



Lane County
BUDGET COMMITTEE
April 26, 2007

BOARD OF COMMISSIONERS CITIZEN MEMBERS

Bill Dwyer
Bobby Green, Sr.
Bill Fleenor
Peter Sorenson
Faye Stewart

Scott Bartlett
Tony McCown
David Crowell
MaryAnn Holser
Denis Hijmans

COUNTY ADMINISTRATOR AND BUDGET OFFICER

William A. Van Vactor

BUDGET AND PLANNING

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

Production and Cover Design

Teresa Nelson, Document Resource Center

Cover

Photograph by Jeff Green
Savannah Sparrow



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Lane
Oregon**

For the Fiscal Year Beginning

July 1, 2006

President

Executive Director

Lane County Government has been awarded the Government Finance Officer's Association Distinguished Budget Presentation Award, the only national awards program in governmental budgeting. This award represents a significant achievement, reflecting a commitment by Lane County and its staff to meet the highest principles of governmental budgeting.

In order to receive this budget award, Lane County had to satisfactorily meet nationally recognized guidelines for effective budget presentation, designed to assess how well an entity's budget serves as a policy document, a financial plan, an operations guide, and a communications device.

Readers Guide to the Budget Document

The Lane County budget document represents the entire county budget. It is arranged in separate sections to provide an easier understanding of the budget document. The sections are:

- Table of Contents
- Budget Message
- Overview
- Financial Policies
- Financial Summary
- Balancing Options
- Capital Budget
- Individual Department sections in alphabetical order
- Appendices

The **Budget Message**, written by the County Administrator, discusses the main issues surrounding the Proposed Budget and outlines the major budgetary changes from the current year. It also provides examples of challenges and opportunities facing the county in the future as well as the successes achieved in the current year.

The **Overview** section begins with a broad description of the history, location, and economic conditions of Lane County. This is followed by an Introduction to County Government, with a short narrative for each department, followed by a Lane County Organizational Chart. This chart provides a graphical representation of the departments and their reporting relationships to the County Administrator, the County Commissioners and the Lane County Citizens.

The **Overview** section also describes Oregon Local Budget Law and includes the Annual Budget Development Process Chart, followed by the Budget Schedule which outlines the specific dates for activities required for adoption of Lane County's budget. The Overview section concludes with a description of Citizen Involvement Opportunities which highlights the Citizen Budget Committee, the public hearings and comment process, the process for community groups to present funding requests to the committee and provides additional information on how to access the County's website and how to contact County Commissioners and County Administration.

The **Financial Policies** section details the recently updated financial policies of the County. The last major revision to the policies was in FY 05-06 and included 1) a revision to the general fund reserve policy which includes guidelines for both appropriate use of the reserve and the rebuilding of the reserve; 2) a revision to existing financial management policies (Lane Manual 4.010) which now groups policies by topic, clarifies and strengthens some policies and provides wording more consistent with the County's Strategic Plan; 3) revision and documentation/formalization of the Lapse policy; 4) account for restricted purpose revenue in Special Revenue Funds by moving non-discretionary programs out of the General Fund ; 5) standardizing of account procedures for recording transfers and inter-fund charges; and 6) addition of the requirement that quarterly reports from fund managers be completed to ensure that cash levels are appropriate, transactions are recorded timely and there are no budget violations. Debt management policies updated in FY 06-07 are also found in this section.

The **Financial Summary** section describes the fund structure and basis of budgeting. This is followed by an analysis of the County's overall budget, including major revenue and expenditure trends. Schedules are included to show how the County has budgeted resources and requirements by fund type, department, and service category. This section also includes an in depth analysis of the General Fund, including major revenue and expenditure trends. This analysis includes the Long-Range Financial Plan the County uses to forecast General Fund trends for five years into the future. This forecast is the tool used by the Board of Commissioners to develop budget direction each year.

Balancing Options outlines the internal process and budget direction used to develop the FY07-08 proposed budget. It provides detail on the need for developing two Proposed Budgets due to federal funding uncertainty due to the expiration of the Secure Rural Schools Act. It describes the process used by County management to develop both budgets and includes a copy of the priority listing devised for Proposed Budget #2, as well as a list of reductions anticipated even if the federal funding is received

(Proposed budget #1). The County Administrator's recommendations to the Budget Committee are also included. The unmet needs list found in prior years is not included in this Proposed Budget due to the uncertainty of which Budget will be approved.

Individual **Department Budgets** are tabbed in alphabetical order. Each department tab includes the department's purpose, organization chart, strategic goals and objectives, details of changes, challenges and opportunities, key accomplishments, and performance management details and charts. In addition there is a position listing and financial summary charts included for each department. The departments are also broken down into their respective divisions where the reader will find each division's purpose, objectives for FY 07-08, changes, challenges & opportunities, key accomplishments, performance management information, and financial summaries by program.

The **Appendices** are the last section of the budget document and contain:

- A. Adopted Strategic Plan
- B. Financial Summary Tables
 - Calculation of Net Operating Budget for FY 07-08
 - 2005-2006 Rate and Value Information for Oregon Counties
 - Comparative Summary of Property Tax Levies and Rates
 - Comparative Summary of Positions by Department and Function. All Funds.
 - Historical Changes in Full-Time Equivalent Employees
 - Comparison of Revenues by Fund
 - Comparison of Expenses by Fund
 - Adopted Transfers between Funds
 - General Fund Revenue Detail
 - General Fund Expense Detail
 - Discretionary General Fund Allocation by Department
- C. Legal Forms
 - Adoption Resolution and Board Order
 - Adjustments to Proposed and Approved Budgets
- D. Position Classifications and Salary Ranges
- E. County Funds Overview
- F. Glossary
- G. Acronyms

Table of Contents

Budget Message	B-1
Overview	C-1
Lane County, Oregon.....	C-1
Population Demographics.....	C-1
Lane County Government.....	C-5
Organizational Chart.....	C-9
Lane County Budget.....	C-10
Community Funding Request Process.....	C-12
Budget Preparation Schedule.....	C-14
Financial Policies	D-1
Budget and Financial Policies.....	D-1
Financial and Budget Management.....	D-1
Investment Policies.....	D-3
Interfund Loans.....	D-4
Video Lottery Allocation Policy.....	D-5
Debt Policies.....	D-7
Lane County Debt Policy and Legal Debt Limitation Calculation.....	D-7
Financial Summary	E-1
Fund Structure and Basis of Budgeting.....	E-1
Basis of Budgeting and Accounting.....	E-2
Fund Structure.....	E-3
Understanding the Lane County Budget.....	E-4
General Highlights.....	E-4
Major Revenue Trends.....	E-5
Major Expenditure Trends.....	E-7
General Fund Analysis.....	E-16
An Historical Perspective.....	E-16
General Fund Budget.....	E-18
General Fund Resources:.....	E-19
General Fund Expenditures.....	E-22
Financial Forecast Model.....	E-25
General Fund Spending Limit.....	E-25
Balancing Options	F-1
Budget Balancing Steps.....	F-3
General Fund Prioritization.....	F-5
Road Fund Prioritization.....	F-12
FY 07-08 Additions And Reductions In Proposed #1, Approved And Adopted Budgets.....	F-17
Capital Budget	G-1
Capital Outlay Listed by Category.....	G-1
List of Capital Projects.....	G-2
Annual Operating Budget Impact.....	G-3

Table of Contents

General Expense.....	1
Debt Service.....	4
General Fund.....	8
Risk & Benefits.....	11
Special Services & Projects	14
Title III	17
Tourism.....	20
Department of Assessment and Taxation	27
Administration	34
Appraisal.....	38
Property and Tax Management.....	42
Department of Children and Families	49
Administration	55
Community Mobilization.....	59
Prevention Practices.....	63
Office of County Administration.....	71
Board of County Commissioners.....	75
County Administration.....	78
Office of County Counsel	87
Law Library	92
Legal Services.....	96
Department of District Attorney	103
Child Advocacy Center.....	109
Criminal Prosecution	113
Family Law	118
Medical Examiner	122
Victim Services Program	126
Fair Board.....	133
Department of Health and Human Services.....	143
Administration and Prevention Services	151
Animal Regulation	155
Developmental Disabilities	159
Family Mediation	163
Human Services Commission	167
LaneCare	171
Mental Health	175
Public Health	179
Supervision & Treatment Services	183
Department of Human Resources	195
Administration	201
Personnel Services	204
Employee Relations & Development.....	207
Benefits & Risk Management	211

Table of Contents

Department of Information Services	217
Administration	223
Technical Services	227
Applications	231
Project Management Office	235
Regional Information System (RIS)	239
Area Information Records System (AIRS)	243
Justice Courts	251
Department of Management Services	259
Administration/Capital Improvement Fund	264
Financial Services	267
Facilities Maintenance	271
County Clerk	275
Department of Public Safety	285
Office of the Sheriff	290
Corrections	293
Police Services	297
Department of Public Works	307
Administrative Services	317
Engineering	322
Fleet Services	327
Land Management	331
Parks	335
Waste Management	339
Workforce Partnership Department	351
Department of Youth Services	361
Administration	368
Case Management	372
Detention	376
Appendices	383
Appendix A – Strategic Plan and County Goals.....	383
Appendix B - Financial Summary Tables.....	386
Appendix C - Legal Forms	403
Appendix D - Position Classifications and Salary Ranges	441
Appendix E - County Funds Overview.....	448
Appendix F - Glossary.....	453
Appendix G – Acronyms	460

Table of Contents
