

REQUIRED SUPPLEMENTARY INFORMATION

**General Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2009

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Taxes and assessments	\$ 32,043,956	\$ 32,043,956	\$ 32,733,639	\$ 689,683
Licenses and permits	566,272	566,272	738,225	171,953
Intergovernmental	22,973,587	37,970,330	37,599,109	(371,221)
Charges for services	2,960,936	2,950,928	2,970,094	19,166
Fines, forfeitures and penalties	625,700	627,729	854,532	226,803
Administrative and facility charges	9,640,190	9,640,190	9,650,552	10,362
Investment earnings	609,000	609,000	647,351	38,351
Sale and rental of property	814,251	820,973	871,222	50,249
Interfund transfers in	2,458,891	2,675,469	1,867,867	(807,602)
Intrafund transfers in	-	150,947	150,947	-
<b>Total revenues</b>	<b>72,692,783</b>	<b>88,055,794</b>	<b>88,083,538</b>	<b>27,744</b>
<b>Expenditures</b>				
Current - departmental:				
Assessment and taxation	6,404,984	6,508,618	6,195,713	(312,905)
County counsel	1,091,514	1,106,091	1,055,627	(50,464)
County administration	2,504,120	2,574,041	2,392,408	(181,633)
District attorney	8,019,879	8,274,686	8,076,140	(198,546)
General				
Materials and services	278,231	437,232	233,966	(203,266)
Debt service	40,000	-	-	-
Fund transfers	1,857,158	2,507,158	2,506,043	(1,115)
Interfund loan granted	-	75,000	75,000	-
Contingency and reserves	13,685,752	23,195,327	-	(23,195,327)
Health and human services	2,836,099	3,132,330	3,132,330	-
Human resources	1,920,325	1,949,900	1,932,453	(17,447)
Management services	7,246,669	7,301,152	6,934,405	(366,747)
Sheriff's office	33,245,798	35,016,900	34,627,938	(388,962)
Youth services	7,899,532	8,388,458	7,976,215	(412,243)
<b>Total expenditures</b>	<b>87,030,061</b>	<b>100,466,893</b>	<b>75,138,238</b>	<b>(25,328,655)</b>
Net change in fund balance	(14,337,278)	(12,411,099)	12,945,300	25,356,399
Fund balance, June 30, 2008	14,337,278	12,411,099	12,304,288	(106,811)
<b>Fund balance, budget basis, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>25,249,588</b>	<b>\$ 25,249,588</b>
Unrealized gain (loss) on investments			102,978	
Interfund loans receivable			75,000	
Inventories			197,711	
<b>Total fund balance, GAAP basis, June 30, 2009</b>			<b>\$ 25,625,277</b>	

Lane County, Oregon

**Road Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2009

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Taxes and assessments	\$ 65,000	\$ 65,000	\$ 152,983	\$ 87,983
Licenses and permits	200,000	200,000	123,070	(76,930)
Intergovernmental	28,606,380	44,066,093	43,476,387	(589,706)
Charges for services	3,951,224	3,409,777	3,010,614	(399,163)
Administrative and facility charges	2,584,454	3,148,873	2,971,173	(177,700)
Investment earnings	1,116,302	1,065,000	1,088,051	23,051
Sale and rental of property	135,982	135,982	1,245,758	1,109,776
Interfund transfers in	1,136,131	687,215	668,420	(18,795)
Intrafund transfers in	-	630,000	630,000	-
<b>Total revenues</b>	<b>37,795,473</b>	<b>53,407,940</b>	<b>53,366,456</b>	<b>(41,484)</b>
<b>Expenditures</b>				
Current - departmental:				
Management services	243,509	243,509	239,841	(3,668)
Public works	78,134,491	93,243,689	47,863,465	(45,380,224)
Sheriff's office	552,484	552,484	458,036	(94,448)
<b>Total expenditures</b>	<b>78,930,484</b>	<b>94,039,682</b>	<b>48,561,342</b>	<b>(45,478,340)</b>
Net change in fund balance	(41,135,011)	(40,631,742)	4,805,114	45,436,856
Fund balance, June 30, 2008	41,135,011	40,631,742	40,624,904	(6,838)
<b>Fund balance, budget basis, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>45,430,018</b>	<b>\$ 45,430,018</b>
Unrealized gain (loss) on investments			168,407	
Inventories			1,578,103	
<b>Total fund balance, GAAP basis, June 30, 2009</b>			<b>\$ 47,176,528</b>	

**Special Revenue / Services Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Taxes and assessments	\$ 4,776,000	\$ 4,776,000	\$ 3,892,191	\$ (883,809)
Intergovernmental	15,756,050	17,296,318	16,251,455	(1,044,863)
Charges for services	1,838,237	1,855,798	1,572,845	(282,953)
Fines, forfeitures and penalties	3,675,921	3,763,029	2,699,395	(1,063,634)
Administrative and facility charges	46,010	21,010	32,476	11,466
Investment earnings	101,340	111,372	86,889	(24,483)
Sale and rental of property	176,000	101,000	82,515	(18,485)
Interfund transfers in	2,409,055	3,060,448	2,964,889	(95,559)
Intrafund transfers in	1,068,433	1,082,433	670,594	(411,839)
Interfund loan received	-	75,000	75,000	-
<b>Total revenues</b>	<b>29,847,046</b>	<b>32,142,408</b>	<b>28,328,249</b>	<b>(3,814,159)</b>
<b>Expenditures</b>				
Current - departmental:				
Children and family	3,306,141	3,513,828	3,025,029	(488,799)
County administration	402,566	407,575	354,160	(53,415)
District attorney	782,711	918,828	700,355	(218,473)
General				
Materials and services	3,902,694	4,563,931	4,226,663	(337,268)
Capital expenses	50,000	50,000	-	(50,000)
Fund transfers	2,166,575	2,166,575	1,970,169	(196,406)
Contingency and reserves	4,179,087	3,344,498	-	(3,344,498)
Justice courts	4,101,493	4,102,939	3,094,482	(1,008,457)
Management services	241,541	179,126	140,566	(38,560)
Public works	373,269	323,423	207,215	(116,208)
Sheriff's office	13,763,416	14,524,208	12,787,718	(1,736,490)
Youth services	2,367,568	2,871,511	2,067,691	(803,820)
<b>Total expenditures</b>	<b>35,637,061</b>	<b>36,966,442</b>	<b>28,574,048</b>	<b>(8,392,394)</b>
Net change in fund balance	(5,790,015)	(4,824,034)	(245,799)	4,578,235
Fund balance, June 30, 2008	5,790,015	4,824,034	4,414,497	(409,537)
<b>Fund balance, budget basis, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>4,168,698</b>	<b>\$ 4,168,698</b>
Unrealized gain (loss) on investments			6,707	
Interfund loans payable			(75,000)	
<b>Total fund balance, GAAP basis, June 30, 2009</b>			<b>\$ 4,100,405</b>	

Lane County, Oregon

**Health and Human Services Fund**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>Revenues</u>				
Licenses and permits	\$ 773,000	\$ 800,000	\$ 831,414	\$ 31,414
Intergovernmental	26,383,383	29,571,913	28,462,987	(1,108,926)
Charges for services	5,710,107	5,910,073	4,650,328	(1,259,745)
Fines, forfeitures and penalties	4,000	1,000	1,425	425
Investment earnings	-	-	141,093	141,093
Sale and rental of property	500	500	72	(428)
Interfund transfers in	2,655,233	2,751,133	2,751,133	-
Intrafund transfers in	1,161,381	1,666,976	1,666,976	-
<b>Total revenues</b>	<b>36,687,604</b>	<b>40,701,595</b>	<b>38,505,428</b>	<b>(2,196,167)</b>
<u>Expenditures</u>				
Current - departmental:				
Health and human services	40,308,440	46,104,609	39,391,330	(6,713,279)
<b>Total expenditures</b>	<b>40,308,440</b>	<b>46,104,609</b>	<b>39,391,330</b>	<b>(6,713,279)</b>
Net change in fund balance	(3,620,836)	(5,403,014)	(885,902)	4,517,112
Fund balance, June 30, 2008	3,620,836	5,403,014	5,598,005	194,991
<b>Fund balance, budget basis, June 30, 2009</b>	<b>\$ -</b>	<b>\$ -</b>	<b>4,712,103</b>	<b>\$ 4,712,103</b>
Unrealized gain (loss) on investments			19,445	
Inventories			72,020	
Claims payable			(425,000)	
<b>Total fund balance, GAAP basis, June 30, 2009</b>			<b>\$ 4,378,568</b>	

Lane County, Oregon  
**Schedule of OPERS and OPEB Funding Progress**  
 For the Fiscal Year Ended June 30, 2009

Oregon Public Employee Retirement System's (OPERS) schedule of PERS Tier One / Tier Two funding progress for Lane County:

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio	Covered Payroll	Unfunded Actuarial Liability as a Percentage of Covered Payroll
12/31/03	\$ 424,128,266	\$ 444,083,977	\$ 19,955,711	96%	\$ 67,197,123	30%
12/31/05	522,744,390	509,035,867	(13,708,523)	103%	73,236,128	-19%
12/31/07	612,335,125	550,459,256	(61,875,869)	111%	74,343,062	-83%

Other Post-employment Benefit (OPEB) funding progress for Lane County:

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio	Covered Payroll	Unfunded Actuarial Liability as a Percentage of Covered Payroll
06/30/08	\$ 0	\$ 65,208,658	\$ 65,208,658	0%	\$ 69,379,562	93%

Lane County, Oregon  
**Notes to Required Supplementary Information**  
 For the Fiscal Year Ended June 30, 2009

Budget to GAAP Reconciliation

Sections of Oregon Revised Statutes (Oregon Budget Law) require most transactions be budgeted on the modified accrual basis of accounting. However, there are certain transactions where statutory budget requirements conflict with generally accepted accounting principles (GAAP). The following discusses the differences between the budget basis and GAAP basis of accounting for the General Fund and the Road, Special Revenue/Services, and Health and Human Services special revenue funds.

	<u>General</u>	<u>Road</u>	<u>Special Revenue / Services</u>	<u>Health and Human Services</u>
Net change in fund balance – budget basis	\$ 12,945,300	\$ 4,805,114	\$ (245,799)	\$ (885,902)
<i>Revenues and other financing sources required by GAAP not qualifying as budget resources:</i>				
The adjustment to record investments at fair value is reported as an addition or reduction of revenue on a GAAP basis in accordance with GASB 31. However, the fair value adjustment does not affect budgetary resources that are available for expenditure. Therefore, the current year fair value adjustment is reported as a budget to GAAP difference.				
	120,239	211,689	6,707	26,535
<i>Budgetary revenues and expenditures not qualifying as GAAP revenues and expenditures:</i>				
Loans made to other funds are reported as revenues and expenditures on a budget basis. Such loans are reclassified as either interfund loans receivable/payable (current portion) or advances to/from other funds (long-term portion) on a GAAP basis.				
	75,000	-	(75,000)	-
<i>Expenditures and other financing uses required by GAAP not qualifying as budget expenditures:</i>				
Estimated claims are reported as an increase in expenditures on a GAAP basis in accordance with GASB 10 as amended by GASB 30. However, estimated claims are not accrued for budgetary purposes.				
	-	-	-	325,000
Net change in fund balance – GAAP basis.	<u>\$ 13,140,539</u>	<u>\$ 5,016,803</u>	<u>\$ (314,092)</u>	<u>\$ (534,367)</u>