



Lane County
BUDGET COMMITTEE
Approved May 22, 2008
Adopted June 25, 2008

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

County of Lane

Oregon

For the Fiscal Year Beginning

July 1, 2007

President

Executive Director

Lane County Government been awarded the Government Finance Officer's Association Distinguished Budget Presentation Award, the only national awards program in governmental budgeting. This award represents a significant achievement, reflecting a commitment by Lane County and its staff to meet the highest principles of governmental budgeting.

In order to receive this budget award, Lane County had to satisfactorily meet nationally recognized guidelines for effective budget presentation, designed to assess how well an entity's budget serves as a policy document, a financial plan, an operations guide, and a communications device.

Readers Guide to the Budget Document

The Lane County budget document represents the entire county adopted budget. It is arranged in separate sections to provide an easier understanding of the budget document. The sections are:

- Table of Contents
- Budget Message
- Overview
- Financial Policies
- Financial Summary
- Balancing Options
- Capital Budget
- Individual Department sections in alphabetical order
- Appendices

The **Budget Message**, written by the County Administrator, discusses the main issues surrounding the Proposed Budget and outlines the major budgetary changes from the current year. It also provides examples of challenges and opportunities facing the county in the future as well as the successes achieved in the current year. An addendum has been included to address the changes made by the Budget Committee prior to adoption.

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 narrative for each department, followed by a Lane County Organizational Chart. This chart represents the County as of July 1, 2008, 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 adoption of Lane County's budget. The Overview section concludes with a description of Citizen Involvement Opportunities which highlights the Citizen Budget Committee, the public hearings and comment process, the process for community groups to present funding requests to the committee and provides additional information on how to access the County's website and how to contact County Commissioners and County Administration.

The **Financial Policies** section details the financial policies of the County. The last major revision to the policies was in FY 05-06 and included: 1) a revision to the general fund reserve policy including guidelines for both appropriate use of the reserve and the rebuilding of the reserve; 2) a revision to existing financial management policies (Lane Manual 4.010); 3) revision and documentation/formalization of the Lapse policy; 4) account for restricted purpose revenue in Special Revenue Funds by moving non-discretionary programs out of the General Fund; 5) standardizing of account procedures for recording transfers and inter-fund charges; and 6) addition of the requirement that quarterly reports from fund managers be completed to ensure that cash levels are appropriate, transactions are recorded timely and there are no budget violations. Debt Management policies were updated in FY 06-07 and are also found in this section.

The **Financial Summary** section describes the fund structure, basis of budgeting. This is followed by 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. This section also includes an in depth analysis of the General Fund, including major revenue and expenditure trends. This analysis includes the Long-Range Financial Plan the County uses to forecast General Fund trends for five years into the future. This forecast is the tool used by the Board of Commissioners to develop budget direction each year.

Balancing Options outlines the internal process and budget direction used to develop the FY08-09 proposed & adopted budgets. It provides detail on the need for developing several proposed Budgets due to federal funding uncertainty due to the expiration of the Secure Rural Schools Act. It describes the process used by County management to develop this year's proposed and adopted budgets and includes a copy of the general fund priority listing devised by the Board of County Commissioners along with the Service Option Sheets provided by the Departments.

Individual **Department Budgets** are tabbed in alphabetical order. Each department tab includes the department's purpose, organization chart, strategic goals and objectives, details of change, challenges and opportunities, key accomplishments, and performance management details and charts. The departments are also broken down into their respective divisions where the reader will find each division's purpose, objectives for FY 08-09, changes, challenges & opportunities, key accomplishments, performance management information, and financial summaries by program.

The **Appendices** are the last section of the budget document and contain:

- A. Adopted Strategic Plan
- B. Financial Summary Tables
 - Calculation of Net Operating Budget for FY 08-09
 - 2006-2007 Rate and Value Information for Oregon Counties
 - Comparative Summary of Property Tax Levies and Rates
 - Comparative Summary of Positions by Department and Function. All Funds.
 - Historical Changes in Full-Time Equivalent Employees
 - Comparison of Revenues by Fund
 - Comparison of Expenses by Fund
 - Proposed Transfers between Funds
 - General Fund Revenue Detail
 - General Fund Expense Detail
 - Discretionary General Fund Allocation by Department
- C. Legal Forms
 - Adoption Resolution and Board Order
 - Adjustments to Proposed and Approved Budgets
 - Board Orders Authorizing Interfund Loans (2)
- D. Position Classifications and Salary Ranges
- E. County Funds Overview
- F. Glossary
- G. Acronyms

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