



AGENDA COVER MEMORANDUM

AGENDA DATE: June 25, 2024

PRESENTED TO: Board of County Commissioners

DEPARTMENT: County Administration

PRESENTED BY: Christine Moody, Budget & Financial Planning Manager
Kevin Mahoney, Sr. Management Analyst

AGENDA TITLE: PUBLIC HEARING / ORDER /RESOLUTION In the Matter of Adopting the FY 23-24 Supplemental Budget #4, Making, Reducing and Transferring Appropriations

I. MOTION

MOVE APPROVAL OF THE ORDER/RESOLUTION ADOPTING THE FY 23-24 SUPPLEMENTAL BUDGET #4 MAKING, REDUCING AND TRANSFERRING APPROPRIATIONS.

II. AGENDA ITEM SUMMARY

The Board is being asked to adopt the FY 23-24 Supplemental Budget #4.

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 fourth supplemental budget for FY 23-24. Three prior supplemental budgets were approved in Board Orders 23-09-26-01; 23-12-12-01; and 24-04-02-01.

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 four (4) County funds changing by more than 10% (Parks & Open Spaces Fund, General Road Fund, County School Fund, and Capital Improvement Fund). The notice of Public Hearing was published in the Register Guard on June 20, 2024.

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 \$54,946,730. Department expense appropriations are decreasing by \$15,632,041, non-departmental materials and services are increasing by \$3,617,808, transfers are increasing by \$51,531,093, operational contingency is decreasing by \$434,929. Unappropriated reserves are increasing by \$15,864,799. Full-time-equivalent (FTE) positions are decreasing by 6.50. If approved as presented, the County's Current Modified Budget for FY 23-24 will be \$1,264,700,686 with 2,067.75 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:

- Reduce 6.5 FTE in Health and Human Services related to on-going COVID funding decreasing.
- General Fund adjustments include:
 - Increase transfer out to Capital Improvement Fund for Pearl Street Parking Lot Paving project expenses.
 - Increase transfers out for interfund loan to Health & Human Services, Intergovernmental Human Services Fund.
 - Increase resources within the General Fund subfund and increase transfers out of discretionary general fund to continue former ARPA funded projects f
 - Increase revenue and expense in Sheriff's Office related to expected Jail Security DUI reimbursement revenue.
 - Increase revenue and expense in Sheriff's Office related to grant revenue for dispatch consoles.
 - Increase appropriations in Data & Analytics of \$19,205 consisting of adopted budget vacancy variance and sale of time management not previously budgeted. Decrease General Fund vacancy variance

contingency by \$15,269 and unappropriated reserves by \$3,936 to balance.

- Parks & Open Spaces Fund
 - Reduce capital expense due to project timing and expenses expected to occur next fiscal year.
 - Increase timber sales revenue and associated grant expense.
- General Road Fund
 - Reduce capital expense due to project timing and expenses expected to occur in next fiscal year. Projects include Coburg/Game Farm Road, Delta Pedestrian Crossing, Goodpasture Covered Bridge, Laura Street Upgrade, Riverview Avenue Culvert, and Hayden Bridge Seismic Retrofit.
 - Increase revenue for final ODOT payment for road and bridge projects.
- Public Land Corner Preservation Fund
 - Increase expense in Public Works related to Fleet Build.
- County School Fund
 - Increase revenue and expense for passthrough distributions to Lane Education Service District expected before the end of the fiscal year.
- Extension Service Fund
 - Increase revenue to better match projected actuals and increase payment to Extension Service to pay out all funds received.
- Title III Projects Fund
 - Increase expense related to Sheriff's Office Dunes program.
- Special Revenue Fund
 - Increase revenue in County Administration for tax foreclosed property sales and increase reserves.
 - Increase revenue in Policy Division for Community Development Block Grant and increase expense associated with agency payments to St. Vincent de Paul who will administer the program.
 - Increase expense in Public Works for trailer purchase.
 - Increase transfer from existing General Fund within Sheriff's Office for Court Security Program.
 - Increase expense in Sheriff's Office to align to expected actuals related to Private Timber program, Motor Carrier Enforcement, HB5202 Communication Grant, K9 program, and Illegal Marijuana Eradication program. Decrease corresponding operational contingency.
 - Increase Title III revenue in Sheriff's Office related to Dunes program.
- Intergovernmental Human Services Fund
 - Increase transfer related to interfund loan.
 - Decrease state revenue to align with expected actuals before year end and reduce corresponding agency payments.

- Health & Human Services Fund
 - Reduce transfer to Capital Improvement Fund for South Lane Clinic capital expenses which will occur next fiscal year and increase transfer out related to Behavioral Health Lobby renovation and site remodel, both offset in contingency.
 - Increase revenue for services provided by additional Community Health Center FTE added earlier this fiscal year via Board Order.
- Local Option Tax Levy Fund
 - Increase expense in food, medical, and maintenance within Sheriff's Office and reduce operational contingency.
- Capital Improvement Fund
 - Reduce capital expense due to project timing and expenses expected to occur in FY 24-25 instead of the current fiscal year. Decrease in resources is also associated with the timing of those projects now occurring next fiscal year.
- Solid Waste Disposal Fund
 - Increase expense associated with timing of projects occurring this fiscal year including IMERF, Glenwood & Cottage Grove Transfer Station redesign, CAT Generator repair, Short Mountain maintenance, and lease & rental expenses for property and equipment.
- Land Management Fund
 - Decrease revenue to remove stormwater permit fees not approved.
- Employee Benefit Fund
 - Increase claims expense budget due to higher than originally projected claim payments, reduce reserves.
- Motor & Equipment Pool Fund
 - Decrease Public Works fleet replacement budget to adjust to expected actuals.
 - Increase Sheriff's Office for fleet replacement expenses expected before the end of the fiscal year.
- Intergovernmental Services Fund
 - Increase transfer out to General Fund to close out the Warehouse Interdepartmental Department ID.
- Technology Services Fund
 - Increase resources (transfer in from General Fund) and associated expenses related to one-time expense for expansion and additional user licenses of PeopleSoft Software during COVID-19 pandemic.

II. RECOMMENDATION

Staff recommends approval of the Supplemental Budget as submitted.

III. TIMING/IMPLEMENTATION

This is the fourth 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. 24-06-25-01) 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 are four 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 June 25, 2024; and

WHEREAS, publication of the Public Hearing occurred in the Register Guard on June 20, 2024; 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	51,935,098		245,978,440
Assessment & Taxation	0	0.00	8,120,494
County Administration	8,890	0.00	19,419,160
County Counsel	0	0.00	2,771,777
Community Justice & Rehabilitation Services	(3,449)	0.00	10,778,001
District Attorney	0	0.00	13,960,572
Human Resources	0	0.00	4,785,881
Public Safety (Sheriff's Office)	234,000	0.00	42,051,580
Lane County Office of Emergency Management	4,777	0.00	790,050
Lane County Office of Data & Analytics	19,205	0.00	390,796
Not Allocated to Organizational Unit:			
Materials & Services	0		1,566,558
Transfers Out	52,150,293		64,943,382
Contingency	(15,269)		1,004,731
Total Fund Appropriations	52,398,447	0.00	170,582,982

PARKS & OPEN SPACES FUND 216

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	(1,008,912)		8,386,541
Public Works	(1,008,912)	0.00	6,243,942
Not Allocated to Organizational Unit:			
Transfers Out	0		60,132
Contingency	0		564,728
Total Fund Appropriations	(1,008,912)	0.00	6,868,802

GENERAL ROAD FUND 225

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	5,000,000		155,068,478
Public Works	(13,490,490)	0.00	68,931,402
Not Allocated to Organizational Unit:			
Transfers Out	25,000		5,270,129
Contingency	0		-
Total Fund Appropriations	(13,465,490)	0.00	74,201,531

PUBLIC LAND CORNER PRESERVATION FUND 240

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	0		2,157,277
Public Works	10,845	0.00	621,441
Not Allocated to Organizational Unit:			
Contingency	0		57,332
Total Fund Appropriations	10,845	0.00	678,773

COUNTY SCHOOL FUND 241

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	398,398		3,118,555
Not Allocated to Organizational Unit:			
Materials & Services	398,398		3,118,555
Total Fund Appropriations	398,398	0.00	3,118,555

EXTENSION SERVICE FUND 242

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	60,400		1,181,850
Not Allocated to Organizational Unit:			
Materials & Services	60,400		1,181,850
Total Fund Appropriations	60,400	0.00	1,181,850

TITLE III PROJECTS FUND 250

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	0		6,385,663
Not Allocated to Organizational Unit:			
Materials & Services	80,000		2,080,470
Total Fund Appropriations	80,000	0.00	2,080,470

SPECIAL REVENUE FUND 260

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	1,120,184		76,452,103
County Administration	538,184	0.00	7,203,418
Assessment & Taxation	0	0.00	60,000
Community Justice & Rehabilitation Services	0	0.00	16,228,696
District Attorney	0	0.00	1,524
Public Safety (Sheriff's Office)	925,099	0.00	13,999,966
Public Works	52,000	0.00	250,634
Technology Services	0	0.00	92,391
Not Allocated to Organizational Unit:			
Materials & Services	79,010		9,875,604
Transfers Out	0		870,209
Contingency	(771,399)		2,054,625
Total Fund Appropriations	822,894	0.00	50,637,067

INTERGOVERNMENTAL HUMAN SERVICES FUND 285

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	(3,487,795)		60,969,912
Health & Human Services	(3,756,348)	0.00	57,388,048
Not Allocated to Organizational Unit:			
Contingency	(49,629)		106,600
Total Fund Appropriations	(3,805,977)	0.00	57,494,648

HEALTH & HUMAN SERVICES FUND 286

	<u>Change Amount</u>	Authorized <u>FTE Chg</u>	<u>New Fund Total</u>
Resources	3,828,945		231,745,090
Health & Human Services	517,525	(6.50)	151,671,449
Not Allocated to Organizational Unit:			
Transfers Out	(653,090)		16,234,414
Contingency	3,585,793		37,838,842
Total Fund Appropriations	3,450,228	(6.50)	205,744,705

LOCAL OPTION TAX LEVY FUND 290

	<u>Change Amount</u>	Authorized <u>FTE Chg</u>	<u>New Fund Total</u>
Resources	0		45,845,300
Community Justice & Rehabilitation Services	0	0.00	2,370,323
Public Safety (Sheriff's Office)	1,800,000	0.00	24,063,329
Not Allocated to Organizational Unit:			
Contingency	(1,800,000)		263,769
Total Fund Appropriations	0	0.00	26,697,421

CAPITAL IMPROVEMENT FUND 435

	<u>Change Amount</u>	Authorized <u>FTE Chg</u>	<u>New Fund Total</u>
Resources	(2,880,345)		22,149,756
County Administration	(3,542,624)	0.00	10,077,883
Not Allocated to Organizational Unit:			
Transfers Out	0		1,160,216
Contingency	582,060		3,879,419
Total Fund Appropriations	(2,960,564)	0.00	15,117,518

SOLID WASTE DISPOSAL FUND 530

	<u>Change Amount</u>	Authorized <u>FTE Chg</u>	<u>New Fund Total</u>
Resources	0		53,249,327
Public Works	2,071,000	0.00	27,932,712
Not Allocated to Organizational Unit:			
Transfers Out	0		1,995,442
Contingency	(1,964,000)		326,942
Total Fund Appropriations	107,000	0.00	30,255,096

LAND MANAGEMENT FUND 570

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	(222,500)		21,706,745
Public Works	0	0.00	11,196,275
Not Allocated to Organizational Unit: Contingency	0		1,061,921
Total Fund Appropriations	0	0.00	12,258,196

EMPLOYEE BENEFIT FUND 614

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	0		113,758,854
Not Allocated to Organizational Unit: Materials & Services	3,000,000		79,454,480
Transfers Out	0		17,347,377
Contingency	0		350,000
Total Fund Appropriations	3,000,000	0.00	97,151,857

MOTOR & EQUIPMENT POOL FUND 619S

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	0		46,962,047
Public Safety (Sheriff's Office)	300,000		2,348,073
Public Works	(515,000)	0.00	13,787,281
Not Allocated to Organizational Unit: Contingency	0		1,223,870
Total Fund Appropriations	(215,000)	0.00	17,359,224

INTERGOVERNMENTAL SERVICES FUND 627

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	0		1,018,835
County Administration	0		798,233
Not Allocated to Organizational Unit: Contingency	(2,485)		119,964
Transfers Out	8,890		8,890
Total Fund Appropriations	6,405	0.00	927,087

TECHNOLOGY SERVICES FUND 654

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	203,257		20,600,910
Technology Services	203,257	0.00	18,990,691
Not Allocated to Organizational Unit: Contingency	0		1,610,219
Total Fund Appropriations	203,257	0.00	20,600,910

	Supp #4	FTE Change	Revised Budget
Total APPROPRIATIONS, All Funds	39,081,931	(6.50)	903,791,032
Total Unappropriated and Reserve Amounts, All Funds	15,864,799		360,909,654
TOTAL BUDGET	54,946,730		1,264,700,686
Total FTE, All Funds			2,067.75

ADOPTED this 25th day of June 2024.

Laurie Trieger, Chair
Lane County Board of Commissioners