



AGENDA COVER MEMORANDUM

AGENDA DATE: December 17, 2024

PRESENTED TO: Board of County Commissioners

DEPARTMENT: County Administration

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

AGENDA TITLE: PUBLIC HEARING / ORDER /RESOLUTION In the Matter of Adopting the FY 24-25 Supplemental Budget #2, Making, Reducing and Transferring Appropriations

I. MOTION

MOVE APPROVAL OF THE ORDER/RESOLUTION ADOPTING THE FY 24-25 SUPPLEMENTAL BUDGET #2 MAKING, REDUCING AND TRANSFERRING APPROPRIATIONS.

II. AGENDA ITEM SUMMARY

The Board is being asked to adopt the FY 24-25 Supplemental Budget #2.

III. BACKGROUND/IMPLICATIONS OF ACTION

A. Board Action and Other History

The Board adopted the FY 24-25 budget on June 25, 2024, in Board Order 24-06-25-02.

This is the second supplemental budget for FY 24-25. One prior supplemental budget was approved in Board Order 24-10-08-01.

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 three (3) County funds changing by more than 10% (County School Fund, American Rescue Plan Fund, and Fire Defense Board Fund). The notice of Public Hearing was published in the Register Guard on December 12, 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 \$55,505,927. Department expense appropriations are increasing by \$9,926,266, non-departmental materials and services are increasing by \$1,236,704, transfers are increasing by \$6,142,353, operational contingency is increasing by \$14,260,138. Unappropriated reserves are increasing by \$23,940,466. Full-time-equivalent (FTE) positions are decreasing by 0.70. If approved as presented, the County's Current Modified Budget for FY 24-25 will be \$1,241,037,850 with 2,085.90 FTE across all funds.

E. Health Implications

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

F. Analysis

Each of the County's 35 funds are adjusting budgeted beginning fund balance to match the final FY 23-24 ending fund balance. Overall, the adjustments to beginning fund balances increase budgeted resources countywide by \$38,748,854. In addition, the recent settlement of the AFSCME General and Nurses collective bargaining process is resulting in multiple funds adjusting salary and benefits associated with the final approved increases in those contracts. Additional adjustments related to those collective bargaining agreements will occur in Supplemental Budget #3 as needed.

Examples of additional changes occurring in this supplemental are:

- General Fund:
 - Reduce 0.50 FTE and associated expenses in Sheriff's Office to Special Revenue Fund related to Sergeant patrol contract increase with City of Veneta.
 - Increase revenue and expense in Emergency Management associated with Oregon Department of Energy Resilience Program Agreement.
 - Increase expense in Sheriff's Office patrol and associated revenue increase from unclaimed funds process.

- Increase revenue in Sheriff's Office from the Oregon State Marine Board and the sale of an older boat. Budgeting related expenses for the purchase of a new boat.
 - Increase transfer and associated expenses in County Administration related to translation materials.
 - Increase transfers out related to reimbursements to Public Works and Health & Human Services ARPA projects.
- Parks & Open Spaces Fund
 - Adjusting fund balance to actuals and increasing personnel costs related to AFSCME contracted adjustments.
 - Adjusting budgets related to Capital Improvement Plan projects.
 - Increasing resources related to project reimbursement via a transfer in from General Fund.
- Law Library Fund
 - Adjusting fund balance to actuals and increasing personnel costs related to AFSCME contracted adjustments.
- General Road Fund
 - Adjusting fund balance to actuals and increasing personnel costs related to AFSCME contracted adjustments.
- American Rescue Plan Fund
 - Increase fund balance and add agency payment expense for final grant recipient payments.
- County School Fund
 - Increase fund balance and timber sales to match actuals and increase expense to Lane Education Service District.
- Special Revenue Fund
 - Adjusting fund balances to actuals.
 - Increase 0.50FTE in Sheriff's Office and associated expenses moved from General Fund related Sergeant patrol contract increase with City of Veneta.
 - Increase revenue and associated expenses related to Sheriff's Office BLM Title II grant award for work crew on public recreation lands.
 - Increase revenue and associated expenses related to Oregon Parks and Recreation grant for Dunes Patrol ATV equipment.
 - Increase expense and reduce associated reserves related to K9 purchase.
- Fire Defense Board Fund
 - Increase fund balance to match actuals and increase expense related to development of a Radio System Communication Plan.
- Intergovernmental Human Services Fund
 - Adjusting fund balance to actuals and increasing personnel costs related to AFSCME contracted adjustments, offset by contingency reduction.

- Adjust transfer out related to City of Eugene Human Services Commission pass through.
- Health & Human Services Fund
 - Adjusting fund balance to actuals and increasing personnel costs related to AFSCME contracted adjustments.
 - Change existing 1.00FTE position to 0.80FTE; add 1.00FTE Sr. Accounting Clerk. Delete 1.00FTE vacant Sr. Program Services Coordinator.
- Local Option Tax Levy Fund
 - Adjusting fund balance to actuals and increasing personnel costs related to AFSCME contracted adjustments.
 - Adjust interest income and tax revenue to expected actuals.
- Capital Improvement Fund
 - Adjusting fund balance to actuals and associated expenses related to project timing.
 - Increase transfer out related to closing out a completed Health & Human Service project.
- Lane Events Center Fund
 - Adjusting fund balance to actuals and increasing personnel costs related to AFSCME contracted adjustments.
- Solid Waste Disposal Fund
 - Adjusting fund balance to actuals and increasing personnel costs related to AFSCME contracted adjustments.
- Land Management Fund
 - Adjusting fund balance to actuals and increasing personnel costs related to AFSCME contracted adjustments.
- Employee Benefit Fund
 - Adjusting fund balance to actuals and claims expense to expected actuals.
- Motor & Equipment Pool Fund
 - Adjusting fund balance to actuals and increasing personnel costs related to AFSCME contracted adjustments.
 - Increase revenue and expenses related to Oregon Department of Transportation rebate.
- Technology Replacement Fund
 - Adjusting fund balance to actuals and increasing transfer out to the Capital Improvement Fund related to Uninterrupted Power Supply Replacement project.

- Technology Services Fund
 - Adjusting fund balance to actuals and increasing personnel costs related to AFSCME contracted adjustments.

II. RECOMMENDATION

Staff recommends approval of the Supplemental Budget as submitted.

III. TIMING/IMPLEMENTATION

This is the second supplemental adjustment for FY 24-25.

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 24-25
NO. 24-12-17-) SUPPLEMENTAL BUDGET #2, 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 three 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 December 17, 2024; and

WHEREAS, publication of the Public Hearing occurred in the Register Guard on December 12, 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, 2024, 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	6,235,906		194,830,003
Assessment & Taxation	0	0.00	8,181,251
County Administration	1,200	0.00	20,172,136
County Counsel	0	0.00	2,968,925
Community Justice & Rehabilitation Services	0	0.00	11,475,827
District Attorney	0	0.00	14,047,281
Human Resources	0	0.00	5,039,442
Public Safety (Sheriff's Office)	68,374	(0.50)	42,682,625
Lane County Office of Emergency Management	50,000	0.00	861,171
Lane County Office of Data & Analytics	0	0.00	370,831
Not Allocated to Organizational Unit:			
Materials & Services	1,195,000		1,926,825
Transfers Out	2,943,300		34,199,209
Contingency	0		1,000,000
Total Fund Appropriations	4,257,874	(0.50)	142,925,523

PARKS & OPEN SPACES FUND 216

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	(197,086)		10,649,646
Public Works	673,228	0.00	8,040,955
Not Allocated to Organizational Unit:			
Transfers Out	0		60,837
Contingency	0		477,500
Total Fund Appropriations	673,228	0.00	8,579,292

LAW LIBRARY FUND 222

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	20,798		816,047
County Administration	5,952	0.00	391,372
Not Allocated to Organizational Unit:			
Transfers Out	0		50,196
Contingency	20,798		20,798
Total Fund Appropriations	26,750	0.00	462,366

GENERAL ROAD FUND 225

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	13,627,934		143,642,071
Public Works	248,956	0.00	71,876,883
Not Allocated to Organizational Unit:			
Transfers Out	(855,081)		3,534,389
Contingency	0		-
Total Fund Appropriations	(606,125)	0.00	75,411,272

LIQUOR LAW ENFORCEMENT FUND 231

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	345		25,558
District Attorney	0	0.00	9,120
Not Allocated to Organizational Unit: Contingency	345		16,438
Total Fund Appropriations	345	0.00	25,558

PUBLIC LAND CORNER PRESERVATION FUND 240

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	(114,770)		2,048,371
Public Works	0	0.00	697,269
Not Allocated to Organizational Unit: Contingency	0		59,926
Total Fund Appropriations	0	0.00	757,195

COUNTY SCHOOL FUND 241

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	180,363		1,433,863
Not Allocated to Organizational Unit: Materials & Services	180,363		1,433,863
Total Fund Appropriations	180,363	0.00	1,433,863

EXTENSION SERVICE FUND 242

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	7,372		1,160,472
Not Allocated to Organizational Unit: Materials & Services	7,372		1,160,472
Total Fund Appropriations	7,372	0.00	1,160,472

COUNTY CLERK FUND 244

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	3,770		298,512
County Administration	3,770		69,314
Not Allocated to Organizational Unit: Transfers Out	0		119,390
Contingency	0		38,350
Total Fund Appropriations	3,770	0.00	227,054

TITLE III PROJECTS FUND 250

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	(228,678)		4,931,322
Not Allocated to Organizational Unit:			
Materials & Services	174		1,622,305
Total Fund Appropriations	174	0.00	1,622,305

AMERICAN RESCUE PLAN FUND 255

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	419,959		419,959
Not Allocated to Organizational Unit:			
Materials & Services	419,959		419,959
Total Fund Appropriations	419,959	0.00	419,959

SPECIAL REVENUE FUND 260

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	9,650,398		85,263,132
County Administration	26,226	0.00	3,340,708
Assessment & Taxation	200,000	0.00	200,000
Community Justice & Rehabilitation Services	293,738	0.00	18,589,258
District Attorney	152	0.00	1,568
Public Safety (Sheriff's Office)	1,461,355	0.50	15,443,020
Public Works	0	0.00	330,575
Technology Services	0	0.00	457,824
Not Allocated to Organizational Unit:			
Materials & Services	2,088,007		12,595,115
Transfers Out	5,334		627,039
Contingency	1,437,713		3,417,331
Total Fund Appropriations	5,512,525	0.50	55,002,438

FIRE DEFENSE BOARD FUND 270

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	183,182		1,711,182
Lane County Office of Emergency Management	98,500		604,271
Not Allocated to Organizational Unit:			
Contingency	0		76,400
Total Fund Appropriations	98,500	0.00	680,671

INDUSTRIAL REVOLVING FUND 275

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	396		135,896
Not Allocated to Organizational Unit:			
Contingency	0		0
Total Fund Appropriations	0	0.00	0

ANIMAL SERVICES FUND 283

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	14,572		934,188
Public Works	14,572	0.00	934,188
Not Allocated to Organizational Unit: Contingency	0		0
Total Fund Appropriations	14,572	0.00	934,188

INTERGOVERNMENTAL HUMAN SERVICES FUND 285

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	1,472,534		62,690,012
Health & Human Services	1,392,484	0.00	58,313,984
Not Allocated to Organizational Unit: Transfers Out	(787,263)		0
Contingency	(185,771)		70,459
Total Fund Appropriations	419,450	0.00	58,384,443

HEALTH & HUMAN SERVICES FUND 286

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	9,154,303		241,806,076
Health & Human Services	1,970,990	(0.70)	174,435,263
Not Allocated to Organizational Unit: Transfers Out	4,466,095		13,178,945
Contingency	4,971,167		26,722,236
Total Fund Appropriations	11,408,252	(0.70)	214,336,444

LOCAL OPTION TAX LEVY FUND 290

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	1,013,305		46,177,294
Community Justice & Rehabilitation Services	0	0.00	3,381,338
Public Safety (Sheriff's Office)	132,106	0.00	23,973,818
Not Allocated to Organizational Unit: Contingency	5,170,616		9,365,629
Total Fund Appropriations	5,302,722	0.00	36,720,785

PARKS LEVY FUND 295

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	3,093,630		10,373,742
Public Works	383,227		5,795,861
Not Allocated to Organizational Unit: Transfers Out	0		-
Total Fund Appropriations	383,227	0.00	5,795,861

SPECIAL OBLIGATION BOND RETIREMENT FUND 333

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	2		19,853,594
Not Allocated to Organizational Unit:			
Debt Service	0		19,620,726
Total Fund Appropriations	0	0.00	19,620,726

NOTES PAYABLE DEBT SERVICES FUND 341

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	1,194		410,777
Not Allocated to Organizational Unit:			
Debt Service	0		409,583
Total Fund Appropriations	0	0.00	409,583

CAPITAL IMPROVEMENT FUND 435

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	989,439		36,840,317
County Administration	742,562	0.00	26,040,890
Not Allocated to Organizational Unit:			
Transfers Out	254,968		757,553
Contingency	0		3,180,643
Total Fund Appropriations	997,530	0.00	29,979,086

LANE EVENTS CENTER FUND 521

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	1,396,526		18,897,569
Public Works	351,183	0.00	6,214,589
Not Allocated to Organizational Unit:			
Transfers Out	0		92,858
Contingency	316,553		995,722
Total Fund Appropriations	667,736	0.00	7,303,169

SOLID WASTE DISPOSAL FUND 530

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	(665,710)		55,677,434
Public Works	582,906	0.00	30,766,541
Not Allocated to Organizational Unit:			
Transfers Out	0		3,190,961
Contingency	0		2,805,993
Total Fund Appropriations	582,906	0.00	36,763,495

CORRECTIONS COMMISSARY FUND 539

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	92,620		615,620
Public Safety (Sheriff's Office)	0		328,469
Not Allocated to Organizational Unit: Contingency	92,620		192,620
Total Fund Appropriations	92,620	0.00	521,089

LAND MANAGEMENT FUND 570

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	635,305		21,572,045
Public Works	360,717	0.00	10,851,918
Not Allocated to Organizational Unit: Contingency	0		1,004,480
Total Fund Appropriations	360,717	0.00	11,856,398

SELF INSURANCE FUND 612

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	425,900		11,750,468
Not Allocated to Organizational Unit: Materials & Services	0		5,348,260
Transfers Out	0		355,483
Contingency	0		300,000
Total Fund Appropriations	0	0.00	6,003,743

EMPLOYEE BENEFIT FUND 614

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	4,239,656		124,370,910
Not Allocated to Organizational Unit: Materials & Services	(2,654,171)		80,120,216
Transfers Out	0		17,972,778
Contingency	0		100,000
Total Fund Appropriations	(2,654,171)	0.00	98,192,994

PENSION BOND FUND 615

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	48,369		11,127,682
Not Allocated to Organizational Unit: Materials & Services	0		14,739
Debt Service	0		1,671,743
Total Fund Appropriations	0	0.00	1,686,482

MOTOR & EQUIPMENT POOL FUND 619

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	1,348,072		50,895,957
Public Safety (Sheriff's Office)	350,000		2,524,860
Public Works	82,167	0.00	13,178,517
Not Allocated to Organizational Unit:			
Transfers Out	0		8,673
Contingency	577,226		2,909,567
Total Fund Appropriations	1,009,393	0.00	18,621,617

INTERGOVERNMENTAL SERVICES FUND 627

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	58,592		1,082,730
County Administration	58,592		920,299
Not Allocated to Organizational Unit:			
Contingency	0		114,349
Transfers Out	0		-
Total Fund Appropriations	58,592	0.00	1,034,648

TECHNOLOGY REPLACEMENT FUND 653

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	(250,104)		8,944,846
Technology Services	(27,159)		3,614,699
Not Allocated to Organizational Unit:			
Transfers Out	115,000		219,803
Contingency	0		1,763,020
Total Fund Appropriations	87,841	0.00	5,597,522

TECHNOLOGY SERVICES FUND 654

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	1,977,371		21,266,338
Technology Services	400,468	0.00	18,905,330
Not Allocated to Organizational Unit:			
Contingency	1,858,871		1,858,871
Total Fund Appropriations	2,259,339	0.00	20,764,201

RETIREE BENEFIT TRUST FUND 714

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	415,494		13,129,249
Not Allocated to Organizational Unit:			
Materials & Services	0		2,965,372
Contingency	0		-
Total Fund Appropriations	0	0.00	2,965,372

	<u>Supp #2</u>	<u>FTE Change</u>	<u>Revised Budget</u>
Total APPROPRIATIONS, All Funds	31,565,461	(0.70)	881,199,814
Total Unappropriated and Reserve Amounts, All Funds	<u>23,940,466</u>		<u>359,838,036</u>
TOTAL BUDGET	55,505,927		1,241,037,850
Total FTE, All Funds			2,085.90

ADOPTED this 17th day of December 2024.

Laurie Trieger, Chair
Lane County Board of Commissioners