

# General Expense

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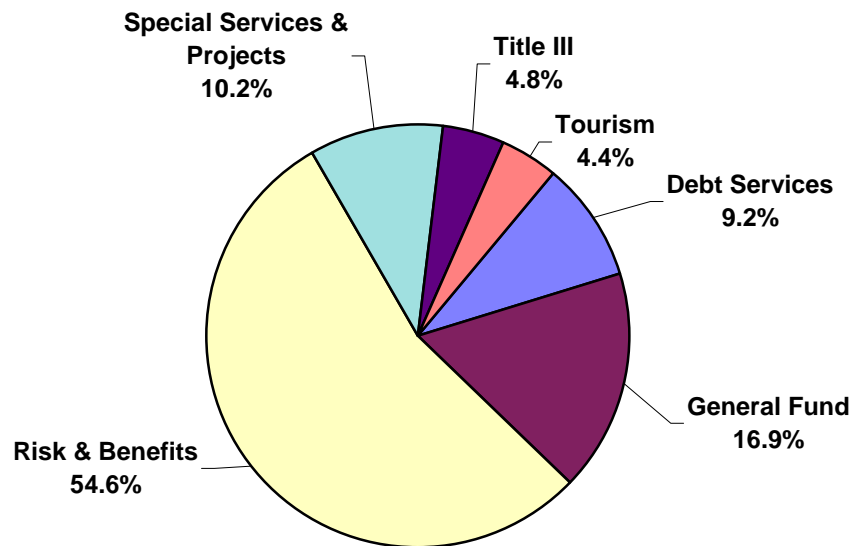
## Purpose

General Expense is a consolidation of non-departmental mandated and essential payments and services that cannot otherwise be allocated to individual departments.

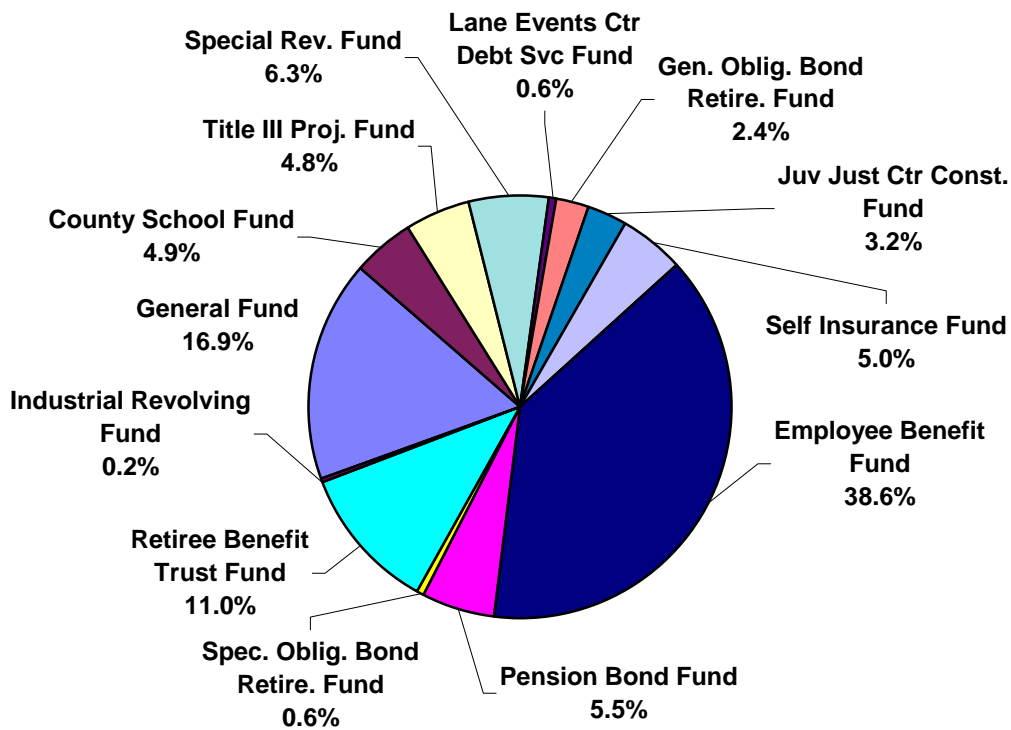
## Total Expenditures

\$123,353,554

### FY 09-10 Expenditures by Service Area



### FY 09-10 Budget by Fund

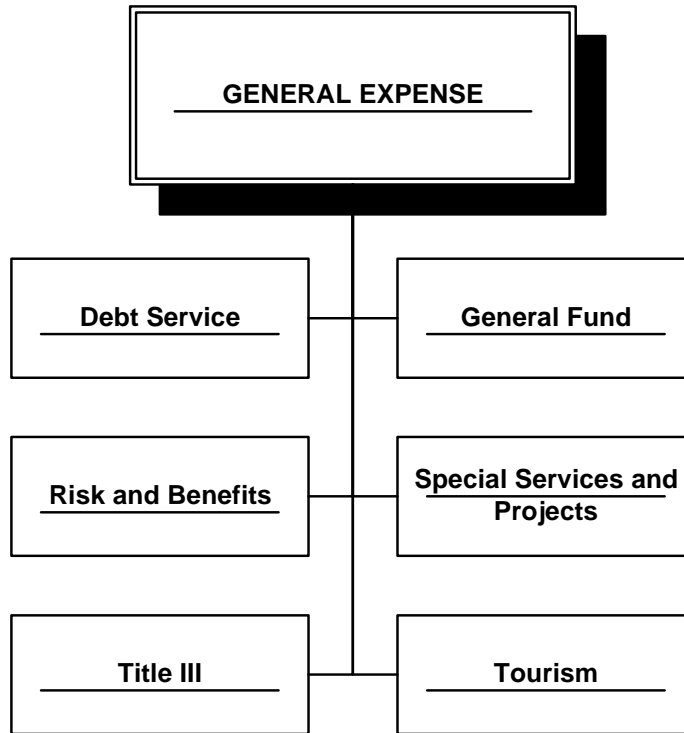


# General Expense

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## Overview

The General Expense budget provides for mandated and essential payments and services that cannot otherwise be allocated to individual departments. These include payments for legal advertising, Metro Television, intergovernmental dues and payments. Dues for agencies performing economic development-related activities (Metropolitan Partnership, Soil Conservation Services and Oregon Coastal Zone Management Association) are paid with a combination of video lottery dollars and road fund dollars. In addition to the General Fund, the General Expense portion of Lane County's budget also includes: the Self-Insurance and Employee Benefit Funds; a special revenue fund for tourism, economic development, affordable housing and state court security; capital funds for capital improvement; and debt service funds.



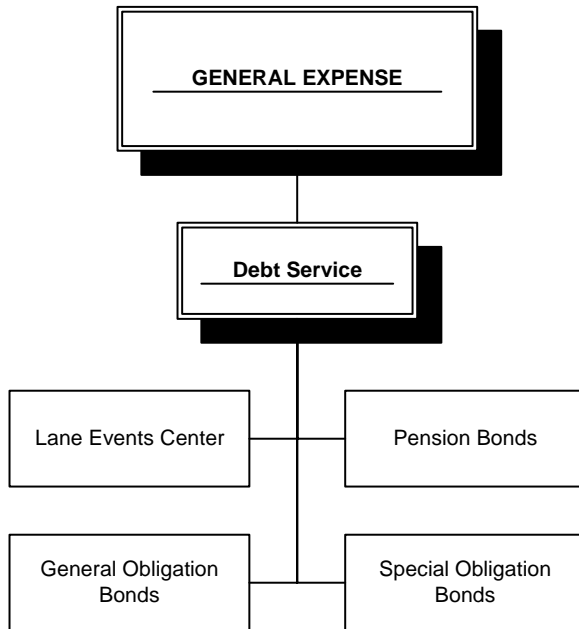
## General Expense

DEPARTMENT FINANCIAL SUMMARY						
	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Curr Bgt	FY 09-10 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
<b>RESOURCES:</b>						
Taxes and Assessments	35,319,332	37,479,402	39,586,624	39,977,198	390,574	0.99%
Licenses and Permits	343,997	582,054	343,997	371,738	27,741	8.06%
Fines, Forf, and Penalties	576,991	595,851	557,700	586,500	28,800	5.16%
Property and Rentals	279,846	0	250,000	250,000	0	0.00%
Federal Revenues	27,127,478	28,278,423	25,190,715	21,568,147	(3,622,568)	-14.38%
State Revenues	5,012,704	4,615,573	5,702,827	4,025,649	(1,677,178)	-29.41%
Local Revenues	15,000	28,280	4,750,000	0	(4,750,000)	-100.00%
Fees and Charges	49,231,056	50,382,818	48,056,723	57,678,517	9,621,794	20.02%
Administrative Charges	481,722	522,254	547,866	522,068	(25,798)	-4.71%
Interest Earnings	2,128,718	2,288,029	1,330,531	882,392	(448,139)	-33.68%
<b>Total Revenue</b>	<b>120,516,844</b>	<b>124,772,684</b>	<b>126,316,983</b>	<b>125,862,209</b>	<b>(454,774)</b>	<b>-0.36%</b>
Resource Carryover	38,392,284	38,805,212	36,955,673	48,722,123	11,766,450	31.84%
Fund Transfers In	2,209,184	9,641,208	5,401,398	2,771,682	(2,629,716)	-48.69%
<b>TOTAL RESOURCES</b>	<b>161,118,313</b>	<b>173,219,104</b>	<b>168,674,054</b>	<b>177,356,014</b>	<b>8,681,960</b>	<b>5.15%</b>
<b>EXPENDITURES:</b>						
Materials and Services	59,764,827	62,237,073	59,804,351	63,311,859	3,507,508	5.86%
Capital Expenses	726,986	12,117	350,000	3,600,562	3,250,562	928.73%
Fiscal Transactions	14,495,508	27,807,526	16,834,598	15,272,625	(1,561,973)	-9.28%
Total Resrvs & Conting.	0	0	46,782,201	41,168,508	(5,613,693)	-12.00%
<b>TOTAL EXPENDITURES</b>	<b>74,987,321</b>	<b>90,056,715</b>	<b>123,771,150</b>	<b>123,353,554</b>	<b>(417,596)</b>	<b>-0.34%</b>
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>EXPENDITURES BY FUND</b>						
General Fund	4,461,571	3,968,323	26,214,717	20,759,635	(5,455,082)	-20.81%
County School Fund	7,532,962	7,595,769	7,228,440	6,036,000	(1,192,440)	-16.50%
Title III Projects Fund	5,334,507	5,334,420	4,738,529	5,876,132	1,137,603	24.01%
Special Revenue Fund	5,127,092	6,322,345	10,125,004	7,834,557	(2,290,447)	-22.62%
Industrial Revolving Fund			250,000	250,000	0	0.00%
Lane Evnt Ctr Debt Svc Fd	596,528	611,728	735,626	749,222	13,596	1.85%
Spec. Oblig. Bond Retir Fd	1,509,156	1,498,854	1,076,153	826,557	(249,596)	-23.19%
Gen. Oblig. Bond Retir Fd	2,860,763	2,878,263	2,998,447	2,907,625	(90,822)	-3.03%
Juv Just Ctr Const. Fund	762,080	18,759	4,035,733	3,853,170	(182,563)	-4.52%
Self Insurance Fund	1,438,348	1,958,017	5,261,441	6,141,701	880,260	16.73%
Employee Benefit Fund	38,521,931	46,269,814	43,779,529	47,632,205	3,852,676	8.80%
Pension Bond Fund	4,631,271	11,151,697	5,218,968	6,837,543	1,618,575	31.01%
Retiree Benefit Trust Fnd	2,211,114	2,448,727	12,108,563	13,649,207	1,540,644	12.72%
<b>TOTAL FUNDS</b>	<b>74,987,323</b>	<b>90,056,716</b>	<b>123,771,150</b>	<b>123,353,554</b>	<b>(417,596)</b>	<b>-0.34%</b>

# General Expense: Debt Service

## Service Area Purpose Statement

*Provide for the payment of interest and principal on bonded debt, special obligations, notes and interfund loans used by Lane County.*



## Service Area Locator

### **General Expense**

#### ***Debt Service*** ◀

*General Fund*

*Risk & Benefits*

*Special Services & Projects*

*Title III*

*Tourism*

## General Expense: Debt Service

SERVICE AREA FINANCIAL SUMMARY						
	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Curr Bgt	FY 09-10 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
<b>RESOURCES:</b>						
Taxes and Assessments	2,825,928	2,742,626	2,832,987	2,859,926	26,939	0.95%
State Revenues	22,950	7,817	0	0	0	0.00%
Fees and Charges	4,821,488	4,787,857	3,920,068	6,176,036	2,255,968	57.55%
Interest Earnings	142,504	243,001	72,146	45,517	(26,629)	-36.91%
<b>Total Revenue</b>	<b>7,812,870</b>	<b>7,781,301</b>	<b>6,825,201</b>	<b>9,081,479</b>	<b>2,256,278</b>	<b>33.06%</b>
Resource Carryover	506,774	805,285	1,498,941	773,783	(725,158)	-48.38%
Fund Transfers In	2,083,357	9,052,896	1,705,052	1,465,685	(239,367)	-14.04%
<b>TOTAL RESOURCES</b>	<b>10,403,002</b>	<b>17,639,482</b>	<b>10,029,194</b>	<b>11,320,947</b>	<b>1,291,753</b>	<b>12.88%</b>
<b>EXPENDITURES:</b>						
Materials and Services	4,966	4,635	4,057	9,238	5,181	127.71%
Fiscal Transactions	9,592,751	16,135,906	9,803,330	11,201,615	1,398,285	14.26%
Total Resrvs & Conting	0	0	221,807	110,094	(111,713)	-50.36%
<b>TOTAL EXPENDITURES</b>	<b>9,597,717</b>	<b>16,140,541</b>	<b>10,029,194</b>	<b>11,320,947</b>	<b>1,291,753</b>	<b>12.88%</b>
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>EXPENDITURES BY FUND</b>						
Lane Events Ctr Debt Svc Fd	596,528	611,728	735,626	749,222	13,596	1.85%
Spec Oblig Bond Retirem Fd	1,509,156	1,498,854	1,076,153	826,557	(249,596)	-23.19%
Genrl Oblig Bond Retirem Fd	2,860,763	2,878,263	2,998,447	2,907,625	(90,822)	-3.03%
Pension Bond Fund	4,631,271	11,151,697	5,218,968	6,837,543	1,618,575	31.01%
<b>TOTAL FUNDS</b>	<b>9,597,718</b>	<b>16,140,542</b>	<b>10,029,194</b>	<b>11,320,947</b>	<b>1,291,753</b>	<b>12.88%</b>

SERVICE AREA FINANCIAL SUMMARY BY PROGRAM						
	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Curr Bgt	FY 09-10 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
<b>PROGRAMS</b>						
Lane Evnt Ctr COP Debt Retir	596,528	611,728	735,626	749,222	13,596	1.85%
Genr Obligat Bond Retirement	2,860,763	2,878,263	2,998,447	2,907,625	(90,822)	-3.03%
Spec Obligat Bond Retirement	1,509,156	1,498,854	1,076,153	826,557	(249,596)	-23.19%
Pension Bond	4,631,271	11,151,697	5,218,968	6,837,543	1,618,575	31.01%
<b>TOTAL EXPENDITURES</b>	<b>9,597,717</b>	<b>16,140,541</b>	<b>10,029,194</b>	<b>11,320,947</b>	<b>1,291,753</b>	<b>12.88%</b>

## General Expense: Debt Service

### Service Area Overview

The County uses a variety of methods to fund long-term debt for many non-operating purposes, especially large construction and maintenance projects. The County is limited by ORS 287.053 to carry debt on limited tax full faith and credit bonds of no more than 1% of real market value of all taxable property within the county. ORS 287.054 similarly provides a debt limit on general obligation bonds of 2% of the real market value. Interfund loans allow the County to manage short-term debt for cash flow management and non-operating purposes.

### Bonded Debt

Bonded debt is an agreement by the County to pay a specified sum of money at a specified date or dates at least once a year in the future.

<b>CURRENT LANE COUNTY BONDED DEBT</b>						
<b>Fund</b>	<b>Bond Series</b>	<b>County Project</b>	<b>Type</b>	<b>Principal</b>	<b>Interest</b>	<b>Remaining Principal</b>
323	2002 A	Refund 1998 bond and finance capital improvement projects at Fairgrounds	Full Faith & Credit Oblig. (FF&CO)	320,000	318,328	6,485,000
333	2000 A	AIRS Upgrade	FF&CO	155,000	28,308	510,000
	2000 A	Mental Health Building	FF&CO	120,000	184,791	3,610,000
	2003 B	Courthouse Plaza	FF&CO	30,000	19,284	470,000
	2003 B	Elections	FF&CO	100,000	69,911	1,710,000
	2003 B	HVAC 2 (refunded 1995A)	FF&CO	100,000	22,878	570,000
336	2003 A	Juv. Justice Center (refunded 1995)	General Obligation	2,215,000	692,625	12,940,000
615	2002	PERS	Limited Tax Pension	850,730	4,024,126	60,832,220
<b>TOTAL</b>				<b>3,890,730</b>	<b>5,360,250</b>	<b>87,127,220</b>

#### Lane Events Center Debt Fund (323)

Lane Events Center limited tax revenue bonds for the Convention Center and other improvements.

#### Special Obligation Fund (333)

Lane County limited tax revenue bonds for capital improvements to a variety of County facilities.

#### General Obligation Fund (336)

Bonds authorized by voters to fund a specific project and with repayment made through the assessment of a single purpose property tax.

#### Pension Bond Fund (615)

Limited Tax Pension Obligation Bonds finance \$70 million in un-funded liability of employee retirement benefits through the Oregon Public Employees Retirement System.

## General Expense: Debt Service

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### InterFund Loans

Inter-fund loans represent loans made from one internal fund to another. Local budget law allows that loans appropriated for capital purposes may be made for up to five years and repaid with interest. Operating loans may be made for up to one year. Inter-fund loans are not contributions or transfers to the borrowing funds. Loans must be repaid with interest from the resources of the borrowing unit and are used as a cash management mechanism to ensure that sufficient cash is available in each fund to meet its obligations. All inter-fund loans are approved by the Board of Commissioners prior to the loan transaction.

Interfund Loans Granted	Department, Purpose	Remaining Amount to be Repaid	Due
Public Health Building - \$1,000,000	Management Services, Capital Projects	\$1,000,000	11/1/2009
Public Health Building - \$3,100,000	Management Services, Capital Projects	\$0	11/1/2009
Area Info System Dev/ - \$900,000	Management Services, Capital Projects	\$876,955	11/1/2009
Land Management - \$283,000	Public Works, Operating Deficit	\$283,000	6/30/2010
Tax Foreclosed Prop. - \$75,000	Management Services, Operating Deficit	\$75,000	6/30/2010

# General Expense: General Fund

## Service Area Purpose Statement

*Provide appropriation for expenses required to meet Countywide operating requirements within the General Fund, and that, as such, cannot be appropriately be charged to individual operating departments.*

## Service Area Locator

### **General Expense**

*Debt Services*

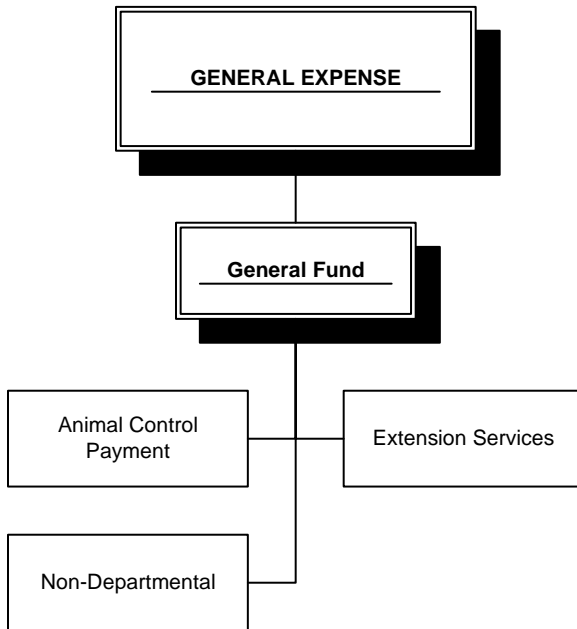
**General Fund** ◀

*Risk & Benefits*

*Special Services & Projects*

*Title III*

*Tourism*



## General Expense: General Fund

SERVICE AREA FINANCIAL SUMMARY						
	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Curr Bgt	FY 09-10 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
<b>RESOURCES:</b>						
Taxes and Assessments	28,539,991	30,287,951	31,823,956	32,836,515	1,012,559	3.18%
Licenses and Permits	343,997	582,054	343,997	371,738	27,741	8.06%
Fines, Forf, and Penalties	435,580	459,084	422,700	436,500	13,800	3.26%
Federal Revenues	15,068,243	15,241,044	13,561,419	12,205,277	(1,356,142)	-10.00%
State Revenues	3,681,970	3,571,932	4,157,827	3,551,000	(606,827)	-14.59%
Local Revenues	0	0	4,750,000	0	(4,750,000)	-100.00%
Fees and Charges	17,996	22,576	28,000	0	(28,000)	-100.00%
Administrative Charges	481,722	522,254	547,866	522,068	(25,798)	-4.71%
Interest Earnings	728,893	779,859	609,000	333,000	(276,000)	-45.32%
<b>Total Revenue</b>	<b>49,298,392</b>	<b>51,466,754</b>	<b>56,244,765</b>	<b>50,256,098</b>	<b>(5,988,667)</b>	<b>-10.65%</b>
Resource Carryover	12,991,037	10,465,905	12,345,931	23,200,000	10,854,069	87.92%
Fund Transfers In	79,827	588,312	2,526,925	1,305,997	(1,220,928)	-48.32%
<b>TOTAL RESOURCES</b>	<b>62,369,256</b>	<b>62,520,971</b>	<b>71,117,621</b>	<b>74,762,095</b>	<b>3,644,474</b>	<b>5.12%</b>
<b>EXPENDITURES:</b>						
Materials and Services	1,403,674	1,201,879	437,232	239,238	(197,994)	-45.28%
Fiscal Transactions	3,057,897	2,766,445	2,582,158	2,141,849	(440,309)	-17.05%
Total Resrvs & Conting.	0	0	23,195,327	18,378,548	(4,816,779)	-20.77%
<b>TOTAL EXPENDITURES</b>	<b>4,461,571</b>	<b>3,968,323</b>	<b>26,214,717</b>	<b>20,759,635</b>	<b>(5,455,082)</b>	<b>-20.81%</b>
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>EXPENDITURES BY FUND</b>						
General Fund	4,461,571	3,968,323	26,214,717	20,759,635	(5,455,082)	-20.81%
<b>TOTAL FUNDS</b>	<b>4,461,571</b>	<b>3,968,323</b>	<b>26,214,717</b>	<b>20,759,635</b>	<b>(5,455,082)</b>	<b>-20.81%</b>

SERVICE AREA FINANCIAL SUMMARY BY PROGRAM						
	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Curr Bgt	FY 09-10 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
<b>PROGRAMS</b>						
Animal Control	420,879	0	0	0	0	0.00%
Extension Services	554,850	559,427	547	0	(547)	-100.00%
Non Departmental	3,485,842	3,408,896	26,214,170	20,759,635	(5,454,535)	-20.81%
<b>TOTAL EXPENDITURES</b>	<b>4,461,571</b>	<b>3,968,323</b>	<b>26,214,717</b>	<b>20,759,635</b>	<b>(5,455,082)</b>	<b>-20.81%</b>

# General Expense: General Fund

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## **Service Area Overview**

The General Expense budget for the General Fund provides for mandated and essential payments and services that cannot be allocated to individual departments. These payments include legal advertising, Metro Television, intergovernmental dues and payments, debt service payments, Lane County/OSU Extension Services and the General Fund Reserves. The Animal Control payment was transferred to the Department of Health and Human Services beginning in FY 07-08.

OSU/Lane County Extension Service is the off-campus educational arm of Oregon State University. They bring research-based knowledge to the workplace and home. Extension agents and educators are OSU faculty and staff members who teach off-campus. Research backed educational programs are delivered informally through meetings, workshops, short courses, tours, demonstrations, publications, videos, newsletters, the web and news media activities. Passage and implementation of Measure 47/50 merged the Lane County Extension Service levy with Lane County General Fund. Extension work is a cooperative program of Oregon State University, the U.S. Department of Agriculture, and Oregon counties.

Funding for Extension Services was eliminated entirely. The only thing the budget includes is forgiveness of \$76,000 in rent to help keep the doors open, albeit at a severely reduced level.

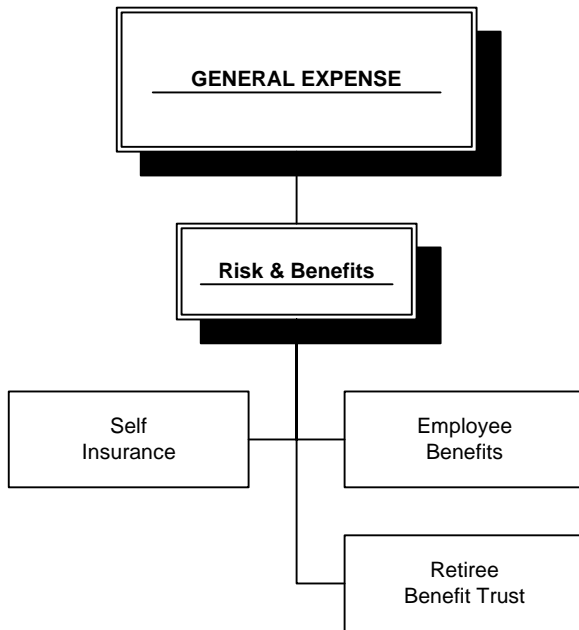
## **Changes Challenges & Opportunities**

Like the General Fund departments, the cost of services in General Expense is increasing. Membership dues are often determined by the cost of providing the agency's services and those costs are rising.

## **Non-Departmental Expenses**

- Federal lobbying contract – eliminated.
- Legal advertising – General Fund only.
- Metropolitan TV - Live cable broadcast and Web cast of Board of Commissioner and Lane County Budget Committee meetings.
- Various Association dues and agreements.
- Debt Payments.
- \$25,000 Operational Contingency for unforeseen events.
- 10% Prudent Person Operational Reserve.
- Service Stabilization Reserve – additional reserve funds above the 10% General Fund Prudent Person Reserve.

# General Expense: Risk & Benefits



## Service Area Purpose Statement

*Provide strategies, coordination and accounting control for all purchased and self-insured programs for the County organization and employees to facilitate evaluation and cost containment.*

## Service Area Locator

### **General Expense**

*Debt Services*

*General Fund*

***Risk & Benefits*** ←

*Special Services & Projects*

*Title III*

*Tourism*

## General Expense: Risk & Benefits

SERVICE AREA FINANCIAL SUMMARY						
	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Curr Bgt	FY 09-10 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
<b>RESOURCES:</b>						
Federal Revenues	0	0	720,000	220,000	(500,000)	-69.44%
Fees and Charges	44,391,572	45,567,885	44,108,655	51,502,481	7,393,826	16.76%
Administrative Charges					0	0.00%
Interest Earnings	822,810	809,366	370,000	322,000	(48,000)	-12.97%
<b>Total Revenue</b>	45,214,382	46,377,251	45,198,655	52,044,481	6,845,826	15.15%
Resource Carryover	16,146,774	19,105,763	14,806,457	15,378,632	572,175	3.86%
Fund Transfers In	0	0	1,144,421	0	(1,144,421)	-100.00%
<b>TOTAL RESOURCES</b>	61,361,155	65,483,014	61,149,533	67,423,113	6,273,580	10.26%
<b>EXPENDITURES:</b>						
Materials and Services	42,171,392	43,715,574	44,902,320	49,985,832	5,083,512	11.32%
Fiscal Transactions	0	6,960,983	2,282,535	0	(2,282,535)	-100.00%
Total Resrvs & Conting.	0	0	13,964,678	17,437,281	3,472,603	24.87%
<b>TOTAL EXPENDITURES</b>	42,171,392	50,676,557	61,149,533	67,423,113	6,273,580	10.26%
<b>Total FTE</b>	0.00	0.00	0.00	0.00	0.00	0.00%
<b>EXPENDITURES BY FUND</b>						
Self Insurance Fund	1,438,348	1,958,017	5,261,441	6,141,701	880,260	16.73%
Employee Benefit Fund	38,521,931	46,269,814	43,779,529	47,632,205	3,852,676	8.80%
Retiree Benefit Trust Fund	2,211,114	2,448,727	12,108,563	13,649,207	1,540,644	12.72%
<b>TOTAL FUNDS</b>	42,171,393	50,676,558	61,149,533	67,423,113	6,273,580	10.26%

SERVICE AREA FINANCIAL SUMMARY BY PROGRAM						
	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Curr Bgt	FY 09-10 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
<b>PROGRAMS</b>						
Employee Benefits	38,521,931	46,269,814	43,779,529	47,632,205	3,852,676	8.80%
Retiree Benefit Trust	2,211,114	2,448,727	12,108,563	13,649,207	1,540,644	12.72%
Self Insurance	1,438,348	1,958,017	5,261,441	6,141,701	880,260	16.73%
<b>TOTAL EXPENDITURES</b>	42,171,392	50,676,557	61,149,533	67,423,113	6,273,580	10.26%

## **General Expense: Risk & Benefits**

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### **Service Area Overview**

The three funds within the Risk & Benefits division of General Expense are non-departmental programs for administering the County's liability and employee benefit programs, which include but are not limited to: health and retirement benefits, unemployment insurance, workers compensation insurance, and self-insurance for general liability. These funds are internal service funds that are built upon the collection of revenues from departments and other funds. The Benefits fund is based on a combination of "per employee" and "percentage of payroll" costs. The Self-Insurance fund is based on a combination of each department's past claims experience and future risk exposure and a percentage of payroll costs. The Retiree Benefit trust is based on a percentage of payroll costs.

Risk Management and Employee Benefits programs are administered by the Human Resources Department.

### **Objectives for FY 09-10**

- Continue to research and develop "best practice" strategies for evaluating and containing costs of benefit programs for both active and retired employees.
- Evaluate and streamline processes for benefit plan enrollments, changes and payments.
- Evaluate Deferred Compensation plan needs, develop RFP for Deferred Compensation Investment consultant, and complete selection and contract process.
- Evaluate loss potential and design risk-control procedures to minimize loss by both the number and cost of claims.

### **Key Accomplishments in FY 08-09**

- Enrolled all Medicare-eligible retirees with County paid insurance benefits in new Medicare Supplement plans due to federally mandated Medicare Part D rules, and changes made by the insurance carrier. Due to the advanced age of some of these retirees, outreach efforts included working with family members, caretakers, and assisted living facilities in order to contact all retirees affected by this change and explain the options available to them.
- Selected a new Insurance Agent of Record, through a competitive process, with a local office and more familiarity with the local insurance market, as well as the ability to work more closely with the County on evaluating risk mitigation through the use of various insurance products.
- Worked closely with Human Resources staff, departments and employees to deliver information on benefit options to those employees directly or indirectly affected by staffing cuts and layoffs. As employees weighed options of employment with other employers, decisions about retirement, or faced a period of unemployment, they often needed one-on-one counseling about the options and costs that would be most applicable to their family and financial situation. We also offered presentations by PERS staff and the County's Deferred Compensation administrator so that the options were explained and employees could ask questions.
- Continued to work with departments to identify and mitigate safety concerns in order to reduce the number and the cost of workers compensation claims, general liability claims, and to meet Oregon OSHA requirements.

## **General Expense: Risk & Benefits**

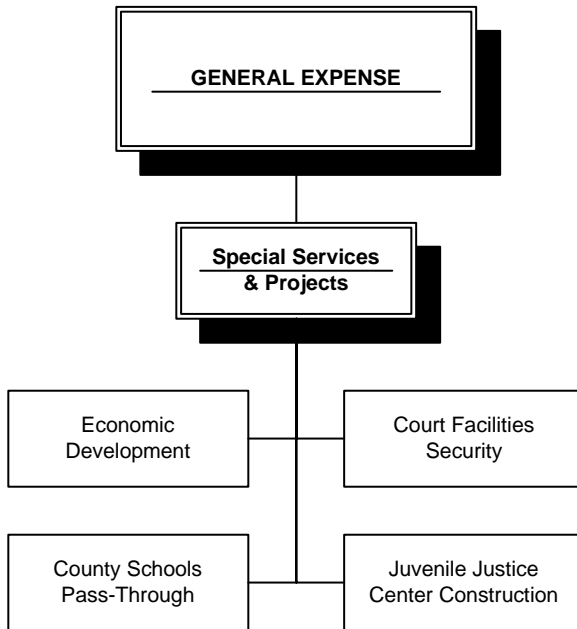
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- Trained additional employees in the CERT program (Community Emergency Response Team) so that most departments now have employees skilled in assisting Lane County residents and fellow Lane County employees in case of emergency. Lane County now has 35 employees who have been trained in this program.

### **Changes, Challenges & Opportunities for FY 09-10**

- Control the cost of employee health care in spite of increased spending by local health care providers on facilities and duplicate high cost diagnostic tools and processes, as well as an aging work force. Increases in employee health care costs in the absence of increased revenue will impact service delivery by Lane County.
- Employees need clear, easily available, evidence-based health care information in order to work with their health care providers to make knowledgeable decisions on treatment of their medical conditions, and selection of the least expensive but most effective prescription drugs. Lane County will continue to work with state-wide public and private employer organizations such as the Oregon Coalition of Health Care Purchasers to make employees aware of their options, and to encourage health care providers to participate in the various health care quality reporting programs.
- Major changes in PERS (Public Employees Retirement System) program that will reduce employee pension benefits, compared with the benefit paid to employees who retired in years past, along with spiraling cost of health insurance premiums for employees and dependents, are affecting employees' decisions about when to retire. To assist employees in their retirement planning, Lane County offers a deferred compensation plan with very low participation fees, but with financial support services, and a regular evaluation of the investment choices offered by the plan. Employees need continuing financial investment information in order meet the investment needs of their particular plans for retirement.
- A recent court decision could affect the Oregon Tort Claim limit which protects public employers in Oregon from excessive tort claims. If the Tort Claim limit is increased by the State legislature, or more actions are viewed by the Courts as not being subject to the Tort claim limits, Lane County, and other public employers, will incur additional expense in either building financial reserves to meet the cost of potential future claims, or by paying increased premiums for new or additional liability insurance.

# General Expense: Special Services & Projects



## Service Area Purpose Statement

*Special Projects is a collection of stand-alone programs that do not fit within other non-departmental divisions and are funded through non-general fund resources.*

## Service Area Locator

### **General Expense**

*Debt Services  
General Fund  
Risk & Benefits*

**Special Services & Projects** ←

*Title III  
Tourism*

## General Expense: Special Services & Projects

SERVICE AREA FINANCIAL SUMMARY						
	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Curr Bgt	FY 09-10 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
<b>RESOURCES:</b>						
Taxes and Assessments	139,443	152,216	153,681	150,000	(3,681)	-2.40%
Fines, Forf, and Penalties	141,411	136,767	135,000	150,000	15,000	11.11%
Property and Rentals	279,846	0	250,000	250,000	0	0.00%
Federal Revenues	7,212,578	7,982,283	7,638,397	6,320,000	(1,318,397)	-17.26%
State Revenues	1,307,784	1,035,824	1,545,000	474,649	(1,070,351)	-69.28%
Local Revenues	15,000	28,280	0	0	0	0.00%
Interest Earnings	237,794	247,603	210,385	132,875	(77,510)	-36.84%
<b>Total Revenue</b>	<b>9,333,856</b>	<b>9,582,973</b>	<b>9,932,463</b>	<b>7,477,524</b>	<b>(2,454,939)</b>	<b>-24.72%</b>
Resource Carryover	5,319,774	5,094,460	5,093,122	5,083,026	(10,096)	-0.20%
Fund Transfers In	46,000	0	25,000	0	(25,000)	-100.00%
<b>TOTAL RESOURCES</b>	<b>14,699,632</b>	<b>14,677,433</b>	<b>15,050,585</b>	<b>12,560,550</b>	<b>(2,490,035)</b>	<b>-16.54%</b>
<b>EXPENDITURES:</b>						
Personnel Services					0	0.00%
Materials and Services	8,811,186	9,522,194	9,704,683	7,953,213	(1,751,470)	-18.05%
Capital Expenses	726,986	12,117	350,000	3,600,562	3,250,562	928.73%
Fiscal Transactions	67,000	50,000	0	0	0	0.00%
Total Resrvs & Conting.	0	0	4,995,902	1,006,775	(3,989,127)	-79.85%
<b>TOTAL EXPENDITURES</b>	<b>9,605,172</b>	<b>9,584,311</b>	<b>15,050,585</b>	<b>12,560,550</b>	<b>(2,490,035)</b>	<b>-16.54%</b>
<b>Total FTE</b>	0.00	0.00	0.00	0.00	0.00	0.00%
<b>EXPENDITURES BY FUND</b>						
County School Fund	7,532,962	7,595,769	7,228,440	6,036,000	(1,192,440)	-16.50%
Special Revenue Fund	1,310,130	1,969,782	3,536,412	2,421,380	(1,115,032)	-31.53%
Industrial Revolving Fund	0	0	250,000	250,000	0	0.00%
Juv Just Ctr Const. Fund	762,080	18,759	4,035,733	3,853,170	(182,563)	-4.52%
<b>TOTAL FUNDS</b>	<b>9,605,172</b>	<b>9,584,310</b>	<b>15,050,585</b>	<b>12,560,550</b>	<b>(2,490,035)</b>	<b>-16.54%</b>

SERVICE AREA FINANCIAL SUMMARY BY PROGRAM						
	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Curr Bgt	FY 09-10 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
<b>PROGRAMS</b>						
Capital Construction	762,080	18,759	4,050,800	3,869,045	(181,755)	-4.49%
County School	7,532,962	7,595,769	7,228,440	6,036,000	(1,192,440)	-16.50%
Economic Development	1,083,467	1,809,349	3,313,192	2,126,505	(1,186,687)	-35.82%
Court Facilities Security	226,663	160,433	458,153	529,000	70,847	15.46%
<b>TOTAL EXPENDITURES</b>	<b>9,605,172</b>	<b>9,584,311</b>	<b>15,050,585</b>	<b>12,560,550</b>	<b>(2,490,035)</b>	<b>-16.54%</b>

## General Expense: Special Services & Projects

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### Service Area Overview

The Division of Special Services and Projects is a conglomeration of services and projects funded through a variety of resources. This includes Community and Economic Development, Court Facility Security, Juvenile Justice Center Construction and the County School Pass-Through.

**Community and Economic Development Special Projects** is funded primarily with Video Lottery Revenue. Lane County receives revenue from the State of Oregon's 2.5% Video Lottery revenue distribution to counties and allocates it between two economic development categories defined by the County's Video Lottery allocation policy. Through the annual budget process, the Board of Commissioners appropriates a maximum of 50% of the annual receipts to general allocation programs and the remainder (50% minimum) of the annual receipts for economic development strategic investment projects. All unspent monies from previous years are appropriated for economic development strategic investment projects.

A small portion of funding comes to the County in the form of Community Development block grants. These funds are project specific and are earmarked for projects such as the Blue River Water District, Mapleton Floodwater Mitigation, and so forth.

The **Court Facilities Security** program was established for the purpose of providing security in buildings containing state court facilities located within the County. This program was expanded January 1, 2006 to include Justice Courts. Revenue is generated through court fines, fees and assessments. Expenditures by the County can only be made for developing or implementing the court security improvement plan developed and adopted by an Advisory Committee on Court Security appointed by the presiding district court judge. Monies expended under the security plan are to be in addition to any other monies expended by the County for court facilities security program and personnel. That is, a county may not reduce other expenditures on court security programs or personnel by reason of the additional monies provided by the Court Security Assessment.

**Capital** projects include the Juvenile Justice Center Construction Fund which contains the balance of the proceeds from the voter-approved \$38.9 million in general obligation bonds. Funds have been used for land acquisition, and design and construction of a new Juvenile Justice Center. Remaining funds are for remodeling the National Guard Armory on the Serbu Youth Campus.

The **County School Fund** is a non-operating program that provides accounting control for the collection and transfer of certain national forest timber funds to county schools as required by law.

# General Expense: Title III

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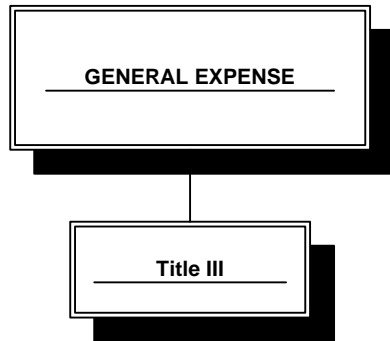
## Service Area Statement

*The passage of P.L. 106-393 by the 2000 Congress provides additional funding for timber dependent counties in regions with substantial holdings of federal forests. The Forest Service and Bureau of Land Management own 54% of land in Lane County. Local government must provide services to these lands without the benefit of tax dollars to support those programs since federal lands are exempt from county property taxes. The funds provided by P.L. 106-393 are intended to partially offset the costs of providing these critical services.*

## Service Area Locator

### **General Expense**

*Debt Services  
General Fund  
Risk & Benefits  
Special Services & Projects  
**Title III** ←  
Tourism*



## General Expense: Title III

<b>SERVICE AREA FINANCIAL SUMMARY</b>						
	<b>FY 06-07</b>	<b>FY 07-08</b>	<b>FY 08-09</b>	<b>FY 09-10</b>	<b>\$ Chng</b>	<b>% Chng</b>
	<b>Actual</b>	<b>Actual</b>	<b>Curr Bgt</b>	<b>Adopted</b>	<b>Fr Curr</b>	<b>Fr Curr</b>
<b>RESOURCES:</b>						
Federal Revenues	4,846,657	5,055,096	3,270,899	2,822,870	(448,029)	-13.70%
Interest Earnings	149,249	159,682	27,000	37,500	10,500	38.89%
<b>Total Revenue</b>	<b>4,995,906</b>	<b>5,214,778</b>	<b>3,297,899</b>	<b>2,860,370</b>	<b>(437,529)</b>	<b>-13.27%</b>
Resource Carryover	1,898,874	1,560,272	1,440,630	3,015,762	1,575,132	109.34%
<b>TOTAL RESOURCES</b>	<b>6,894,779</b>	<b>6,775,050</b>	<b>4,738,529</b>	<b>5,876,132</b>	<b>1,137,603</b>	<b>24.01%</b>
<b>EXPENDITURES:</b>						
Materials and Services	5,334,507	5,334,420	2,182,495	2,807,465	624,970	28.64%
Total Resrvs & Conting.	0	0	2,556,034	3,068,667	512,633	20.06%
<b>TOTAL EXPENDITURES</b>	<b>5,334,507</b>	<b>5,334,420</b>	<b>4,738,529</b>	<b>5,876,132</b>	<b>1,137,603</b>	<b>24.01%</b>
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>EXPENDITURES BY FUND</b>						
Title III Projects Fund	5,334,507	5,334,420	4,738,529	5,876,132	1,137,603	24.01%
<b>TOTAL FUNDS</b>	<b>5,334,507</b>	<b>5,334,420</b>	<b>4,738,529</b>	<b>5,876,132</b>	<b>1,137,603</b>	<b>24.01%</b>

<b>SERVICE AREA FINANCIAL SUMMARY BY PROGRAM</b>						
	<b>FY 06-07</b>	<b>FY 07-08</b>	<b>FY 08-09</b>	<b>FY 09-10</b>	<b>\$ Chng</b>	<b>% Chng</b>
	<b>Actual</b>	<b>Actual</b>	<b>Curr Bgt</b>	<b>Adopted</b>	<b>Fr Curr</b>	<b>Fr Curr</b>
<b>PROGRAMS</b>						
Title III Projects	5,334,507	5,334,420	1,461,630	867,500	(594,130)	-40.65%
Title III SRS 2008	0	0	3,276,899	5,008,632	1,731,733	52.85%
<b>TOTAL EXPENDITURES</b>	<b>5,334,507</b>	<b>5,334,420</b>	<b>4,738,529</b>	<b>5,876,132</b>	<b>1,137,603</b>	<b>24.01%</b>

## General Expense: Title III

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### **Service Area Overview**

The Secure Rural Schools and Community Self-Determination Act of 2000 provided funding for timber dependent counties in regions with substantial holdings of federal forests through 2006, when the act expired, and again through 2007 following a one-year extension. The legislation recognized that the federal government is a major landholder (54% of land in Lane County is owned by the Forest Service and the Bureau of Land Management) in many rural counties throughout the country. Local government must provide services to these lands (law enforcement, search and rescue, criminal justice, schools, roads and other community infrastructure) without the benefit of tax dollars to support those programs since federal lands are exempt from county property taxes. Under the act, there were two titles directly affecting Lane County government. Title I provided funding for schools and roads. Title III funded services that were forest related within Lane County.

Title III of the Secure Rural Schools and Community Self-Determination Act of 2000 provided funding for County services in six specific areas which included:

- Search, rescue and emergency services performed on federal lands
- Community service work camps that perform work on federal lands
- Easement purchases
- Forest related educational opportunities
- Fire prevention and county planning
- Community forestry

The Board of Commissioners authorized funding for several on-going projects using the criteria established under Title III of the act:

- Lane County Sheriff's Department
  - Search and Rescue
  - National Dunes Deputies
  - Forest Land Emergency Services
  - Forest Work Camp
- Department of Youth Services
  - Youth Forest Crew

In addition, outside agencies applied for Title III funding have provided forest related educational opportunities in the community. Over \$695,000 was awarded to various qualifying projects. These included Northwest Youth Corp, Mt. Pisgah Arboretum, Lane Metro Youth Corp and several others.

In October, 2008, the Federal Government passed H.R. 1424, the Emergency Economic Stabilization Act of 2008, which included a continuation of the Secure Rural Schools funding, with a few changes:

- It placed a new restriction on the amount of funding that could be allocated to Title III projects.
- The allowable uses for Title III changed to the following:
  - Firewise Communities program
  - Search and Rescue and other emergency services
  - Develop community wildfire protection plans

### **Key Accomplishments in FY 08-09**

- Review new legislation and advertised for projects meeting the new allowable uses.
- Analyst project submissions, determine amount of funding available for four year period for stable project funding, and present to the Board of Commissioners for final project approval.
- Monitor payment of unemployment claims and review for eligibility of Title 3 fund use.
- Review and approve all requested reimbursements for funding under both the original SRS funding and the new 2008 SRS funding.

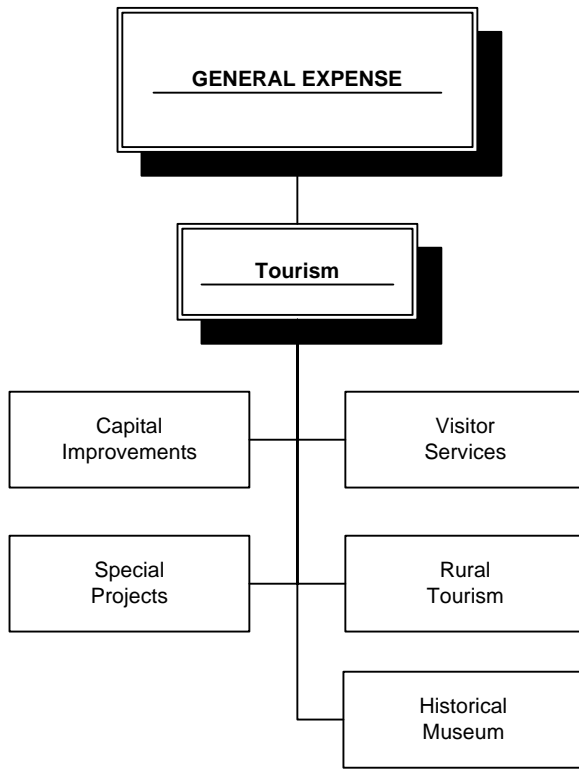
## **General Expense: Title III**

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### **Changes, Challenges & Opportunities for FY 09-10**

- Comply with new reporting requirements for Title 3 fund usage.
- Monitor projects to make sure funding levels are appropriate to allow for Title 3 funds to be spent prior to the end of the legislation.
- Monitor remaining funds from original SRS legislation to determine when the bulk of the unemployment claims have been paid and recommend usage for remaining fund balance.

# General Expense: Tourism



## Service Area Purpose Statement

*Transient Room Tax revenue administration for enhancement of the Visitor Industry which is in the business of attracting and providing services and accommodations for both the convention business and tourism.*

## Service Area Locator

### **General Expense**

*Debt Services  
General Fund  
Risk & Benefits  
Special Services & Projects  
Title III*

**Tourism** ←

## General Expense: Tourism

SERVICE AREA FINANCIAL SUMMARY						
	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Curr Bgt	FY 09-10 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
<b>RESOURCES:</b>						
Taxes and Assessments	3,813,970	4,296,609	4,776,000	4,130,757	(645,243)	-13.51%
Fees and Charges	0	4,500	0	0	0	0.00%
Interest Earnings	47,468	48,518	42,000	11,500	(30,500)	-72.62%
<b>Total Revenue</b>	<b>3,861,438</b>	<b>4,349,627</b>	<b>4,818,000</b>	<b>4,142,257</b>	<b>(675,743)</b>	<b>-14.03%</b>
Resource Carryover	1,529,051	1,773,527	1,770,592	1,270,920	(499,672)	-28.22%
<b>TOTAL RESOURCES</b>	<b>5,390,489</b>	<b>6,123,154</b>	<b>6,588,592</b>	<b>5,413,177</b>	<b>(1,175,415)</b>	<b>-17.84%</b>
<b>EXPENDITURES:</b>						
Materials and Services	2,039,102	2,458,371	2,573,564	2,316,873	(256,691)	-9.97%
Fiscal Transactions	1,777,860	1,894,192	2,166,575	1,929,161	(237,414)	-10.96%
Total Resrvs & Conting.	0	0	1,848,453	1,167,143	(681,310)	-36.86%
<b>TOTAL EXPENDITURES</b>	<b>3,816,962</b>	<b>4,352,563</b>	<b>6,588,592</b>	<b>5,413,177</b>	<b>(1,175,415)</b>	<b>-17.84%</b>
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>EXPENDITURES BY FUND</b>						
Special Revenue Fund	3,816,962	4,352,563	6,588,592	5,413,177	(1,175,415)	-17.84%
<b>TOTAL FUNDS</b>	<b>3,816,962</b>	<b>4,352,563</b>	<b>6,588,592</b>	<b>5,413,177</b>	<b>(1,175,415)</b>	<b>-17.84%</b>

SERVICE AREA FINANCIAL SUMMARY BY PROGRAM						
	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Curr Bgt	FY 09-10 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
<b>PROGRAMS</b>						
Special Projects	240,059	339,678	380,935	322,919	(58,016)	-15.23%
Visitor Services	1,270,410	1,754,989	2,492,635	2,013,500	(479,135)	-19.22%
Rural Tourism	168,409	218,566	590,516	519,419	(71,097)	-12.04%
Museum	204,401	216,322	305,002	223,839	(81,163)	-26.61%
Capital Improvements	1,933,684	1,823,008	2,819,504	2,333,500	(486,004)	-17.24%
<b>TOTAL EXPENDITURES</b>	<b>3,816,962</b>	<b>4,352,563</b>	<b>6,588,592</b>	<b>5,413,177</b>	<b>(1,175,415)</b>	<b>-17.84%</b>

## General Expense: Tourism

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### Service Area Overview

A Transient Room Tax is charged for the privilege of occupancy in any hotel or recreational vehicle park in Lane County. The revenue collected from the Transient Room Tax imposed by Lane Code 4.100 are to be used for administration of the tax, refunds or credits authorized by Lane Code 4.100, bond payments for the Fairgrounds Capital Improvement Bonds and enhancement of the Visitor Industry.

Visitor Industry is further defined as the business of attracting and providing services and accommodations for both convention business and tourism. Convention business includes attracting and providing services and accommodations to persons who are organizing gatherings of groups such as conventions, meetings and trade shows and to persons who are traveling for the purpose of attending such events for purposes related to their professional, trade, cultural, religious, and fraternal or other group activities.

A Recreational Vehicle Park is defined in Lane Code 4.105 as a development which is occupied or intended or designed for transient occupancy for thirty (30) days or less, on which travel trailers, pickup campers, tent trailers, tents, self-propelled motorized vehicles are parking or set up, the purpose of such development being to provide to the public temporary location for dwelling, lodging or sleeping purposes while traveling, vacationing or recreating, but excluding recreational vehicle parks operated by the federal government.

Lane County has five Tourism programs: Visitor Services, Rural Tourism, Tourism Special Projects, Historical Museum, and Capital Improvements. Each of these is administered with designated funding.

Transient Room Tax (TRT) of 5% imposed by LC 4.110 (1) is designated to Capital Improvements. This portion of the TRT is subject to Local Revenue Sharing (LC 4.111). Incorporated cities may request to share up to 60% of the 5% TRT collected within their city less collection and administration costs. Thus for the incorporated areas, Lane County receives 2% TRT and cities receive 3%. Lane Code 4.175(5) further designates that this revenue be used for the purpose of payment of debt issued for fairgrounds capital projects with remaining revenue used for future capital projects or as directed by the Board through the annual budget process for other tourism related activities.

An additional Transient Room Tax of 3% is imposed by LC 4.110(2). This portion of the TRT is designated specifically for the Visitor Industry. The funds are to be used for purposes which the Board determines bears a relationship to producing transient room tax revenues through the visitor industry. Through the annual budget process, the Board appropriated these funds as follows:

- Seventy percent (70%) shall be for marketing the visitor industry. This may include, but is not limited to: marketing for conventions, meetings and trade shows; a countywide tourism program; development and implementation of a visitor marketing plan and program; and advertising.
- Ten percent (10%) shall be for operation of the Lane County Historical Museum or other museums as determined by the Board through the annual budget process.
- Ten percent (10%) shall be for special projects and administration. These funds shall be used for select special projects to enhance tourism as chosen by the Board annually under its own criteria, for more long-term funding for cultural or recreational projects or activities which the Board finds have significant impact on tourism, for administering and contract monitoring of expenditures of the LC 4.110(2) tax revenue, and for staffing of the Tourism Council.
- Ten percent (10%) shall be for rural tourism.

In the Adopted Budget, \$348,000 in room tax revenue is redirected to the parks fund to support tourist related parks. This reduction is taken proportionately from all room tax programs.

## General Expense

GENERAL EXPENSE REVENUE SUMMARY						
REVENUE ACCOUNTS	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Curr Bgt	FY 09-10 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
Payments In-Lieu Of Taxes	274,787	272,831	275,000	275,000	0	0.00%
Current Year Property Tax	29,641,690	30,842,746	32,532,823	33,459,340	926,517	2.85%
Prior Yrs Property Taxes	810,752	496,946	546,820	745,301	198,481	36.30%
In Lieu Of Taxes	408,629	548,135	420,000	472,300	52,300	12.45%
Severance Tax	38,063	11,409	50,000	13,500	(36,500)	-73.00%
Transient Room Tax	3,815,362	4,297,827	4,778,300	4,131,757	(646,543)	-13.53%
Car Rental Tax	330,049	1,009,508	983,681	880,000	(103,681)	-10.54%
<b>TAXES &amp; ASSESSMENTS</b>	<b>35,319,332</b>	<b>37,479,402</b>	<b>39,586,624</b>	<b>39,977,198</b>	<b>390,574</b>	<b>0.99%</b>
Metro Cable Franchise	322,259	342,406	322,259	350,000	27,741	8.61%
Rural Cable Franchise	21,738	239,648	21,738	21,738	0	0.00%
<b>LICENSES AND PERMITS</b>	<b>343,997</b>	<b>582,054</b>	<b>343,997</b>	<b>371,738</b>	<b>27,741</b>	<b>8.06%</b>
Circuit Court Fines	102,700	116,011	102,700	110,000	7,300	7.11%
State Crt Security Assesmt	141,411	136,767	135,000	150,000	15,000	11.11%
Local Fines	3,811	2,912	0	1,500	1,500	100.00%
County 1065 Assessment	319,752	296,618	320,000	325,000	5,000	1.56%
Forfeitures Other	9,317	43,543	0	0	0	0.00%
<b>FINES, FORF, &amp; PENALTIES</b>	<b>576,991</b>	<b>595,851</b>	<b>557,700</b>	<b>586,500</b>	<b>28,800</b>	<b>5.16%</b>
Land Sales	0	0	250,000	250,000	0	0.00%
Real Property	279,846	0	0	0	0	0.00%
<b>PROPERTY AND RENTALS</b>	<b>279,846</b>	<b>0</b>	<b>250,000</b>	<b>250,000</b>	<b>0</b>	<b>0.00%</b>
Natnl Forest Timber Sales	6,844,155	7,258,174	6,539,166	5,520,000	(1,019,166)	-15.59%
Housg & Comm Devlpmt	368,423	718,689	1,000,000	750,000	(250,000)	-25.00%
O & C Timber Sales	15,068,243	15,037,319	13,561,419	12,205,277	(1,356,142)	-10.00%
Flood Control Leases	0	5,420	4,231	0	(4,231)	-100.00%
Department Of Justice	0	203,725	0	0	0	0.00%
Federal Title III Projects	4,846,657	5,055,096	3,270,899	2,822,870	(448,029)	-13.70%
Misc - Federal Revenue	0	0	95,000	50,000	(45,000)	-47.37%
Federal Title III Reimbrst	0	0	700,000	200,000	(500,000)	-71.43%
Reimbursements	0	0	20,000	20,000	0	0.00%
<b>FEDERAL REVENUES</b>	<b>27,127,478</b>	<b>28,278,424</b>	<b>25,190,715</b>	<b>21,568,147</b>	<b>(3,622,568)</b>	<b>-14.38%</b>
Miscellaneous State	0	0	325,000	0	(325,000)	-100.00%
Veterans Affairs	2,578	0	0	0	0	0.00%
<b>STATE GRANT REVENUES</b>	<b>2,578</b>	<b>0</b>	<b>325,000</b>	<b>0</b>	<b>(325,000)</b>	<b>-100.00%</b>
Timber Sales	1,028,448	327,765	849,827	661,000	(188,827)	-22.22%
Department of Revenue	1,467,812	1,586,189	1,895,000	1,400,000	(495,000)	-26.12%
Video Lottery Proceeds	767,757	869,988	700,000	114,649	(585,351)	-83.62%
Liquor Tax	1,236,787	1,354,372	1,380,000	1,400,000	20,000	1.45%
Amusement Device Tax	83,774	86,695	103,000	50,000	(53,000)	-51.46%
Cigarette Tax	425,548	390,563	450,000	400,000	(50,000)	-11.11%

## General Expense

GENERAL EXPENSE REVENUE SUMMARY						
REVENUE ACCOUNTS	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Curr Bgt	FY 09-10 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
<b>OTHER STATE REVENUES</b>	<b>5,010,127</b>	<b>4,615,572</b>	<b>5,377,827</b>	<b>4,025,649</b>	<b>(1,352,178)</b>	<b>-25.14%</b>
Eugene	0	0	4,500,000	0	(4,500,000)	-100.00%
Springfield	0	0	250,000	0	(250,000)	-100.00%
<b>LOCAL GRANTS</b>	<b>0</b>	<b>0</b>	<b>4,750,000</b>	<b>0</b>	<b>(4,750,000)</b>	<b>-100.00%</b>
Community Contracts	15,000	28,280	0	0	0	0.00%
<b>LOCAL REVENUES</b>	<b>15,000</b>	<b>28,280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Refunds & Reimbursmnts	0	5,050	0	0	0	0.00%
Reimbursements SRS	17,996	22,576	28,000	0	(28,000)	-100.00%
Benefits	36,067,663	37,276,825	35,731,742	44,641,974	8,910,232	24.94%
PERS Reformation	262	0	0	0	0	0.00%
Employer PERS	9,002,576	8,694,243	8,213,521	8,110,704	(102,817)	-1.25%
Employer OPSRP	1,261,482	0	0	0	0	0.00%
Employee PERS	2,503,458	4,384,125	4,083,460	4,925,839	842,379	20.63%
Employ OPSRP Gen Svc	377,619	0	0	0	0	0.00%
<b>FEES AND CHARGES</b>	<b>49,231,056</b>	<b>50,382,818</b>	<b>48,056,723</b>	<b>57,678,517</b>	<b>9,621,794</b>	<b>20.02%</b>
County Administratv Chrg	481,722	522,254	547,866	522,068	(25,798)	-4.71%
<b>ADMINISTRATIVE CHRGS</b>	<b>481,722</b>	<b>522,254</b>	<b>547,866</b>	<b>522,068</b>	<b>(25,798)</b>	<b>-4.71%</b>
Investment Earnings	2,128,717	2,288,030	1,330,531	882,392	(448,139)	-33.68%
<b>INTEREST EARNINGS</b>	<b>2,128,717</b>	<b>2,288,030</b>	<b>1,330,531</b>	<b>882,392</b>	<b>(448,139)</b>	<b>-33.68%</b>
Fund Balance	36,028,285	38,621,995	36,728,466	48,722,123	11,993,657	32.65%
Prior Period Adj to Fd Bal	2,364,000	0	448	0	(448)	-100.00%
Non Discretionary	0	183,216	226,759	0	(226,759)	-100.00%
Transfer Fr General Fund	755,347	748,299	352,135	357,271	5,136	1.46%
Transfer Fr Sp Rev Fnds	1,044,581	1,512,563	2,606,794	2,194,639	(412,155)	-15.81%
Transfer From CIP Fnds	409,256	419,363	624,587	219,772	(404,815)	-64.81%
Transfer From Ent Fnds	0	0	25,000	0	(25,000)	-100.00%
Transfer Fr Int Svc Fnds	0	6,960,983	497,514	0	(497,514)	-100.00%
Intrafund Transfer	0	0	1,295,368	0	(1,295,368)	-100.00%
<b>FISCAL TRANSACTIONS</b>	<b>40,601,469</b>	<b>48,446,420</b>	<b>42,357,071</b>	<b>51,493,805</b>	<b>9,136,734</b>	<b>21.57%</b>
<b>TOTAL RESOURCES</b>	<b>161,118,313</b>	<b>173,219,104</b>	<b>168,674,054</b>	<b>177,356,014</b>	<b>8,681,960</b>	<b>5.15%</b>

## General Expense

GENERAL EXPENSE SUMMARY						
EXPENDITURE ACCOUNTS	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Curr Bgt	FY 09-10 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
Professional & Consulting	2,231,804	3,251,643	3,959,012	2,798,800	(1,160,212)	-29.31%
Court Related Personal Svc	2,097	2,130	10,000	10,000	0	0.00%
Data Processing Services	510,319	334,126	0	0	0	0.00%
Intergovernmental Agreemts	6,604,159	6,587,191	2,792,989	4,059,227	1,266,238	45.34%
Agency Payments	8,136,962	8,358,955	8,033,227	6,576,100	(1,457,127)	-18.14%
Telephone Services	742	795	600	760	160	26.67%
Purchased Insurance	36,756,068	37,374,212	38,291,404	42,542,918	4,251,514	11.10%
SAIF Assessments	97,406	115,426	125,000	125,000	0	0.00%
Employer OPSRP	1,157,914	0	0	0	0	0.00%
ER 6% Pickup	2,873,555	4,373,019	4,083,460	4,925,839	842,379	20.63%
Damage Claims	911,411	1,374,275	1,822,183	1,801,798	(20,385)	-1.12%
Maintenance of Equipment	0	0	3,925	3,925	0	0.00%
Maintenance of Structures	6,638	86	0	0	0	0.00%
Operating Licens & Permits	6,880	0	0	0	0	0.00%
Metro Cable Commission	61,152	60,840	0	67,450	67,450	100.00%
Direct/Information Services	18,080	0	0	0	0	0.00%
County Overhead Charges	305,004	362,241	353,009	337,192	(15,817)	-4.48%
Office Supplies & Expense	571	1,579	10,000	15,000	5,000	50.00%
Educational Materials	0	0	5,000	0	(5,000)	-100.00%
Membrshp/Professional Licens	755	1,050	2,000	2,000	0	0.00%
Printing & Binding	10,293	293	0	0	0	0.00%
Advertising & Publicity	19,951	8,776	23,750	20,350	(3,400)	-14.32%
Photo/Video Supplies & Svcs	627	0	0	0	0	0.00%
Postage	0	7	0	0	0	0.00%
DP Supplies And Access	187	6,458	0	0	0	0.00%
Furniture, Equipmnt & Tools	937	30	0	0	0	0.00%
Kitchen & Dining Supplies	3,568	0	0	0	0	0.00%
Special Supplies	16,725	2,675	0	0	0	0.00%
Business Expense & Travel	0	425	11,500	1,500	(10,000)	-86.96%
Committee Stipends & Exps	10	0	1,500	1,500	0	0.00%
Awards & Recognition	6,064	7,590	20,000	20,000	0	0.00%
Outside Education & Travel	4,021	3,009	2,000	2,500	500	25.00%
Training Svcs & Materials	0	0	6,000	0	(6,000)	-100.00%
Miscellaneous Payments	20,931	10,241	247,792	0	(247,792)	-100.00%
<b>MATERIALS &amp; SERVICES</b>	<b>59,764,828</b>	<b>62,237,073</b>	<b>59,804,351</b>	<b>63,311,859</b>	<b>3,507,508</b>	<b>5.86%</b>
Institutional Furnishings	0	0	25,000	25,000	0	0.00%
<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0.00%</b>
Professional Services	0	0	50,000	0	(50,000)	-100.00%
Other Professional Services	0	0	25,000	25,000	0	0.00%
Improvements	726,986	12,117	250,000	3,550,562	3,300,562	1320.22%
<b>CAPITAL PROJECTS</b>	<b>726,986</b>	<b>12,117</b>	<b>325,000</b>	<b>3,575,562</b>	<b>3,250,562</b>	<b>1000.17%</b>

## General Expense

GENERAL EXPENSE SUMMARY						
EXPENDITURE ACCOUNTS	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Curr Bgt	FY 09-10 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
Other Fiscal Transactions	0	0	576,949	1,955,200	1,378,251	238.89%
Bond Principal Retirement	3,895,050	10,617,813	3,923,700	3,880,730	(42,970)	-1.10%
Bond Interest Retirement	5,697,701	5,518,092	5,302,681	5,365,685	63,004	1.19%
<b>FISCAL TRANSACTIONS</b>	<b>9,592,751</b>	<b>16,135,906</b>	<b>9,803,330</b>	<b>11,201,615</b>	<b>1,398,285</b>	<b>14.26%</b>
Transfer To General Fund	0	0	454,400	0	(454,400)	-100.00%
Transfer To Special Rev. Fds	958,620	509,958	1,008,506	725,323	(283,183)	-28.08%
Transfer To Debt Service Fds	1,291,163	1,290,646	927,351	945,687	18,336	1.98%
Transfer To Capital Proj Fds	1,500,000	1,550,000	1,500,000	1,500,000	0	0.00%
Transfer To Enterprise Funds	1,152,974	859,032	1,863,565	900,000	(963,565)	-51.71%
Transfer To Internal Svc Fds	0	7,461,983	58,025	0	(58,025)	-100.00%
Intrafund Transfer	0	0	1,144,421	0	(1,144,421)	-100.00%
Interfund Loan Granted	0	0	75,000	0	(75,000)	-100.00%
<b>FUND TRANSFERS</b>	<b>4,902,757</b>	<b>11,671,619</b>	<b>6,956,268</b>	<b>4,071,010</b>	<b>(2,885,258)</b>	<b>-41.48%</b>
Operational Contingency	0	0	7,633,974	6,137,665	(1,496,309)	-19.60%
Operational Reserves	0	0	35,676,563	34,920,749	(755,814)	-2.12%
Reserves - Future Projects	0	0	3,249,857	0	(3,249,857)	-100.00%
Bonded Indebtedness Resrv	0	0	221,807	110,094	(111,713)	-50.36%
<b>TOTAL RESERVES</b>	<b>0</b>	<b>0</b>	<b>46,782,201</b>	<b>41,168,508</b>	<b>(5,613,693)</b>	<b>-12.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>74,987,322</b>	<b>90,056,716</b>	<b>123,771,150</b>	<b>123,353,554</b>	<b>(417,596)</b>	<b>-0.34%</b>