



AGENDA COVER MEMORANDUM

AGENDA DATE: September 23, 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 25-26 Supplemental Budget #1, Making, Reducing and Transferring Appropriations

I. MOTION

MOVE APPROVAL OF THE ORDER/RESOLUTION ADOPTING THE FY 25-26 SUPPLEMENTAL BUDGET #1 MAKING, REDUCING AND TRANSFERRING APPROPRIATIONS.

II. AGENDA ITEM SUMMARY

The Board is being asked to adopt the FY 25-26 Supplemental Budget #1.

III. BACKGROUND/IMPLICATIONS OF ACTION

A. Board Action and Other History

The Board adopted the FY 25-26 budget on June 24, 2025, in Board Order 25-06-24-10.

This is the first supplemental budget for FY 25-26.

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 is one (1) County funds changing by more than 10% (Capital Improvement Fund). The notice of Public Hearing

was published in the Register Guard on September 12th, 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 increases the County's total resources by \$15,088,922. Department expense appropriations are increasing by \$11,335,311, non-departmental materials and services are increasing by \$55,145, transfers are decreasing by \$116,728, and operational contingency is increasing by \$3,314,024. Unappropriated reserves are increasing by \$501,170. Full-time-equivalent (FTE) positions are decreasing by 20.32. If approved as presented, the County's Current Modified Budget for FY 25-26 will be \$1,244,608,994 with 1,982.05 FTE across all funds.

E. Health Implications

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

F. Analysis

Highlighted changes occurring in this supplemental by fund are:

- General Fund:
 - Decrease of 2.50 FTE in District Attorney due to reduction of Victim's Advocate grant funding. Community Justice & Rehabilitation Services 0.50 FTE temporary position increase with associated revenue and expenses due to new Juvenile Crime Prevention Grant funds.
 - Increase in carryover funds in Assessment & Taxation for security upgrade project and increase in revenue from late filing penalties to offset increased personnel expenses due to reclassification/reorganization.
 - Increase in County Administration Policy division revenue and related expenses from Energy2Communities grant and FEMA BRIC. Expense adjustment for NW Grassroots and Communications state lobbying contract.
 - Increase in fund transfers to Capital Improvement Fund for purchase of Stabilization Center land and Adult Corrections Facility upgrades.
- Parks & Open Spaces Fund
 - Increase in revenue and associated expenses from delayed BLM grant and FEMA reimbursement as well as movement for fiscal year projects.

- General Road Fund
 - Increase revenue and associated expenses due to Slurry Seal project, Goodpasture Covered Bridge Seismic Retrofit project, and Holiday Farm Fire grant.
- Special Revenue Fund
 - Increasing revenue and expenses within Sheriff's Office for Justice and Mental Health Collaboration Grant Program.
 - Adjusting revenue and expenses related to Business Oregon Development grant, FEMA BRIC Reimbursement, and canceled grants in County Administration Policy division.
 - Increase revenue and expenses for Hazard Mitigation Grant Program and State Homeland Security Program within Emergency Management.
- Intergovernmental Human Services Fund
 - Eliminate interfund loan repayment not ultimately needed in FY 24-25; decrease in revenue to account for funds received in prior year; collective increase of 1.5 FTE due to grant funding from Pacific Source Community Capacity Building Funding.
- Health & Human Services Fund
 - Decrease in revenue from State and Federal Funding and reduction of payment of Interfund loan not needed in FY 24-25.
 - Overall reduction of 8.35 FTE in Public Health related to planned funding end dates, reducing 14.85 FTE in Community Health Centers related to funding reduction, reduction of 0.12 within the Administration division due to FTE movement, and increased 3.50 FTE in Developmental Disabilities related to State projected funding,
 - Reduction in Transfers due to removal of interfund loan not needed.
- Parks Levy Fund
 - Increase revenue from FEMA Ice Storm for reimbursable expenses in prior year and for Slurry Seal project prior year completion with reimbursable expenses from Oregon State Marine Board.
- Capital Improvement Fund
 - Increasing resources and expenses for multiple projects and Lane Stabilization Center land purchase.
- Lane Events Center Fund
 - Increase expenses due to adjustment reallocation made for additional work on Master Plan.
- Solid Waste Disposal Fund
 - Adjustments to revenue and expenses associated Battery Recycling Grant funds from prior year.
 - Reallocation movement from reserves to materials and services for Short Mountain Landfill cell development projects.

- Self Insurance Fund
 - Increase in transfer to County Counsel for remainder of two positions cost occurring in FY 24-25.
- Motor & Equipment Pool Fund
 - Increasing expenses and decreasing reserves for mobile column lift system project.
- Technology Replacement Fund
 - Increase revenue and expenses related to Public Works additional printer needs.

II. RECOMMENDATION

Staff recommends approval of the Supplemental Budget as submitted.

III. TIMING/IMPLEMENTATION

This is the first supplemental adjustment for FY 25-26.

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 25-26
NO. 25-09-23-) 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 is one County Fund 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 23, 2025; and

WHEREAS, publication of the Public Hearing occurred in the Register Guard on September 12, 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, 2025, be increased, decreased and transferred, for the purposes as outlined to the Board, as follows:

GENERAL FUND 124

	<u>Change Amount</u>	Authorized <u>FTE Chg</u>	<u>New Fund Total</u>
Resources	10,084,542		188,837,771
Assessment & Taxation	53,311	0.00	8,963,833
County Administration	205,047	0.00	20,509,457
County Counsel	0	0.00	3,389,487
Community Justice & Rehabilitation Services	75,154	0.50	12,324,147
District Attorney	(209,377)	(2.50)	16,005,625
Human Resources	0	0.00	5,512,912
Public Safety (Sheriff's Office)	0	0.00	44,534,253
Lane County Office of Emergency Management	825	0.00	649,215
Not Allocated to Organizational Unit:			
Materials & Services	55,145		764,355
Capital			0
Transfers Out	8,178,828		32,572,584
Contingency	0		1,000,000
Total Fund Appropriations	8,358,933	(2.00)	146,225,868

PARKS & OPEN SPACES FUND 216

	<u>Change Amount</u>	Authorized <u>FTE Chg</u>	<u>New Fund Total</u>
Resources	526,182		8,855,615
Public Works	330,878	0.00	5,912,932
Not Allocated to Organizational Unit:			
Transfers Out	0		59,483
Contingency	0		483,728
Total Fund Appropriations	330,878	0.00	6,456,143

GENERAL ROAD FUND 225

	<u>Change Amount</u>	Authorized <u>FTE Chg</u>	<u>New Fund Total</u>
Resources	629,875		133,340,363
Public Works	1,706,163	0.00	63,249,367
Not Allocated to Organizational Unit:			
Transfers Out	0		3,650,281
Contingency	0		0
Total Fund Appropriations	1,706,163	0.00	66,899,648

SPECIAL REVENUE FUND 260

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	2,039,690		106,280,644
County Administration	1,765,847	0.00	12,774,870
Assessment & Taxation	0	0.00	190,000
Community Justice & Rehabilitation Services	0	0.00	19,818,233
District Attorney	0	0.00	1,547
Public Safety (Sheriff's Office)	100,000	0.00	13,795,673
Public Works	0	0.00	234,192
Technology Services	0	0.00	272,309
Emergency Management	178,309	0.00	1,058,309
Not Allocated to Organizational Unit:			
Materials & Services	0		18,643,279
Capital	0		0
Contingency	0		3,303,414
Total Fund Appropriations	2,044,156	0.00	72,343,014

INTERGOVERNMENTAL HUMAN SERVICES FUND 285

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	(3,818,027)		54,006,738
Health & Human Services	(118,027)	1.50	49,599,777
Not Allocated to Organizational Unit:			
Transfers Out	(4,100,000)		0
Contingency	0		79,766
Total Fund Appropriations	(4,218,027)	1.50	49,679,543

HEALTH & HUMAN SERVICES FUND 286

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	(5,752,094)		220,620,131
Health & Human Services	(2,451,346)	(19.82)	171,318,891
Not Allocated to Organizational Unit:			
Transfers Out	(7,000,000)		4,740,134
Contingency	3,314,024		37,127,766
Total Fund Appropriations	(6,137,322)	(19.82)	213,186,791

PARKS LEVY FUND 295

	<u>Change Amount</u>	<u>Authorized FTE Chg</u>	<u>New Fund Total</u>
Resources	301,832		12,144,064
Public Works	311,000	0.00	7,677,229
Not Allocated to Organizational Unit:			
Transfers Out	0		0
Contingency	0		0
Total Fund Appropriations	311,000	0.00	7,677,229

CAPITAL IMPROVEMENT FUND 435

	<u>Change Amount</u>	Authorized <u>FTE Chg</u>	<u>New Fund Total</u>
Resources	10,921,922		39,041,640
County Administration	8,133,752	0.00	33,094,382
Not Allocated to Organizational Unit:			
Transfers Out	2,788,170		3,362,902
Contingency	0		2,584,356
Total Fund Appropriations	10,921,922	0.00	39,041,640

LANE EVENTS CENTER FUND 521

	<u>Change Amount</u>	Authorized <u>FTE Chg</u>	<u>New Fund Total</u>
Resources	0		26,626,298
Public Works	150,000	0.00	7,670,992
Not Allocated to Organizational Unit:			
Transfers Out	0		90,790
Contingency	0		1,199,893
Total Fund Appropriations	150,000	0.00	8,961,675

SOLID WASTE DISPOSAL FUND 530

	<u>Change Amount</u>	Authorized <u>FTE Chg</u>	<u>New Fund Total</u>
Resources	150,000		50,862,752
Public Works	1,050,000	0.00	28,726,436
Not Allocated to Organizational Unit:			
Transfers Out	0		2,226,074
Contingency	0		2,846,782
Total Fund Appropriations	1,050,000	0.00	33,799,292

SELF INSURANCE FUND 612

	<u>Change Amount</u>	Authorized <u>FTE Chg</u>	<u>New Fund Total</u>
Resources	0		9,958,081
Not Allocated to Organizational Unit:			
Materials & Services	0		5,685,878
Transfers Out	16,274		58,634
Contingency	0		300,000
Total Fund Appropriations	16,274	0.00	6,044,512

MOTOR & EQUIPMENT POOL FUND 619

	<u>Change Amount</u>	Authorized <u>FTE Chg</u>	<u>New Fund Total</u>
Resources	0		51,954,174
Public Safety (Sheriff's Office)	0		2,794,331
Public Works	48,775	0.00	15,744,970
Not Allocated to Organizational Unit:			
Transfers Out	0		0
Contingency	0		3,407,895
Total Fund Appropriations	48,775	0.00	21,947,196

TECHNOLOGY REPLACEMENT FUND 653

	<u>Change Amount</u>	Authorized <u>FTE Chg</u>	<u>New Fund Total</u>
Resources	5,000		10,025,900
Technology Services	5,000		5,170,291
Not Allocated to Organizational Unit:			
Transfers Out	0		0
Contingency	0		1,991,049
Total Fund Appropriations	5,000	0.00	7,161,340

	<u>Supp #1</u>	<u>FTE Change</u>	<u>Revised Budget</u>
Total APPROPRIATIONS, All Funds	14,587,752	(20.32)	929,754,982
Total Unappropriated and Reserve Amounts, All Funds	501,170		314,854,012
TOTAL BUDGET	15,088,922		1,244,608,994

Total FTE, All Funds 1,982.05

ADOPTED this 23rd day of September, 2025.

David Loveall, Chair
Lane County Board of Commissioners