

# Appendices

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



### **Lane County Board of Commissioners**

Bill Dwyer  
Bill Fleenor  
Bobby Green, Sr.  
Peter Sorenson  
Faye Hills Stewart

#### **GOAL SETTING REPORT – JULY 29, 2008**

The Lane County Board of Commissioners met in March and again in July of 2008 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 a year in which the Board regularly discussed the County's budget direction and service priorities and reached out in a determined effort to engage citizens in discussions about the County's future, priorities, and finances.

On July 29<sup>th</sup>, 2008, the Board discussed their vision of Lane County in 2020 and identified goals for the organization's transition following the ending of federal timber payments through the Secure Rural Schools and Community Self Determination Act.

The Board also discussed the stabilization of long term funding. Commissioners noted that even after making severe cuts to public safety and other services, they'd received no calls or comments from citizens complaining about the reductions. The Board was in agreement that the County needs to be supported by the public and provide the scope and level of services the public supports. The Board will not initiate funding measures at this time or in the foreseeable future. The Board will support citizen driven revenue efforts that demonstrate broad based public support. The Board encourages efforts to make positive change for Lane County.

The Board of Commissioners identified that their role is to provide catalytic leadership by working together on solutions for the benefit of the public, focusing on and doing what can be done, communicating with the public, and coordinating with the County's other elected officials (Sheriff, District Attorney, Assessor, and Judiciary).

#### **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

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## 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

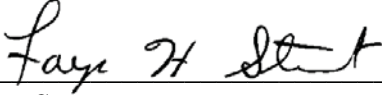
**WHEREAS**, the Board of Commissioners recognize the need to proactively plan for a Lane County without federal forest payments; and

**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

## Appendix B - Financial Summary Tables

<b>CALCULATION OF THE NET LANE COUNTY OPERATING BUDGET</b>		
<b>Adjustments</b>	<b>Amount</b>	<b>Explanation for Eliminations (Non-County, Double Budgeted, Non-Spendable Reserves)</b>
<b>FY 09-10 Proposed Budget Total</b>	<b>\$513,389,537</b>	
<b><u>Non-County Funds/Obligations</u></b>		
Retiree Benefit Trust Fund	(13,649,207)	Funds assessed to departments and held in trust pending payout to retirees.
County School Fund	(6,036,000)	Funds collected on behalf of, and paid to, Lane Education Service District.
Subtotal	<u>(19,685,207)</u>	3.8%
<b><u>Double Budgeted</u></b>		
<b><u>Internal Service Funds</u></b>		
Title III Project Fund	(5,876,132)	Fund for reimbursing costs in various county funds
Risk Management Fund	(6,141,701)	Pooled Self-Insurance claims fund
Employee Benefit Fund	(49,558,519)	Pool for all Employee Benefits prior to payout to providers and PERS
Pension Obligation Bond	(6,784,693)	Collected as a percent of payroll from all depts and paid to bond holders
Fleet Replacement Fund	(26,561,809)	Budgeted in all funds for vehicle replacements
Intergovern. Svcs Fund	(1,001,395)	Mailroom, copier and ready stores services budgeted here and in departments
PC Replacement Fund	(2,297,165)	Budgeted in depts and here for equip. replacement
Information Services Fund	(8,863,424)	Info. Svcs department costs billed to all depts through IS Direct charges within M&S line.
Subtotal	<u>(107,084,838)</u>	20.9%
<b><u>Internal Payments Between Departments/Funds for Direct Charges, and Indirect &amp; Overhead Charges</u></b>		
Data Processing Services	(1,640,651)	Budgeted in IS Dept and regional data center.
Interdepartmental Svcs - Misc.	(15,008)	Internal services within Health & Human Services
County Overhead Charges	(10,067,201)	Central support services billed to line service depts. Internal admin. charged to div. within own department.
Dept. Support/Direct	(1,624,014)	
Dept. Training Transfer	(0)	Internal training charged to div. within own dept.
Dept. Support/Indirect	(3,164,569)	Internal admin. indirect cost charged to own divisions.
County Training Classes	(68,485)	In-house staff training billed back to departments.
Subtotal	<u>(16,579,928)</u>	3.2%
<b><u>Fiscal Transfers</u></b>		
Fund Transfers	(20,430,258)	Transfers between depts/funds for general purposes.
		4.0%
<b><u>Non-Spendable Reserves (Requirements)</u></b>		
Operational Contingency	(22,238,075)	Must be moved into spendable appropriation under
CIP Contingency	0	authority of Board of County Commissioners (BCC).
Operational Reserves	(27,995,780)	Must be moved into spendable appropriation.
Unapprop. Ending Fund Balance	(287,727)	Not appropriated, is resource for next fiscal year.
Reserves - Closure/Post Closure	(13,375,303)	Must be moved into spendable appropriation.
Reserves - Future Projects	(12,367,822)	Must be moved into spendable appropriation.
Reserves - Compensated Hrs	(2,250,000)	Budgeted for GAAP purposes but not appropriated.
Bonded Indebtedness Reserve	(110,094)	Must be moved into spendable appropriation.
Subtotal	<u>(78,624,801)</u>	15.3%
<b>TOTAL ELIMINATIONS</b>	<b><u>(242,402,032)</u></b>	47.2%
<b>TRUE OPERATING BUDGET</b>	<b><u>\$270,984,505</u></b>	52.8%
<b>TOTAL BUDGETED FTE</b>	<b><u>1,437.11</u></b>	

# Appendix B

<b>2007-2008 RATE AND VALUE INFORMATION FOR OREGON COUNTIES</b>														
<b>Sorted by Tax Comparable Rate (Including O&amp;C Revenue)</b>														
Rank	Up or Last Yr ?	2007 POPULATION (est)	2008 MEDIAN FAMILY INCOME	NET ASSESSED VALUE In thousands	O&C REVENUE (less Title Ill)	OTHER FUNDING, i.e. Income, Business, Prop Tnsfr Taxes	PERM RATE OP	LOCAL OP ENF.	PERM RT. COUNTY EXT	PERM. RATE LAW ENF.	LOCAL LAW ENF.	TOTAL RATE	EQUIV O&C/ OTHER RATE	TOTAL COMP RATE
1	1	1,570	48,100	90,720		8,5266	1.0084		1.0084			10.5434	-	10.5434
2	2	1,855	53,000	212,943		8,7141	0.478		0.478			9.6701	-	9.6701
3	3	7,102	67,500	50,671,678	1,073,391	4,3434	0.7596		0.7596			5.1030	1.5731	6.6761
4	4	7,565	48,100	454,979		3,7619	2.4857		2.4857			8.7333	-	8.7333
5	7	22,030	48,100	1,244,746		3,5662	0.4349		0.4349			5.5878	-	5.5878
6	6	21,470	49,900	1,529,315		1,4171	0.0723		0.0723			2.1261	2.8118	4.9379
7	5	104,675	48,400	6,702,927	24,799,788	1,1124						1.1124	3.6998	4.8122
8	8	7,680	48,100	382,191		4,5016						4.5016	-	4.5016
9	10	12,335	49,400	1,138,389		4,1347	0.2899		0.2899			4.7145	-	4.7145
10	9	372,270	67,500	31,280,468	5,465,430	2,9766	0.5382		0.5382			4.7728	0.1747	4.9475
11	12	16,435	48,000	1,059,355		3,7286	0.5965		0.5965			4.9936	-	4.9936
12	11	24,125	51,000	1,524,139		4,2523						4.2523	-	4.2523
13	13	7,130	48,100	559,023		2,5366	1.1064		1.1064			4.9394	-	4.9394
14	14	25,885	49,200	1,494,834		3,8702						3.8702	-	3.8702
15	15	511,075	67,500	41,148,920	620,400	5,927,834	3.8450		3.8450	0.9143		3.8450	0.1591	3.9382
16	16	1,885	50,200	305,819		1,2736						3.7122	-	3.7122
17	18	109,320	53,100	6,945,955	2,599,772	2,4042	0.5382		0.5382			4.2004	-	4.2004
18	19	372,270	67,500*	31,280,468		2,4042	0.7289		0.7289			2.5377	1.6860	4.2237
19	17	63,050	48,100	3,877,405	6,537,479	1,0799	0.3947		0.3947			3.2546	0.6489	3.9035
20	20	85,300	68,000	5,900,146	2,767,182	2,2052	1.5338		1.5338			4.3783	-	4.3783
21	21	37,440	53,600	4,252,751		2,8487	0.3682		0.3682			3.5851	-	3.5851
22	23	72,245	52,000	3,784,910		2,8487	0.0909		0.0909			3.2219	-	3.2219
23	25	160,810	58,200	15,578,382		1,2783						1.6000	-	1.6000
24	22	202,310	50,500	13,981,518	15,431,224	2,0099	0.1618		0.1618			2.0099	-	2.0099
25	26	7,580	48,100	405,632		2,8819						2.8819	-	2.8819
26	27	311,070	56,200	16,832,019	1,437,753	3,0252	0.0239		0.0239			3.0252	0.0854	3.1106
27	29	25,250	48,900	1,258,878		2,8515						2.8993	-	2.8993
28	31	44,630	48,100	5,242,074	354,514	2,8202						2.8202	0.0676	2.8878
29	24	82,390	48,100	5,223,939	11,895,928	0,5867	1.0175		1.0175			0.5867	2.2772	2.8639
30	28	93,085	67,500	5,779,077	709,028	2,5775						2.5775	0.1227	2.7002
31	32	37,440	53,600	4,252,751		1,5338	1.0175		1.0175			3.5688	-	3.5688
32	33	31,620	48,100	1,420,930		2,5823						2.5823	-	2.5823
33	30	65,815	48,100	4,317,623	2,304,344	1,7326	0.0909		0.0909			1.8867	0.5337	2.4204
34	35	160,810	58,200	15,578,382		1,2783						0.8200	-	0.8200
35	34	21,475	48,100	2,244,002	3,594,382	0,5996	0.5996		0.5996			2.4419	-	2.4419
36	37	25,845	48,800	3,396,505	551,467	1,4986						2.0386	1.6018	2.2014
37	36	67,505	56,200	4,043,723	2,127,086	1,7160						1.7160	0.1624	2.2010
38	38	47,565	67,500	3,633,016	2,028,610	1,3956						1.3956	0.5260	2.2420
39	39	343,140	55,500	23,436,352	15,037,319	1,2793	1.0084		1.0084			2.2877	0.6416	2.9293

Note: three counties have a separate rate within incorporated city limits. \* = median income figure is based on Metro area within that county, i.e. Lane County=Eug-Spfd; Multnomah, Washington, Yamhill, Clackamas, Columbia=Portland-Vancouver, Beaverton; Deschutes=Bend. \*\* = Median Income is gross income from HUD and Census surveys. Tax Rates (Perm Rate - Local Op Law Enf) represent FY 06-07 rates as data not available for FY 07-08. NOTE: Multnomah enacted a personal income tax of 1.25 percent of OR taxable 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 05-06 ACTUAL	PERM. RATE	FY 06-07 ACTUAL	PERM. RATE	FY 07-08 ACTUAL	PERM. RATE	FY 08-09 ADOPTED	PERM. RATE	FY 09-10 PROPOSED	PERM. RATE
General Fund Tax Base	\$25,581,921	1.28	\$26,895,777	1.28	\$28,144,393	1.28	\$29,729,389	1.28	\$30,621,271	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>
Juv. Just. Cntr G. O. Bond	2,697,012	0.13	2,825,928	0.13	2,877,912	0.12	2,950,984	0.12	2,987,441	0.11
<b>GRAND TOTAL</b>	<b>\$28,278,933</b>	<b>1.41</b>	<b>\$29,721,705</b>	<b>1.41</b>	<b>\$31,022,305</b>	<b>1.40</b>	<b>\$32,680,373</b>	<b>1.40</b>	<b>\$33,608,712</b>	<b>1.39</b>
<b>LANE COUNTY VALUE TO COMPUTE</b>	FY 05-06 ACTUAL		FY 06-07 ACTUAL		FY 07-08 ACTUAL		FY 08-09 ACTUAL		FY 09-10 ESTIMATE	
	\$21,139,168,891		\$22,165,573,314		\$23,436,352,121		\$24,297,751,388		\$25,026,683,930	
<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 3.000% for FY 09-10.										
Table excludes Western Oregon Severance Tax Offset and Measure 5 Compression.										

## Appendix B

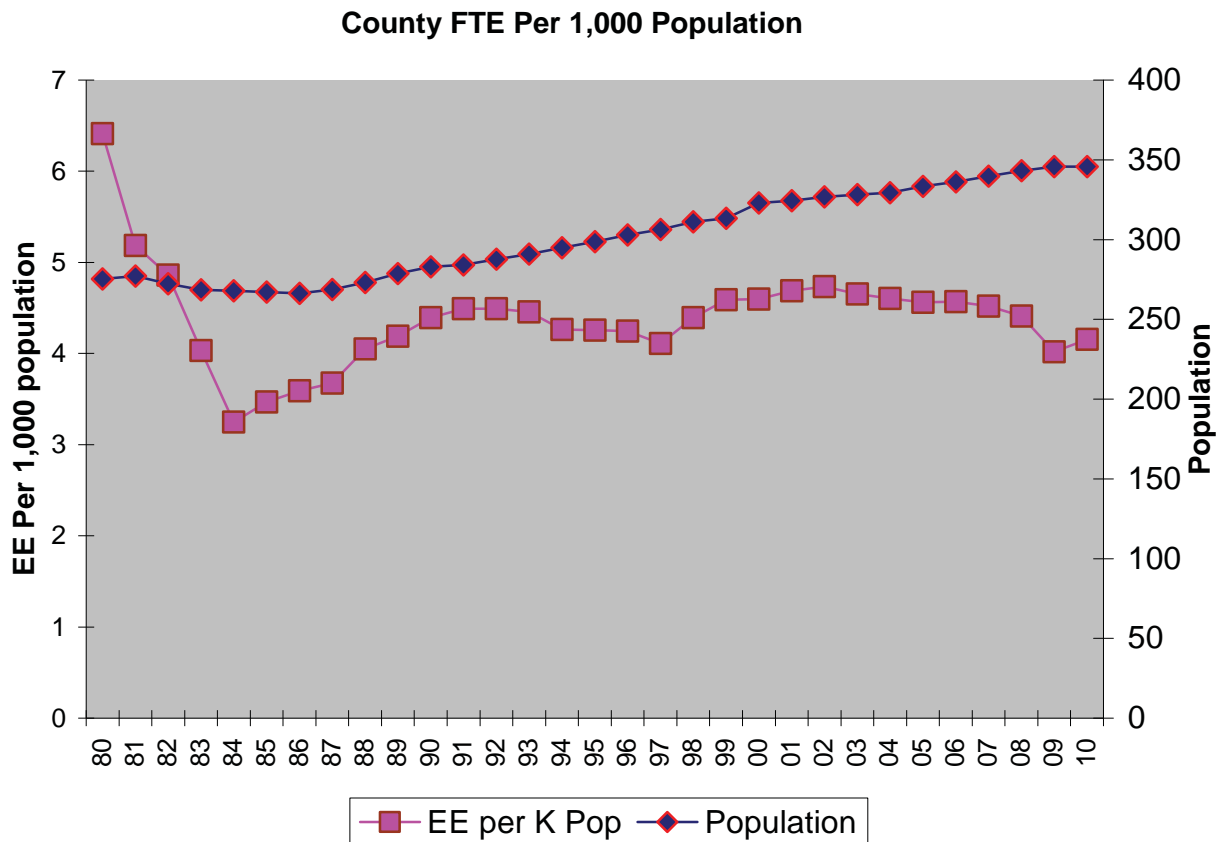
COMPARATIVE SUMMARY OF POSITIONS BY DEPARTMENT/DIVISION and SERVICE ALL FUNDS COMBINED					
	FY 06-07 Budget	FY 07-08 Budget	FY 08-09 Budget	FY 09-10 Proposed	% Chng Fr Curr
<b>CULTURE &amp; RECREATION</b>					
Parks	17.00	14.00	14.00	15.50	10.71%
<b>Total</b>	<b>17.00</b>	<b>14.00</b>	<b>14.00</b>	<b>15.50</b>	<b>10.71%</b>
<b>COMMUNITY DEVELOPMENT</b>					
Economic Development	1.00	1.00	2.00	2.00	0.00%
Workforce Partnership	35.00	36.50	36.00	36.00	0.00%
Land Management	40.00	42.50	22.00	25.00	13.64%
Lane Events Center	21.00	21.00	19.00	20.00	5.26%
<b>Total</b>	<b>97.00</b>	<b>101.00</b>	<b>79.00</b>	<b>83.00</b>	<b>5.06%</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	28.00	0.00%
Assessment & Taxation	61.00	60.00	60.00	60.00	0.00%
Fleet Services	24.00	23.00	22.00	22.00	0.00%
BCC/County Administration	19.50	20.00	18.50	18.50	0.00%
County Counsel	9.50	10.00	10.00	10.00	0.00%
County Clerk/Elections	14.00	14.00	14.00	12.00	-14.29%
Finance	13.80	13.80	13.80	13.80	0.00%
Human Resources	17.50	17.50	17.50	17.50	0.00%
<b>Total</b>	<b>257.30</b>	<b>256.30</b>	<b>253.80</b>	<b>251.80</b>	<b>-0.79%</b>
<b>PUBLIC SAFETY SERVICES</b>					
Health & Human Services	66.44	65.55	8.32	6.31	-24.16%
Corrections	230.45	220.45	218.50	246.90	13.00%
Police Svcs & Office of Sheriff	142.80	141.80	119.60	116.60	-2.51%
Justice Courts	11.95	11.95	11.95	10.95	-8.38%
District Attorney	72.00	71.00	70.00	75.00	7.14%
Youth Services	66.55	70.55	67.62	63.62	-5.92%
AIRS Services	13.75	17.75	18.75	18.75	0.00%
Animal Services	15.00	16.00	14.00	14.00	0.00%
<b>Total</b>	<b>618.94</b>	<b>615.05</b>	<b>528.74</b>	<b>552.13</b>	<b>4.42%</b>
<b>PUBLIC HEALTH &amp; WELFARE</b>					
Financial & Administration	23.28	23.58	27.51	27.50	-0.04%
Family Mediation	4.35	4.35	4.85	3.85	-20.62%
LaneCare	9.17	9.17	9.17	9.17	0.00%
Behavioral Health Services	59.67	58.94	47.78	49.89	4.42%
Developmental Disabilities	28.25	29.45	33.70	35.70	5.93%
Human Services Commission	17.05	19.30	20.50	20.00	-2.44%
Community Health Centers	43.85	49.62	43.13	43.13	0.00%
Public Health	54.30	51.73	47.99	49.10	2.31%
Supervision & Treatment	4.38	4.39	3.73	3.13	-16.09%
Children & Families	8.00	10.50	9.01	7.90	-12.32%
<b>Total</b>	<b>252.30</b>	<b>261.03</b>	<b>247.37</b>	<b>249.36</b>	<b>-0.39%</b>
<b>PUBLIC ROADS &amp; INFRASTRUCTURE</b>					
Corners Preservation	0.00	0.00	1.00	2.00	100.00%
Inmate Road Crew	7.10	0.00	0.00	0.00	0.00%
Weighmaster	6.00	3.00	3.00	3.00	0.00%
Public Works	201.25	187.75	194.25	193.00	-0.64%
Surveyors	20.00	17.60	7.75	7.00	-9.68%
Waste Management	79.06	79.31	79.81	80.31	0.63%
<b>Total</b>	<b>313.41</b>	<b>287.66</b>	<b>285.81</b>	<b>285.31</b>	<b>-0.17%</b>
<b>PROPOSED BUDGET TOTAL</b>	<b>1,555.94</b>	<b>1,535.04</b>	<b>1,408.72</b>	<b>1,437.10</b>	<b>2.01%</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 08-09 Adopted Budget, there will be 1,394 full-time equivalent employees (excluding the fairgrounds). This is a 21% decrease from FY 79-80. During the same time period, the population of Lane County has grown 24.6%. In 79-80, there were 6.4 employees per 1,000 residents. In FY 08-09, there will be 4.1 employees for every 1,000 residents. This represents a decrease of 35.9%.



## Appendix B

<b>COMPARISON OF REVENUES BY FUND</b>					
		<b>FY 06-07 Actual</b>	<b>FY 07-08 Actual</b>	<b>FY 08-09 Curr Bgt</b>	<b>FY 09-10 Proposed</b>
<b>GENERAL FUND</b>					
124S	General Fund	99,141,060	94,347,757	100,354,690	102,905,791
	Total	99,141,060	94,347,757	100,354,690	102,905,791
<b>SPECIAL REVENUE FUNDS</b>					
216S	Parks & Open Spaces Fund	2,877,849	3,347,367	3,701,293	3,019,661
222	Law Library Fund	500,797	561,023	562,116	475,531
225S	Road Fund	85,951,297	84,593,259	94,009,682	72,236,925
231	Liquor Law Enforcement Fund	39,424	64,515	86,809	96,000
240	Public Land Corners Preserv Fund	1,680,184	1,481,856	1,099,657	772,307
241	County School Fund	7,535,404	7,598,781	7,228,440	6,036,000
244	County Clerks Fund	233,538	189,949	188,931	123,993
249	Workforce Partnership Fund	2,922,807	2,924,995	3,150,473	3,387,089
250	Title III Projects Fund	6,894,779	6,775,050	4,738,529	5,876,132
260S	Special Revenue Fund	25,136,736	27,577,430	36,640,310	33,115,900
275	Industrial Revolving Fund	0	0	250,000	250,000
283	Animal Regulation Authority Fund	1,730,690	1,858,206	1,941,024	1,971,619
285	Intergov. Human Svcs Fund	15,151,189	10,749,978	13,623,079	13,041,304
286S	Heath and Human Services Fund	60,711,366	49,258,859	45,446,168	43,500,234
287	LaneCare	27,402,742	29,807,817	30,497,210	32,803,000
	Total	238,768,802	226,789,085	243,163,721	216,705,695
<b>SPECIAL REVENUE FUNDS</b>					
323	Fairboard Debt Service Fund	706,298	715,426	735,626	749,222
333	Special Oblig Bond Retiremt Fund	1,509,293	1,498,997	1,076,153	826,557
336	General Oblig Bond Retiremt Fund	3,032,913	3,005,576	2,998,447	2,907,625
	Total	5,248,504	5,219,999	4,810,226	4,483,404
<b>CAPITAL PROJECT FUNDS</b>					
435	Capital Improvement Fund	13,575,145	8,203,624	11,532,921	9,404,580
454	Juv Just Center Construction Fund	4,485,223	3,894,492	4,035,733	3,853,170
484	Animal Reg Capital Improv Fund	44,643	42,611	0	0
	Total	18,105,011	12,140,727	15,568,654	13,257,750
<b>ENTERPRISE FUNDS</b>					
521S	FairBoard Fund	5,405,673	5,225,358	5,267,961	5,394,930
530	Solid Waste Disposal Fund	38,426,568	43,070,137	42,246,651	39,657,362
539	Corrections Commissary Fund	658,821	640,154	683,742	391,684
552	Reg. Info System Fund	10,095,437	11,415,253	10,948,598	9,811,073
570	Land Management Fund	0	5,575,741	5,324,242	5,790,279
	Total	54,586,499	65,926,643	64,471,194	61,045,328
<b>INTERNAL SERVICES FUNDS</b>					
612	Self Insurance Fund	4,408,622	5,047,249	5,261,441	6,141,701
614S	Employee Benefit Fund	47,875,561	49,546,643	43,779,529	49,558,519

## Appendix B

<b>COMPARISON OF REVENUES BY FUND</b>					
		<b>FY 06-07 Actual</b>	<b>FY 07-08 Actual</b>	<b>FY 08-09 Curr Bgt</b>	<b>FY 09-10 Proposed</b>
615	Pension Bond Fund	5,154,499	12,419,483	5,218,968	6,784,693
619S	Motor & Equipment Pool Fund	24,502,711	25,961,046	27,693,259	26,560,309
627	Intergovernmental Services Fund	1,392,901	1,279,558	1,124,016	1,001,395
653	PC Replacement Fund	1,780,635	2,225,450	2,405,161	2,297,165
654	Information Services Fund	9,288,461	8,064,868	8,647,818	8,863,424
	Total	94,403,390	104,544,297	94,130,192	101,207,206
<b>FIDUCIARY FUNDS</b>					
714	Retiree Benefit Trust Fund	9,076,972	10,889,122	12,108,563	13,649,207
	Total	9,076,972	10,889,122	12,108,563	13,649,207
<b>TOTAL RESOURCES ALL FUNDS</b>		519,330,238	519,857,630	534,607,240	513,254,381

## Appendix B

<b>COMPARISON OF EXPENDITURES BY FUND</b>					
		FY 06-07	FY 07-08	FY 08-09	FY 09-10
		Actual	Actual	Curr Bgt	Proposed
<b>GENERAL FUND</b>					
124S	General Fund	87,206,995	82,043,470	100,354,690	102,905,791
	Total	87,206,995	82,043,470	100,354,690	102,905,791
<b>SPECIAL REVENUE FUNDS</b>					
216S	Parks & Open Spaces Fund	2,058,222	2,069,482	3,701,293	3,019,661
222	Law Library Fund	303,250	333,642	562,116	475,531
225S	Road Fund	47,100,790	43,968,354	94,009,682	72,236,925
231	Liquor Law Enforcement Fund	19,928	13,706	86,809	96,000
240	Public Land Corners Preserv Fund	863,954	912,199	1,099,657	772,307
241	County School Fund	7,532,962	7,595,769	7,228,440	6,036,000
244	County Clerks Fund	120,148	74,518	188,931	123,993
249	Workforce Partnership Fund	2,922,807	2,924,995	3,150,473	3,387,089
250	Title III Projects Fund	5,334,507	5,334,420	4,738,529	5,876,132
260S	Special Revenue Fund	21,052,846	22,566,673	36,640,310	33,115,900
275	Industrial Revolving Fund	0	0	250,000	250,000
283	Animal Regulation Authority Fund	1,595,304	1,797,628	1,941,024	1,971,619
285	Intergov. Human Svcs Fund	14,403,918	9,819,483	13,623,079	13,041,304
286S	Heath and Human Services Fund	54,314,758	43,660,854	45,446,168	43,500,234
287	LaneCare	18,347,002	19,770,827	30,497,210	32,803,000
	Total	175,970,396	160,842,550	243,163,721	216,705,695
<b>SPECIAL REVENUE FUNDS</b>					
323	Fairboard Debt Service Fund	596,528	611,728	735,626	749,222
333	Special Oblig Bond Retiremt Fund	1,509,156	1,498,854	1,076,153	826,557
336	General Oblig Bond Retiremt Fund	2,860,763	2,878,263	2,998,447	2,907,625
	Total	4,966,447	4,988,845	4,810,226	4,483,404
<b>CAPITAL PROJECT FUNDS</b>					
435	Capital Improvement Fund	11,521,023	4,407,213	11,532,921	9,404,580
454	Juv Just Center Construction Fund	762,080	18,759	4,035,733	3,853,170
484	Animal Reg Capital Improv Fund	2,032	42,611	0	0
	Total	12,285,135	4,468,583	15,568,654	13,257,750
<b>ENTERPRISE FUNDS</b>					
521S	FairBoard Fund	5,225,202	4,816,925	5,267,961	5,394,930
530	Solid Waste Disposal Fund	14,047,428	20,164,993	42,246,651	39,657,362
539	Corrections Commissary Fund	373,225	322,291	683,742	391,684
552	Reg. Info System Fund	7,247,557	8,616,614	10,948,598	9,811,073
570	Land Management Fund	0	5,139,166	5,324,242	5,790,279
	Total	26,893,412	39,059,989	64,471,194	61,045,328
<b>INTERNAL SERVICES FUNDS</b>					
612	Self Insurance Fund	1,438,348	1,958,017	5,261,441	6,141,701
614S	Employee Benefit Fund	38,521,931	46,269,814	43,779,529	49,558,519

## Appendix B

<b>COMPARISON OF EXPENDITURES BY FUND</b>					
		<b>FY 06-07</b>	<b>FY 07-08</b>	<b>FY 08-09</b>	<b>FY 09-10</b>
		<b>Actual</b>	<b>Actual</b>	<b>Curr Bgt</b>	<b>Proposed</b>
615	Pension Bond Fund	4,631,271	11,151,697	5,218,968	6,784,693
619S	Motor & Equipment Pool Fund	8,774,496	8,860,903	27,693,259	26,560,309
627	Intergovernmental Services Fund	1,043,786	947,262	1,124,016	1,001,395
653	PC Replacement Fund	424,769	591,017	2,405,161	2,297,165
654	Information Services Fund	8,456,423	7,001,497	8,647,818	8,863,424
	Total	<u>63,291,024</u>	<u>76,780,207</u>	<u>94,130,192</u>	<u>101,207,206</u>
<b>FIDUCIARY FUNDS</b>					
714	Retiree Benefit Trust Fund	2,211,114	2,448,727	12,108,563	13,649,207
	Total	<u>2,211,114</u>	<u>2,448,727</u>	<u>12,108,563</u>	<u>13,649,207</u>
<b>TOTAL RESOURCES ALL FUNDS</b>		<u>372,824,523</u>	<u>370,632,371</u>	<u>534,607,240</u>	<u>513,254,381</u>

## 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	5,888,493	357,271	1,500,000	450,000	0	0	8,195,764
Special Revenue	1,339,140	2,735,952	888,642	0	900,000	0	0	5,863,734
Debt Service	0	0	0	0	0	0	0	0
Capital Projects		0	219,772	0	0	0	0	219,772
Enterprise	0	70,000	0	0	0	0	0	70,000
Internal Svcs	0	0	0	0	0	823,349	0	823,349
Trust	0	0	0	0	0	0	0	0
<b>Total Transfers To</b>	<b>\$1,339,140</b>	<b>\$8,694,445</b>	<b>\$1,465,685</b>	<b>\$1,500,000</b>	<b>\$1,350,000</b>	<b>\$823,349</b>	<b>\$0</b>	<b>\$15,172,619</b>

## Appendix B

<b>GENERAL FUND REVENUE SUMMARY</b>						
<b>REVENUE ACCOUNTS</b>	<b>FY 06-07</b>	<b>FY 07-08</b>	<b>FY 08-09</b>	<b>FY 09-10</b>	<b>\$ Chng</b>	<b>% Chng</b>
	<b>Actual</b>	<b>Actual</b>	<b>Curr Bgt</b>	<b>Proposed</b>	<b>Fr Curr</b>	<b>Fr Curr</b>
Payments In-Lieu Of Taxes	274,787	272,831	275,000	275,000	0	0.00%
Current Year Property Tax	26,895,777	28,144,393	29,729,389	30,621,271	891,882	3.00%
Prior Years Property Taxes	731,947	454,596	517,267	723,444	206,177	39.86%
In Lieu Of Taxes	275,744	401,598	275,000	322,300	47,300	17.20%
Severance Tax	38,063	11,409	50,000	13,500	(36,500)	-73.00%
Transient Room Tax	1,392	1,218	2,300	1,000	(1,300)	-56.52%
Car Rental Tax	322,281	1,001,906	975,000	880,000	(95,000)	-9.74%
Miscellaneous Taxes	40	0	0	0	0	0.00%
Tax Penalties	231,511	268,530	220,000	225,000	5,000	2.27%
Other Tax Revenue	11,967	50	0	0	0	0.00%
<b>TAXES AND ASSESSMENTS</b>	<b>28,783,509</b>	<b>30,556,531</b>	<b>32,043,956</b>	<b>33,061,515</b>	<b>1,017,559</b>	<b>3.18%</b>
Marriage	62,955	65,575	62,000	63,000	1,000	1.61%
Domestic Partnership Fee	0	700	0	2,000	2,000	100.00%
Metro Cable Franchise	322,259	342,406	322,259	350,000	27,741	8.61%
Rural Cable Franchise	21,738	239,648	21,738	21,738	0	0.00%
Structural	590,706	0	0	0	0	0.00%
Mechanical Permit	105,004	0	0	0	0	0.00%
Plumbing Permits	199,265	0	0	0	0	0.00%
Electrical Permit	235,651	0	0	0	0	0.00%
Mobile Home Permits	28,978	0	0	0	0	0.00%
Mobile Home Electrical Permit	11,699	0	0	0	0	0.00%
Zoning Permits	957,266	0	0	0	0	0.00%
Concealed Weapon Permit	175,325	162,055	160,000	160,000	0	0.00%
Fireworks Display Permit	470	325	275	275	0	0.00%
State Construction Surtax Coll	43,438	0	0	0	0	0.00%
Mobile Home St Qtrly Srchrg	654	0	0	0	0	0.00%
<b>LICENSES AND PERMITS</b>	<b>2,755,409</b>	<b>810,708</b>	<b>566,272</b>	<b>597,013</b>	<b>30,741</b>	<b>5.43%</b>
Circuit Court Fines	102,700	116,011	102,700	110,000	7,300	7.11%
Local Fines	105,993	2,912	0	1,500	1,500	100.00%
County 1065 Assessment	434,752	411,618	435,000	440,000	5,000	1.15%
Forfeitures Other	9,475	62,855	6,000	0	(6,000)	-100.00%
Foreclosure Penalty	27,236	35,443	32,000	31,500	(500)	-1.56%
Late Filing Penalties	13,398	57,585	52,029	10,000	(42,029)	-80.78%
<b>FINES, FORF, &amp; PENALTIES</b>	<b>693,553</b>	<b>686,424</b>	<b>627,729</b>	<b>593,000</b>	<b>(34,729)</b>	<b>-5.53%</b>
Land Sales	0	4,900	0	0	0	0.00%
Miscellaneous Sales	265,725	210,469	173,087	171,087	(2,000)	-1.16%
Catering	0	0	0	35,000	35,000	100.00%
Rental	0	680	0	0	0	0.00%
Parking	368,498	440,177	386,600	360,000	(26,600)	-6.88%
Rent - Other Properties	211,443	211,748	153,145	190,273	37,128	24.24%
Miscellaneous Rent	427,304	325,035	133,500	133,500	0	0.00%

## Appendix B

<b>GENERAL FUND REVENUE SUMMARY</b>						
<b>REVENUE ACCOUNTS</b>	<b>FY 06-07 Actual</b>	<b>FY 07-08 Actual</b>	<b>FY 08-09 Curr Bgt</b>	<b>FY 09-10 Proposed</b>	<b>\$ Chng Fr Curr</b>	<b>% Chng Fr Curr</b>
<b>PROPERTY AND RENTALS</b>	<b>1,272,971</b>	<b>1,193,008</b>	<b>846,332</b>	<b>889,860</b>	<b>43,528</b>	<b>5.14%</b>
Willamette National Forest	48,036	50,442	34,762	0	(34,762)	-100.00%
Civil Defense Grants	96,663	120,721	107,000	137,000	30,000	28.04%
Corp Of Engineers	35,832	19,664	15,000	10,000	(5,000)	-33.33%
Health & Human Services	1,059,836	1,077,518	1,105,301	1,169,913	64,612	5.85%
Child Support Enforcement	20,257	21,439	16,000	16,000	0	0.00%
O & C Timber Sales	15,068,243	15,037,319	13,561,419	12,205,277	(1,356,142)	-10.00%
BLM	0	42,813	73,127	92,000	18,873	25.81%
Department Of Justice	208,204	266,831	568,407	124,435	(443,972)	-78.11%
US Marshall	2,870,929	3,118,947	4,535,762	4,635,109	99,347	2.19%
Bureau of Prisons	267,893	349,134	794,500	865,500	71,000	8.94%
Immigration & Naturalizatr Svc	14,419	94,347	25,000	25,000	0	0.00%
Misc - Federal Revenue	122,281	26,534	12,500	12,500	0	0.00%
Federal Title II Reimbursemts	475,314	371,069	0	0	0	0.00%
Federal Title III Reimbursemts	2,205,211	2,232,869	145,543	220,461	74,918	51.47%
<b>FEDERAL REVENUES</b>	<b>22,493,119</b>	<b>22,829,647</b>	<b>20,994,321</b>	<b>19,513,195</b>	<b>(1,481,126)</b>	<b>-7.05%</b>
Juvenile Justice Del. Prev.	11,215	10,903	11,215	11,215	0	0.00%
Dept Of State Police	27,636	0	0	0	0	0.00%
Title XIX	825,173	755,755	772,488	772,488	0	0.00%
Miscellaneous State	106,768	123,489	240,000	125,000	(115,000)	-47.92%
Community Corrections	4,796,955	4,707,293	4,429,393	4,603,293	173,900	3.93%
DDA Salary Supplement	0	12,329	12,329	0	(12,329)	-100.00%
Victim - Witness Program	103,744	147,692	162,425	154,304	(8,121)	-5.00%
Dept of Transportation	131,215	137,830	0	0	0	0.00%
Veterans Affairs	2,578	0	0	0	0	0.00%
Local Staff	60,811	52,411	62,411	62,411	0	0.00%
Misc - State Revenue	87,694	256,813	440,694	434,891	(5,803)	-1.32%
<b>STATE GRANT REVENUES</b>	<b>6,153,789</b>	<b>6,204,514</b>	<b>6,130,955</b>	<b>6,163,602</b>	<b>32,647</b>	<b>0.53%</b>
Marine Board	435,456	450,025	466,904	477,417	10,513	2.25%
Timber Sales	465,470	154,113	329,827	301,000	(28,827)	-8.74%
Department of Revenue	1,538,465	1,658,189	1,965,000	1,470,000	(495,000)	-25.19%
DCBS Fee Revenue	37,140	34,405	30,000	30,000	0	0.00%
DCBS Misc Revenue	780	8,635	2,500	3,000	500	20.00%
Video Lottery Proceeds	170,000	0	0	0	0	0.00%
Liquor Tax	1,236,787	1,354,372	1,380,000	1,400,000	20,000	1.45%
Amusement Device Tax	83,774	86,695	103,000	50,000	(53,000)	-51.46%
Cigarette Tax	425,548	390,563	450,000	400,000	(50,000)	-11.11%
Trans. Of Prisoners	7,228	6,366	6,500	6,500	0	0.00%
<b>OTHER STATE REVENUES</b>	<b>4,400,648</b>	<b>4,143,363</b>	<b>4,733,731</b>	<b>4,137,917</b>	<b>(595,814)</b>	<b>-12.59%</b>
Eugene	0	0	4,500,000	0	(4,500,000)	-100.00%
Springfield	0	0	250,000	0	(250,000)	-100.00%

## Appendix B

<b>GENERAL FUND REVENUE SUMMARY</b>						
<b>REVENUE ACCOUNTS</b>	<b>FY 06-07 Actual</b>	<b>FY 07-08 Actual</b>	<b>FY 08-09 Curr Bgt</b>	<b>FY 09-10 Proposed</b>	<b>\$ Chng Fr Curr</b>	<b>% Chng Fr Curr</b>
Serbu Endowment Fund	65,392	0	190,670	82,870	(107,800)	-56.54%
<b>LOCAL GRANTS</b>	<b>65,392</b>		<b>4,940,670</b>	<b>82,870</b>	<b>(4,857,800)</b>	<b>-98.32%</b>
Eugene	649,704	643,535	693,869	648,869	(45,000)	-6.49%
Community Law Enforcement	16,465	15,532	18,000	18,000	0	0.00%
Inmate Housing	181,859	191,470	190,843	190,843	0	0.00%
Counties	(3,773)	0	0	0	0	0.00%
School Districts	11,200	5,600	0	0	0	0.00%
Other Local	258,731	136,710	2,000	100	(1,900)	-95.00%
Special Elections	138,164	251,945	100,000	200,000	100,000	100.00%
<b>LOCAL REVENUES</b>	<b>1,252,349</b>	<b>1,244,792</b>	<b>1,004,712</b>	<b>1,057,812</b>	<b>53,100</b>	<b>5.29%</b>
Site Inspections	164,236	0	0	0	0	0.00%
Waste System Inspections	378,398	0	0	0	0	0.00%
Supervised Probationer Fees	0	6,026	18,371	0	(18,371)	-100.00%
Electronic Supervision Fees	170,458	171,143	237,426	237,426	0	0.00%
Fingerprinting Fees	68,065	79,170	70,000	70,000	0	0.00%
OLCC Endorsements	4,055	3,430	3,700	3,700	0	0.00%
Vehicle Impound Fees	110,441	119,810	115,000	115,000	0	0.00%
Civil Process	133,388	122,984	130,000	130,000	0	0.00%
Firearms Transfer Endorsemts	1,600	2,715	1,200	2,000	800	66.67%
Witness Fees	799	352	450	400	(50)	-11.11%
Elections Fees	9,549	3,114	8,000	2,500	(5,500)	-68.75%
Recording Fees	2,216,551	1,721,735	1,750,000	1,000,000	(750,000)	-42.86%
Marriage Ceremonies	10,935	8,075	12,000	0	(12,000)	-100.00%
State Processing Fee	44,070	36,822	37,000	24,000	(13,000)	-35.14%
Other Clerk Fees	4,374	0	0	0	0	0.00%
Zoning Certification Fee	379,569	0	0	0	0	0.00%
Technology Assessment	65,946	0	0	0	0	0.00%
LMD Permit Admin Fee	492,854	0	0	0	0	0.00%
Long-Range Planning Surchrg	237,797	0	0	0	0	0.00%
Subdivision Fees	91,460	0	0	0	0	0.00%
Rural Addressing Fees	18,329	0	0	0	0	0.00%
Plan Check Fees	438,104	0	0	0	0	0.00%
Miscellaneous PW	60	0	0	0	0	0.00%
Misc. Fees/Reimbursement	376	903	0	0	0	0.00%
Miscellaneous Svc Charges	136,576	183,615	121,000	123,600	2,600	2.15%
Report Fees	14,978	15,477	14,225	14,000	(225)	-1.58%
Telephone Calls	254,133	179,842	216,179	216,179	0	0.00%
Photocopies	575	575	0	0	0	0.00%
Laundry Fees	5,432	4,274	1,260	1,260	0	0.00%
Private Donations	54	200	0	0	0	0.00%
Commissary & Vending Sales	5,869	4,744	1,440	1,440	0	0.00%
Discovery - Police Records	148,654	155,901	121,256	121,300	44	0.04%
Refunds & Reimbursements	122,648	103,141	57,300	12,900	(44,400)	-77.49%

## Appendix B

<b>GENERAL FUND REVENUE SUMMARY</b>						
<b>REVENUE ACCOUNTS</b>	<b>FY 06-07 Actual</b>	<b>FY 07-08 Actual</b>	<b>FY 08-09 Curr Bgt</b>	<b>FY 09-10 Proposed</b>	<b>\$ Chng Fr Curr</b>	<b>% Chng Fr Curr</b>
Reimbursements SRS	17,996	22,576	28,000	0	(28,000)	-100.00%
Cash Over & Under	905	95	0	0	0	0.00%
Legal Services	18,943	25,273	20,500	5,000	(15,500)	-75.61%
Training Revenues	19,524	36,080	15,000	25,000	10,000	66.67%
Ready Stores	0	0	0	25,000	25,000	100.00%
Rural Addressing Reimbursemt	22,699	0	0	0	0	0.00%
Setback Reimbursement	37,680	0	0	0	0	0.00%
WMD Reimbursements	62,000	0	0	0	0	0.00%
Data Processing Services	0	616	0	0	0	0.00%
Miscellaneous Internal Svcs	9,321	0	0	0	0	0.00%
<b>FEES AND CHARGES</b>	<b>5,919,400</b>	<b>3,008,688</b>	<b>2,979,307</b>	<b>2,130,705</b>	<b>(848,602)</b>	<b>-28.48%</b>
County Administrative Chrgs	8,191,134	8,935,564	9,481,216	9,501,428	20,212	0.21%
Departmental Administration	1,879,510	1,350,646	158,974	425,403	266,429	167.59%
<b>ADMINISTRATIVE CHRGS</b>	<b>10,070,644</b>	<b>10,286,210</b>	<b>9,640,190</b>	<b>9,926,831</b>	<b>286,641</b>	<b>2.97%</b>
Investment Earnings	785,677	779,859	609,000	333,000	(276,000)	-45.32%
<b>INTEREST EARNINGS</b>	<b>785,677</b>	<b>779,859</b>	<b>609,000</b>	<b>333,000</b>	<b>(276,000)</b>	<b>-45.32%</b>
Resource Carryover	0	0	1,900	0	(1,900)	-100.00%
Fund Balance	14,147,408	11,605,796	12,119,172	23,200,000	11,080,828	91.43%
Non Discretionary	98,839	328,269	290,027	12,987	(277,040)	-95.52%
Transfer Fr Sp Rev Funds	248,355	669,947	1,981,069	1,339,140	(641,929)	-32.40%
Transfer From CIP Funds	0	0	200,000	0	(200,000)	-100.00%
Transfer Fr Int Svc Fnds	0	0	494,400	0	(494,400)	-100.00%
Intrafund Transfer	0	0	150,947	0	(150,947)	-100.00%
<b>FISCAL TRANSACTIONS</b>	<b>14,494,602</b>	<b>12,604,012</b>	<b>15,237,515</b>	<b>24,552,127</b>	<b>9,314,612</b>	<b>61.13%</b>
<b>TOTAL RESOURCES</b>	<b>99,141,060</b>	<b>94,347,757</b>	<b>100,354,690</b>	<b>103,039,447</b>	<b>2,684,757</b>	<b>2.68%</b>

## Appendix B

<b>GENERAL FUND EXPENSE SUMMARY</b>						
<b>EXPENDITURE ACCOUNTS</b>	<b>FY 06-07</b>	<b>FY 07-08</b>	<b>FY 08-09</b>	<b>FY 09-10</b>	<b>\$ Chng</b>	<b>% Chng</b>
	<b>Actual</b>	<b>Actual</b>	<b>Curr Bgt</b>	<b>Proposed</b>	<b>Fr Curr</b>	<b>Fr Curr</b>
Permanent Opertg Salaries	32,317,187	29,738,357	28,387,059	31,192,077	2,805,018	9.88%
Extra Help	817,416	809,583	804,688	753,764	(50,924)	-6.33%
Unclassified Temporary	85,037	79,319	0	77,844	77,844	100.00%
Overtime	1,448,493	1,244,572	1,293,635	1,274,904	(18,731)	-1.45%
Reductn Unfundd Vac Liab	789,284	685,204	656,402	534,131	(122,271)	-18.63%
Compensatory Time	104,604	108,999	84,804	86,292	1,488	1.75%
Personal Time	173,998	277,485	76,792	76,776	(16)	-0.02%
Employee Benefits	19,849,307	0	0	0	0	0.00%
Risk Managemnt Benefits	193,769	230,261	267,087	272,105	5,018	1.88%
Social Security Expense	0	2,021,457	1,911,471	2,084,564	173,093	9.06%
Medicare Insur Expense	0	477,193	453,345	492,680	39,335	8.68%
Unemployment Insur (State)	0	265,862	259,977	271,185	11,208	4.31%
Workers Comp	0	113,312	94,708	102,014	7,306	7.71%
Disability Insur – Long-term	0	215,558	292,071	332,048	39,977	13.69%
PERS-OPSRP Emplr rate	0	3,740,836	3,706,086	3,259,225	(446,861)	-12.06%
PERS Bond	2,176,745	2,023,820	1,568,749	2,487,312	918,563	58.55%
PERS - 6% Pickup	0	1,863,141	1,861,310	2,012,208	150,898	8.11%
Optional ER IAP	0	57,551	92,805	99,579	6,774	7.30%
Health Insurance	0	6,825,036	7,047,354	8,803,896	1,756,542	24.92%
Dental Insurance	0	645,545	648,447	758,914	110,467	17.04%
Vision Insurance	0	127,503	129,467	190,463	60,996	47.11%
EE Assistance Pgm – IBH	0	35,818	32,271	33,144	873	2.71%
Life Insurance	0	136,735	99,336	106,008	6,672	6.72%
Flexible Spending	0	5,200	6,240	6,612	372	5.96%
Disability Insur - Short Term	0	13,619	12,468	13,248	780	6.26%
Defer. Comp Emplr Contrib.	0	105,778	97,529	194,224	96,695	99.14%
Retiree Medical	0	1,581,584	1,469,751	1,608,656	138,905	9.45%
Salary Offset	0	(3,173)	90,000	0	(90,000)	-100.00%
<b>PERSONNEL SERVICES</b>	<b>57,955,840</b>	<b>53,426,153</b>	<b>51,443,852</b>	<b>57,123,873</b>	<b>5,680,021</b>	<b>11.04%</b>
Professional & Consulting	1,183,070	1,153,159	1,321,499	1,201,145	(120,354)	-9.11%
Court Related Personal Svc	28,384	41,750	40,560	40,500	(60)	-0.15%
Surveyor's Services	56,661	0	0	0	0	0.00%
Data Processing Services	510,560	334,138	20,250	250	(20,000)	-98.77%
Public Safety Services	171,985	344,309	128,200	228,830	100,630	78.49%
Banking & Armored Car Svc	28,653	0	0	0	0	0.00%
Construction Services	0	0	1,500	1,500	0	0.00%
Relief & Assistance	0	1,215	1,500	2,548	1,048	69.87%
Training Services	0	150	14,000	0	(14,000)	-100.00%
Support Services	10,979	64,979	161,941	131,441	(30,500)	-18.83%
Subscriptions	219	59	0	822	822	100.00%
Intergovrnmtl Agreements	804,199	747,077	235,591	245,712	10,121	4.30%
Agency Payments	781,920	799,310	847,915	907,415	59,500	7.02%
State Payback	343,885	200,856	308,864	308,864	0	0.00%

## Appendix B

<b>GENERAL FUND EXPENSE SUMMARY</b>						
<b>EXPENDITURE ACCOUNTS</b>	<b>FY 06-07 Actual</b>	<b>FY 07-08 Actual</b>	<b>FY 08-09 Curr Bgt</b>	<b>FY 09-10 Proposed</b>	<b>\$ Chng Fr Curr</b>	<b>% Chng Fr Curr</b>
Motor Fuel & Lubricants	211,965	245,914	190,861	23,305	(167,556)	-87.79%
Automotive Equipmnt Parts	15,572	9,002	10,258	4,058	(6,200)	-60.44%
Tires	15,516	27,455	16,380	2,980	(13,400)	-81.81%
Machinery & Equipt Parts	86,207	42,335	76,680	76,680	0	0.00%
Helicopter Expense	136,264	89,735	27,000	27,000	0	0.00%
Refuse & Garbage	68,469	80,662	66,965	80,790	13,825	20.65%
Spec Hndlg/Haz Waste Disp	990	0	1,000	1,000	0	0.00%
Light, Power & Water	1,152,244	1,189,219	1,189,638	1,450,851	261,213	21.96%
Telephone Services	362,447	343,762	324,978	333,430	8,452	2.60%
Purchased Insurance	278,165	350,442	306,698	463,882	157,184	51.25%
Damage Claims	602	359	0	500	500	100.00%
Vehicle Preventive Maint	10,896	12,658	11,122	4,972	(6,150)	-55.30%
Vehicle Repair	65,488	40,330	41,380	28,680	(12,700)	-30.69%
Maintenance of Equipment	118,464	123,854	99,252	103,774	4,522	4.56%
Maintenance of Structures	143,919	177,771	194,220	207,594	13,374	6.89%
Maintenance of Grounds	44,314	62,036	54,460	41,323	(13,137)	-24.12%
Maintenance Agreements	296,922	136,412	186,064	207,194	21,130	11.36%
Operating Licns & Permits	5,698	4,087	4,100	6,350	2,250	54.88%
External Equipment Rental	25,236	26,309	17,700	23,472	5,772	32.61%
External Vehicle Rental	424	0	0	0	0	0.00%
Real Estate & Space Rentals	42,519	21,929	37,549	57,426	19,877	52.94%
Metro Cable Commission	61,152	60,840	0	67,450	67,450	100.00%
Fleet Services Rentals	611,698	550,150	580,486	1,106,594	526,108	90.63%
Fleet Equipment Services	2,606	1,173	0	0	0	0.00%
Copier Charges	122,123	95,161	90,357	117,943	27,586	30.53%
Mail Room Charges	111,735	76,932	98,015	100,011	1,996	2.04%
Direct/Information Svcs	4,161,877	3,969,614	3,759,696	4,311,609	551,913	14.68%
County Overhead Chrgs	4,038,328	3,834,655	4,111,543	4,197,867	86,324	2.10%
Dept Support/Direct	564,129	432,228	0	0	0	0.00%
Dept. Training Transfer	28,647	26,661	0	0	0	0.00%
PC Replacement Services	232,276	237,779	290,745	256,630	(34,115)	-11.73%
Dept Support/Indirect	95,682	0	0	0	0	0.00%
Office Supplies & Expense	197,454	187,678	209,553	216,486	6,933	3.31%
Educational Materials	300	700	0	0	0	0.00%
Membrshp/Professnl Lics	45,013	39,335	42,773	46,767	3,994	9.34%
Printing & Binding	264,049	243,341	375,806	361,741	(14,065)	-3.74%
Advertising & Publicity	119,601	78,128	99,899	93,558	(6,341)	-6.35%
Microfilm Imaging Services	5,140	5,782	3,050	3,050	0	0.00%
Photo/Video Suppls & Svcs	19,280	10,952	9,780	12,900	3,120	31.90%
Postage	201,748	172,552	237,300	240,282	2,982	1.26%
Radio/Comm. Supp & Svcs	398,846	192,466	137,305	132,595	(4,710)	-3.43%
DP Supplies And Access	111,959	81,051	63,505	78,348	14,843	23.37%
DP Equipment	67,664	24,314	31,900	33,865	1,965	6.16%
Furniture, Equip & Tools	225,046	150,178	74,770	89,020	14,250	19.06%
Library - Serials & Conts	4,968	5,701	8,540	8,190	(350)	-4.10%

## Appendix B

<b>GENERAL FUND EXPENSE SUMMARY</b>						
<b>EXPENDITURE ACCOUNTS</b>	<b>FY 06-07 Actual</b>	<b>FY 07-08 Actual</b>	<b>FY 08-09 Curr Bgt</b>	<b>FY 09-10 Proposed</b>	<b>\$ Chng Fr Curr</b>	<b>% Chng Fr Curr</b>
Unallocated PCard Trans	(7)	0	0	0	0	0.00%
Institutional Supplies	27,040	15,536	33,698	46,117	12,419	36.85%
Food	885,793	903,062	556,931	726,204	169,273	30.39%
Clothing	45,246	42,225	28,261	48,299	20,038	70.90%
Bedding & Linens	4,941	8,241	9,207	9,236	29	0.31%
Kitchen & Dining Supplies	71,695	49,244	50,276	75,200	24,924	49.57%
Miscellaneous Supplies	17	317	50	100	50	100.00%
Special Supplies	106,989	122,486	166,137	164,300	(1,837)	-1.11%
Clothing & Personal Supplies	132,683	87,331	74,187	91,627	17,440	23.51%
Search & Rescue Supplies	2,099	5,288	4,800	4,650	(150)	-3.13%
Safety Supplies	59,412	43,217	37,380	49,480	12,100	32.37%
Janitorial Supplies	149,614	143,476	108,736	158,860	50,124	46.10%
Agricultural Supplies	979	1,752	50	50	0	0.00%
Building Materials Supplies	24,076	23,249	24,400	24,400	0	0.00%
Electrical Supplies	48,833	34,213	46,988	46,988	0	0.00%
Medical Supplies	323,384	285,972	242,554	344,304	101,750	41.95%
Dental Supplies	674	3,119	5,000	5,000	0	0.00%
Stores Inventory	1,829	(4,750)	10,000	35,000	25,000	250.00%
Business Expense & Travel	169,571	171,661	207,683	144,924	(62,759)	-30.22%
Committee Stipends & Exp	24,162	13,771	21,698	17,500	(4,198)	-19.35%
Awards & Recognition	25,092	22,478	23,010	25,758	2,748	11.94%
Outside Education & Travel	233,549	196,992	241,337	247,394	6,057	2.51%
County Training Classes	19,389	27,984	36,913	29,431	(7,482)	-20.27%
Training Services & Materials	48,808	79,732	37,650	23,150	(14,500)	-38.51%
Tuition Reimbursement	4,579	1,199	2,969		(2,969)	-100.00%
Miscellaneous Payments	30,651	16,196	236,059	10,000	(226,059)	-95.76%
Miscellaneous Interest	522	0	0	0	0	0.00%
<b>MATERIALS &amp; SERVICES</b>	<b>21,135,772</b>	<b>19,442,634</b>	<b>18,369,122</b>	<b>20,017,165</b>	<b>1,648,043</b>	<b>8.97%</b>
Vehicles	29,189	0	43,000	0	(43,000)	-100.00%
Reproducing & Duplicating	13,645	0	0	0	0	0.00%
Communications Equipmnt	7,355	0	0	0	0	0.00%
Data Processing Equipmnt	29,396	10,749	0	0	0	0.00%
Machinery & Equipment	0	8,440	0	0	0	0.00%
Scientific & Laboratory	94,988	0	0	0	0	0.00%
<b>CAPITAL OUTLAY</b>	<b>174,572</b>	<b>19,189</b>	<b>43,000</b>	<b>0</b>	<b>(43,000)</b>	<b>-100.00%</b>
Improvements	0	0	42,029	0	(42,029)	-100.00%
<b>CAPITAL PROJECTS</b>	<b>0</b>	<b>0</b>	<b>42,029</b>	<b>0</b>	<b>(42,029)</b>	<b>-100.00%</b>
Transfer To Special Rev. Fds	5,648,148	5,154,539	4,012,564	5,888,493	1,875,929	46.75%
Transfer To Debt Service Fds	755,347	748,299	352,135	357,271	5,136	1.46%
Transfer To Capital Proj. Fds	1,537,316	1,516,917	1,500,000	1,500,000	0	0.00%
Transfer To Enterprise Fds	0	1,234,738	550,000	450,000	(100,000)	-18.18%
Transfer To Internal Svc Fds	0	501,000	0	0	0	0.00%

## Appendix B

<b>GENERAL FUND EXPENSE SUMMARY</b>						
<b>EXPENDITURE ACCOUNTS</b>	<b>FY 06-07 Actual</b>	<b>FY 07-08 Actual</b>	<b>FY 08-09 Curr Bgt</b>	<b>FY 09-10 Proposed</b>	<b>\$ Chng Fr Curr</b>	<b>% Chng Fr Curr</b>
Intrafund Transfer	0	0	150,947	0	(150,947)	-100.00%
<b>FUND TRANSFERS</b>	<b>7,940,811</b>	<b>9,155,494</b>	<b>6,565,646</b>	<b>8,195,764</b>	<b>1,630,118</b>	<b>24.83%</b>
Operational Contingency	0	0	223,200	25,000	(198,200)	-88.80%
Operational Reserves	0	0	23,667,841	17,677,645	(5,990,196)	-25.31%
<b>TOTAL RESERVES</b>	<b>0</b>	<b>0</b>	<b>23,891,041</b>	<b>17,702,645</b>	<b>(6,188,396)</b>	<b>-25.90%</b>
<b>TOTAL EXPENDITURES</b>	<b>87,206,995</b>	<b>82,043,470</b>	<b>100,354,690</b>	<b>103,039,447</b>	<b>2,684,757</b>	<b>2.68%</b>

**Appendix C - Legal Forms**

This information will be provided in the Adopted Budget document.

## Appendix D - Position Classifications and Salary Ranges

Job Class #	Position Title	Salary Range		
		Bottom		Top
A032	Accountant	\$42,993	-	\$59,567
A033	Accounting Analyst	\$39,940	-	\$55,363
A020	Accounting Clerk 1	\$24,981	-	\$34,629
A021	Accounting Clerk 2	\$28,257	-	\$39,121
A022	Accounting Clerk, Sr	\$31,974	-	\$44,276
C006	Administrative Analyst	\$37,085	-	\$51,380
C007	Administrative Analyst, Sr	\$39,940	-	\$55,363
C004	Administrative Assistant	\$35,293	-	\$48,902
A009	Administrative Secretary	\$35,293	-	\$48,902
N7011	Administrative Support Assist	\$32,093	-	\$48,128
N7010	Administrative Support Spec	\$34,494	-	\$51,761
N7001	Administrative Support Supv	\$39,943	-	\$59,905
N7012	Administrative Support Tech	\$29,963	-	\$44,954
F041	Animal Behavior & Train Coord	\$31,974	-	\$44,276
F011	Animal Welfare Officer	\$35,293	-	\$48,902
V020	Assessment & Taxation Director	\$101,918	-	*
N4603	Assistant County Counsel 1	\$51,407	-	\$77,089
N4602	Assistant County Counsel 2	\$54,413	-	\$81,641
N4601	Assistant County Counsel 3	\$58,046	-	\$87,070
N4600	Assistant County Counsel 4	\$65,897	-	\$98,846
N2010	Assistant Department Director - (DA)	\$77,966	-	\$116,949
N2011	Assistant Department Director - Under Sheriff	\$77,966	-	\$116,949
N2012	Assistant Department Director (HHS)	\$76,525	-	\$114,778
N2013	Assistant Department Director (YS & PW)	\$75,085	-	\$112,605
B055	Assistant Veteran Services Coordinator	\$34,430	-	\$47,684
F004	Assistant Weighmaster	\$35,630	-	\$47,715
J026	Associate Planner	\$45,184	-	\$62,554
J049	Associate Surveyor	\$44,166	-	\$59,046
I018	Bridge Supervisor	\$43,075	-	\$57,591
J030	Building Inspector 1	\$35,293	-	\$48,902
J031	Building Inspector 2	\$38,966	-	\$53,991
L008	Cartographer/GIS Specialist	\$38,014	-	\$52,685
L007	Cartographer/GIS Technician	\$32,771	-	\$45,405
N7041	Cashier	\$20,024	-	\$30,005
N7040	Cashier, Sr	\$24,534	-	\$36,811
B051	Certified Medication Aide	\$31,256	-	\$43,324
A003	Clerical Assistant	\$22,614	-	\$31,332
N7021	Co Counsel Legal Secretary	\$29,963	-	\$44,954
N7030	Co Counsel Paralegal	\$32,093	-	\$48,128
N7020	Co Counsel Sr. Legal Secretary	\$34,494	-	\$51,761
B067B	Commun Hlth Nurse-1 Bilingual	\$45,203	-	\$62,699
F016	Communications Officer 1	\$31,491	-	\$42,203
F017	Communications Officer 2	\$33,904	-	\$45,427
F018	Communications Specialist	\$40,269	-	\$54,018

## Appendix D

Job Class #	Position Title	Salary Range		
		Bottom		Top
B022	Community Health Nurse	\$46,351	-	\$64,307
B067	Community Health Nurse 1	\$43,032	-	\$59,714
B001	Community Service Worker 1	\$30,447	-	\$42,219
B002	Community Service Worker 2	\$32,771	-	\$45,405
B002B	Community Svc Wkr 2-Bilingual	\$34,430	-	\$47,684
J036	Compliance Officer	\$40,935	-	\$56,712
J054	Compliance Specialist	\$36,177	-	\$50,096
B022B	Comunty Health Nurse-Bilingual	\$47,500	-	\$65,894
F037B	Correctional Services Tech-Bil	\$36,177	-	\$50,096
F037	Correctional Svcs Technician	\$34,430	-	\$47,684
F021	Corrections Cook	\$28,558	-	\$38,251
B024	Corrections Health Nurse	\$51,154	-	\$70,968
V001	County Administrator	\$148,478	-	**
V024	County Commissioner	\$73,122	-	*
V008	County Counsel	\$104,880	-	**
D001	Custodian	\$22,614	-	\$31,332
A001	Data Entry Operator	\$28,257	-	\$39,121
H024	Database Administrator	\$55,052	-	\$76,250
B066	Dental Assistant	\$34,471	-	\$47,792
B061	Dental Hygienist	\$45,203	-	\$62,699
B069	Dental Hygienist	\$60,800	-	\$84,309
D006	Dentention Custodian	\$26,244	-	\$36,333
N2005	Dept Director (C&F)	\$76,525	-	\$114,778
N2003	Dept Director (MS)	\$79,427	-	\$119,141
N2001	Dept Director (PW H&HS IS)	\$80,868	-	\$121,313
N2004	Dept Director (YS & HR)	\$77,966	-	\$116,949
G001D	Deputy District Attorney 1	\$49,128	-	\$65,916
G002D	Deputy District Attorney 2	\$55,580	-	\$74,538
G003D	Deputy District Attorney 3	\$61,363	-	\$82,263
G004D	Deputy District Attorney 4	\$71,135	-	\$95,334
N4630	Deputy Medical Examiner	\$36,915	-	\$55,374
F001	Deputy Sheriff 1	\$39,333	-	\$52,666
F002	Deputy Sheriff 2	\$43,410	-	\$58,136
B015	Developmental Disabilities Specialist	\$38,014	-	\$52,685
V021	District Attorney	\$33,805	-	***
A017	Document Resource Center Spec	\$28,257	-	\$39,121
A024	Document Resource Ctr Spec, Sr	\$32,771	-	\$45,405
B029B	EH Sanitarian Biligual	\$42,993	-	\$59,567
J055	Electrical Inspector	\$42,993	-	\$59,567
M003	Employment Specialist 1	\$34,430	-	\$47,684
M004	Employment Specialist 2	\$38,014	-	\$52,685
J048	Engineer In Training	\$41,002	-	\$54,834
J020	Engineering Aide	\$20,800	-	\$28,838
J021	Engineering Assistant	\$28,304	-	\$37,881
J013	Engineering Associate	\$42,029	-	\$56,180

## Appendix D

Job Class #	Position Title	Salary Range		
		Bottom		Top
J022	Engineering Technician 1	\$32,023	-	\$42,798
J023	Engineering Technician 2	\$36,235	-	\$48,463
J043	Environmental Engineering Spec	\$42,029	-	\$56,180
B028	Environmental Health Specialist 1	\$36,177	-	\$50,096
B029	Environmental Health Specialist 2	\$40,935	-	\$56,712
V015	Executive Director - LWP	\$108,388	-	*
N6021	Facility Assistant	\$20,024	-	\$30,005
N6011	Facility Maintenance Worker	\$32,093	-	\$48,128
F034	Facility Security Officer 1	\$31,491	-	\$42,203
F035	Facility Security Officer 2	\$33,904	-	\$45,427
N6020	Facility Technician	\$24,534	-	\$36,811
B017	Family Mediator	\$38,966	-	\$53,991
C039	Fleet Services Purchasing Spec	\$31,660	-	\$43,909
I001	General Laborer	\$20,288	-	\$28,132
H022	Information Services Analyst	\$47,464	-	\$65,740
H020	Information Services Tech	\$38,966	-	\$53,991
C009	Internal Auditor	\$71,222	-	**
N4620	Investigator	\$43,556	-	\$65,333
A018	Justice Court Clerk	\$30,447	-	\$42,219
A019	Justice Court Clerk, Sr	\$35,293	-	\$48,902
V023	Justice of the Peace	\$51,135	-	*
K010	Juvenile Cook	\$22,614	-	\$31,332
K001	Juvenile Counselor 1	\$38,966	-	\$53,991
K002	Juvenile Counselor 2	\$41,954	-	\$58,106
K004	Juvenile Group Worker	\$37,482	-	\$51,958
B071	Juvenile Justice System Nurse	\$48,690	-	\$67,502
F038	Kennel Attendant	\$24,363	-	\$33,745
J024	Land Management Technician	\$32,771	-	\$45,405
D012	Landscape Technician	\$34,430	-	\$47,684
L005	Laundry Specialist	\$27,144	-	\$36,379
F028	Lead Corrections Cook	\$37,398	-	\$50,149
I017	Lead Electrician	\$41,002	-	\$54,834
K011	Lead Juvenile Cook	\$32,771	-	\$45,405
I013	Lead Mechanic	\$40,019	-	\$53,487
H011	Lead System Programmer	\$29,732	-	\$41,236
N4700	Lead System Programmer	\$51,407	-	\$77,089
I015	Lead Worker	\$40,019	-	\$53,487
I029	Lead Worker - Parks	\$41,002	-	\$54,834
A014	Legal Secretary 1	\$28,964	-	\$40,116
A015	Legal Secretary 2	\$31,199	-	\$43,213
B021	Licensed Practical Nurse	\$43,032	-	\$59,714
N5000	Lieutenant	\$58,046	-	\$87,070
A002	Mail Clerk	\$28,257	-	\$39,121
D003	Maintenance Specialist 1	\$27,571	-	\$38,169
D004	Maintenance Specialist 2	\$31,199	-	\$43,213

## Appendix D

Job Class #	Position Title	Salary Range		
		Bottom		Top
D011	Maintenance Specialist 3	\$36,177	-	\$50,096
N6001	Maintenance/Trades Supervisor	\$46,583	-	\$69,865
N6003	Maintenance/Trades Supv	\$39,943	-	\$59,905
N4102	Management Analyst	\$46,583	-	\$69,865
N2034	Manager	\$61,053	-	\$91,601
N2036	Manager	\$63,496	-	\$95,213
N2035	Manager	\$65,897	-	\$98,846
N2032	Manager	\$65,897	-	\$98,846
N2031	Manager	\$68,925	-	\$103,377
N2030	Manager	\$72,537	-	\$108,806
N2042	Manager	\$111,478	-	\$167,207
N2040	Manager	\$136,617	-	\$204,916
I010	Mechanic 1	\$30,143	-	\$41,793
I011	Mechanic 2	\$34,952	-	\$48,463
B065B	Medical Assistant 1 -Bilingual	\$31,199	-	\$43,213
B060	Medical Assistant 2	\$31,199	-	\$43,213
B060B	Medical Assistant 2-Bilingual	\$32,771	-	\$45,405
B065	Medical Assistant I	\$29,695	-	\$41,091
B005	Medical Lab Technologist	\$37,085	-	\$51,380
B011	Mental Health Associate	\$36,177	-	\$50,096
B025	Mental Health Nurse	\$47,500	-	\$65,894
B012B	Mental Health Spec 2-Bilingual	\$40,935	-	\$56,712
B068	Mental Health Specialist 1	\$38,014	-	\$52,685
B012	Mental Health Specialist 2	\$38,966	-	\$53,991
B013	Mental Health Specialist, Sr	\$42,993	-	\$59,567
B070	MHO Care Coord Specialist	\$42,993	-	\$59,567
J053	Nuisance Abatement Specialist	\$39,036	-	\$52,205
B072	Nurse Practioner - Mental Hlth	\$63,869	-	\$88,610
B023	Nurse Practitioner	\$63,869	-	\$88,610
B049	Nurse Practitioner - Corr.	\$63,869	-	\$88,610
B023B	Nurse Practitioner-Bilingual	\$63,869	-	\$88,610
A004	Office Assistant 1	\$25,601	-	\$35,469
A004B	Office Assistant 1 - Bilingual	\$26,907	-	\$37,284
A005	Office Assistant 2	\$28,257	-	\$39,121
A005B	Office Assistant 2-Bilingual	\$30,447	-	\$42,219
A006	Office Assistant, Sr	\$31,199	-	\$43,213
A006B	Office Assistant, Sr-Bil	\$32,771	-	\$45,405
N7014	Office Support Assistant	\$26,351	-	\$39,525
N6031	Operations/Events Worker	\$24,534	-	\$36,811
N6030	Operations/Events Worker, Sr	\$26,351	-	\$39,525
A028	Paralegal	\$34,430	-	\$47,684
I028	Park Maintenance 2	\$30,890	-	\$42,798
I006	Park Maintenance 1	\$25,354	-	\$35,209
I022	Park Planner	\$43,075	-	\$57,591
I030	Parks Supervisor	\$43,075	-	\$57,591

## Appendix D

Job Class #	Position Title	Salary Range		
		Bottom	-	Top
F022	Parole/Probation Officer 1	\$38,501	-	\$53,414
F023	Parole/Probation Officer 2	\$42,494	-	\$58,926
A034	Payroll Specialist	\$37,085	-	\$51,380
N4502	Physician	\$96,925	-	\$145,408
J025	Planner	\$39,940	-	\$55,363
J033	Plans Examiner 1	\$34,430	-	\$47,684
J034	Plans Examiner 2	\$38,966	-	\$53,991
N4007	Prof/Tech Supervisor	\$46,583	-	\$69,865
N4008	Prof/Tech Supervisor	\$46,583	-	\$69,865
N4006	Prof/Tech Supervisor	\$48,985	-	\$73,477
N4005	Prof/Tech Supervisor	\$51,407	-	\$77,089
N4004	Prof/Tech Supervisor	\$51,407	-	\$77,089
N4003	Prof/Tech Supervisor	\$54,413	-	\$81,641
N4001	Prof/Tech Supervisor	\$58,046	-	\$87,070
N4002	Prof/Tech Supervisor	\$54,413	-	\$81,641
N4000	Prof/Tech Supervisor	\$58,046	-	\$87,070
N3002	Program Manager	\$61,053	-	\$91,601
N3001	Program Manager	\$63,496	-	\$95,213
N3005	Program Manager	\$106,571	-	\$159,857
B007	Program Services Coord, Sr	\$45,184	-	\$62,554
B006B	Program Services Coordinator - Bilingual	\$40,935	-	\$56,712
B006	Program Services Coordinator 1	\$38,966	-	\$53,991
B064	Program Services Coordinator 2	\$42,993	-	\$59,567
N3033	Program Specialist	\$34,494	-	\$51,761
N3017	Program Supervisor	\$46,583	-	\$69,865
N3016	Program Supervisor	\$46,583	-	\$69,865
N3015	Program Supervisor	\$48,985	-	\$73,477
N3013	Program Supervisor	\$54,413	-	\$81,641
N3012	Program Supervisor	\$54,413	-	\$81,641
H006	Programmer Analyst 1	\$34,430	-	\$47,684
H007	Programmer Analyst 2	\$47,464	-	\$65,740
L011	Property Appraiser 1	\$31,199	-	\$43,213
L012	Property Appraiser 2	\$34,430	-	\$47,684
L013	Property Appraiser 3	\$40,935	-	\$56,712
L014	Property Appraiser 4	\$45,184	-	\$62,554
L010	Property Appraiser Trainee	\$29,695	-	\$41,091
L017	Property Management Officer 1	\$36,177	-	\$50,096
L018	Property Management Officer 2	\$39,940	-	\$55,363
N4500	Psychiatrist	\$118,807	-	\$178,190
B045	Public Health Educator	\$38,966	-	\$53,991
V022	Public Safety Director	\$116,281	-	*
F029	Public Safety Support Spec.	\$37,398	-	\$50,149
N5021	Public Safety Support Supv	\$46,583	-	\$69,865
N5020	Public Safety Support Supv	\$46,583	-	\$69,865
C046	Public Works Admin Assistant	\$35,358	-	\$47,266

## Appendix D

Job Class #	Position Title	Salary Range		
		Bottom		Top
C047	Public Works Analyst	\$37,154	-	\$49,681
I008	Public Works Electrician	\$36,727	-	\$50,942
J039	Real Property Officer 1	\$36,235	-	\$48,463
J040	Real Property Officer 2	\$42,029	-	\$56,180
F030	Records Officer 1	\$31,491	-	\$42,203
F031	Records Officer 2	\$33,904	-	\$45,427
F032	Records Specialist	\$40,269	-	\$54,018
I002	Road Maintenance 1	\$25,354	-	\$35,209
I003	Road Maintenance 2	\$30,143	-	\$41,793
I004	Road Maintenance 3	\$33,263	-	\$46,154
I016	Road Maintenance Supervisor	\$43,075	-	\$57,591
C025	Safety Coordinator	\$41,002	-	\$54,834
L016	Sales Data Analyst	\$44,077	-	\$61,049
A007	Secretary 1	\$28,964	-	\$40,116
A008	Secretary 2	\$31,974	-	\$44,276
N5060	Security Guard	\$24,534	-	\$36,811
N5010	Sergeant	\$51,407	-	\$77,089
F027	Sheriff's Off Fleet Svcs Coord	\$44,533	-	\$59,613
I019	Shop Supervisor	\$43,075	-	\$57,591
I031	Shop Utility Worker	\$24,135	-	\$33,477
I020	Sign Shop Supervisor	\$43,075	-	\$57,591
H021	SO Communication Network Tech	\$43,410	-	\$58,136
I021	Solid Waste Supervisor	\$43,075	-	\$57,591
J041	Special Waste Specialist	\$39,940	-	\$55,363
I025	Special Waste Technician	\$36,177	-	\$50,096
F012	Sr Animal Welfare Officer	\$38,966	-	\$53,991
J032	Sr Building Inspector	\$41,954	-	\$58,106
J014	Sr Engineering Associate	\$47,543	-	\$63,556
C044	Sr Fleet Svcs Purchasing Spec	\$36,727	-	\$50,942
K003	Sr Juvenile Counselor	\$47,464	-	\$65,740
K005	Sr Juvenile Group Worker	\$41,371	-	\$57,366
N2020	Sr Manager (Captain)	\$72,537	-	\$108,806
I012	Sr Mechanic	\$36,727	-	\$50,942
I007	Sr Park Maintenance	\$34,098	-	\$47,266
J027	Sr Planner	\$55,052	-	\$76,250
J035	Sr Plans Examiner	\$46,311	-	\$64,124
H008	Sr Programmer & System Analyst	\$55,052	-	\$76,250
G005D	Sr Prosecutor 1	\$74,768	-	\$100,136
G015D	Sr Prosecutor 2	\$78,526	-	\$105,230
G016D	Sr Prosecutor 3	\$82,472	-	\$110,512
C048	Sr Public Works Analyst	\$40,019	-	\$53,487
C031	Sr Stores Clerk	\$32,771	-	\$45,405
I024	Sr Waste Mgmt Fee Collector	\$34,430	-	\$47,684
H023	Sr. Info Services Analyst	\$55,052	-	\$76,250
N4101	Sr. Management Analyst	\$48,985	-	\$73,477

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Job Class #	Position Title	Salary Range		
		Bottom		Top
N4100	Sr. Management Analyst	\$51,407	-	\$77,089
N2025	Sr. Manager	\$63,496	-	\$95,213
N2024	Sr. Manager	\$65,897	-	\$98,846
N2023	Sr. Manager	\$68,925	-	\$103,377
N2022	Sr. Manager	\$68,925	-	\$103,377
N2021	Sr. Manager (Captain)	\$72,537	-	\$108,806
N3032	Sr. Program Specialist	\$36,915	-	\$55,374
N3031	Sr. Program Specialist	\$36,915	-	\$55,374
J047	Sr. Real Property Officer	\$47,543	-	\$63,556
L025	Sr. Sales Data Analyst	\$47,464	-	\$65,740
J050	Sr. Surveyor	\$49,959	-	\$66,826
H025	Sr. System Network Analyst	\$56,424	-	\$78,175
C030	Stores Clerk	\$28,257	-	\$39,121
H009	System Network Analyst 1	\$38,014	-	\$52,685
H010	System Network Analyst 2	\$46,311	-	\$64,124
J010	Vegetation Management Coord	\$47,543	-	\$63,556
F042	Veterinary Technician	\$34,430	-	\$47,684
K013B	Victim Advoc. Coord.-Bilingual	\$42,993	-	\$59,567
B009	Victim Advocate	\$35,293	-	\$48,902
B009B	Victim Advocate-Bilingual	\$37,085	-	\$51,380
F026	Volunteer & Com Outreach Coord	\$39,940	-	\$55,363
I023	Waste Management Fee Collector	\$24,981	-	\$34,629
J046	Waste Mgmt Tech Specialist	\$45,277	-	\$60,520
J009	Waste Reduction Specialist	\$40,019	-	\$53,487
B044	WIC Nutritionist/Dietitian	\$38,966	-	\$53,991
K013	Youth Advocacy Coordinator	\$40,935	-	\$56,712

Salaries list in this table represent any changes approved by the Board of Commissioners on or before April 8, 2009.

FY 09-10 has 2088 annual payroll 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, building permit 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.

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### **County Clerk 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).

### **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**

The federal timber payments legislation, P.L. 106-393, provides funds for Title III projects administered by Lane County. These funds come from the United States Forest Service and Bureau of Land Management. Each year, the Board of Commissioners allocates funds to Title II and Title III in accordance with the legislation. Title II funds stay with the USFS and BLM for projects on federal lands. Title III funds are available to Lane County for the following uses:

- Search, rescue, and emergency services
- Community service work camps
- Easement purchases
- Forest related educational opportunities
- Community forestry

### **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.*

### **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.

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### **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.

### **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.

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### **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.

### **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

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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.

## **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

### 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

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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 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*.

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**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.

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### 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

**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))

### 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,

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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))

**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

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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.

**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))

**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

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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>		DCF	Department of Children & Families
A&T	Department of Assessment and Taxation	DD	Developmental Disabilities
ADA	Americans with Disabilities Act	DDS	Developmental Disabilities Services
ADP	Average Daily Population	DEQ	Department of Environmental Quality
AFSCME	American Federation of State, County & Municipal Employees	DHS	Department of Human Services (state)
AIRS	Area Information Records System	DMV	Department of Motor Vehicles
AOC	Association of Oregon Counties	DOC	Department of Corrections (state)
APM	Administrative Procedures Manual	DOJ	Department of Justice (federal)
AV	Assessed Value	DOMC	Richard K. Sherman Defendant & Offender Management Center
<b>B</b>		DOR	Department of Revenue (State of Oregon)
BCC	Board of County Commissioners	DP	Data Processing
BLM	Bureau of Land Management	DPS	Department of Public Safety
BOLI	Bureau of Labor and Industries	DPSST	Department of Public Safety Standards and Training
BoPTA	Board of Property Tax Appeals	DUII	Driving Under the Influence of Intoxicants
BRASS	Budget Reporting and Analysis Support System	DV	Domestic Violence
<b>C</b>		DYS	Department of Youth Services
CAFFA	County Assessment Function Funding Assistance	<b>E</b>	
CAFR	Comprehensive Annual Financial Report	EAP	Employee Assistance Program
CAO	Dept of County Administration <i>or</i> the County Administrative Officer	EE	Employee
CASA	Court Appointed Special Advocates	EOE	Equal Opportunity Employer
CBR	Capacity Based Release	EPA	Environmental Protection Agency
CC	County Counsel	EPUD	Emerald People's Utility District
CCC	Community Correction Center	ER	Employer
CCA	Community Corrections Act	EWEB	Eugene Water and Electric Board
CCF	Commission on Children & Families	<b>F</b>	
CD	Communicable Disease	FB	Fair Board
CDBG	Community Development Block Grants	FEMA	Federal Emergency Management Agency
CFS	Calls-for-Service	FFA	Future Farmers of America
CHC	Community Health Center	FIN PLAN	Financial Plan
CHCLC	Community Health Center of Lane County	FQHC	Federally Qualified Health Center
CIP	Capital Improvement Program	FRC	Family Resource Centers
CLJC	Central Lane Justice Court	FTE	Full-Time Equivalent
COBRA	Consolidated Omnibus Budget Reconciliation Act	FWC	Forest Work Camp
COLA	Cost of Living Adjustment	FY	Fiscal Year
CPI	Consumer Price Index	<b>G</b>	
CRS	Central Receiving Station (Glenwood)	GAAP	Generally Accepted Accounting Principles
CSR	Customer Service Request	GASB	Government Accounting Standards Board
CVALCO	Convention and Visitors Association of Lane County	GED	General Education Diploma
<b>D</b>		GFOA	Government Finance Officers Association
DA	District Attorney	GIS	Geographic Information System
		GL	General Ledger
		GPS	Global Position System

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### 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
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

JJC	Juvenile Justice Center
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### K

K	Thousands
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### L

LAN	Local Area Network
LCAS	Lane County Animal Services
LCC	Lane Community College
LCIS	Lane County Information Services
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
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
OCFF	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
OM&P	Operation, Maintenance and Preservation
OPSRP	Oregon Public Services Retirement Plan
ORMAP	Oregon Map Project
ORS	Oregon Revised Statutes
OSHA	Occupational Safety and Health Association
OSU	Oregon State University
OTIA	Oregon Transportation Investment Act
OTA	Oregon Transit Association
OWEB	Oregon Watershed Enhancement Board
OYA	Oregon Youth Authority

### P

P&P	Parole and Probation
PC	Personal Computer
PCRF	Personal Computer Replacement Fund
PCS	Professional Credit Service
PERS	Public Employees Retirement System
PMO	Project Management Office
PO	Parole Officer

## Appendix G

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PPO Preferred Provider Organization  
PSB Public Service Building  
PSCC Public Safety Coordinating Council  
PSRB Psychiatric Security Review Board  
PUC Public Utilities Commission  
PW Public Works Department

### R

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

### S

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  
SRS Secure Rural Schools & Community  
Self Determination Act of 2000

### T

TANF Temporary Assistance to Needy  
Families  
TM Time Management  
TRT Transient Room Tax

### U

UEFB Unappropriated Ending Fund Balance  
UGB Urban Growth Boundary  
UO/UofO University of Oregon  
UR Urban Renewal  
USFS United States Forest Service

### V

VINE Victim Information Notification  
Everyday  
VOCA Victims of Crime Act

### W

WIA Workforce Investment Act  
WIC Women, Infants and Children  
WMD Waste Management Division  
WP Lane Workforce Partnership (LWP)

### Y

YS Department of Youth Service

