AGENDA COVER MEMORANDUM

AGENDA DATES: June 25, 2024

TO: Board of County Commissioners

DEPT: County Administration

PRESENTED BY: Christine Moody, Budget & Financial Planning Manager
Steve Mokrohisky, County Administrator

AGENDA TITLE: In the Matter of Adopting the 2024-2025 Lane County Budget, Making Appropriations and Imposing and Categorizing Taxes

I. MOTION

Move Approval Adopting the 2024-2025 Lane County Budget, Making Appropriations and Imposing and Categorizing Taxes

II. AGENDA ITEM SUMMARY

The Lane County Budget Committee approved the FY 2024-2025 Budget on May 22, 2024. A public hearing on the Approved Budget was held as required on June 11, 2024, at 9:00 a.m.

The Board of County Commissioners must adopt the FY 2024-2025 budget prior to July 1st pursuant to ORS 294.

III. BACKGROUND/IMPLICATIONS OF ACTION

A. Board Action and Other History

The County Administrator presented the Proposed FY 2024-2025 budget to the Lane County Budget Committee on May 7, 2024. The Committee held the required public hearing as well as three work sessions, allocated time for additional public comment and deliberated on one evening before approving the budget and the taxing authority on May 22, 2024. Changes made by the Budget Committee to the Proposed Budget are detailed in Attachment A.

The notice and financial summary of the Approved Budget was published in the Register Guard on Thursday, June 6, 2024. The Public Hearing was also noticed

on the Board of Commissioners Agenda which was published on-line on June 6, 2024.

B. Policy Issues

The Board may make adjustments within the funds but may not change appropriations by more than $5,000 or 10% of total fund expenditures, whichever is greater, in any fund. The Board may also determine, make and declare tax levies equal to or less than that approved by the Budget Committee.

C. Board Goals

The FY 24-25 meets the financial policies as set forth by the Board of Commissioners in Lane Manual Chapter 4. Those policies include the goal to maintain a structurally balanced budget within each Fund.

The Proposed and Approved budgets both represent structurally balanced budgets in the majority of the County's major funds, although the Health & Human Services Fund, Public Safety Levy Fund, Land Management Fund and Parole & Probation Subfund of the Special Revenue Fund are currently not structurally balanced for FY 24-25. Plans are being developed to restore structural balance to those funds.

All funds meet or exceed the County's reserve level financial policies and reserve levels will be monitored and reported to the Board as necessitated through Supplemental Budgets in FY 24-25.

D. Financial and/or Resource Considerations

The budget approved by the Budget Committee represents a balanced budget and the Order presented for the Adoption of the FY 24-25 budget represents a balanced budget.

E. Health Implications

None.

F. Analysis

Additional technical corrections/changes, increases/decreases and additions and reductions occurring to the Approved Budget as a result of additional information now known since original budget preparation will increase $13,339,558 in resources, an increase of $12,371,702 in expenditures, an increase of $8,437,509 in transfers between funds, a decrease of $2,358,998 in contingency and a decrease of $5,110,655 in unappropriated reserves. There is also an addition of 16.77 FTE across all funds. With these changes, the total FY 24-25 Adopted

Budget will total $1,137,466,827 with 2082.27 FTE. Additional detail of the changes is found on Attachment B to this Memorandum.

G. Alternative/Options

The Board may choose to make additional adjustments to the budget prior to Budget Adoption with the following limitations:

1) Increases in any single fund cannot exceed $5,000 or 10 percent in expenditures, whichever is greater, and

2) Tax levies may not be certified in an amount greater than what was approved by the Budget Committee.

IV. RECOMMENDATION

Adopt the FY 24-25 budget as presented.

V. TIMING/IMPLEMENTATION

Final adoption must be completed prior to July 1st, in order for the County to have spending authority as of July 1, 2024.

VI. FOLLOW-UP

Staff will prepare the forms required by ORS 294 and prepare an adopted budget document by mid-September 2024.

VII. ATTACHMENTS

A. Changes to Proposed Budget
B. Changes to the Approved Budget

ATTACHMENT A

LANE COUNTY

ADJUSTMENTS TO THE PROPOSED FY 2024-2025 BUDGET

Fund	Department	Item No.	Adj. Type	Description of Adjustment	FTE Chng	Total Resources Change	Expenditure Change	Transfer Out Change	Contingency Reserve Chg	Total Requirements Change
124 General Fund	**Non-Departmental**	1	AD	Contribution to River Road/Santa Clara Community Organization to provide information to County households outside of City limit of $15,947. Reduce General Fund reserves to balance.	0.00	0	15,947	0	(15,947)	0
				General Fund Total Change	**0.00**	**0**	**15,947**	**0**	**(15,947)**	**0**
286 Health & Human Services Fund	**Health & Human Services**	2	AD	Addition of 6.5 FTE and revenue and expenditure related to Senate Bill 526 and launch of Family Connects program.	6.50	1,296,314	1,296,314	0	0	1,296,314
				Health & Human Services Fund Total Change	**6.50**	**1,296,314**	**1,296,314**	**0**	**0**	**1,296,314**
				Total Change All Funds	**6.50**	**$ 1,296,314**	**$ 1,312,261**	**$ -**	**$ (15,947)**	**$ 1,296,314**

ATTACHMENT B

LANE COUNTY

ADJUSTMENTS TO THE APPROVED FY 2024-25 BUDGET

Fund	Department	Item No.	Adj. Type	Description of Adjustment	FTE Chng	Total Resources Change	Expenditure Change	Transfer Out Change	Contingency Reserve Chg	Total Requirements Change
124 General Fund	Assessment & Taxation	1	TA	Reduction in personnel expenditure by $18,199 due to change in position elimination following resignation; increase professional consulting by same amount to balance total expenditures to CAFFA grant.	0.00	0	0	0	0	0
	County Administration	2	TA	Increase personnel expenditures and decrease professional and consulting by $38,844 to add .25 FTE to Board Coordinator position as added in FY 23-24 Supplemental #3.	0.25	0	0	0	0	0
	Non-Departmental	3	INC	Addition of $55,000 in expenditures for across the bridge monument funds and tribal engagement consulting services.	0.00	0	55,000	0	0	55,000
		4	INC/RD	Increase transfer to Capital Fund from Property Management program for Pearl Street parking lot improvements. Reduce future projects reserve to balance fund.	0.00	0	0	900,000	(900,000)	0
		5	TA	Decrease fund balance and increase principal received from interfund loan in amount of $1,591,263 for loan to Intergovernmental Human Services Fund in late FY 23-24.	0.00	0	0	0	0	0
		6	RD	Reduction of one-time transfer to Parole & Probation due to adjustment to other revenue to be received and anticipated spending in FY 23-24. Increase future projects reserve to balance.	0.00	0	0	(422,447)	422,447	0
		7	INC	Increase transfers for former ARPA projects in Capital Fund for LCAC upgrade and Public Health for Youth Suicide Prevention Reduce future projects reserve to balance.	0.00	0	0	4,420,771	(4,475,771)	(55,000)
				General Fund Total Change	**0.25**	**0**	**55,000**	**4,898,324**	**(4,953,324)**	**0**
225 Road Fund	Public Works	8	RB	Increase fund balance and capital expenditures for projects delayed in FY 23-24.	0.00	1,408,945	1,408,945	0	0	1,408,945
				SubFund Total Change	**0.00**	**1,408,945**	**1,408,945**	**0**	**0**	**1,408,945**
226 Subfund	Public Works	9	RB	Increase fund balance and capital expenditures for projects delayed in FY 23-24.	0.00	650,000	650,000	0	0	650,000
				SubFund Total Change	**0.00**	**650,000**	**650,000**	**0**	**0**	**650,000**
				Road Fund Total Change	**0.00**	**2,058,945**	**2,058,945**	**0**	**0**	**2,058,945**
240 Corners Fund	Public Works	10	INC	Remove budget for extra help position to fund temp position.	0.00	0	(22,308)	0	0	(22,308)
		11	TA	Decrease extra help budget due to error inflating personnel expenditures during initial budget preparation	0.00	0	(86,664)	0	0	(86,664)
		12	AD	Addition of 1040 position to train new employees	0.50	0	49,644	0	0	49,644
	Non-Departmental	13	RD	Increase reserves to rebalance fund	0.00	0	0	0	59,328	59,328
				Corners Fund Total Change	**0.50**	**0**	**(59,328)**	**0**	**59,328**	**0**
263 Subfund Special Revenue Fund	Sheriff's Office	14	INC	Increase Opioid settlement fund allocation and expenditures for Medication Assistance Treatment program in Lane County Adult Corrections facility	0.00	225,000	225,000	0	0	225,000
				SubFund Total Change	**0.00**	**225,000**	**225,000**	**0**	**0**	**225,000**

TA = Technical Adjustment; INC = Increase; AD = Additional; RB = Rebudget; RX = Reduction; GR = Grant Change

LANE COUNTY

ADJUSTMENTS TO THE APPROVED FY 2024-25 BUDGET

Fund	Department	Item No.	Adj. Type	Description of Adjustment	FTE Chng	Total Resources	Expenditure Change	Transfer Out Change	Contingency Reserve Chg	Total Requirements
267 Subfund Special Revenue Fund	County Administration	15	INC	Increase Land Sales from planned Auctions and addition of related expenditures	0.00	400,000	200,000	0	0	200,000
		16	INC	Increase federal revenue in amount of $900,000; decrease 1 FTE and related personnel expenditures within holiday farm fire grant program ($125,556).	(1.00)	500,000	374,444	0	0	374,444
	Non-Departmental	17	INC	Increase contingency and reserves to balance fund	0.00	0	0	0	325,556	325,556
				SubFund Total Change	**(1.00)**	**900,000**	**574,444**	**0**	**325,556**	**900,000**
268 Subfund Special Revenue Fund	Community Justice & Rehabilitation Services	18	INC	Additional of Deflection Program state grant revenue ($949,977) and reduction of beginning fund balance of same amount; decrease 1.0 FTE and associated personnel expenses and increase material & service expenses by same amount to balance program.	(1.00)	0	0	0	0	0
		19	INC	Addition of Opioid settlement funds for Parole & Probation in amount of $630,247. Increase 1 FTE for movement of position from Deflection Program back into Parole & Probation. Decrease of one-time general fund of $422,447.	1.00	207,800	207,800	0	0	207,800
				SubFund Total Change	**0.00**	**207,800**	**207,800**	**0**	**0**	**207,800**
269 Subfund Special Revenue Fund	Non-Departmental	20	INC	Reduction of Video Lottery Allocation to Infrastructure due to final requests by other program areas ($40,836); Increase allocations of Opioid Settlement Funds ($924,747); decrease video lottery allocation to match final program budgets ($53,581). Reduce reserves to balance fund ($912,002)	0.00	(40,836)	871,166	0	(912,002)	(40,836)
				SubFund Total Change	**0.00**	**(40,836)**	**871,166**	**0**	**(912,002)**	**(40,836)**
				Special Revenue Fund Total Change	**(1.00)**	**1,291,964**	**1,878,410**	**0**	**(586,446)**	**1,291,964**
285 Intergov Human Services Fund	Health & Human Services	21	TA	Increase revenue originally anticipated to be received in FY 23-24.	0.00	1,591,263	0	0	0	0
	Non-Departmental	22	TA	Increase transfer for interfund loan payment to General Fund.	0.00	0	0	1,591,263	0	1,591,263
				Intergov Human Services Fund Total Change	**0.00**	**1,591,263**	**0**	**1,591,263**	**0**	**1,591,263**
284 LaneCare Subfund	Health & Human Services	23	RD	Reduction of beginning fund balance	0.00	(71,152)	0	0	0	0
	Non-Departmental	24		Reduction of reserves to balance fund	0.00	0	0	0	(71,152)	(71,152)
				SubFund Total Change	**0.00**	**(71,152)**	**0**	**0**	**(71,152)**	**(71,152)**
286 Health & Human	Health & Human Services	25	INC	Received additional funding provided by the state to add Abuse Investigators and adjusting fund balance and other revenue within fund.	0.00	1,202,221	0	0	0	0
		26	RX	Increasing FTE for position #45380 from 0.8 to 1 FTE; Decreasing FTE for position #45410 from 1 to 0.6 FTE	(0.20)	0	(6,396)	0	0	(6,396)
		27	TA	Residual transfer for ARPA086 Youth Suicide Prevention Project	0.00	60,976	0	0	0	0
		28	TA	As a result of the legislative session, H&HS is administering resources for HB4136.	0.00	4,500,000	4,500,000	0	0	4,500,000
		29	AD	Mobile Crisis Positions and budget for unclassified professionals	15.00	0	1,474,644	0	0	1,474,644

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LANE COUNTY

ADJUSTMENTS TO THE APPROVED FY 2024-25 BUDGET

Fund	Department	Item No.	Adj. Type	Description of Adjustment	FTE Chng	Total Resources	Expenditure Change	Transfer Out Change	Contingency Reserve Chg	Total Requirements
Services Subfund		30	TA	Fixing errors in Behavioral Health (duplication of state funding); adding mobile crisis funding	0.00	(2,052,949)	0	0	0	0
		31	INC	Opioid funding of $69,500 for PH Epidemiologist position	0.00	69,500	0	0	0	0
		32	INC	Addition of FTE to reconcile with FY 23-24 final adjustments to positions.	0.25	0	0	0	0	0
	Non-Departmental	33	INC	Decrease contingency & reserves to balance fund due to adjustments listed above. Decrease intrafund transfer due to receipt of Opioid Funding for Public Health epidemiologist position.	0.00	0	0	(52,078)	(2,136,422)	(2,188,500)
				SubFund Total Change	**15.05**	**3,779,748**	**5,968,248**	**(52,078)**	**(2,136,422)**	**3,779,748**
288 Community Health Centers Subfund	Health & Human Services	34	INC	Federal Sources for South Lane Clinic Construction; USDA; Congressional Directed Spending (HRSA) and Transfer to capital for south lane clinic; update per capital	0.00	2,293,103	0	0	0	0
		35	AD	Addition of Medical Director position for South Lane Clinic and increase additional position by .20	1.20	0	293,103	0	0	293,103
	Non-Departmental	36	AD	Increase transfer to Capital Fund for South Lane Clinic	0.00	0	0	2,000,000	0	2,000,000
				SubFund Total Change	**1.20**	**2,293,103**	**293,103**	**2,000,000**	**0**	**2,293,103**
				Health & Human Services Fund Total Change	**16.25**	**6,001,699**	**6,261,351**	**1,947,922**	**(2,207,574)**	**6,001,699**
295 Parks Levy Fund	Public Works	37	RD	Removal of trail master plan from Professional services	0.00	0	(160,000)	0	0	(160,000)
		38	INC	Increase position #51932 from .50 to 1.0	0.50	0	60,564	0	0	60,564
	Non-Departmental	39	INC	Increase reserves to balance fund	0.00	0	0	0	99,436	99,436
				Parks Levy Fund Total Change	**0.50**	**0**	**(99,436)**	**0**	**99,436**	**0**
435 Capital Fund	County Administration	40	INC	Increase transfer from General Fund for Pearl Street Parking lot improvements and increase capital expenditures for project	0.00	900,000	900,000	0	0	900,000
		41	RD	Reduction of transfer from Health & Human Services for South Lane Clinic and decrease of project expenditures to balance	0.00	(3,000,000)	(3,000,000)	0	0	(3,000,000)
		42	INC	Increase Fund Balance due to investment earnings	0.00	11,109	0	0	0	0
		43	RB	Rebudget of former ARPA Project LCAC technology upgrades; increase transfer from General Fund and capital expenditures for project	0.00	4,359,795	4,359,795	0	0	4,359,795
	Non-Departmental	44	INC	Increase contingency to balance fund	0.00	0	0	0	11,109	11,109
				Capital Fund Total Change	**0.00**	**2,270,904**	**2,259,795**	**0**	**11,109**	**2,270,904**
530 Solid Waste Fund	Public Works	45	INC	Increase positions to reflect actual work schedule	0.27	0	16,965	0	0	16,965
	Non-Departmental	46	RD	Decrease reserve to balance fund	0.00	0	0	0	(16,965)	(16,965)
				Solid Waste Fund Total Change	**0.27**	**0**	**16,965**	**0**	**(16,965)**	**0**
614 Employee Benefit Fund	Non-Departmental	47	INC	Addition of refund revenue from Moda Dental from prior years; increase reserves to balance fund	0.00	124,783	0	0	124,783	124,783
				Employee Benefit Fund Total Change	**0.00**	**124,783**	**0**	**0**	**124,783**	**124,783**
				Total Change All Funds	**16.77**	**13,339,558**	**12,371,702**	**8,437,509**	**(7,469,653)**	**13,339,558**

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BEFORE THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON

ORDER & RESOLUTION NO. 24-06-25-02	)	**IN THE MATTER OF ADOPTING THE 2024-2025 LANE COUNTY BUDGET, MAKING APPROPRIATIONS AND IMPOSING & CATEGORIZING TAXES**

WHEREAS, the Lane County Budget Committee reviewed and approved the FY 2024-2025 budget for Lane County on May 22, 2024; and

WHEREAS, after due notice, a public hearing on the FY 2024-2025 Approved Budget was held at 9:00 a.m., held on June 11, 2024; and

WHEREAS, the Board having fully considered the Lane County Budget Committee's recommendations and additional changes submitted by departments as well as the matters discussed at the public hearing; and

WHEREAS, the recommended adjustments to the Approved FY 2024-2025 Budget described in Attachment B to the Agenda Memorandum are hereby approved by the Board for incorporation into this Resolution; and

WHEREAS, the Board believes that the FY 2024-2025 budget reflects the best available policy and program choices to achieve the greatest public good and the least private injury; now therefore the Board of County Commissioners of Lane County **HEREBY RDERS AND RESOLVES:**

1.) That the Board of Commissioners of Lane County hereby adopts the budget for fiscal year 2024-2025 in the total amount of $1,137,466,827; and

2.) That the amounts shown below, including the full time equivalent (FTE) positions, are hereby appropriated and authorized for the fiscal year beginning July 1, 2024, as follows:

General Fund 124

	Appropriation	Authorized FTE
Assessment & Taxation	8,181,251	48.00
Community Justice & Rehabilitation Services	11,475,827	48.50
County Administration	19,985,564	105.00
County Counsel	2,968,925	14.00
Data & Analytics	370,831	2.00
District Attorney	13,951,734	79.00
Emergency Management	811,171	4.00
Human Resources	5,039,442	30.50
Public Safety (Sheriff's Office)	42,614,251	189.30
Not Allocated to Organizational Unit:		
Materials & Services	731,825	
Transfers Out	31,288,262	
Contingency	1,000,000	
Total Fund	138,419,083	520.30

PARKS & OPEN SPACES FUND 216

	Appropriation	Authorized FTE
Public Works	7,360,678	16.80
Not Allocated to Organizational Unit:		
Transfers Out	60,837	
Contingency	477,500	
Total Fund	7,899,015	16.80

LAW LIBRARY FUND 222

	Appropriation	Authorized FTE
County Administration	385,420	2.00
Not Allocated to Organizational Unit:		
Contingency	39,198	
Total Fund	424,618	2.00

GENERAL ROAD FUND 225

	Appropriation	Authorized FTE
Public Works	70,556,561	177.00
Not Allocated to Organizational Unit:		
Transfers Out	4,389,470	
Total Fund	74,946,031	177.00

LIQUOR LAW ENFORCEMENT FUND 231

	Appropriation	Authorized FTE
District Attorney	9,120	0.00
Not Allocated to Organizational Unit:		
Contingency	16,093	
Total Fund	25,213	0.00

PUBLIC LAND CORNER PRESERVATION FUND 240

	Appropriation	Authorized FTE
Public Works	697,269	3.50
Not Allocated to Organizational Unit:		
Contingency	59,926	
Total Fund	757,195	3.50

COUNTY SCHOOL FUND 241

	Appropriation	Authorized FTE
Not Allocated to Organizational Unit:		
Materials & Services	1,253,500	0.00
Total Fund	1,253,500	0.00

EXTENSION SERVICE FUND 242

	Appropriation	Authorized FTE
Not Allocated to Organizational Unit:		
Materials & Services	1,153,100	0.00

COUNTY CLERK FUND 244

	Appropriation	Authorized FTE
County Administration	65,544	0.00
Not Allocated to Organizational Unit:		
Transfers Out	119,390	
Contingency	38,350	
Total Fund	223,284	0.00

TITLE III PROJECTS FUND 250

	Appropriation	Authorized FTE
Not Allocated to Organizational Unit:		
Materials & Services	1,622,131	0.00
Total Fund	1,622,131	0.00

SPECIAL REVENUE FUND 260

	Appropriation	Authorized FTE
Community Justice & Rehabilitation Services	18,016,820	66.50
County Administration	3,314,482	4.00
District Attorney	1,416	0.00
Public Safety (Sheriff's Office)	12,917,061	24.70
Public Works	230,845	1.00
Technology Services	457,824	2.00
Not Allocated to Organizational Unit:		
Materials & Services	8,693,378	
Capital	900,000	
Transfers Out	621,705	
Contingency	1,755,550	-
Total Fund	46,909,081	98.20

FIRE DEFENSE BOARD FUND 270

	Appropriation	Authorized FTE
Emergency Management	505,771	0.00
	-	-
Not Allocated to Organizational Unit:		
Contingency	76,400	
Total Fund	582,171	0.00

INDUSTRIAL REVOLVING FUND 275

	Appropriation	Authorized FTE
Not Allocated to Organizational Unit:		
Contingency	0	0.00
Total Fund	0	0.00

ANIMAL SERVICES FUND 283

	Appropriation	Authorized FTE
Public Works	919,616	4.50
Not Allocated to Organizational Unit:		
Contingency	0	
Total Fund	919,616	4.50

INTERGOVERNMENTAL HUMAN SERVICES FUND 285

	Appropriation	Authorized FTE
Health & Human Services	47,683,330	60.48
Not Allocated to Organizational Unit:		
Transfers Out	1,591,263	
Contingency	298,849	
Total Fund	49,573,442	60.48

HEALTH & HUMAN SERVICES FUND 286

	Appropriation	Authorized FTE
Health & Human Services	171,703,472	816.62
Not Allocated to Organizational Unit:		
Transfers Out	8,115,785	
Contingency	21,344,709	
Total Fund	201,163,966	816.62

LOCAL OPTION TAX LEVY FUND 290

	Appropriation	Authorized FTE
Community Justice & Rehabilitation Services	3,381,338	15.50
Public Safety (Sheriff's Office)	23,911,725	100.00
Not Allocated to Organizational Unit:		
Contingency	4,125,000	
Total Fund	31,418,063	115.50

PARKS LEVY FUND 295

	Appropriation	Authorized FTE
Public Works	5,412,634	12.00
Not Allocated to Organizational Unit:		
Contingency	0	
Total Fund	5,412,634	12.00

SPECIAL OBLIGATION BOND RETIREMENT FUND 333

	Appropriation	Authorized FTE
Not Allocated to Organizational Unit:		
Debt Service	19,620,726	0.00
Total Fund	19,620,726	0.00

NOTES PAYABLE DEBT SERVICES FUND 341

	Appropriation	Authorized FTE
Not Allocated to Organizational Unit:		
Debt Service	409,583	0.00
Total Fund	409,583	0.00

CAPITAL IMPROVEMENT FUND 435

	Appropriation	Authorized FTE
County Administration	24,870,853	0.00
Not Allocated to Organizational Unit:		
Transfers Out	528,185	
Contingency	3,104,847	
Total Fund	28,503,885	0.00

LANE EVENTS CENTER FUND 521

	Appropriation	Authorized FTE
Public Works	5,803,406	14.50
Not Allocated to Organizational Unit:		
Transfers Out	92,858	
Contingency	679,169	
Total Fund	6,575,433	14.50

SOLID WASTE DISPOSAL FUND 530

	Appropriation	Authorized FTE
Public Works	24,943,635	94.87
Not Allocated to Organizational Unit:		
Transfers Out	3,190,961	
Contingency	2,805,993	
Total Fund	30,940,589	94.87

CORRECTIONS COMMISSARY FUND 539

	Appropriation	Authorized FTE
Public Safety (Sheriff's Office)	328,469	0.00
Not Allocated to Organizational Unit:		
Contingency	100,000	
Total Fund	428,469	0.00

LAND MANAGEMENT FUND 570

	Appropriation	Authorized FTE
Public Works	10,415,201	47.00
Not Allocated to Organizational Unit:		
Contingency	1,004,480	
Total Fund	11,419,681	47.00

SELF INSURANCE FUND 612

	Appropriation	Authorized FTE
Not Allocated to Organizational Unit:		
Materials & Services	5,348,260	
Transfers Out	355,483	
Contingency	300,000	
Total Fund	6,003,743	0.00

EMPLOYEE BENEFIT FUND 614

	Appropriation	Authorized FTE
Not Allocated to Organizational Unit:		
Materials & Services	83,320,779	
Transfers Out	17,972,778	
Contingency	100,000	
Total Fund	101,393,557	0.00

PENSION BOND FUND 615

	Appropriation	Authorized FTE
Not Allocated to Organizational Unit:		
Materials & Services	14,739	
Debt Service	1,671,743	
Total Fund	1,686,482	0.00

MOTOR & EQUIPMENT POOL FUND 619

	Appropriation	Authorized FTE
Public Safety (Sheriff's Office)	2,016,132	0.00
Public Works	13,097,951	21.50
Not Allocated to Organizational Unit:		
Transfers Out	7,072	
Contingency	2,279,266	
Total Fund	17,400,421	21.50

INTERGOVERNMENTAL SERVICES FUND 627

	Appropriation	Authorized FTE
County Administration	861,707	0.00
Not Allocated to Organizational Unit:		
Contingency	114,349	
Total Fund	976,056	0.00

TECHNOLOGY REPLACEMENT FUND 653

	Appropriation	Authorized FTE
Technology Services	3,641,858	0.00
Not Allocated to Organizational Unit:		
Contingency	1,763,020	
Total Fund	5,404,878	0.00

TECHNOLOGY SERVICES FUND 654

	Appropriation	Authorized FTE
Technology Services	18,504,862	77.50
Not Allocated to Organizational Unit:		
Contingency	0	
Total Fund	18,504,862	77.50

RETIREE BENEFIT TRUST FUND 714

	Appropriation	Authorized FTE
Not Allocated to Organizational Unit:		
Materials & Services	2,965,372	
Contingency	0	
Total Fund	2,965,372	0.00

Total APPROPRIATIONS, All Funds	814,935,880
Total Unappropriated and Reserve Amounts, All Funds	322,530,947
TOTAL ADOPTED BUDGET	**1,137,466,827**
Total FTE, All Funds	2,082.27

3.) That the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2024-2025:

A. At the rate of $1.2793 per $1000 of assessed value for permanent tax rate; and
B. At the rate of $0.55 per $1000 of assessed value for local option tax; and
C. At the rate of $0.028 per $1000 of assessed value for local option tax; and
D. At the rate of $0.16 per $1000 of assessed value for local option tax; and

4.) That the taxes imposed are hereby categorized for purposes of Article XI section 11b of the Oregon Constitution as:

	Subject to General Government Limitation	Excluded from the Limitation
Permanent Rate Tax	$1.2793/$1,000	$0
Local Option Tax	$0.55/$1,000	$0
Local Option Tax	$0.028/$1,000	$0
Local Option Tax	$0.16/$1000	$0

5.) That the split of the local option tax referenced in (3)(B) above be as approved by the Lane County Budget Committee with approximately 91% to the Sheriff's Office and 9% to Community Justice & Rehabilitation Services/Youth Services.

The above resolution statements were approved and declared **ADOPTED** by the Lane County Board of Commissioners on June 25, 2024.

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Laurie Trieger, Chair
Lane County Board of Commissioners