

Readers Guide to the Budget Document

The Lane County budget document represents the entire County Adopted Budget. It is arranged in sections:

- Table of Contents
- Budget Message
- Overview
- Financial Policies
- Financial & Planning Summary
- General Fund
- Capital Budget
- Non-Departmental
- Board of Commissioners
- Individual Department sections in alphabetical order
- Appendix
- Glossary & Acronyms

The **Budget Message**, by the County Administrator, discusses the main issues impacting the Budget and outlines the major budgetary changes from the prior year. It provides examples of challenges and opportunities facing the County in the future as well as the successes achieved in the prior year.

The **Overview** section begins with a broad description of the history, location, and economic conditions of Lane County. This is followed by an Introduction to County Government, with a short description of each department, followed by a Lane County Organizational Chart. This chart represents the County as of July 1, 2019, and provides a graphical representation of the departments and their reporting relationships to the County Administrator, the County Commissioners and the Lane County Citizens.

The **Overview** section also describes Oregon Local Budget Law and includes the Annual Budget Development Process Chart, followed by the Budget Schedule which outlines the specific dates for activities required for budget adoption. The section concludes with a description of the opportunities for citizen involvement.

The **Financial Policies** section contains information on the current policies of the County related to financial and budget management, reserves, investments, interfund loans, video lottery allocation, and debt. New this year is additional information on how the County is complying with its policies.

The **Financial & Planning Summary** section describes the fund structure and basis of budgeting. This is followed by a discussion of the County's Strategic Plan and an analysis of the County's overall budget, including major revenue and expenditure trends. Schedules are included to show how the County has budgeted resources and requirements by fund type, department, and service category. A discussion on the County's General Fund provides additional information and analysis with regard to the allocation of funding. Finally, the Balancing Options section outlines County leadership's decision making points in the development of the budget.

The **General Fund** section provides additional information and analysis with regard to the General Fund and the services it supports. This section also includes revenue and expenditure trend information for the General Fund and the 5-year General Fund Forecast which the County uses to plan for and develop budget direction each year.

The **Capital** section provides an overview of the County's budget for capital outlay and capital projects for FY 19-20 and beyond. A discussion on the impact that may occur on operating budgets resulting from capital projects is also included. Additional capital project details can be found in the County's separate Capital Improvement Plan available at www.lanecounty.org.

The **Non-Departmental** section of the document contains information on the unallocated (non-departmental) budget expenditures and requirements within the County's budget. The receipt of property taxes, video lottery payments, transient room tax collection, timber payments and other countywide

revenues as well as payment of debt payments and management of countywide internal services funds related to benefits and risk management are all included within this section.

The **Board of Commissioners** section includes an overview of the budget for the five elected commissioners of Lane County and the Performance Auditor position which reports directly to them. It also contains information on major accomplishments and achievements in the prior year and the coming budget year specific to the Board of Commissioners.

Individual **Department Budgets** are tabbed in alphabetical order. Each section includes the department's purpose & overview, organizational chart, major accomplishments and achievements in the prior year, anticipated service and budget changes in the coming budget year and goals and strategic planning highlights. The Departments legal level of expenditures (personnel, material & service and capital) are detailed as well as a position listing of all full time equivalent (FTE) positions by Division. Each Department section concludes with detailed line item listing for all department resources and expenditures. This year's document also includes expanded financial data for each division within every department.

The **Appendix** contain the following:

- Net Operating Budget
- 2017-2018 Property Tax Rate and Value Information for Oregon Counties
- Comparative Summary of FTE by Service Category and Historical Changes in FTE
- Comparison of Resources & Requirements by Fund for all County Funds
- General Fund Resource & Requirement line item Detail
- All Funds Resource & Requirement line item Detail
- Summary of Revenue & Expenditures for Major Programs Funded by the State
- Position Salary Ranges effective July 1, 2019
- Legal forms
 - Notice of Budget Committee Meeting
 - Notice of Budget Hearing
 - LB-50 form
 - Budget Adoption Board Order

The **Glossary and Acronym** section is the final section of the document where the County defines terms and identifies acronyms used throughout the document.