

BEFORE THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON

ORDER & RESOLUTION) IN THE MATTER OF ADOPTING THE
NO. 23-06-13-01) 2023-2024 LANE COUNTY BUDGET, MAKING
) **APPROPRIATIONS AND IMPOSING &**
) **CATEGORIZING TAXES**

WHEREAS, the Lane County Budget Committee reviewed and approved the FY 2023-2024 budget for Lane County on May 18, 2023; and

WHEREAS, after due notice, a public hearing on the FY 2023-2024 Approved Budget was held at 9:00 a.m., held on June 6, 2023; and

WHEREAS, the Board having fully considered the Lane County Budget Committee's recommendations and additional changes submitted by departments as well as the matters discussed at the public hearing; and

WHEREAS, the recommended adjustments to the Approved FY 2023-2024 Budget described in Revised Attachment B to the Agenda Memorandum are hereby approved by the Board for incorporation into this Resolution; and

WHEREAS, the Board believes that the FY 2023-2024 budget reflects the best available policy and program choices to achieve the greatest public good and the least private injury; now therefore the Board of County Commissioners of Lane County **HEREBY ORDERS AND RESOLVES:**

- 1.) That the Board of Commissioners of Lane County hereby adopts the budget for fiscal year 2023-2024 in the total amount of \$1,096,225,049; and
- 2.) That the amounts shown below, including the full time equivalent (FTE) positions, are hereby appropriated and authorized for the fiscal year beginning July 1, 2023, as follows:

General Fund 124

	<u>Appropriation</u>	<u>Authorized FTE</u>
Assessment & Taxation	8,120,494	49.00
Community Justice & Rehabilitation Services	11,023,415	52.61
County Administration	18,990,224	103.25
County Counsel	2,771,777	14.00
Data & Analytics	333,529	2.00
District Attorney	13,932,980	79.00
Emergency Management	785,273	4.00
Human Resources	4,746,813	28.50
Public Safety (Sheriff's Office)	41,913,640	194.10
Not Allocated to Organizational Unit:		
Materials & Services	1,483,225	
Transfers Out	9,420,306	
Contingency	1,020,000	
Total Fund	114,541,676	526.46

PARKS & OPEN SPACES FUND 216

	<u>Appropriation</u>	<u>Authorized FTE</u>
Public Works	5,774,249	16.80
Not Allocated to Organizational Unit:		
Transfers Out	60,132	
Contingency	564,728	
Total Fund	6,399,109	16.80

LAW LIBRARY FUND 222

	<u>Appropriation</u>	<u>Authorized FTE</u>
County Administration	358,229	1.50
Not Allocated to Organizational Unit:		
Contingency	48,832	
Total Fund	407,061	1.50

GENERAL ROAD FUND 225

	<u>Appropriation</u>	<u>Authorized FTE</u>
Public Works	76,105,857	177.50
Not Allocated to Organizational Unit: Transfers Out	5,245,129	
Total Fund	81,350,986	177.50

LIQUOR LAW ENFORCEMENT FUND 231

	<u>Appropriation</u>	<u>Authorized FTE</u>
District Attorney	10,204	0.00
Not Allocated to Organizational Unit: Contingency	24,152	
Total Fund	34,356	0.00

PUBLIC LAND CORNER PRESERVATION FUND 240

	<u>Appropriation</u>	<u>Authorized FTE</u>
Public Works	556,727	3.00
Not Allocated to Organizational Unit: Contingency	57,332	
Total Fund	614,059	3.00

COUNTY SCHOOL FUND 241

	<u>Appropriation</u>	<u>Authorized FTE</u>
Not Allocated to Organizational Unit: Materials & Services	2,722,835	0.00
Total Fund	2,722,835	0.00

EXTENSION SERVICE FUND 242

	<u>Appropriation</u>	<u>Authorized FTE</u>
Not Allocated to Organizational Unit: Materials & Services	1,115,209	0.00
Total Fund	1,115,209	0.00

COUNTY CLERK FUND 244

	<u>Appropriation</u>	<u>Authorized FTE</u>
County Administration	63,792	0.00
Not Allocated to Organizational Unit:		
Transfers Out	110,647	
Contingency	85,000	
Total Fund	259,439	0.00

TITLE III PROJECTS FUND 250

	<u>Appropriation</u>	<u>Authorized FTE</u>
Not Allocated to Organizational Unit:		
Materials & Services	1,935,424	0.00
Total Fund	1,935,424	0.00

AMERICAN RESCUE PLAN FUND 255

	<u>Appropriation</u>	<u>Authorized FTE</u>
Not Allocated to Organizational Unit:		
Materials & Services	12,262,827	0.00
Total Fund	12,262,827	0.00

SPECIAL REVENUE FUND 260

	<u>Appropriation</u>	<u>Authorized FTE</u>
Community Justice & Rehabilitation Services	16,162,002	70.50
County Administration	4,631,617	5.00
District Attorney	1,759	0.00
Public Safety (Sheriff's Office)	12,850,193	24.90
Public Works	198,634	1.00
Not Allocated to Organizational Unit:		
Materials & Services	9,100,391	
Capital	0	
Transfers Out	576,741	
Contingency	2,275,913	
Total Fund	45,797,250	101.40

INDUSTRIAL REVOLVING FUND 275

	<u>Appropriation</u>	<u>Authorized FTE</u>
Not Allocated to Organizational Unit: Contingency	0	0.00
Total Fund	0	0.00

ANIMAL SERVICES FUND 283

	<u>Appropriation</u>	<u>Authorized FTE</u>
Public Works	927,208	4.50
Not Allocated to Organizational Unit: Contingency	0	
Total Fund	927,208	4.50

INTERGOVERNMENTAL HUMAN SERVICES FUND 285

	<u>Appropriation</u>	<u>Authorized FTE</u>
Health & Human Services	55,219,894	71.48
Not Allocated to Organizational Unit: Transfers Out	0	
Contingency	207,042	
Total Fund	55,426,936	71.48

HEALTH & HUMAN SERVICES FUND 286

	<u>Appropriation</u>	<u>Authorized FTE</u>
Health & Human Services	148,525,761	753.66
Not Allocated to Organizational Unit: Transfers Out	4,808,638	
Contingency	24,708,866	
Total Fund	178,043,265	753.66

LOCAL OPTION TAX LEVY FUND 290

	<u>Appropriation</u>	<u>Authorized FTE</u>
Community Justice & Rehabilitation Services	2,351,270	15.19
Public Safety (Sheriff's Office)	21,263,329	100.00
Not Allocated to Organizational Unit: Contingency	3,125,000	
Total Fund	26,739,599	115.19

PARKS LEVY FUND 295

	<u>Appropriation</u>	<u>Authorized FTE</u>
Public Works	5,298,826	11.50
Not Allocated to Organizational Unit: Transfers Out	87,250	
Total Fund	5,386,076	11.50

SPECIAL OBLIGATION BOND RETIREMENT FUND 333

	<u>Appropriation</u>	<u>Authorized FTE</u>
Not Allocated to Organizational Unit: Debt Service	19,024,817	0.00
Total Fund	19,024,817	0.00

NOTES PAYABLE DEBT SERVICES FUND 341

	<u>Appropriation</u>	<u>Authorized FTE</u>
Not Allocated to Organizational Unit: Debt Service	410,855	0.00
Total Fund	410,855	0.00

CAPITAL IMPROVEMENT FUND 435

	<u>Appropriation</u>	<u>Authorized FTE</u>
County Administration	28,610,039	0.00
Not Allocated to Organizational Unit: Transfers Out	518,850	
Contingency	300,966	
Total Fund	29,429,855	0.00

LANE EVENTS CENTER FUND 521

	<u>Appropriation</u>	<u>Authorized FTE</u>
Public Works	5,687,692	14.50
Not Allocated to Organizational Unit:		
Transfers Out	91,781	
Contingency	592,279	
Total Fund	6,371,752	14.50

SOLID WASTE DISPOSAL FUND 530

	<u>Appropriation</u>	<u>Authorized FTE</u>
Public Works	23,247,712	94.60
Not Allocated to Organizational Unit:		
Transfers Out	7,238,080	
Contingency	2,290,942	
Total Fund	32,776,734	94.60

CORRECTIONS COMMISSARY FUND 539

	<u>Appropriation</u>	<u>Authorized FTE</u>
Public Safety (Sheriff's Office)	562,152	0.00
Not Allocated to Organizational Unit:		
Contingency	74,000	
Total Fund	636,152	0.00

LAND MANAGEMENT FUND 570

	<u>Appropriation</u>	<u>Authorized FTE</u>
Public Works	10,471,103	47.00
Not Allocated to Organizational Unit:		
Transfers Out	0	
Contingency	846,233	
Total Fund	11,317,336	47.00

SELF INSURANCE FUND 612

	<u>Appropriation</u>	<u>Authorized FTE</u>
Not Allocated to Organizational Unit:		
Materials & Services	4,064,612	
Transfers Out	409,786	
Contingency	300,000	
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Total Fund	4,774,398	0.00

EMPLOYEE BENEFIT FUND 614

	<u>Appropriation</u>	<u>Authorized FTE</u>
Not Allocated to Organizational Unit:		
Materials & Services	75,379,781	
Transfers Out	17,347,377	
Contingency	350,000	
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Total Fund	93,077,158	0.00

PENSION BOND FUND 615

	<u>Appropriation</u>	<u>Authorized FTE</u>
Not Allocated to Organizational Unit:		
Materials & Services	6,188	
Debt Service	9,300,833	
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Total Fund	9,307,021	0.00

MOTOR & EQUIPMENT POOL FUND 619

	<u>Appropriation</u>	<u>Authorized FTE</u>
Public Safety (Sheriff's Office)	1,868,073	0.00
Public Works	15,407,906	21.50
Not Allocated to Organizational Unit:		
Contingency	1,127,403	
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Total Fund	18,403,382	21.50

INTERGOVERNMENTAL SERVICES FUND 627

	<u>Appropriation</u>	<u>Authorized FTE</u>
County Administration	798,233	0.00
Not Allocated to Organizational Unit: Contingency	101,266	
Total Fund	899,499	0.00

TECHNOLOGY REPLACEMENT FUND 653

	<u>Appropriation</u>	<u>Authorized FTE</u>
Technology Services	3,586,842	0.00
Not Allocated to Organizational Unit: Contingency	1,361,066	
Total Fund	4,947,908	0.00

TECHNOLOGY SERVICES FUND 654

	<u>Appropriation</u>	<u>Authorized FTE</u>
Technology Services	18,399,984	79.50
Not Allocated to Organizational Unit: Contingency	249,188	
Total Fund	18,649,172	79.50

RETIREE BENEFIT TRUST FUND 714

	<u>Appropriation</u>	<u>Authorized FTE</u>
Not Allocated to Organizational Unit: Materials & Services	2,921,645	
Contingency	0	
Total Fund	2,921,645	0.00

Total APPROPRIATIONS, All Funds	786,910,999
Total Unappropriated and Reserve Amounts, All Funds	<u>309,314,050</u>
TOTAL ADOPTED BUDGET	1,096,225,049

Total FTE, All Funds 2,040.09

3.) That the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2023-2024:

- A. At the rate of \$1.2793 per \$1000 of assessed value for permanent tax rate; and
- B. At the rate of \$0.55 per \$1000 of assessed value for local option tax; and
- C. At the rate of \$0.028 per \$1000 of assessed value for local option tax; and
- D. At the rate of \$0.16 per \$1000 of assessed value for local option tax; and

4.) That the taxes imposed are hereby categorized for purposes of Article XI section 11b of the Oregon Constitution as:

	Subject to General Government Limitation	Excluded from the Limitation
Permanent Rate Tax	\$1.2793/\$1,000	\$0
Local Option Tax	\$0.55/\$1,000	\$0
Local Option Tax	\$0.028/\$1,000	\$0
Local Option Tax	\$0.16/\$1000	\$0

5.) That the split of the local option tax referenced in (3)(B) above be as approved by the Lane County Budget Committee with approximately 91% to the Sheriff's Office and 9% to Community Justice & Rehabilitation Services/Youth Services.

The above resolution statements were approved and declared **ADOPTED** by the Lane County Board of Commissioners on June 16, 2023.



Pat Farr, Chair
Lane County Board of Commissioners