases of accounting are as follows:

- Unrealized changes in the fair value of investments are not recognized on a budget basis
- Investment earnings are not accrued on a budget basis
- Intrafund transfers are recognized on a budget basis
- Prepaid expenditures for the Lane Events Center are reported on a budget basis

GAAP basis financial statements require governmental funds be recorded on the modified accrual basis of accounting and proprietary funds be recorded on the full accrual basis of accounting using the economic resources measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Therefore, additional adjustments are required to convert proprietary fund types from the budget basis/modified accrual basis of accounting to the full accrual basis of accounting. For example, disbursements for the acquisition of proprietary fund capital assets would be considered expenditures under Oregon Local Budget Law and the modified accrual basis of accounting, but are capitalized as capital assets under full accrual reporting. Conversely, receipts of proceeds from proprietary fund debt financing are a budgetary resource under Oregon Local Budget Law and the modified accrual basis of accounting, but are reported as liabilities under full accrual reporting. Differences between the budget basis, modified accrual basis, and full accrual basis of accounting are reported at year-end in the Comprehensive Annual Financial Report (CAFR) in the Required Supplementary Information and Other Supplementary Information sections. You can view the CAFR at the Lane County website: [www.lanecounty.org/MS\\_Finance/default.htm](http://www.lanecounty.org/MS_Finance/default.htm)

# Understanding the County's Budget

## General Highlights

The Fiscal Year 2012-2013 Proposed Budget including all funds is \$482, 162,958. The amount of \$19,231,618 remains unappropriated, so funds actually appropriated total \$462,931,340.

Revenues overall are down \$98.9 million from FY 11-12 or 17%. Virtually every fund within the County is experiencing a decrease. A few larger reductions are as follows:

The General Fund, Road Fund and County School Fund are seeing a loss of Secure Rural Schools timber payment revenue due the reduction built into the distribution formula. FY 08-09 funding was based upon approximately 90% of the FY 06-07 funding level from the original Act, FY 09-10 was 81% of that number, FY 10-11 represents 73% of that number, and FY 11-12 represented approximately 35-40% of that number. FY 12-13 will be the first year following the end of the Secure Rural Schools payments and a return to the revenue sharing agreement on timber harvests occurring on Bureau of Land Management & National Forests. The amount of reduction attributed to this change in each of the impacted funds for FY 12-13 is as following:

- General Fund (\$3.65 million)
- Road Fund (\$6.18 million)
- County School Fund (\$2.2 million)

The General Fund is down \$14.9 million overall, attributed to the declining timber dollars mentioned above and a lower fund balance. In addition, revenues related to public safety, specifically Community Corrections Act Dollars and a contract with the US Marshall for jail beds are decreasing further in FY 12-13. The reserve level for FY 12-13, will be right at 10%. This is the level required to maintain a good bond rating to ensure that the County does not overpay for interest costs.

The Road Fund is decreasing \$22.5 million, also attributed to the declining timber dollars and lower fund balance. It is anticipated that in FY 13-14 there will be additional reduction in the Road Fund.

## Major Revenue Trends

Revenues have been adjusted based upon anticipated grant funding and current projections. The County also relies heavily upon comparisons to historical actuals for both revenues and expenditures. Changes in major funding categories are discussed below:

### Property Tax

Lane County's permanent tax rate under voter approved Measure 50 is \$1.2793 per \$1,000 of Assessed Value (AV). The current AV is increased by the constitutionally restricted limit of 3.0% and adds in an estimate for new construction. This total is then multiplied by the permanent rate to calculate the estimated property tax. Uncollectible taxes have been historically estimated at 5%, but in FY 11-12 increased to 5.4% - a sign of the still weak economy. The decreasing value in industrial property, which is taxed at its full market value, along with the decreasing demand for new houses has negatively impacted this revenue source in recent years. The total growth rate for FY 12-13 is budgeted at 1.5%.

### State Funding

State Funding which makes up 20.3% of total County revenues, primarily in the form of dedicated grants, is decreasing 3.9% or \$3.96 million. The state is in the second year of the FY 11-13 biennium.

## **Federal Revenues**

Federal revenues are decreasing by \$15.49 million in FY 12-13, or 28.9%. The majority of this decline is attributed to the end of the Secure Rural Schools (SRS) funding. That revenue is a replacement for National Forest and Oregon and California (O&C) timber revenue that the County historically received as a percentage of timber harvest revenues. With the large decline in federal timber harvesting, SRS was passed in 2000 as a replacement for that funding. Recent extensions to the Act have decreased each year.

## **Local Revenues**

Fees & Charges along with Fines Forfeitures & Penalties, Licenses & Permits, and Property and Rentals make up the majority of remaining revenues. All of these revenue sources have decreased in recent years due to weak economic conditions and a change in service delivery. The change in the court fee structure and elimination of a justice court district are factored in here. For FY 12-13 a decrease of 9.4% or \$12.8 million overall is anticipated.

## **Fund Balance**

Overall fund balances will decrease by \$67.5 million. These funds represent any monies unspent at the end of fiscal year – including required reserves. County policy maintains that all funds must maintain at least a 5% reserve, while the General Fund maintains a 10% reserve. Reserves are critical and are one of the indicators that reflect the financial health of the organization. Lane County's fund balances are decreasing due to increased service demands and decreased revenues. Despite these challenges, Lane County still maintains adequate reserves and has maintained an excellent bond rating through long term financial planning efforts.

## **Major Expenditure Trends**

### **Personnel Services**

Lane County's services, like most governmental agencies, are labor intensive. Wages and benefits are budgeted at \$135,566,637. Overall Personnel Services are down \$19.2 million from FY 11-12 as a result of decreased labor force due to reducing revenues. The County has successfully negotiated a less expensive health care plan for the majority of its employees and many labor unions agreed to forgo cost of living increases in recent years. FY 12-13 Public Employee Retirement System (PERS) rates stay flat and are adjusted at the beginning of each biennium.

### **Materials & Services**

This category totals \$185,329,024 countywide which is a decrease of \$34.1 million or 15.6% from FY 11-12. Growth for this category has consistently stayed below consumer price index increases as departments have cut spending in this area to save staff and thereby direct services to County residents.

### **Capital Outlay & Projects**

Capital Outlay includes heavy equipment for the Public Works department, along with vehicles and data processing equipment for a variety of departments. All equipment is on a scheduled replacement cycle. Capital Outlay expenditures are cyclical and can vary greatly from year to year. FY 12-13 show a decrease after an increase occurred in FY 11-12.

Capital Projects reside primarily in the Department of Public Works and are based on a Five-Year Capital Improvement Plan approved by the Board of Commissioners each year. FY 12-13 reflects a reduction of \$12.6 million which is primarily due to the completion of several capital projects along with the shrinking Road Fund resources.

**Debt Services**

Bond Principal and interest payments are budgeted at \$12.6 million for FY 12-13. Payments are being made on the following major bonds: Juvenile Justice Center (JJC), General Obligation Bond, HVAC system, Fairgrounds’ capital improvements; Mental Health Building, Public Health Building, the PERS Limited Tax Pension bond, and 2011 improvements (Riverstone, Marina, Customer Service Center, Lane Events Center Roof and PSB HVAC). All bonds that were eligible have been re-financed to lower interest rates.

**Reserves**

Reserves are decreasing by \$21 million in FY 12-13. As noted under Fund Balance discussion above, Lane County follows specific financial policies which include required reserve levels. Those policies are designed to maintain the overall fiscal health of the organization and provide for necessary cash flow in the event of an emergency.

**Unrestricted or Discretionary General Fund  
Resources and Expenditures**

Unrestricted, discretionary resources that come into the County General fund that are either not specifically designated for a purpose or generated by a specific service total \$49.2 million for FY 12-13. This is a \$13.4 million decrease from the current year.

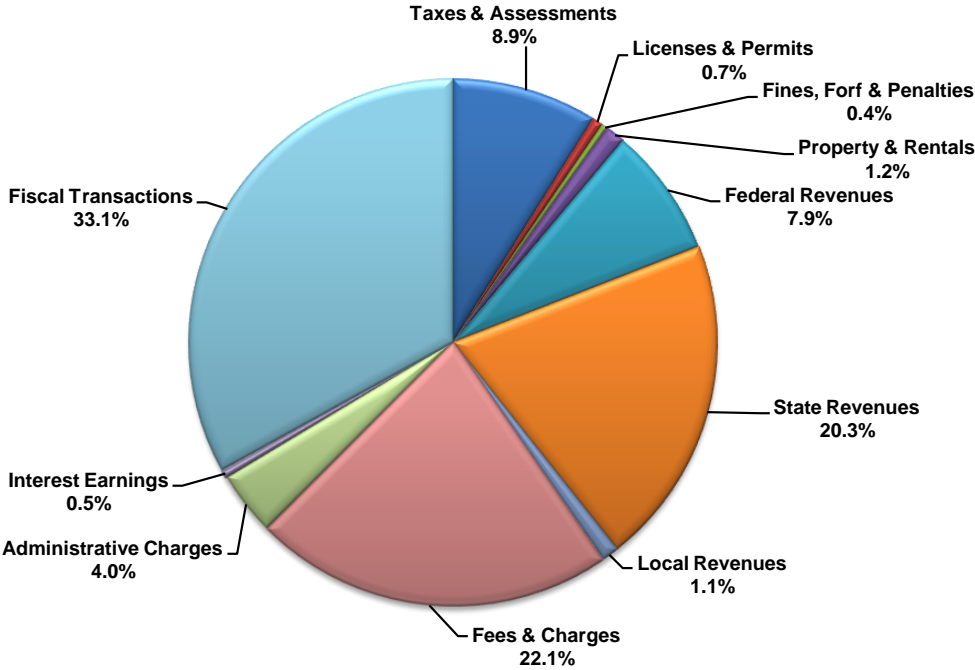
The table below provides a breakdown of how these dollars are allocated by department. As can be seen, the Sheriff’s Office receives the largest portion of the discretionary dollars. After reserves, the next two departments, District Attorney and Youth Services, are also public safety departments.

<b>UNRESTRICTED GENERAL FUND REVENUE ALLOCATION BY DEPARTMENT</b>					
	<b>FY 09-10</b>	<b>FY 10-11</b>	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>\$ Chng</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>CY Budget</b>	<b>Adopted</b>	<b>Fr Curr</b>
Sheriff's Office	26,023,744	26,909,278	28,338,161	21,811,930	(6,526,231)
Year-End Cash/Reserve	23,006,228	13,751,929	8,005,034	6,929,487	(1,075,547)
Youth Services	7,120,036	7,862,940	8,120,967	6,028,621	(2,092,346)
District Attorney	6,856,767	7,057,074	7,445,346	5,526,679	(1,918,667)
Assessment & Taxation	5,901,194	5,802,953	4,939,819	4,059,862	(879,957)
General Expense*	2,340,447	3,590,664	1,741,884	1,750,036	8,152
Health & Human Services	4,514,798	4,782,824	3,744,914	2,478,643	(1,266,271)
Management Services	850,086	1,067,501	142,878	585,611	442,733
Public Works	0	0	0	259,598	259,598
Human Resources	10,305	(162,633)	146,516	109,154	(37,362)
County Administration	215,651	161,482	(1,730)	(316,961)	(315,231)
<b>TOTAL</b>	<b>76,839,256</b>	<b>70,824,012</b>	<b>62,623,789</b>	<b>49,222,660</b>	<b>(13,401,129)</b>

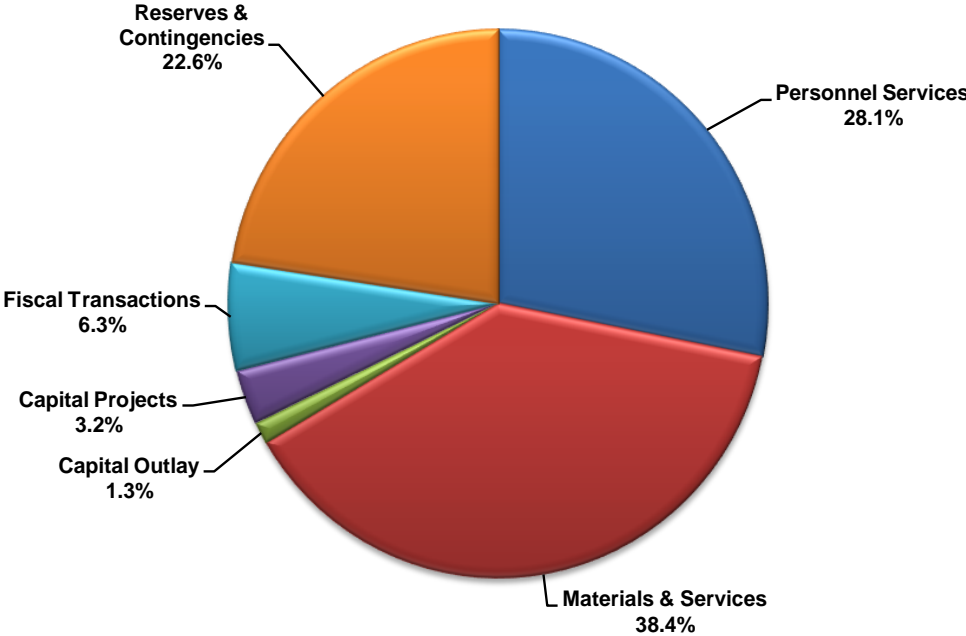
\* Expenses are not attributable to a specific department and are therefore Non-Departmental



## FY 12-13 Adopted Resources – All Funds



## FY 12-13 Adopted Expenditures – All Funds



# Budgets by Department

## General Expense

### Purpose

General Expense is a consolidation of non-departmental mandated and essential payments and services that cannot otherwise be allocated to individual departments.

### Financial Summary

Percent of Budget by Fund Type	
General Fund	8.6%
Special Revenue Fund	10.4%
Debt Svc Fund	7.0%
Capital Fund	0.3%
Internal Svc Fund	57.8%
Trust Fund	15.9%

	FY 09-10 Actuals	FY 10-11 Actuals	FY 11-12 Final Bdgt	FY 12-13 Adopted	Chng from FY 11-12
<b>RESOURCES</b>					
Taxes & Assessments	40,235,326	40,932,323	40,107,818	41,167,809	1,059,991
Licenses & Permits	503,302	507,764	460,500	460,500	0
Fines, Forf & Penalties	531,323	603,821	636,500	551,000	(85,500)
Federal Revenues	21,352,009	19,852,849	9,007,403	1,570,047	(7,437,356)
State Revenues	4,305,184	4,612,345	4,537,636	4,740,491	202,855
Local Revenues	533,889	0	0	0	0
Fees and Charges	55,813,282	57,364,589	62,456,680	54,736,138	(7,720,542)
Administrative Charges	522,068	244,299	212,571	310,747	98,176
Interest Earnings	694,653	804,460	687,567	564,213	(123,354)
<b>Total Revenue</b>	<b>124,491,035</b>	<b>124,922,450</b>	<b>118,106,675</b>	<b>104,100,945</b>	<b>(14,005,730)</b>
Resource Carryover	52,356,165	54,340,864	49,458,994	33,553,095	(15,905,899)
Interfund Loans	325,000	540,000	200,000	200,000	0
Fund Transfers	2,532,473	4,285,793	4,809,374	4,102,515	(706,859)
Other Financing	4,047,205	5,268,471	0	0	0
<b>TOTAL RESOURCES</b>	<b>183,751,879</b>	<b>189,357,578</b>	<b>172,575,043</b>	<b>141,956,555</b>	<b>(30,618,488)</b>
<b>EXPENDITURES:</b>					
Materials & Services	58,733,752	63,982,972	68,464,497	58,287,638	(10,176,859)
Capital Expenses	0	4,135	2,877,158	252,081	(2,625,077)
Fiscal Transactions	19,362,185	23,655,191	16,461,074	15,653,136	(807,938)
Total Reserves & Contingencies	0	0	31,947,313	27,270,563	(4,676,750)
<b>TOTAL EXPENDITURES</b>	<b>78,095,937</b>	<b>87,642,297</b>	<b>119,750,042</b>	<b>101,463,418</b>	<b>(18,286,624)</b>
<b>TOTAL FTE</b>	0.00	0.00	0.00	0.00	0.00

## Assessment & Taxation

Anette Spickard, Assessor (541)682-6798

### Purpose

To appraise property, to calculate, collect and distribute taxes and to provide related information to the public, in a manner that merits the highest degree of confidence in our integrity, efficiency and fairness. We are a broad service organization, mandated by the Oregon Constitution and Oregon law, which collects revenue for approximately 82 local governments, schools and special districts that provide essential public services for the citizens of Lane County.

### Financial Summary

Percent of Budget by Fund Type	
General Fund	100.0%

	FY 09-10 Actuals	FY 10-11 Actuals	FY 11-12 Final Bdgt	FY 12-13 Adopted	Chng from FY 11-12
<b>RESOURCES</b>					
Taxes & Assessments	322,034	316,067	250,000	294,000	44,000
Fines, Forf & Penalties	92,695	35,502	45,000	45,000	0
Property and Rentals	18,006	17,414	11,500	12,000	500
State Revenues	118,510	85,342	1,432,705	1,084,028	(348,677)
Fees and Charges	6,799	3,133	1,500	2,000	500
<b>Total Revenue</b>	<b>558,044</b>	<b>457,459</b>	<b>1,740,705</b>	<b>1,437,028</b>	<b>(303,677)</b>
Resource Carryover	0	0	0	0	0
<b>TOTAL RESOURCES</b>	<b>558,044</b>	<b>457,459</b>	<b>1,740,705</b>	<b>1,437,028</b>	<b>(303,677)</b>
<b>EXPENDITURES:</b>					
Personnel Services	4,698,687	4,580,463	4,871,184	3,924,357	(946,827)
Materials & Services	1,760,551	1,679,949	1,809,340	1,572,533	(236,807)
<b>TOTAL EXPENDITURES</b>	<b>6,459,238</b>	<b>6,260,412</b>	<b>6,680,524</b>	<b>5,496,890</b>	<b>(1,183,634)</b>
<b>TOTAL FTE</b>	<b>60.00</b>	<b>60.00</b>	<b>58.00</b>	<b>46.00</b>	<b>(12.00)</b>

## Office of County Administration

Liane Richardson, County Administrator (541)682-4203

### Purpose

The Office of County Administration helps deliver high-quality, cost-effective services to Lane County community members. This is accomplished by: implementing Lane County Board policy and the organization's strategic plan; efficient management of the organization; intergovernmental partnerships; pursuing measures to achieve financial stability; coordinating economic development; and communicating effectively with community members and employees.

### Financial Summary

Percent of Budget by Fund Type	
General Fund	67.6%
Special Revenue Fund	32.4%

	FY 09-10 Actuals	FY 10-11 Actuals	FY 11-12 Final Bdgt	FY 12-13 Adopted	Chng from FY 11-12
<b>RESOURCES</b>					
Taxes & Assessments	0	135	0	0	0
Property and Rentals	1,813	896	2,000	0	(2,000)
Federal Revenues	12,159	12,200	12,000	14,981	2,981
State Revenues	719,877	842,368	777,636	790,315	12,679
Local Revenues	36,601	18,166	18,166	18,166	0
Fees and Charges	2,989	1,075	1,600	0	(1,600)
Administrative Charges	1,881,055	2,004,650	2,120,163	2,597,525	477,362
Interest Earnings	3,514	3,209	2,000	2,000	0
<b>Total Revenue</b>	<b>2,658,009</b>	<b>2,882,699</b>	<b>2,933,565</b>	<b>3,422,987</b>	<b>489,422</b>
Resource Carryover	271,116	258,595	300,416	310,000	9,584
Fund Transfers	0	5,360	4,319	21,582	17,263
<b>TOTAL RESOURCES</b>	<b>2,929,125</b>	<b>3,146,654</b>	<b>3,238,300</b>	<b>3,754,569</b>	<b>516,269</b>
<b>EXPENDITURES:</b>					
Personnel Services	2,133,088	2,210,002	2,103,506	2,174,401	70,895
Materials & Services	760,201	797,719	993,682	1,106,424	112,742
Capital Expenses	20,915	0	0	0	0
Total Reserves & Contingencies	0	0	139,382	156,783	17,401
<b>TOTAL EXPENDITURES</b>	<b>2,914,204</b>	<b>3,007,721</b>	<b>3,236,570</b>	<b>3,437,608</b>	<b>201,038</b>
<b>TOTAL FTE</b>	21.50	22.50	17.00	17.40	0.40

## Department of District Attorney

Alex Gardner, District Attorney (541)682-4261

### Purpose

The Oregon Constitution, Article VII, Section 17 creates the elected office of the prosecuting attorney, “who shall be the law officers of the state, and of the counties within their respective districts, and shall perform such duties pertaining to the administration of law, and general police as the legislative assembly may direct.”

### Financial Summary

Percent of Budget by Fund Type	
General Fund	93.5%
Special Revenue Fund	6.5%

	FY 09-10 Actuals	FY 10-11 Actuals	FY 11-12 Final Bdgt	FY 12-13 Adopted	Chng from FY 11-12
<b>RESOURCES</b>					
Fines, Forf & Penalties	58,642	51,601	33,500	22,000	(11,500)
Property and Rentals	3,335	1,585	1,200	0	(1,200)
Federal Revenues	1,378,977	1,416,737	1,574,941	1,464,617	(110,324)
State Revenues	422,911	510,191	587,881	549,111	(38,770)
Local Revenues	486,685	399,557	520,500	425,000	(95,500)
Fees and Charges	316,399	492,628	233,450	856,329	622,879
Administrative Charges	1,058,183	1,099,536	1,211,449	1,021,019	(190,430)
Interest Earnings	474	136	(4,280)	(835)	3,445
<b>Total Revenue</b>	<b>3,725,605</b>	<b>3,971,972</b>	<b>4,158,641</b>	<b>4,337,241</b>	<b>178,600</b>
					0
Resource Carryover	298,225	203,144	202,810	210,690	7,880
Fund Transfers	151,185	44,477	137,058	662,936	525,878
<b>TOTAL RESOURCES</b>	<b>4,175,015</b>	<b>4,219,593</b>	<b>4,498,509</b>	<b>5,210,867</b>	<b>712,358</b>
<b>EXPENDITURES:</b>					
Personnel Services	8,807,586	9,343,214	9,713,459	9,010,866	(702,593)
Materials & Services	1,819,156	1,634,454	1,884,353	1,470,408	(413,945)
Capital Expenses	0	0	0	0	0
Fiscal Transactions	201,897	55,189	187,770	142,212	(45,558)
Total Reserves & Contingencies	0	0	158,273	114,060	(44,213)
<b>TOTAL EXPENDITURES</b>	<b>10,828,639</b>	<b>11,032,857</b>	<b>11,943,855</b>	<b>10,737,546</b>	<b>(1,206,309)</b>
<b>TOTAL FTE</b>	<b>83.00</b>	<b>83.00</b>	<b>85.00</b>	<b>74.00</b>	<b>(11.00)</b>

## Department of Health & Human Services

Alicia Hays, Director (541)682-7492

### Purpose

The purpose of Lane County Health and Human Services is to promote and protect the health, safety, and well-being of individuals, families and our communities.

### Financial Summary

Percent of Budget by Fund Type	
General Fund	2.2%
Special Revenue Fund	97.8%

	FY 09-10 Actuals	FY 10-11 Actuals	FY 11-12 Final Bdgt	FY 12-13 Adopted	Chng from FY 11-12
<b>RESOURCES</b>					
Licenses & Permits	1,239,343	1,260,721	1,349,728	832,500	(517,228)
Fines, Forf & Penalties	1,925	28,774	1,500	1,500	0
Property and Rentals	34,356	115,566	35,900	110,300	74,400
Federal Revenues	17,296,788	22,898,005	21,881,124	21,699,973	(181,151)
State Revenues	54,018,675	61,349,460	57,060,736	53,918,151	(3,142,585)
Local Revenues	3,737,604	3,689,991	3,231,583	2,172,250	(1,059,333)
Fees and Charges	6,685,653	7,066,586	6,868,487	7,248,712	380,225
Interest Earnings	213,805	242,444	429,400	427,000	(2,400)
<b>Total Revenue</b>	<b>83,228,149</b>	<b>96,651,548</b>	<b>90,858,458</b>	<b>86,410,386</b>	<b>(4,448,072)</b>
Resource Carryover	16,978,055	19,549,220	28,278,260	16,625,696	(11,652,564)
Fund Transfers	7,804,440	8,762,000	7,716,101	6,169,699	(1,546,402)
<b>TOTAL RESOURCES</b>	<b>108,010,644</b>	<b>124,962,767</b>	<b>126,852,819</b>	<b>109,205,781</b>	<b>(17,647,038)</b>
<b>EXPENDITURES:</b>					
Personnel Services	25,012,746	27,616,738	32,802,069	32,692,474	(109,595)
Materials & Services	59,319,710	60,093,900	72,747,776	58,712,594	(14,035,182)
Capital Expenses	59,138	202,316	591,074	10,500	(580,574)
Fiscal Transactions	8,584,629	13,554,377	8,508,505	6,989,450	(1,519,055)
Total Reserves & Contingencies	0	0	15,946,439	13,279,406	(2,667,033)
<b>TOTAL EXPENDITURES</b>	<b>92,976,222</b>	<b>101,467,331</b>	<b>130,595,863</b>	<b>111,684,424</b>	<b>(18,911,439)</b>
<b>TOTAL FTE</b>	<b>306.81</b>	<b>331.79</b>	<b>338.63</b>	<b>321.85</b>	<b>(16.78)</b>

## Department of Human Resources

Madilyn Zike, Director (541)682-3689

### Purpose

Human Resources (HR) serves as a strategic partner with Lane County’s leadership. HR supports the County’s commitment to excellence and innovation by attracting, developing, and retaining a talented and diverse workforce committed to meeting the public’s needs. Human Resources is the primary liaison between management and employees, and is focused on effective employee relations.

### Financial Summary

Percent of Budget by Fund Type	
General Fund	100.0%

	FY 09-10 Actuals	FY 10-11 Actuals	FY 11-12 Final Bdgt	FY 12-13 Adopted	Chng from FY 11-12
<b>RESOURCES</b>					
Fees and Charges	28,980	26,517	20,000	20,000	0
Administrative Charges	1,863,790	1,973,431	1,962,106	1,952,076	(10,030)
<b>Total Revenue</b>	<b>1,892,770</b>	<b>1,999,948</b>	<b>1,982,106</b>	<b>1,972,076</b>	<b>(10,030)</b>
Resource Carryover	0	0	0	0	0
<b>TOTAL RESOURCES</b>	<b>1,892,770</b>	<b>2,007,448</b>	<b>1,982,106</b>	<b>1,972,076</b>	<b>(10,030)</b>
<b>EXPENDITURES:</b>					
Personnel Services	1,650,031	1,569,174	1,841,799	1,758,177	(83,622)
Materials & Services	253,043	275,641	286,823	323,053	36,230
<b>TOTAL EXPENDITURES</b>	<b>1,903,075</b>	<b>1,844,815</b>	<b>2,128,622</b>	<b>2,081,230</b>	<b>(47,392)</b>
<b>TOTAL FTE</b>	17.50	17.50	18.00	17.00	(1.00)

## Department of Information Services

Tony Black, Director (541)682-4228

### Purpose

The purpose of the Information Services Department is to efficiently and effectively manage data and communication systems such that consumer access to information and services are enhanced through use of technology.

### Financial Summary

Percent of Budget by Fund Type	
Internal Svc Fund	100.0%

	FY 09-10 Actuals	FY 10-11 Actuals	FY 11-12 Final Bdgt	FY 12-13 Adopted	Chng from FY 11-12
<b>RESOURCES</b>					
Fees and Charges	16,886,049	15,899,932	13,640,409	11,848,023	(1,792,386)
Administrative Charges	742,713	767,936	836,283	671,191	(165,092)
Interest Earnings	86,176	96,223	8,564	8,091	(473)
<b>Total Revenue</b>	<b>17,714,938</b>	<b>16,764,091</b>	<b>14,485,256</b>	<b>12,527,305</b>	<b>(1,957,951)</b>
Resource Carryover	6,677,580	7,471,888	7,507,353	2,076,000	(5,431,353)
Fund Transfers	35,000	122,176	3,992,830	0	(3,992,830)
<b>TOTAL RESOURCES</b>	<b>24,427,518</b>	<b>24,358,155</b>	<b>25,985,439</b>	<b>14,603,305</b>	<b>(11,382,134)</b>
<b>EXPENDITURES:</b>					
Personnel Services	10,126,158	9,990,024	9,809,654	8,258,020	(1,551,634)
Materials & Services	6,122,254	6,152,169	7,336,303	4,905,659	(2,430,644)
Capital Expenses	672,217	708,611	3,759,435	211,626	(3,547,809)
Fiscal Transactions	35,000	0	3,899,941	0	(3,899,941)
Total Reserves & Contingencies	0	0	1,180,106	1,228,000	47,894
<b>TOTAL EXPENDITURES</b>	<b>16,955,630</b>	<b>16,850,803</b>	<b>25,985,439</b>	<b>14,603,305</b>	<b>(11,382,134)</b>
<b>TOTAL FTE</b>	<b>88.75</b>	<b>87.75</b>	<b>74.75</b>	<b>67.50</b>	<b>(7.25)</b>



## Department of Management Services

David Suchart, Director (541)682-3669

### Purpose

To support other County departments in serving Lane County's citizens by providing them with technical assistance in the use of financial and capital resources, and to operate and maintain county facilities to provide management support to Elections, Deeds & Records and Florence Justice Court.

### Financial Summary

<b>Percent of Budget by Fund Type</b>	
General Fund	49.2%
Special Revenue Fund	9.8%
Capital Fund	36.1%
Internal Svc Fund	4.9%

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	Chng from
	Actuals	Actuals	Final Bdgt	Adopted	FY 11-12
<b>RESOURCES</b>					
Taxes & Assessments	111,384	121,121	85,000	85,000	0
Licenses & Permits	56,624	56,552	60,200	60,200	0
Fines, Forf & Penalties	1,744,455	1,703,960	1,785,502	916,286	(869,216)
Property and Rentals	1,027,773	776,741	546,602	870,000	323,398
Federal Revenues	524,835	788,460	205	0	(205)
State Revenues	0	0	108,730	13,064	(95,666)
Local Revenues	501,942	150,392	253,404	100,000	(153,404)
Fees and Charges	2,868,469	2,749,012	2,746,990	2,255,590	(491,400)
Administrative Charges	5,833,713	6,153,328	6,914,125	7,576,280	662,155
Interest Earnings	358,057	421,745	471,151	437,132	(34,019)
<b>Total Revenue</b>	<b>13,027,252</b>	<b>12,921,313</b>	<b>12,971,909</b>	<b>12,313,552</b>	<b>(658,357)</b>
Resource Carryover	592,874	6,212,481	11,329,393	5,056,785	(6,272,608)
Interfund Loans	0	140,000	200,000	0	(200,000)
Fund Transfers	2,095,935	7,287,865	1,373,774	122,000	(1,251,774)
Other Financing	25,257,176	4,303,258	0	0	0
<b>TOTAL RESOURCES</b>	<b>42,078,612</b>	<b>30,864,917</b>	<b>25,875,076</b>	<b>17,492,337</b>	<b>(8,382,739)</b>
<b>EXPENDITURES:</b>					
Personnel Services	5,998,414	6,023,745	6,532,894	5,624,858	(908,036)
Materials & Services	8,151,638	7,073,558	6,417,371	5,608,874	(808,497)
Capital Expenses	12,714,495	4,849,680	6,771,312	3,461,622	(3,309,690)
Fiscal Transactions	10,105,940	2,089,525	1,911,700	706,374	(1,205,326)
Total Reserves & Contingencies	0	0	4,605,504	2,997,047	(1,608,457)
<b>TOTAL EXPENDITURES</b>	<b>36,970,487</b>	<b>20,036,507</b>	<b>26,238,781</b>	<b>18,398,775</b>	<b>(7,840,006)</b>
<b>TOTAL FTE</b>	<b>69.45</b>	<b>71.95</b>	<b>68.42</b>	<b>58.25</b>	<b>(10.17)</b>

## Department of Public Works

Marsha Miller, Director (541)682-6910

### Purpose

To maintain and enhance the livability and sustainability of Lane County's natural and built environments by providing safe and cost effective public infrastructure and related services.

### Financial Summary

<b>Percent of Budget by Fund Type</b>	
General Fund	0.2%
Special Revenue Fund	45.4%
Enterprise Fund	33.1%
Internal Svc Fund	21.3%

	FY 09-10 Actuals	FY 10-11 Actuals	FY 11-12 Final Bdgt	FY 12-13 Adopted	Chng from FY 11-12
<b>RESOURCES</b>					
Taxes & Assessments	512,435	307,140	1,402,900	1,033,230	(369,670)
Licenses & Permits	1,686,795	1,580,535	1,612,000	1,623,480	11,480
Fines, Forf & Penalties	101,948	73,713	144,900	114,900	(30,000)
Property and Rentals	4,036,447	4,479,491	4,308,561	4,727,999	419,438
Federal Revenues	18,296,107	17,949,933	11,159,107	5,215,440	(5,943,667)
State Revenues	16,725,980	18,035,407	20,265,306	20,942,450	677,144
Local Revenues	153,658	6,309	0	0	0
Fees and Charges	28,951,122	28,424,190	26,888,879	25,500,298	(1,388,581)
Administrative Charges	3,956,274	4,487,753	4,968,380	4,340,483	(627,897)
Interest Earnings	1,119,062	1,105,210	1,056,203	886,382	(169,821)
<b>Total Revenue</b>	<b>75,539,825</b>	<b>76,449,683</b>	<b>71,806,236</b>	<b>64,384,662</b>	<b>(7,421,574)</b>
Resource Carryover	88,980,145	90,090,555	96,635,858	78,436,381	(18,199,477)
Interfund Loans	2,659,955	500,000	0	0	0
Fund Transfers	2,130,744	4,514,880	2,454,656	1,552,598	(902,058)
Other Financing	0	6,272,921	0	0	0
<b>TOTAL RESOURCES</b>	<b>169,310,669</b>	<b>177,828,039</b>	<b>170,896,750</b>	<b>144,373,641</b>	<b>(26,523,109)</b>
<b>EXPENDITURES:</b>					
Personnel Services	30,376,644	31,926,197	35,575,133	30,623,661	(4,951,472)
Materials & Services	32,545,068	34,114,329	35,458,371	31,603,861	(3,854,510)
Capital Expenses	11,597,832	8,672,363	20,714,146	16,577,376	(4,136,770)
Fiscal Transactions	5,144,047	5,835,143	6,188,325	5,595,650	(592,675)
Total Reserves & Contingencies	0	0	72,181,120	59,454,802	(12,726,318)
<b>TOTAL EXPENDITURES</b>	<b>79,663,590</b>	<b>80,548,032</b>	<b>170,117,095</b>	<b>143,855,350</b>	<b>(26,261,745)</b>
<b>TOTAL FTE</b>	<b>367.31</b>	<b>365.81</b>	<b>367.31</b>	<b>312.26</b>	<b>(55.05)</b>

## Department of Public Safety (Sheriff's Office)

Tom Turner, Sheriff (541)682-6790

### Purpose

To conserve the peace. The Sheriff's Office is committed to justice and integrity; sworn to protect Lane County; and honored to serve. The Sheriff's Office is a multi-faceted public safety organization, encompassing both Police Services and Corrections programs, including Parole & Probation services.

### Financial Summary

Percent of Budget by Fund Type	
General Fund	55.3%
Special Revenue Fund	36.8%
Enterprise Fund	0.5%
Internal Svc Fund	7.4%

	FY 09-10 Actuals	FY 10-11 Actuals	FY 11-12 Final Bdgt	FY 12-13 Adopted	Chng from FY 11-12
<b>RESOURCES</b>					
Taxes & Assessments	0	0	0	173,000	173,000
Licenses & Permits	225,697	232,943	175,350	215,400	40,050
Fines, Forf & Penalties	168,574	79,826	64,510	152,000	87,490
Property and Rentals	205,058	222,376	221,136	191,550	(29,586)
Federal Revenues	8,672,546	8,468,652	9,487,262	7,885,388	(1,601,874)
State Revenues	14,750,800	11,460,891	12,799,379	12,454,239	(345,140)
Local Revenues	2,243,457	2,151,176	2,609,332	2,264,042	(345,290)
Fees and Charges	1,794,594	1,950,371	1,529,190	1,442,970	(86,220)
Administrative Charges	673,231	554,470	512,230	592,331	80,101
Interest Earnings	43,703	55,523	45,775	41,730	(4,045)
<b>Total Revenue</b>	<b>28,777,661</b>	<b>25,176,229</b>	<b>27,444,164</b>	<b>25,412,650</b>	<b>(2,031,514)</b>
Resource Carryover	3,169,376	4,935,532	4,711,135	5,345,697	634,562
Fund Transfers	3,601,643	3,168,799	6,665,306	4,380,074	(2,285,232)
<b>TOTAL RESOURCES</b>	<b>35,548,679</b>	<b>33,280,561</b>	<b>38,820,605</b>	<b>35,138,421</b>	<b>(3,682,184)</b>
<b>EXPENDITURES:</b>					
Personnel Services	37,178,534	38,532,496	41,138,692	32,996,024	(8,142,668)
Materials & Services	14,959,435	15,697,513	18,067,256	17,403,810	(663,446)
Capital Expenses	3,765,467	360,110	1,703,398	1,288,700	(414,698)
Fiscal Transactions	1,132,519	1,233,260	3,106,680	1,380,015	(1,726,665)
Total Reserves & Contingencies	0	0	3,651,568	4,288,864	637,296
<b>TOTAL EXPENDITURES</b>	<b>57,035,955</b>	<b>55,823,379</b>	<b>67,667,594</b>	<b>57,357,413</b>	<b>(10,310,181)</b>
<b>TOTAL FTE</b>	<b>375.30</b>	<b>373.50</b>	<b>341.00</b>	<b>284.42</b>	<b>(56.58)</b>

## Workforce Partnership Department

Chuck Forster, Director (541)682-7227

### Purpose

The purpose of the Workforce Partnership Department is to implement the policy and resource allocation decisions of The Lane Workforce Partnership board of directors. The board's mission is: *To meet the workforce needs of employers and individuals through partnership and innovation.*

### Financial Summary

Percent of Budget by Fund Type	
Special Revenue Fund	100.0%

	FY 09-10 Actuals	FY 10-11 Actuals	FY 11-12 Final Bdgt	FY 12-13 Adopted	Chng from FY 11-12
<b>RESOURCES</b>					
Fees and Charges	3,160,945	3,220,387	2,589,424	2,541,283	(48,141)
<b>Total Revenue</b>	<b>3,160,945</b>	<b>3,220,387</b>	<b>2,589,424</b>	<b>2,541,283</b>	<b>(48,141)</b>
Fund Transfers	0	31,703	36,503	0	(36,503)
<b>TOTAL RESOURCES</b>	<b>3,160,945</b>	<b>3,252,090</b>	<b>2,625,927</b>	<b>2,541,283</b>	<b>(84,644)</b>
<b>EXPENDITURES:</b>					
Personnel Services	3,054,728	3,134,299	2,512,561	2,440,497	(72,064)
Materials & Services	106,216	117,790	113,366	100,786	(12,580)
<b>TOTAL EXPENDITURES</b>	<b>3,160,945</b>	<b>3,252,090</b>	<b>2,625,927</b>	<b>2,541,283</b>	<b>(84,644)</b>
<b>TOTAL FTE</b>	36.00	36.00	25.00	24.10	(0.90)

## Department of Youth Services

Alicia Hays, Acting Director (541)682-7492

### Purpose

The purpose of the Department of Youth Services is to protect the public by reducing delinquency and improving juveniles' ability to live productively in our community and to connect and mobilize the community to increase and sustain its ability to promote the health and wellness of all Lane County's children and their families for the benefit of the whole community.

### Financial Summary

Percent of Budget by Fund Type	
General Fund	71.4%
Special Revenue Fund	28.6%

	FY 09-10 Actuals	FY 10-11 Actuals	FY 11-12 Final Bdgt	FY 12-13 Adopted	Chng from FY 11-12
<b>RESOURCES</b>					
Fines, Forf & Penalties	58,642	51,601	33,500	22,000	(11,500)
Property and Rentals	3,335	1,585	1,200	0	(1,200)
Federal Revenues	1,378,977	1,416,737	1,574,941	1,464,617	(110,324)
State Revenues	422,911	510,191	587,881	549,111	(38,770)
Local Revenues	486,685	399,557	520,500	425,000	(95,500)
Fees and Charges	316,399	492,628	233,450	856,329	622,879
Administrative Charges	1,058,183	1,099,536	1,211,449	1,021,019	(190,430)
Interest Earnings	474	136	-4,280	-835	3,445
<b>Total Revenue</b>	<b>3,725,605</b>	<b>3,971,972</b>	<b>4,158,641</b>	<b>4,337,241</b>	<b>178,600</b>
Resource Carryover	298,225	203,144	202,810	210,690	7,880
Fund Transfers	151,185	44,477	137,058	662,936	525,878
<b>TOTAL RESOURCES</b>	<b>4,175,015</b>	<b>4,219,593</b>	<b>4,498,509</b>	<b>5,210,867</b>	<b>712,358</b>
<b>EXPENDITURES:</b>					
Personnel Services	8,807,586	9,343,214	9,713,459	9,010,866	(702,593)
Materials & Services	1,819,156	1,634,454	1,884,353	1,470,408	(413,945)
Fiscal Transactions	201,897	55,189	187,770	142,212	(45,558)
Total Reserves & Contingencies	0	0	158,273	114,060	(44,213)
<b>TOTAL EXPENDITURES</b>	<b>10,828,639</b>	<b>11,032,857</b>	<b>11,943,855</b>	<b>10,737,546</b>	<b>(1,206,309)</b>
<b>TOTAL FTE</b>	<b>75.90</b>	<b>78.35</b>	<b>73.15</b>	<b>55.15</b>	<b>(18.00)</b>

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# Taxable Comparable Rate for Oregon Counties

2010-2011 RATE AND VALUE INFORMATION FOR OREGON COUNTIES																
Sorted by Tax Comparable Rate (Including O&C Revenue)																
Rank	Up or Down	COUNTY	2011 POPULATION	2011 MEDIAN FAMILY INCOME	2009-2010 NET ASSESSED VALUE In thousands	O&C REVENUE (less Title III)	OTHER FUNDING i.e. Income, Bus., Prop Tnsfr Taxes	PERM RATE	LOCAL OP	PERM RATE OTHER	PERM. RT. COUNTY EXT	PERM RATE LAW ENF.	LOCAL OP LAW ENF.	TOTAL RATE	EQUIV O&C/ OTHER RATE	TOTAL COMP RATE
1	2															
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	1	-	1,435	52,700	96,731			8.5266		1.0084	0.5584			10.0934	-	10.0934
2	2	-	1,765	52,700	402,129			8.7141		0.4780				9.1921	-	9.1921
3	4	U	7,885	52,700	521,797			3.7619		2.4857	0.2392			6.4868	-	6.4868
4	3	D	741,925	72,000	60,994,476	785,187	42,263,000	4.3434	0.8900					5.2334	0.7058	5.9392
5	7	U	21,845	52,700	1,437,149			3.5662	0.9900		0.4349		0.1618	5.1529	-	5.1529
6	8	U	7,375	52,700	441,946			4.5016						4.5016	-	4.5016
7	12	U	16,215	52,700	1,177,057			3.7286	0.0764	0.5469				4.3519	-	4.3519
8	9	U	378,480	72,000	37,066,413	3,997,969		2.9766		0.5382		0.7198		4.2346	0.1079	4.3425
9	10	U	11,270	52,700	1,332,897			4.1347		0.1899				4.3246	-	4.3246
10	11	U	25,300	52,900	1,806,770			4.2523						4.2523	-	4.2523
11	15	U	536,370	72,000	46,801,868	453,824	2,300,000	2.2484	0.5900			0.6365	0.6295	4.1044	0.0588	4.1632
12	20	U	85,995	73,200	6,684,251	2,024,197	799,568	2.2052	0.6400	0.7824				3.6276	0.4225	4.0501
13	19	U	378,480	72,000	37,066,413	3,997,969		2.4042		0.5382		0.7198	0.2480	3.9102	0.1079	4.0181
14	14	-	20,855	55,500	1,657,103			3.8702			0.1207			3.9909	-	3.9909
15	18	U	117,340	57,900	7,869,306	1,901,737		1.2736	2.3400					3.6136	0.2417	3.8553
16	16	-	1,880	53,800	861,592			3.8450						3.8450	-	3.8450
17	13	D	6,995	53,500	631,916			2.5366		1.1064	0.1625			3.8055	-	3.8055
18	25	U	158,875	65,500	17,740,724			1.2783		0.5500	0.0224	1.5618	0.2300	3.6425	-	3.6425
19	17	D	62,960	52,700	4,467,849	4,782,174	2,644,549	1.0799		0.7289	0.0888			1.8976	1.6623	3.5599
20	5	D	107,795	52,700	7,538,418	18,141,075		1.1124						1.1124	2.4065	3.5189
21	21	-	37,145	55,900	5,010,818			1.5338	0.0900	1.0175	0.0534	0.7195		3.4142	-	3.4142
22	23	U	76,580	54,400	4,446,995			2.8487		0.3682				3.2169	-	3.2169
23	26	U	7,450	52,700	450,551			2.8819			0.2598			3.1417	-	3.1417
24	27	U	318,150	59,200	19,627,632	1,051,718		3.0252						3.0252	0.0536	3.0788
25	29	U	25,980	56,300	1,475,298			2.8515		0.0239	0.1619			3.0373	-	3.0373
26	31	U	46,155	55,200	6,431,680			2.8202						2.9302	0.0403	2.9705
27	35	U	158,875	65,500	17,740,724			1.2783						2.7707	-	2.7707
28	22	D	203,950	57,700	16,251,056	11,287,959	404,000	2.0099		0.5500	0.0224	0.9200		2.0099	0.7195	2.7294
29	30	U	66,580	53,700	4,931,356	1,685,630		1.7326		0.4900		0.1541		2.3767	0.3418	2.7185
30	32	U	37,145	55,900	5,010,818			1.5338	0.0900	1.0175	0.0534			2.6947	-	2.6947
31	28	D	99,850	72,000	6,744,125	518,655		2.5775						2.5775	0.0769	2.6544
32	33	U	31,445	52,700	1,610,274			2.5823						2.5823	-	2.5823
33	37	U	25,255	54,500	3,897,063	403,399		1.4986	0.6800		0.0690			2.2476	0.1035	2.3511
34	6	D	22,625	59,200	1,817,954		377,268	1.4171		0.0723		0.5644		2.0538	0.2075	2.2613
35	24	D	82,820	52,700	6,085,181	8,701,886		0.5867			0.0459			0.6326	1.4300	2.0626
36	36	-	75,965	59,200	4,625,539	1,555,966		1.7160						1.7160	0.3364	2.0524
37	38	U	49,625	72,000	4,085,273	1,483,931		1.3956		0.1279	0.0571			1.5806	0.3632	1.9438
38	34	D	22,335	53,600	2,496,790	2,629,295		0.5996			0.1021			0.7017	1.0531	1.7548
39	39	-	353,155	58,400	26,014,130	10,999,817		1.2793						1.2793	0.4228	1.7021

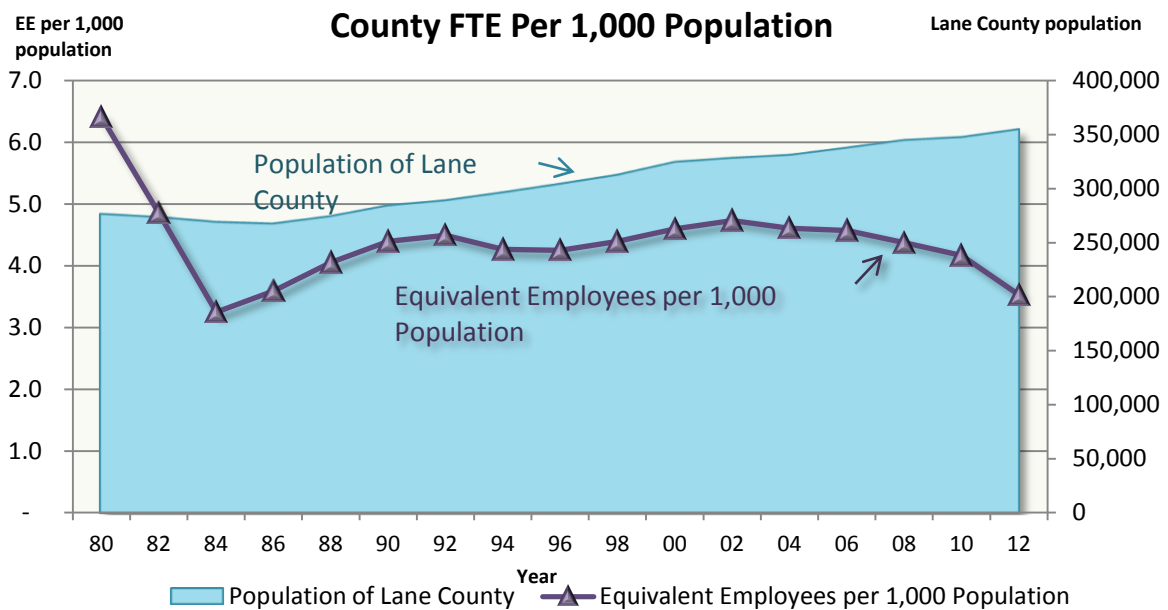
Note: three counties have a separate rate within incorporated city limits. \* = median income figure is based on Metro area within that county, i.e. Lane County = Eugene-Springfield; Multnomah, Washington, Yamhill, Clackamas, Columbia = Portland-Vancouver, Beaverton; Deschutes = Bend. \*\* = Median Income is gross income from HUD and Census surveys. Tax Rates (Perm Rate - Local Op Law Enf) represent FY08-09 rates as data not available for FY 09-10. NOTE: Multnomah enacted a personal income tax of 1.25 percent of OR taxable income less an exemption & is still collecting delinquent payments. Also has a Business Income tax. Washington County has enacted a Real Property Transfer Tax. Hood River owns and manages 30,000 acres of forestland. Coos County has county owned timber revenue but had no timber sales for FY 09-10. Jackson County is White City Enhanced Law Enforcement. Benton County is landfill surcharge (funds used in general fund).

## Historical Changes in Full Time Equivalent Employees

For FY 12-13, the County shows an overall decrease of 188.33 FTE or 12.8%. The FTE decreased from 1,466.26 in FY 11-12 down to 1277.93 FTE in the FY 12-13 Adopted Budget.

Reductions in discretionary revenues, and especially reductions in timber receipts, have caused reductions in the number of County employees over the last thirty years. The graph below shows the decrease in full time equivalent (FTE) positions since the budget year of FY 79-80. In that year the County had 1,765 FTE employees.

In the FY 12-13 Proposed Budget, there will be 1,277.93 full-time equivalent employees. This is a 27.6% decrease from FY 79-80. During the same time period, the population of Lane County has grown 28.31%. In 79-80, there were 6.4 employees per 1,000 residents. In FY 12-13, there will be 3.5 employees for every 1,000 residents. This represents a decrease of 45.3%.





<b>COMPARISON OF RESOURCES BY FUND</b>					
	<b>FY 09-10</b>	<b>FY 09-10</b>	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>% Chng Fr</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Curr Bdgt</b>	<b>Adopted</b>	<b>Curr</b>
<b>GENERAL FUND</b>					
General Fund	106,584,041	105,696,903	94,447,406	79,514,033	-15.81%
<b>Total</b>	<b>106,584,041</b>	<b>105,696,903</b>	<b>94,447,406</b>	<b>79,514,033</b>	<b>-15.81%</b>
<b>SPECIAL REVENUE FUNDS</b>					
Parks & Open Spaces Fund	2,848,761	4,157,313	4,231,565	3,011,691	-28.83%
Law Library Fund	630,940	614,435	587,798	607,000	3.27%
Road Fund	86,921,089	91,112,106	83,670,905	61,072,636	-27.01%
Liquor Law Enforcement Fund	101,534	102,349	96,233	102,000	5.99%
Public Land Corners Preserv Fund	1,128,108	1,328,216	1,470,057	1,452,267	-1.21%
County School Fund	6,398,058	5,950,698	3,371,854	914,711	-72.87%
County Clerks Fund	207,368	295,034	329,189	351,200	6.69%
Workforce Partnership Fund	3,160,945	3,252,090	2,625,927	2,541,283	-3.22%
Title III Projects Fund	6,694,606	6,971,608	5,763,493	3,013,199	-47.72%
Special Revenue Fund	35,563,706	32,804,939	36,945,979	32,594,669	-11.78%
Industrial Revolving Fund	258,792	230,468	174,356	173,195	-0.67%
Animal Regulation Authority Fund	1,960,990	2,068,821	2,106,463	576,122	-72.65%
Intergov. Human Svcs Fund	15,662,749	15,075,791	14,400,529	11,217,776	-22.10%
Heath and Human Services Fund	51,947,989	60,171,050	57,871,251	53,676,422	-7.25%
LaneCare	38,438,916	47,647,105	52,474,576	44,311,583	-15.56%
<b>Total</b>	<b>251,924,551</b>	<b>271,782,023</b>	<b>266,120,175</b>	<b>215,615,754</b>	<b>-18.98%</b>
<b>DEBT SERVICE</b>					
Fairboard Debt Service Fund	737,593	6,021,886	793,725	705,575	-11.11%
Special Oblig Bond Retiremt Fund	5,384,885	2,735,645	3,519,341	3,423,122	-2.73%
General Oblig Bond Retiremt Fund	3,105,364	3,082,803	2,986,253	2,972,225	-0.47%
<b>Total</b>	<b>9,227,842</b>	<b>11,840,334</b>	<b>7,299,319</b>	<b>7,100,922</b>	<b>-2.72%</b>
<b>CAPITAL PROJECT FUNDS</b>					
Capital Improvement Fund	31,257,308	19,492,840	13,424,640	6,600,534	-50.83%
Juv Just Center Construction Fund	3,270,311	3,240,386	3,131,075	255,000	-91.86%
<b>Total</b>	<b>34,527,619</b>	<b>22,733,226</b>	<b>16,555,715</b>	<b>6,855,534</b>	<b>-58.59%</b>
<b>ENTERPRISE FUNDS</b>					
FairBoard Fund	3,967,360	3,961,474	4,419,286	3,340,078	-24.42%
Solid Waste Disposal Fund	40,917,303	40,704,407	38,692,147	38,838,867	0.38%
Corrections Commissary Fund	629,572	570,315	539,259	335,661	-37.76%
Reg. Info System Fund	11,564,603	11,465,389	3,899,941	0	-100.00%
Land Management Fund	5,941,643	6,753,645	7,168,733	5,387,071	-24.85%
<b>Total</b>	<b>63,020,481</b>	<b>63,455,230</b>	<b>54,719,366</b>	<b>47,901,677</b>	<b>-12.46%</b>
<b>INTERNAL SERVICES FUNDS</b>					
Self Insurance Fund	6,261,464	7,399,062	7,153,877	6,895,881	-3.61%
Employee Benefit Fund	45,894,929	49,487,362	54,235,372	46,220,417	-14.78%
Pension Bond Fund	6,855,348	6,225,557	6,115,619	5,571,349	-8.90%
Motor & Equipment Pool Fund	31,312,982	33,413,896	35,388,932	34,816,909	-1.62%
Intergovernmental Services Fund	928,635	949,098	989,671	945,432	-4.47%
PC Replacement Fund	2,513,562	2,461,266	2,409,899	1,999,596	-17.03%
Information Services Fund	10,349,353	10,431,501	19,675,599	12,603,709	-35.94%
<b>Total</b>	<b>104,116,273</b>	<b>110,367,742</b>	<b>125,968,969</b>	<b>109,053,293</b>	<b>-13.43%</b>
<b>FIDUCIARY FUNDS</b>					
Retiree Benefit Trust Fund	13,555,232	14,702,805	15,982,810	16,121,745	0.87%
<b>Total</b>	<b>13,555,232</b>	<b>14,702,805</b>	<b>15,982,810</b>	<b>16,121,745</b>	<b>0.87%</b>
<b>TOTAL FUNDS/COUNTYWIDE</b>	<b>582,956,039</b>	<b>600,578,263</b>	<b>581,093,760</b>	<b>482,162,958</b>	<b>-17.02%</b>

<b>COMPARISON OF EXPENDITURES BY FUND</b>					
	<b>FY 09-10</b>	<b>FY 09-10</b>	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>% Chng Fr</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Curr Bdgt</b>	<b>Adopted</b>	<b>Curr</b>
<b>GENERAL FUND</b>					
General Fund	83,100,678	86,753,992	94,447,406	79,514,033	-15.81%
<b>Total</b>	<b>83,100,678</b>	<b>86,753,992</b>	<b>94,447,406</b>	<b>79,514,033</b>	<b>-15.81%</b>
<b>SPECIAL REVENUE FUNDS</b>					
Parks & Open Spaces Fund	2,262,589	2,553,777	4,231,565	3,011,691	-28.83%
Law Library Fund	422,327	359,427	587,798	607,000	3.27%
Road Fund	42,502,277	43,997,102	83,670,905	61,072,636	-27.01%
Liquor Law Enforcement Fund	32,286	39,116	96,233	102,000	5.99%
Public Land Corners Preserv Fund	334,946	372,831	1,470,057	1,452,267	-1.21%
County School Fund	6,395,381	5,949,008	3,371,854	914,711	-72.87%
County Clerks Fund	35,657	52,045	329,189	351,200	6.69%
Workforce Partnership Fund	3,160,945	3,252,090	2,625,927	2,541,283	-3.22%
Title III Projects Fund	2,436,699	2,572,807	5,763,493	3,013,199	-47.72%
Special Revenue Fund	29,812,284	28,120,609	36,945,979	32,594,669	-11.78%
Industrial Revolving Fund	31,163	58,112	174,356	173,195	-0.67%
Animal Regulation Authority Fund	1,856,240	1,952,263	2,106,463	576,122	-72.65%
Intergov. Human Svcs Fund	14,773,708	14,352,022	14,400,529	11,217,776	-22.10%
Heath and Human Services Fund	45,742,495	52,231,397	57,871,251	53,676,422	-7.25%
LaneCare	26,088,981	28,148,826	52,474,576	44,311,583	-15.56%
<b>Total</b>	<b>175,887,978</b>	<b>184,011,432</b>	<b>266,120,175</b>	<b>215,615,754</b>	<b>-18.98%</b>
<b>DEBT SERVICE</b>					
Fairboard Debt Service Fund	638,328	5,914,911	793,725	705,575	-11.11%
Special Oblig Bond Retirement Fund	5,384,452	2,734,902	3,519,341	3,423,122	-2.73%
General Oblig Bond Retirement Fund	2,907,625	2,926,875	2,986,253	2,972,225	-0.47%
<b>Total</b>	<b>8,930,405</b>	<b>11,576,688</b>	<b>7,299,319</b>	<b>7,100,922</b>	<b>-2.72%</b>
<b>CAPITAL PROJECT FUNDS</b>					
Capital Improvement Fund	25,373,128	9,179,648	13,424,640	6,600,534	-50.83%
Juv Just Center Construction Fund	69,189	149,311	3,131,075	255,000	-91.86%
<b>Total</b>	<b>25,442,317</b>	<b>9,328,959</b>	<b>16,555,715</b>	<b>6,855,534</b>	<b>-58.59%</b>
<b>ENTERPRISE FUNDS</b>					
FairBoard Fund	3,630,418	3,437,748	4,419,286	3,340,078	-24.42%
Solid Waste Disposal Fund	18,706,020	17,352,084	38,692,147	38,838,867	0.38%
Corrections Commissary Fund	322,607	260,802	539,259	335,661	-37.76%
Reg. Info System Fund	7,950,399	7,565,448	3,899,941	0	-100.00%
Land Management Fund	4,893,106	5,559,372	7,168,733	5,387,071	-24.85%
<b>Total</b>	<b>35,502,550</b>	<b>34,175,454</b>	<b>54,719,366</b>	<b>47,901,677</b>	<b>-12.46%</b>
<b>INTERNAL SERVICES FUNDS</b>					
Self Insurance Fund	1,659,437	3,063,297	7,153,877	6,895,881	-3.61%
Employee Benefit Fund	41,231,702	45,790,057	54,235,372	46,220,417	-14.78%
Pension Bond Fund	6,447,343	5,014,999	6,115,619	5,571,349	-8.90%
Motor & Equipment Pool Fund	8,941,206	8,456,932	35,388,932	34,816,909	-1.62%
Intergovernmental Services Fund	732,487	792,281	989,671	945,432	-4.47%
PC Replacement Fund	524,769	613,264	2,409,899	1,999,596	-17.03%
Information Services Fund	8,480,462	8,672,091	19,675,599	12,603,709	-35.94%
<b>Total</b>	<b>68,017,406</b>	<b>72,402,921</b>	<b>125,968,969</b>	<b>109,053,293</b>	<b>-13.43%</b>
<b>FIDUCIARY FUNDS</b>					
Retiree Benefit Trust Fund	3,109,252	3,186,433	15,982,810	16,121,745	0.87%
<b>Total</b>	<b>3,109,252</b>	<b>3,186,433</b>	<b>15,982,810</b>	<b>16,121,745</b>	<b>0.87%</b>
<b>TOTAL FUNDS/COUNTYWIDE</b>	<b>399,990,586</b>	<b>401,435,879</b>	<b>581,093,760</b>	<b>482,162,958</b>	<b>-17.02%</b>

## Summary of Revenues and Expenditures by Major Programs Funded in Part by State Resources

The 2009 Oregon Legislature passed Senate Bill 916 which in turn added the following language to ORS 294.444:

*"County budgets must contain a summary of revenues and expenditures for major programs funded in part by state resources. The summary must include, at a minimum, functions related to assessment and taxation, community corrections, district attorneys, juvenile corrections and probation, public health, mental health and chemical dependency, veterans' services, roads and economic development. The summary must provide the total expenses for each program and identify the revenues used to fund the program from general county resources, state grants, federal grants, video lottery resources and other resources as applicable. The summary must include the revenues and expenditures in the adopted budget, revenues and expenditures in the prior year's adopted budget, and actual revenue and expenditure data from the two previous years."*

Program Name & Period	Total Expenditures	Revenue					Total
		General Resources	Other Funds	Lottery Funds	State Funds	Direct Federal Funds	
<b>Assessment &amp; Tax</b>							
ADOPTED BUDGET 2012-13	6,009,025	4,108,933	803,000	0	1,097,092	0	6,009,025
ADOPTED BUDGET 2011-12	6,903,473	4,747,674	584,306	0	1,571,493	0	6,903,473
ACTUAL 2010-11	6,461,854	4,382,434	594,589	0	1,484,831	0	6,461,854
ACTUAL 2009-10	6,692,488	4,539,903	632,128	0	1,520,457	0	6,692,488
<b>Community Corrections</b>							
ADOPTED BUDGET 2012-13	9,580,674	0	1,205,840	0	8,373,698	0	9,579,538
ADOPTED BUDGET 2011-12	10,243,965	524,387	1,001,719	0	8,617,553	0	10,143,659
ACTUAL 2010-11	10,139,489	628,446	2,083,976	0	7,660,967	0	10,373,389
ACTUAL 2009-10	8,400,121	941,376	1,084,991	0	7,175,892	0	9,202,259
<b>Dist. Attorney</b>							
ADOPTED BUDGET 2012-13	9,617,955	5,510,956	2,093,271	0	2,013,728	0	9,617,955
ADOPTED BUDGET 2011-12	10,208,426	7,464,486	1,055,352	0	1,688,588	0	10,208,426
ACTUAL 2010-11	9,909,486	7,012,641	1,172,727	0	1,926,928	0	10,112,296
ACTUAL 2009-10	9,661,077	6,779,178	1,283,155	0	1,801,888	0	9,864,221
<b>Public Health</b>							
ADOPTED BUDGET 2012-13	8,597,862	1,620,919	3,295,735	0	3,681,208	0	8,597,862
ADOPTED BUDGET 2011-12	8,411,846	2,046,458	3,073,715	0	3,291,673	0	8,411,846
ACTUAL 2010-11	7,691,008	2,286,558	3,508,145	0	3,568,985	0	9,106,300
ACTUAL 2009-10	7,665,784	2,114,656	3,328,201	0	3,568,985	0	9,011,842
<b>Juvenile</b>							
ADOPTED BUDGET 2012-13	8,460,696	5,950,760	565,289	154,000	1,790,647	0	8,460,696
ADOPTED BUDGET 2011-12	11,096,968	8,109,106	637,861	175,000	2,175,001	0	11,096,968
ACTUAL 2010-11	11,278,794	7,556,094	909,306	175,000	2,979,056	0	11,619,456
ACTUAL 2009-10	10,674,363	6,920,400	1,216,052	175,000	2,867,207	0	11,178,659
<b>Mental Health</b>							
ADOPTED BUDGET 2012-13	57,935,986	0	14,598,233	0	43,337,753	0	57,935,986
ADOPTED BUDGET 2011-12	54,055,547	0	10,058,800	0	43,996,747	0	54,055,547
ACTUAL 2010-11	41,464,120	569,800	15,998,299	0	47,376,653	0	63,944,752
ACTUAL 2009-10	39,199,450	631,147	14,174,995	0	38,183,176	0	52,989,318
<b>Chemical Dependency</b>							
ADOPTED BUDGET 2012-13	4,947,794	0	158,840	0	4,788,954	0	4,947,794
ADOPTED BUDGET 2011-12	5,483,990	326,525	476,152	0	4,681,313	0	5,483,990
ACTUAL 2010-11	4,980,634	326,525	479,335	0	4,805,692	0	5,611,552
ACTUAL 2009-10	5,690,695	326,525	930,332	0	4,821,497	0	6,078,354

## Summary of Revenues and Expenditures by Major Programs Funded in Part by State Resources (continued)

Program Name & Period	Total Expenditures	Revenue					Total
		General Resources	Other Funds	Lottery Funds	State Funds	Direct Federal Funds	
<b>Veterans</b>							
ADOPTED BUDGET 2012-13	499,847	296,926	79,989	0	122,932	0	499,847
ADOPTED BUDGET 2011-12	499,060	303,962	85,653	0	109,445	0	499,060
ACTUAL 2010-11	488,781	283,212	81,746	0	123,823	0	488,781
ACTUAL 2009-10	491,407	255,624	102,247	0	133,536	0	491,407
<b>Economic Development</b>							
ADOPTED BUDGET 2012-13	9,229,151	0	5,650,562	996,306	41,000	2,541,283	9,229,151
ADOPTED BUDGET 2011-12	8,810,761	0	5,174,836	877,636	305,689	2,452,600	8,810,761
ACTUAL 2010-11	10,388,209	0	5,482,968	931,910	752,944	3,220,387	10,388,209
ACTUAL 2009-10	9,000,573	0	4,516,061	942,375	381,192	3,160,945	9,000,573
<b>Jail Operations</b>							
ADOPTED BUDGET 2012-13	19,665,424	12,275,412	1,038,118	0	6,351,894	0	19,665,424
ADOPTED BUDGET 2011-12	22,161,635	14,436,997	1,119,178	0	6,605,460	0	22,161,635
ACTUAL 2010-11	22,484,930	13,742,919	1,435,784	0	7,547,788	0	22,726,491
ACTUAL 2009-10	22,600,595	13,250,701	1,601,686	0	7,990,668	0	22,843,054
<b>Roads</b>							
ADOPTED BUDGET 2012-13	57,921,874	0	33,675,889	0	19,829,365	5,307,140	58,812,394
ADOPTED BUDGET 2011-12	69,909,887	0	43,080,410	0	19,139,081	10,580,417	72,799,908
ACTUAL 2010-11	38,644,266	0	47,986,347	0	17,111,678	17,284,891	82,382,916
ACTUAL 2009-10	38,450,943	0	49,815,464	0	15,622,647	18,231,379	83,669,490

# NOTICE OF BUDGET COMMITTEE MEETING

## LEGAL AD

Run: ONE TIME  
Saturday, [April 21, 2012](#)

## NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Lane County Budget Committee to discuss the budget for the fiscal year July 1, 2012 to June 30, 2013, will be held in Harris Hall, ground floor, Public Service Building, 125 E. 8<sup>th</sup> Avenue, Eugene, Oregon. The meeting will take place on [Tuesday, May 1<sup>st</sup>, 2012, at 5:30 pm.](#)

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. A copy of the budget may be inspected or obtained on or after [April 25, 2012](#), at the Office of County Administration, 125 E. 8<sup>th</sup> Avenue, Eugene, Oregon, between the hours of 9:00 am-12:00pm and 1:00pm-4:00pm Monday-Thursday and 9:00 am-12:00pm on Fridays. It will also be available on-line at [www.lanecounty.org](http://www.lanecounty.org) after the date above.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

In addition to this first meeting, the Budget Committee is scheduled to meet on the following dates, at the same location, each beginning at 5:15 pm:

Thursday, May 3<sup>rd</sup> (work session – no public comment)

Tuesday, May 8<sup>th</sup> (work session – no public comment)

Thursday, May 10<sup>th</sup> (work session – no public comment)

Thursday, May 17<sup>th</sup> (public hearing and deliberation)

\*Tuesday, May 22<sup>nd</sup> (public hearing and deliberation) \* Mtg held only if needed

All meetings are telecast on Metro TV, Comcast Cable channel 21. Meetings can also be viewed via webcast over the Internet at [www.lanecounty.org/webcast](http://www.lanecounty.org/webcast). Call County Administration at 682-4203 with questions.

# NOTICE OF BUDGET HEARING (Page 1)

FORM LB-1

## NOTICE OF BUDGET HEARING

A public meeting of the Lane County Board of Commissioners will be held on June 20, 2012, at 9:00 am at Harris Hall, Public Service Building, 125 E. 8th Avenue, Eugene, Oregon 97401. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2012 as approved by the Lane County Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the County Administration Office, between the hours of 9 a.m. and 12 p.m. and 1:00 p.m. - 5:00 p.m. (Monday-Thursday) and 9:00 a.m.-12:00 p.m. Fridays. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same than used the preceding year.

Contact: Christine Moody, Budget & Financial Planning Manager Telephone: 541-682-4203 Email: Christine.Moody@co.lane.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2010-11	Adopted Budget This Year 2011-12	Approved Budget Next Year 2012-13
Beginning Fund Balance/Net Working Capital	184,093,613	162,451,599	142,029,692
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	45,743,148	43,191,897	42,975,553
Federal, State and All Other Grants, Gifts, Allocations and Donations	179,980,467	158,938,407	140,832,284
Revenue from Bonds and Other Debt	17,035,253	101,600	0
Interfund Transfers / Internal Service Reimbursements	124,271,326	123,451,859	107,391,296
All Other Resources Except Property Taxes	14,479,482	13,187,777	12,452,068
Property Taxes Estimated to be Received	34,974,969	35,247,616	35,769,060
<b>Total Resources</b>	<b>600,578,258</b>	<b>536,570,755</b>	<b>481,449,953</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	142,527,844	148,982,354	135,241,799
Materials and Services	197,560,348	205,504,112	185,087,405
Capital Outlay	14,862,892	27,954,524	21,806,119
Debt Service	17,364,271	12,813,385	12,647,219
Interfund Transfers	28,936,667	23,490,091	17,796,225
Contingencies	0	100,924,897	89,639,568
Special Payments	183,856	20,000	0
Unappropriated Ending Balance and Reserved for Future Expenditure	0	16,881,392	19,231,618
<b>Total Requirements</b>	<b>401,435,878</b>	<b>536,570,755</b>	<b>481,449,953</b>

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
ASSESSMENT & TAXATION	6,260,412	6,527,875	5,456,198
FTE	60.00	58.00	46.00
COUNTY ADMINISTRATION	3,007,721	3,219,100	3,434,627
FTE	22.50	18.50	16.40
DISTRICT ATTORNEY	11,032,857	11,567,167	10,914,298
FTE	83.00	82.25	76.00
HUMAN RESOURCES	1,844,815	2,089,215	2,081,230
FTE	17.50	18.00	17.00
HEALTH & HUMAN SERVICES	101,467,332	113,126,837	110,371,496
FTE	331.79	317.83	313.50
INFORMATION SERVICES	16,850,803	19,747,967	14,636,305
FTE	87.75	81.75	67.50
MANAGEMENT SERVICES	20,036,507	19,775,047	18,290,561
FTE	71.95	70.25	58.25
PUBLIC WORKS	80,548,032	161,700,211	144,221,676
FTE	365.81	366.81	317.61
SHERIFF'S OFFICE	55,823,379	65,081,710	57,507,573
FTE	373.50	346.95	282.55
WORKFORCE PARTNERSHIP	3,252,090	2,489,103	2,585,660
FTE	36.00	24.00	24.80
YOUTH SERVICES	13,669,633	13,866,080	10,671,809
FTE	78.35	73.35	54.95
Non-Departmental / Non-Program	87,642,297	117,380,443	101,278,520
FTE	0.00	0.00	0.00
<b>Total Requirements</b>	<b>401,435,878</b>	<b>536,570,755</b>	<b>481,449,953</b>
<b>Total FTE</b>	<b>1,528.15</b>	<b>1,457.69</b>	<b>1,274.56</b>

### STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \*

Due to the loss of federal payments to timber Counties, minimal growth in property tax revenue, state funding cuts, and a continued slow economic recovery, Lane County's FY 12-13 Adopted Budget is more than \$55 million and 183 FTE less than FY 11-12. The brunt of the revenue reductions impacts the general fund, requiring wide scale service reductions to public safety, assessment and taxation, public health, and other general government services. Road fund activities, also impacted by the loss of federal and state revenue, are also scaled back. For details on service reductions, or to view the Lane County proposed budget document, and budget committee materials, visit [www.lanecounty.org](http://www.lanecounty.org).

Brief summary of service reductions: Public safety reductions: felony crime prosecutors, continued downsizing of justice courts, patrol cut to 20 hrs/day, misdemeanor supervision, 96 jail beds, and corrections programs. Public health and welfare reductions: WIC staff, contracting out of animal shelter and adoption, and communicable disease staff. Public works: road and bridge maint, traffic engineering, design & engineering, right of way, transportation planning, and surveying. General government reductions: assessment and taxation appraisers and public info services, records and public record research, internal auditor, IT, facilities maint, finance.

# NOTICE OF BUDGET HEARING (Page 2)

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PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit 1.2793 per \$1,000)	1.2793	1.2793	1.2793
Local Option Levy	0.00	0.00	0.00
Levy For General Obligation Bonds	2,903,998.00	3,033,893.00	3,000,190.78

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$8,557,225	\$0
Other Bonds	\$107,521,813	\$0
Other Borrowings	\$0	\$0
<b>Total</b>	<b>\$116,079,038</b>	<b>\$0</b>

\* If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add sheets. You may delete unused lines.



# Resolution & Order Adopting FY 2012-2013 Budget, Making Appropriations & Imposing Taxes

## IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

RESOLUTION & ORDER ) IN THE MATTER OF ADOPTING THE  
12-06-25-01 ) 2012-2013 LANE COUNTY BUDGET, MAKING  
 ) APPROPRIATIONS AND IMPOSING TAXES

**WHEREAS**, the Lane County Budget Committee reviewed and approved the FY 2012-2013 budget for Lane County on May 22, 2012; and

**WHEREAS**, after due notice, a public hearing on the FY 2012-2013 budget was held at 9:30 a.m. in Harris Hall, Public Service Building, on June 20, 2012; 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 2012-2013 Budget described in Attachment A were reviewed by the Board at its June 13, 2012 work session and were approved for incorporation into this order; and

**WHEREAS**, the Board believes that the FY 2012-2013 budget reflects the best available policy and program choices to achieve the greatest public good and the least private injury; now therefore

**IT IS HEREBY RESOLVED** that the Lane County Board of Commissioners hereby adopts the budget for fiscal year 2012-2013 in the total of \$482,162,958; and.

**BE IT RESOLVED** that the amounts and full time equivalent (FTE) positions for fiscal year beginning July 1, 2012, and for the purposes shown below are hereby appropriated and authorized:

	<u>Appropriation</u>	<u>Auth. FTE</u>
<u>GENERAL FUND 124</u>		
Youth Services	\$7,527,634	44.97
District Attorney	\$9,959,073	69.00
Sheriff's Office	\$31,672,945	183.75
Assessment & Taxation	\$5,496,890	46.00
Health & Human Services	\$2,478,643	0.00
County Administration	\$2,280,564	13.00
Management Services	\$9,027,933	54.25
Human Resources	\$2,081,230	17.00
Public Works	\$259,598	0.00



General Expense		
Materials & Services	\$212,308	
Fund Transfers	\$1,567,728	
Operational Contingency	<u>\$6,949,487</u>	
Total	\$8,729,523	0.00
Total General Fund 124	\$79,514,033	427.97
<u>PARKS AND OPEN SPACES FUND 216</u>		
Public Works	\$2,996,691	
Unappropriated Ending Fund Balance	\$15,000	
Total Parks and Open Spaces Fund 216	\$3,011,691	13.50
<u>LAW LIBRARY FUND 222</u>		
County Administration	\$607,000	1.5
<u>GENERAL ROAD FUND 225</u>		
Public Safety	\$407,062	1.5
Public Works	\$60,294,747	155.28
Management Services	\$370,827	4.00
Total General Road Fund 225	\$61,072,636	160.78
<u>LIQUOR LAW ENFORCEMENT FUND 231</u>		
District Attorney	\$102,000	0.00
<u>PUBLIC LAND CORNER PRESERVATION FUND 240</u>		
Public Works	\$1,452,267	2.00
<u>COUNTY SCHOOL FUND 241</u>		
General Expense		
Materials & Services	\$914,711	0.00
<u>COUNTY CLERK RECORDS FUND 244</u>		
Management Services	\$351,200	0.00
<u>WORKFORCE PARTNERSHIP FUND 249</u>		
Workforce Partnership	\$2,541,283	24.10
<u>TITLE III PROJECTS FUND 250</u>		
General Expense		
Materials & Services	\$2,176,075	

Operational Contingency	<u>\$837,124</u>	
Total	\$3,013,199	0.00
 <u>SPECIAL REVENUE FUND 260</u>		
Youth Services	\$2,978,082	10.18
District Attorney	\$676,473	5.00
Public Safety	\$20,719,245	98.67
Public Works	\$100,500	0.00
County Administration	\$550,044	2.90
Management Services	\$1,102,849	0.00
General Expense		
Materials & Services	\$4,417,235	
Capital Expenses	0	
Fund Transfers	\$21,582	
Operational Contingency	<u>\$2,028,659</u>	
Total	\$6,467,476	0.00
 Total Special Revenue Fund 260s	 \$32,594,669	 116.75
 <u>INDUSTRIAL REVOLVING FUND 275</u>		
General Expense		
Materials & Services	\$195	
Fund Transfers	<u>\$173,000</u>	
Total	\$173,195	0.00
 <u>ANIMAL SERVICES FUND 283</u>		
Public Works	\$576,122	2.00
 <u>INTERGOVERNMENTAL HUMAN SERVICES FUND 285</u>		
Health & Human Services	\$11,217,776	15.00
 <u>HEALTH &amp; HUMAN SERVICES FUND 286</u>		
Health & Human Services	\$53,676,422	293.10
 <u>LANECARE FUND 287</u>		
Health & Human Services	\$44,311,583	13.75
 <u>LANE EVENTS CENTER DEBT SERVICE FUND 323</u>		
General Expense		
Debt Service	\$684,568	
Contingency	<u>\$21,007</u>	
Total	\$705,575	0.00

<u>SPECIAL OBLIGATION BOND RETIREMENT FUND 333</u>		
General Expense		
Debt Service	<u>\$3,423,122</u>	
Total	\$3,423,122	0.00
<u>GENERAL OBLIGATION BOND RETIREMENT FUND 336</u>		
General Expense		
Debt Service	<u>\$2,972,225</u>	
Total	\$2,972,225	0.00
<u>CAPITAL IMPROVEMENT FUND 435</u>		
Management Services	\$6,600,534	0.00
<u>JUVENILE JUSTICE CENTER CONSTRUCTION FUND 454</u>		
General Expense		
Materials & Services	\$2,919	
Capital Expenses	<u>\$252,081</u>	
Total	\$255,000	0.00
<u>LANE EVENTS CENTER FUND 521/522</u>		
Public Works	\$3,340,078	16.50
<u>SOLID WASTE DISPOSAL FUND 530</u>		
Public Works	\$38,838,867	80.31
<u>CORRECTIONS COMMISSARY FUND 539</u>		
Public Safety	\$335,661	0.50
<u>LAND MANAGEMENT FUND 570</u>		
Public Works	\$5,387,071	22.67
<u>SELF INSURANCE FUND 612</u>		
General Expense		
Materials & Services	\$2,623,784	
Operational Contingency	<u>\$4,272,097</u>	
Total	\$6,895,881	0.00
<u>EMPLOYEE BENEFIT FUND 614</u>		
General Expense		
Materials & Services	\$44,531,402	
Transfers	\$1,243,607	
Contingency	<u>\$445,408</u>	
Total	\$46,220,417	0.00

PENSION BOND FUND 615

General Expense		
Materials & Services	\$4,045	
Debt Service	<u>\$5,567,304</u>	
Total	\$5,571,349	0.00

MOTOR & EQUIPMENT POOL FUND 619/620

Public Safety	\$1,993,455	0.00
Public Works	<u>\$13,606,836</u>	20.00
Total Appropriations	\$15,600,291	
Unappropriated Ending Fund Balance	\$19,216,618	

Total Motor & Equip. Pool Fund 619                   \$34,816,909           20.00

INTERGOVERNMENTAL SERVICES FUND 627

Management Services	\$945,432	0.00
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PC REPLACEMENT FUND 653

Information Services	\$1,999,596	0.00
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INFORMATION SERVICES FUND 654

Information Services	\$12,603,709	67.50
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RETIREE BENEFIT TRUST FUND 714

General Expense		
Materials & Services	\$3,404,964	
Operational Contingency	<u>\$12,716,781</u>	
Total	\$16,121,745	0.00

Total Appropriations, All Funds	\$462,931,340	
Total Unappropriated & Reserve Amts/All Fnds	\$19,231,618	
<b>TOTAL ADOPTED BUDGET</b>	<b>\$482,162,958</b>	<b>1,277.93</b>

And be it further

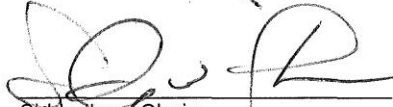
**ORDERED** that no greater expenditure of public money shall be made for any specific purpose than the amount appropriated therefore, except as provided by law; and be it further


**RESOLVED** that the Board of Commissioners of Lane County hereby imposes the taxes provided for in the adopted budget at the rate of \$1.2793 per \$1,000 permanent tax rate, and in the amount of \$3,000,190.78 for general obligation bonds;

**BE IT RESOLVED** that the taxes imposed are hereby categorized for purposes of Article XI section 11b of the Oregon Constitution as:

	General Government Limitation	Excluded from the Limitation
Permanent Rate Tax	\$1.2793/\$1,000	\$0
General Obligation Bond Debt Svc	\$0	\$3,000,190.78

The above resolution statements were approved and declared **ADOPTED** by the Lane County Board of Commissioners on this \_\_\_<sup>th</sup> day of June, 2012.

  
 Sid Leiken, Chair  
 Lane County Board of Commissioners

APPROVED AS TO FORM:  
 Date 6/12/12 lane county  
  
 OFFICE OF LEGAL COUNSEL

LANE COUNTY

ATTACHMENT A

ADJUSTMENTS TO THE PROPOSED FY 2012-2013 BUDGET

Fund	Department	Item No.	Adj. Type	Description of Adjustment	FTE Chng	Revenue Change	Expense Change	Net Effect On Fund
124 General Fund	County Administration	1	TA	Move 1 position and indirect revenue from District Attorney, Civil Division to County Administration for Contracts Officer.	1.00	218,103	218,103	0
<b>Net Dept. Change</b>					<b>1.00</b>	<b>218,103</b>	<b>218,103</b>	<b>0</b>
124	District Attorney	2	RX	Move positions and indirect revenue from DA Civil Division to County Administration for Contracts and Records Officer. Reduces FTE by 2.5 and adjusts personnel costs.	(2.50)	(218,103)	(218,103)	0
		3	AD	Restore Medical Examiner, total FTE 2.0 and \$324,000. Restore 2.0 FTE and \$247,436 in criminal prosecution. Use \$283,821 Family Law Incentives and grant reimbursement funds to keep 2 Family Law attorneys.	4.00	571,436	571,436	0
		4	AD	Municipal prosecution for Cities of Eugene & Spfld, restore 2.0 FTE and add \$293,072 new revenue. Maintain prosecution of felony property/drug crime with 3.0 FTE with INET revenue and rebudget of personnel expenses, net	7.00	708,821	708,821	0
<b>Net Dept. Change</b>					<b>8.50</b>	<b>1,062,154</b>	<b>1,062,154</b>	<b>0</b>
124	General Expense	5	TA	Move Car Rental Tax from Parks to General Fund and delay payment of \$700,000 to Courts.	0.00	133,750	(700,000)	(833,750)
<b>Net Dept. Change</b>					<b>0.00</b>	<b>133,750</b>	<b>(700,000)</b>	<b>(833,750)</b>
124	Health & Human Services	6	TA	Increase transfer to Human Services for restored rural human services and veterans services.	0.00	0	133,750	133,750
<b>Net Dept. Change</b>					<b>0.00</b>	<b>0</b>	<b>133,750</b>	<b>133,750</b>
124	Sheriff's Office	7	AD	Restore 35 jail beds, 7 deputies and two other positions, adjust materials and services.	9.00	7,500	1,161,213	1,153,713
				Reduce transfer to Special Revenue Fund.	0.00	0	(270,656)	(270,656)
				Anticipated health insurance savings for LCPOA used to restore partial in Patrol & Jail.	0.00	0	(183,057)	(183,057)
<b>Net Dept. Change</b>					<b>9.00</b>	<b>7,500</b>	<b>707,500</b>	<b>700,000</b>
<b>Net General Fund Change from Approved Budget</b>					<b>18.50</b>	<b>1,421,507</b>	<b>1,421,507</b>	<b>0</b>
216	Public Works	8	RX	Decreased Car Rental Tax revenue by \$133,750 and decreased expenses in Parks operations by \$86,035.	0.00	(133,750)	(133,750)	0
<b>Net Parks Fund Change from Approved Budget</b>					<b>0.00</b>	<b>(133,750)</b>	<b>(133,750)</b>	<b>0</b>
222	District Attorney	9	TA	Moves the Law Library Fund and FTE from the District Attorney's Office to County Administration.	(1.50)	(607,000)	(607,000)	0
222	County Administration	10	TA		1.50	607,000	607,000	0
<b>Net Road Fund Change from Approved Budget</b>					<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>

Page 1 Adjustment Types: TA=routine, technical adjustments; GR=Grant (latest figures); RB=rebudget; INC/RD=Increase or decrease w no change in service; AD/RX=Add or reduction of service

LANE COUNTY

ATTACHMENT A

ADJUSTMENTS TO THE PROPOSED FY 2012-2013 BUDGET

Fund	Department	Item No.	Adj. Type	Description of Adjustment	FTE Chng	Revenue Change	Expense Change	Net Effect On Fund
225	Public Works	11	TA	Add \$1,913,704 transfer from to Sheriff's Office for Patrol.	0.00	0	1,913,704	1,913,704
				Offset with reduction to Road Fund reserve. Change to reserve level but no change to fund total.	0.00	0	(1,913,704)	(1,913,704)
<b>Net Road Fund Change from Approved Budget</b>					<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
Spec Rev SubFund 261	District Attorney	12	TA	Add transfer of \$101,300 of Family Law Incentives into Family Law Operations with offsetting reduction to reserve. No net change to fund.	0.00	0	101,300	101,300
							(101,300)	(101,300)
<b>Net Sub-Fund Change from Approved Budget</b>					<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
Spec Rev SubFund 263	Sheriff's Office	13	AD	Add transfer from Road Fund and 13.0 FTE to restore Patrol	13.00	1,913,704	1,643,048	270,656
	Sheriff's Office	14	TA	Reduce transfer needed from General Fund.	0.00	(270,656)		(270,656)
<b>Net Sub-Fund Change from Approved Budget</b>					<b>13.00</b>	<b>1,643,048</b>	<b>1,643,048</b>	<b>0</b>
Spec Rev SubFund 269	General Expense	15	RD	Delay of the payment to State Courts.	0.00	(700,000)	(700,000)	0
<b>Net Sub-Fund Change from Approved Budget</b>					<b>0.00</b>	<b>(700,000)</b>	<b>(700,000)</b>	<b>0</b>
<b>Net Special Revenue Fund Change from Approved Budget</b>					<b>13.00</b>	<b>943,048</b>	<b>943,048</b>	<b>0</b>
285	Health & Human Services	16	AD	Using Car Rental Tax funds moved from Parks, restore one Veterans Services position, and \$78,693 in rural focused human services.	1.00	133,750	133,750	0
<b>Net Intergovernmental Human Services Fund Change from Approved Budget</b>					<b>1.00</b>	<b>133,750</b>	<b>133,750</b>	<b>0</b>
530	Public Works	17	RD	Nuisance Site Cleanup Fee transferred to General Fund to pay for Medical Examiner (\$324,000) and District Attorney prosecution attorneys (\$247,436).	0.00	0	571,436	571,436
							(571,436)	(571,436)
<b>Net Waste Management Fund Change from Approved Budget</b>					<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total All Funds</b>					<b>32.50</b>	<b>2,364,555</b>	<b>2,364,555</b>	<b>0</b>

Page 2 Adjustment Types: TA=routine, technical adjustments; GR=Grant (latest figures); RB=rebudget; INC/RD=Increase or decrease w no change in service; AD/RX=Add or reduction of service

LANE COUNTY

ATTACHMENT A

ADJUSTMENTS TO THE APPROVED FY 2012-2013 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	TA	Correction to IS Direct charge & CAFFA Grant revenue which was originally budgeted within Information Services.	0.00	33,000	40,692	7,692
<b>Net Dept. Change</b>					<b>0.00</b>	<b>33,000</b>	<b>40,692</b>	<b>7,692</b>
	County Admin	2	TA	Add 1 FTE Records & Strategic Operations Officer (moved from District Attorney's Office to County Admin by budget committee). Adjust public information officer to correct classification. No net fund change.	1.00	0	0	0
<b>Net Dept. Change</b>					<b>1.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
	District Attorney	3	RD	Reverse move of attorney to Family Law from Criminal Div allowing continued prosecution of property/drug crime. Reduce transfer of one time Family Law incentives and grant revenue.	0.00	(147,113)	(147,113)	0
		4	RD	Reduce Dependency Grant revenue lost as a result of DA transferring dependency prosecutions to Oregon DOJ.	0.00	(29,639)	(29,639)	0
		5	TA	FTE adds in budget cmt adjustments were more than needed to restore these services.	(2.00)	0	0	0
<b>Net Dept. Change</b>					<b>(2.00)</b>	<b>(176,752)</b>	<b>(176,752)</b>	<b>0</b>
	Sheriff's Office	6	TA	Reclass positions allowing for restoration of .20 FTE in accounting.	0.20	0	(36,124)	(36,124)
		7	TA	Increase in medical services contract of \$35,861 due to increase in number of jail beds; decrease personnel expense to balance.	0.00		0	0
		8	TA	Material & services costs inadvertently not included in Level 5 restoration of Patrol Services. Correct allocation of FTE. Net zero change.	1.00	0	25,147	25,147
		9	TA	Reclass Stores Clerk to Sergeant and decrease 1.0 FTE	(1.00)	0	(57,054)	(57,054)
		10	AD	Increase INET Detective through 09/30/12 by decreasing overtime expense in Police Dispatch.	0.25	0	(28,733)	(28,733)
		11	AD	Add .67 FTE and personnel expenses for dispatcher City of Oakridge contract. The .33 FTE of this positions in FY 11-12 supplemental budget. This adjustments adds position for remainder of 1 yr contract.	0.67	60,000	60,000	0
		12	TA	Decrease transfer of General Fund to Special Revenue Fund by \$30,000 and increase expense by \$30,000 within Admin program for payment to KIDS First.	0.00	0	0	0
		13	-	Cost increase as a result of personnel changes described above.	0.00	0	96,764	96,764
<b>Net Dept. Change</b>					<b>1.12</b>	<b>60,000</b>	<b>60,000</b>	<b>0</b>



LANE COUNTY

ATTACHMENT A

ADJUSTMENTS TO THE APPROVED FY 2012-2013 BUDGET

Fund	Dept	Item No.	Adj. Type	Description of Adjustment	FTE Chng	Revenue Change	Expense Change	Net Effect On Fund
Fund 249 Workforce Dev Fund	Workforce Partnership	23	RX	Decrease FTE due to change in workload.	(1.70)	(41,154)	(121,851)	(80,697)
		24	AD	Increase FTE due to addition of employment specialist at request of State of Oregon.	1.00	(3,223)	77,474	80,697
<b>Net Fund Change from Approved Budget</b>					<b>(0.70)</b>	<b>(44,377)</b>	<b>(44,377)</b>	<b>0</b>
260 Special Rev SubFund	Youth Services	25	TA	Increase FTE by 1.0 to correct error in data entry in earlier stage of budget preparation. No change to revenue or expense.	1.00	0	0	0
<b>Net Sub-Fund Change from Approved Budget</b>					<b>1.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
260 Special Rev SubFund	District Attorney	26	RD	Transfer of attorney from Family Law to Criminal Division allowing continued prosecution of property crime. Decrease transfer to of Family Law Incentives by \$101,300, and return to reserve.	0.00	0	(101,300)	(101,300)
<b>Net Sub-Fund Change from Approved Budget</b>					<b>0.00</b>	<b>0</b>	<b>101,300</b>	<b>101,300</b>
260 Special Rev SubFund	Public Safety	27	AD	Increase OA position by .25 FTE using anticipated beginning fund balance which will be higher than estimated during original budget preparations.	0.25	14,840	14,840	0
		28	TA	Decrease general fund transfer revenue to patrol due to funding of expenses by transient room tax, thereby allowing for \$30,000 payment to KIDS First Program.	0.00	(30,000)	(30,000)	0
<b>Net Sub-Fund Change from Approved Budget</b>					<b>0.25</b>	<b>(15,160)</b>	<b>(15,160)</b>	<b>0</b>
260 Special Rev SubFund	Youth Services	29	GR	Decrease Oregon Commission on Children & Families grant with offsetting decrease to reserves.	0.00	(75,209)	(75,209)	0
		30	GR	Decrease Oregon Commission on Children & Families grant with offsetting decrease to agency payments resulting in reduction of services provided by community service organizations.	0.00	(90,884)	(90,884)	0
<b>Net Sub-Fund Change from Approved Budget</b>					<b>0.00</b>	<b>(166,093)</b>	<b>(166,093)</b>	<b>0</b>
260 Special Rev SubFund	County Admin	31	INC	Increasing anticipated Justice Department revenue for Public Safety Coordinating Council Program to match award, increase payment for staffing Council.	0.00	2,981	2,981	0
<b>Net Sub-Fund Change from Approved Budget</b>					<b>0.00</b>	<b>2,981</b>	<b>2,981</b>	<b>0</b>

LANE COUNTY

ATTACHMENT A

ADJUSTMENTS TO THE APPROVED FY 2012-2013 BUDGET

Fund	Dept	Item No.	Adj. Type	Description of Adjustment	FTE Chng	Revenue Change	Expense Change	Net Effect On Fund
Fund 249 Workforce Dev Fund	Workforce Partnership	23	RX	Decrease FTE due to change in workload.	(1.70)	(41,154)	(121,851)	(80,697)
		24	AD	Increase FTE due to addition of employment specialist at request of State of Oregon.	1.00	(3,223)	77,474	80,697
<b>Net Fund Change from Approved Budget</b>					<b>(0.70)</b>	<b>(44,377)</b>	<b>(44,377)</b>	<b>0</b>
260 Special Rev SubFund	Youth Services	25	TA	Increase FTE by 1.0 to correct error in data entry in earlier stage of budget preparation. No change to revenue or expense.	1.00	0	0	0
<b>Net Sub-Fund Change from Approved Budget</b>					<b>1.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
260 Special Rev SubFund	District Attorney	26	RD	Transfer of attorney from Family Law to Criminal Division allowing continued prosecution of property crime. Decrease transfer to of Family Law Incentives by \$101,300, and return to reserve.	0.00	0	(101,300)	(101,300)
<b>Net Sub-Fund Change from Approved Budget</b>					<b>0.00</b>	<b>0</b>	<b>101,300</b>	<b>101,300</b>
260 Special Rev SubFund	Public Safety	27	AD	Increase OA position by .25 FTE using anticipated beginning fund balance which will be higher than estimated during original budget preparations.	0.25	14,840	14,840	0
		28	TA	Decrease general fund transfer revenue to patrol due to funding of expenses by transient room tax, thereby allowing for \$30,000 payment to KIDS First Program.	0.00	(30,000)	(30,000)	0
<b>Net Sub-Fund Change from Approved Budget</b>					<b>0.25</b>	<b>(15,160)</b>	<b>(15,160)</b>	<b>0</b>
260 Special Rev SubFund	Youth Services	29	GR	Decrease Oregon Commission on Children & Families grant with offsetting decrease to reserves.	0.00	(75,209)	(75,209)	0
		30	GR	Decrease Oregon Commission on Children & Families grant with offsetting decrease to agency payments resulting in reduction of services provided by community service organizations.	0.00	(90,884)	(90,884)	0
<b>Net Sub-Fund Change from Approved Budget</b>					<b>0.00</b>	<b>(166,093)</b>	<b>(166,093)</b>	<b>0</b>
260 Special Rev SubFund	County Admin	31	INC	Increasing anticipated Justice Department revenue for Public Safety Coordinating Council Program to match award, increase payment for staffing Council.	0.00	2,981	2,981	0
<b>Net Sub-Fund Change from Approved Budget</b>					<b>0.00</b>	<b>2,981</b>	<b>2,981</b>	<b>0</b>

LANE COUNTY

ATTACHMENT A

ADJUSTMENTS TO THE APPROVED FY 2012-2013 BUDGET

Fund	Dept	Item No.	Adj. Type	Description of Adjustment	FTE Chng	Revenue Change	Expense Change	Net Effect On Fund
260 Special Rev SubFund	Management Services	32	TA	Repayment of Interfund Loan from General Fund; increase Land Sales revenue anticipated.	0.00	204,000	204,000	0
<b>Net Sub-Fund Change from Approved Budget</b>					<b>0.00</b>	<b>204,000</b>	<b>204,000</b>	<b>0</b>
260 Special Rev SubFund	General Expense	33	TA	Rebalance Court Security Fund after removing repayment of assessment fee to State Court	0.00	(11,446)	(11,446)	0
		34	AD/RX	Change allocation of TRT so that Visitor Services no longer contributes a piece of Parks TRT allocation. This amounts to increase of \$157,833 to Visitor Services, and a decrease to Museum, Special Projects, and Rural Tourism of \$15,499 each. Also reduction to Lane Events Center in amount of \$111,336.	0.00	111,336	111,336	0
<b>Net Sub-Fund Change from Approved Budget</b>					<b>0.00</b>	<b>99,890</b>	<b>99,890</b>	<b>0</b>
<b>Net Special Revenue Fund Change from Approved Budget</b>					<b>1.25</b>	<b>125,618</b>	<b>125,618</b>	<b>0</b>
285 Intergov Human Serv Fund	Health & Human Services	35	GR	Reduction to Human Services Commission due to decrease in revenue from City of Springfield	0.00	(32)	(32)	0
<b>Net Fund Change from Approved Budget</b>					<b>0.00</b>	<b>(32)</b>	<b>(32)</b>	<b>0</b>
286 Health & Human Services Fund	Health & Human Services	36	TA	Movement of position to Clinical Financial Services, add Nurse Practitioner FTE of .25, decrease psychiatrist FTE by .20 and decrease mental health specialist with offsetting reduction in revenue.	(1.00)	(96,627)	(96,627)	0
		37	AD	Increase revenue from State for Family Mediation; increase Family Mediator FTE by .25	0.25	160,000	160,000	0
		38	AD	Add two positions and reduce another by .10 FTE with state revenue in Developmental Disabilities.	1.90	471,665	284,195	187,470
		39	TA	Increase .30 FTE supervisor funded from reserves.	0.30	0	0	0
288 Subfund of 286 Health & Human Services Fund	Health & Human Services	40	AD	Restore Nurse Practitioner, Psychiatrist, Physician and Manager due to increase in Medicaid Wrap and other revenue.	4.00	715,630	3,025	712,605
		41	TA	Correction to salaries due to final bargaining data available. Correct FTE to match final FY 12-13 appropriated FTE. Decrease of FTE for Nurse Practitioner position from 1.0 to .9.	1.90	(19,935)	(19,935)	0
		42	TA	Move position from Behavioral Health to Clinical Financial Services.	1.00	82,227	82,227	0
		43	-	Personnel cost increase as a result of changes described above.	0.00	0	900,075	(900,075)
<b>Net Fund Change from Approved Budget</b>					<b>8.35</b>	<b>1,312,960</b>	<b>1,312,960</b>	<b>0</b>

LANE COUNTY

ATTACHMENT A

ADJUSTMENTS TO THE APPROVED FY 2012-2013 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	Lane Events Center	44	TA	Eliminate .50 FTE in Ice Arena Program and move expense to Operations budget. Reduce marketing position from 1.0 to .50 FTE. No net change to overall fund.	(1.00)	0	0	0
		45	RX	Change allocation of TRT so that Visitor Services no longer contributes a piece of Parks TRT allocation. Amount to reduction to Lane Events Center in amount of \$111,336.	0.00	(111,336)	(111,336)	0
<b>Net Fund Change from Approved Budget</b>					<b>(1.00)</b>	<b>(111,336)</b>	<b>(111,336)</b>	<b>0</b>
Fund 539 Corrections Commissary Fund	Public Safety	46	RD	Eliminate \$195,000 video lottery revenue, inadvertently added to budget. Decrease Professional & Consulting expense by \$175,000 and reserves by \$20,000 to balance fund.	0.00	(195,000)	(195,000)	0
		<b>Net Fund Change from Approved Budget</b>					<b>0.00</b>	<b>(195,000)</b>
Fund 570 Land Manag Fund	Public Works	47	RX	Reduction of personnel LMD Admin; Building; Electrical & Planning Programs to balance to projected revenue reductions.	(3.33)	(321,806)	(321,806)	0
		<b>Net Fund Change from Approved Budget</b>					<b>(3.33)</b>	<b>(321,806)</b>
Fund 654 Information Services Fund	Information Services	48	TA	Eliminate CAFFA Grant funding in amount of \$33,000, which is not following GIS positions as originally budgeted. decrease reserves by same amount to balance fund. Correct revenue due to final reduction in force decisions made after original budget preparation. Decrease material and services budget to cover increased cost of \$75,242.	0.00	(33,000)	(33,000)	0
		<b>Net Fund Change from Approved Budget</b>					<b>0.00</b>	<b>(33,000)</b>
<b>Total All Funds</b>					<b>3.37</b>	<b>808,791</b>	<b>808,791</b>	<b>0</b>

# Notice of Tax Levy (LB-50)

## Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of LANE County

**FORM LB-50  
2012-2013**

• Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet  Check here if this is an amended form.

The Lane County has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Lane County. The property tax, fee, charge or assessment is categorized as stated by this form.

125 East Eighth Avenue Eugene OR 97401 07/12/2012  
Mailing Address of District City State ZIP code Date

Christine Moody Budget/Financial Planning Manager 541-682-3766 Christine.Moody@co.lane.or.us  
Contact Person Title Daytime Telephone Contact Person E-Mail

**CERTIFICATION** - You must check one box if your district is subject to Local Budget Law.

The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.435.

**PART I: TOTAL PROPERTY TAX LEVY**

		Subject to General Government Limits Rate -or- Dollar Amount	
1. Rate/Amount levied (within permanent rate limit)	1	1.2793	
2. Local option operating tax	2		Excluded from Measure 5 Limits Dollar Amount of Bond Levy
3. Local option capital project tax	3		
4. Levy for pension and disability obligations	4		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.	3,000,198	
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.	3,000,198	

**PART II: RATE LIMIT CERTIFICATION**

6. Permanent rate limit in dollars and cents per \$1,000	6	1.2793
7. Election date when your new district received voter approval for your permanent rate limit	7	
8. Estimated permanent rate limit for newly merged/consolidated district	8	

**PART III: SCHEDULE OF LOCAL OPTION TAXES** - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First year levied	Final year to be levied	Tax amount -or- rate authorized per year by voters

**Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES**

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1		
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS \_\_\_\_\_ (Must be completed if you have an entry in Part IV)

150-504-073-7 (Rev. 11-11) (see the back for worksheet for lines 5a, 5b, and 5c)  
 File with your assessor no later than JULY 15, unless granted an extension in writing.