

# General Expense

---

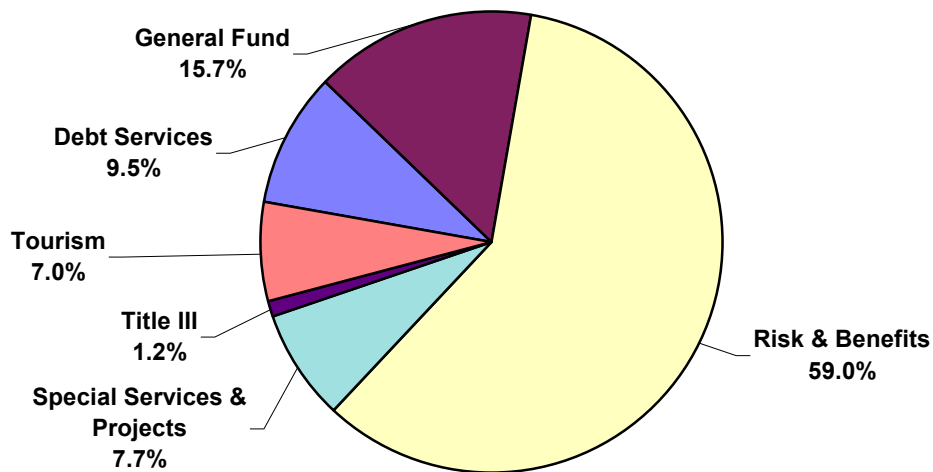
## Purpose

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

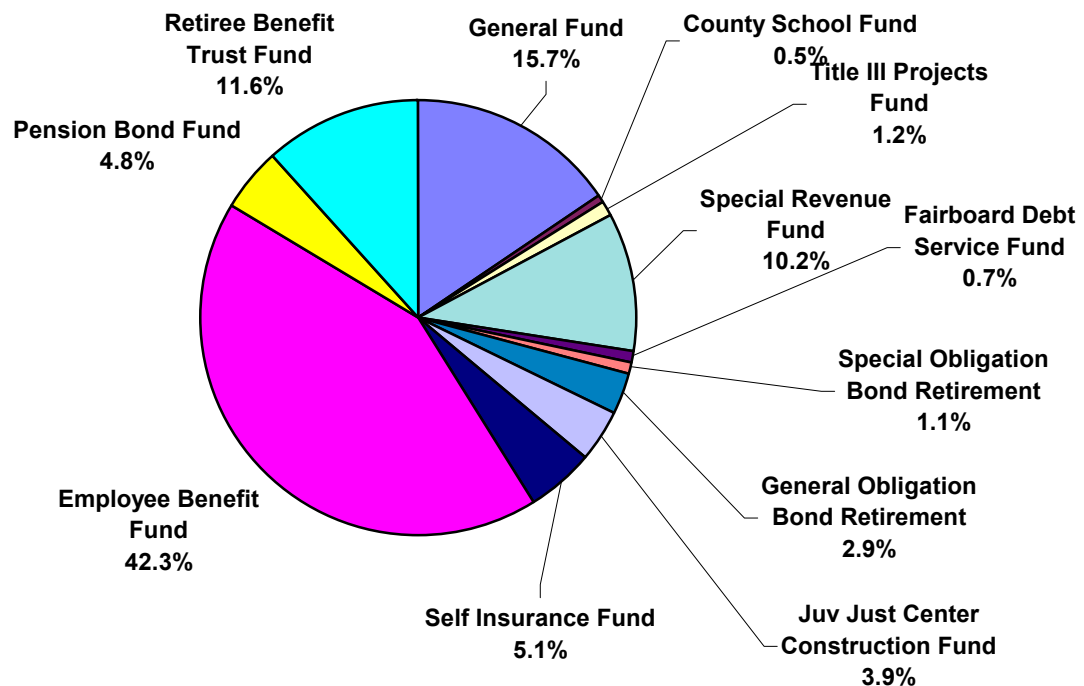
## Total Expenditures

\$101,421,572

### FY 08-09 Expenditures by Service Area



### FY 08-09 Budget by Fund

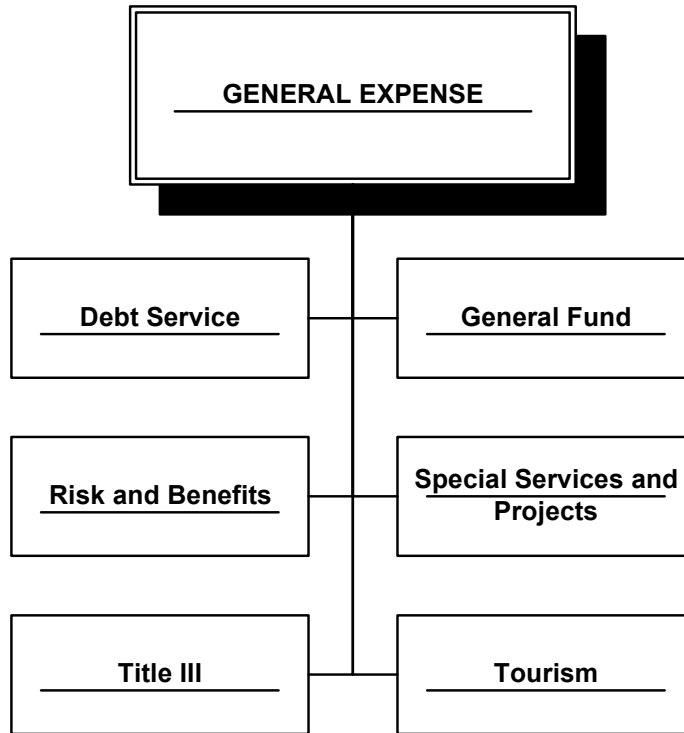


# General Expense

---

## Overview

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



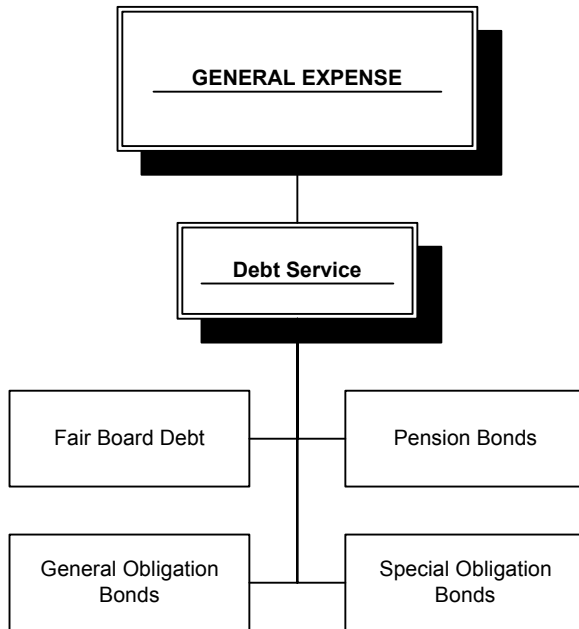
## General Expense

FINANCIAL SUMMARY						
	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Curr Bgt	FY 08-09 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
<b>RESOURCES:</b>						
Taxes and Assessments	33,702,129	35,319,332	38,049,703	39,577,943	1,528,240	4.02%
Licenses and Permits	470,167	343,997	470,000	343,997	(126,003)	-26.81%
Fines, Forf, & Penalties	668,168	576,991	705,000	597,700	(107,300)	-15.22%
Property and Rentals	0	279,846	0	0	0	0.00%
Federal Revenues	26,824,404	27,127,478	29,372,823	970,947	(28,401,876)	-96.69%
State Revenues	5,351,996	5,012,704	4,988,000	5,217,827	229,827	4.61%
Local Revenues	0	15,000	0	4,750,000	4,750,000	100.00%
Fees and Charges	45,119,264	49,231,056	55,833,724	48,225,044	(7,608,680)	-13.63%
Administrative Charges	611,223	481,722	522,254	547,866	25,612	4.90%
Interest Earnings	1,493,797	2,128,718	1,130,130	1,355,996	225,866	19.99%
<b>Total Revenue</b>	<b>114,241,148</b>	<b>120,516,844</b>	<b>131,071,634</b>	<b>101,587,320</b>	<b>(29,484,314)</b>	<b>-22.49%</b>
Resource Carryover	31,340,680	38,392,284	38,929,068	38,293,512	(635,556)	-1.63%
Fund Transfers In	1,873,952	2,209,184	10,351,208	5,138,671	(5,212,537)	-50.36%
<b>TOTAL RESOURCES</b>	<b>147,500,357</b>	<b>161,118,313</b>	<b>180,351,910</b>	<b>145,019,503</b>	<b>(35,332,407)</b>	<b>-19.59%</b>
<b>EXPENDITURES:</b>						
Materials and Services	54,694,525	59,764,827	70,692,146	49,008,645	(21,683,501)	-30.67%
Capital Expenses	9,500	726,986	800,000	800,000	0	0.00%
Fiscal Transactions	12,309,120	14,495,508	28,969,964	15,903,027	(13,066,937)	-45.11%
Total Resrvs & Conting.	0	0	31,143,527	35,709,901	4,566,374	14.66%
<b>TOTAL EXPENDITURES</b>	<b>67,013,145</b>	<b>74,987,321</b>	<b>131,605,637</b>	<b>101,421,573</b>	<b>(30,184,064)</b>	<b>-22.94%</b>
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>EXPENDITURES BY FUND</b>						
County School Fund	7,335,391	7,532,962	7,486,810	513,350	(6,973,460)	-93.14%
Employee Benefit Fund	34,506,068	38,521,931	54,624,120	42,914,911	(11,709,209)	-21.44%
Fairboard Debt Service Fnd	351,528	596,528	708,329	728,529	20,200	2.85%
General Fund	3,085,389	4,461,571	15,588,033	15,861,141	273,108	1.75%
Gen Oblgn Bond Retir Fd	2,849,263	2,860,763	2,984,377	2,886,338	(98,039)	-3.29%
Juv Just Center Cnstrc Fnd	33,023	762,080	3,843,144	4,028,000	184,856	4.81%
Pension Bond Fund	4,426,051	4,631,271	12,130,151	4,932,599	(7,197,552)	-59.34%
Retiree Benefit Trust Fund	2,025,048	2,211,114	10,882,109	11,768,168	886,059	8.14%
Self Insurance Fund	1,687,439	1,438,348	5,099,918	5,242,991	143,073	2.81%
Specal Oblig Bond Retir Fnd	1,523,024	1,509,156	1,498,991	1,076,010	(422,981)	-28.22%
Special Rev & Svcs Fd	4,301,640	0	0	0	0	0.00%
Special Revenue Fund	0	5,127,092	10,089,287	10,298,356	209,069	2.07%
Title III Projects Fund	4,889,282	5,334,507	6,670,368	1,171,180	(5,499,188)	-82.44%
<b>Funds Total</b>	<b>67,013,146</b>	<b>74,987,323</b>	<b>131,605,637</b>	<b>101,421,573</b>	<b>(30,184,064)</b>	<b>-22.94%</b>

# General Expense: Debt Service

## Service Area Purpose Statement

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



## Service Area Locator

### **General Expense**

#### ***Debt Service*** ◀

*General Fund*

*Risk & Benefits*

*Special Services & Projects*

*Title III*

*Tourism*

## General Expense: Debt Service

SERVICE AREA FINANCIAL SUMMARY						
	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Curr Bgt	FY 08-09 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
<b>RESOURCES:</b>						
Taxes and Assessments	2,697,011	2,825,928	2,782,771	2,832,987	50,216	1.80%
State Revenues	16,306	22,950	0	0	0	0.00%
Fees and Charges	4,660,785	4,821,488	4,617,940	4,088,389	(529,551)	-11.47%
Interest Earnings	75,379	142,504	62,955	72,146	9,191	14.60%
<b>Total Revenue</b>	<b>7,449,481</b>	<b>7,812,870</b>	<b>7,463,666</b>	<b>6,993,522</b>	<b>(470,144)</b>	<b>-6.30%</b>
Resource Carryover	333,207	506,774	805,286	928,016	122,730	15.24%
Fund Transfers In	1,873,952	2,083,357	9,052,896	1,701,938	(7,350,958)	-81.20%
<b>TOTAL RESOURCES</b>	<b>9,656,639</b>	<b>10,403,002</b>	<b>17,321,848</b>	<b>9,623,476</b>	<b>(7,698,372)</b>	<b>-44.44%</b>
<b>EXPENDITURES:</b>						
Materials and Services	4,746	4,966	4,771	3,914	(857)	-17.96%
Fiscal Transactions	9,145,119	9,592,751	17,114,362	9,516,961	(7,597,401)	-44.39%
Total Resrvs & Conting.	0	0	202,715	102,601	(100,114)	-49.39%
<b>TOTAL EXPENDITURES</b>	<b>9,149,865</b>	<b>9,597,717</b>	<b>17,321,848</b>	<b>9,623,476</b>	<b>(7,698,372)</b>	<b>-44.44%</b>
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>EXPENDITURES BY FUND</b>						
Fairboard Debt Service Fund	351,528	596,528	708,329	728,529	20,200	2.85%
General Obligation Bond Retirement Fund	2,849,263	2,860,763	2,984,377	2,886,338	(98,039)	-3.29%
Pension Bond Fund	4,426,051	4,631,271	12,130,151	4,932,599	(7,197,552)	-59.34%
Special Obligation Bond Retirement Fund	1,523,024	1,509,156	1,498,991	1,076,010	(422,981)	-28.22%
<b>Funds Total</b>	<b>9,149,866</b>	<b>9,597,718</b>	<b>17,321,848</b>	<b>9,623,476</b>	<b>(7,698,372)</b>	<b>-44.44%</b>

SERVICE AREA FINANCIAL SUMMARY BY PROGRAM						
	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Curr Bgt	FY 08-09 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
<b>Programs</b>						
Fairboard COP Debt Retire.	351,528	596,528	708,329	728,529	20,200	2.85%
Gen. Obligation Bond Retire.	2,849,263	2,860,763	2,984,377	2,886,338	(98,039)	-3.29%
Pension Bond	4,426,051	4,631,271	12,130,151	4,932,599	(7,197,552)	-59.34%
Spec. obligation Bond Retire.	1,523,024	1,509,156	1,498,991	1,076,010	(422,981)	-28.22%
<b>Total Expenditures</b>	<b>9,149,865</b>	<b>9,597,717</b>	<b>17,321,848</b>	<b>9,623,476</b>	<b>(7,698,372)</b>	<b>-44.44%</b>

## General Expense: Debt Service

### Service Area Overview

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

### Bonded Debt

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

<b>CURRENT LANE COUNTY BONDED DEBT</b>						
<b>Fund</b>	<b>Bond Series</b>	<b>County Project</b>	<b>Type</b>	<b>Principal</b>	<b>Interest</b>	<b>Remaining Principal</b>
323	2002 A	Refund 1998 bond and finance capital improvement projects at Fairgrounds	Full Faith & Credit Oblig. (FF&CO)	295,000	330,128	6,805,000
333	2000 A	AIRS Upgrade	FF&CO	145,000	35,321	665,000
	2000 A	Mental Health Building	FF&CO	355,000	201,065	3,730,000
	2002 B	Orchard Point Marina (refunded 1997)	FF&CO			0
	2002 B	A&T Computer Sys, PSB roofs, etc.	FF&CO			0
	2003 B	Courthouse Plaza	FF&CO	25,000	20,034	500,000
	2003 B	Elections	FF&CO	100,000	72,911	1,810,000
	2003 B	HVAC 1 (refunded 1993A)	FF&CO			0
	2003 B	HVAC 2 (refunded 1995A)	FF&CO	95,000	25,728	670,000
	2003 B	Richardson Park Improvements	FF&CO			0
336	2003 A	Juv. Justice Center (refunded 1995)	General Obligation	2,135,000	751,338	15,155,000
615	2002	PERS	Limited Tax Pension	773,700	3,866,155	61,682,949
<b>TOTAL</b>				<b>3,923,700</b>	<b>5,302,679</b>	<b>91,017,949</b>

#### Fair Board Debt Fund (323)

Fair Board limited tax revenue bonds for the Convention Center and other improvements.

#### Special Obligation Fund (333)

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

#### General Obligation Fund (336)

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

#### Pension Bond Fund (615)

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

## General Expense: Debt Service

---

### InterFund Loans

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

<b>Interfund Loans Granted</b>	<b>Department</b>	<b>Remaining Amount</b>	<b>Due</b>
Public Health Building	Management Services, Capital Projects	1,000,000	2013
Public Health Building	Management Services, Capital Projects	3,100,000	2014
Area Info System Development	Management Services, Capital Projects	900,000	2014

# General Expense: General Fund

## Service Area Purpose Statement

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

## Service Area Locator

### **General Expense**

*Debt Services*

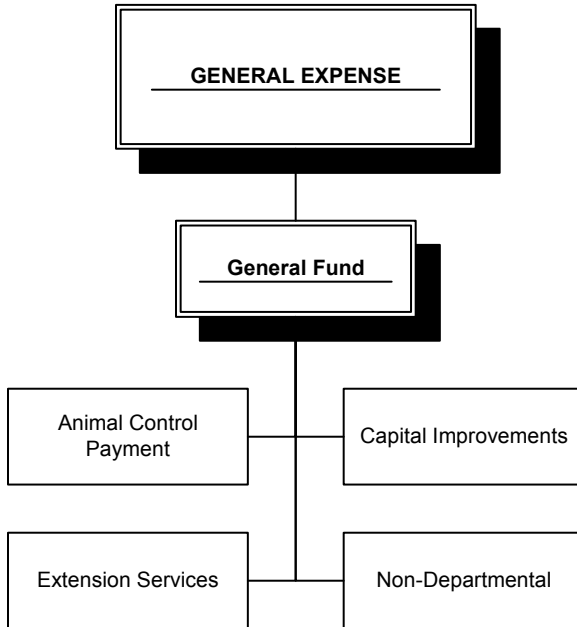
**General Fund** ◀

*Risk & Benefits*

*Special Services & Projects*

*Title III*

*Tourism*



## General Expense: General Fund

<b>SERVICE AREA FINANCIAL SUMMARY</b>						
	FY 05-06	FY 06-07	FY 07-08	FY 08-09	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Adopted	Fr Curr	Fr Curr
<b>RESOURCES:</b>						
Taxes and Assessments	27,358,591	28,539,991	30,752,097	31,823,956	1,071,859	3.49%
Licenses and Permits	470,167	343,997	470,000	343,997	(126,003)	-26.81%
Fines, Forf, and Penalties	519,554	435,580	555,000	462,700	(92,300)	-16.63%
Federal Revenues	15,120,105	15,068,243	15,482,884	150,947	(15,331,937)	-99.03%
State Revenues	4,188,884	3,681,970	4,140,000	4,157,827	17,827	0.43%
Local Revenues	0	0	0	4,750,000	4,750,000	100.00%
Fees and Charges	0	17,996	0	28,000	28,000	100.00%
Administrative Charges	611,223	481,722	522,254	547,866	25,612	4.90%
Interest Earnings	525,328	728,893	524,000	609,000	85,000	16.22%
<b>Total Revenue</b>	<b>48,793,852</b>	<b>49,298,392</b>	<b>52,446,235</b>	<b>42,874,293</b>	<b>(9,571,942)</b>	<b>-18.25%</b>
Resource Carryover	11,614,468	12,991,037	10,589,759	14,335,378	3,745,619	35.37%
Fund Transfers In	0	79,827	1,298,312	2,249,400	951,088	73.26%
<b>TOTAL RESOURCES</b>	<b>60,408,321</b>	<b>62,369,256</b>	<b>64,334,306</b>	<b>59,459,071</b>	<b>(4,875,235)</b>	<b>-7.58%</b>
<b>EXPENDITURES:</b>						
Materials and Services	1,186,683	1,403,674	1,494,715	278,231	(1,216,484)	-81.39%
Fiscal Transactions	1,740,165	3,057,897	2,809,459	1,897,158	(912,301)	-32.47%
Total Resrvs & Conting.	0	0	11,283,859	13,685,752	2,401,893	21.29%
<b>TOTAL EXPENDITURES</b>	<b>2,926,848</b>	<b>4,461,571</b>	<b>15,588,033</b>	<b>15,861,141</b>	<b>273,108</b>	<b>1.75%</b>
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>EXPENDITURES BY FUND</b>						
General Fund	2,926,848	4,461,571	15,588,033	15,861,141	273,108	1.75%
<b>Funds Total</b>	<b>2,926,848</b>	<b>4,461,571</b>	<b>15,588,033</b>	<b>15,861,141</b>	<b>273,108</b>	<b>1.75%</b>

<b>SERVICE AREA FINANCIAL SUMMARY BY PROGRAM</b>						
	FY 05-06	FY 06-07	FY 07-08	FY 08-09	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Adopted	Fr Curr	Fr Curr
<b>Programs</b>						
Animal Control	403,721	420,879	0	0	0	0.00%
Extension Services	554,960	554,850	559,427	547	(558,880)	-99.90%
Non Departmental	1,968,167	3,485,842	15,028,606	15,860,594	831,988	5.54%
<b>Total Expenditures</b>	<b>2,926,848</b>	<b>4,461,571</b>	<b>15,588,033</b>	<b>15,861,141</b>	<b>273,108</b>	<b>1.75%</b>

# General Expense: General Fund

---

## **Service Area Overview**

The General Expense budget for the General Fund provides for mandated and essential payments and services that cannot be allocated to individual departments. These payments include legal advertising, Metro Television, intergovernmental dues and payments, debt service payments, Lane County/OSU Extension Services and the General Fund Reserves.

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

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

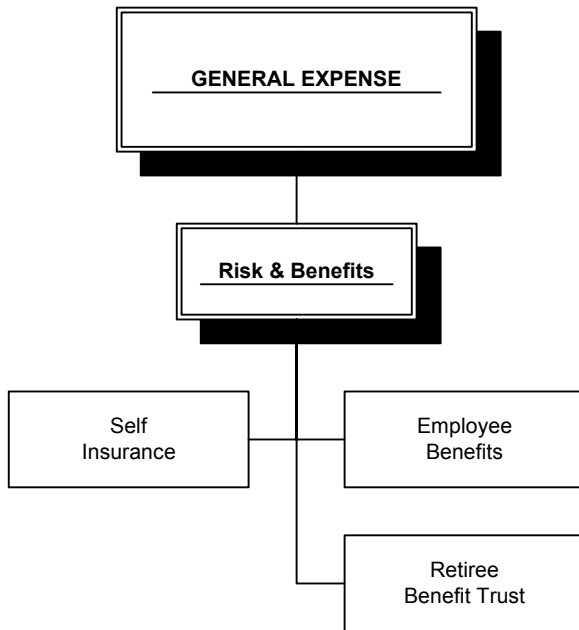
## **Changes Challenges & Opportunities**

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

## **Non-Departmental Expenses**

- Federal lobbying contract - eliminated
- Legal advertising
- Metro TV
- Association dues and agreements - eliminated
- Indirect subsidy to HACSA and Lane Workforce Partnership - eliminated
- Debt Payments
- Operating contingency
- Operating reserve

# General Expense: Risk & Benefits



## Service Area Purpose Statement

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

## Service Area Locator

### **General Expense**

*Debt Services*

*General Fund*

***Risk & Benefits*** ◀

*Special Services & Projects*

*Title III*

*Tourism*

## General Expense: Risk & Benefits

SERVICE AREA FINANCIAL SUMMARY						
	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Curr Bgt	FY 08-09 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
<b>RESOURCES:</b>						
Federal Revenues	0	0	0	20,000	20,000	100.00%
Fees and Charges	40,458,479	44,391,572	51,215,784	44,108,655	(7,107,129)	-13.88%
Interest Earnings	545,286	822,810	284,600	395,000	110,400	38.79%
<b>Total Revenue</b>	<b>41,003,765</b>	<b>45,214,382</b>	<b>51,500,384</b>	<b>44,523,655</b>	<b>(6,976,729)</b>	<b>-13.55%</b>
Resource Carryover	10,997,563	16,146,774	19,105,763	14,215,082	(4,890,681)	-25.60%
Fund Transfers In	0	0	0	1,187,333	1,187,333	100.00%
<b>TOTAL RESOURCES</b>	<b>52,001,328</b>	<b>61,361,155</b>	<b>70,606,147</b>	<b>59,926,070</b>	<b>(10,680,077)</b>	<b>-15.13%</b>
<b>EXPENDITURES:</b>						
Materials and Services	38,218,555	42,171,392	50,678,189	44,186,667	(6,491,522)	-12.81%
Fiscal Transactions	0	0	6,960,983	2,322,333	(4,638,650)	-66.64%
Total Resrvs & Conting.	0	0	12,966,975	13,417,070	450,095	3.47%
<b>TOTAL EXPENDITURES</b>	<b>38,218,555</b>	<b>42,171,392</b>	<b>70,606,147</b>	<b>59,926,070</b>	<b>(10,680,077)</b>	<b>-15.13%</b>
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>EXPENDITURES BY FUND</b>						
Employee Benefit Fund	34,506,068	38,521,931	54,624,120	42,914,911	(11,709,209)	-21.44%
Retiree Benefit Trust Fund	2,025,048	2,211,114	10,882,109	11,768,168	886,059	8.14%
Self Insurance Fund	1,687,439	1,438,348	5,099,918	5,242,991	143,073	2.81%
<b>Funds Total</b>	<b>38,218,555</b>	<b>42,171,393</b>	<b>70,606,147</b>	<b>59,926,070</b>	<b>(10,680,077)</b>	<b>-15.13%</b>
SERVICE AREA FINANCIAL SUMMARY BY PROGRAM						
	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Curr Bgt	FY 08-09 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
<b>Programs</b>						
Employee Benefits	34,506,068	38,521,931	54,624,120	42,914,911	(11,709,209)	-21.44%
Retiree Benefit Trust	2,025,048	2,211,114	10,882,109	11,768,168	886,059	8.14%
Self Insurance	1,687,439	1,438,348	5,099,918	5,242,991	143,073	2.81%
<b>Total Expenditures</b>	<b>38,218,555</b>	<b>42,171,392</b>	<b>70,606,147</b>	<b>59,926,070</b>	<b>(10,680,077)</b>	<b>-15.13%</b>

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

---

### **Service Area Overview**

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

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

### **Objectives for FY 08-09**

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

### **Key Accomplishments in FY 07-08**

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

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

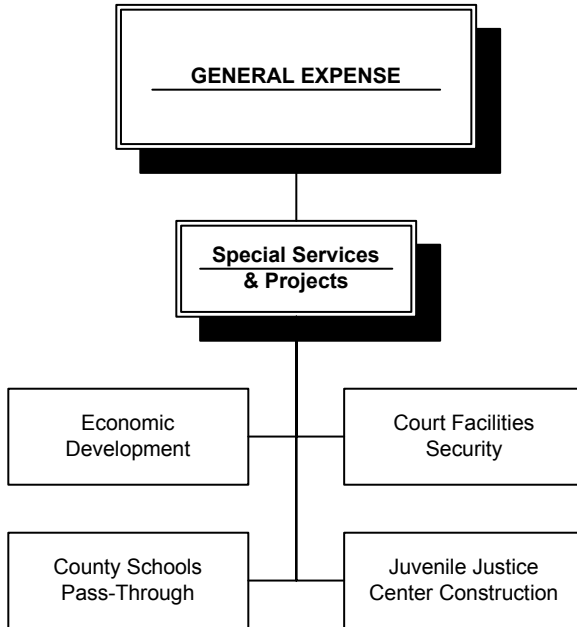
---

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

### **Changes, Challenges & Opportunities for FY 08-09**

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

# General Expense: Special Services & Projects



## Service Area Purpose Statement

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

## Service Area Locator

### **General Expense**

*Debt Services  
General Fund  
Risk & Benefits*

**Special Services & Projects** ←

*Title III  
Tourism*

## General Expense: Special Services & Projects

SERVICE AREA FINANCIAL SUMMARY						
	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Curr Bgt	FY 08-09 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
<b>RESOURCES:</b>						
Taxes and Assessments	131,751	139,443	152,000	145,000	(7,000)	-4.61%
Fines, Forf, and Penalties	148,614	141,411	150,000	135,000	(15,000)	-10.00%
Property and Rentals	0	279,846	0	0	0	0.00%
Federal Revenues	6,904,881	7,212,578	8,834,843	800,000	(8,034,843)	-90.94%
State Revenues	1,146,806	1,307,784	848,000	1,060,000	212,000	25.00%
Local Revenues	0	15,000	0	0	0	0.00%
Interest Earnings	171,592	237,794	171,675	216,850	45,175	26.31%
<b>Total Revenue</b>	<b>8,503,644</b>	<b>9,333,856</b>	<b>10,156,518</b>	<b>2,356,850</b>	<b>(7,799,668)</b>	<b>-76.79%</b>
Resource Carryover	5,116,686	5,319,774	5,094,461	5,397,951	303,490	5.96%
Fund Transfers In	0	46,000	0	0	0	0.00%
<b>TOTAL RESOURCES</b>	<b>13,620,330</b>	<b>14,699,632</b>	<b>15,250,979</b>	<b>7,754,801</b>	<b>(7,496,178)</b>	<b>-49.15%</b>
<b>EXPENDITURES:</b>						
Materials and Services	8,322,563	8,811,186	10,429,456	1,933,830	(8,495,626)	-81.46%
Capital Expenses	9,500	726,986	800,000	800,000	0	0.00%
Fiscal Transactions	0	67,000	50,000	0	(50,000)	-100.00%
Total Resrvs & Conting.	0	0	3,971,523	5,020,971	1,049,448	26.42%
<b>TOTAL EXPENDITURES</b>	<b>8,332,063</b>	<b>9,605,172</b>	<b>15,250,979</b>	<b>7,754,801</b>	<b>(7,496,178)</b>	<b>-49.15%</b>
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>EXPENDITURES BY FUND</b>						
County School Fund	7,335,391	7,532,962	7,486,810	513,350	(6,973,460)	-93.14%
General Fund	158,541	0	0	0	0	0.00%
Juv Just Center Construction Fund	33,023	762,080	3,843,144	4,028,000	184,856	4.81%
Special Revenue & Services Fund	805,108	0	0	0	0	0.00%
Special Revenue Fund	0	1,310,130	3,921,025	3,213,451	(707,574)	-18.05%
<b>Funds Total</b>	<b>8,332,063</b>	<b>9,605,172</b>	<b>15,250,979</b>	<b>7,754,801</b>	<b>(7,496,178)</b>	<b>-49.15%</b>

SERVICE AREA FINANCIAL SUMMARY BY PROGRAM						
	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Curr Bgt	FY 08-09 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
<b>Programs</b>						
Capital Construction	33,029	762,080	3,857,394	4,042,619	185,225	4.80%
County School	7,335,391	7,532,962	7,486,810	513,350	(6,973,460)	-93.14%
Court Facilities Security	221,581	226,663	482,436	437,832	(44,604)	-9.25%
Economic Development	742,062	1,083,467	3,424,339	2,761,000	(663,339)	-19.37%
<b>Total Expenditures</b>	<b>8,332,063</b>	<b>9,605,172</b>	<b>15,250,979</b>	<b>7,754,801</b>	<b>(7,496,178)</b>	<b>-49.15%</b>

## **General Expense: Special Services & Projects**

---

### **Service Area Overview**

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

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

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

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

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

The **County School Fund** is a non-operating program that provides accounting control for the collection and transfer of certain national forest timber funds to county schools as required by law. Since the SRS payments were not renewed, these payments have been zeroed out for FY 08-09.

# General Expense: Title III

---

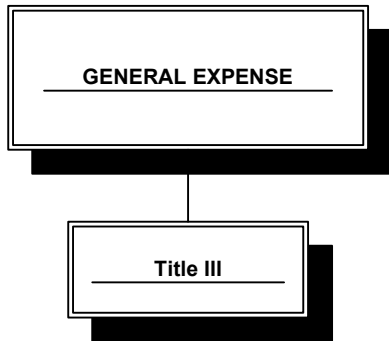
## Service Area Statement

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

## Service Area Locator

### **General Expense**

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



## General Expense: Title III

SERVICE AREA FINANCIAL SUMMARY						
	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Curr Bgt	FY 08-09 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
<b>RESOURCES:</b>						
Federal Revenues	4,799,418	4,846,657	5,055,096	0	(5,055,096)	-100.00%
Interest Earnings	145,180	149,249	55,000	21,000	(34,000)	-61.82%
<b>Total Revenue</b>	4,944,598	4,995,906	5,110,096	21,000	(5,089,096)	-99.59%
Resource Carryover	1,843,558	1,898,874	1,560,272	1,150,180	(410,092)	-26.28%
<b>TOTAL RESOURCES</b>	6,788,156	6,894,779	6,670,368	1,171,180	(5,499,188)	-82.44%
<b>EXPENDITURES:</b>						
Materials and Services	4,889,282	5,334,507	5,540,505	95,646	(5,444,859)	-98.27%
Total Resrvs & Conting.	0	0	1,129,863	1,075,534	(54,329)	-4.81%
<b>TOTAL EXPENDITURES</b>	4,889,282	5,334,507	6,670,368	1,171,180	(5,499,188)	-82.44%
<b>Total FTE</b>	0.00	0.00	0.00	0.00	0.00	0.00%
<b>EXPENDITURES BY FUND</b>						
Title III Projects Fund	4,889,282	5,334,507	6,670,368	1,171,180	(5,499,188)	-82.44%
<b>Funds Total</b>	4,889,282	5,334,507	6,670,368	1,171,180	(5,499,188)	-82.44%

SERVICE AREA FINANCIAL SUMMARY BY PROGRAM						
	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Curr Bgt	FY 08-09 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
<b>Programs</b>						
Title III Projects	4,889,282	5,334,507	6,670,368	1,171,180	(5,499,188)	-82.44%
<b>Total Expenditures</b>	4,889,282	5,334,507	6,670,368	1,171,180	(5,499,188)	-82.44%

## General Expense: Title III

---

### **Service Area Overview**

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

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

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

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

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

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

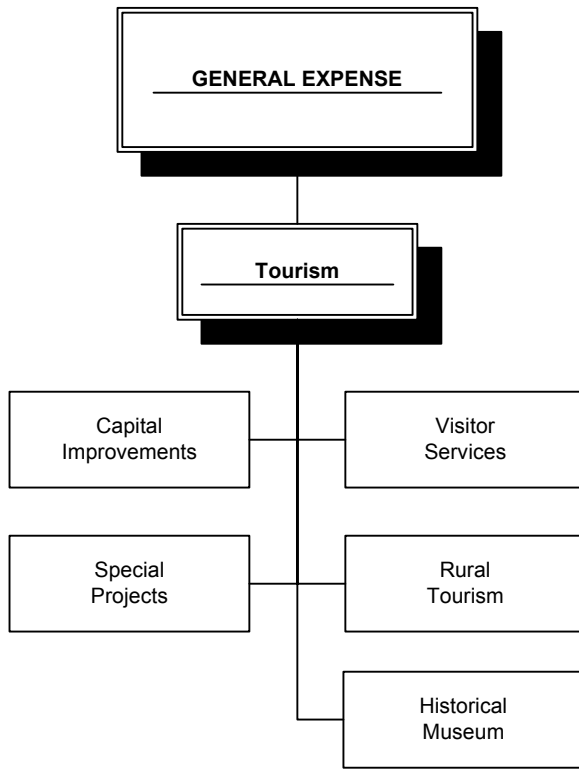
### **Objectives for FY 07-08**

- Spend down \$1 million reserve to cover unemployment costs incurred as a result of funding loss.

### **Changes Challenges & Opportunities**

The Secure Rural Schools Act expired at the end of FY 06-07. The County joined the effort to promote the extension or re-authorization of the Act with full funding but as of this date, the Act has not been renewed. In May 2007, the United States President signed a bill authorizing one additional year of funding. Future funding beyond the FY 07-08 budget is still uncertain and the FY 08-09 budget contains no expected revenue from this funding.

# General Expense: Tourism



## Service Area Purpose Statement

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

## Service Area Locator

### **General Expense**

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

## General Expense: Tourism

SERVICE AREA FINANCIAL SUMMARY						
	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Curr Bgt	FY 08-09 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
<b>RESOURCES:</b>						
Taxes and Assessments	3,514,776	3,813,970	4,362,835	4,776,000	413,165	9.47%
Interest Earnings	31,032	47,468	31,900	42,000	10,100	31.66%
<b>Total Revenue</b>	<b>3,545,808</b>	<b>3,861,438</b>	<b>4,394,735</b>	<b>4,818,000</b>	<b>423,265</b>	<b>9.63%</b>
Resource Carryover	1,435,198	1,529,051	1,773,527	2,266,905	493,378	27.82%
Interfund Loans	44,577	0	0	0	0	0.00%
<b>TOTAL RESOURCES</b>	<b>5,025,583</b>	<b>5,390,489</b>	<b>6,168,262</b>	<b>7,084,905</b>	<b>916,643</b>	<b>14.86%</b>
<b>EXPENDITURES:</b>						
Materials and Services	2,072,696	2,039,102	2,544,510	2,510,357	(34,153)	-1.34%
Fiscal Transactions	1,423,836	1,777,860	2,035,160	2,166,575	131,415	6.46%
Total Resrvs & Conting.	0	0	1,588,592	2,407,973	819,381	51.58%
<b>TOTAL EXPENDITURES</b>	<b>3,496,532</b>	<b>3,816,962</b>	<b>6,168,262</b>	<b>7,084,905</b>	<b>916,643</b>	<b>14.86%</b>
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>EXPENDITURES BY FUND</b>						
Special Revenue Fund	3,496,532	3,816,962	6,168,262	7,084,905	916,643	14.86%
<b>Funds Total</b>	<b>3,496,532</b>	<b>3,816,962</b>	<b>6,168,262</b>	<b>7,084,905</b>	<b>916,643</b>	<b>14.86%</b>

SERVICE AREA FINANCIAL SUMMARY BY PROGRAM						
	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Curr Bgt	FY 08-09 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
<b>Programs</b>						
Capital Improvements	1,579,959	1,933,684	2,524,410	2,999,674	475,264	18.83%
Museum	184,899	204,401	267,270	290,295	23,025	8.61%
Rural Tourism	168,508	168,409	536,479	634,786	98,307	18.32%
Special Projects	418,731	240,059	455,133	515,150	60,017	13.19%
Visitor Services	1,144,435	1,270,410	2,384,970	2,645,000	260,030	10.90%
<b>Total Expenditures</b>	<b>3,496,532</b>	<b>3,816,962</b>	<b>6,168,262</b>	<b>7,084,905</b>	<b>916,643</b>	<b>14.86%</b>

## General Expense: Tourism

---

### Service Area Overview

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

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

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

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

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

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

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

In the Adopted Budget, \$400,000 in room tax revenue is redirected to the parks fund to support tourist related parks. This reduction is taken proportionately from all room tax programs.

## General Expense

<b>DEPARTMENT REVENUE SUMMARY</b>						
<b>Revenue Accounts</b>	<b>FY 05-06 Actual</b>	<b>FY 06-07 Actual</b>	<b>FY 07-08 Curr Bgt</b>	<b>FY 08-09 Adopted</b>	<b>\$ Chng Fr Curr</b>	<b>% Chng Fr Curr</b>
Payments In-Lieu Of Tax	277,201	274,787	275,000	275,000	0	0.00%
Current Year Property Tax	28,179,245	29,641,690	31,091,659	32,532,823	1,441,164	4.64%
Prior Years Property Tax	953,763	810,752	886,909	546,820	(340,089)	-38.35%
In Lieu Of Taxes	410,831	408,629	424,000	420,000	(4,000)	-0.94%
Severance Tax	50,692	38,063	50,000	50,000	0	0.00%
Transient Room Tax	3,516,149	3,815,362	4,364,135	4,778,300	414,165	9.49%
Car Rental Tax	312,090	330,049	958,000	975,000	17,000	1.77%
Miscellaneous Taxes	2,160	0	0	0	0	0.00%
<b>TAXES &amp; ASSESSMENTS</b>	<b>33,702,130</b>	<b>35,319,332</b>	<b>38,049,703</b>	<b>39,577,943</b>	<b>1,528,240</b>	<b>4.02%</b>
Metro Cable Franchise	332,742	322,259	335,000	322,259	(12,741)	-3.80%
Rural Cable Franchise	137,425	21,738	135,000	21,738	(113,262)	-83.90%
<b>LICENSES AND PERMITS</b>	<b>470,167</b>	<b>343,997</b>	<b>470,000</b>	<b>343,997</b>	<b>(126,003)</b>	<b>-26.81%</b>
Circuit Court Fines	90,415	102,700	90,000	102,700	12,700	14.11%
State Court Security Assmt	148,614	141,411	150,000	135,000	(15,000)	-10.00%
Local Fines	4,573	3,811	0	0	0	0.00%
County 1065 Assessment	326,678	319,752	325,000	320,000	(5,000)	-1.54%
Cnty Infractions Forfeitures	0	0	40,000	40,000	0	0.00%
Forfeitures Other	97,889	9,317	100,000	0	(100,000)	-100.00%
<b>FINES, FORF, &amp; PENALTIES</b>	<b>668,169</b>	<b>576,991</b>	<b>705,000</b>	<b>597,700</b>	<b>(107,300)</b>	<b>-15.22%</b>
Real Property	0	279,846	0	0	0	0.00%
<b>PROPERTY &amp; RENTALS</b>	<b>0</b>	<b>279,846</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
National Frst Timber Sales	6,777,847	6,844,155	7,259,018	0	(7,259,018)	-100.00%
Housing & Comm Devlpmt	127,034	368,423	1,476,825	750,000	(726,825)	-49.22%
O & C Timber Sales	14,919,053	15,068,243	15,331,937	0	(15,331,937)	-100.00%
Flood Control Leases	0	0	6,000	0	(6,000)	-100.00%
Department Of Justice	201,052	0	150,947	150,947	0	0.00%
Federal Title III Projects	4,799,418	4,846,657	5,055,096	0	(5,055,096)	-100.00%
Misc - Federal Revenue	0	0	93,000	50,000	(43,000)	-46.24%
Reimbursements	0	0	0	20,000	20,000	100.00%
<b>FEDERAL REVENUES</b>	<b>26,824,403</b>	<b>27,127,478</b>	<b>29,372,823</b>	<b>970,947</b>	<b>(28,401,876)</b>	<b>-96.69%</b>
Miscellaneous State	0	0	250,000	0	(250,000)	-100.00%
Veterans Affairs	10,416	2,578	0	0	0	0.00%
<b>STATE GRANT REVENUES</b>	<b>10,416</b>	<b>2,578</b>	<b>250,000</b>	<b>0</b>	<b>(250,000)</b>	<b>-100.00%</b>
Timber Sales	776,436	1,028,448	368,000	689,827	321,827	87.45%
Department of Revenue	1,895,218	1,467,812	1,895,000	1,895,000	0	0.00%
Video Lottery Proceeds	731,142	767,757	550,000	700,000	150,000	27.27%
Liquor Tax	1,383,912	1,236,787	1,380,000	1,380,000	0	0.00%
Amusement Device Tax	128,350	83,774	120,000	103,000	(17,000)	-14.17%

## General Expense

DEPARTMENT REVENUE SUMMARY						
Revenue Accounts	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Curr Bgt	FY 08-09 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
Cigarette Tax	426,522	425,548	425,000	450,000	25,000	5.88%
<b>OTHER STATE REVENUES</b>	<b>5,341,580</b>	<b>5,010,127</b>	<b>4,738,000</b>	<b>5,217,827</b>	<b>479,827</b>	<b>10.13%</b>
Eugene	0	0	0	4,500,000	4,500,000	100.00%
Springfield	0	0	0	250,000	250,000	100.00%
<b>LOCAL GRANTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,750,000</b>	<b>4,750,000</b>	<b>100.00%</b>
Community Contracts	0	15,000	0	0	0	0.00%
<b>LOCAL REVENUES</b>	<b>0</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Misc. Fees/Reimbursmnt	1,176	0	0	0	0	0.00%
Refunds & Reimbursmnts	26,467	0	0	0	0	0.00%
Reimbursements SRS	0	17,996	0	28,000	28,000	100.00%
Benefits	44,967,117	36,067,663	41,471,411	35,900,063	(5,571,348)	-13.43%
PERS Reformation	124,504	262			0	0.00%
Employer PERS	0	9,002,576	9,594,433	8,213,521	(1,380,912)	-14.39%
Employer OPSRP	0	1,261,482	0	0	0	0.00%
Employee PERS	0	2,503,458	4,767,880	4,083,460	(684,420)	-14.35%
Employee OPSRP Gen Svc	0	377,619	0	0	0	0.00%
<b>FEES AND CHARGES</b>	<b>45,119,263</b>	<b>49,231,056</b>	<b>55,833,724</b>	<b>48,225,044</b>	<b>(7,608,680)</b>	<b>-13.63%</b>
County Administrative Chrg	611,223	481,722	522,254	547,866	25,612	4.90%
<b>ADMINISTRATIVE CHRGS</b>	<b>611,223</b>	<b>481,722</b>	<b>522,254</b>	<b>547,866</b>	<b>25,612</b>	<b>4.90%</b>
Investment Earnings	1,493,799	2,128,717	1,130,130	1,355,996	225,866	19.99%
<b>INTEREST EARNINGS</b>	<b>1,493,799</b>	<b>2,128,717</b>	<b>1,130,130</b>	<b>1,355,996</b>	<b>225,866</b>	<b>19.99%</b>
Fund Balance	31,264,671	36,028,285	38,745,852	38,110,296	(635,556)	-1.64%
Prior Period Adj to Fnd Bal	0	2,364,000	0	0	0	0.00%
Non Discretionary	76,010	0	183,216	183,216	0	0.00%
Prin Recd Interfund Loan	44,577	0	0	0	0	0.00%
Transfer Fr General Fund	771,612	755,347	748,600	352,135	(396,465)	-52.96%
Transfer Fr Sp Rev Funds	685,082	1,044,581	2,222,563	2,480,216	257,653	11.59%
Transfer From CIP Funds	417,258	409,256	419,062	624,587	205,525	49.04%
Transfer Fr Int Svc Fnds	0	0	6,960,983	494,400	(6,466,583)	-92.90%
Intrafund Transfer	0	0	0	1,187,333	1,187,333	100.00%
<b>FISCAL TRANSACTIONS</b>	<b>33,259,209</b>	<b>40,601,469</b>	<b>49,280,276</b>	<b>43,432,183</b>	<b>(5,848,093)</b>	<b>-11.87%</b>
<b>TOTAL RESOURCES</b>	<b>147,500,359</b>	<b>161,118,313</b>	<b>180,351,910</b>	<b>145,019,503</b>	<b>(35,332,407)</b>	<b>-19.59%</b>

## General Expense

<b>DEPARTMENT EXPENSE SUMMARY</b>						
<b>Expenditure Accounts</b>	<b>FY 05-06 Actual</b>	<b>FY 06-07 Actual</b>	<b>FY 07-08 Curr Bgt</b>	<b>FY 08-09 Adopted</b>	<b>\$ Chng Fr Curr</b>	<b>% Chng Fr Curr</b>
Professional & Consulting	2,116,913	2,231,804	2,987,787	3,184,750	196,963	6.59%
Court Related Personal Svc	5,262	2,097	10,000	10,000	0	0.00%
Data Processing Services	324,592	510,319	334,136	0	(334,136)	-100.00%
Intergovnmntl Agreements	5,987,447	6,604,159	7,139,070	626,382	(6,512,688)	-91.23%
Agency Payments	8,026,194	8,136,962	9,329,975	968,969	(8,361,006)	-89.61%
Telephone Services	748	742	600	600	0	0.00%
Purchased Insurance	35,685,001	36,756,068	43,670,842	37,575,751	(6,095,091)	-13.96%
SAIF Assessments	107,855	97,406	125,000	125,000	0	0.00%
Employer OPSRP	738,000	1,157,914	0	0	0	0.00%
ER 6% Pickup	0	2,873,555	4,767,880	4,083,460	(684,420)	-14.35%
Damage Claims	1,219,976	911,411	1,582,739	1,822,183	239,444	15.13%
Maintenance of Equipment	0	0	3,925	3,925	0	0.00%
Maintenance of Structures	6,593	6,638	68,369	0	(68,369)	-100.00%
Opertg Licenses & Permits	0	6,880	0	0	0	0.00%
Metro Cable Commission	58,218	61,152	63,576	0	(63,576)	-100.00%
Direct/Information Services	64,466	18,080	0	0	0	0.00%
County Overhead Charges	281,813	305,004	362,241	353,009	(9,232)	-2.55%
Office Supplies & Expense	1,665	571	13,750	10,000	(3,750)	-27.27%
Educational Materials	0	0	0	5,000	5,000	100.00%
Membrshp/Professnl Licens	400	755	2,000	2,000	0	0.00%
Printing & Binding	0	10,293	0	0	0	0.00%
Advertising & Publicity	52,885	19,951	23,600	23,400	(200)	-0.85%
Photo/Video Suppls & Svcs	0	627	0	0	0	0.00%
DP Supplies And Access	0	187	0	0	0	0.00%
Furniture, Equipmnt & Tools	0	937	0	0	0	0.00%
Kitchen & Dining Supplies	0	3,568	0	0	0	0.00%
Special Supplies	0	16,725	0	0	0	0.00%
Safety Supplies	1,005	0	0	0	0	0.00%
Medical Supplies	54	0	0	0	0	0.00%
Business Expense & Travel	1,312	0	1,500	1,500	0	0.00%
Committee Stipends & Exp	40	10	933	1,500	567	60.77%
Awards & Recognition	1,507	6,064	3,440	20,000	16,560	481.40%
Outside Education & Travel	2,391	4,021	0	2,000	2,000	100.00%
County Training Classes	125	0	0	0	0	0.00%
Training Svcs & Materials	0	0	6,000	6,000	0	0.00%
Miscellaneous Payments	10,063	20,931	194,783	183,216	(11,567)	-5.94%
<b>MATERIALS &amp; SERVICES</b>	<b>54,694,525</b>	<b>59,764,828</b>	<b>70,692,146</b>	<b>49,008,645</b>	<b>(21,683,501)</b>	<b>-30.67%</b>
Institutional Furnishings	0	0	25,000	25,000	0	0.00%
Machinery & Equipment	9,500	0	0	0	0	0.00%
<b>CAPITAL OUTLAY</b>	<b>9,500</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0.00%</b>
Professional Services	0	0	50,000	50,000	0	0.00%
Other Professional Services	0	0	25,000	25,000	0	0.00%

## General Expense

DEPARTMENT EXPENSE SUMMARY							
Expenditure Accounts	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Curr Bgt	FY 08-09 Adopted	\$ Chng Fr Curr	% Chng Fr Curr	
Acquisition & Construction	0	0	200,000	200,000	0	0.00%	
Improvements	0	726,986	500,000	500,000	0	0.00%	
<b>CAPITAL PROJECTS</b>	<b>0</b>	<b>726,986</b>	<b>775,000</b>	<b>775,000</b>	<b>0</b>	<b>0.00%</b>	
Other Fiscal Transactions	0	0	784,211	290,580	(493,631)	-62.95%	
Bond Principal Retirement	3,450,567	3,895,050	10,617,814	3,923,700	(6,694,114)	-63.05%	
Bond Interest Retirement	5,694,552	5,697,701	5,752,337	5,342,681	(409,656)	-7.12%	
<b>FISCAL TRANSACTIONS</b>	<b>9,145,119</b>	<b>9,592,751</b>	<b>17,154,362</b>	<b>9,556,961</b>	<b>(7,597,401)</b>	<b>-44.29%</b>	
Transfer To General Fund	0	0	0	454,400	454,400	100.00%	
Tfr To Special Rev. Funds	456,458	958,620	512,672	1,008,506	495,834	96.72%	
Tfr To Debt Service Funds	1,072,428	1,291,163	1,290,947	927,351	(363,596)	-28.17%	
Tfr To Capital Proj. Funds	600,318	1,500,000	1,550,000	1,500,000	(50,000)	-3.23%	
Tfr To Enterprise Funds	1,034,797	1,152,974	1,000,000	1,213,565	213,565	21.36%	
Tfr To Internal Svc Funds	0	0	7,461,983	54,911	(7,407,072)	-99.26%	
Intrafund Transfer	0	0	0	1,187,333	1,187,333	100.00%	
<b>FUND TRANSFERS</b>	<b>3,164,001</b>	<b>4,902,757</b>	<b>11,815,602</b>	<b>6,346,066</b>	<b>(5,469,536)</b>	<b>-46.29%</b>	
Operational Contingency	0	0	5,066,946	8,628,635	3,561,689	70.29%	
Operational Reserves	0	0	22,804,589	23,728,808	924,219	4.05%	
Reserves - Future Projects	0	0	3,069,277	3,249,857	180,580	5.88%	
Bonded Indebtedness Resrv	0	0	202,715	102,601	(100,114)	-49.39%	
<b>TOTAL RESERVES</b>	<b>0</b>	<b>0</b>	<b>31,143,527</b>	<b>35,709,901</b>	<b>4,566,374</b>	<b>14.66%</b>	
<b>TOTAL EXPENDITURES</b>	<b>67,013,145</b>	<b>74,987,322</b>	<b>131,605,637</b>	<b>101,421,573</b>	<b>(30,184,064)</b>	<b>-22.94%</b>	

THIS PAGE INTENTIONALLY LEFT BLANK