



AGENDA COVER MEMORANDUM

AGENDA DATE: September 26, 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 23-24 Supplemental Budget #1, Making, Reducing and Transferring Appropriations

I. MOTION

MOVE APPROVAL OF THE ORDER/RESOLUTION ADOPTING THE FY 23-24 SUPPLEMENTAL BUDGET #1 MAKING, REDUCING AND TRANSFERRING APPROPRIATIONS.

II. AGENDA ITEM SUMMARY

The Board is being asked to adopt the FY 23-24 Supplemental Budget #1.

III. BACKGROUND/IMPLICATIONS OF ACTION

A. Board Action and Other History

The Board adopted the FY 23-24 budget on June 13, 2023, in Board Order 23-06-13-01.

This is the first supplemental budget for FY 23-24.

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 are two (2) County funds changing by more than 10% in this supplemental budget request. (American Rescue

Plan Fund, Capital Improvement Fund.) The notice of Public Hearing was published in the Register Guard on September 21, 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 \$21,985,917. Department expense appropriations are increasing by \$14,649,428, non-departmental materials and services are increasing by \$2,014,561, transfers are increasing by \$6,131,572, operational contingency is increasing by \$3,704,991. Unappropriated reserves are decreasing by \$4,514,635. Full-time-equivalent (FTE) positions are decreasing by 11.84. If approved as presented, the County's Current Modified Budget for FY 23-24 will be \$1,118,210,966 with 2,028.25 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:

- Move 0.5 FTE from Community Justice and Rehabilitation Services Director to County Administration to split funding for the Assistant County Administrator position.
- Add 1.0 FTE to County Administration for additional Sr. Accounting Clerk to address the increase in workload in Accounts Payable/Payroll in Central Finance.
- Add 1.0 FTE Mental Health Specialist 1 in Community Justice and Rehabilitation Services. Position funded through the Juvenile Education Program (DJEP) from the Oregon Department of Education through Lane ESD.
- Reduce 26.5 FTE total in Health and Human Services to adjust for COVID related positions that are not continuing.
- General Fund adjustments include:
 - Increasing revenue for Sheriff's Office – Investigations for additional grant funds.
 - Increase revenue for Homeland Security grant to be used for equipment.

- Transfer out to Capital Improvement Fund for BCC Sound upgrades.
- County Road Fund
 - Adjust budget to increase for delayed Goodson Room updates and Yard Building B Remodel.
 - Add revenue and expense for Row River Road Deep Culverts due to increased Federal Highway Administration funding.
 - Add revenue and expense for Coburg Road and Game Farm Road projects from increased Oregon Department of Transportation Funding.
 - Increase revenue and expense for Slurry Seal project partially paid by the City of Springfield.
- American Rescue Plan Fund
 - Increase expense and offset from reserves for reimbursements to Health and Human Services and Community Justice and Rehabilitation Services.
- Special Revenue Fund
 - Add 1.0 FTE for position funded by the Oregon Parks and Recreation Department to provide law enforcement for the Oregon Dunes National Recreational Area.
- Intergovernmental Human Services Fund
 - Increase revenue for ARPA reimbursement, Federal, State, and Human Services revenue to be received.
 - Add 1.0 FTE Program Manager and 0.5 FTE Administrative Assistant to LaneCare Administration.
- Health & Human Services Fund
 - Increasing revenue for Medicaid wrap and Coordinated Care due to new providers for the South Lane Clinic.
 - Increasing revenue to account for Trillium, Pacific Source, and Medicare fee increases associated with additional providers.
 - Increase transfers out \$5,000,000 to Capital Fund for South Lane Clinic capital expenses.
 - Increase transfers out \$575,000 to Capital Fund for Dental Clinic capital expenses.
 - Add 5.0 FTE for Physician, Nurse Practitioner, and Physician Assistant positions for the South Lane Clinic.
 - Adjust to add 1.16 FTE total for six positions from 0.80 FTE and 0.84 FTE to 1.0 FTE for Community Health Centers.
 - Add 2.5 FTE to Developmental Disabilities for additional Abuse Investigators.
- Local Option Tax Levy Fund
 - Adjust Administrative charges down and offset increasing reserves for 0.5 FTE move of Director position to County Administration for Assistant County Administrator position.
- Capital Fund

- Adding revenue & expenditures from transfers for capital projects including South Lane Clinic remodels, Dental Clinic, Behavioral Health Lobby and BCC Sound Equipment.
- Solid Waste Fund
 - Increase expense and adjust reserves for purchase of property in Goshen, OR.
 - Increase expense and adjust reserves for Florence paving project and Florence e-waste building projects being moved into FY 23-24.
- Land Management Fund
 - Increase revenue for newly approved Erosion Control permits.
 - Increase revenue to adjust for 2.8% increase in all permit fees.
 - Add 1.0 FTE Engineering Analyst in Stormwater Permitting.
- Technology Services Fund
 - Adjusting Technology Services Direct and Indirect revenue for adjustments from reconciliation.

II. RECOMMENDATION

Staff recommends approval of the Supplemental Budget as submitted.

III. TIMING/IMPLEMENTATION

This is first supplemental adjustment for FY 23-24.

IV. FOLLOW-UP

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

V. ATTACHMENTS

Board Order/Resolution

BEFORE THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON

ORDER & RESOLUTION) IN THE MATTER OF ADOPTING THE FY 23-24
NO. 23-09-26-01) SUPPLEMENTAL BUDGET #1, 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 are two County Funds 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 September 26, 2023; and

WHEREAS, publication of the Public Hearing occurred in the Register Guard on September 21, 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:

That the amounts for the fiscal year beginning July 1, 2023, be increased, decreased and transferred, for the purposes as outlined to the Board, as follows:

General Fund 124

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	927,096		150,704,930
Assessment & Taxation	0	0.00	8,120,494
County Administration	347,024	1.50	19,337,248
County Counsel	0	0.00	2,771,777
Community Justice & Rehabilitation Services	(181,721)	(0.50)	10,841,694
District Attorney	0	0.00	13,932,980
Human Resources	17,000	0.00	4,763,813
Public Safety (Sheriff's Office)	218,291	0.20	42,131,931
Lane County Office of Emergency Management	0	0.00	785,273
Lane County Office of Data & Analytics	0	0.00	333,529
Not Allocated to Organizational Unit:			
Materials & Services	0		1,483,225
Transfers Out	117,272		9,537,578
Contingency	0		1,020,000
Total Fund Appropriations	517,866	1.20	115,059,542

GENERAL ROAD FUND 225

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	1,792,240		146,065,088
Public Works	2,927,046	0.00	79,032,903
Not Allocated to Organizational Unit:			
Transfers Out	0		5,245,129
Contingency	0		0
Total Fund Appropriations	2,927,046	0.00	84,278,032

AMERICAN RESCUE PLAN FUND 255

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	0		34,405,952
Not Allocated to Organizational Unit:			
Materials & Services	2,014,561		14,277,388
Total Fund Appropriations	2,014,561	0.00	14,277,388

SPECIAL REVENUE FUND 260

	<u>Change Amount</u>	Authorized <u>FTE Chg</u>	<u>New Fund Total</u>
Resources	453,249		66,395,559
County Administration	0		4,631,617
Community Justice & Rehabilitation Services	163,348	1.00	16,325,350
District Attorney	0		1,759
Public Safety (Sheriff's Office)	106,192	0.80	12,956,385
Public Works	0		198,634
Not Allocated to Organizational Unit:			
Materials & Services	0		9,100,391
Transfers Out	0		576,741
Contingency	0		2,275,913
Total Fund Appropriations	269,540	1.80	46,066,790

INTERGOVERNMENTAL HUMAN SERVICES FUND 285

	<u>Change Amount</u>	Authorized <u>FTE Chg</u>	<u>New Fund Total</u>
Resources	4,977,455		65,197,307
Health & Human Services	5,127,637	0.00	60,347,531
Not Allocated to Organizational Unit:			
Contingency	(48,948)		158,094
Total Fund Appropriations	5,078,689	0.00	60,505,625

HEALTH & HUMAN SERVICES FUND 286

	<u>Change Amount</u>	Authorized <u>FTE Chg</u>	<u>New Fund Total</u>
Resources	7,358,166		211,906,015
Health & Human Services	(1,997,151)	(15.84)	146,528,610
Not Allocated to Organizational Unit:			
Transfers Out	5,352,190		10,160,828
Contingency	4,003,127		28,711,993
Total Fund Appropriations	7,358,166	(15.84)	185,401,431

LOCAL OPTION TAX LEVY FUND 290

	<u>Change Amount</u>	Authorized <u>FTE Chg</u>	<u>New Fund Total</u>
Resources	0		45,348,381
Community Justice & Rehabilitation Services	(13,599)	0.00	2,337,671
Public Safety (Sheriff's Office)	0	0.00	21,263,329
Not Allocated to Organizational Unit:			
Contingency	0		3,125,000
Total Fund Appropriations	(13,599)	0.00	26,726,000

CAPITAL IMPROVEMENT FUND 435

	<u>Change Amount</u>	Authorized <u>FTE Chg</u>	<u>New Fund Total</u>
Resources	6,414,110		43,143,965
County Administration	5,752,000	0.00	34,362,039
Not Allocated to Organizational Unit:			
Transfers Out	662,110		1,180,960
Contingency	0		300,966
Total Fund Appropriations	6,414,110	0.00	35,843,965

SOLID WASTE DISPOSAL FUND 530

	<u>Change Amount</u>	Authorized <u>FTE Chg</u>	<u>New Fund Total</u>
Resources	0		54,918,384
Public Works	2,020,000	0.00	25,267,712
Not Allocated to Organizational Unit:			
Transfers Out	0		7,238,080
Contingency	0		2,290,942
Total Fund Appropriations	2,020,000	0.00	34,796,734

LAND MANAGEMENT FUND 570

	<u>Change Amount</u>	Authorized <u>FTE Chg</u>	<u>New Fund Total</u>
Resources	314,600		19,212,358
Public Works	165,172	1.00	10,636,275
Not Allocated to Organizational Unit:			
Contingency	0		846,233
Total Fund Appropriations	165,172	1.00	11,482,508

TECHNOLOGY SERVICES FUND 654

	<u>Change Amount</u>	Authorized <u>FTE Chg</u>	<u>New Fund Total</u>
Resources	(250,999)		18,398,173
Technology Services	(1,811)	0.00	18,398,173
Not Allocated to Organizational Unit:			
Contingency	(249,188)		0
Total Fund Appropriations	(250,999)	0.00	18,398,173

	Supp #1	FTE Change	Revised Budget
Total APPROPRIATIONS, All Funds	26,500,552	(11.84)	813,411,551
Total Unappropriated and Reserve Amounts, All Funds	(4,514,635)		304,799,415
TOTAL BUDGET	21,985,917		1,118,210,966
Total FTE, All Funds			2,028.25

ADOPTED this 26th day of September 2023.

Pat Farr, Chair
Lane County Board of Commissioners