**AGENDA COVER MEMORANDUM**

AGENDA DATE: June 24, 2025

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 24-25 Supplemental Budget #4, Making, Reducing and Transferring Appropriations

## I. MOTION

MOVE APPROVAL OF THE ORDER/RESOLUTION ADOPTING THE FY 24-25 SUPPLEMENTAL BUDGET #4 MAKING, REDUCING AND TRANSFERRING APPROPRIATIONS.

## II. AGENDA ITEM SUMMARY

The Board is being asked to adopt the FY 24-25 Supplemental Budget #4.

## 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 fourth supplemental budget for FY 24-25. Three prior supplemental budgets were approved in Board Orders 24-10-08-01, 24-12-17-01, and 25-04-01-01.

### 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 two (2) County funds

changing by more than 10% (Public Works Capital Fund and Motor & Equipment Pool Fund). The notice of Public Hearing was published in the Register Guard on June 18, 2025.

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 decreases the County's total resources by $10,226,056. Department expense appropriations are decreasing by $8,866,209, non-departmental materials and services are increasing by $1,073,100, transfers are increasing by $3,250,340, and operational contingency is decreasing by $308,966. Unappropriated reserves are decreasing by $5,354,321. Full-time-equivalent (FTE) positions are decreasing by 1.40. If approved as presented, the County's Current Modified Budget for FY 24-25 will be $1,210,732,346 with 2,035.60 FTE across all funds.

E. Health Implications

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

F. Analysis

Examples of additional changes occurring in this supplemental are:

- General Fund:
    - Decrease of 1.67 FTE in County Administration due to transfer of 0.67 FTE to Special Revenue Fund as the position is now being covered by grant funding. Capital program reducing 1.0 FTE limited duration position.
    - Increased personnel expense in Assessment & Taxation, District Attorney, Human Resources, County Administration, County Counsel, and Data & Analytics to account for mid-year Non-Rep wage increases, the settlement of the AFSMCE General collective bargaining process and adjusting for final projected vacancy rates
    - Reduction in Sheriff's Office expenses to account for changes in Community Corrections Act allocation changes.
    - Reductions to Materials & Services in Community Justice & Rehabilitation Services Youth Services division to better match actuals, offset by a one-time transfer of General Fund to MLK, Jr. Education Program.
    - Increasing revenue in Emergency Management to account for grant funding and increased expenses to account for Federal Emergency

Management Association and Oregon prepared reimbursements.
    - Increase transfers and adjust reserves within Non-Departmental as offset to department changes noted above.
    - Addition of interfund loan in the amount of $11.1 million to Health & Human Services Fund and Intergov Human Services Fund due to delay in federal grant reimbursement requests.
    - Increase resource transfer to account for Health & Human Services unspent FY 23-24 general fund within Behavioral Health.
    - Adjust project funding allocations to former ARPA projects and adjust reserves to balance.
    - Increase Opioid settlement funds projected payments to match approved project within Sheriff's Office Medication Assisted Treatment program in Corrections Division.

- Parks & Open Spaces Fund
    - Adjusting reserves for future projects and budgeting increased materials & services costs related increased project costs to match projected year actuals.

- General Road Fund
    - Increased reserves for future projects and decreased expenses due to projects moving to next fiscal year. Increased personnel expenses and FTE by 0.50 for temporary Accounting Clerk 1.

- County Clerk Fund
    - Reduce transfer to match budgeted transfer within Deeds & Records for 1.0 FTE due to change in personnel.

- Title III Projects Fund
    - Increase anticipated reimbursement payments to departments to match requests.

- Special Revenue Fund
    - Reducing revenue and expenses to account for Environmental Protection Agency grant termination within County Administration.
    - Adjusting revenue and expenses to account for reallocation of Community Corrections Act funding in Community Justice & Rehabilitation Services, Parole & Probation program. Additional personnel adjustments for Non-Rep and AFSCME wage increases, reduction in revenues for project and grant funding ending, and adjustment to account for projected actual expenditures.
    - Increase expense in Public Works related to Feral Cat Spay & Neuter Support Grant.
    - Add revenue and associated expense in Sheriff's Office related to Oregon Parks and Rec equipment grant for Dunes program. Adjusting reserves for expenses in Federal Forfeiture, Creswell contract, Veneta contract, Private Timber, Motor Carrier Office Enforcement, and CCA reallocation.
    - Increase Transient Lodging Tax revenue and related passthrough payments to better match actuals.

- Intergovernmental Human Services Fund
    - Increase interfund loan received for loan from General fund due to delay in ability to request federal grant fund reimbursements and timing of year end processing and reduce revenue anticipated to be lower than budgeted.

- Health & Human Services Fund
    - Increasing FTE by 0.10 for pediatrician assigned to Lane County Behavioral Child and Adolescent Program and the Pediatrics Specialty of the Community Health Center Primary Care clinics.
    - Reduce revenue by $450,000 due to loss of Environmental Protection Agency grant cancelation.
    - Increase interfund loan received for loan from General fund due to delay in ability to request federal grant fund reimbursements and timing of year end processing and decrease revenues impacted by delay of reimbursement requests.
    - Transfer to Capital Fund increased for South Lane Clinic project.

- County School Fund
    - Increase revenue to match projected year end actuals and increase passthrough payment to Lane Education Service District.

- Extension Service Levy Fund
    - Increase revenue to match projected year end actuals and increase passthrough payment to 4-H Extension Service.

- Local Option Tax Levy Fund
    - Decrease in reserves and increase to materials & services to account for increased expenses in food, medical, maintenance, transport, and security.

- Capital Improvement Fund
    - Decreasing resources and expenses related to project timing and expected activity before the end of the current fiscal year.

- Public Works Capital Fund
    - Increasing revenue and expenses to account for CleanLane portion of garbage fees.
    - Increasing expenses for project costs.

- Lane Events Center Fund
    - Increase revenue and associated expenses related to County Fair.

- Solid Waste Disposal Fund
    - Adjustments to revenue and expenses associated with Short Mtn cell closure project.
    - Adjusting reserves to account for movement of CleanLane project into Public Works Capital Fund.
    - Increase in revenue and expenses associated with Federal Emergency Management Agency generator grant and supplies.

- Land Management Fund
    - Increase local fine revenue to better match actuals, increase expenses related to Lane Council of Governments assistance and increased software costs and printing and binding. Decrease future projects reserve to balance fund.

- Employee Benefit Fund
    - Adjusting claims to better match actuals for Willamette Dental Group based upon higher utilization. Decrease reimbursements to match actuals and reduce reserves to balance.

- Motor & Equipment Pool Fund
    - Increasing expenses and revenues and decreasing reserves to account for procurement of vehicles and increased expenses.

- Technology Replacement Fund
    - Reduce contingency, increase reserves, and budget transfer out from Infrastructure Replacement funds to the Technology Services Fund to fund one-time Oracle/PeopleSoft software license costs.

- Technology Services Fund
    - Transfer of funds back to Infrastructure Replacement Fund to cover one-time cost of Oracle expense
    - Transfer adjustment for reallocation of funds from Direct Infrastructure Replacement to Sheriff's Office due to elimination of equipment replacement.

- Retiree Benefit Trust Fund
    - Increase department paid revenue and insurance premiums to better match actuals; increase reserves to balance.

II. RECOMMENDATION

Staff recommends approval of the Supplemental Budget as submitted.

III. TIMING/IMPLEMENTATION

This is the fourth 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 NO. 25-06-24-** | ) | **IN THE MATTER OF ADOPTING THE FY 24-25 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 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 June 24, 2025; and

WHEREAS, publication of the Public Hearing occurred in the Register Guard on June 18, 2025; 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**

| | Change Amount | Authorized FTE Chg | New Fund Total |
|---|---|---|---|
| Resources | 97,316 | | 196,283,618 |
| | | | |
| Assessment & Taxation | 94,225 | 0.00 | 8,255,276 |
| County Administration | 400,357 | (1.67) | 20,518,113 |
| County Counsel | 20,000 | 0.00 | 3,032,052 |
| Community Justice & Rehabilitation Services | (263,370) | 0.00 | 11,287,457 |
| District Attorney | 457,506 | 0.00 | 14,519,091 |
| Human Resources | 366,140 | 0.00 | 5,316,087 |
| Public Safety (Sheriff's Office) | (19,997) | 0.00 | 42,715,702 |
| Lane County Office of Emergency Management | 0 | 0.00 | 814,993 |
| Lane County Office of Data & Analytics | 24,819 | 0.00 | 395,650 |
| | | | |
| Not Allocated to Organizational Unit: | | | |
| Materials & Services | 35,420 | | 1,962,245 |
| Transfers Out | 2,084,886 | | 37,191,930 |
| Contingency | 0 | | 1,000,000 |
| | | | |
| Total Fund Appropriations | 3,199,986 | (1.67) | 147,008,596 |

**PARKS & OPEN SPACES FUND 216**

| | Change Amount | Authorized FTE Chg | New Fund Total |
|---|---|---|---|
| Resources | 0 | | 10,707,016 |
| | | | |
| Public Works | 130,400 | 0.00 | 8,186,056 |
| | | | |
| Not Allocated to Organizational Unit: | | | |
| Transfers Out | 0 | | 60,837 |
| Contingency | 0 | | 462,799 |
| | | | |
| Total Fund Appropriations | 130,400 | 0.00 | 8,709,692 |

**LAW LIBRARY FUND 222**

| | Change Amount | Authorized FTE Chg | New Fund Total |
|---|---|---|---|
| Resources | 21,651 | | 837,698 |
| | | | |
| County Administration | 21,651 | 0.00 | 413,023 |
| | | | |
| Not Allocated to Organizational Unit: | | | |
| Transfers Out | 0 | | 50,196 |
| Contingency | 0 | | 20,798 |
| | | | |
| Total Fund Appropriations | 21,651 | 0.00 | 484,017 |

**GENERAL ROAD FUND 225**

| | Change Amount | Authorized FTE Chg | New Fund Total |
|---|---|---|---|
| Resources | 114,000 | | 143,285,300 |
| | | | |
| Public Works | (2,359,849) | 0.50 | 69,943,035 |
| | | | |
| Not Allocated to Organizational Unit: | | | |
| Transfers Out | 114,000 | | 3,568,877 |
| Contingency | 0 | | - |
| | | | |
| Total Fund Appropriations | (2,245,849) | 0.50 | 73,511,912 |

**COUNTY SCHOOL FUND 241**

| | Change Amount | Authorized FTE Chg | New Fund Total |
|---|---|---|---|
| Resources | (57,744) | | 1,376,119 |
| Not Allocated to Organizational Unit: | | | |
| Materials & Services | (57,744) | | 1,376,119 |
| Total Fund Appropriations | (57,744) | 0.00 | 1,376,119 |

**EXTENSION SERVICE FUND 242**

| | Change Amount | Authorized FTE Chg | New Fund Total |
|---|---|---|---|
| Resources | 4,500 | | 1,164,972 |
| Not Allocated to Organizational Unit: | | | |
| Materials & Services | 4,500 | | 1,164,972 |
| Total Fund Appropriations | 4,500 | 0.00 | 1,164,972 |

**COUNTY CLERK FUND 244**

| | Change Amount | Authorized FTE Chg | New Fund Total |
|---|---|---|---|
| Resources | 0 | | 304,512 |
| County Administration | 0 | | 75,314 |
| Not Allocated to Organizational Unit: | | | |
| Transfers Out | (21,320) | | 98,070 |
| Contingency | 0 | | 38,350 |
| Total Fund Appropriations | (21,320) | 0.00 | 211,734 |

**TITLE III PROJECTS FUND 250**

| | Change Amount | Authorized FTE Chg | New Fund Total |
|---|---|---|---|
| Resources | 0 | | 4,809,797 |
| Not Allocated to Organizational Unit: | | | |
| Materials & Services | 50,025 | | 1,650,805 |
| Total Fund Appropriations | 50,025 | 0.00 | 1,650,805 |

**SPECIAL REVENUE FUND 260**

| | Change Amount | Authorized FTE Chg | New Fund Total |
|---|---|---|---|
| Resources | (1,794,614) | | 88,983,724 |
| | | | |
| County Administration | (2,616,754) | 0.67 | 7,179,603 |
| Assessment & Taxation | 0 | 0.00 | 200,000 |
| Community Justice & Rehabilitation Services | (77,278) | 0.00 | 18,911,980 |
| District Attorney | 0 | 0.00 | 1,568 |
| Public Safety (Sheriff's Office) | 522,559 | 0.00 | 16,464,432 |
| Public Works | 10,000 | 0.00 | 350,817 |
| Technology Services | 0 | 0.00 | 457,824 |
| Emergency Management | 5,000 | 0.00 | 80,000 |
| | | | |
| Not Allocated to Organizational Unit: | | | |
| Materials & Services | 640,899 | | 12,309,085 |
| Transfers Out | 208,100 | | 840,139 |
| Contingency | (170,177) | | 3,281,998 |
| | | | |
| Total Fund Appropriations | (1,477,651) | 0.67 | 60,077,446 |

**INTERGOVERNMENTAL HUMAN SERVICES FUND 285**

| | Change Amount | Authorized FTE Chg | New Fund Total |
|---|---|---|---|
| Resources | 4,017,495 | | 69,458,298 |
| | | | |
| Health & Human Services | 239,932 | 0.00 | 61,129,198 |
| | | | |
| Not Allocated to Organizational Unit: | | | |
| Transfers Out | 77,941 | | 77,941 |
| Contingency | 372,680 | | 414,829 |
| | | | |
| Total Fund Appropriations | 690,553 | 0.00 | 61,621,968 |

**HEALTH & HUMAN SERVICES FUND 286**

| | Change Amount | Authorized FTE Chg | New Fund Total |
|---|---|---|---|
| Resources | 665,379 | | 243,805,482 |
| | | | |
| Health & Human Services | (147,966) | 0.10 | 176,732,443 |
| | | | |
| Not Allocated to Organizational Unit: | | | |
| Transfers Out | 84,931 | | 14,577,389 |
| Contingency | 728,414 | | 25,026,018 |
| | | | |
| Total Fund Appropriations | 665,379 | 0.10 | 216,335,850 |

**LOCAL OPTION TAX LEVY FUND 290**

| | Change Amount | Authorized FTE Chg | New Fund Total |
|---|---|---|---|
| Resources | 0 | | 46,177,294 |
| | | | |
| Community Justice & Rehabilitation Services | 0 | 0.00 | 3,381,338 |
| Public Safety (Sheriff's Office) | 550,000 | 0.00 | 24,523,818 |
| | | | |
| Not Allocated to Organizational Unit: | | | |
| Contingency | (550,000) | | 8,815,629 |
| | | | |
| Total Fund Appropriations | 0 | 0.00 | 36,720,785 |

**CAPITAL IMPROVEMENT FUND 435**

| | Change Amount | Authorized FTE Chg | New Fund Total |
|---|---|---|---|
| Resources | (15,429,249) | | 23,591,409 |
| County Administration | (9,124,155) | 0.00 | 19,131,192 |
| Not Allocated to Organizational Unit: | | | |
| Transfers Out | 541,802 | | 1,299,355 |
| Contingency | 14,335 | | 3,160,862 |
| Total Fund Appropriations | (8,568,018) | 0.00 | 23,591,409 |

**PUBLIC WORKS CAPITAL FUND 460**

| | Change Amount | Authorized FTE Chg | New Fund Total |
|---|---|---|---|
| Resources | 1,518,794 | | 2,444,946 |
| Public Works | 1,518,794 | 0.00 | 2,444,946 |
| Total Fund Appropriations | 1,518,794 | 0.00 | 2,444,946 |

**LANE EVENTS CENTER FUND 521**

| | Change Amount | Authorized FTE Chg | New Fund Total |
|---|---|---|---|
| Resources | 0 | | 20,076,886 |
| Public Works | 167,808 | 0.00 | 6,587,338 |
| Not Allocated to Organizational Unit: | | | |
| Transfers Out | 0 | | 92,858 |
| Contingency | 0 | | 957,448 |
| Total Fund Appropriations | 167,808 | 0.00 | 7,637,644 |

**SOLID WASTE DISPOSAL FUND 530**

| | Change Amount | Authorized FTE Chg | New Fund Total |
|---|---|---|---|
| Resources | 24,566 | | 55,739,035 |
| Public Works | (1,926,610) | 0.00 | 29,202,343 |
| Not Allocated to Organizational Unit: | | | |
| Transfers Out | 0 | | 3,190,961 |
| Contingency | 0 | | 2,805,993 |
| Total Fund Appropriations | (1,926,610) | 0.00 | 35,199,297 |

**LAND MANAGEMENT FUND 570**

| | Change Amount | Authorized FTE Chg | New Fund Total |
|---|---|---|---|
| Resources | 101,000 | | 21,673,045 |
| Public Works | 200,000 | 0.00 | 11,078,825 |
| Not Allocated to Organizational Unit: | | | |
| Contingency | 0 | | 1,004,480 |
| Total Fund Appropriations | 200,000 | 0.00 | 12,083,305 |

**EMPLOYEE BENEFIT FUND 614**

| | Change Amount | Authorized FTE Chg | New Fund Total |
|---|---|---|---|
| Resources | (73,050) | | 124,297,860 |
| Not Allocated to Organizational Unit: | | | |
| Materials & Services | 300,000 | | 80,615,216 |
| Transfers Out | 0 | | 17,972,778 |
| Contingency | 0 | | 100,000 |
| Total Fund Appropriations | 300,000 | 0.00 | 98,687,994 |

**MOTOR & EQUIPMENT POOL FUND 619**

| | Change Amount | Authorized FTE Chg | New Fund Total |
|---|---|---|---|
| Resources | 253,900 | | 51,175,668 |
| Public Safety (Sheriff's Office) | 700,000 | | 3,224,860 |
| Public Works | 2,236,361 | 0.00 | 16,501,646 |
| Not Allocated to Organizational Unit: | | | |
| Transfers Out | 0 | | 8,673 |
| Contingency | (700,000) | | 2,172,095 |
| Total Fund Appropriations | 2,236,361 | 0.00 | 21,907,274 |

**TECHNOLOGY REPLACEMENT FUND 653**

| | Change Amount | Authorized FTE Chg | New Fund Total |
|---|---|---|---|
| Resources | 160,000 | | 9,104,846 |
| Technology Services | 0 | | 3,614,699 |
| Not Allocated to Organizational Unit: | | | |
| Transfers Out | 0 | | 379,803 |
| Contingency | 160,000 | | 1,648,020 |
| Total Fund Appropriations | 160,000 | 0.00 | 5,642,522 |

**TECHNOLOGY SERVICES FUND 654**

| | Change Amount | Authorized FTE Chg | New Fund Total |
|---|---|---|---|
| Resources | 0 | | 21,816,638 |
| Technology Services | 4,218 | (1.00) | 19,662,329 |
| Not Allocated to Organizational Unit: | | | |
| Transfers Out | 160,000 | | 160,000 |
| Contingency | (164,218) | | 1,492,172 |
| Total Fund Appropriations | 0 | -1.00 | 21,314,501 |

**RETIREE BENEFIT TRUST FUND 714**

| | Change Amount | Authorized FTE Chg | New Fund Total |
|---|---|---|---|
| Resources | 150,000 | | 13,279,249 |
| Not Allocated to Organizational Unit: | | | |
| Materials & Services | 100,000 | | 3,070,572 |
| Contingency | | | - |
| Total Fund Appropriations | 100,000 | 0.00 | 3,070,572 |

| | Supp #4 | FTE Change | Revised Budget |
|---|---|---|---|
| **Total APPROPRIATIONS,** All Funds | (4,851,735) | (1.40) | 878,533,614 |
| Total Unappropriated and Reserve Amounts, All Funds | (5,354,321) | | 332,198,732 |
| **TOTAL BUDGET** | **(10,206,056)** | | **1,210,732,346** |
| Total FTE, All Funds | | | 2,035.60 |

ADOPTED this 24th day of June 2025.

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David Loveall, Chair
Lane County Board of Commissioners