

# Overview

## Lane County, Oregon

### 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 4,620 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. Special points of interest include twenty historic covered bridges, Bohemia Mines, coastal sand dunes, Darlingtonia 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.

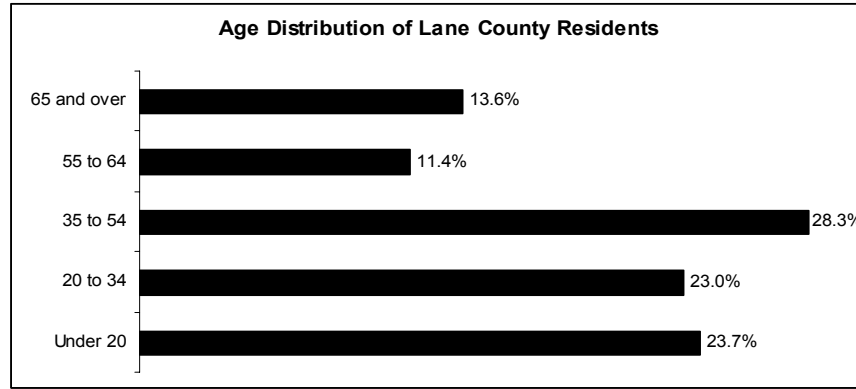


### Population Demographics

Although 90 percent of Lane County is forestland, Lane County's population exceeds 339,740, which makes it the fourth most populous county and third most populous metropolitan statistical area (MSA) in Oregon. Lane County's population has grown 5.2% since 2000.

According to the U.S. Census Bureau's 2005 American Community Survey, Lane County's residents identified their nationality as 92.3% white; 3.3% Asian; 0.9% Black or African American; 1.0% American Indian and Alaskan Native; 0.3% Native Hawaiian or Other Pacific Islander; and 2.2% of some other race. 5.6% of the population identify themselves as Hispanic, which can be of any race. Families make up 58% of the households in Lane County with 44% of those being married couples. The median age for Lane County residents is 38 years with 23.7% of the total population being under 20 years of age and 13.6% over age 65.

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Source: U.S. Census Bureau, American Community Survey: 2005

### **EDUCATION IN LANE COUNTY**

Educational attainment in Lane County exceeds both the state and national averages with 90% of people over 25 years old having at least graduated from high school, and 28% attaining a bachelor's degree or higher.

	<b><u>Lane County</u></b>	<b><u>Oregon</u></b>	<b><u>U.S.</u></b>
<b>High School Graduate or higher</b>	90%	87%	84%
<b>Bachelor's Degree or higher</b>	28%	28%	27%

Source: U.S. Census Bureau, Population and Housing Narrative Profile: 2005

Lane County's educational attainment rates are attributable in part to the outstanding higher learning institutions within its borders, including the following:

#### **University of Oregon**

Generations of leaders and citizens have studied at the University of Oregon since it opened in 1876. The university's 295-acre campus is an arboretum of more than 500 species and more than 3,000 specimens of trees. Campus buildings date from 1876, when Deady Hall opened, to 1999, when the William W. Knight Law Center was completed.

#### **Lane Community College**

Lane Community College (LCC) was founded in 1964, as a successor to the Eugene Technical-Vocational School, founded in 1938. The main campus opened in 1968 and is located in the south hills of Eugene, Oregon. There are numerous outreach centers through the county including in Cottage Grove, Florence, as well as community learning centers at seven area high schools.

#### **Northwest Christian College**

Northwest Christian College, originally called the Eugene Divinity School, is located in Eugene and was founded in 1895 by pastor-educator, Eugene C. Sanderson. Close ties and personal concern characterize the campus environment. The concern for the student's well-being and the quality of their education produces a rewarding learning experience.

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### **ECONOMIC DEVELOPMENT**

Lane County is home to tens of thousands of businesses, which include national and international corporations, a Federal courthouse, fifteen school districts, and two large hospital facilities. At the heart of the County's economy are also numerous small and medium-sized businesses.

Lane County's tax rates are fifth lowest in the nation – there is no sales tax, no business inventory tax and moderate corporate and property tax rates. Personal income tax rates are as low as 5% and unemployment insurance rates start at 1.0%, depending on the experience of the employer. Worker's Compensation Insurance fees are among the lowest in the country due to reforms crafted in the early 1990's. (Source: Lane Metro Partnership.) The largest payers of property taxes in the county are businesses:

#### ***Top 10 Taxpayers in Lane County*** For Tax Year 2006

<b>Taxpayer</b>	<b>Industry</b>	<b># of Parcels</b>	<b>Tax Amount</b>	<b>Assessed Value</b>	<b>Est. Mkt. Value</b>	<b>% of Total County Assessed Value</b>
Hynix Semiconductor	Hi-Tech Manufacturing	7	\$6,448,537	\$614,685,640	\$617,078,440	2.88%
Weyerhaeuser Co.	Wood Products	1613	\$5,627,030	\$431,023,311	\$499,393,902	2.02%
PeaceHealth	Health	63	\$996,015	\$95,089,952	\$152,526,292	0.45%
Valley River Center	Retail	13	\$1,627,094	\$84,629,867	\$150,597,918	0.40%
Qwest Corp.	Utility	169	\$2,086,619	\$138,625,700	\$138,625,700	0.65%
Northwest Natural Gas	Utility	92	\$1,177,921	\$79,885,400	\$79,885,400	0.37%
Gateway Mall Ptnshp	Retail	4	\$752,197	\$46,080,897	\$77,228,029	0.22%
Symantec Corporation	Customer Care	2	\$269,652	\$41,380,987	\$67,069,258	0.19%
Chase Village LLC	Residential	2	\$570,448	\$29,670,669	\$57,828,324	0.14%
Metro Life Ins Co	Insurance	12	\$523,003	\$29,148,968	\$57,216,384	0.14%

Source: Lane County Department of Assessment and Taxation

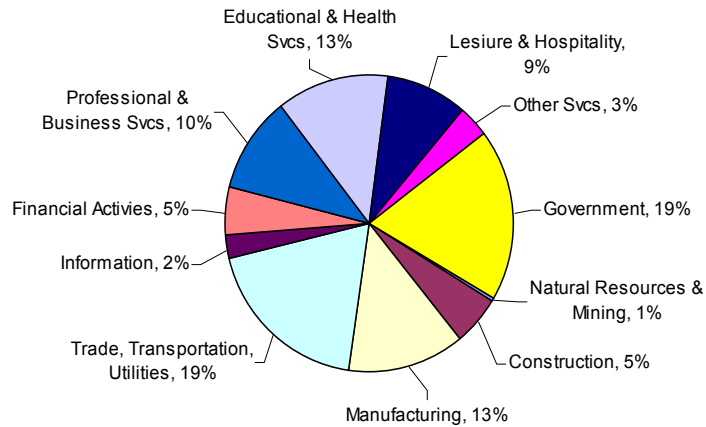
### **ECONOMIC CONDITIONS AND OUTLOOK**

The county's location in the western agricultural belt, among the most productive in the nation, and along major West Coast trade routes means that essential food items stay reasonably priced year round. Power is generated locally from abundant resources, keeping electric and natural gas rates among the lowest in the country.

The median home price in Lane County in 2003 was \$148,500. The per capita income in 2004 was \$27,788, less than the state per capita level of \$30,561. Fifteen percent of the population lives below the poverty level, which is higher than the national average of 13%. The groups experiencing the highest poverty rates are female householders with no husband present and children under age of 18.

While lumber and wood products remain the largest single component of the manufacturing industry in Lane County, it has seen a 33 percent decline in employment between 1990 and 2001. The remaining manufacturing base has grown more diverse, with manufacture of transportation equipment and the high technology items replacing many of the jobs lost in lumber and wood products. Since it is home to the University of Oregon and a Federal courthouse, government employment helps add stability to Lane County's economy. According to the Oregon Employment Department, Lane County employment as of June, 2006, was as follows:

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## Top 10 Employers in Lane County

#	Name	Industry	# of Employees
1	PeaceHealth Oregon	Healthcare	4,300
2	University of Oregon	Education	3,676
3	Lane Community College	Education	2,531
4	Monaco Coach Corporation	RV Manufacturer	2,400
5	Eugene School District	Education	2,025
6	U.S. Government	Government	1,800
7	Lane County Government	Government	1,786
8	Country Coach	RV Manufacturer	1,600
9	City of Eugene	Government	1,452
10	Springfield School District	Education	1,162

Source: Lane County Metropolitan Partnership, Inc.

The unemployment rate in Lane County for January 2006 decreased to 6.0%, down from 6.9% recorded a year earlier. This matches the statewide rate of 6.0%, but is still above the national rate of 5.4%. The annual unemployment rate in Lane County for the past 15 years has mirrored the area's economic status. As the rates show, the economy is recovering from the most recent recession which began in 2001.



Source: Oregon Employment Department

Overall Lane County experienced job gains of 2.8% from 2004 to 2005, the largest increase in total non-farm employment since 1997. The economy is showing broad-based recovery, with most industries gaining jobs.

### ***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.

### **MISSION**

A general purpose government, the mission of Lane County is to provide high-quality, local government services in a fair, open, and economical manner to best meet the needs and expectations of our citizens and guests.

### **PLAN, PRIORITIES, AND PERFORMANCE**

On March 14, 2001, the Board of Commissioners adopted the **Lane County Strategic Plan** (Appendix A). The Strategic Plan has numerous strategies, divided into four categories: Service Improvement, Resource Planning and Allocation, Performance Management, and Revenue Development. In section B3, the plan lays out criteria for funding priorities. Use of these criteria has been refined as budget balancing demands have changed. Read more about the application of the criteria in the preparation of the FY 07-08 budget in the Balancing Options section of this document. Since adoption, significant progress has been made in all areas of the Strategic Plan.

In April 2005, the Board of Commissioners further focused the County's strategic direction by identifying three specific **Goals for 2005-2007** (Appendix A). At a February 2007 retreat, the Board decided to revisit and perhaps revise these goals in the coming fiscal year.

Lane County began its **Performance Management** process in 2001, when performance measurement was identified in the County's Strategic Plan as one of four core strategies. In the first few years, County departments developed program management level measures for all programs in all divisions. The driving goal was to improve government's analytical capacity and ability to make data driven decisions at the service level. In September of 2005, Lane County evolved its Performance Management methodology by launching a pilot project using performance management software. Following the successful pilot, the County rolled out of the software to all departments.

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## **DEPARTMENTS**

This County consists of fifteen departments grouped into three categories: Public Services, Public Safety, and Support Services. Public Safety and Support Services receive General Fund support. Some of these departments may also receive support from other funds. Public Services departments often receive special funding and or direct service revenues. These departments may or may not receive General Fund support. (See Discretionary General Fund Allocation by Department at the end of the Financial Summary Tables).

### **Public Services**

**Assessment and Taxation.** The Department of Assessment and Taxation annually assesses all new construction values of real property, maintains the market value of real property through a sales comparison program, and adds the reported value of personal property to the assessment and tax rolls. The department is also a collection agent for over 80 active taxing jurisdictions, including cities, school districts, and special districts within Lane County. The department is headed by the County Assessor who is elected to a four-year term by the voters of Lane County.

**Health and Human Services.** The mission of Lane County Health and Human Services is to promote and protect the health, safety, and well being of individuals, families and our communities. Health and Human Services (H&HS) is a broad-based organization which oversees health, mental health, developmental disabilities, animal regulation, and social services and offender programs in a largely subcontracted system. The subcontract providers are our community partners in a complex service delivery system. The department's use of discretionary general fund is small, given the size of the overall departmental budget. The H&HS budget is mostly categorically restricted dollars from the state and federal governments. The general fund money from Lane County allows for enhancement of services and leveraging of resources.

**Children and Families.** The Department of Children and Families, in conjunction with the Lane County Commission on Children & Families, advises the Board of County Commissioners on children, youth, and family policy. Appointed by the Board, the Commission on Children & Families is charged by state statute with multiple responsibilities including: developing a comprehensive plan for Lane County's children, youth, and families; promoting community collaborations; leveraging public and private resources to invest in prevention programs that support children, youth, and families; and shifting the paradigm to create a wellness system for children and families in Lane County.

**Public Works.** The Department of Public Works, with its six divisions, has the largest of the department budgets. The Parks Division operates and maintains a system of 59 parks covering about 4,500 acres throughout the county, offering various combinations of camping, hiking, boating, marinas, ocean beaches, and group meeting accommodations. The Land Management Division is responsible for compliance with the State and County's land-use planning, zoning, and building codes and includes the County Surveyors Office, which has responsibility for maintaining County survey records, and the system of government corners. The Engineering Division is charged with maintaining nearly 1,500 miles of County roads (end-to-end, that's about the distance from Eugene to Albuquerque, New Mexico). The department also maintains over 400 bridges, and does road design, right-of-way acquisition, transportation planning and traffic engineering on County roads. In addition to managing the heavy equipment and vehicles associated with road construction and maintenance, the Fleet Division operates a centralized fleet service for all County units, except Public Safety, as well as a number of other agencies. The Waste Management Division includes the operation of a countywide system of solid waste transfer sites, the Short Mountain Landfill and an extensive resource recovery program.

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**Workforce Partnership.** Workforce Partnership is a council of governments as well as a department of County government. Lane County provides personnel and employment related services for the Lane Workforce Partnership, which is a non-profit corporation setting policy for the department. Funded by state and federal training grants, Workforce Partnership offers vocational assessment, job-search training, classroom training, and special youth services for, unemployed Lane County residents.

**Fair Board.** The Fair Board is appointed by the Board of Commissioners and operates the fairgrounds as an enterprise fund. It maintains the facilities and provides the management and promotion of the annual Lane County Fair, the Convention Center, Lane County Ice Arena and other facilities on a year-round basis within available revenues derived from these activities.

### Public Safety

**Youth Services.** The Department of Youth Services is responsible for dealing with children under the age of 18 who have committed an offense that would be a crime if committed by an adult. Law enforcement makes over 5,000 referrals to Youth Services each year. Services include intake, detention, court, probation and parole. Special programs exist for sex offenders, arsonists, violent offenders, and alcohol and drug problems. The operating philosophy is built on a "balanced approach" involving community protection (detention at the newly-opened Juvenile Justice Center), accountability (restitution to victims of crime), and competency (skill development).

**District Attorney.** The District Attorney's office serves as the public prosecutor and representative of the State in criminal and traffic proceedings in circuit and justice courts. The office provides 24-hour-a-day legal assistance to police agencies throughout Lane County and special assistance to victims of crime. In FY 93-94 the department opened the Child Advocacy Center to minimize the negative impact of child abuse and subsequent investigative and judicial proceedings for child victims and their families. The District Attorney also serves thousands of children each year through the Family Law Division. In 2002 \$21 million was collected for children through Child Support Enforcement. The Medical Examiner is also located within this office. The District Attorney, elected by County voters, is a state official who serves a four-year term.

**Public Safety.** The Sheriff's Office is under the direction of an elected Sheriff and organized into two operational divisions and the Office of the Sheriff. The Police Services Division is responsible for suburban and rural police patrols, traffic enforcement, criminal investigations and law enforcement contracts as well as communications and police records. Police Services also directs court transport and security, civil operations, and search and rescue programs. The Adult Corrections Division manages the Lane County Jail and a variety of alternative custody programs including the Community Corrections Center, Forest Work Camp, Electronic Supervision, Inmate Road Crew and Community Service. The Office of the Sheriff includes administrative support programs including fiscal, fleet, personnel, planning, emergency management and training. The Sheriff is elected to a four-year term by the voters of Lane County.

**Justice Courts.** Lane County has three justice courts, located in Florence, Oakridge and Springfield. *These courts are not a department of the County.* Each court is responsible for the adjudication of a variety of complaints, including criminal, civil, traffic and marine, filed within each court's jurisdictional boundary. The Oakridge and Florence courts were established in the early 1900's as a service to the residents of East and West Lane County by providing a convenient, accessible court. The Central Lane Justice Court supports the operational costs of the Public Safety Traffic Team, created in 1990 to reduce the high numbers of accidents and fatalities on targeted county roadways.

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### Support Services

**Board of Commissioners.** The Board of County Commissioners legislates and administers County government within the limits of authority granted in the Lane County Home Rule Charter. The charter grants legislative and administrative power to the full-time, paid five-person board. The Commissioners represent Lane County citizens in over 50 committees and agencies. Commissioners are elected by Lane County voters in specific individual geographic regions for four-year terms. The County's Internal Auditor works directly with the Board of County Commissioners.

**County Administration.** The Office of County Administration serves as the focal point for implementing countywide policy approved by the Board of County Commissioners. This is done through the County Administrator, who reports directly to the Board of County Commissioners. The department provides direction to all appointed administrative departments, coordinates with elected department heads, and serves as liaison to interagency associations, local municipalities, and the state and federal governments. Preparing the annual Budget, monitoring budget performance and maintaining the County's long-range financial plan for the General Fund are also critical responsibilities. The department coordinates countywide performance measurement and oversees the development and implementation of the County's Strategic Plan. Other operating units in the department include Economic Development, Intergovernmental Relations, and the Public Information Office.

**County Counsel.** The Office of County Counsel is also a department within County government. This department serves as attorney and legal advisor to the Board of Commissioners, County Administrator, County elected officials, and County departments. County Counsel's office handles civil suits brought by or against the County and reviews all proposed contracts between the County and other entities. The Office of County Counsel also has responsibility for the Law Library. The department director reports directly to the Board of Commissioners.

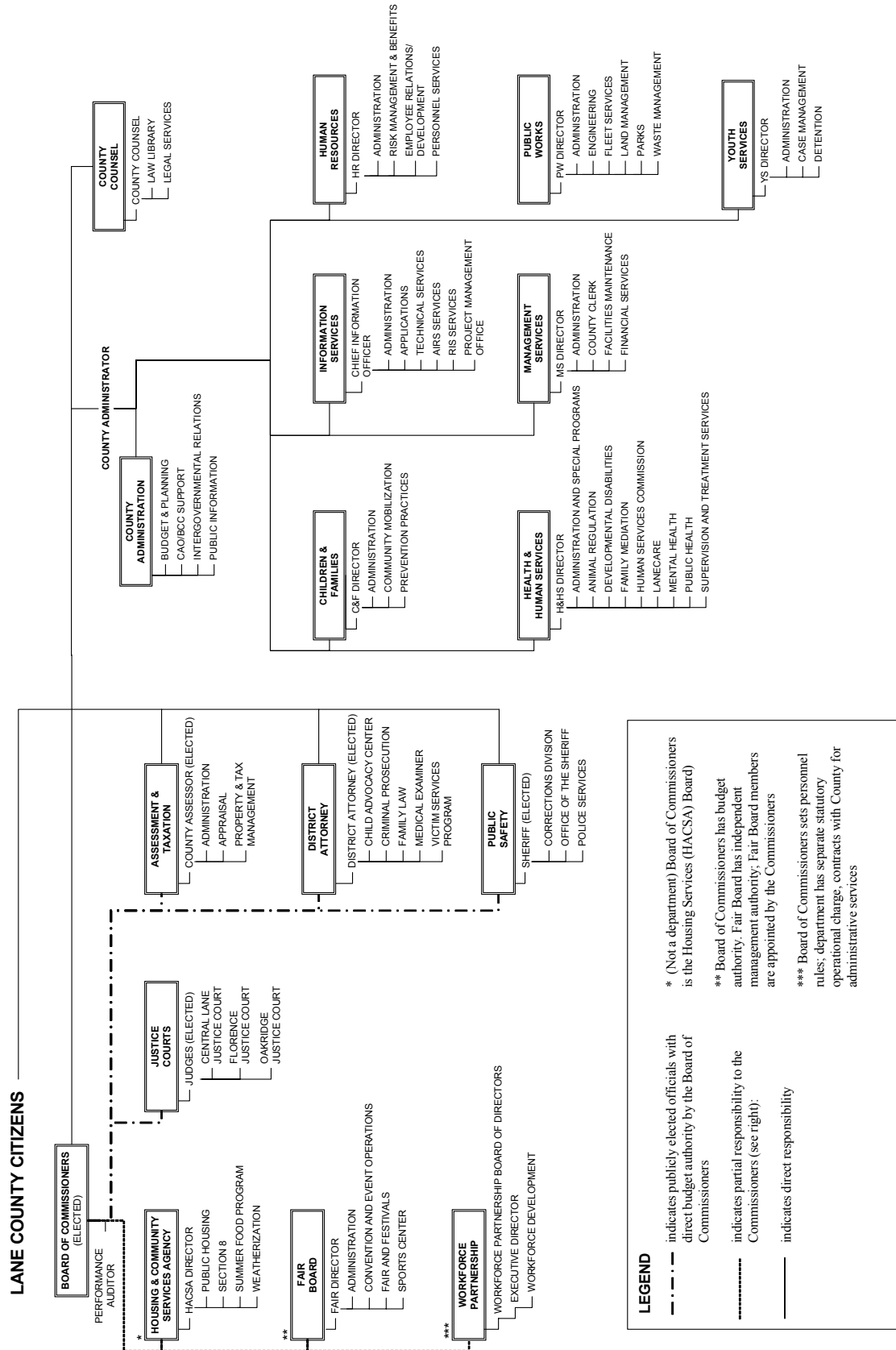
**Human Resources.** The Department of Human Resources provides personnel management and administrative support to County organizations in the areas of personnel services, employee relations and benefits, training and development, risk management and diversity implementation.

**Management Services.** The Department of Management Services has two functional groups. The *Finance Group* provides finance operation including payroll, accounts payables, receivables and investments; property management; purchasing, and contract management. The *Management Services Group* includes facilities maintenance; and the County Clerk functions including Elections, Deeds & Records, and Board of Property Tax Appeals.

**Information Services.** The goal of the Department of Information Services is to help individual departments use computer technologies to provide better service to Lane County's citizens. The department is responsible for supporting the information technology needs of County departments and overseeing the Regional Information System. The department maintains the County's major finance and human resource applications, as well as a large number of smaller systems. Information Services also supports a common network operating system which allows the County's nearly 1,400 personal computers to be better connected. (RIS) provides information technology services to local government agencies in and near Lane County. RIS service areas include the regional justice and public safety system (AIRS), a data center, electronic mail, Internet access, LAN systems support, and operation of a regional network that interconnects local government organizations.

# Organizational Chart

## Overview



**LEGEND**

- - - - - indicates publicly elected officials with direct budget authority by the Board of Commissioners
- indicates partial responsibility to the Commissioners (see right):
- \_\_\_\_\_ indicates direct responsibility

\* (Not a department) Board of Commissioners is the Housing Services (HACSA) Board

\*\* Board of Commissioners has budget authority. Fair Board has independent management authority. Fair Board members are appointed by the Commissioners

\*\*\* Board of Commissioners sets personnel rules; department has separate statutory operational charge, contracts with County for administrative services

# Overview

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## **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 and establish the precise process that must be adhered to in order for the local government to collect taxes.

### **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 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 sheet or sheets which reflect each activity's or fund's estimate of expenditures and resources must also show (in parallel columns) the actual expenditures and resources for the two fiscal years preceding the current year, the estimated expenditures and resources for the current year, and the estimated expenditures and resources for the ensuing year. In addition, personnel services, materials and services, capital outlay for each organizational unit or activity of each fund, and the major items for debt service, special payments and operating contingencies for each fund must be listed separately.

The General Fund pays for many public services such as public health, public safety (i.e., the Sheriff's Office), assessment and taxation, and prosecution, as well as several support services, including human resources, finance and payroll. Budgeting allows a local government to evaluate its needs in light of the revenue sources available to meet those needs. A complete budget justifies the imposition of ad valorem (according to value) property taxes, which account for the majority of General Fund revenues. 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 is a combination of both a fixed and flexible budget, depending on the area of operations. For example, internal service areas (Support Services) are dependent on property tax revenues and transfers from other department funds and have fixed budgets. Their operational resources are established based on historical need and approved changes, and that amount cannot be exceeded for the year. In the event a fixed-budget department runs over, a supplemental budget must be approved and adopted by the Board, per State budget law. Since many of the external service areas are fee or "enterprise" supported, activity levels have a great impact on projected revenues and resource demands, and therefore those department budgets are more flexible.

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## 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. An illustration of the process with a schedule of Lane County's FY 07-08 Budget Process follows this description. Citizens participate and provide input into the County budget process in many ways (see the next section on Community Involvement). Steps in the budget process:

### 1. Proposed budget prepared:

The Lane County Leadership Team, made up of the Commissioners, department heads, and the County Administrator, meet in the late fall to review the previous year's activities and the financial forecast for the next five years. The Leadership Team provides direction and agrees on the assumptions to be used in budgeting for the coming year. County department managers then begin building the budget, based on goals/priorities set forth by the County Commissioners. New budgets must also reflect projected expenditure and revenue forecasts, activity levels and external limitations or pressures such as State tax measures, technology requirements, labor union contracts and capital improvement projects. For a detailed description of how Lane County balanced the FY 07-08 Proposed Budget, please see the Balancing Options tab.

Finished department budgets are submitted to the County Administrator's Office for subsequent review, revision and approval. The budget as approved and recommended by the County Administrator becomes the Proposed Budget.

### 2. Notice of Budget Committee Meeting published:

Once the proposed budget document is prepared by County staff, a "Notice of Budget Committee Meeting" is published. The notice contains the dates, times and places of several meetings, including presentation of the Budget Message, Budget Committee public hearings and deliberations. The notice is published twice in the five to thirty days before the meeting and can be found in [The Register-Guard](#).

### 3. Budget Committee meets:

The budget message, delivered at the first Budget Committee meeting, explains the Proposed Budget and any significant changes in the County's financial position. Budget Committee meetings are public meetings, during which interested parties may attend. The public may also provide testimony or public comment at scheduled meetings not designated as work sessions.

The Proposed Budget is made available to each member of the Budget Committee before their first meeting. At this time, the Proposed Budget is also made available to the community in the County Administrator's Office. The Proposed Budget is also available at the County's internet website [www.lanecounty.org](http://www.lanecounty.org) under County eGovernment, Budget & Planning.

### 4. Budget Committee approves budget:

The Budget Committee hears public testimony, presentations from each department, comments from the Budget Manager and budget analysts, and reviews the Proposed Budget, add/reduction packages, and any additional material requested. The committee deliberates and makes any necessary additions or reductions from the budget proposed by the County Administrator, before approving the budget. The Approved Budget specifies the amount or rate of ad valorem taxes for each fund receiving tax revenue. The Budget Committee is the only group that can set the property tax to be levied each year. It also sets the maximum amount that will be appropriated to each department within each fund.

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### 5. Budget summary and notice of budget hearing published:

After the budget is approved, a budget hearing must be held by the Board of County Commissioners. The Board publishes a Financial Summary of the budget and a Notice of Budget Hearing five to thirty days before the scheduled hearing, during which additional public testimony is invited.

### 6. Budget hearing held:

The purpose of the hearing is to listen to citizens' testimony on the Approved Budget.

### 7. Budget adopted, appropriations made, taxes declared and categorized:

By law, the Board may make changes in the Approved Budget before it is adopted. Prior to the beginning of the fiscal year to which the budget relates, it can also make changes to the adopted budget. However, there are limitations:

- Taxes may **not** be increased over the amount approved by the budget committee.
- Estimated expenditures in a fund cannot be increased over the amount approved by the budget committee by more than \$5,000 or 10 percent, whichever is greater.

After considering public testimony provided at the Budget Hearing, the Board of Commissioners deliberates and adopts the budget, no later than June 30. The Board prepares a resolution or ordinance that formally adopts the budget, makes appropriations and, if needed, levies and categorizes taxes. The budget is the basis for making appropriations and certifying the taxes.

### 8. Notice of property tax levy:

Each taxing district imposing a property tax levy must give notice of its property tax levy to the County Assessor by July 15.

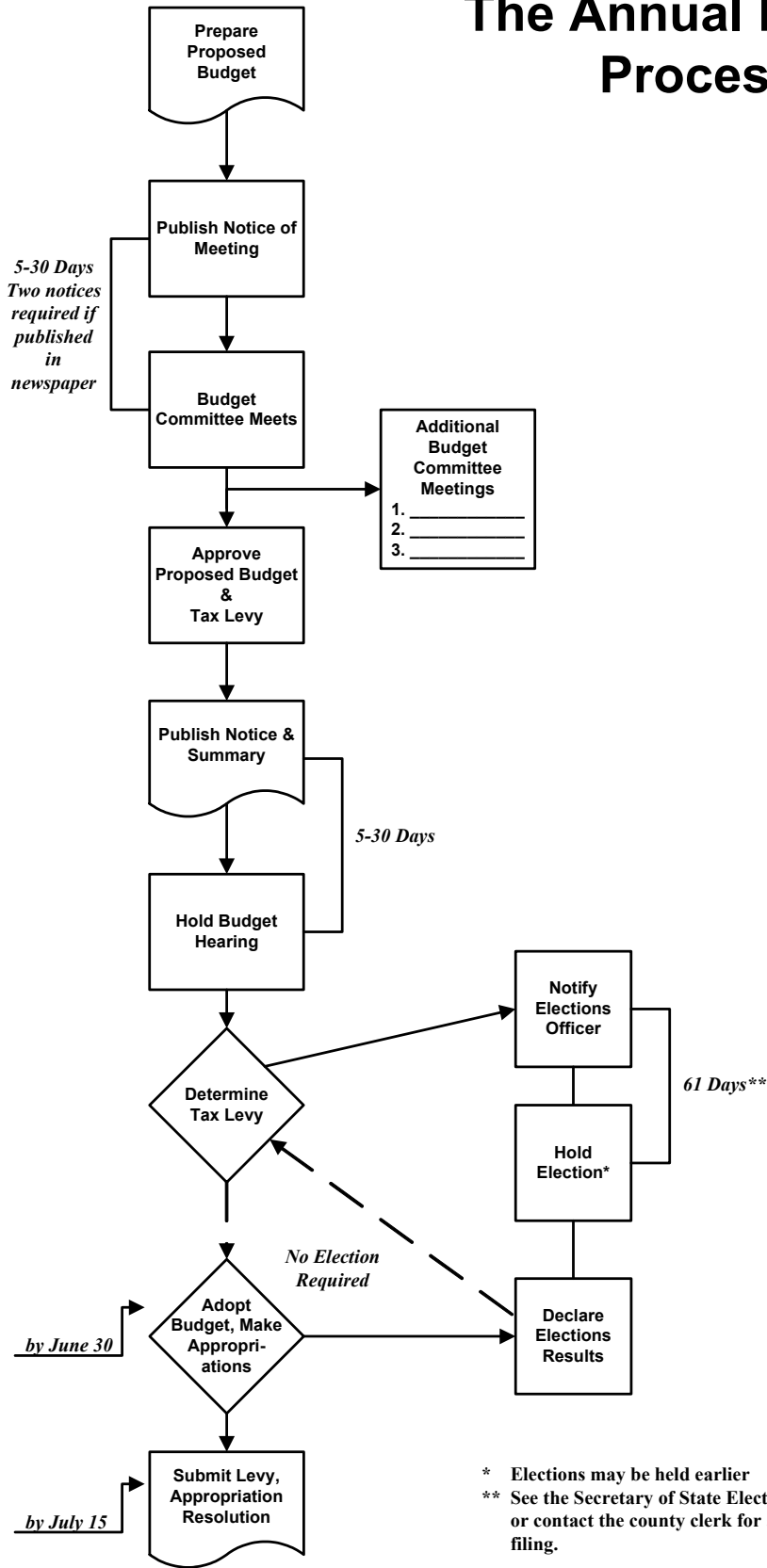
## Community Funding Request Process

Community groups wishing to submit a request for budget committee consideration and possible inclusion in the next budget can attend a briefing and orientation meeting in February of the year prior to the fiscal year for which funding is sought. Requests need to follow established timelines in order to allow enough time for review by the appropriate department or county advisory committee. All requests are forwarded to the full budget committee for consideration. Community groups submitting requests are provided with a scheduled time to appear before the budget committee to provide additional information and answer questions. While timelines vary slightly from year-to-year, it will be substantially as follows:

Jan 30 <sup>th</sup>	Community Briefing and Orientation – the schedule and application forms are handed out.
Feb 13 <sup>th</sup>	Community Requests are due to County Administration Office.
Mar 15 <sup>th</sup>	Advisory Committee reviews and recommendation regarding Community Requests are due.
April 20 <sup>th</sup>	Community groups are scheduled to testify at the Lane County Budget Committee meeting.
May 15 <sup>th</sup>	Community Requests reviewed by Budget Committee.
May 17 <sup>th</sup>	Budget Committee funding deliberation and possible budget approval.
May 22 <sup>nd</sup>	Budget Committee funding deliberation and budget approval. (Meeting held if needed.)

Contact the County Administrator's Office at 541-682-4203 for exact meeting schedule and locations.

# The Annual Budget Process



\* Elections may be held earlier  
 \*\* See the Secretary of State Elections Manual, or contact the county clerk for actual dates of filing.

## Overview

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### ***Budget Preparation Schedule***

<b><u>Date</u></b>	<b><u>Description of the Event</u></b>	<b><u>Product/Outcome</u></b>
<i>Monday, January 8</i>	Departments prepare Base budget, review budget with advisory committees, as appropriate, and prepare budget #1.	Budget Instructions distributed
<i>Friday, February 26</i>	Departments complete base cycle data entry and submit initial budgets and reduction/add packages to County Administrator. Budget #1 also is due.	Department base budgets, reduction/add packages, Budget #1
<i>Friday, March 2</i>	Departments complete data entry and submit budget #2	Budget #2
<i>Monday, March 5 – Wednesday, March 7</i>	County Administrator and budget staff review departmental budgets and hold departmental reviews.	Preliminary budget decisions
<i>Thursday, March 8 - Monday, April 16th</i>	Final preparation of Proposed Budget by budget staff.	Proposed Budget
<i>Sunday, April 8</i>	First notice of Budget Committee meeting on Proposed Budget published in accordance with ORS 294.401.	Legal Advertisement
<i>Monday, April 9</i>	Send Proposed Budget document to printer.	
<i>Sunday, April 15</i>	Second Notice of Budget Committee meeting published.	Legal Advertisement
<i>Thursday, April 26</i>	Budget Committee receives County Administrator's budget message and holds public hearing on Proposed Budget. Additional public hearings may be scheduled.	Budget Message; Proposed Budget; Public Hearing
<i>Tues, May 1 Thur., May 3 Tues, May 15</i>	Budget work sessions usually Tuesday and Thursday evenings at 5:15 p.m. Departments present their budgets and highlight services.	Budget Committee Work sessions
<i>Tues, May 30</i>	Budget Committee final discussion, deliberations and approval of budget. Tuesday and Thursday evenings, beginning at 5:15 p.m. with public comment. The public is welcome to attend.	Approved Budget
<i>Mon, June 18</i>	Publish Budget Summary and Notice of Public Hearing on Approved Budget in accordance with ORS.	Legal Advertisement
<i>Wednesday, June 27</i>	Board of County Commissioners holds public hearing, adopts budget, makes appropriations and levies taxes.	Adopted Budget