AGENDA COVER MEMORANDUM

AGENDA DATE: June 27, 2023

PRESENTED TO: Board of County Commissioners

DEPARTMENT: County Administration

PRESENTED BY: Christine Moody, Budget & Financial Planning Manager

AGENDA TITLE: PUBLIC HEARING / ORDER /RESOLUTION In the Matter of Adopting the FY 22-23 Supplemental Budget #4, Making, Reducing and Transferring Appropriations

I. MOTION

MOVE APPROVAL OF THE ORDER/RESOLUTION Adopting the FY 22-23 Supplemental Budget #4, Making, Reducing and Transferring Appropriations

II. AGENDA ITEM SUMMARY

The Board is being asked to adopt the FY 22-23 Supplemental Budget #4.

III. BACKGROUND/IMPLICATIONS OF ACTION

A. Board Action and Other History

The Board adopted the FY 22-23 budget on June 21, 2022, in Board Order 22-06-21-12.

The Board adopted the FY 22-23 Supplemental Budget #1 on September 27, 2022, in Board Order #22-09-27-01.

The Board adopted the FY 22-23 Supplemental Budget #2 on December 13, 2022, in Board Order #22-12-13-01.

The Board adopted the FY 22-23 Supplemental Budget #3 on March 16, 2023, in Board Order #23-03-16-01.

This is the fourth and final supplemental budget for FY 22-23.

B. Policy Issues

Oregon local budget law (Chapter 294 of Oregon Revised Statutes) gives budget provisions and procedures that must be followed during the budgeting process, including

supplemental budget modifications.

A public hearing and publication of a notice is required when any fund increases expenditures (not including transfers, contingency or reserves) by greater than 10% from the current budget. For this supplemental budget, there is one (1) County fund changing by more than 10% in this supplemental budget request. (Local Option Tax Levy Fund). The notice of Public Hearing was published in the Register Guard on June 22, 2023.

If necessary, the Board of Commissioners may amend the supplemental budget as published, with any increases limited to $5,000 or 10% per fund, whichever is greater.

C. Strategic Plan

Lane County's budget and financial management policies support the County's Strategic Plan priorities and the commitment to open and accountable government and wise stewardship of public funds.

D. Financial and /or Resource Considerations

This supplemental budget increases the County's total resources by $22,361,264. Department expense appropriations are increasing by $5,513,742, non-departmental expenditures are increasing by $5,178,605, transfers are increasing by $10,201,623 and operational contingency is increasing by $12,955,002. Unappropriated reserves are decreasing by $11,487,708. Full-time-equivalent (FTE) positions are increasing by 5.95. If approved as presented, the County's Current Modified Budget for FY 22-23 will be $1,123,742,772 with 2,024.34 FTE across all funds.

E. Health Implications

There are no known health implications associated with adoption of this supplemental budget.

F. Analysis

Examples of changes occurring in this supplemental are:

- Add 4.95 in the Health & Human Services Fund for the Community Health Centers in part due to preparations for the South Lane Clinic.

- Increase FTE by 1.0 in Technology Services for Business Analysts directly funded by Health & Human Services for department related business analysis work.

G.

- Adjust revenues & expenditures to better match current projections.

- Increase expenditures and reduce reserves within the Local Option Tax Levy Fund due to increases in areas such as power, food, laundry and medical contracts.

- Increase transfers to the Capital Fund and related capital expenditures for approved capital projects.

- Addition of $8,500,000 interfund loan for operations from General Fund to Intergovernmental Human Services Fund due to timing of revenue related to COVID-19 expenditure reimbursements.

I. RECOMMENDATION
Staff recommends approval of the Supplemental Budget as submitted.

II. TIMING/IMPLEMENTATION
This is fourth supplemental adjustment for FY 22-23.

III. FOLLOW-UP
Upon approval of the supplemental, County Administration budget staff will adjust the appropriations in the financial general ledger.

IV. ATTACHMENTS
Board Order/Resolution

BEFORE THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON

ORDER & RESOLUTION NO. 23-06-27-01	)	**PUBLIC HEARING / ORDER /RESOLUTION In the Matter of Adopting the FY 22-23 Supplemental Budget #4, Making, Reducing and Transferring Appropriations**

WHEREAS, the Board of Commissioners having reviewed and considered the supplemental budget requests presented in the prepared Agenda Memorandum, in their regularly scheduled board meeting on this date; and

WHEREAS, there is one County Fund changing by more than 10% in this supplemental budget and therefore a Public Hearing is required under Oregon Budget Law and the Board held a Public Hearing and fully considered the matters on Tuesday, June 27, 2023; and

WHEREAS, publication of the Public Hearing occurred in the Register Guard on June 22, 2023; and

WHEREAS, in accordance with ORS 294.480, the governing body of any municipal corporation may make a supplemental budget for the fiscal year for which the regular budget has been prepared; and

WHEREAS, the amounts and purposes for the budget changes are herein detailed; and

NOW, THEREFORE, the Board of County Commissioners of Lane County ORDERS AND RESOLVES as follows:

1. That the amounts for the fiscal year beginning July 1, 2022, be increased, decreased and transferred, for the purposes as outlined to the Board, as follows:

General Fund 124

	Change Amount	Authorized FTE Chg	New Fund Total
Resources	1,547,674		145,736,254
Assessment & Taxation	0	0.00	7,775,438
Community Justice & Rehabilitation Services	(157,886)	0.00	10,912,567
County Administration	0	0.00	20,223,732
County Counsel	0	0.00	2,553,332
District Attorney	0	0.00	12,844,668
Human Resources	0	0.00	4,986,681
Public Safety (Sheriff's Office)	85,000	0.00	39,356,765
Lane County Office of Emergency Management	0	0.00	661,568
Lane County Office of Data & Analytics	36,215	0.00	371,166
Not Allocated to Organizational Unit:			
Materials & Services	278,250	0.00	1,436,654
Transfers Out	8,793,221	0.00	20,714,650
Contingency	0	0.00	1,020,000
Total Fund Appropriations	9,034,800	0.00	122,857,221

PARKS & OPEN SPACES FUND 216

	Change Amount	Authorized FTE Chg	New Fund Total
Resources	(314,775)		7,825,014
Public Works	(73,327)	0.00	5,485,505
Not Allocated to Organizational Unit:			
Transfers Out	0		60,273
Contingency	0		629,300
Total Fund Appropriations	(73,327)	0.00	6,175,078

GENERAL ROAD FUND 225

	Change Amount	Authorized FTE Chg	New Fund Total
Resources	(1,375,201)		121,280,652
Public Works	(3,362,434)	0	44,789,880
Not Allocated to Organizational Unit:			
Transfers Out	0		5,243,274
Contingency	0		-
Total Fund Appropriations	(3,362,434)	0	50,033,154

PUBLIC LAND CORNER PRESERVATION FUND 240

	Change Amount	Authorized FTE Chg	New Fund Total
Resources	0		2,148,120
Public Works	15,973	0	564,545
Not Allocated to Organizational Unit:			
Contingency	0		55,909
Total Fund Appropriations	15,973	0	620,454

COUNTY SCHOOL FUND 241

	Change Amount	Authorized FTE Chg	New Fund Total
Resources	315,636		3,518,738
Not Allocated to Organizational Unit:			
Materials & Services	315,636		3,518,738
Total Fund Appropriations	315,636	0.00	3,518,738

AMERICAN RESCUE PLAN FUND 255

	Change Amount	Authorized FTE Chg	New Fund Total
Resources	0		66,018,803
Not Allocated to Organizational Unit:			
Material & Services	1,555,914		36,376,540
Total Fund Appropriations	1,555,914	0	36,376,540

SPECIAL REVENUE FUND 260

	Change Amount	Authorized FTE Chg	New Fund Total
Resources	1,580,452		68,588,150
Commuity Justice & Rehabilitation Services	0	0	16,417,591
County Administration	285,752	0	2,460,926
District Attorney	0	0	1,428
Public Safety (Sheriff's Office)	276,934	0	13,113,754
Public Works	11,835	0	186,772
Not Allocated to Organizational Unit:			
Materials & Services	363,550		9,703,771
Capital	0		50,000
Transfers Out	979,352		3,331,783
Contingency	(164,408)		5,867,654
Total Fund Appropriations	1,753,015	0	51,133,679

ANIMAL SERVICES FUND 283

	Change Amount	Authorized FTE Chg	New Fund Total
Resources	(13,868)		1,022,090
Public Works	16,433	0	835,962
Not Allocated to Organizational Unit:			
Transfers Out	0		145,367
Contingency	(23,687)		-
Total Fund Appropriations	(7,254)	0	981,329

INTERGOVERNMENTAL HUMAN SERVICES FUND 285	Change Amount	Authorized FTE Chg	New Fund Total
Resources	12,415,180		83,587,266
Health & Human Services	(1,021,960)	0.00	61,810,606
Not Allocated to Organizational Unit:			
Contingency	11,520,874		11,701,189
Transfers Out	18,390		5,062,842
Total Fund Appropriations	10,517,304	0.00	78,574,637

HEALTH & HUMAN SERVICES FUND 286	Change Amount	Authorized FTE Chg	New Fund Total
Resources	4,596,991		209,091,529
Health & Human Services	3,773,281	4.95	144,466,874
Not Allocated to Organizational Unit:			
Transfers Out	275,719		15,077,184
Contingency	372,590		35,951,527
Total Fund Appropriations	4,421,590	4.95	195,495,585

LOCAL OPTION TAX LEVY FUND 290	Change Amount	Authorized FTE Chg	New Fund Total
Resources	0		46,596,596
Community Justice & Rehabilitation Services	0	0.00	2,458,872
Public Safety (Sheriff's Office)	2,900,000	0.00	23,393,128
Not Allocated to Organizational Unit:			
Transfer Out	134,941		134,941
Contingency	0		2,237,407
Total Fund Appropriations	3,034,941	0.00	28,224,348

SPECIAL OBLIGATION BOND RETIREMENT FUND 333	Change Amount	Authorized FTE Chg	New Fund Total
Resources	0		18,992,095
Not Allocated to Organizational Unit:			
Debt Service	100,000		18,680,594
Total Fund Appropriations	100,000	0.00	18,680,594

CAPITAL IMPROVEMENT FUND 435

	Change Amount	Authorized FTE Chg	New Fund Total
Resources	269,882		44,690,571
County Administration	0		36,836,660
Not Allocated to Organizational Unit:			
Transfers Out	0		736,390
Contingency	0		300,000
Total Fund Appropriations	0	0.00	37,873,050

LANE EVENTS CENTER FUND 521

	Change Amount	Authorized FTE Chg	New Fund Total
Resources	(277,777)		14,665,744
Public Works	(287,684)	0.00	5,295,988
Not Allocated to Organizational Unit:			
Transfers Out	0		1,188,763
Contingency	(107,316)		475,357
Total Fund Appropriations	(395,000)	0.00	6,960,108

SOLID WASTE DISPOSAL FUND 530

	Change Amount	Authorized FTE Chg	New Fund Total
Resources	0		56,646,409
Public Works	2,710,307	0.00	31,098,803
Not Allocated to Organizational Unit:			
Transfers Out	0		3,500,729
Contingency	(83,377)		1,412,278
Total Fund Appropriations	2,626,930	0.00	36,011,810

LAND MANAGEMENT FUND 570

	Change Amount	Authorized FTE Chg	New Fund Total
Resources	233,816		18,162,396
Public Works	166,641	0.00	10,110,403
Not Allocated to Organizational Unit:			
Contingency	(154,641)		576,690
Total Fund Appropriations	12,000	0.00	10,687,093

EMPLOYEE BENEFIT FUND 614

	Change Amount	Authorized FTE Chg	New Fund Total
Resources	125,000		97,165,181
Not Allocated to Organizational Unit:			
Materials & Services	2,843,300		72,674,724
Transfers Out	0		16,776,961
Contingency	0		750,000
Total Fund Appropriations	2,843,300	0.00	90,201,685

MOTOR & EQUIPMENT POOL FUND 619

	Change Amount	Authorized FTE Chg	New Fund Total
Resources	1,200,952		41,628,368
Public Safety (Sheriff's Office)	300,000		3,011,038
Public Works	(213,838)	0.00	13,175,453
Not Allocated to Organizational Unit:			
Contingency	(320,255)		2,023,871
Total Fund Appropriations	(234,093)	0.00	18,210,362

TECHNOLOGY REPLACEMENT FUND 653

	Change Amount	Authorized FTE Chg	New Fund Total
Resources	1,825,222		6,566,199
Technology Services	(90,000)		2,979,897
Not Allocated to Organizational Unit:			
Contingency	1,915,222		2,185,282
Total Fund Appropriations	1,825,222	0.00	5,165,179

TECHNOLOGY SERVICES FUND 654

	Change Amount	Authorized FTE Chg	New Fund Total
Resources	142,500		18,154,942
Technology Services	142,500	0.00	17,458,218
Not Allocated to Organizational Unit:			
Contingency	0		696,724
Total Fund Appropriations	142,500	0.00	18,154,942

RETIREE BENEFIT TRUST FUND 714

	Change Amount	Authorized FTE Chg	New Fund Total
Resources	90,000		14,832,581
Not Allocated to Organizational Unit:			
Materials & Services	625		3,069,223
Contingency	0		250,000
Total Fund Appropriations	625	0.00	3,319,223

	Supp #4	FTE Change	Revised Budget
Total APPROPRIATIONS, All Funds	34,142,222	4.95	838,777,780
Total Unappropriated and Reserve Amounts, All Funds	(11,765,958)		284,979,992
TOTAL BUDGET	**22,376,264**		**1,123,757,772**
Total FTE, All Funds			2,023.34

ADOPTED this 27th day of June, 2023.

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Pat Farr, Chair
Lane County Board of Commissioners