

# Overview

## Lane County, Oregon

### Historical and Geographic Information

Lane County was established in 1851 and is geographically situated on the west side of Oregon, about midway down the state's coastline. It was named for Gen. Joseph Lane, who was Oregon's first territorial governor. Pioneers traveling the Oregon Trail in the late 1840's came to Lane County mainly to farm. The county's first district court met under a large oak tree until a clerk's office could be built in 1852. A few years later, the first courthouse opened in what is now downtown Eugene. With the building of the railroads, the market for timber opened in the 1880's.

The county encompasses 4,722 square miles and, in many ways, typifies Oregon. The county's lands are geographically a microcosm of the state – ranging from

rugged glaciated mountains in the east, through a broad valley spreading across the Willamette River mid-county, to a beautiful and rugged coastline along the western edge. It is one of two Oregon counties that extend from the Pacific Ocean to the Cascades.



Special points of interest include twenty historic covered bridges, Bohemia Mines, coastal sand dunes, Darlingtonia Botanical Wayside, numerous reservoirs, Heceta Head Lighthouse, Hendricks Park Rhododendron Garden, hot springs, Hult Center for the Performing Arts, Lane ESD Planetarium, McKenzie River, McKenzie Pass, Mt. Pisgah Arboretum, Old Town Florence, Pac-12 sports events, Proxy Falls, sea lion caves, vineyards and wineries, Waldo Lake, Washburne State Park tide pools, and Willamette Pass ski area.

Lane County has 12 incorporated cities which include Coburg, Cottage Grove, Creswell, Dunes City, Eugene, Florence, Junction City, Lowell, Oakridge, Springfield, Veneta, and Westfir. Eugene, which is the county seat, is the largest city with a population of 171,210 and Westfir is the smallest with a population of 265. While Oregon as a whole has grown 10.6% from 2010 to 2019, Lane County's growth was slower at 7.7% for the same period. (Source: Portland State University, Population Research Center – 2019 Annual Population Report)

### Population Demographics

Although 90 percent of Lane County is forestland, Lane County's population as of 2019 has reached 378,880, and is the fourth most populous county and the third most populous metropolitan statistical area (MSA) in Oregon. (Source: Portland State University, Population Research Center - 2019 Annual Population Report)

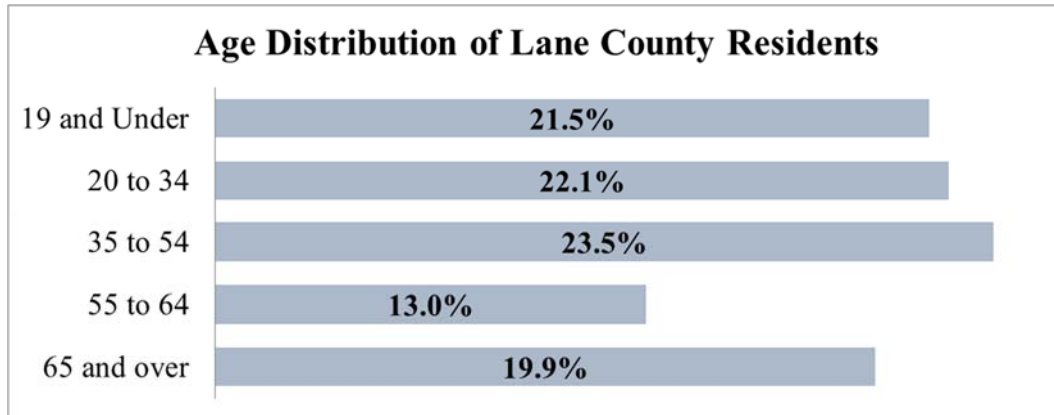
According to the U.S. Census Bureau's 2019 American Community Survey, Lane County's residents identify their nationalities as 85.9% White; 2.8% Asian; 0.9% American Indian/Alaskan Native; 1.3% Black or African American; and 0.3% Native Hawaiian or Other Pacific Islander. 5.1% of residents identify themselves as two or more races. 9.3% of the population identifies themselves as Hispanic or

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Latino, which can be of any race. 91.7% of households speak English only. Of the remaining 8.3%, 4.9% speak Spanish; 1.3% speak Indo-European languages; 1.8% speak Asian or Pacific Islander languages and approximately 0.3 % speaks another language.

Families make up 59% of the households in Lane County with 43.1% of those families being married couples.

The median age for Lane County residents is 39.5 years with 21.5% of the total population being under the age of 19 and 19.9% of the total population being 65 years of age and over.



Source: U.S. Census Bureau, 2019 American Community Survey

## Education in Lane County

Lane County educational attainment percentage for the population group of 25 years and older compared to the State of Oregon and U.S. averages are presented in the following table.

Education Attainment	Lane County	Oregon	U.S.
Less than 9 <sup>th</sup> Grade	2.4%	3.5%	5.1%
9 <sup>th</sup> to 12 <sup>th</sup> Grade, No Diploma	5.7%	5.7%	6.9%
High School Graduate	23.2%	22.7%	27.0%
Some College & Associate's Degree	38.2%	34.3%	28.9%
Bachelor's Degree	18.4%	20.8%	19.8%
Graduate or Professional Degree	12.1%	12.9%	12.4%

Source: U.S. Census Bureau's, 2019 American Community Survey

Our local educational attainment rates are attributable in part to the outstanding higher learning institutions within Lane County's borders, which include:

### University of Oregon

Generations of leaders and citizens have studied at the University of Oregon since it opened in 1876. The university's 295-acre campus is an arboretum of more than 500 species and more than 3,000 specimens of trees. Campus buildings date from 1876 when Deady Hall opened, to new additions of the William W. Knight Law Center (1999), the most environmentally friendly business school facility in the country in the Lillis Business Complex (2003), renovations to the Jordan Schnitzer Museum of Art and Autzen Stadium (2005), John E. Jaqua Academic Center for Student Athletes (2010) and the newest addition of the Matt Knight Arena (2011). As of the fall term 2020, the University of Oregon had 21,800 total students enrolled consisting of 18,054 undergraduate students and 3,746 graduate students.

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### **Lane Community College**

Lane Community College (LCC) was founded in 1964 by a vote of local citizens, as a successor to the Eugene Technical-Vocational School, founded in 1938. The main campus opened in 1968 and is located in the south hills of Eugene, Oregon. There are numerous outreach centers throughout the county including in Cottage Grove and Florence. Lane Community College has the fourth largest enrollment of the seventeen community colleges in Oregon consisting of approximately 21,000 enrolled in the 2019-20 academic year.

### **Bushnell University**

In 1895, Northwest Christian University was founded by pastor-educator Eugene C. Sanderson and was originally named Eugene Divinity School. In 1934, the school became known as Northwest Christian College. On July 1, 2008, the name officially changed to Northwest Christian University (NCU). In 2020, it formally changed its name to Bushnell University, after James A. Bushnell, the first chairman of the university's board of trustees. Bushnell's buildings are a blend of historic and modern. The oldest building, a Eugene landmark, is the three-story Martha Goodrich Administration Building constructed in 1908 from volcanic stone. One of the newest buildings is the 43,000 square foot, state-of-the-art Morse Event Center completed in the fall of 2003. Today, with expanded curriculum, faculty, and facilities, Bushnell University has 805 total students enrolled.

### **New Hope Christian College**

This private, four year Christian college is located on a 36-acre campus in Eugene, Oregon, after merging with the former Pacific Rim Christian College in Honolulu, Hawaii. New Hope Christian College offers Bachelor's Degrees in Creative Arts and Ministry Leadership with several concentrations including Christian Counseling, Cross Cultural Studies, Technology & Production and Pastoral Studies. The college also offers an Associate's Degree in Ministry Leadership. Through Distance Education programs, churches and individuals around the world have the ability to access dynamic training resources from high caliber communicators and practitioners. Currently, approximately 92 students are enrolled.

## **Economic Conditions, Development & Outlook**

The county's location in the western agricultural belt, among the most productive in the nation, and along major West Coast trade routes means that essential food items stay reasonably priced year round. Power is generated locally from abundant resources, keeping electric and natural gas rates among the lowest in the country. Lane County is home to tens of thousands of businesses, which include national and international corporations, a federal courthouse, sixteen school districts, and two large hospital facilities. At the heart of the county's economy are also numerous small and medium-sized businesses.

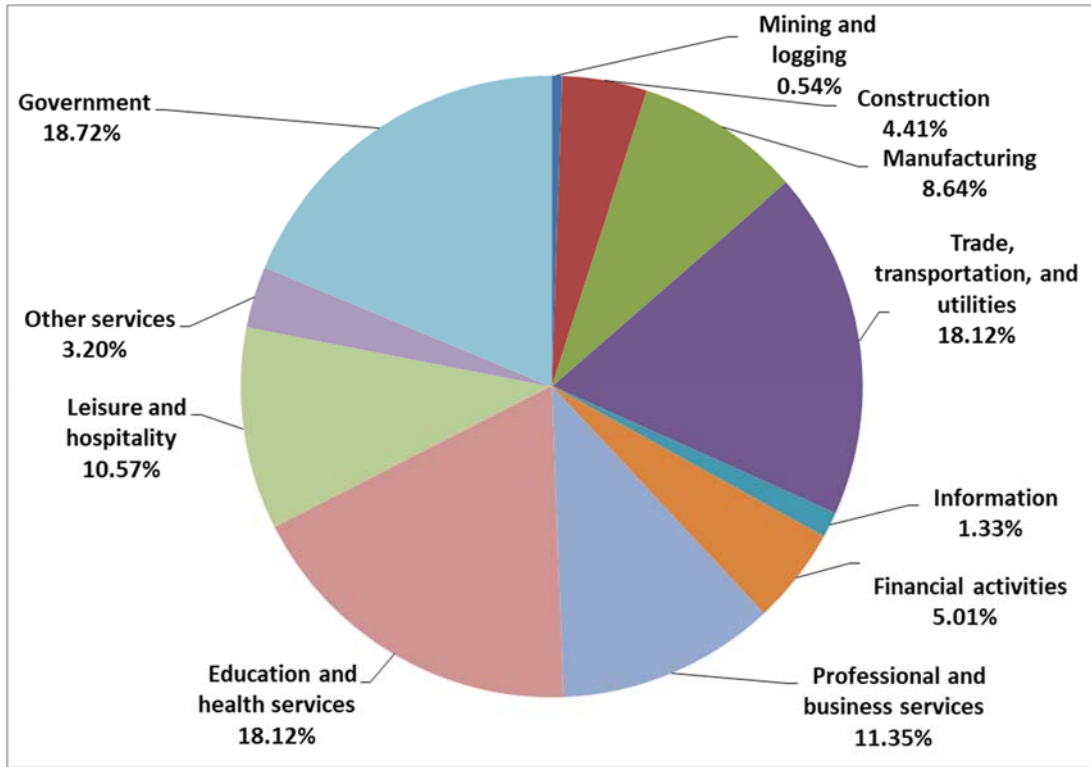
While lumber and wood products remain the largest single component of the manufacturing industry in Lane County, it saw a 35% decline in employment between 2001 and 2010 mainly due to changes in federal logging practices.

Other top industries in the county include Agriculture (with main crops being nursery crops and Christmas trees), Tourism, and Retail Trade. As the home of several educational institutions, including the University of Oregon, multiple utility companies, and a federal courthouse; government employment helps add stability to Lane County's economy.

The cities of Creswell and Veneta have both experienced the highest rate of population growth since the year 2000. Creswell has grown 54% and Veneta has grown 73.8%. Westfir has seen a decrease in population of 5.4% since the year 2000. (Source: Portland State University, Population Research Center – April 2019 Annual Population Report)

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### Lane County Total Nonfarm Employment – February 2021



Source: Oregon Employment Department– February 2021

### Change in Lane County Total Nonfarm Employment Feb 2020 – Feb 2021

Type of Employment	Feb 2021	Feb 2020	# Change Previous Year	% Change Previous Year
Total nonfarm employment	165,600	148,200	17,400	11.74%
Mining and logging	900	800	100	12.50%
Construction	7,300	7,200	100	1.39%
Manufacturing	14,300	13,700	600	4.38%
Trade, transportation, and utilities	30,000	29,300	700	2.39%
Information	2,200	2,000	200	10.00%
Financial activities	8,300	8,100	200	2.47%
Professional and business services	18,800	16,600	2,200	13.25%
Education and health services	30,000	27,000	3,000	11.11%
Leisure and hospitality	17,500	12,400	5,100	41.13%
Other services	5,300	4,800	500	10.42%
Government	31,000	26,300	4,700	17.87%

Source: Oregon Employment Department– February 2021

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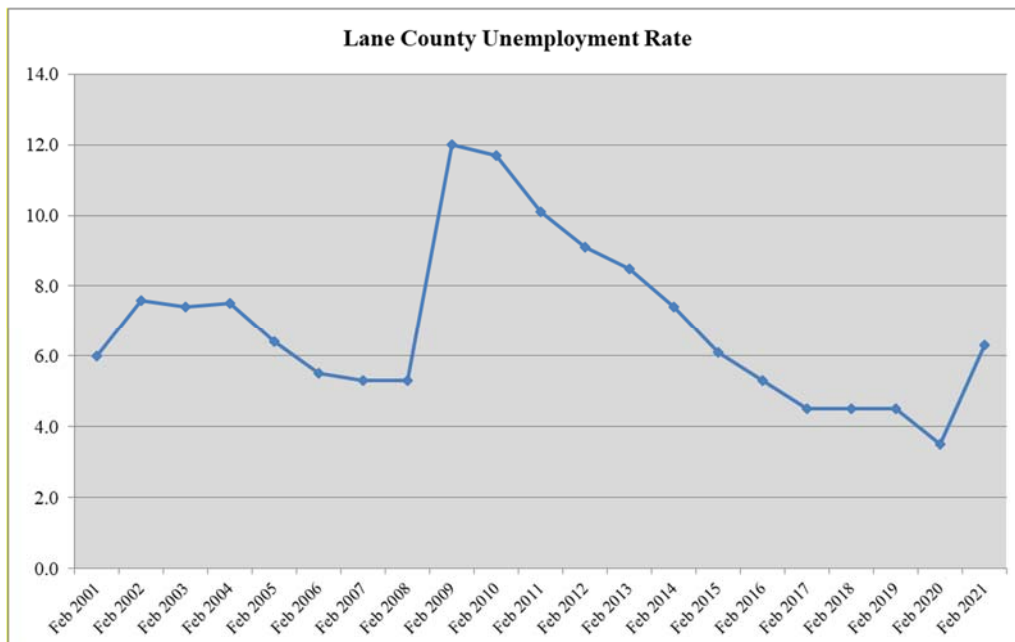
### Top 10 Employers in Lane County in 2019

Rank	Name	Industry	# of Employees
1	PeaceHealth Corp	Healthcare	5,855
2	University of Oregon	Education	5,573
3	Eugene 4J School District	Education	2,283
4	City of Eugene	Government	1,866
5	US Government	Government	1,747
6	Oregon State Government	Government	1,715
7	Lane County Government	Government	1,678
8	Springfield School District	Education	1,670
9	Lane Community College	Education	1,500
10	Mckenzie-Willamette Med Ctr	Healthcare	1,066

Source: Eugene Chamber of Commerce

The seasonally adjusted unemployment rate in Lane County for February 2021 was 6.3%, which is an increase from the 3.5% rate as of February 2020; in addition, this rate was down from 11.7% as of February 2010. Oregon’s rate was 6.1% as of February 2021, which was lower than the United States unemployment rate of 6.2%. Beginning in April of 2020 a sharp increase in the unemployment rate occurred as result of the COVID-19 outbreak, but has been slowly recovering since.

As the chart below illustrates, Lane County’s economy had recovered from the severe recession that ended in late 2009. What started in construction and manufacturing due to declining home values and restricted credit, spread to the local economy with employment losses in all sectors except health care. Lane County’s unemployment rate peaked at 13% in May 2009, about the same as the recession in the early 1980s. Since to the COVID 19 outbreak of March 2020, unemployment in Lane County peaked at 16% in April 2020 (the highest single month rate recorded during the 20 year period covered by the chart below).



Source: Oregon Employment Department

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### Tax Structure

Lane County's tax base consists of property tax rates; however, they contain no sales or business inventory taxes.

Unfortunately, this tax structure in Oregon creates unique problems for state and local governments. The lack of sales tax creates a strong dependence on income and property tax. This in turn means that employment rates are strongly linked to the economic well-being of the entire state.

In 2015, income tax accounted for more than 75% of the state's total tax revenue according to the U.S. Census Bureau. This linkage means that recovery from a recession lags due to the timing of income tax filings and payments. The largest payers of property taxes in the county are businesses.

### Top 10 Property Taxpayers in Lane County – 2020

Tax Payer Name	# of Parcels	Tax Amount	Assessed Amount	Market Amount	% of Total County Assessed Value
IP Eat Three LLC	23	4,086,265	311,089,393	313,427,870	1.31%
Century Link	191	2,642,725	170,527,000	170,527,000	1.55%
Verizon Communications	64	2,265,211	139,222,000	139,222,000	1.63%
Valley River Center	11	2,063,119	114,220,073	133,285,187	1.81%
Comcast	7	1,894,760	107,854,000	107,854,000	1.76%
Northwest Natural Gas Co	88	1,873,665	121,463,992	121,463,992	1.54%
Shepard Investment Group LLC	199	1,607,267	88,907,590	134,472,133	1.81%
McKenzie Willamette Regional Medical Ctr	2	1,542,095	83,506,840	128,558,281	1.85%
Weyerhaeuser NR Company	43	1,470,873	111,353,026	116,864,515	1.32%
Weyerhaeuser Company	1477	1,469,460	159,959,289	278,914,826	0.92%

Source: Lane County Department of Assessment and Taxation, 2020-21 Tax Reports

Property taxes also have severe limitations due to ballot measures that have been passed by the voters in the past fifteen years. Current provisions in the property tax law include a cap on the amount available for general government purposes (\$10 per \$1,000 assessed) and a limit on the percentage that assessments can be increased annually to 3%, regardless of the change in real market value. Two ballot measures in 1996 & 1997 (47/50) went so far as to reduce property taxes to the 94-95 or 95-96 levels minus 10%.

The property tax revenue shortage is exacerbated in Lane County due to the very low permanent tax rate of \$1.28 per \$1,000 assessed value. See Appendix B, Property Tax Rate and Value Information for Oregon Counties, which shows that Lane County's comparable tax rate is one of the lowest in the state.

Prior to the decline in the timber industry, Lane County relied on timber harvest receipts and thereby did not seek a higher permanent tax rate. When the timber industry declined in the 1980's and a ballot measure froze permanent tax rates, Lane County began experiencing large revenue shortfalls that are discussed in more detail under the Financial & Planning Summary tab.

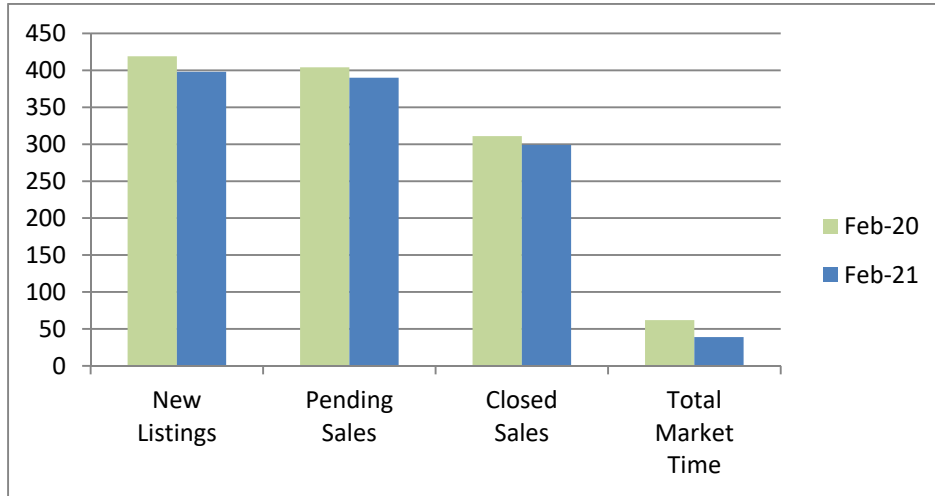
In 2019, visitors spent an estimated \$783 million in Lane County, total travel spending during the same period was \$1.04 billion. Employment related to tourism reached 11,140 in 2020, and room tax collections fell to \$10 million after reaching a new high of \$12.3 million in 2019. Without a sales tax, the revenue that could be generated through tourism is lost and the tax burden remains solely with the residents of the state through property and income tax.

Source: Travel Lane County FY20 Annual Report.

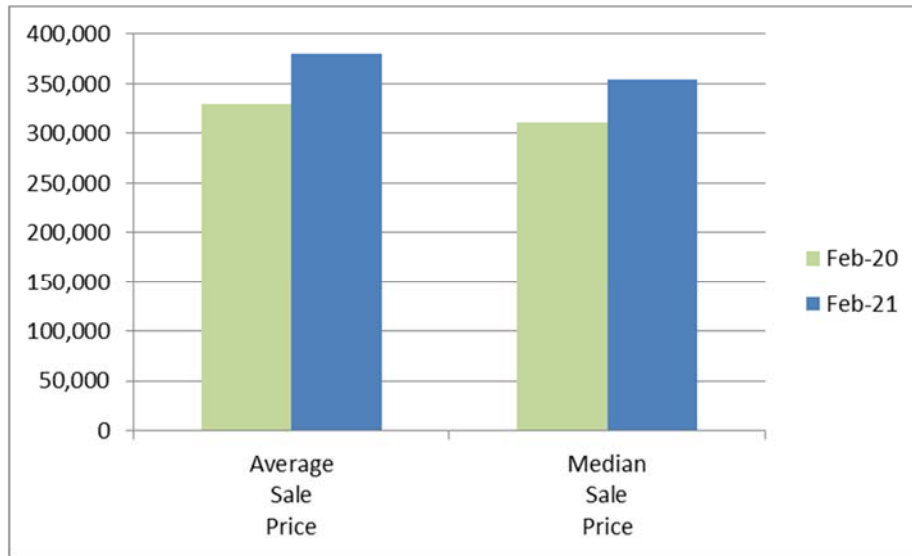
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## Housing Costs

The Lane County housing market showed a decrease in new listings and total market time from February 2020 to February 2021. There was a decrease in pending sales and closed sales for the same period.



Meanwhile, the average sale price and median sale price both rose during this time period.



Source: Multiple Listing Service, Market Action February 2021: Greater Lane County & Florence

Housing statistics for Lane County display that approximately 58.7% of housing being owner-occupied units and 41.3% of renter-occupied units. Of the 89,359 owner-occupied housing units, the average household size is 2.47. Of the 62,953 renter-occupied units, the average household size is 2.3. The median monthly mortgage cost in 2018 was \$1,542 and the median monthly rental rate was \$989.

Of occupied housing units, 1.9% has no telephone service available, 0.5% lack complete plumbing facilities, and 1.9% lack complete kitchen facilities. 73.3% of all homes are heated using electricity, 17.5% with utility gas, and 6.6% with wood. (Source: U.S. Census Bureau's American Community Survey, 2019 Housing Characteristics.)

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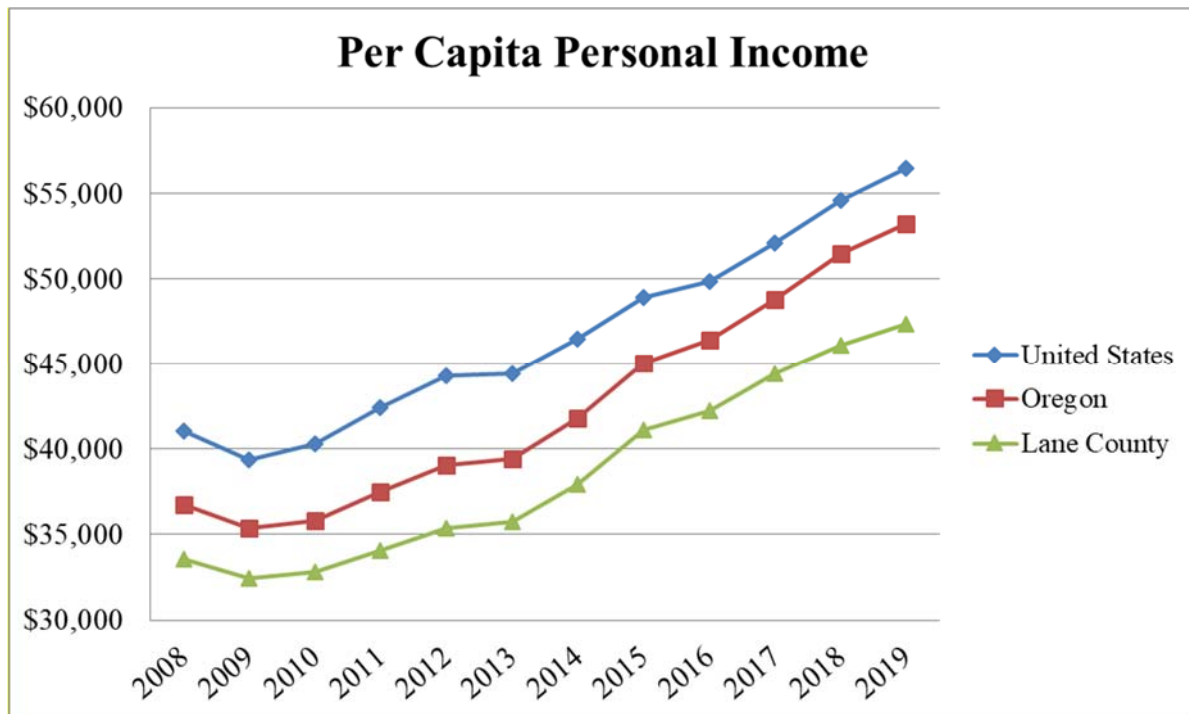
### Per Capita Income, Poverty Rates, and Working Dynamics

In 2019 Lane County had a per capita personal income (PCPI) of \$47,340, which was ranked 25<sup>th</sup> in the state. Oregon State's PCPI for 2019 is \$53,191. Over the past ten years Lane County's PCPI annual growth rate average 3.9%, which is slightly lower than the State rate of 4.2%. (Source: U.S. Department of Commerce, 2019 Bureau of Economic Analysis)

In 2018 an estimated 19.1% of people within Lane County lived below the poverty level, which is higher than the state rate of 12.6%. (Source: U.S. Census Bureau, 2018 America Community Survey)

Within Lane County during 2019, 62.5% of the population 16 years and over are in the labor force which is lower than the state total of 62.5%. Of the Lane County labor force, 70.1% of all workers 16 years and over drive to work along, with 23.3% who either carpool, take public transportation, walk, or use other means; in addition, 6.6% of all workers 16 years and over work from home. (Source: U.S. Census Bureau, 2019 American Community Survey)

The per capita income for Lane County is lower than both the state & nation averages as shown below:

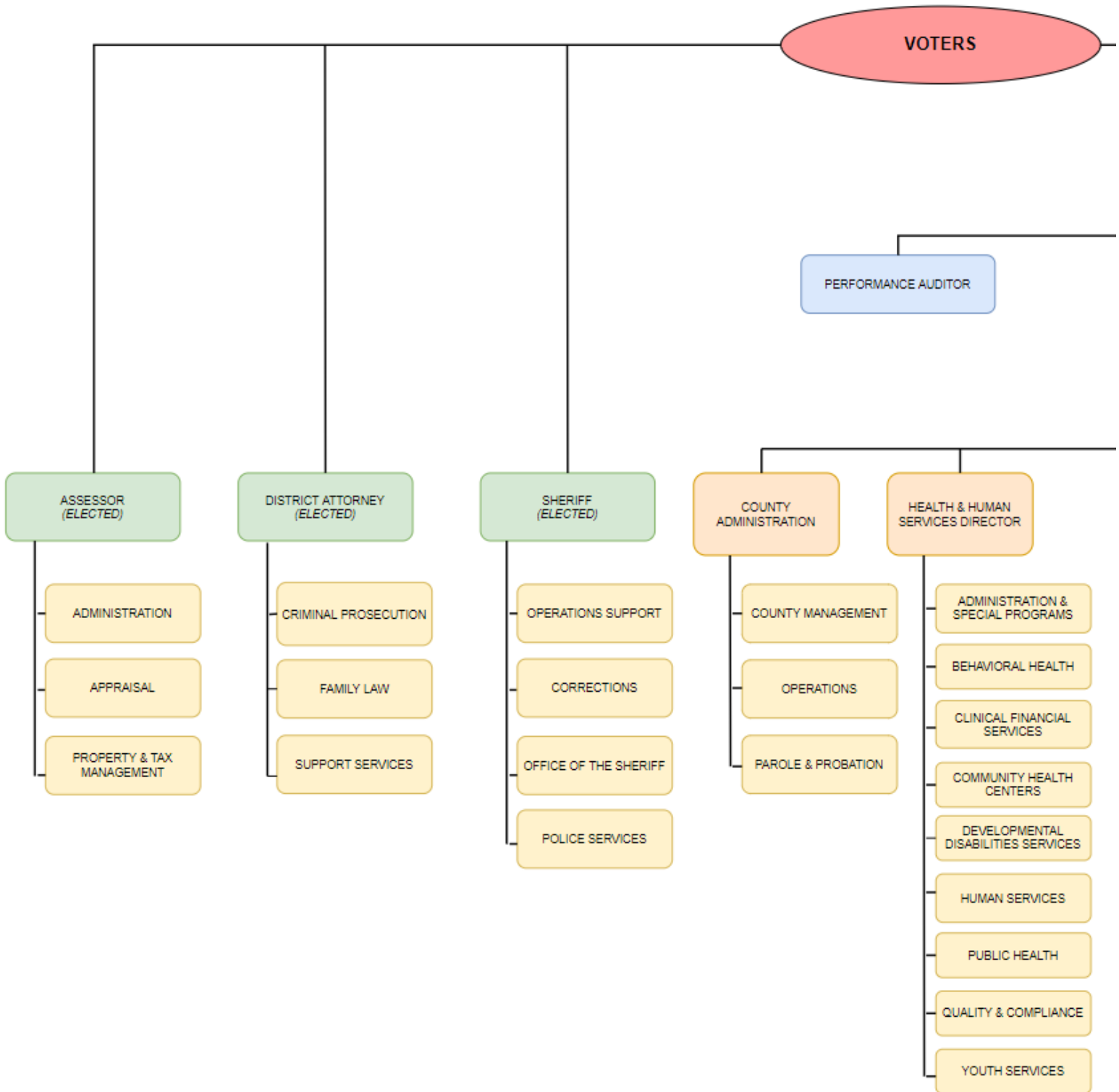


Source: U.S. Department of Commerce, 2019 Bureau of Economic Analysis.

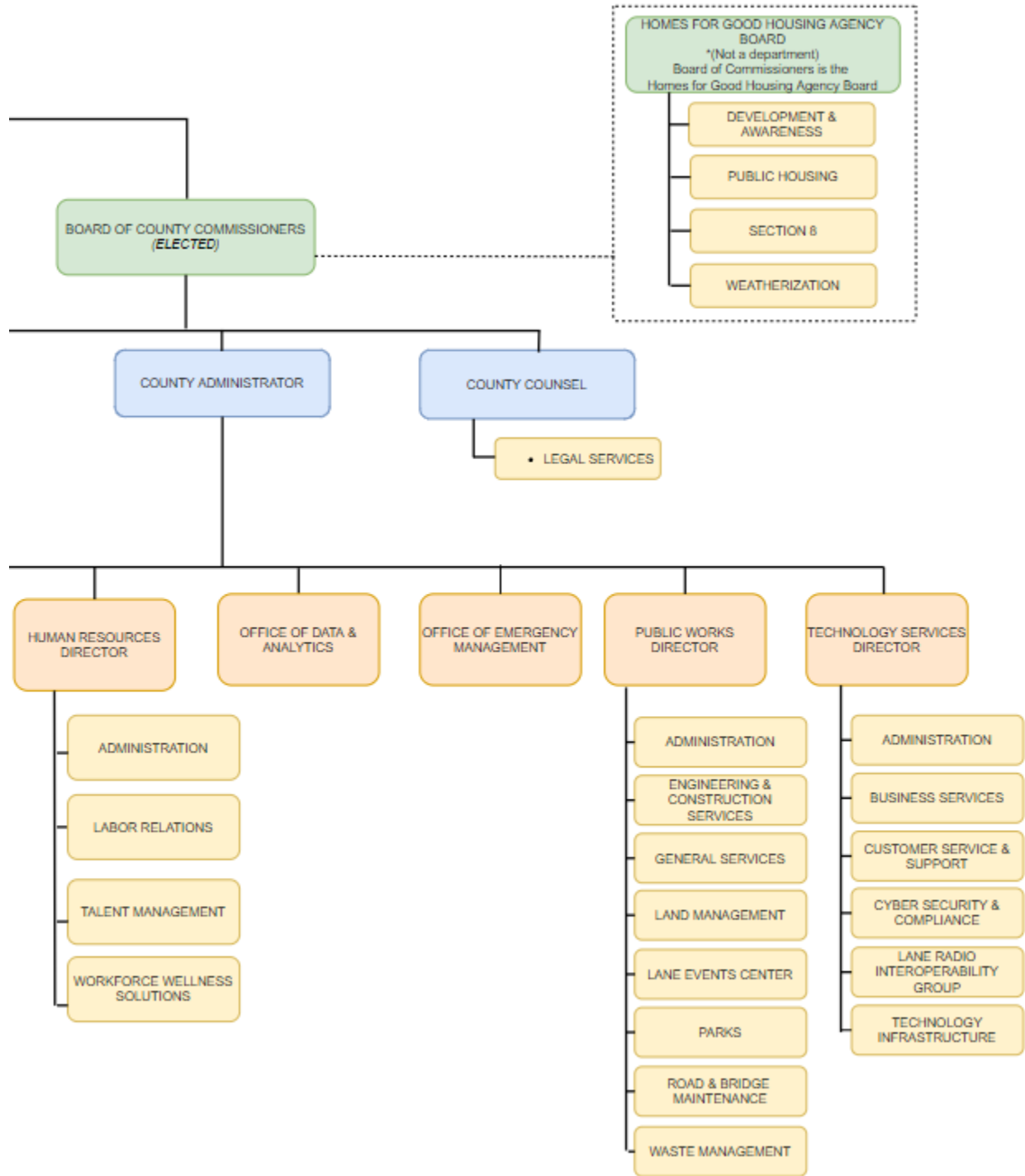


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## **Lane County Government**

Lane County government operates under a home rule charter approved by voters in 1962. The Charter grants authority to a full-time compensated, five-person Board of County Commissioners to legislate and administer County government within the limits of that non-partisan authority. Lane County voters individually elect commissioners from specific geographic regions for four-year terms. The County operates under the provisions of the County Charter and the Lane County Code, as well as the Oregon Constitution and State law (Oregon Revised Statutes). Board action is effected by a simple majority vote of three of the five Board members.

## **Departments**

There are three categories of the County Departments, including Public Services, Public Safety, and Support Services. Three departments are directed by elected officials, the County Assessor, District Attorney, and Sheriff. The remaining department directors report directly to the County Administrator unless otherwise noted.

### **Public Services**

**Assessment and Taxation.** The Department of Assessment and Taxation annually assesses all new construction values of real property, maintains the market value of real property through a sales comparison program, and adds the reported value of personal property to the assessment and tax rolls. The department is also a collection agent for over 83 active taxing jurisdictions, including cities, school districts, and special districts within Lane County. The department is headed by the County Assessor who is elected to a four-year term by the voters of Lane County.

**Health and Human Services.** The mission of Lane County Health and Human Services (HHS) is to promote and protect the health, safety and well-being of individuals, families and our communities. HHS is a broad-based organization which oversees health, mental health, developmental disabilities and social services in a largely subcontracted system. The subcontract providers are our community partners in a complex service delivery system. The HHS budget is mostly categorically restricted dollars from the state and federal governments. The department's use of the General Fund allows for enhancement of services and leveraging of resources.

**Public Works.** The Department of Public Works' mission is to maintain and enhance the livability and sustainability of Lane County's natural and built environments by providing safe and cost-effective public infrastructure and related services. Public Works consists of nine different funds and two sub-funds for eight divisions – Administrative Services, Engineering & Construction Services, General Services, Land Management, Lane Events Center, Parks, Road & Bridge Maintenance, and Waste Management.

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## Public Safety

**District Attorney.** The District Attorney's office serves as the public prosecutor and representative of the State in criminal and traffic proceedings in circuit and justice courts. The office provides 24-hour legal assistance to police agencies throughout Lane County and special assistance to victims of crime. The department operates the Victim Services program. The District Attorney also serves thousands of children each year through the Family Law Division. The District Attorney, elected by County voters, is a state official who serves a four-year term.

**Department of Public Safety.** Lane County Sheriff's Office provides law enforcement and corrections services to the citizens of Lane County. The Sheriff's Office is under the direction of an elected Sheriff. The Administrative division of the Sheriff's Office supports the Sheriff, Police Services and Corrections Divisions. The Police Services Division is the primary emergency responder and law enforcement provider for over 90,000 Lane County residents. The Corrections Division provides offenders the opportunity to transition from the Lane County Jail and state prisons to the community through monitoring and assistance with employment, housing, treatment and education. It is also responsible for all booking and release functions, inmate housing, and in custody programs for offenders.

**Health & Human Services - Youth Services.** The Division of Youth Services, found in the department of Health & Human Services, is responsible for dealing with children under the age of 18 who have committed an offense that would be a crime if committed by an adult. Law enforcement makes over 5,000 referrals to Youth Services each year. Services include intake, detention, court, probation and parole. Special programs exist for sex offenders, arsonists, violent offenders, and alcohol and drug problems. The operating philosophy is built on a "balanced approach" involving community protection (detention at the Juvenile Justice Center), accountability (restitution to victims of crime), and competency (skill development).

**County Administration – Parole and Probation.** Parole and Probation strives to improve the quality of life in Lane County by effectively addressing risk, need, and responsivity (barriers) that promotes positive change and lasting community safety. Parole and Probation supervises offenders on probation, parole, and post-prison supervision. Parole and Probation enforces supervision conditions and refer offenders to evidence based programs for treatment and other services. In addition, monitor progress in treatment and other services, make home visits, conduct searches, and arrest or sanction offenders who violate supervision. Conduct release and transfer investigations and prepare written reports. Maintain case records for each offender, prepare sanction and parole/probation violation reports. Parole and Probation works closely with law enforcement agencies, Department of Corrections, Parole Board, and other state and local agencies.

**Lane County Office of Emergency Management.** The Lane County Office of Emergency Management purpose is to ensure that the county is prepared for a disaster by ensuring coordination of protection, prevention, mitigation, response, and recovery activities that increase the county's capabilities to minimize loss of life and reduce impacts from disasters.

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## Support Services

**Board of Commissioners.** The Board of County Commissioners legislates and administers County government within the limits of authority granted in the Lane County Home Rule Charter. The charter grants legislative and administrative power to the full-time, paid five-person board. The Commissioners represent Lane County citizens in over 50 committees and agencies. Commissioners are elected by Lane County voters in specific individual geographic regions for four-year terms. The County's Internal Auditor works directly with the Board of County Commissioners.

**County Administration.** The Office of County Administration serves as the focal point for implementing countywide policy approved by the Board of County Commissioners. This is done through the County Administrator, who reports directly to the Board of County Commissioners. The department provides direction to all appointed administrative departments, coordinates with elected department heads, and serves as liaison to interagency associations, local municipalities, and the state and federal governments. The department coordinates and oversees the development and implementation of the County's Strategic Plan. Other operating units in the department include Capital Planning, Intergovernmental Relations, Public Information Office, Facilities, Finance, Budget & Financial Planning, and the County Clerk which runs Elections, Deeds & Records and Board of Property Tax Appeals. The Justice Courts and Law Library are also part of County Administration.

**County Counsel.** The Office of County Counsel serves as attorney and legal advisor to the Board of Commissioners, County Administrator, County elected officials, and County departments. County Counsel handles civil suits brought by or against the County and reviews all proposed contracts between the County and other entities. The Department also manages the County's Risk Management Workers Compensation programs. The department director reports directly to the Board of Commissioners.

**Lane County Office of Data & Analytics.** The Office of Data & Analytics ensures that Lane County has access to the best data and actionable insights available, in the moment and place needed, to make data driven decisions. This is accomplished through partnerships and data leadership, development, literacy, ethics, equity, technology innovation and infrastructure.

**Human Resources.** The Department of Human Resources provides personnel management and administrative support to County organizations in the areas of personnel services, employee relations and benefits, training and development, and diversity implementation.

**Technology Services.** The goal of the Department of Technology Services is to help individual departments use computer technologies to provide better service to Lane County's citizens. The department is responsible for supporting the information technology needs of County departments and overseeing the technical operations of a regional information system. The department maintains the County's major finance and human resource applications, as well as a large number of smaller systems. Technology Services also supports a common network operating system connecting the County's nearly 1,700 personnel computers. Technical Operations provides information technology services to local government agencies in and near Lane County, including a data center, electronic mail, Internet access, LAN systems support, and operation of a regional network that interconnects local government organizations.

## Non-Department

**Homes For Good Housing Agency.** Formerly known as the Housing & Community Services Agency (HACSA), is not a department of Lane County, however, the Board of Commissioners is the Housing Services Board. As such, Homes for Good Housing Agency is indicated on the County organizational chart, but not included in the County Budget. GASB rules require Homes for Good Housing Agency financial reports appear in the County's Comprehensive Annual Financial Report which can be found on the County's website.

## **Lane County Budget**

The purpose of Lane County's budget is to provide the fiscal means to implement the community's goals, as represented by the Budget Committee and the Board of County Commissioners. The Budget Committee is made up of five citizens-at-large (appointed by the Board), and the five County Commissioners. Oregon Revised Statutes determine the composition of the Budget Committee and establish the precise process that must be adhered to in order for the local government to collect taxes.

### **Oregon Local Budget Law**

Oregon's Local Budget Law (Chapter 294 of the Oregon Revised Statutes) does several things:

- It establishes standard procedures for preparing, presenting and administering the budgets of Oregon's local governments.
- It encourages citizen involvement in the preparation of the budget before its formal adoption.
- It provides a method of estimating revenues, expenditures and proposed taxes.
- It offers a way of outlining the programs and services provided by local governments and the fiscal policy used to carry them out.

### **Budget Characteristics**

The budget is a financial plan containing estimates of revenues and expenditures for a single fiscal year. Lane County's fiscal year begins on July 1 and ends the following year on June 30. The budget document must have certain ingredients per State law. It must show the major items of budget resources, and revenues and expenditures must be recorded on a fund-by-fund basis, using the cash basis, the modified accrual basis or the accrual basis of accounting. State law allows each municipality to select its preferred method. Lane County uses the modified accrual basis.

The budget must contain a summary statement by funds showing the estimate of budget resources and expenditures. The sheet or sheets which reflect each activity's or fund's estimate of expenditures and resources must also show (in parallel columns) the actual expenditures and resources for the two fiscal years preceding the current year, the estimated expenditures and resources for the current year, and the estimated expenditures and resources for the ensuing year. In addition, personnel services, materials and services, capital outlay for each organizational unit or activity of each fund, and the major items for debt service, special payments and operating contingencies for each fund must be listed separately.

The General Fund pays for many public services such as public health, public safety (i.e., the Sheriff's Office), assessment and taxation, and prosecution, as well as several support services, including human resources and financial services. Budgeting allows a local government to evaluate its needs in light of the revenue sources available to meet those needs. A complete budget justifies the imposition of ad valorem (according to value) property taxes, which account for the majority of General Fund revenues. Oregon law does not allow local governments to increase property taxes, even through a supplemental budget process. Oregon law also prohibits local governments from expending or borrowing monies beyond their adopted budgets.

Lane County's budget is a combination of both a fixed and flexible budget, depending on the area of operations. For example, internal service areas (Support Services) are dependent on property tax revenues and transfers from other department funds and have fixed budgets. Their operational resources are established based on historical need and approved changes, and that amount cannot be exceeded for the year. In the event a fixed-budget department will run over, a supplemental budget must be approved and adopted by the Board, per State budget law. Since many of the external service areas are fee or "enterprise" supported, activity levels have a great impact on projected revenues and resource demands, and therefore those department budgets are more flexible.

## **Lane County's Budget Process**

Budget preparation begins in early winter and results in the completion of a proposed budget to be considered by the Budget Committee in spring. Once the Budget Committee has considered and approved the budget, the Board of County Commissioners holds a public hearing and adopts the budget. An illustration of the process with a schedule of Lane County's Budget Process follows this description. Citizens participate and provide input into the County budget process in many ways (see the next section on Community Involvement). Steps in the budget process:

### **1. Proposed Budget Prepared:**

The Lane County Leadership Team, made up of the Commissioners, department directors, and the County Administrator, usually meet in late fall to review the previous year's activities and the financial forecast for the next five years. The Leadership Team provides direction and agrees on the assumptions to be used in budgeting for the coming year. County department managers then begin building the budget, based on goals/priorities set forth by the County Commissioners.

Proposed budgets must reflect projected expenditure and revenue forecasts, activity levels and external limitations or pressures such as State tax measures, technology requirements, labor union contracts and capital improvement projects. Finished department budgets are submitted to the County Administrator's Office for subsequent review, revision and approval by the County Administrator.

### **2. Notice of Budget Committee Meeting Published:**

Once the proposed budget document is prepared by County staff, a "Notice of Budget Committee Meeting" is published. The notice contains the dates, times and places of several meetings, including presentation of the Budget Message, Budget Committee public hearings and deliberations. The notice is published once in the five to thirty days before the meeting and can be found in The Register-Guard newspaper.

### **3. Budget Committee Meets:**

The budget message, delivered at the first Budget Committee meeting, explains the Proposed Budget and any significant changes in the County's financial position. Budget Committee meetings are public meetings, during which interested parties may attend. The public may also provide testimony or public comment at scheduled meetings not designated as work sessions.

The Proposed Budget is made available to each member of the Budget Committee before their first meeting. At this time, the Proposed Budget is also made available to the community. A copy is placed in the County Administrator's Office and an electronic version is available on the County's internet website [www.lanecounty.org/budget](http://www.lanecounty.org/budget).

### **4. Budget Committee Approves Budget:**

The Budget Committee hears public testimony, presentations from each department, and comments from the Budget Manager and budget analysts. It also reviews the Proposed Budget, any add/reduction packages and any additional material requested. The committee deliberates and makes any necessary additions or reductions from the budget proposed by the County Administrator, before approving the budget. The Approved Budget specifies the amount or rate of ad valorem taxes for each fund receiving tax revenue. The Budget Committee is the only group that can set the property tax to be levied each year. It also sets the maximum amount that will be appropriated to each department within each fund.



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### **5. Budget Summary and Notice of Budget Hearing Published:**

After the budget is approved, a budget hearing must be held by the Board of County Commissioners. The Board publishes a Financial Summary of the budget and a Notice of Budget Hearing five to thirty days before the scheduled hearing, during which additional public testimony is invited.

### **6. Budget Hearing Held:**

The purpose of the hearing is to listen to citizens' testimony on the Approved Budget.

### **7. Budget Adopted, Appropriations Made, Taxes Declared and Categorized:**

By law, the Board may make changes in the Approved Budget before it is adopted. Prior to the beginning of the fiscal year to which the budget relates, it can also make changes to the adopted budget. However, there are limitations:

- Taxes may not be increased over the amount approved by the budget committee.
- Estimated expenditures in a fund cannot be increased over the amount approved by the budget committee by more than \$5,000 or 10 %, whichever is greater.

After considering public testimony provided at the Budget Hearing, the Board of Commissioners deliberates and adopts the budget, no later than June 30. The Board prepares a resolution or ordinance that formally adopts the budget, makes appropriations and, if needed, levies and categorizes taxes. The budget is the basis for making appropriations and certifying the taxes.

### **8. Notice of Property Tax Levy:**

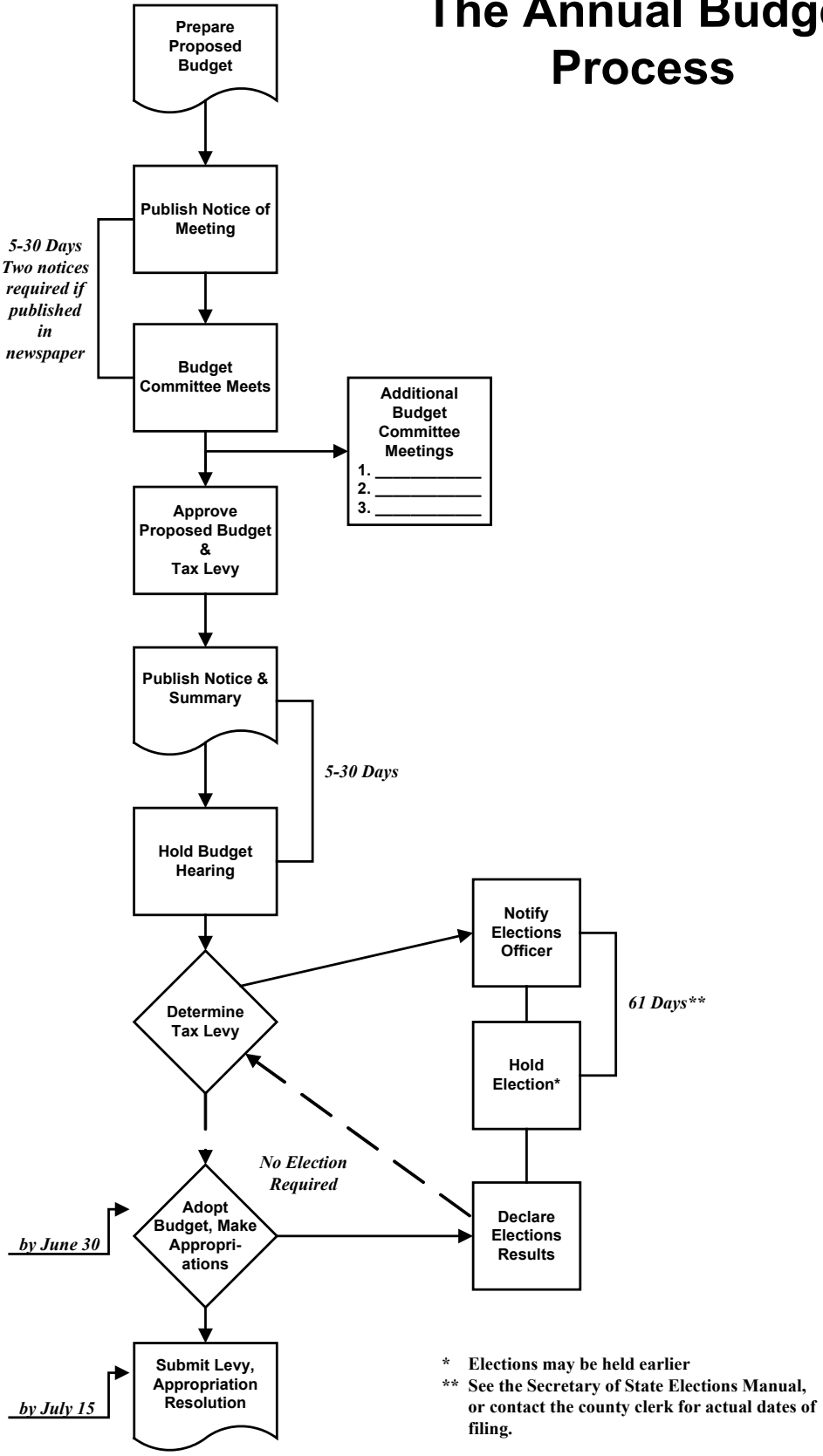
Each taxing district imposing a property tax levy must give notice of its property tax levy to the County Assessor by July 15.

### **9. Amendments to the Budget:**

Supplemental Budgets: There are times when an adopted budget gives no authority to make certain expenditures or when revenues are received for which the governing body had no previous knowledge. In these cases it is possible to use a supplemental budget to authorize expenditures or spend additional revenues in a current fiscal year. Supplemental budgets may require publication and a public hearing depending on the size of the changes being proposed. Each supplemental is discussed and adopted by the Board of Commissioners. The budget committee is not involved in adopting supplemental budgets. Supplemental budgets cannot be used to authorize a tax levy.

Board Orders Amending the Budget: In addition to the supplemental budget process, when needed, the Board can amend appropriations to the current year budget at a regular, publicly announced, meeting providing the changes do not exceed 10% of the budget in the fund being adjusted and meet all other Oregon Budget Law requirements. These amendments happen periodically throughout the year, often as a result to changes in grant funding.

# The Annual Budget Process



\* Elections may be held earlier  
 \*\* See the Secretary of State Elections Manual, or contact the county clerk for actual dates of filing.

## Overview

### **Budget Preparation Schedule**

<b><u>Date</u></b>	<b><u>Description of the Event</u></b>	<b><u>Product/Outcome</u></b>
<i>Tuesday, January 19,2021</i>	Departments begin to prepare Base budget, review budget with advisory committees, as appropriate, and prepare Adjusted Base Budget.	Budget Instructions distributed
<i>Tuesday, February 23,2021</i>	Departments complete data entry and submit Budget	Department Request Budget
<i>Wednesday, March 3,2021</i>	Departments complete Service Option Sheets for all services receiving General Fund	Service Option Sheets
<i>Wednesday, March 10 – Wednesday, March 24, 2021</i>	County Administrator and budget staff review departmental budgets and hold departmental reviews.	Preliminary budget decisions
<i>Thursday, March 25 – Monday, April 12, 2021</i>	Final preparation of Proposed Budget by budget staff	Proposed Budget
<i>Tuesday April 13,2021</i>	Send Proposed Budget document to printer.	--
<i>Friday, April 23, 2021</i>	Notice of Budget Committee meeting published via website.	Posted on Lane County public meeting notice calendar.
<i>Friday, April 23, 2021</i>	Notice of Budget Committee meeting on Proposed Budget published in accordance with ORS 294.401.	Legal Advertisement
<i>Tuesday, May 4,2021</i>	Budget Committee receives County Administrator’s budget message and holds public hearing on Proposed Budget.	Budget Message; Proposed Budget; Public Hearing
<i>Wednesday, May 5, Thursday, May 6, Tuesday, May 11, Thursday, May 13, 2021</i>	Budget work sessions. Departments present their budgets and highlight services changes.	Budget Committee Work sessions
<i>Thursday, May 20,2021</i>	Budget Committee public comment, final discussion, deliberations, and approval of budget. The public is welcome to attend.	Approved Budget
<i>Sunday, June 6, 2021</i>	Publish Budget Summary and Notice of Public Hearing on Approved Budget in accordance with ORS.	Legal Advertisement
<i>Tuesday, June 15, 2021</i>	Board of County Commissioners holds public hearing on Approved Budget.	Public Hearing
<i>Tuesday, June 22, 2021</i>	Board of County Commissioners adopts budget, makes appropriations and levies taxes.	Adopted Budget

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### **Community Funding Request Process**

Community Funding Request Forms were made available in February of 2021 and were due back to the County Administration Office on March 12, 2021 for consideration in the FY 21-22 Budget.

For the FY 21-22 budget process no community funding requests were received.

Community groups wishing to submit a request for budget committee consideration and possible inclusion in the next budget can submit a Community Request Form to the Budget Committee. All requests are sent to the appropriate Lane County committee for review before being forwarded to the full budget committee for consideration. Community groups submitting requests are provided with a scheduled time to appear before the budget committee to provide additional information and answer questions. Contact the County Administrator's Office at 541-682-4203 or check the Budget Committee Schedule posted on our website at: [www.lanecounty.org/budget](http://www.lanecounty.org/budget) to obtain more information on submitting a community funding request in the future.

### **Citizen Involvement Opportunities**

#### **Citizen Budget Committee**

The County's ten-member Budget Committee is made up of five county commissioners and five citizens as mandated by Oregon Revised Statute 294.336. Each commissioner appoints one of the five citizens. This committee reviews and approves the County budget, limits the amount of tax which may be levied by the County and establishes a tentative maximum amount for total permissible expenditures for each department and fund in the County budget.

Citizen members serve staggered terms of up to three years ending on December 31<sup>st</sup> of the final year. Citizens may be appointed for multiple terms. Initial budget committee meetings are scheduled in April of each year where relevant topics relating to Lane County's budget are presented to the committee by experts in their corresponding field. Regular Budget Committee meetings usually occur twice a week in April and May of each year. Please contact the Commissioners' Office at 541-682-4203 if you are interested in the Budget Committee or need additional information.

#### **Public Hearings/Public Comment**

Citizens can appear in person to share comments directly with the Budget Committee at one of the open meetings, or with the Board of County Commissioners prior to budget adoption. Written material can either be hand delivered, mailed, faxed, or submitted via email attention Lane County Budget Committee.

#### **Metro TV and Webcasts**

If you are unable to attend Board of Commissioner or Budget Committee meetings in person, Metro TV telecasts all Board and Budget Committee meetings on Comcast cable channel 21. You may also view the meetings as a webcast at the County's internet website [www.lanecounty.org](http://www.lanecounty.org) under Government, Board of Commissioners, Board Meeting Webcasts.

#### **Lane County Website**

In addition to webcasts of meetings, budget related information is available on the County's Internet site: [www.lanecounty.org/budget](http://www.lanecounty.org/budget) including links to the current year budget, the proposed budget, agendas for upcoming Budget Committee and Board meetings, and Commissioners' email addresses.

#### **Lane County Expenditure & Revenue Transparency Reporting**

In accordance with direction from the Lane County Commissioners, the Financial Services Division of County Administration prepares monthly transparency reports for its Citizens. Transparency Reporting

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includes monthly schedules of revenues and expenditures, and access to approved board orders and minutes of board meetings. These transparency reports are designed to meet the reporting requirements of Oregon Revised Statute 294.250. The Expenditure & Revenue Reporting can be found at: <https://www.lanecounty.org/Finance>. Once you are on the Lane County Finance page, click on Other Reports / Expenditure & Revenue Transparency Reporting.

### **Social Media**

For those of you who would like to follow decisions of the Lane County Board of Commissioners online, you can follow us on twitter “@LC Board”.

Lane County Administration  
125 East 8<sup>th</sup> Avenue, Eugene, OR 97401  
Phone: 541-682-4203  
Fax: 541-682-4616  
Email: [lcbabupl@co.lane.or.us](mailto:lcbabupl@co.lane.or.us)  
[www.lanecounty.org/budget](http://www.lanecounty.org/budget)

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## **Lane County Diversity and Equity**

Equity is the act of developing, strengthening, and supporting procedural and outcome fairness in systems, procedures, and resource distribution mechanisms to create equitable (not equal) opportunity for all people. Equity is distinct from equality which refers to everyone having the same treatment without accounting for differing needs or circumstances. Equity has a focus on eliminating barriers that have prevented the full participation of historically and currently oppressed groups.

In 2019, Lane County updated its strategic plan to include equity as a lens that will help to ensure that we have a thoughtful, consistent and intentional process for evaluating strategies before implementation. In 2020, that lens was created, through a collaborative process that included county staff across departments and positions, as well as the Equity and Access Advisory Board.

On June 7, 2020, the Lane County Board of County Commissioners unanimously approved Board Order 20-06-09-06 which included the following commitments:

1. To work with community members and staff to acknowledge and address the root causes of inequities in Lane County services and outcomes.
2. To work with community members and staff to invent or find antiracist policies that can eliminate the racial inequities that exist.
3. To use an antiracist and racial equity lens to assess current and future policies and programs.
4. To communicate with the community, including county employees about the root causes of racial inequities as well as the corrective action that has been or will be taken.
5. When policies fail, Lane County will wholeheartedly and enthusiastically start over and seek out new and more effective antiracist policies until they work.

Lane County is dedicated to partnering with private and public organizations and community members. The following are some of Lane County's endeavors in the community and within our organization.

### **Community Engagement**

The Lane County racial equity core team worked in partnership with the Equity and Access Advisory Board to host eight virtual community listening sessions focused on racial equity in Lane County policies, programs, services, and outcomes.

The Lane County Equity and Access Advisory Board was created in early 2017 and has been meeting for just over five years. This board is made up of members of the communities across Lane County. The Board advises the County Administrator.

The Equity and Access Advisory Board meets monthly and has decided to align its work in 2021-2022 with the County strategic plan and align with the three priorities identified in the Equity 2.0 process:

- Normalize racial equity through training and communication
- Organize through strengthening the equity program
- Operationalize racial equity through the creation and implementation of an equity decision making tool

Additionally, the County Administrator and Equity and Access Coordinator are continuing to foster individual relationships with community leaders to better understand the needs and concerns of our community.

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## Equity Community Consortium

Lane County is an active participant in the Equity Community Consortium (ECC). From the ECC Memorandum of Understanding:

- The Equity Community Consortium (ECC) is an information and resource sharing and coordination forum for agencies and jurisdictions that provide governmental and public services in the Eugene-Springfield metropolitan area.
- The ECC represents a commitment of our agencies to equity and inclusion and to create agencies that better serve, reflect and understand the communities that we serve.
- Our Vision is: *To be a community that is enhanced by supporting a genuinely inclusive climate where diverse voices and perspectives are active, present, valued and respected.*
- The Core Values of the ECC are:
  - We believe deeply that all people, voices and life experiences add value to our community life and that active listening builds trust.
  - We believe that working for equity and inclusion is a dynamic and on-going process that is a priority.
  - We believe that it is critical to have leadership from within the community and formal and informal partnerships that represent multiple perspectives, in order to advance equity and inclusion.
  - We believe that changing community and workplace culture requires leaders to foster an environment that encourages and expects growth, learning, empathy and courage.

## County Diversity Committees

The Equity and Education Committee (E2) is made up of a mix of county leadership (County Administrator and Department Directors) and employees from across the County. E2 coordinates the Diversity Sack Lunches, Equity Summits, identifies projects, provides input on County initiatives and is a place where racial equity discussions happen. In the spring of 2019, the group decided to create subcommittees focused on: data, shared competencies, the creation of an equity lens, and a racial equity core team. The E2 committee will meet every other month and the subcommittees will meet as often as every other week in order to get the work of E2 moving.

Department Diversity Committees: Several Departments and Divisions have Equity Committees that support their team(s). These committees provide support for planning their group's Diversity Sack Lunch, promote diversity events and provide a forum for department/division specific initiatives. Committees meet either monthly or quarterly and their activities vary based on the needs of the department. Some examples of projects these groups undertake include: Sponsoring training development on behalf of their department, facilitating discussions or department specific events such as showing diversity related movie and hosting a discussion, addressing current trends or topics, organizing ways departments can appreciate the diversity within their own teams.

## Lane County Employee Training

Effective January 2017, Lane County employees are required to complete three hours of diversity related training per year. There is flexibility in the program so employees and their managers can determine the training that best meets the employees' needs. Our Health and Human Services department and District Attorney's Office has had this annual requirement for several years.

There are currently two Hiring courses offered that contain information on our processes and how those processes reduce bias in recruitment and hiring. A discussion of hidden bias is part of those courses.

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The eight members of the GARE cohort were trained to provide “The Role of Government in Advancing Racial Equity” training and have offered it to county staff twice, with plans to offer it two more times in 2021.

### **Employee Resource Groups**

Employee Resource Groups continue to meet, even during this time of remote work – one for staff of color, one for staff who are part of the LGBTQIA+ community, and one for parents and caregivers. Employee resource groups are a way to reduce isolation and increase connection within the organization.