

# Appendices

## Appendix A - Lane County Goals, Strategic Plan and Budget Direction



### Lane County Board of Commissioners

Bill Dwyer  
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#### GOAL SETTING REPORT – SEPTEMBER 20, 2009

The Lane County Board of Commissioners met on September 20, 2009 to discuss the County's priorities and set goals to guide the organization for the coming one to two years. This goal setting work followed two years of Board discussion on budget direction, service priorities and a commitment to involve the citizens of Lane County in discussions regarding the County's future.

The Board compiled options at the federal, state and local level for opportunities, potential revenue sources, outreach and service to Lane County. Two main issues facing the County are a long-term financial plan and a shorter-term strategic plan. The Board discussed the Federal Funding for Secure Rural Schools and Community Self Determination Act and the involvement of our state leaders to assist counties with options should the funds not be reinstated.

The Board of Commissioners in their leadership role stated their commitment to work with the community on ideas and solutions to provide the right service levels and organizational configuration for the County in the future. A key element of the process will be to work on the development of a strategic plan that would serve the County in regards to revenue analysis and its future success.

Commissioners noted a priority in serving their citizens and restoring public trust through additional outreach methods. The definition of public health and safety and economic development and job creation were priorities stated that should occur before December 31, 2010. See Appendix A for more detail.

#### VISION OF LANE COUNTY GOVERNMENT IN 2020

- County government will exist at a level the public supports
- The purpose of County government and scope of services may be limited
- County services will be under local control, and will not depend on federal funding
- Lane County will continue to provide contracted services for the state and federal governments

PUBLIC SERVICE BUILDING/ 125 EAST 8TH AVENUE/EUGENE, OR 97401/ (541) 682-4203/FAX (541) 682-4616

## Appendix A

### LANE COUNTY GOALS 2008-2010

#### 1) Develop Lane County's economic engine

- Grow local businesses
- Convert legacy practices to sustainable practices (for example, use local resources currently thought of as waste)
- Focus on what we do best and take advantage of our unique strengths and image
- Promote events and tourism with a focus on enhancing high-wage job opportunities
- Communicate Lane County government's economic development accomplishments
- Learn about the successes in other communities

#### 2) Provide outstanding customer/constituent service

- Promote a customer/constituent service orientation
- Create customer/constituent response policy
- Create feedback mechanisms such as surveys and focus groups

#### 3) Build Public Trust Through Intensive Communication And Engagement

- Increase direct dialogue opportunities with citizens (BCC)
- Take advantage of opportunities to hold meetings outside of usual setting, partner with other organizations to meeting together, have a clear purpose when planning meetings (BCC)
- Listen
- Define ourselves, tell our story, show how County government is relevant
- Enhance the County's website and internet communications
- Use email distribution lists of invested citizens to communicate regularly
- Standardize signatures on outgoing email, adding "did you know" facts or County information

#### 4) Develop a five year plan

- Keep plan simple
- Engage community early
- Analyze the organizational structure and consider reorganization
- Build in robustness to respond to a range of future scenarios

PUBLIC SERVICE BUILDING/ 125 EAST 8TH AVENUE/EUGENE, OR 97401/ (541) 682-4203/FAX (541) 682-4616

## Appendix A

### IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

**RESOLUTION** 08-8-19-2 ) RESOLUTION AND ORDER IN THE  
) MATTER OF ADOPTING LANE  
) COUNTY GOALS

**WHEREAS**, the Lane County Board of Commissioners last adopted County Goals on April 13<sup>th</sup>, 2005; and

**WHEREAS**, progress has been made on those Goals and the County's General and Road Fund financial forecasts and the current needs of the community have changed significantly since 2005; and

**WHEREAS**, Lane County is transitioning to prioritization is needed to focus efforts and maximize short term achievements; and

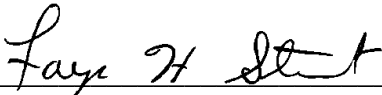
**WHEREAS**, the Board of Commissioners recognize the need to proactively plan for a Lane County without federal forest payments; and

**WHEREAS**, the Board of County Commissioners, having deliberated and weighted the needs of the community with available resources and applicable policies, determined the County's Goals should be revised; now, therefore

**IT IS HEREBY RESOLVED AND ORDERED**, that the Board of County Commissioners adopts the following Goals, outlined in more detail in attachment A, with implementation to begin immediately and continue through fiscal year 2010;

- A: Develop Lane County's economic engine
- B: Provide outstanding customer/constituent service
- C: Build public trust through intensive communication and engagement
- D: Develop a strategic plan

Dated this 19<sup>th</sup> day of August, 2008.

  
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Faye Stewart  
Chair, Board of County Commissioners

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2008-2009 RATE AND VALUE INFORMATION FOR OREGON COUNTIES  
Sorted by Tax Comparable Rate (Including O&C Revenue)

Rank	Last Yr	Up or Down?	COUNTY	2009 POPU- LATON Est	2009 MEDIAN FAMILY INCOME**	2008-2009 NET ASSESSED VALUE In thousands	O&C REVENUE (less Title IID)	OTHER FUNDING ie. Income, Business, Prop Tnsfr Taxes	PERM RATE	LOCAL OP	PERM RATE OTHER	PERM RT. COUNTY EXT	PERM RATE LAW ENF.	LOCAL OP LAW ENF.	TOTAL RATE	EQUIV O&C/ OTHER RATE	TOTAL COMP RATE
1	1	-	WHEELER	1,585	50,000	100,903			8.5266		1.0084	0.5584			10.0934	-	10.0934
2	2	-	SHERMAN	1,830	53,300	398,707			8.7141		0.4780	0.2392			9.1921	-	9.1921
3	4	U	LAKE	7,600	50,000	498,929			3.7619		2.4857				6.4868	-	6.4868
4	3	D	MULTNOMAH*	724,680	70,000	54,549,303	968,038	45,022,000	4.3434	0.8900	0.4349		0.1618		5.2334	0.8431	6.0765
5	7	U	JEFFERSON	22,715	50,000	1,393,171			3.5662	0.9900	0.5382		0.7198		5.1529	-	5.1529
6	9	U	CLACKAMAS (RURAL)	379,845	70,000	15,644,316	4,929,003		2.9766						4.2346	0.3151	4.5497
7	8	U	HARNEY	7,715	50,000	426,230			4.5016						4.5016	-	4.5016
8	10	U	MORROW	12,540	51,200	1,325,481			4.1347		0.2899				4.4246	-	4.4246
9	9	D	HOOD RIVER*	21,725	52,000	1,699,269		3,989,449	1.4171		0.0723		0.5644		2.0538	2.3477	4.4015
10	12	U	BAKER	16,450	50,000	1,149,592			3.7286	0.0782	0.5526				4.3594	-	4.3594
11	11	-	WASCO	24,230	53,000	1,667,962			4.2523						4.2523	-	4.2523
12	5	D	DOUGLAS	105,395	50,000	7,193,307	22,365,709		1.1124						1.1124	3.1092	4.2216
13	17	U	COOS	63,065	50,000	4,172,728	5,895,831	3,081,489	1.0799		0.7289	0.0888			1.8976	2.1514	4.0490
14	13	D	WALLOWA	7,100	50,000	608,792			2.5366	0.1900	1.1064	0.1625			3.9955	-	3.9955
15	14	D	CROOK	27,185	51,200	1,657,103			3.8702			0.1207			3.9909	-	3.9909
16	19	U	CLACKAMAS (CITY)	379,845	70,000*	18,780,203	4,929,003		2.4042	2.3400	0.5382		0.7198		3.6622	0.2625	3.9247
17	18	U	LINN	110,865	54,800	7,554,500	2,344,607		2.484						3.6136	0.3104	3.9240
18	16	D	GILLIAM	1,885	52,100	675,489			3.8450						3.8450	-	3.8450
19	20	U	BENTON	86,725	70,800	6,355,075	2,495,585	982,908	2.2052	0.5900	0.3947				3.7373	0.5474	3.7373
20	15	D	WASHINGTON*	527,140	70,000	44,775,992	559,508	5,164,813	2.2484			0.0534	0.6365		3.5307	0.1278	3.6585
21	21	-	CLATSOP (RURAL)	37,840	55,600	4,783,903			1.5338	0.0900	1.0175		0.7195		3.4142	-	3.4142
22	23	U	UMATILLA	72,430	52,200	4,247,018			2.887		0.3682				3.2169	-	3.2169
23	26	U	GRANT	7,525	50,000	438,412			2.8819			0.2598			3.1417	-	3.1417
24	27	U	MARION	318,170	58,200	18,294,623	1,296,639		3.0252						3.0252	0.0709	3.0961
25	25	-	DESCHUTES (RURAL)	170,705	63,500	17,299,058			1.2783	0.2300	0.1618	0.0224	1.4000		3.0925	-	3.0925
26	29	U	UNION	25,470	52,700	1,388,124			2.8515		0.0239	0.1619			3.0373	-	3.0373
27	22	D	JACKSON	207,010	55,400	15,648,051	13,916,662	404,000	2.0099						2.0099	0.9152	2.9251
28	31	U	LINCOLN	44,700	50,000	5,716,822	319,719		2.8202		0.4900		0.1541		2.8202	0.0559	2.8761
29	30	U	KLAMATH	66,350	50,000	4,836,527	2,078,174		1.7326						2.3767	0.4297	2.8064
30	28	D	YAMHILL	95,250	70,000	6,486,736	639,438		2.5775			0.0449			2.6224	0.0986	2.7210
31	32	U	CLATSOP (CITY)	37,840	55,600	34,424,519			1.5338	0.0900	1.0175	0.0534			2.6947	-	2.6947
32	35	U	DESCHUTES (CITY)	170,705	63,500	17,299,058	10,728,352		1.2783	0.2300	0.1618	0.0224	0.9500		2.6425	-	2.6425
33	33	-	MALHEUR	31,720	50,000	1,548,626			2.5823						2.5823	-	2.5823
34	24	D	JOSEPHINE	83,665	50,000	5,908,491			0.5867			0.0459			0.6326	1.8158	2.4484
35	37	U	TILLAMOOK	26,130	50,800	3,747,687	497,341		1.4986	0.6800		0.0690			2.2476	0.1327	2.3803
36	36	-	POLK	68,785	58,200	4,415,831	1,918,315		1.7160						1.7160	0.4344	2.1504
37	34	D	CURRY	21,340	50,000	2,392,907	3,241,597		0.5996			0.1021			0.7017	1.3547	2.0564
38	38	-	COLUMBIA	48,410	70,000	3,973,073	1,829,504		1.3956			0.0571			1.4527	0.4605	1.9132
39	39	-	LANE	347,690	57,200	25,339,467	13,561,419		1.2793						1.2793	0.5352	1.8145

Note: three counties have a separate rate within incorporated city limits.  
 \*\* = Median income is gross income from HUD and Census surveys.  
 \* = median income figure is based on Metro area within that county, i.e. Lane County = Eugene-Springfield; Multnomah, Washington, Yamhill, Clackamas, Columbia = Portland-Vancouver, Beaverton; Deschutes = Bend.  
 Tax Rates (Perm Rate - Local Op Law Enf) represent FY08-09 rates as data not available for FY 09-10.

NOTE: Multnomah enacted a personal income less an exemption & is still collecting delinquent payments. Also has a Business Income tax. Washington County has enacted a Real Property Transfer Tax.  
 Hood River owns and manages 30,000 acres of forestland. Jackson County is White City Enhanced Law Enf. Benton County is landfill surcharge (funds used in general fund). NOTE: These figures still being updated at time of publication and will be final in Adopted Budget.

**Appendix B**

<b>COMPARATIVE SUMMARY OF PROPERTY TAX LEVIES AND RATES</b>														
LANE COUNTY LEVIES	FY 06-07		PERM. RATE	FY 07-08		PERM. RATE	FY 08-09		PERM. RATE	FY 09-10		PERM. RATE	FY 10-11	
	ACTUAL	EST. RATE		ACTUAL	EST. RATE		ACTUAL	EST. RATE		ACTUAL	EST. RATE		PROPOSED	EST. RATE
General Fund Tax Base	\$26,895,777	1.28	1.28	\$28,144,393	1.28	1.28	\$29,729,389	1.28	1.28	\$30,621,271	1.28	1.28	\$31,539,909	1.28
<b>SPECIAL LEVIES</b>		<b>EST. RATE</b>	<b>EST. RATE</b>		<b>EST. RATE</b>	<b>EST. RATE</b>		<b>EST. RATE</b>	<b>EST. RATE</b>		<b>EST. RATE</b>	<b>EST. RATE</b>		<b>EST. RATE</b>
Juv. Just. Cntr G. O. Bond	2,745,913	0.12	0.11	2,698,354	0.11	0.11	2,778,156	0.11	0.11	2,838,069	0.11	0.11	2,903,998	0.11
4-H and Extension Svc	-	-	-	-	-	-	-	-	-	-	-	-	1,200,000	0.05
<b>GRAND TOTAL</b>	<b>\$29,641,690</b>	<b>1.40</b>	<b>1.39</b>	<b>\$30,842,747</b>	<b>1.39</b>	<b>1.39</b>	<b>\$32,507,545</b>	<b>1.39</b>	<b>1.39</b>	<b>\$33,459,340</b>	<b>1.39</b>	<b>1.39</b>	<b>\$34,443,907</b>	<b>1.39</b>
<b>LANE COUNTY VALUE TO COMPUTE</b>	<b>FY 06-07 ACTUAL</b>	<b>FY 07-08 ACTUAL</b>	<b>FY 08-09 ACTUAL</b>	<b>FY 09-10 ACTUAL</b>	<b>FY 10-11 ESTIMATE</b>									
	\$22,165,573,314	\$23,436,352,121	\$24,297,751,388	\$25,339,466,871	\$26,099,650,877									
<b>NOTES:</b>														
General Fund Tax Base will be assessed at the permanent rate of \$1.2793 per \$1,000 Assessed Value, as provided by Measure 50.														
Value to Compute is the Assessed Value minus Excess Urban Renewal Value (provided by Dept. of Assessment & Taxation).														
Value to Compute estimate increased by 3.00% for FY 10-11.														
Table excludes Western Oregon Severance Tax Offset and Measure 5 Compression.														
4-H Extension Service Levy information provided in event May, 2010 measure passes. If it does not pass, this item will be removed from the budget.														

## Appendix B

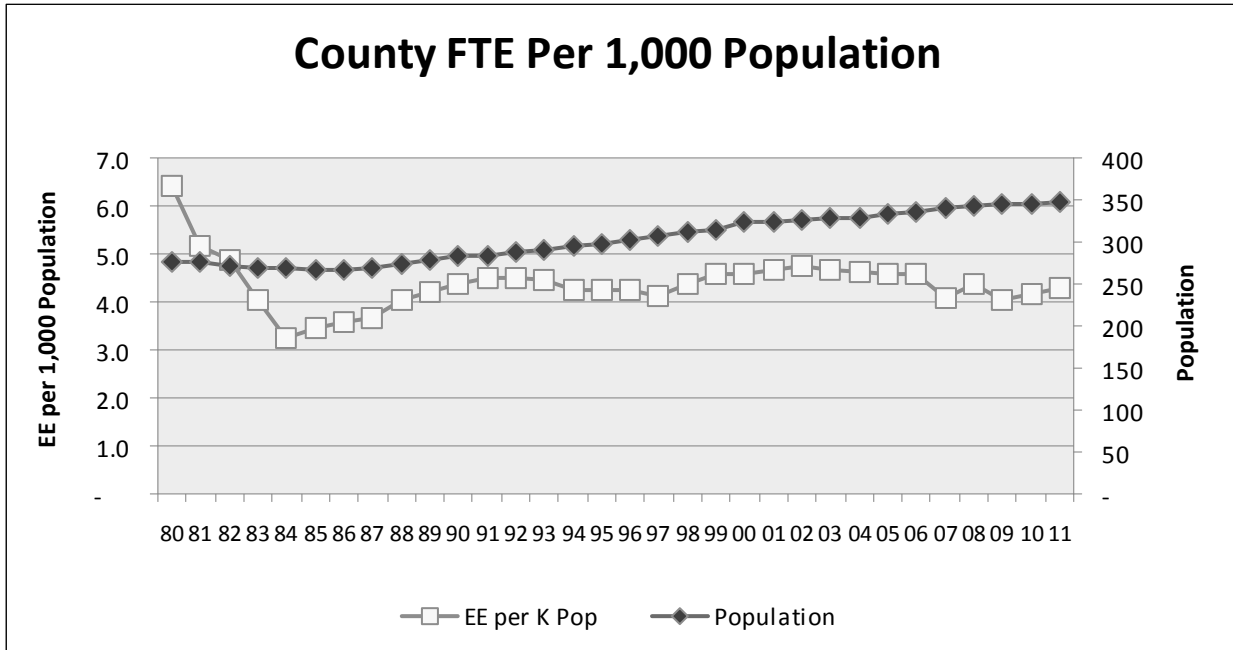
<b>COMPARATIVE SUMMARY OF POSITIONS BY DEPARTMENT/DIVISION and SERVICE ALL FUNDS COMBINED</b>					
	FY 07-08 Budget	FY 08-09 Budget	FY 09-10 Budget	FY 10-11 Proposed	% Chng Fr Curr
<b>Culture &amp; Recreation</b>					
Parks	14.00	14.00	15.50	15.50	0.00%
<b>TOTAL</b>	<b>14.00</b>	<b>14.00</b>	<b>15.50</b>	<b>15.50</b>	<b>0.00%</b>
<b>Community Development</b>					
Economic Development	1.00	2.00	2.00	4.50	125.00%
Workforce Partnership	36.50	36.00	36.00	36.00	0.00%
Land Management	42.50	22.00	30.00	30.00	0.00%
Lane Events Center	21.00	19.00	17.50	17.50	0.00%
<b>TOTAL</b>	<b>101.00</b>	<b>79.00</b>	<b>85.50</b>	<b>88.00</b>	<b>2.92%</b>
<b>General Government</b>					
Information Services	70.00	70.00	70.00	70.00	0.00%
Capital/Facilities Mgmt	28.00	28.00	28.00	31.00	10.71%
Assessment & Taxation	60.00	60.00	60.00	60.00	0.00%
Fleet Services	23.00	22.00	22.00	22.00	0.00%
BCC/County Administration	20.00	18.50	21.00	21.00	0.00%
County Counsel	10.00	10.00	10.00	10.00	0.00%
County Clerk/Elections	14.00	12.00	13.00	13.00	0.00%
Finance	13.80	13.80	14.00	14.00	0.00%
Human Resources	17.50	17.50	17.50	16.51	-5.66%
<b>TOTAL</b>	<b>256.30</b>	<b>251.80</b>	<b>255.50</b>	<b>257.51</b>	<b>0.79%</b>
<b>Public Safety Services</b>					
Health & Human Services	65.55	8.32	6.31	6.17	-2.22%
Corrections	220.45	218.50	250.90	249.60	-0.52%
Police Svcs & Office of Sheriff	141.80	119.60	121.40	116.90	-3.71%
Justice Courts	11.95	11.95	10.95	9.95	-9.13%
District Attorney	71.00	70.00	75.00	75.00	0.00%
Youth Services	70.55	67.62	70.00	70.50	0.71%
AIRS Services	17.75	18.75	18.75	18.75	0.00%
Animal Services	16.00	14.00	15.00	15.00	0.00%
<b>TOTAL</b>	<b>615.05</b>	<b>528.74</b>	<b>568.31</b>	<b>561.87</b>	<b>-1.13%</b>
<b>Public Health &amp; Welfare</b>					
Financial & Administration	23.58	27.01	27.75	29.13	4.97%
Family Mediation	4.35	4.85	3.85	3.85	0.00%
LaneCare	9.17	9.17	9.17	9.17	0.00%
Behavioral Health Services	58.94	47.78	52.14	48.52	-6.94%
Developmental Disabilities	29.45	33.70	35.90	36.15	0.70%
Human Services Commission	19.30	20.50	20.50	20.50	0.00%
Community Health Centers	49.62	48.43	80.31	80.28	-0.04%
Public Health	51.73	47.99	52.50	51.90	-1.14%
Supervision & Treatment	4.39	3.73	3.63	3.69	1.65%
Children & Families	10.50	9.02	5.90	5.85	-0.85%
<b>TOTAL</b>	<b>261.03</b>	<b>252.18</b>	<b>291.64</b>	<b>289.03</b>	<b>-0.02%</b>
<b>Public Roads &amp; Infrastructure</b>					
Corners Preservation	0.00	1.00	2.00	2.00	0.00%
Inmate Road Crew	0.00	0.00	0.00	0.00	0.00%
Weighmaster	3.00	3.00	3.00	3.00	0.00%
Public Works	187.75	194.25	193.00	191.00	-1.04%
Surveyors	17.60	7.75	7.00	7.00	0.00%
Waste Management	79.31	79.81	80.31	80.31	0.00%
<b>TOTAL</b>	<b>287.66</b>	<b>285.81</b>	<b>285.31</b>	<b>283.31</b>	<b>-0.70%</b>
<b>PROPOSED BUDGET TOTAL</b>	<b>1535.04</b>	<b>1411.53</b>	<b>1501.76</b>	<b>1495.22</b>	<b>-0.44%</b>

## Appendix B

### HISTORICAL CHANGES IN FULL TIME EQUIVALENT EMPLOYEES

Reductions in discretionary revenues, and especially reductions in timber receipts, have caused reductions in the number of County employees over the last twenty-five years. The graph below shows the decrease in full time equivalent (FTE) positions since the budget year of FY 79-80. In that year the County had 1,765 FTE employees.

In the FY 10-11 Proposed Budget, there will be 1,495 full-time equivalent employees. This is a 15.3% decrease from FY 79-80. During the same time period, the population of Lane County has grown 26.3%. In 79-80, there were 6.4 employees per 1,000 residents. In FY 10-11, there will be 4.3 employees for every 1,000 residents. This represents a decrease of 32.8%.



## Appendix B

<b>COMPARISON OF REVENUES BY FUND</b>						
		FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Curr Bgt	FY 10-11 Proposed	% Chng Fr Curr
<b>GENERAL FUND</b>						
124S	General Fund	94,347,757	100,354,690	104,978,682	101,826,532	-3.00%
	Total	94,347,757	100,354,690	104,978,682	101,826,532	-3.00%
<b>SPECIAL REVENUE FUNDS</b>						
216S	Parks & Open Spaces Fnd	3,347,367	3,701,293	3,092,951	2,832,222	-8.43%
222	Law Library Fund	561,023	562,116	550,379	530,600	-3.59%
225S	Road Fund	84,593,259	94,009,682	84,619,152	74,058,026	-12.48%
231	Liquor Law Enforcmnt Fnd	64,515	86,809	86,329	98,500	14.10%
240	Public Land Cmr Presrv Fd	1,481,856	1,099,657	1,077,946	1,234,604	14.53%
241	County School Fund	7,598,781	7,228,440	6,318,294	5,653,000	-10.53%
242	Extension Service Fund	0	0	0	1,200,000	
244	County Clerks Fund	189,949	188,931	152,716	176,902	15.84%
249	Workforce Partnership Fd	2,924,995	3,150,473	3,339,292	3,477,769	4.15%
250	Title III Projects Fund	6,775,050	4,738,529	6,558,834	6,006,863	-8.42%
260S	Special Revenue Fund	27,577,430	36,640,310	38,938,201	33,221,579	-14.68%
275	Industrial Revolving Fund	0	250,000	255,675	260,675	1.96%
283	Animal Reg Authority Fund	1,858,206	1,941,024	1,951,424	2,079,602	6.57%
285	Intergov. Human Svcs Fnd	10,749,978	13,623,079	16,449,690	14,983,708	-8.91%
286S	Health & Human Svcs Fnd	49,258,859	45,446,168	50,391,083	49,579,811	-1.61%
287	LaneCare	29,807,817	30,497,210	34,874,981	39,382,500	12.92%
	Total	226,789,085	243,163,721	248,656,947	234,776,361	-5.58%
<b>SPECIAL REVENUE FUNDS</b>						
323	Fairboard Debt Svc Fund	715,426	735,626	747,499	758,528	1.48%
333	Spc Oblig Bond Retirmt Fd	1,498,997	1,076,153	5,385,425	2,672,105	-50.38%
336	Gen Obl Bond Retiremt Fd	3,005,576	2,998,447	3,012,359	3,036,646	0.81%
	Total	5,219,999	4,810,226	9,145,283	6,467,279	-29.28%
<b>CAPITAL PROJECT FUNDS</b>						
435	Capital Improvement Fund	8,203,624	11,532,921	30,819,354	15,309,048	-50.33%
454	Juv Just Ctr Constructn Fd	3,894,492	4,035,733	3,331,044	2,940,000	-11.74%
484	Animal Reg Capt Improv Fd	42,611	0	0	0	
	Total	12,140,727	15,568,654	34,150,398	18,249,048	-46.56%
<b>ENTERPRISE FUNDS</b>						
521S	FairBoard Fund	5,225,358	5,267,961	4,989,820	4,305,155	-13.72%
530	Solid Waste Disposal Fund	43,070,137	42,246,651	46,452,702	40,605,412	-12.59%
539	Correctns Commissary Fd	640,154	683,742	635,768	362,384	-43.00%
552	Reg. Info System Fund	11,415,253	10,948,598	11,275,143	9,105,768	-19.24%
570	Land Management Fund	5,575,741	5,324,242	6,411,717	6,689,075	4.33%
	Total	65,926,643	64,471,194	69,765,150	61,067,794	-12.47%

## Appendix B

<b>COMPARISON OF REVENUES BY FUND</b>						
		<b>FY 07-08 Actual</b>	<b>FY 08-09 Actual</b>	<b>FY 09-10 Curr Bgt</b>	<b>FY 10-11 Proposed</b>	<b>% Chng Fr Curr</b>
<b>INTERNAL SERVICES FUNDS</b>						
612	Self Insurance Fund	5,047,249	5,261,441	6,205,845	6,982,057	12.51%
614S	Employee Benefit Fund	49,546,643	43,779,529	48,899,568	55,576,255	13.65%
615	Pension Bond Fund	12,419,483	5,218,968	6,864,485	6,094,531	-11.22%
619S	Motor & Equipmnt Pool Fd	25,961,046	27,693,259	30,269,614	30,693,844	1.40%
627	Intergovernmental Svcs Fd	1,279,558	1,124,016	963,493	934,947	-2.96%
653	PC Replacement Fund	2,225,450	2,405,161	2,527,407	2,583,414	2.22%
654	Information Services Fund	8,064,868	8,647,818	9,580,503	9,515,343	-0.68%
	Total	104,544,297	94,130,192	105,310,915	112,380,391	6.71%
<b>FIDUCIARY FUNDS</b>						
714	Retiree Benefit Trust Fund	10,889,122	12,108,563	13,705,868	14,964,869	9.19%
	Total	10,889,122	12,108,563	13,705,868	14,964,869	9.19%
<b>TOTAL RESOURCES</b>						
<b>ALL FUNDS</b>		<b>519,857,630</b>	<b>534,607,240</b>	<b>585,713,243</b>	<b>549,732,274</b>	<b>-6.14%</b>

## Appendix B

<b>COMPARISON OF EXPENDITURES BY FUND</b>						
		<b>FY 07-08</b>	<b>FY 08-09</b>	<b>FY 09-10</b>	<b>FY 10-11</b>	<b>% Chng</b>
		<b>Actual</b>	<b>Actual</b>	<b>Curr Bgt</b>	<b>Proposed</b>	<b>Fr Curr</b>
<b>GENERAL FUND</b>						
124S	General Fund	87,206,995	82,043,470	104,978,682	101,826,532	-3.00%
	Total	87,206,995	82,043,470	104,978,682	101,826,532	-3.00%
<b>SPECIAL REVENUE FUNDS</b>						
216S	Parks & Open Spaces Fund	2,058,222	2,069,482	3,092,951	2,832,222	-8.43%
222	Law Library Fund	303,250	333,642	550,379	530,600	-3.59%
225S	Road Fund	47,100,790	43,968,354	84,619,152	74,058,026	-12.48%
231	Liquor Law Enforcement Fund	19,928	13,706	86,329	98,500	14.10%
240	Public Land Crners Presrv Fd	863,954	912,199	1,077,946	1,234,604	14.53%
241	County School Fund	7,532,962	7,595,769	6,318,294	5,653,000	-10.53%
242	Extension Services Fund	0	0	0	1,200,000	
244	County Clerks Fund	120,148	74,518	152,716	176,902	15.84%
249	Workforce Partnership Fund	2,922,807	2,924,995	3,339,292	3,477,769	4.15%
250	Title III Projects Fund	5,334,507	5,334,420	6,558,834	6,006,863	-8.42%
260S	Special Revenue Fund	21,052,846	22,566,673	38,938,201	33,221,579	-14.68%
275	Industrial Revolving Fund	0	0	255,675	260,675	1.96%
283	Anml Regultn Authority Fund	1,595,304	1,797,628	1,951,424	2,079,602	6.57%
285	Intergov. Human Svcs Fund	14,403,918	9,819,483	16,449,690	14,983,708	-8.91%
286S	Heath and Human Svcs Fund	54,314,758	43,660,854	50,391,083	49,579,811	-1.61%
287	LaneCare	18,347,002	19,770,827	34,874,981	39,382,500	12.92%
	Total	175,970,396	160,842,550	248,656,947	234,776,361	-5.58%
<b>SPECIAL REVENUE FUNDS</b>						
323	Fairboard Debt Service Fund	596,528	611,728	747,499	758,528	1.48%
333	Spec Oblig Bond Retiremt Fd	1,509,156	1,498,854	5,385,425	2,672,105	-50.38%
336	Gen Oblig Bond Retiremt Fd	2,860,763	2,878,263	3,012,359	3,036,646	0.81%
	Total	4,966,447	4,988,845	9,145,283	6,467,279	-29.28%
<b>CAPITAL PROJECT FUNDS</b>						
435	Capital Improvement Fund	11,521,023	4,407,213	30,819,354	15,309,048	-50.33%
454	Juv Just Ctr Construction Fd	762,080	18,759	3,331,044	2,940,000	-11.74%
484	Anml Reg Capital Improvv Fd	2,032	42,611	0	0	
	Total	12,285,135	4,468,583	34,150,398	18,249,048	-46.56%
<b>ENTERPRISE FUNDS</b>						
521S	FairBoard Fund	5,225,202	4,816,925	4,989,820	4,305,155	-13.72%
530	Solid Waste Disposal Fd	14,047,428	20,164,993	46,452,702	40,605,412	-12.59%
539	Correctns Commissary Fd	373,225	322,291	635,768	362,384	-43.00%
552	Reg. Info System Fund	7,247,557	8,616,614	11,275,143	9,105,768	-19.24%
570	Land Management Fund	0	5,139,166	6,411,717	6,689,075	4.33%
	Total	26,893,412	39,059,989	69,765,150	61,067,794	-12.47%

## Appendix B

<b>INTERNAL SERVICES FUNDS</b>						
612	Self Insurance Fund	1,438,348	1,958,017	6,205,845	6,982,057	12.51%
614S	Employee Benefit Fund	38,521,931	46,269,814	48,899,568	55,576,255	13.65%
615	Pension Bond Fund	4,631,271	11,151,697	6,864,485	6,094,531	-11.22%
619S	Motor & Equip Pool Fnd	8,774,496	8,860,903	30,269,614	30,693,844	1.40%
627	Intergovernmtl Svcs Fnd	1,043,786	947,262	963,493	934,947	-2.96%
653	PC Replacement Fund	424,769	591,017	2,527,407	2,583,414	2.22%
654	Information Svcs Fund	8,456,423	7,001,497	9,580,503	9,515,343	-0.68%
	Total	63,291,024	76,780,207	105,310,915	112,380,391	6.71%
<b>FIDUCIARY FUNDS</b>						
714	Retiree Benft Trust Fd	2,211,114	2,448,727	13,705,868	14,964,869	9.19%
	Total	2,211,114	2,448,727	13,705,868	14,964,869	9.19%
<b>TOTAL RESOURCES ALL FUNDS</b>		<b>372,824,523</b>	<b>370,632,371</b>	<b>585,713,243</b>	<b>549,732,274</b>	<b>-6.14%</b>

## Appendix B

PROPOSED TRANSFERS BETWEEN FUNDS								
Transfers to Transfers from	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Services	Trust	Total Transfers From
General	0	6,774,070	512,299	1,500,000		0	0	8,786,369
Special Revenue	79,649	2,903,583	888,089	460,406	750,000	0	0	5,081,727
Debt Service	0		0	0	0	0	0	0
Capital Projects	0		1,922,245	0	0	0	0	1,922,245
Enterprise	0	70,000	0	0	1,050,000	0	0	1,120,000
Internal Services	0	0	0	0	0	825,000	0	825,000
Trust	0	0	0	0	0	0	0	0
<b>Total Transfers To</b>	79,649	9,747,653	3,322,633	1,960,406	1,800,000	825,000	0	17,735,341

## Appendix B

<b>GENERAL FUND REVENUE SUMMARY</b>						
<b>REVENUE ACCOUNTS</b>	<b>FY 07-08 Actual</b>	<b>FY 08-09 Actual</b>	<b>FY 09-10 Curr Bgt</b>	<b>FY 10-11 Proposed</b>	<b>\$ Chng Fr Curr</b>	<b>% Chng Fr Curr</b>
Payments In-Lieu Of Taxes	272,831	1,210,130	275,000	275,000	0	0.00%
Current Year Property Tax	28,144,393	29,263,384	30,621,271	31,539,909	918,638	3.00%
Prior Years Property Taxes	454,596	799,365	723,444	723,444	0	0.00%
In Lieu Of Taxes	401,598	347,214	322,300	325,000	2,700	0.84%
Severance Tax	11,409	13,627	13,500	12,000	(1,500)	-11.11%
Transient Room Tax	1,218	1,050	1,000	1,000	0	0.00%
Car Rental Tax	1,001,906	810,651	880,000	870,000	(10,000)	-1.14%
Miscellaneous Taxes	0	27	0	0	0	0.00%
Tax Penalties	268,530	288,122	225,000	230,000	5,000	2.22%
Other Tax Revenue	50	10	0	0	0	0.00%
<b>TAXES &amp; ASSESSMENTS</b>	<b>30,556,531</b>	<b>32,733,579</b>	<b>33,061,515</b>	<b>33,976,353</b>	<b>914,838</b>	<b>2.77%</b>
Marriage	65,575	60,347	63,000	60,000	(3,000)	-4.76%
Domestic Partnership Fee	700	1,925	2,000	1,200	(800)	-40.00%
Metro Cable Franchise	342,406	363,393	350,000	360,500	10,500	3.00%
Rural Cable Franchise	239,648	122,414	21,738	100,000	78,262	360.02%
Concealed Weapon Permit	162,055	189,771	160,000	160,000	0	0.00%
Fireworks Display Permit	325	375	275	350	75	27.27%
<b>LICENSES AND PERMITS</b>	<b>810,708</b>	<b>738,225</b>	<b>597,013</b>	<b>682,050</b>	<b>85,037</b>	<b>14.24%</b>
Circuit Court Fines	116,011	113,487	110,000	110,000	0	0.00%
Local Fines	2,912	3,066	1,500	2,500	1,000	66.67%
Court Fines	0	0	0	842,626	842,626	100.00%
Collection Agency Receipts	0	0	0	1,000,000	1,000,000	100.00%
Drivers License Suspension	0	0	0	74,700	74,700	100.00%
County 1065 Assessment	411,618	444,400	440,000	440,000	0	0.00%
Fines From Other Courts	0	0	0	55,730	55,730	100.00%
County Infractions Forfeitures	0	65,000	0	0	0	0.00%
Forfeitures Other	62,855	124,566	0	0	0	0.00%
Foreclosure Penalty	35,443	35,166	31,500	30,500	(1,000)	-3.17%
Late Filing Penalties	57,585	68,937	10,000	20,000	10,000	100.00%
<b>FINES, FORF, &amp; PENALTIES</b>	<b>686,424</b>	<b>854,623</b>	<b>593,000</b>	<b>2,576,056</b>	<b>1,983,056</b>	<b>334.41%</b>
Sale Of Capital Assets	0	69,999	0	0	0	0.00%
Land Sales	4,900	6,000	0	0	0	0.00%
Miscellaneous Sales	210,469	117,243	171,087	101,050	(70,037)	-40.94%
Catering	0	0	55,000	35,000	(20,000)	-36.36%
Rental	680	0	0	0	0	0.00%
Parking	440,177	480,205	360,000	372,000	12,000	3.33%
Rent - Other Properties	211,748	131,586	152,917	164,917	12,000	7.85%
Miscellaneous Rent	325,035	66,090	133,500	100,000	(33,500)	-25.09%
<b>PROPERTY &amp; RENTALS</b>	<b>1,193,008</b>	<b>871,123</b>	<b>872,504</b>	<b>772,967</b>	<b>(99,537)</b>	<b>-11.41%</b>

## Appendix B

<b>GENERAL FUND REVENUE SUMMARY</b>						
<b>REVENUE ACCOUNTS</b>	<b>FY 07-08 Actual</b>	<b>FY 08-09 Actual</b>	<b>FY 09-10 Curr Bgt</b>	<b>FY 10-11 Proposed</b>	<b>\$ Chng Fr Curr</b>	<b>% Chng Fr Curr</b>
Willamette National Forest	50,442	39,351	0	0	0	0.00%
Civil Defense Grants	120,721	133,871	137,000	137,000	0	0.00%
Corp Of Engineers	19,664	8,588	10,000	10,000	0	0.00%
Health & Human Services	1,077,518	1,208,890	1,247,895	1,191,757	(56,138)	-4.50%
Child Support Enforcement	21,439	21,675	16,000	20,000	4,000	25.00%
O & C Timber Sales	15,037,319	13,561,419	12,205,277	10,999,817	(1,205,460)	-9.88%
BLM	42,813	85,420	92,000	92,000	0	0.00%
Department Of Justice	266,831	564,706	231,435	35,000	(196,435)	-84.88%
US Marshall	3,118,947	4,062,665	4,635,109	4,084,740	(550,369)	-11.87%
Bureau of Prisons	349,134	1,023,058	865,500	1,046,700	181,200	20.94%
Immigration & Naturaliztn Svc	94,347	110,330	25,000	0	(25,000)	-100.00%
Misc - Federal Revenue	26,534	28,141	12,500	25,000	12,500	100.00%
Federal Title II Reimbursmnts	371,069	0	0	0	0	0.00%
Federal Title III Reimbursmnts	2,232,869	246,258	263,461	230,382	(33,079)	-12.56%
<b>FEDERAL REVENUES</b>	<b>22,829,647</b>	<b>21,094,371</b>	<b>19,741,177</b>	<b>17,872,396</b>	<b>(1,868,781)</b>	<b>-9.47%</b>
Juvenile Justice Del. Prev.	10,903	11,215	11,215	11,215	0	0.00%
Title XIX	755,755	720,011	772,488	772,488	0	0.00%
Miscellaneous State	123,489	261,290	125,000	130,970	5,970	4.78%
Community Corrections	4,707,293	4,429,393	4,603,293	4,568,187	(35,106)	-0.76%
DDA Salary Supplement	12,329	11,645	0	0	0	0.00%
Victim – Witness Program	147,692	162,425	154,304	162,425	8,121	5.26%
Dept of Transportation	137,830	0	0	0	0	0.00%
Local Staff	52,411	42,411	62,411	45,000	(17,411)	-27.90%
Misc - State Revenue	256,813	338,529	271,391	240,375	(31,016)	-11.43%
<b>STATE GRANT REVENUES</b>	<b>6,204,514</b>	<b>5,976,918</b>	<b>6,000,102</b>	<b>5,930,660</b>	<b>(69,442)</b>	<b>-1.16%</b>
Marine Board	450,025	466,914	477,417	467,868	(9,549)	-2.00%
Timber Sales	154,113	434,084	301,000	300,000	(1,000)	-0.33%
Department of Revenue	1,658,189	1,446,762	1,470,000	1,605,000	135,000	9.18%
DCBS Fee Revenue	34,405	32,040	30,000	30,000	0	0.00%
DCBS Misc Revenue	8,635	7,550	3,000	4,000	1,000	33.33%
Liquor Tax	1,354,372	1,449,544	1,400,000	1,435,000	35,000	2.50%
Amusement Device Tax	86,695	84,717	50,000	75,000	25,000	50.00%
Cigarette Tax	390,563	377,974	400,000	400,000	0	0.00%
Trans. Of Prisoners	6,366	9,170	6,500	8,000	1,500	23.08%
<b>OTHER STATE REVENUES</b>	<b>4,143,363</b>	<b>4,308,755</b>	<b>4,137,917</b>	<b>4,324,868</b>	<b>186,951</b>	<b>4.52%</b>
Eugene	0	4,500,000	0	0	0	0.00%
Springfield	0	250,000	0	0	0	0.00%
Serbu Endowment Fund	0	264,315	193,862	142,557	(51,305)	-26.46%
<b>LOCAL GRANTS</b>	<b>0</b>	<b>5,014,315</b>	<b>193,862</b>	<b>142,557</b>	<b>(51,305)</b>	<b>-26.46%</b>

## Appendix B

<b>GENERAL FUND REVENUE SUMMARY</b>						
<b>REVENUE ACCOUNTS</b>	<b>FY 07-08 Actual</b>	<b>FY 08-09 Actual</b>	<b>FY 09-10 Curr Bgt</b>	<b>FY 10-11 Proposed</b>	<b>\$ Chng Fr Curr</b>	<b>% Chng Fr Curr</b>
Eugene	643,535	654,164	648,869	643,696	(5,173)	-0.80%
Community Law Enforcmnt	15,532	11,460	18,000	16,000	(2,000)	-11.11%
Inmate Housing	191,470	200,403	190,843	0	(190,843)	-100.00%
School Districts	5,600	0	0	0	0	0.00%
Other Local	136,710	9,304	100	200	100	100.00%
Special Elections	251,945	329,243	200,000	300,000	100,000	50.00%
<b>LOCAL REVENUES</b>	<b>1,244,792</b>	<b>1,204,575</b>	<b>1,057,812</b>	<b>959,896</b>	<b>(97,916)</b>	<b>-9.26%</b>
Supervised Probationr Fees	6,026	0	0	0	0	0.00%
Electronic Supervision Fees	171,143	196,566	237,426	200,000	(37,426)	-15.76%
Fingerprinting Fees	79,170	98,455	70,000	85,000	15,000	21.43%
OLCC Endorsements	3,430	3,905	3,700	3,900	200	5.41%
Vehicle Impound Fees	119,810	119,360	115,000	110,000	(5,000)	-4.35%
Civil Process	122,984	145,794	130,000	135,000	5,000	3.85%
Firearms Trfr Endorsmnts	2,715	3,838	2,000	2,500	500	25.00%
Justice Court Fees				469,505	469,505	100.00%
Witness Fees	352	268	400	3,000	2,600	650.00%
Elections Fees	3,114	3,948	2,500	1,500	(1,000)	-40.00%
Recording Fees	1,721,735	1,470,956	1,033,228	1,550,000	516,772	50.02%
Marriage Ceremonies	8,075	6,450	0	0	0	0.00%
State Processing Fee	36,822	31,604	24,000	25,200	1,200	5.00%
Other Clerk Fees	0	928	0	0	0	0.00%
Maintenance Reimbursmnt	0	0	0	372,242	372,242	100.00%
Misc. Fees/Reimbursement	903	3,146	0	0	0	0.00%
Miscellaneous Svc Charges	183,615	161,506	123,600	144,594	20,994	16.99%
Report Fees	15,477	16,230	14,000	14,900	900	6.43%
Telephone Calls	179,842	128,971	216,179	115,000	(101,179)	-46.80%
Photocopies	575	0	0	0	0	0.00%
Laundry Fees	4,274	889	1,260	1,000	(260)	-20.63%
Private Donations	200	20,286	0	0	0	0.00%
Commissary & Vending Sale	4,744	1,577	1,440	1,500	60	4.17%
Discovery - Police Records	155,901	199,012	186,300	162,200	(24,100)	-12.94%
Refunds & Reimbursements	103,141	281,218	238,965	41,200	(197,765)	-82.76%
Reimbursements SRS	22,576	0	0	0	0	0.00%
Cash Over & Under	95	162	0	0	0	0.00%
Legal Services	25,273	27,510	5,000	3,500	(1,500)	-30.00%
Training Revenues	36,080	47,105	25,000	20,000	(5,000)	-20.00%
Ready Stores	0	0	25,000	25,000	0	0.00%
Data Processing Services	616	0	0	0	0	0.00%
Miscellaneous Internal Svcs	0	412	0	0	0	0.00%
<b>FEES AND CHARGES</b>	<b>3,008,688</b>	<b>2,970,094</b>	<b>2,454,998</b>	<b>3,486,741</b>	<b>1,031,743</b>	<b>42.03%</b>

## Appendix B

<b>GENERAL FUND REVENUE SUMMARY</b>						
<b>REVENUE ACCOUNTS</b>	<b>FY 07-08 Actual</b>	<b>FY 08-09 Actual</b>	<b>FY 09-10 Curr Bgt</b>	<b>FY 10-11 Proposed</b>	<b>\$ Chng Fr Curr</b>	<b>% Chng Fr Curr</b>
County Administrative Charges	8,935,564	9,481,216	9,501,428	9,790,486	289,058	3.04%
Admin Charges Ext Source	0	0	0	26,000	26,000	100.00%
Departmental Administration	1,350,646	169,336	425,403	432,121	6,718	1.58%
<b>ADMINISTRATIVE CHARGES</b>	<b>10,286,210</b>	<b>9,650,552</b>	<b>9,926,831</b>	<b>10,248,607</b>	<b>321,776</b>	<b>3.24%</b>
Investment Earnings	779,859	647,351	333,000	295,000	(38,000)	-11.41%
<b>INTEREST EARNINGS</b>	<b>779,859</b>	<b>647,351</b>	<b>333,000</b>	<b>295,000</b>	<b>(38,000)</b>	<b>-11.41%</b>
Fund Balance	11,605,796	12,014,261	25,236,601	20,465,745	(4,770,856)	-18.90%
Non Discretionary	328,269	290,027	12,987	12,987	0	0.00%
Transfer Fr Sp Rev Funds	669,947	1,213,467	759,363	79,649	(679,714)	-89.51%
Transfer From CIP Funds	0	200,000	0	0	0	0.00%
Transfer Fr Int Svc Fnds	0	454,400	0	0	0	0.00%
Intrafund Transfer	0	150,947	0	0	0	0.00%
<b>FISCAL TRANSACTIONS</b>	<b>12,604,012</b>	<b>14,323,102</b>	<b>26,008,951</b>	<b>20,558,381</b>	<b>(5,450,570)</b>	<b>-20.96%</b>
<b>TOTAL RESOURCES</b>	<b>94,347,757</b>	<b>100,387,582</b>	<b>104,978,682</b>	<b>101,826,532</b>	<b>(3,152,150)</b>	<b>-3.00%</b>

## Appendix B

<b>GENERAL FUND EXPENSE SUMMARY</b>						
<b>EXPENDITURE ACCNTS</b>	<b>FY 07-08 Actual</b>	<b>FY 08-09 Actual</b>	<b>FY 09-10 Curr Bgt</b>	<b>FY 10-11 Proposed</b>	<b>\$ Chng Fr Curr</b>	<b>% Chng Fr Curr</b>
Permnet Operating Salaries	29,738,357	28,262,791	31,337,150	33,077,367	1,740,217	5.55%
Extra Help	809,583	1,047,910	772,124	1,056,336	284,212	36.81%
Unclassified Temporary	79,319	81,238	77,844	109,844	32,000	41.11%
Overtime	1,244,572	1,140,220	1,449,904	1,390,388	(59,516)	-4.10%
Reductn Unfunded Vac Liab	685,204	488,304	534,358	812,008	277,650	51.96%
Compensatory Time	108,999	82,794	86,292	162,048	75,756	87.79%
Personal Time	277,485	141,457	76,776	87,492	10,716	13.96%
Risk Management Benefits	230,261	267,064	272,105	292,358	20,253	7.44%
Social Security Expense	2,021,457	1,914,432	2,105,553	2,234,633	129,080	6.13%
Medicare Insurance Expense	477,193	451,930	497,576	531,390	33,814	6.80%
Unemployment Ins (State)	265,862	252,559	273,716	289,885	16,169	5.91%
Workers Comp	113,312	103,880	103,019	109,676	6,657	6.46%
Disability Insrnc – Long Trm	215,558	201,596	335,243	284,419	(50,824)	-15.16%
PERS - OPSRP Emplr rate	3,740,836	3,538,263	3,290,078	4,109,541	819,463	24.91%
PERS Bond	2,023,820	1,535,959	2,509,347	2,309,064	(200,283)	-7.98%
PERS - 6% Pickup	1,863,141	1,799,708	2,031,452	2,156,137	124,685	6.14%
Optional ER IAP	57,551	87,538	99,579	107,959	8,380	8.42%
Health Insurance	6,825,036	6,995,359	8,150,762	9,320,180	1,169,418	14.35%
Dental Insurance	645,545	605,223	699,900	775,096	75,196	10.74%
Vision Insurance	127,503	155,086	178,761	205,077	26,316	14.72%
EE Assistance Pgm – IBH	35,818	31,900	33,284	34,704	1,420	4.27%
Life Insurance	136,735	138,722	141,820	149,028	7,208	5.08%
Flexible Spending	5,200	7,642	6,640	6,936	296	4.46%
Disability Insur - Short Term	13,619	12,129	13,364	13,908	544	4.07%
Defer. Comp Emplr Contrib.	105,778	173,570	196,655	206,432	9,777	4.97%
Retiree Medical	1,581,584	1,506,920	1,624,561	1,740,711	116,150	7.15%
Salary Offset	(3,173)	(4,441)	411,480	0	(411,480)	-100.00%
<b>PERSONNEL SERVICES</b>	<b>53,426,153</b>	<b>51,019,755</b>	<b>57,309,343</b>	<b>61,572,617</b>	<b>4,263,274</b>	<b>7.44%</b>
Professional & Consulting	1,153,159	877,427	1,374,613	1,455,115	80,502	5.86%
Court Related Personal Svc	41,750	28,688	65,500	66,635	1,135	1.73%
Land Management Services	0	138	0	0	0	0.00%
Data Processing Services	334,138		250	50	(200)	-80.00%
Public Safety Services	344,309	147,887	229,180	228,750	(430)	-0.19%
Banking & Armored Car Svc	0	0	0	3,000	3,000	100.00%
Construction Services	0	60	1,500	1,500	0	0.00%
Relief & Assistance	1,215	50	2,548	0	(2,548)	-100.00%
Training Services	150	1,598	0	0	0	0.00%
Follow-Up Services	0	36	0	0	0	0.00%
Support Services	64,979	61,158	174,823	174,823	0	0.00%
Subscriptions	59	655	822	1,502	680	82.73%

## Appendix B

<b>GENERAL FUND EXPENSE SUMMARY</b>						
<b>EXPENDITURE ACCNTS</b>	<b>FY 07-08 Actual</b>	<b>FY 08-09 Actual</b>	<b>FY 09-10 Curr Bgt</b>	<b>FY 10-11 Proposed</b>	<b>\$ Chng Fr Curr</b>	<b>% Chng Fr Curr</b>
Intergovernmtl Agreements	747,077	200,899	421,726	197,464	(224,262)	-53.18%
Agency Payments	799,310	1,045,691	1,059,163	990,345	(68,818)	-6.50%
State Payback	200,856	252,078	308,864	308,864	0	0.00%
Motor Fuel & Lubricants	245,914	13,011	24,305	22,425	(1,880)	-7.74%
Automotive Equipmt Parts	9,002	4,359	4,058	350	(3,708)	-91.38%
Tires	27,455	42	2,980	200	(2,780)	-93.29%
Machinery & Equipmt Parts	42,335	35,964	76,680	72,900	(3,780)	-4.93%
Helicopter Expense	89,735	30,941	27,000	105,500	78,500	290.74%
Refuse & Garbage	80,662	73,099	80,790	88,990	8,200	10.15%
Spec Hdlg/Haz Waste Disp	0	0	1,000	1,000	0	0.00%
Light, Power & Water	1,189,219	1,130,479	1,413,495	1,558,230	144,735	10.24%
Telephone Services	343,762	317,114	335,399	323,277	(12,122)	-3.61%
General Liability	350,442	304,012	464,440	594,728	130,288	28.05%
Damage Claims	359	777	500	0	(500)	-100.00%
Vehicle Preventive Maintnc	12,658	1,230	5,472	200	(5,272)	-96.35%
Vehicle Repair	40,330	23,320	28,680	22,300	(6,380)	-22.25%
Maintenance of Equipment	123,854	97,605	105,774	147,343	41,569	39.30%
Maintenance of Structures	177,771	90,130	207,594	244,517	36,923	17.79%
Maintenance of Grounds	62,036	41,062	41,323	42,063	740	1.79%
Maintenance Agreements	136,412	172,473	236,780	235,651	(1,129)	-0.48%
Operating Licenss & Permits	4,087	10,190	6,350	7,350	1,000	15.75%
External Equipment Rental	26,309	115,746	23,472	121,540	98,068	417.81%
External Vehicle Rental	0	126	0	0	0	0.00%
Real Estate & Space Rentals	21,929	38,608	57,476	181,062	123,586	215.02%
Metro Cable Commission	60,840	68,881	67,450	67,450	0	0.00%
Fleet Services Rentals	550,150	879,849	1,108,373	895,229	(213,144)	-19.23%
Fleet Equipment Services	1,173	869	0	0	0	0.00%
Copier Charges	95,161	91,940	118,443	127,310	8,867	7.49%
Mail Room Charges	76,932	80,277	99,406	100,816	1,410	1.42%
Direct/Information Services	3,969,614	3,850,440	4,286,056	4,655,196	369,140	8.61%
County Overhead Charges	3,834,655	4,110,572	4,197,867	4,277,015	79,148	1.89%
Dept Support/Direct	432,228	0	0	0	0	0.00%
Dept. Training Transfer	26,661	0	0	0	0	0.00%
PC Replacement Services	237,779	241,545	259,270	325,450	66,180	25.53%
Office Supplies & Expense	187,678	173,230	220,445	232,946	12,501	5.67%
Educational Materials	700	464		655	655	100.00%
Membrshp/Profsnl Licens	39,335	40,600	46,767	48,342	1,575	3.37%
Printing & Binding	243,341	282,605	362,341	446,332	83,991	23.18%
Advertising & Publicity	78,128	60,749	117,258	130,157	12,899	11.00%
Microfilm Imaging Services	5,782	5,928	3,050	50,248	47,198	1547.48%
Photo/Video Supplies & Svcs	10,952	13,754	12,900	13,000	100	0.78%
Postage	172,552	237,582	240,282	255,322	15,040	6.26%
Radio/Comm. Suppls & Svcs	192,466	67,418	132,595	136,145	3,550	2.68%

## Appendix B

<b>GENERAL FUND EXPENSE SUMMARY</b>						
<b>EXPENDITURE ACCNTS</b>	<b>FY 07-08 Actual</b>	<b>FY 08-09 Actual</b>	<b>FY 09-10 Curr Bgt</b>	<b>FY 10-11 Proposed</b>	<b>\$ Chng Fr Curr</b>	<b>% Chng Fr Curr</b>
DP Supplies And Access	81,051	37,094	79,148	81,868	2,720	3.44%
DP Equipment	24,314	9,001	35,365	22,450	(12,915)	-36.52%
Small Tools & Equipment	150,178	135,607	95,980	104,200	8,220	8.56%
Small Office Furniture	0	0	0	3,250	3,250	100.00%
Library - Serials & Concls	5,701	5,801	8,290	7,875	(415)	-5.01%
Unallocated PCard Trans	0	7,511	0	200	200	100.00%
Institutional Supplies	15,536	13,280	46,117	35,719	(10,398)	-22.55%
Food	903,062	600,915	741,504	710,157	(31,347)	-4.23%
Clothing	42,225	16,812	48,299	23,454	(24,845)	-51.44%
Bedding & Linens	8,241	7,909	9,236	8,748	(488)	-5.28%
Kitchen & Dining Supplies	49,244	48,569	77,200	60,960	(16,240)	-21.04%
Miscellaneous Supplies	317	130	100	150	50	50.00%
Special Supplies	122,486	141,962	164,300	162,520	(1,780)	-1.08%
Clothing & Personal Suppls	87,331	39,396	91,927	94,100	2,173	2.36%
Search & Rescue Supplies	5,288	1,476	4,650	4,400	(250)	-5.38%
Safety Supplies	43,217	34,442	49,580	44,900	(4,680)	-9.44%
Janitorial Supplies	143,476	144,421	158,860	160,681	1,821	1.15%
Agricultural Supplies	1,752	0	50	100	50	100.00%
Building Materials Supplies	23,249	9,213	24,400	27,300	2,900	11.89%
Electrical Supplies	34,213	26,861	46,988	46,700	(288)	-0.61%
Medical Supplies	285,972	300,253	352,304	355,647	3,343	0.95%
Dental Supplies	3,119	106	5,000	5,000	0	0.00%
Stores Inventory	(4,750)	6,009	35,000	35,000	0	0.00%
Business Expense & Travl	171,661	118,898	166,974	135,276	(31,698)	-18.98%
Cmt Stipends & Exp	13,771	9,621	17,500	15,000	(2,500)	-14.29%
Awards & Recognition	22,478	14,345	28,258	27,943	(315)	-1.11%
Outside Education & Travl	196,992	158,752	247,694	247,669	(25)	-0.01%
County Training Classes	27,984	17,999	29,431	25,495	(3,936)	-13.37%
Traing Services & Materials	79,732	58,192	24,650	50,400	25,750	104.46%
Tuition Reimbursement	1,199	1,247	0	4,000	4,000	100.00%
Miscellaneous Payments	16,196	16,956	10,000	8,200	(1,800)	-18.00%
Reimbursable Expenses	0	0	10,000	0	(10,000)	-100.00%
<b>MATERIALS &amp; SVCS</b>	<b>19,442,634</b>	<b>17,306,134</b>	<b>20,663,864</b>	<b>21,468,649</b>	<b>804,785</b>	<b>3.89%</b>
Vehicles	0	18,101	43,000	0	(43,000)	-100.00%
Data Processing Equip	10,749	0	14,650	0	(14,650)	-100.00%
Machinery & Equipment	8,440	0	0	0	0	0.00%
<b>CAPITAL OUTLAY</b>	<b>19,189</b>	<b>18,101</b>	<b>57,650</b>	<b>0</b>	<b>(57,650)</b>	<b>-100.00%</b>
Improvements	0	42,029	0	0	0	0.00%
<b>CAPITAL PROJECTS</b>	<b>0</b>	<b>42,029</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Trnsfr To Special Rev Funds	5,154,539	4,024,138	6,141,050	6,774,070	633,020	10.31%

## Appendix B

<b>GENERAL FUND EXPENSE SUMMARY</b>						
<b>EXPENDITURE ACCNTS</b>	<b>FY 07-08 Actual</b>	<b>FY 08-09 Actual</b>	<b>FY 09-10 Curr Bgt</b>	<b>FY 10-11 Proposed</b>	<b>\$ Chng Fr Curr</b>	<b>% Chng Fr Curr</b>
Transfr To Debt Service Fds	748,299	352,134	400,494	512,299	111,805	27.92%
Transfr To Capital Proj. Fds	1,516,917	1,500,000	1,500,000	1,500,000	0	0.00%
Transfr To Enterprise Funds	1,234,738	650,000	0	0	0	0.00%
Transfr To Internal Svc Fds	501,000	0	0	0	0	0.00%
Intrafund Transfer	0	150,947	0	0	0	0.00%
Interfund Loan Granted	0	75,000	0	0	0	0.00%
<b>FUND TRANSFERS</b>	<b>9,155,494</b>	<b>6,677,219</b>	<b>8,041,544</b>	<b>8,786,369</b>	<b>744,825</b>	<b>9.26%</b>
Operational Contingency	0	0	46,500	55,000	8,500	18.28%
Operational Reserves	0	0	18,710,980	9,872,360	(8,838,620)	-47.24%
Reserves - Future Projects	0	0	148,801	71,537	(77,264)	-51.92%
<b>TOTAL RESERVES</b>	<b>0</b>	<b>0</b>	<b>18,906,281</b>	<b>9,998,897</b>	<b>(8,907,384)</b>	<b>-47.11%</b>
<b>TOTAL EXPENDITURES</b>	<b>82,043,470</b>	<b>75,138,237</b>	<b>104,978,682</b>	<b>101,826,532</b>	<b>(3,152,150)</b>	<b>-3.00%</b>

## ***Appendix C - Legal Forms***

To be included in the Adopted Budget.

## Appendix D - Position Classifications and Salary Ranges

Position Title	Salary Range	
	Bottom	Top
Accountant	\$ 43,850 -	\$ 60,758
Accounting Analyst	\$ 40,740 -	\$ 56,479
Accounting Clerk 1	\$ 25,471 -	\$ 35,331
Accounting Clerk 2	\$ 28,835 -	\$ 39,910
Accounting Clerk, Sr	\$ 32,605 -	\$ 45,171
Administrative Analyst	\$ 37,823 -	\$ 52,412
Administrative Analyst, Sr	\$ 40,740 -	\$ 56,479
Administrative Assistant	\$ 35,992 -	\$ 49,877
Administrative Secretary	\$ 35,992 -	\$ 49,877
Administrative Support Assist	\$ 32,093 -	\$ 48,128
Administrative Support Superv	\$ 39,943 -	\$ 59,905
Administrative Support Tech	\$ 29,963 -	\$ 44,954
Animal Behavior & Train Coord	\$ 32,605 -	\$ 45,171
Animal Welfare Officer	\$ 35,992 -	\$ 49,877
Assessment and Taxation Director	\$ 101,918 -	**
Assistant Weighmaster	\$ 37,242 -	\$ 49,884
Associate Planner	\$ 44,958 -	\$ 62,271
Associate Surveyor	\$ 43,491 -	\$ 60,278
Asst Dept Dir (DA)	\$ 77,966 -	\$ 116,949
Asst Dept Dir (H&HS)	\$ 76,525 -	\$ 114,778
Asst Dept Dir (Police & Fire)	\$ 77,966 -	\$ 116,949
Asst Dept Dir (YS & PW)	\$ 75,085 -	\$ 112,605
Asst Veteran Svcs Coordinator	\$ 35,118 -	\$ 48,642
Bridge Supervisor	\$ 42,427 -	\$ 58,817
Building Inspector 1	\$ 35,992 -	\$ 49,887
Building Inspector 2	\$ 39,762 -	\$ 55,073
Cartographer/GIS Specialist	\$ 38,781 -	\$ 53,731
Cartographer/GIS Technician	\$ 33,436 -	\$ 46,320
Cashier	\$ 20,024 -	\$ 30,005
Cashier, Sr	\$ 24,534 -	\$ 36,811
Certified Medication Aide	\$ 31,429 -	\$ 43,576
Clerical Assistant	\$ 23,064 -	\$ 31,945
Co Counsel Legal Secretary	\$ 29,963 -	\$ 44,954
Co Counsel Paralegal	\$ 32,093 -	\$ 48,128
Co Counsel Sr. Legal Secretary	\$ 34,494 -	\$ 51,761
Commun Hlth Nurse-1 Bilingual	\$ 47,776 -	\$ 66,264
Communications Officer 1	\$ 32,914 -	\$ 44,128
Communications Officer 2	\$ 35,451 -	\$ 47,496
Communications Specialist	\$ 42,103 -	\$ 56,471
Community Health Analyst 1	\$ 39,762 -	\$ 55,073
Community Health Analyst 2	\$ 43,850 -	\$ 60,758
Community Health Analyst Sr	\$ 48,429 -	\$ 67,063
Community Health Nurse	\$ 48,997 -	\$ 67,957
Community Health Nurse 1	\$ 45,483 -	\$ 63,115
Community Service Worker 1	\$ 31,071 -	\$ 43,062
Community Service Worker 2	\$ 33,436 -	\$ 45,412
Community Svc Wkr 2-Bilingual	\$ 35,118 -	\$ 47,688

## Appendix D

Position Title	Salary Range	
	Bottom	Top
Compliance Officer	\$ 41,741	- \$ 57,842
Compliance Specialist	\$ 36,907	- \$ 51,091
Comunty Health Nurse-Bilingual	\$ 51,461	- \$ 71,342
Correctional Services Tech-Bil	\$ 36,907	- \$ 51,091
Correctional Svcs Technician	\$ 35,118	- \$ 48,642
Corrections Cook	\$ 29,845	- \$ 39,992
Corrections Health Nurse	\$ 52,767	- \$ 73,163
County Administrator	\$ 148,478	*
County Commissioner	\$ 74,583	**
County Counsel	\$ 116,480	*
Custodian	\$ 23,064	- \$ 31,945
Data Entry Operator	\$ 28,835	- \$ 39,127
Database Administrator	\$ 56,159	- \$ 77,776
DD Quality Assurance Spec	\$ 41,741	- \$ 57,842
Dental Assistant	\$ 33,036	- \$ 45,784
Dental Hygienist	\$ 45,483	- \$ 63,115
Dental Hygienist	\$ 56,795	- \$ 78,755
Detention Custodian	\$ 26,110	- \$ 36,182
Dept Director (C&F)	\$ 76,525	- \$ 114,778
Dept Director (MS)	\$ 79,427	- \$ 119,141
Dept Director (PW H&HS IS)	\$ 80,868	- \$ 121,313
Dept Director (YS & HR)	\$ 77,966	- \$ 116,949
Deputy District Attorney 1	\$ 51,592	- \$ 69,214
Deputy District Attorney 2	\$ 58,357	- \$ 78,275
Deputy District Attorney 3	\$ 64,433	- \$ 86,377
Deputy District Attorney 4	\$ 74,685	- \$ 100,094
Deputy Medical Examiner	\$ 36,915	- \$ 55,374
Deputy Sheriff 1	\$ 41,122	- \$ 55,064
Deputy Sheriff 2	\$ 45,386	- \$ 60,777
Developmental Dis Abuse Invtr	\$ 41,741	- \$ 57,842
Developmental Dis Specialist	\$ 38,781	- \$ 53,731
District Attorney	\$ 33,805	- ***
Document Resource Center Spec	\$ 28,835	- \$ 39,910
Document Resource Ctr Spec, Sr	\$ 32,605	- \$ 45,171
EH Sanitarian Biligual	\$ 43,850	- \$ 60,758
Electrical Inspector	\$ 43,850	- \$ 60,758
Employment Specialist 1	\$ 35,118	- \$ 48,642
Employment Specialist 2	\$ 38,781	- \$ 53,731
Engineer In Training	\$ 40,380	- \$ 55,977
Engineering Aide	\$ 21,234	- \$ 29,439
Engineering Analyst	\$ 63,346	- \$ 95,008
Engineering Analyst	\$ 57,026	- \$ 85,561
Engineering Analyst	\$ 50,728	- \$ 76,092
Engineering Analyst	\$ 44,408	- \$ 66,624
Engineering Analyst	\$ 57,026	- \$ 85,561
Engineering Analyst	\$ 50,728	- \$ 76,092
Engineering Analyst	\$ 38,111	- \$ 57,155
Engineering Assistant	\$ 27,895	- \$ 38,668
Engineering Associate	\$ 41,383	- \$ 57,375
Engineering Technician 1	\$ 31,548	- \$ 43,699

## Appendix D

Position Title	Salary Range	
	Bottom	Top
Engineering Technician 2	\$ 35,703 -	\$ 49,483
Environmental Engineering Spec	\$ 41,383 -	\$ 57,375
Environmental Health Spec 1	\$ 36,907 -	\$ 51,091
Environmental Health Spec 2	\$ 41,741 -	\$ 57,842
Executive Director – LWP	\$ 113,807 -	*
Facility Assistant	\$ 20,024 -	\$ 51,761
Facility Maintenance Worker	\$ 32,093 -	\$ 39,525
Facility Security Officer 1	\$ 32,914 -	\$ 44,128
Facility Security Officer 2	\$ 35,451 -	\$ 47,496
Facility Technician	\$ 24,534 -	\$ 59,905
Family Mediator	\$ 39,762 -	\$ 55,073
Fleet Services Purchasing Spec	\$ 33,300 -	\$ 46,183
General Laborer	\$ 21,337 -	\$ 29,576
Information Services Analyst	\$ 48,429 -	\$ 67,063
Information Services Tech	\$ 39,762 -	\$ 55,073
Internal Auditor	\$ 71,182	*
Investigator	\$ 43,556 -	\$ 65,333
Justice Court Clerk	\$ 31,071 -	\$ 43,062
Justice Court Clerk, Sr	\$ 35,992 -	\$ 49,877
Justice of the Peace	\$ 51,135 -	*
Juvenile Cook	\$ 23,064 -	\$ 31,945
Juvenile Counselor 1	\$ 39,762 -	\$ 55,073
Juvenile Counselor 2	\$ 42,785 -	\$ 59,268
Juvenile Group Worker	\$ 39,182 -	\$ 54,318
Juvenile Justice System Nurse	\$ 50,196 -	\$ 69,650
Kennel Attendant	\$ 23,064 -	\$ 31,945
Land Management Technician	\$ 33,436 -	\$ 46,320
Landscape Technician	\$ 35,118 -	\$ 48,642
Laundry Specialist	\$ 28,374 -	\$ 38,031
Lead Corrections Cook	\$ 39,097 -	\$ 52,421
Lead Electrician	\$ 40,380 -	\$ 55,977
Lead Juvenile Cook	\$ 33,436 -	\$ 46,320
Lead Mechanic	\$ 39,399 -	\$ 54,620
Lead System Programmer	\$ 57,544 -	\$ 79,734
Lead System Programmer	\$ 51,407 -	\$ 77,089
Lead Worker	\$ 39,399 -	\$ 54,620
Lead Worker - Parks	\$ 40,380 -	\$ 55,977
Legal Secretary 1	\$ 29,539 -	\$ 40,933
Legal Secretary 2	\$ 31,817 -	\$ 44,084
Licensed Practical Nurse	\$ 36,442 -	\$ 50,517
Licensed Practical Nurse-Bil	\$ 38,285 -	\$ 53,046
Lieutenant	\$ 58,046 -	\$ 87,070
Mail Clerk	\$ 28,835 -	\$ 39,910
Maintenance Specialist 1	\$ 27,430 -	\$ 38,036
Maintenance Specialist 2	\$ 31,817 -	\$ 44,084
Maintenance Specialist 3	\$ 36,907 -	\$ 51,091
Maintenance Specialist, Lead	\$ 45,994 -	\$ 69,001
Maintenance Supervisor	\$ 52,099 -	\$ 78,149
Maintenance/Trades Supervisor	\$ 46,583 -	\$ 59,905
Maintenance/Trades Supv	\$ 39,943 -	\$ 48,128

## Appendix D

Position Title	Salary Range	
	Bottom	Top
Management Analyst	\$ 46,583	\$ 69,865
Manager	\$ 72,537	\$ 108,806
Manager	\$ 68,925	\$ 103,377
Manager	\$ 65,897	\$ 98,846
Manager	\$ 61,053	\$ 91,601
Manager	\$ 65,897	\$ 98,846
Manager	\$ 63,496	\$ 95,213
Manager	\$ 136,617	\$ 204,916
Manager	\$ 111,478	\$ 167,207
Mechanic 1	\$ 31,695	\$ 43,957
Mechanic 2	\$ 36,767	\$ 50,956
Medical Assistant 1 -Bilingual	\$ 31,817	\$ 44,084
Medical Assistant 2	\$ 31,817	\$ 43,220
Medical Assistant 2-Bilingual	\$ 33,436	\$ 46,320
Medical Assistant I	\$ 30,284	\$ 41,912
Medical Lab Technologist	\$ 37,081	\$ 51,384
Medical Lab Technologist	\$ 37,823	\$ 52,412
Mental Health Associate	\$ 36,907	\$ 51,091
Mental Health Nurse	\$ 48,997	\$ 67,957
Mental Health Spec 2-Bilingual	\$ 41,741	\$ 57,842
Mental Health Specialist 1	\$ 38,781	\$ 53,731
Mental Health Specialist 2	\$ 39,762	\$ 55,073
Mental Health Specialist, Sr	\$ 43,850	\$ 60,758
MHO Care Coord Specialist	\$ 43,850	\$ 60,758
Nuisance Abatement Specialist	\$ 38,439	\$ 53,304
Nurse Practitioner - Mental Hlth	\$ 70,913	\$ 98,336
Nurse Practitioner	\$ 67,507	\$ 93,645
Nurse Practitioner - Corr.	\$ 70,913	\$ 98,336
Nurse Practitioner-Bilingual	\$ 70,913	\$ 98,336
Office Assistant 1	\$ 25,471	\$ 35,331
Office Assistant 1 - Bilingual	\$ 26,770	\$ 37,057
Office Assistant 2	\$ 28,835	\$ 39,910
Office Assistant 2-Bilingual	\$ 30,284	\$ 41,912
Office Assistant, Sr	\$ 31,817	\$ 44,084
Office Assistant, Sr-Bil	\$ 33,436	\$ 46,320
Office Support Assistant	\$ 26,351	\$ 39,525
Operations/Events Worker	\$ 24,534	\$ 44,954
Operations/Events Worker, Sr	\$ 26,351	\$ 48,128
Paralegal	\$ 35,118	\$ 48,642
Park Maintenance 2	\$ 32,486	\$ 45,006
Park Maintenance 1	\$ 26,665	\$ 37,024
Park Planner	\$ 42,427	\$ 58,817
Parks Supervisor	\$ 42,427	\$ 58,817
Parole/Probation Officer 1	\$ 40,638	\$ 56,383
Parole/Probation Officer 2	\$ 44,858	\$ 62,210
Payroll Specialist	\$ 37,823	\$ 52,412
Physician	\$ 96,925	\$ 145,408
Planner	\$ 40,740	\$ 56,479
Plans Examiner 1	\$ 35,118	\$ 48,642
Plans Examiner 2	\$ 39,762	\$ 55,073

## Appendix D

Position Title	Salary Range	
	Bottom	Top
Prof/Tech Supervisor	\$ 58,046	\$ 87,070
Prof/Tech Supervisor	\$ 58,046	\$ 87,070
Prof/Tech Supervisor	\$ 54,413	\$ 81,641
Prof/Tech Supervisor	\$ 54,413	\$ 81,641
Prof/Tech Supervisor	\$ 51,407	\$ 77,089
Prof/Tech Supervisor	\$ 51,407	\$ 77,089
Prof/Tech Supervisor	\$ 48,985	\$ 73,477
Prof/Tech Supervisor	\$ 46,583	\$ 69,865
Prof/Tech Supervisor	\$ 46,583	\$ 69,865
Program Manager	\$ 63,496	\$ 95,213
Program Manager	\$ 61,053	\$ 91,601
Program Manager	\$ 106,571	\$ 159,857
Program Services Coord, Sr	\$ 46,086	\$ 63,805
Program Services Coordinator 1	\$ 39,762	\$ 55,073
Program Services Coordinator 2	\$ 43,850	\$ 60,758
Program Specialist	\$ 34,494	\$ 51,761
Program Supervisor	\$ 54,413	\$ 81,641
Program Supervisor	\$ 54,413	\$ 81,641
Program Supervisor	\$ 48,985	\$ 73,477
Program Supervisor	\$ 46,583	\$ 69,865
Program Supervisor	\$ 46,583	\$ 69,865
Program Svc Coord Bilingual	\$ 41,741	\$ 57,842
Programmer Analyst 1	\$ 35,118	\$ 48,642
Programmer Analyst 2	\$ 48,429	\$ 67,063
Property Appraiser 1	\$ 31,071	\$ 43,062
Property Appraiser 2	\$ 35,118	\$ 48,642
Property Appraiser 3	\$ 41,741	\$ 57,842
Property Appraiser 4	\$ 46,086	\$ 63,805
Property Appraiser Trainee	\$ 29,539	\$ 40,933
Property Management Officer 1	\$ 36,907	\$ 51,091
Property Management Officer 2	\$ 40,740	\$ 56,479
Psychiatrist	\$ 118,807	\$ 178,190
Public Health Educator	\$ 39,762	\$ 55,073
Public Safety Director	\$ 115,835	**
Public Safety Support Spec.	\$ 39,097	\$ 52,421
Public Safety Support Supv	\$ 46,583	\$ 69,865
Public Safety Support Supv	\$ 46,583	\$ 69,865
Public Works Admin Assistant	\$ 34,826	\$ 48,252
Public Works Analyst	\$ 50,728	\$ 76,092
Public Works Analyst	\$ 44,408	\$ 66,624
Public Works Analyst	\$ 38,111	\$ 57,155
Public Works Electrician	\$ 38,629	\$ 53,588
Real Property Officer 1	\$ 35,703	\$ 49,483
Real Property Officer 2	\$ 41,383	\$ 57,375
Records Officer 1	\$ 32,914	\$ 44,128
Records Officer 2	\$ 35,451	\$ 47,496
Records Specialist	\$ 42,103	\$ 56,471
Road Maintenance 1	\$ 26,665	\$ 37,024
Road Maintenance 2	\$ 31,695	\$ 43,957
Road Maintenance 3	\$ 34,990	\$ 48,537

## Appendix D

Position Title	Salary Range	
	Bottom	Top
Road Maintenance Supervisor	\$ 42,427	\$ 58,817
Safety Coordinator	\$ 40,380	\$ 55,977
Sales Data Analyst	\$ 43,850	\$ 60,758
Secretary 1	\$ 28,835	\$ 39,910
Secretary 2	\$ 31,817	\$ 44,084
Security Guard	\$ 24,534	\$ 69,865
Sergeant	\$ 51,407	\$ 77,089
Sheriff's Off Fleet Svcs Coord	\$ 46,558	\$ 62,312
Shop Supervisor	\$ 42,427	\$ 58,817
Shop Utility Worker	\$ 25,404	\$ 35,205
Sign Shop Supervisor	\$ 42,427	\$ 58,817
SO Communication Network Tech	\$ 45,386	\$ 60,777
Solid Waste Supervisor	\$ 42,427	\$ 58,817
Special Waste Specialist	\$ 40,740	\$ 56,479
Special Waste Technician	\$ 35,992	\$ 49,877
Sr Animal Welfare Officer	\$ 39,762	\$ 55,073
Sr Building Inspector	\$ 41,741	\$ 57,842
Sr Engineering Associate	\$ 46,831	\$ 64,892
Sr Fleet Svcs Purchasing Spec	\$ 38,629	\$ 53,588
Sr Juvenile Counselor	\$ 48,429	\$ 67,063
Sr Juvenile Group Worker	\$ 43,254	\$ 59,967
Sr Manager (Captain)	\$ 72,537	\$ 108,806
Sr Mechanic	\$ 38,629	\$ 53,588
Sr Park Maintenance	\$ 35,868	\$ 49,715
Sr Planner	\$ 48,429	\$ 67,063
Sr Plans Examiner	\$ 47,257	\$ 65,402
Sr Programmer & System Analyst	\$ 56,159	\$ 77,776
Sr Prosecutor 1	\$ 78,505	\$ 105,147
Sr Prosecutor 2	\$ 82,451	\$ 110,492
Sr Prosecutor 3	\$ 86,606	\$ 116,045
Sr Public Works Analyst	\$ 39,399	\$ 54,620
Sr Stores Clerk	\$ 33,436	\$ 46,320
Sr Waste Mgmt Fee Collector	\$ 33,436	\$ 46,320
Sr. Info Services Analyst	\$ 56,159	\$ 77,776
Sr. Management Analyst	\$ 51,407	\$ 77,089
Sr. Management Analyst	\$ 48,985	\$ 73,477
Sr. Manager	\$ 68,925	\$ 103,377
Sr. Manager	\$ 68,925	\$ 103,377
Sr. Manager	\$ 65,897	\$ 98,846
Sr. Manager	\$ 63,496	\$ 95,213
Sr. Manager (Captain)	\$ 72,537	\$ 108,806
Sr. Program Specialist	\$ 36,915	\$ 55,374
Sr. Real Property Officer	\$ 46,831	\$ 64,892
Sr. Sales Data Analyst	\$ 47,257	\$ 65,402
Sr. Surveyor	\$ 49,191	\$ 68,253
Sr. System Network Analyst	\$ 56,159	\$ 77,776
Stores Clerk	\$ 28,133	\$ 38,929
System Network Analyst 1	\$ 37,823	\$ 52,412
System Network Analyst 2	\$ 46,086	\$ 63,805
Technical Specialist	\$ 39,909	\$ 59,854

## Appendix D

Position Title	Salary Range	
	Bottom	Top
Technical Specialist	\$ 33,805	\$ 50,707
Vegetation Management Coord	\$ 46,831	\$ 64,892
Veterinary Technician	\$ 35,118	\$ 48,642
Victim Advoc. Coord.-Bilingual	\$ 42,785	\$ 59,268
Victim Advocate	\$ 35,118	\$ 48,642
Victim Advocate-Bilingual	\$ 36,907	\$ 51,091
Volunteer & Com Outreach Coord	\$ 39,762	\$ 55,073
Waste Management Fee Collector	\$ 24,853	\$ 34,416
Waste Mgmt Tech Specialist	\$ 44,577	\$ 61,802
Waste Reduction Specialist	\$ 39,399	\$ 54,620
WIC Nutritionist/Dietitian	\$ 38,781	\$ 53,731
Youth Advocacy Coordinator	\$ 40,740	\$ 56,479
Salaries in this table represent any changes approved by the Board of Commissioners on or before April 7, 2010. FY 10-11 has 2088 hours in 26.1 pay periods.		
* = Contract Employees. Salaries set by Board of Commissioners/Directors.		
** = Elected Officials. Salaries set by Elected Officials Compensation Board and the Lane County Budget Committee.		
*** = State Employee. Salary listed here represents County stipend only.		

## **Appendix E - County Funds Overview**

### **GENERAL FUND 124**

The primary operating fund for the County, this fund consists of discretionary revenues from tax collections, O&C timber receipts, investment earnings, cigarette and liquor taxes, and other state and local revenue sources. The remaining revenues are generated by activities such as grants and contracts, recording and election fees, and other revenues generated by department activities or services.

### **SPECIAL REVENUE FUNDS**

#### **Parks and Open Spaces 216**

This fund receives revenue from state and local sources for implementation of the parks capital improvement plan and park operations.

#### **Law Library Fund 222**

Revenues collected by the Courts as part of civil litigation filing fees support the Law Library. The library provides legal reference materials and assistance to patrons (attorneys, litigants and public).

#### **General Road Fund 225**

All revenues are designated for the construction and maintenance of the County road-and-bridge system. The major revenues are the state gas tax and highway user fees and National Forest timber receipts. These revenues are mandated by Federal and State law for road purposes.

#### **Special Revenue & Services Fund 228 - Inactive**

This fund consists of several dedicated revenue sources and programs. Transient Room Tax funds the Tourism program. Revenue generated from the sale of tax-foreclosed real property supports the management of these properties. Funding is also included for the Short Mountain Training Facility, Drug Enforcement, rural and community development projects. Court fines fund Courthouse Security operations. *Note: Beginning with Fiscal Year 06-07, Fund 228 has moved to Fund 260.*

#### **Liquor Law Enforcement Fund 231**

Revenues are received from County Justice Courts, city municipal courts and the District Court for fines on traffic violations related to the Liquor Control Act. Funds are administered by the District Attorney and are used for liquor law enforcement activities as well as for alcohol abuse prevention campaigns.

#### **Government Corner Preservation Fund 240**

Revenue from a Deeds and Records filing fee is dedicated to corner preservation activities. This program researches the records, locates government corners in the field, and re-establishes and makes subsequent appropriate records for the public on section, donation-land claim, and meander corners originally set by old federal and County surveys.

#### **County School Fund 241**

Revenue from this fund is distributed to County schools through the Lane Education Services District. State law requires that funding from 25% of the National Forest timber receipts received by the County and a portion of state timber sales receipts be paid by this fund.

#### **County Clerk Records Fund 244**

Revenues received from recording of legal documents, including contracts, deeds, and other conveyances of real property for archival, indexing and retrieval on computer and microfilm by the public. Marriage licenses are issued, ceremonies performed, and records indexed and maintained. The program also operates the County Record and Archive Center, administers the Records management program and micrographics program and provides public assistance in the Records Research Room. These functions are performed in accordance with state and local mandates. (Commissioners' orders, ordinances, resolutions, and minutes are filed and maintained in the form of Commissioners' Journals).

## Appendix E

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### **Workforce Partnership Fund 249**

The major revenue source is Federal grants from the Workforce Investment Act enacted August 7, 1998 and effective July 1, 2000. Additional revenues include Federal and State employment training funds. Programs provide services to all Lane County citizens for wage enhancement, job seeking and job training, with special emphasis for low income, at-risk populations.

### **Title III Projects Fund 250**

This fund holds the Title III revenue received from P.L. 106-393 (2000) and P.L. 110-343 (2008), also referred to as the federal Secure Rural Schools (SRS) legislation. There are specific allowable uses for these funds as detailed in the legislation and the BCC review requests and award funds each fiscal year according to those uses.

### **Fund 260 Special Revenue**

This fund consists of several dedicated revenue sources and programs. Transient Room Tax funds the Tourism program. Revenue generated from the sale of tax-foreclosed real property supports the management of these properties. Funding is also included for the Short Mountain Training Facility, Drug Enforcement, rural and community development projects. Court fines fund Courthouse Security operations. In addition, beginning in FY 06-07, Departments will begin moving non-discretionary revenues from the General Fund to this fund. *Note: This fund replaces Fund 228 effective FY 06-07.*

### **Industrial Revolving Fund 275**

This fund is established pursuant to ORS 275.318 and consists of funds received when a county sells or leases real property acquired in any manner by the county, if that property is located in an area planned and zoned for industrial use. The moneys shall be expended only for engineering, improvement, rehabilitation, construction, operations, or maintenance, in whole or in part, including the preproject planning costs of any development project authorized by ORS 271.510 to 271.540 and 280.500 that is located in the county and could directly result in activities specified in ORS 275.318 (3)(a)-(g).

### **Animal Regulation Authority 283**

Animal regulation services are provided for unincorporated Lane County, City of Eugene, and other small cities. Funding is provided by General Fund and contract revenue from the cities.

### **Intergovernmental Human Services Fund 285**

Lane County administers the allocation of funds to governmental and private nonprofit agencies for health, mental health and other services. This fund provides for the receipt and expenditure of revenues from the County and the cities of Eugene and Springfield under an intergovernmental agreement.

### **Health & Human Services Fund 286**

Revenues are received from Federal, State and local resources, enabling Lane County to provide a wide variety of health and human services to the community. Programs funded include, but are not limited to, Public Health, Medical Examiner, Child & Adolescent Behavioral Health services, Mental Health services, Alcohol/Drug Offender services, Developmental Disabilities, Environmental Health services and Family Mediation.

### **Lane Care Fund 287**

This fund accounts for the administration of the managed mental health insurance organization, Lane Care, which is funded through the Oregon Health Plan from a combination of state and federal pass-through revenues. This fund was established in October 2003.

## Appendix E

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### DEBT SERVICE FUNDS

#### **Fair Board Debt Service Fund 323**

This fund accounts for the accumulation of resources for and payment of debt service for the construction and renovation of facilities at the Fairgrounds site. Fund resources come from transient room tax revenue funds, grants and donations.

#### **Special Obligation Bond Retirement Fund 333**

This fund provides for the interest and principal payments to retire bonds sold to finance capital improvements and equipment purchases, using pledged revenue as the source of repayment. For the Capital Project Debt Retirement, the revenues are pledged from building rental income and an annual general fund appropriation.

#### **General Obligation Bond Retirement Fund 336**

This accounts for the accumulation of resources for, and the payment of, interest and principal to retire bonds sold issued to finance the land acquisition, construction, furnishing, and equipping of the Juvenile Justice Center. Each year, property taxes are levied in the amount required to make the debt service payments for that year.

### CAPITAL PROJECTS FUNDS

#### **Capital Improvements Fund 435**

The sale of County property and payments through the Indirect Cost Allocation Plan provide the revenue for major capital equipment projects.

#### **Juvenile Justice Center Construction Fund 454**

In 1995 the Lane County voters approved a \$38.9 million bond measure for the construction of a Juvenile Justice Center. This project includes a new detention facility, courtroom and two residential facilities. The project may include land acquisition.

#### **Animal Regulation Capital Improvement Fund 484**

Revenues are provided by the rent collected from the Spay-Neuter Clinic operated by the City of Eugene. The fund was established to provide for necessary capital improvements to the Animal Regulation Authority facility.

### ENTERPRISE FUNDS

#### **Fair Board Fund 521**

The fund operates solely on revenues generated by Fair Board activities. The principal revenues are County Fair admission and booth fees and building use fees during the remainder of the year. This fund now includes the activity from Fund 551 below.

#### **Solid Waste Disposal Fund 530**

The fund operates solely on revenues generated from user fees. As of July 1, 1993 a portion of the user fees collected are allocated for the construction of County solid waste sites and facilities such as landfill replacements and transfer sites.

#### **Corrections Commissary Fund 539**

The fund provides for the purchase of sundries by corrections facility inmates. Items offered for purchase are for personal use or consumption and do not duplicate necessities issued to inmates. Commissary profits provide recreational equipment for inmate use within the corrections facility. All revenues are received from inmates.

## Appendix E

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### **Regional Information System Fund 552**

This fund provides computer services to Lane County departments as well as to other agencies. Revenues are received from these departments as well as from the cities of Springfield and Eugene, Benton County, the Eugene Water and Electric Board and other users of the system.

### **Land Management Fund 570**

This fund contains revenue for the land management division of Public Works. This division consists of the following programs; building, compliance program, land use planning and zoning, subsurface sanitation, and surveyor's office. Revenue sources consist mainly of building permit and zoning fees which cover the cost of running the division.

## **INTERNAL SERVICES FUNDS**

### **Self-Insurance Fund 612**

Lane County is self-insured for both Workers' Compensation and general liability, including property, equipment, employee faithful performance and certain special coverage. Revenues are provided by departmental contributions made from other funds based on a combination of exposures and experience.

### **Employee Benefit Fund 614**

The fund receives payments from all County departmental budgets to pay for all negotiated and statutory employee benefits such as FICA (Social Security), PERS, Unemployment, and services including employee assistance, health promotion, and training.

### **Pension Bond Fund 615**

The Pension Bond Fund is an internal service fund established to account for the receipt of the payroll surcharge assessed against operating departments and used to make the Public Employee Retirement System (PERS) bond payments.

### **Motor and Equipment Pool Fund 619**

This fund provides vehicles and equipment for use by County departments and other governmental agencies. The payments to this fund are for vehicle operation and maintenance as well as for vehicle replacement.

### **Intergovernmental Service Fund 627**

This fund provides administrative support services to all County departments and other agencies. Services include mailroom, ready stores, copier services and telephone services. Services are provided on a cost-reimbursement basis.

### **Personal Computer (PC) Replacement Fund 653**

This fund receives payments from a majority of Lane County departments who intend to replace their personal computers, servers and printers based on a scheduled replacement cycle. Monthly payments are made based upon the number and type of equipment. Once sufficient funds have accrued, the paying department can use the proceeds to purchase replacements. The Information Services department manages this fund.

### **Information Services Fund 654**

This fund accounts for information technology core infrastructure and support services provided to county departments on a cost-reimbursement basis by the Information Services department. This fund was established with an effective date of July 1, 2004. Prior to the creation of this fund, the Information Services department was budgeted within the General Fund.

## Appendix E

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### TRUST AND AGENCY FUNDS

#### **Retiree Benefit Trust Fund 714**

The County has an obligation for medical benefits for certain retired employees. This is a limited obligation in that no employees hired after 1997 are eligible to receive it. The Retiree Benefit Trust Fund was established to adhere to governmental accounting standards that require the County to provide dedicated funding for this defined liability for the duration of its existence and to place those funds in a trust fund. Monies will be placed into this fund each year to meet the obligation based upon an actuarial analysis. The Retiree Benefit Trust Fund will account for the receipt of the payroll surcharge assessed against operating departments and to account for the medical benefit payments.

## Appendix F - Glossary

**340B.** Section 340B of the Public Health Service Act requires drug manufacturers to provide outpatient drugs to eligible health care centers, clinics, and hospitals (termed “covered entities”) at a reduced price.

### A

**Accrual Basis.** Method of accounting in which revenue is recorded when measurable and earned, and expenses are recognized when a good or a service is used. (ORS 294.311(1))

**Ad Valorem Tax** (at-value tax). A property tax computed on the assessed value of taxable property. See *Assessed Value*.

**Adopted Budget.** Financial plan that forms the basis for appropriations. Adopted by the governing body, i.e., Board of Commissioners.

**Appropriation.** Authorization for spending a specific amount of money for a specific purpose during a specific period of time. Based on the adopted budget, the appropriation can be changed during the year by board transfer, grant resolution, or supplemental budget, all requiring a resolution adopted by the Board of Commissioners. (ORS 294.311(3))

**Approved Budget.** The budget that has been approved by the budget committee. The figures from the approved budget are published in a Financial Summary in a local newspaper before the fiscal budget hearing.

**Assessed Value (AV).** The value set on real and personal taxable property as a basis for levying taxes. Usually equal to market value, but may be lower because of special assessment programs.

**Assessment.** Any fee, charge or assessment that does not exceed the actual cost incurred by a unit of government for design, construction and financing of a local improvement such as streets and alley paving, sidewalks and sewers.

**Assessment Date.** The date on which the real market value of property is set — January 1.

**Audit.** A systematic appraisal of the accounting system and financial statements with the intention of forming an opinion on the general purpose financial statements. (ORS 297.425)

**Audit Report.** A report made by an auditor expressing an opinion regarding the fair presentation of the financial statements.

### B

**Balanced Budget.** A budget in which expenditures equal resources. Oregon Local Budget Law requires all local government bodies

to adopt budgets balance by fund by the 30<sup>th</sup> of June of each year.

**Base Budget.** The Base budget represents a maintenance level budget providing the same programs and levels of service as is provided in the current budget as adjusted by cost of living increases, merits and inflation.

**Basis of Accounting.** Means the cash basis, the modified accrual basis or the accrual basis. (ORS 294.311(4))

**Billing Rate.** The tax used to compute ad valorem taxes for each property. When applicable, it is derived from subtracting the timber offset from the permanent or operating rate.

**Board of Commissioners.** As set forth in the Lane County Home Rule Charter, the Board of County Commissioners consists of five members, each elected by district for a four year term, and who are devoted full-time to conducting the County's business.

**Bond.** A written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, called the maturity date(s), together with periodic interest as a specific rate. Bonds issued by state governments or municipalities are generally exempt from tax.

**Bonded Debt** ("local improvement"). Borrowed monies for a capital construction project, approved by voters to be repaid by a tax levy.

**BRASS.** The Budget Reporting and Analysis Support System, a client server based automated budgeting system designed exclusively for government budgeting and used by Lane County for budget preparation and administration.

**Budget.** Basis of the legal authorization for the expenditure of funds. A written plan of financial operation for estimating expenditures for one year, and the proposed means of financing the estimated expenditures. Must include a balanced statement of actual revenues and expenditures during each of the last two years, estimated revenues and expenditures for the current and upcoming year. (ORS 294.311.(4))

**Budget Committee.** Fiscal planning board of a local government, consisting of the five Commissioners plus an equal number of legal voters appointed by the Board. Budget committee authorizes the maximum for the tax levy. (ORS 294.336)

**Budget Cycles.** The various developmental stages in the budget process including the BASE (prepared by departments), the PROPOSED (BASE adjusted to reflect County Administrator's recommendations), APPROVED (as adjusted by the Budget Committee) and ADOPTED (as

## Appendix F

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adjusted and given final approval by the Board of Commissioners).

**Budget Document.** The estimates of expenditures and budget resources as set forth on the estimate sheets, tax levy and the financial summary. (ORS 294.311(6)). Lane County produces a Proposed Budget document, an Adopted Budget document, and an Adopted Budget Summary.

**Budget Message.** Written explanation of the budget and the local government's financial priorities, prepared and presented by the County Administrator. (ORS 294.391)

**Budget Office.** Lane County Budget & Planning Program of County Administration. The County Administrator has the responsibility to develop and maintain administrative rules and procedures pertaining to budget preparation, adoption and monitoring.

**Budget Officer.** The County Administrator is appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget. (ORS 294.331)

**Budget Resources.** Resources to which recourse can be had to meet obligations and expenditures during the fiscal year covered by the budget. (ORS 294.311(7))

**Budget Years.** According to State Budget Law, actual revenues and expenses must be tracked for up to two years past the current year. It is for this reason that the budget displays four years of budget data presented as Prior Year 1, Prior Year 2, Current Year and the Budget Year.

## C

**Callable Bond.** A bond that gives the issuer the right to prepay the bond at a date or dates prior to the stated maturity.

**Capital Improvement.** Lane, structures, facilities, machinery, equipment or furnishings having a useful life longer than one year. (ORS 310.410(19))

**Capital Improvement Plan/Program.** The Lane County Capital Improvement Program (CIP) is a five-year financial plan for capital improvements to Lane County's transportation network.

**Capital Outlay.** Items which generally have a useful life of more than one year and a value of at least \$5,000, such as machinery, land, furniture, equipment, or buildings. (ORS 294.352(6))

**Capital Project.** Any major repair, renovation or replacement of a current fixed asset that extends the useful operational life by at least five years or expands the capacity of an existing facility. Also includes construction of a new asset with a useful

operational life of at least five years including roads, bridges, parks, marinas, and buildings.

**Capital Projects Fund.** A fund used to account for resources, such as bond sale proceeds, to be used for major capital purchase or construction projects. May be used for one or more projects.

**Cash Basis.** Method of accounting, recognizing transactions when cash changes hands. (ORS 294.311(7))

**Chart of Accounts.** All authorized General Ledger accounts for Lane County. Defines Fund, Organization, Division, Program, Object and Classification.

**Classification.** A group of positions which are enough alike in duties, authority, and responsibilities to require the same qualifications and the same pay for all positions in the group.

**Compression.** The difference between property taxes actually imposed in a given year and property taxes that would have been imposed if Measure 5 limits did not exist. See *Measure 5*.

**Contracted Services.** Expense of services rendered under contract by personnel who are not on the payroll of the jurisdiction, including all related expenses covered by the contract.

**Cost-benefit Analysis.** An approach for comparing programs and alternatives when benefits and costs can be valued in dollars.

**Current Assets.** Assets available to finance current operations or to pay current liabilities.

**Current Liabilities.** Liabilities due within one year.

**Current Year.** The fiscal year in progress. (ORS 294.311(9))

## D

**Debt Service Fund.** A fund established to account for payment of general long-term debt principal and interest.

**Discretionary Revenue.** Revenue that is not dedicated or restricted for a specific purpose. Local government can spend these funds on any activity. For Lane County, the major sources of discretionary revenue are P.L. 106-393 payments and property taxes.

**Double Majority.** A term that refers to an election where at least 50 percent of the registered voters eligible to vote in the election cast a ballot and more than 50 percent voting approve the question.

## E

**Employee Benefits.** Amounts paid on behalf of employees; these amounts are not included in the gross salary. They are fringe benefit payments,

and, while not paid directly to employees, they are part of total compensation. For example, health and life insurance, deferred compensation, social security taxes, workers' compensation, and unemployment insurance.

**Encumbrance.** An obligation chargeable to an appropriation and for which part of the appropriation is reserved. (ORS 294.311(10)).

**Enterprise Fund.** A fund established to account for operations that are financed and operated in a manner similar to private business enterprises.

They are usually self-supporting. Lane County operates three Enterprise Funds: Fair Board, Solid Waste, and Corrections Commissary.

**Expenditures.** Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis. (ORS 294.311(13))

## F

**Fiduciary Fund.** Fiduciary funds are used to account for resources held for the benefit of parties outside the County. The County maintains one fiduciary fund, the Retiree Benefit Trust Fund.

**Financial Forecast.** A type of report prepared by the budget office or fund manager that provides an annual profile of the revenues and expenditures for several years. Lane County uses long-term forecasts to plan for both the General and Road Funds.

**Fiscal Year.** A 12-month period (from July 1 through June 30 for Lane County) to which the annual operating budget applies. At the end of the period, a government determines its financial position and the results of its operations. (ORS 294.311(14))

**Full Faith and Credit.** A pledge of the general taxing power of a government for the payment of a debt obligation. See *General Obligation Bonds*.

**Full Time Equivalent (FTE).** The equivalent of one employee working full-time for one year.

**Fund.** A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

**Fund Balance.** The difference between a fund's assets and its liabilities and reserves. Portions of the fund balance may be reserved for various purposes such as contingencies or encumbrances. (ORS 294.311(15))

**Fund Type.** One of the eight generic fund types: General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

## G

**General Fund.** A fund used to account for most fiscal activities except for those activities requiring to be accounted for in another fund.

Consists of discretionary and dedicated revenues.

**General Ledger.** Financial accounting system for recording and reporting actual expense and revenue activity.

**General Obligation Bond.** A common type of municipal bond backed by the credit and taxing power of the issuing jurisdiction rather than the revenue from a given project. General obligation bonds are secured by the government's pledge to use legally available resources, including tax revenues, to repay bond holders. No assets are used as collateral.

**Governing Body.** County court, board of commissioners, city council, school board, board of trustees, board of directors, or other governing board of a local government unit. (ORS 294.311(16))

**Grant.** Donation or contribution of cash or other assets to a government from a third party, to be used or spent for a specified purpose, activity, or facility. (ORS 294.311(17))

## H

**H1N1.** Novel H1N1 (swine flu) is a new influenza virus causing illness, first detected in people in the U.S. in April 2009. The pandemic strain has Lane County Public Health officials preparing for the possibility of a large outbreak in the fall of 2009.

**Home Rule Charter.** Voter-approved charter amendment that grants Lane County the authority to make its own laws.

## I

**Indirect Charges.** Administrative costs incurred by centralized activities and charged back to funds based on personal services and occupancy costs. Administrative costs include general administration, human resources, legal services, payroll and finance.

**Interfund Loans.** Loans made by one fund to another. Loans must be repaid by the end of the ensuing year. (ORS 294.460)

**Internal Service Fund.** A fund used to account for fiscal activities when goods or services are provided by one department or agency to other departments or agencies on a cost-reimbursement basis. (ORS 294.470) (ORS 294.311(19))

## Appendix F

### L

**Lane Code (LC).** The County's ordinances or laws, similar to a state's statutes, which apply to all citizens of Lane County.

**Lane Manual (LM).** The County's administrative policies and procedures.

**Lapse.** That portion of an expense appropriation not spent as planned during the course of a fiscal year. This results in a balance of funds that can either be used as a beginning resource for the same fund for the next fiscal year, or that can be reallocated for other expense purposes in the current fiscal year with the proper budget authority. In Lane County, lapse is generated primarily by vacancies in established positions during the fiscal year.

**Levy.** Amount of tax imposed by a local government for the support of governmental activities. For Lane County, the levy is composed of a property tax base, law enforcement serial levy, extension serial levy, and bonded debt.

**Liabilities.** Probable future sacrifices of economic benefits, arising from present obligation to transfer assets or provide service to other entities in the future as a result of past transactions or events; doesn't include encumbrances. (ORS 294.311(20))

**Line-item Budget.** The traditional form of budgeting where proposed expenditures are based on individual objects of expense within a department or division. (ORS 294.352(3))

**Local Budget Law.** Oregon Revised Statutes dictate local government budgeting practices in ORS 294.

**Local Government.** Any city, county, port, school district, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission; a municipal corporation or municipality. (ORS 294.311(19))

**Local Option Tax.** Taxing authority voter-approved by a double majority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.

### M

**Mandates.** A requirement by a higher level of government that a lower level of government perform a task or provide a service, do so in a particular way, or meet a particular standard.

**Materials & Services.** Accounts which establish expenditures for the operating expenses of County departments and programs.

**Measure 5.** In 1990, Oregon voters passed Measure 5 which established limits on Oregon's property taxes on real estate. Property taxes dedicated for schools were capped at \$15.00 per \$1,000 of assessed value, and gradually lowered to \$5. Property taxes for other purposes were capped at \$10 per \$1,000. (ORS 310.150(1))

**Measure 50.** In 1997, Oregon voters passed Measure 50, a revision of Measure 47 passed the prior year. These measures fundamentally changed the Oregon property tax system. Each jurisdiction was assigned a permanent tax rate limit. In addition, the assessed value of each property was reduced to FY 98 and future increases in assessed value were capped. See *Assessed Value* and *Permanent Tax Rate*.

**Maximum Assessed Value (MAV).** The maximum taxable value limitation placed on real or personal property by the constitution. It can increase a maximum of three percent each year. The three percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

**Modified Accrual Basis.** Method of accounting where revenues and other financial resource increments, such as bond proceeds, are recognized when they become susceptible to accrual, that is, when they become both measurable and available (collectible) to finance expenditures for the current period. (ORS 294.311(21)(a))

**MuniCast:** A financial forecasting and analysis software tool designed for governments. Input templates allow users to immediately construct long-range projections of revenues and expenditures, as well as multiple economic, spending and debt scenarios.

**Municipal Corporation.** Any county, city, port, school district, union high school district, community college district and all other public or quasi-public corporations operated by a separate board or commission. (ORS 294.311(22))

### N

**Net Working Capital.** The sum of the cash balance, accounts receivable expected to be realized during the ensuing year, inventories, supplies, prepaid expenses less current liabilities and, if encumbrance method of accounting is used, reserve for encumbrances [ORS 294.311(20)].

### O

**Object.** As used in expenditure classification, includes article purchased in the form of land, buildings, equipment and vehicles, or services obtained, as distinguished from the results obtained from the expenditures. (ORS 294.311(24))

**Object Class.** Classification of expenditures, such as personal services, materials and services, capital outlay, debt services, and other types of requirements. (ORS 294.311(25))

**Obligations.** The amounts of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a given period that will require payment during the same or a future period.

**Operating Rate.** The rate determined by dividing the local government's operating tax amount by the estimated assessed value of the local government. This rate is needed when a local government wants to impose less tax than its permanent rate will rise.

**Operational Contingency.** Any operating fund may establish an appropriated contingency line item for unforeseen expenditures that may become necessary. Any reasonable amount can be appropriated, but the governing body may transfer by resolution no more than 15% of a fund's total appropriations during the year. By fiscal policy, Lane County restricts operational contingencies to limited emergencies or unanticipated changes.

**Operational Reserves.** By fiscal policy Lane County distinguishes between operational contingency (transferable to spending by board resolution) and operational reserves (transferable to spending only by supplemental budget). Operational reserves are intended not to be spent in the current year, but are available to respond to significant emergencies, changes or potential disruptions of service caused by external factors.

**Ordinance.** A formal legislative enactment by the governing board of local government.

**Organizational Unit.** Any administrative subdivision of the local government, especially one charged with carrying on one or more specific functions, such as a department, office or division. (ORS 294.311(26))

### P

**Package.** Budgetary term for requesting money to add/reduce positions/funds to enhance or expand a current service above the level provided in the previous or current year, i.e. above/below

maintenance level, or to create/eliminate entire sections/programs/services.

**Payor Mix.** A way of talking about the different payment methods used by patients that come for services. With analysis, a health care service can identify the optimal balanced mix of payors to sustain and grow services for the long term.

**Payroll Expenses.** Health and accident insurance premiums, Social Security and retirement contributions, workers' compensation and unemployment taxes are examples.

**Performance Index.** As used in this document, a Performance Index is a comparison of performance measure target to actual data. Terms such as "on target" or "declining" is used to describe the performance results and/or trends.

**Performance Management.** The use of performance measurement results to inform data-driven decision making, including goal setting, allocation and prioritization of resources, and evaluation and revision of policy and program development.

**Performance Measurement.** Process of developing meaningful indicators and collecting and analyzing performance results with the goal of compiling actionable data and information.

**Permanent Rate Limit.** The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit.

**Program.** A group of related activities to accomplish a major service or function for which the local government is responsible. (ORS 294.311(28))

**Program Budget.** A budget based on programs of work or projects. (ORS 294.311(25))

**Property Taxes.** Ad valorem tax certified to the County Assessor by a local government unit.

**Proposed Budget.** Financial and operating plan prepared by the Budget Officer. It is submitted to the public for review and the budget committee for approval.

### R

**Real Market Value (RMV).** Amount of cash which could reasonably be expected by an informed seller acting without compulsion, from an informed buyer acting without compulsion, in an "arms-length" transaction during the period for which the property is taxed.

**Real Property.** Land and the structures attached to it.

**Receipts.** Cash received unless otherwise qualified. (ORS 294.311(31))

## Appendix F

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**Reserve Fund.** Established to accumulate money for a specific purpose, such as purchase of new equipment. (ORS 280.100)

**Requirement.** The sum of all appropriated and unappropriated items in a fund. Total requirements must always equal total resources in a fund.

**Resolution.** A formal order of a governing body; lower legal status than an ordinance.

**Resource.** Estimated beginning funds on hand plus anticipated receipts. See *Revenues*. (ORS 294.316)

**Revenues.** Money received or anticipated by a local government from either tax or non-tax sources. (ORS 294.311(33))

## S

**Secure Rural Schools and Community Self-Determination Act.** In 2000, Congress passed the Secure Rural Schools and Community Self-Determination Act or federal “payments to counties” legislation. The act provided federal funding for public safety services, transportation needs, and local schools, recognizing that communities where federal lands are located need federal support to sustain basic local government services. The six year act was extended through FY 07-08 before expiring, eliminating more than \$40 million in revenue to Lane County’s General and Road Funds.

**Serial Levy.** A voter approved tax levy for a specific purpose, over a specific time no greater than five years, and for a specified maximum amount.

**Special Revenue Fund.** A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specific purposes.

**Spending Limit.** A voter approved amendment to the Lane County charter setting the limit for discretionary general fund operating expenditures during a fiscal year.

**Supplemental Budget.** Modifications to an Adopted Budget for the purpose of adding to or subtracting from current appropriations. Supplemental Budgets require legal notice and Budget Committee review prior to final action by the Board of Commissioners and cannot be used to levy tax. (ORS 294.480)

**System Development Charge (SDCs).** Fees levied on new development to recover all or part of the cost of building certain infrastructure needed to serve that development. Oregon law only allows SDCs for water, sewers, storm water, transportation, and parks and recreation.

## T

**Target.** In this document, actual performance data is compared to target data established by

each department to provide context and meaning to the performance results. Targets are based on a one of a variety of comparatives such as: state or federal mandates, historical performance, achievement of specific outcome objectives, industry/practice standards, continuous improvement, budget capacity, etc.

**Tax.** Any charge imposed by a governmental unit upon property or upon a property owner as a direct consequence of ownership of that property except incurred charges and assessment for local improvements.

**Tax Levy.** Total amount of taxes imposed by a local government unit.

**Tax on Property.** Any tax, fee, charge or assessment imposed by any government unit upon property or upon a property owner as a direct consequence of ownership of that property (ORS 310.140(1)).

**Tax Rate.** The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed valuation of taxable property. In Oregon, Measure 5 limits the amount of tax on property that can be collected from for general government to \$10 per \$1000 of real market value. See *Measure 5*.

**Tax Roll.** The official list showing the amount of taxes levied against each property. (ORS 294.450)

**Transfers.** Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and a revenue in the receiving fund. (ORS 294.450)

**Trust Fund.** A fund used to account for fiscal activities of assets held in trust by a government.

## U

**Unappropriated Ending Fund Balance (UEFB).** Amount set aside in the budget to be used as cash carryover to the next year’s budget. It provides the local government with cash until tax money is received from the County Treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency (ORS 294.371).

**Unappropriated Reserves.** The unappropriated ending balance is called a "requirement", not an expenditure. The law specifically requires the unappropriated ending fund balance to become a budget resource in the next fiscal year (cash balance). During a current year, unappropriated funds are not available under *any* circumstance.

**Unincorporated Area.** The areas of the County outside city boundaries.

## Appendix G - Acronyms

<b>A</b>			
A&T	Department of Assessment and Taxation	COPS	Community Oriented Policing Services
ADA	Americans with Disabilities Act	CPI	Consumer Price Index
ADP	Average Daily Population	CRS	Central Receiving Station (Glenwood)
AFSCME	American Federation of State, County & Municipal Employees	CSP	Community Services Program
AIRS	Area Information Records System	CSR	Customer Service Request
AOC	Association of Oregon Counties	CVALCO	Convention and Visitors Association of Lane County
AOD	Alcohol and Other Drug	CY	Calendar Year
APM	Administrative Procedures Manual	<b>D</b>	
APRI	American Prosecutors Research Institute	DA	District Attorney
ARRA	American Recovery & Reinvestment Act	DCF	Department of Children & Families
AV	Assessed Value	DD	Developmental Disabilities
<b>B</b>		DDS	Developmental Disabilities Services
BCC	Board of County Commissioners	DEA	Drug Enforcement Agency
BLM	Bureau of Land Management	DEQ	Department of Environmental Quality
BOLI	Bureau of Labor and Industries	DHS	Department of Human Services (state)
BoPTA	Board of Property Tax Appeals	DMAP	Oregon Division of Medical Assistance Programs
BRASS	Budget Reporting and Analysis Support System	DMV	Department of Motor Vehicles
BRS	Behavioral Rehabilitation Services	DOC	Department of Corrections (state)
<b>C</b>		DOJ	Department of Justice (federal)
CAFFA	County Assessment Function Funding Assistance	DOMC	Richard K. Sherman Defendant & Offender Management Center
CAFR	Comprehensive Annual Financial Report	DOR	Department of Revenue (State of Oregon)
CAMI	Child Abuse Multi-Intervention Account	DP	Data Processing
CAO	Dept of County Administration <i>or</i> the County Administrative Officer	DPS	Department of Public Safety
CASA	Court Appointed Special Advocates	DPSST	Department of Public Safety Standards and Training
CBR	Capacity Based Release	DUII	Driving Under the Influence of Intoxicants
CC	County Counsel	DV	Domestic Violence
CCC	Community Correction Center	DYS	Department of Youth Services
CCA	Community Corrections Act	<b>E</b>	
CCF	Commission on Children & Families	EAP	Employee Assistance Program
CD	Communicable Disease	EE	Employee
CDBG	Community Development Block Grants	EOE	Equal Opportunity Employer
CFS	Calls-for-Service	EPA	Environmental Protection Agency
CHC	Community Health Center	EPUD	Emerald People's Utility District
CHCLC	Community Health Center of Lane County	ER	Employer
CIP	Capital Improvement Program	ESD	Education Service District
CLJC	Central Lane Justice Court	ESP	Electronic Surveillance Program
COBRA	Consolidated Omnibus Budget Reconciliation Act	EWEB	Eugene Water and Electric Board
COLA	Cost of Living Adjustment	<b>F</b>	
		FB	Fair Board
		FEMA	Federal Emergency Management Agency
		FFA	Future Farmers of America
		FIN PLAN	Financial Plan
		FOPPO	Federation of Parole and Probation Officers

## Appendix G

FQHC Federally Qualified Health Center  
 FRC Family Resource Centers  
 FTE Full-Time Equivalent  
 FWC Forest Work Camp  
 FY Fiscal Year

### G

GAAP Generally Accepted Accounting Principles  
 GASB Government Accounting Standards Board  
 GED General Education Diploma  
 GFOA Government Finance Officers Association  
 GIS Geographic Information System  
 GL General Ledger  
 GPS Global Position System

### H

H&HS Department of Health & Human Services/HHS  
 HACSA Housing Authority & Community Services Agency  
 HAZMAT Hazardous Materials  
 HIPAA Health Insurance Portability and Accountability Act  
 HB House Bill  
 HHS Department of Health & Human Services/H&HS  
 HIV Human Immunodeficiency Virus  
 HR Human Resources  
 HS Healthy Start  
 HSC Human Services Commission  
 HSCTA Human Services Client Tracking System  
 HUD U.S. Dept. of Housing and Urban Development  
 HVAC Heating, Ventilating, and Air Conditioning

### I

IAP Individual Account Plan  
 ICS Incident Command Structure  
 IGA Intergovernmental Agreement  
 IGR Intergovernmental Relations Program  
 INET Interagency Narcotics Enforcement Team  
 IT Information Technology  
 IVM Integrated Vegetation Management

### J

JAG Justice Assistance Grant  
 JJC Juvenile Justice Center  
 JJIS Juvenile Justice Information System  
 JOBS Job Opportunities and Basic Skills

### K

K Thousands

### L

LAN Local Area Network  
 LCAS Lane County Animal Services  
 LCBH Lane County Behavioral Health  
 LCC Lane Community College  
 LCIS Lane County Information Services  
 LCME Lane County Medical Examiner  
 LCOG Lane Council of Governments  
 LCPAA Lane County Prosecuting Attorney's Association  
 LCPH Lane County Public Health  
 LCPOA Lane County Peace Officers Association  
 LCSO Lane County Sheriff's Office  
 LIEAP Low Income Energy Assistance Program  
 LIPA Lane Individual Practice Association  
 LM Lane Manual  
 LMD Land Management Division  
 LRAPA Lane Regional Air Pollution Authority  
 LTD Lane Transit District  
 LWP Lane Workforce Partnership, aka WP

### M

M&S Materials and Services  
 MCM Maternity Case Management  
 MHO Mental Health Organization  
 MLK Martin Luther King, Jr.  
 MWSD Metropolitan Wastewater Service District  
 MS Department of Management Services

### N

NACO National Association of Counties  
 NIMS National Incident Management System

### O

O&C Oregon and California  
 OACA Oregon Association of Court Administrators  
 OAR Oregon Administrative Rules  
 OCCF Oregon Commissioner on Children & Families  
 ODOT Oregon Department of Transportation  
 OEDD Oregon Economic Development Department  
 OHP Oregon Health Plan  
 OJC Oakridge Justice Court  
 OLCC Oregon Liquor Control Commission

## Appendix G

OM&P	Operation, Maintenance and Preservation	SRS	Secure Rural Schools & Community Self Determination Act of 2000
OOTS	Office of the Sheriff	SRS 2008	Secure Rural Schools and Community Self Determination Act of 2008
OPSRP	Oregon Public Services Retirement Plan	SSR	Service Stabilization Reserve
ORMAP	Oregon Map Project	SWC	Sheriff Work Crew
ORS	Oregon Revised Statutes	<b>T</b>	
OSHA	Occupational Safety and Health Association	TANF	Temporary Assistance to Needy Families
OSME	Oregon State Medical Examiner	TM	Time Management
OSU	Oregon State University	TRT	Transient Room Tax
OTIA	Oregon Transportation Investment Act	TSAC	Transitional Services and Assessment Center
OTA	Oregon Transit Association	<b>U</b>	
OWEB	Oregon Watershed Enhancement Board	UEFB	Unappropriated Ending Fund Balance
OYA	Oregon Youth Authority	UGB	Urban Growth Boundary
<b>P</b>		UO/UofO	University of Oregon
P&P	Parole and Probation	UR	Urban Renewal
PC	Personal Computer	USFS	United States Forest Service
PCRF	Personal Computer Replacement Fund	<b>V</b>	
PCS	Professional Credit Service	VINE	Victim Information Notification Everyday
PERS	Public Employees Retirement System	VOCA	Victims of Crime Act
PMO	Project Management Office	<b>W</b>	
PO	Parole Officer	WIA	Workforce Investment Act
PPO	Preferred Provider Organization	WIC	Women, Infants and Children
PPR	Prudent Person Reserve	WMD	Waste Management Division
PSB	Public Service Building	WP	Lane Workforce Partnership (LWP)
PSD	Police Services Division	<b>Y</b>	
PSCC	Public Safety Coordinating Council	YS	Department of Youth Service
PSRB	Psychiatric Security Review Board		
PUC	Public Utilities Commission		
PW	Public Works Department		
<b>R</b>			
RAC	Roads Advisory Committee		
RCP	Rural Comprehensive Plan		
REG	Regional Executive Group		
RFP	Request for proposal		
RIS	Regional Information System		
RIO	Regional Information Officers		
RLID	Regional Land Information Database		
ROW	Right-Of-Way		
<b>S</b>			
SAR	Search and Rescue		
SB	Senate Bill		
SDC	System Development Charge		
SDSD	Senior and Disabled Services Division (State of Oregon)		
SO	Sheriff's Office		
SOS	Service Option Sheet		
SLR	Supplementary Local Rules		
SRI	Student Retention Initiative		

