

# Department of Youth Services

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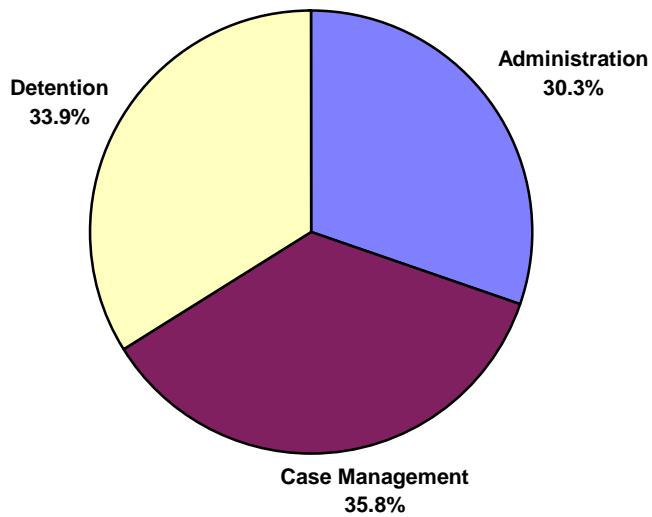
## Department Purpose

The purpose of the Department of Youth Services is to reduce delinquency in Lane County in order to protect the public.

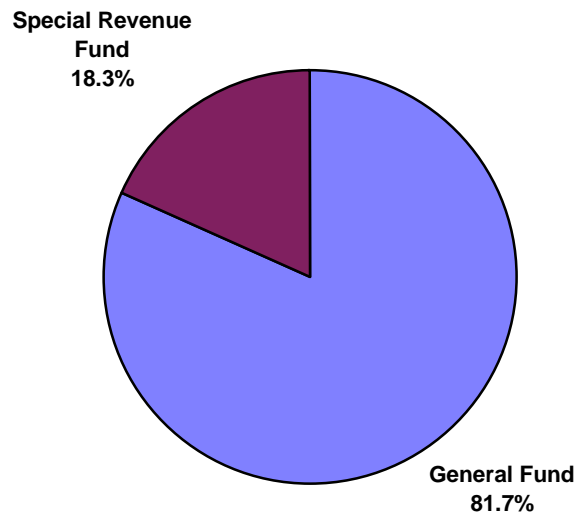
## Total Expenditures

\$10,890,715

### FY 09-10 Expenditures by Division



### FY 09-10 Budget by Fund



Lisa Smith, Director  
Youth Services  
682-4705

# Youth Services

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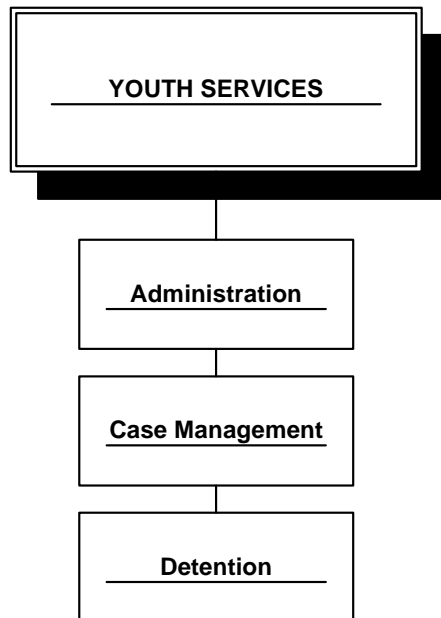
## Department Overview

The Department of Youth Services (DYS) serves juvenile ages 12-17 years old who are referred by local law enforcement because of delinquent behavior. The department provides juvenile corrections services and treatment options which use researched based delinquency reduction strategies. “Corrections services” include detention, probation, random urinalysis testing, community service, restitution to victims, etc. Treatment options focus on reducing risk areas associated with delinquency and increasing juveniles’ competencies so that they leave the system with more skills to live productively in the Lane County community. Treatment includes alcohol and other drug treatment, family counseling, sex offender treatment, mental health services, services for fire setters, skill building classes, etc. Treatment is not mutually exclusive from corrections responses. For example, skill-building classes are emphasized while juvenile offenders are in detention. This balanced response of corrections and treatment works to hold juvenile offenders accountable for their actions, provide sanctions for their criminal behavior, and give them opportunities for reformation.

DYS is located in the Juvenile Justice Center building on the John Serbu Youth Campus. In 2008, the department worked with 1,873 juvenile offenders who committed 4,102 offenses.

DYS is funded by the Lane County general fund and state and federal grants. DYS staff are county employees who specialize in juvenile corrections. Based on risk level and other factors, juveniles can be referred to community-based diversion programs, managed outside the jurisdiction of the court on Formal Accountability Agreements, placed on probation under the court, placed in residential treatment facilities, admitted to detention or sent to the state secure facilities. Last year, there were 714 admissions into secure custody at the juvenile justice center. This includes both detention and the intake holding area. The Juvenile Court is part of the state’s circuit court system and is located at DYS.

The department is organized into divisions. Each division and its respective programs are described in this document. The divisions are Administration, Case Management, and Detention.



# Youth Services

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## **Department Goals & Objectives**

- Reduce re-offenses by juvenile offenders through the implementation of research-based, cost efficient crime reduction strategies
- Systemic implementation of best practices

Note: The “research-based” strategies for delinquency reduction include effective / efficient methods to provide corrections responses and match treatment responses to risk level. Responses focus on a) risk reduction and skill building, b) age and gender specific issues, and c) culturally appropriate. While the number of goals appear small – 2 – their intent and scope are significant especially given the reduced resources the department has to address them.

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

Accomplishments include:

- Continued staff training in principals of evidenced based practices.
- Key management staff were invited to present evidence based practices for delinquency reduction at the annual National Council of Juvenile and Family Court Judges conference in St. Louis, Mo (the conference paid for related expenses).
- Working with nationally recognized researchers on a “gender specific” research study which looked at the extent to which DYS services are evidence based and address the needs of girls in the system
- Implemented three computerized customer satisfaction surveys
- MLK Jr. Ed Center youth were prominently featured on the local news for their skill development
- Increased the number of youth served in the MLK Jr. Ed Center by 50%
- Phoenix treatment program successfully underwent a certification process
- Phoenix program evaluated a new curricula for girls and one with a drug and alcohol intervention
- New and improved partnerships with community agencies and local businesses
- Co-sponsored a community mobilization conference with six other Southern region counties to address gang issues. It was attended by over 400 participants
- Further development of geographical teams. Staff manage geographic areas of Lane County which allows to make the most of limited supervision resources.
- Greater partnering with local fire agencies to help assess and intervene with youth with fire setting issues.
- Incorporated a more comprehensive approach to victims of juvenile crime.
- Continued use of a validated instrument to assess youth for mental health status .

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

The major challenges include providing efficient and efficacious services to juvenile offenders and their families while county, state and federal resources continue to shrink, or in some instances, disappear completely. Since the department has experienced reductions for the last several years, we start off this next fiscal year with a deficiency in treatment and corrections options. Further reductions exasperate this situation. Challenges for each budget scenario include:

- Continued decline in economy and increase in its negative impact on federal, state and local resources.
- Funding for only one third of available detention beds.
- 23 fewer employees than in 2001 with increased demands and expectations including requirements with juvenile sex offender registration, school notifications, minor in possession services.
- High-risk juvenile offenders, who would otherwise be in either a secure lock up facility or a residential program receiving treatment, are living in the community with reduced supervision time

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and very limited treatment services. More of these juveniles are using alcohol and other drugs including an increased use in methamphetamine, many have mental health issues, and young offenders and female offenders represent age/gender specific issues that are underserved.

- State and local reduction in services for juvenile with mental health issues and increase in these issues among delinquent youth
- Economic impact on employment greatly limits opportunities for families and youth and increases issues related to poverty and homelessness
- Elimination of state closed custody beds for youth

Opportunities - The department continues to be strategic in responding to those challenges and aggressive in utilizing its opportunities. Most significant have been the following:

- DYS strategic plan has outlined a rigorous course for training, implementation, and monitoring the usage of principles of effective practices for delinquency reduction. Training was conducted, treatment groups are occurring, staff are delivering this approach in their work, and a plan to further implement and monitor this work is in progress.

This work is supported by national research on best practices and local data. DYS uses data-driven decision making when reviewing which services to begin, maintain, or reduce in budget cuts, etc. Those data are collected through performance measures, program evaluations, and summary data.

- DYS will continue to look for grant opportunities to provide “time bound” relief in gap of services. DYS will be diligent about finding grant opportunities and applying for funding when these opportunities match our mission and purpose.
- The economic stimulus plan may present opportunities for youth and summer employment and applicable public safety funding.

### **Performance Management**

Performance management data report on reduced re-offenses, reduced risk areas, cost per units and customer satisfaction. These measures aligned with the a) department’s strategic plan, b) department goals of providing effective services, and c) goal to provide cost efficient use of county funds. The association between these measurements and department goals is supported by best practices research. Hence, there is logical rationale for utilizing them as the department monitors the extent to which these priorities are realized. In some areas, the target has been reduced from the previous trend in anticipation of negative impact from service reduction.

Youth Services provides effective services with limited resources. On an annual basis, 90% of juvenile offenders are diverted from chronic delinquency and risk areas are being cut in half. The customer satisfaction survey was not administered in the last fiscal year due to an increase in grant writing projects and the lack of staffing options for the survey work. It will be re-initiated in the following FY.

<b>DEPARTMENT PERFORMANCE MEASURES</b>						
<b>Performance Measures</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2007-08 Target</b>	<b>Comment</b>	<b>2008-09 Target</b>
% diverted from chronic delinquency	94%	92%	94.3%	90%	On Target	92%
Reduce Risk Areas	-50%	-50%	-48%	-50%	On Target	-50%
% with a satisfaction rating or better on customer satisfaction	80%	82%	81%	80%	On Target	80%

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<b>DEPARTMENT FINANCIAL SUMMARY</b>						
	<b>FY 06-07</b>	<b>FY 07-08</b>	<b>FY 08-09</b>	<b>FY 09-10</b>	<b>\$ Chng</b>	<b>% Chng</b>
	<b>Actual</b>	<b>Actual</b>	<b>Curr Bgt</b>	<b>Proposed</b>	<b>Fr Curr</b>	<b>Fr Curr</b>
<b>RESOURCES:</b>						
Fines, Forf, and Penalties	115,000	115,000	115,000	115,000	0	0.00%
Property and Rentals	48,492	35,009	78,273	177,273	99,000	126.48%
Federal Revenues	1,014,729	673,266	1,180,345	468,196	(712,149)	-60.33%
State Revenues	2,429,267	1,989,224	2,348,611	2,007,020	(341,591)	-14.54%
Local Revenues	130,081	60,012	240,589	145,568	(95,021)	-39.50%
Fees and Charges	153,207	143,904	76,671	23,300	(53,371)	-69.61%
Interest Earnings	(15,345)	(27,297)	0	0	0	0.00%
<b>Total Revenue</b>	<b>3,875,431</b>	<b>2,989,118</b>	<b>4,039,489</b>	<b>2,936,357</b>	<b>(1,103,132)</b>	<b>-27.31%</b>
Resource Carryover	97,720	148,275	114,600	55,804	(58,796)	-51.31%
Fund Transfers In	0	82,506	39,286	224,648	185,362	471.83%
<b>TOTAL RESOURCES</b>	<b>3,973,152</b>	<b>3,219,900</b>	<b>4,193,375</b>	<b>3,216,809</b>	<b>(976,566)</b>	<b>-23.29%</b>
<b>EXPENDITURES:</b>						
Personnel Services	6,100,985	5,997,397	6,244,170	6,605,240	361,070	5.78%
Materials and Services	3,686,323	2,874,106	4,734,866	4,060,827	(674,039)	-14.24%
Capital Expenses	0	14,950	0	0	0	0.00%
Fiscal Transactions	0	82,506	29,643	224,648	195,005	657.85%
<b>TOTAL EXPENDITURES</b>	<b>9,787,309</b>	<b>8,968,959</b>	<b>11,008,679</b>	<b>10,890,715</b>	<b>(117,964)</b>	<b>-1.07%</b>
<b>Total FTE</b>	<b>66.55</b>	<b>70.55</b>	<b>67.62</b>	<b>63.62</b>	<b>(4.00)</b>	<b>-5.92%</b>
<b>EXPENDITURES BY FUND</b>						
General Fund	7,233,125	7,021,139	8,245,745	8,874,052	628,307	7.62%
Special Revenue Fund	2,554,184	1,947,819	2,762,934	2,016,663	(746,271)	-27.01%
<b>TOTAL FUNDS</b>	<b>9,787,309</b>	<b>8,968,958</b>	<b>11,008,679</b>	<b>10,890,715</b>	<b>(117,964)</b>	<b>-1.07%</b>

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<b>DEPARTMENT FINANCIAL SUMMARY BY PROGRAM</b>						
<b>PROGRAMS</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>
Cmnty Svc & Forest Work Grp	573,413	590,417	177,618	212,696	35,078	19.75%
Management & Leadership	1,215,152	1,214,919	1,153,336	1,122,797	(30,540)	-2.65%
Martin Luther King Jr Ed Ctr	476,040	338,943	1,346,491	572,874	(773,617)	-57.45%
Trnans Svcs & Ass Ctr (TSAC)	580,310	411,324	482,153	493,009	10,856	2.25%
Residl Alc. & Other Drug Treat	946,075	726,714	952,787	923,527	(29,260)	-3.07%
Drug Court	151,216	49,144	25	9	(16)	-64.00%
High Risk Program	383,017	346,207	339,544	350,232	10,688	3.15%
Intake and Supervision	2,231,109	2,423,446	3,380,072	3,563,345	183,273	5.42%
JBTC 2007	77,864	112	0	0	0	0.00%
Lane ESD Counselors	17,319	13,537	0	0	0	0.00%
Detention	2,904,404	2,454,904	2,795,463	3,145,023	349,560	12.50%
Food and Nutrition Svcs	179,223	397,232	381,190	507,204	126,014	33.06%
Phoenix Program	52,166	2,059	0	0	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>9,787,309</b>	<b>8,968,958</b>	<b>11,008,679</b>	<b>10,890,716</b>	<b>(117,964)</b>	<b>-1.07%</b>

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DEPARTMENT REVENUE SUMMARY						
REVENUE ACCOUNTS	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Curr Bgt	FY 09-10 Proposed	\$ Chng Fr Curr	% Chng Fr Curr
County 1065 Assessment	115,000	115,000	115,000	115,000	0	0.00%
<b>FINES, FORF, AND PENALTIES</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>	<b>0</b>	<b>0.00%</b>
Catering	0	0	0	35,000	35,000	100.00%
Parking	14,788	0	12,000	12,000	0	0.00%
Rent - Other Properties	33,704	35,009	66,273	130,273	64,000	96.57%
<b>PROPERTY AND RENTALS</b>	<b>48,492</b>	<b>35,009</b>	<b>78,273</b>	<b>177,273</b>	<b>99,000</b>	<b>126.48%</b>
Department Of Justice	287,796	46,947	0	0	0	0.00%
Department Of Labor	0	17,145	975,387	189,396	(785,991)	-80.58%
Misc - Federal Revenue	237,607	118,725	106,920	128,800	21,880	20.46%
Federal Title II Reimbursements	166,212	143,256	115,038	150,000	34,962	30.39%
Federal Title III Reimbursements	323,113	401,480	0	0	0	0.00%
Reimbursements	0	0	(17,000)	0	17,000	-100.00%
Prior Year Revenues	0	(54,288)	0	0	0	0.00%
<b>FEDERAL REVENUES</b>	<b>1,014,729</b>	<b>673,266</b>	<b>1,180,345</b>	<b>468,196</b>	<b>(712,149)</b>	<b>-60.33%</b>
Juvenile Justice Del. Prev.	29,214	23,574	23,574	23,574	0	0.00%
Title XIX	1,090,262	763,694	833,538	794,691	(38,847)	-4.66%
Miscellaneous State	158,869	72,933	162,000	50,000	(112,000)	-69.14%
Childrens Services Division	442,065	419,387	432,474	358,954	(73,520)	-17.00%
Misc - State Revenue	532,857	549,636	687,025	569,801	(117,224)	-17.06%
<b>STATE GRANT REVENUES</b>	<b>2,253,267</b>	<b>1,829,224</b>	<b>2,138,611</b>	<b>1,797,020</b>	<b>(341,591)</b>	<b>-15.97%</b>
Video Lottery Proceeds	176,000	160,000	210,000	210,000	0	0.00%
<b>OTHER STATE REVENUES</b>	<b>176,000</b>	<b>160,000</b>	<b>210,000</b>	<b>210,000</b>	<b>0</b>	<b>0.00%</b>
Serbu Endowment Fund	65,392	0	190,670	82,870	(107,800)	-56.54%
<b>LOCAL GRANTS</b>	<b>65,392</b>	<b>0</b>	<b>190,670</b>	<b>82,870</b>	<b>(107,800)</b>	<b>-56.54%</b>
Community Contracts	64,689	60,012	49,919	62,698	12,779	25.60%
<b>LOCAL REVENUES</b>	<b>64,689</b>	<b>60,012</b>	<b>49,919</b>	<b>62,698</b>	<b>12,779</b>	<b>25.60%</b>
Supervised Probationer Fees	18,090	29,740	36,371	18,000	(18,371)	-50.51%
Other Clerk Fees	4,374	0	0	0	0	0.00%
Misc. Fees/Reimbursement	3,523	0	0	0	0	0.00%
Private Donations	679	1,180	2,000	2,000	0	0.00%
Refunds & Reimbursements	126,541	112,369	38,300	3,300	(35,000)	-91.38%
Data Processing Services	0	616	0	0	0	0.00%
<b>FEES AND CHARGES</b>	<b>153,208</b>	<b>143,904</b>	<b>76,671</b>	<b>23,300</b>	<b>(53,371)</b>	<b>-69.61%</b>
Investment Earnings	(15,345)	(27,297)	0	0	0	0.00%
<b>INTEREST EARNINGS</b>	<b>(15,345)</b>	<b>(27,297)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

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<b>DEPARTMENT 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>
Resource Carryover	0	0	(5,701)	0	5,701	-100.00%
Fund Balance	37,846	23,009	76,820	55,804	(21,016)	-27.36%
Non Discretionary	59,874	125,266	43,481	0	(43,481)	-100.00%
Transfer Fr General Fund	0	77,982	20,000	224,648	204,648	1023.24%
Transfer Fr Sp Rev Funds	0	4,524	9,643	0	(9,643)	-100.00%
Transfer Fr Int Svc Fnds	0	0	9,643	0	(9,643)	-100.00%
<b>FISCAL TRANSACTIONS</b>	<b>97,720</b>	<b>230,781</b>	<b>153,886</b>	<b>280,452</b>	<b>126,566</b>	<b>82.25%</b>
<b>TOTAL RESOURCES</b>	<b>3,973,151</b>	<b>3,219,899</b>	<b>4,193,375</b>	<b>3,216,809</b>	<b>(476,566)</b>	<b>-23.29%</b>

## Youth Services

<b>DEPARTMENT 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 Operating Salaries	3,272,737	3,236,200	3,485,118	3,569,271	84,153	2.41%
Extra Help	421,750	418,619	258,472	354,912	96,440	37.31%
Unclassified Temporary	54,623	20,427	0	0	0	0.00%
Overtime	18,621	17,491	39,996	39,996	0	0.00%
Reduction Unfunded Vac Liab	48,125	53,268	36,087	59,904	23,817	66.00%
Compensatory Time	184	1,097	0	0	0	0.00%
Personal Time	79	0	0	0	0	0.00%
Employee Benefits	2,067,553	0	0	0	0	0.00%
Risk Management Benefits	8,664	6,216	8,857	9,053	196	2.21%
Social Security Expense	0	230,214	230,458	243,314	12,856	5.58%
Medicare Insurance Expense	0	53,917	55,066	58,438	3,372	6.12%
Unemployment Insurance (State)	0	43,782	32,638	32,168	(470)	-1.44%
Workers Comp	0	11,999	11,388	12,015	627	5.51%
Disability Insurance - Long-term	0	25,190	35,291	36,708	1,417	4.02%
PERS - OPSRP Employer rate	0	391,335	398,788	339,088	(59,700)	-14.97%
PERS Bond	208,650	205,598	180,484	275,188	94,704	52.47%
PERS - 6% Pickup	0	200,090	228,857	220,769	(8,088)	-3.53%
Optional ER IAP	0	0	0	1,306	1,306	100.00%
Health Insurance	0	786,512	928,900	1,029,758	100,858	10.86%
Dental Insurance	0	74,607	85,802	87,626	1,824	2.13%
Vision Insurance	0	14,723	17,261	21,912	4,651	26.95%
EE Assistance Pgm - IBH	0	4,139	5,401	3,927	(1,474)	-27.29%
Life Insurance	0	13,367	13,349	12,432	(917)	-6.87%
Flexible Spending	0	600	839	783	(56)	-6.67%
Disability Insurance - Short Term	0	1,574	1,654	1,542	(112)	-6.77%
Defer. Comp Employer Contrib.	0	18,399	16,393	15,507	(886)	-5.40%
Retiree Medical	0	168,032	173,071	179,623	6,552	3.79%
<b>PERSONNEL SERVICES</b>	<b>6,100,985</b>	<b>5,997,396</b>	<b>6,244,170</b>	<b>6,605,240</b>	<b>361,070</b>	<b>5.78%</b>
Professional & Consulting	225,560	40,629	850,818	528,061	(322,757)	-37.93%
Training Services	63	150	31,359	0	(31,359)	-100.00%
Support Services	245,116	206,042	492,515	322,535	(169,980)	-34.51%
Subscriptions	219	76	0	500	500	100.00%
Intergovernmental Agreements	0	67,888	63,054	52,335	(10,719)	-17.00%
Agency Payments	1,080,079	744,542	811,415	788,665	(22,750)	-2.80%
State Payback	364,649	201,321	317,746	317,746	0	0.00%
Motor Fuel & Lubricants	1,706	3,186	10,700	2,735	(7,965)	-74.44%
Machinery & Equipment Parts	0	215	0	0	0	0.00%
Refuse & Garbage	6,617	9,664	10,165	7,409	(2,756)	-27.11%
Light, Power & Water	207,871	201,679	266,821	329,722	62,901	23.57%
Telephone Services	46,154	55,721	57,890	47,751	(10,139)	-17.51%
Purchased Insurance	36,598	56,762	63,713	61,084	(2,629)	-4.13%
Damage Claims	0	232	0	0	0	0.00%
Vehicle Repair	16	0	0	0	0	0.00%
Maintenance of Equipment	17,568	17,233	9,135	9,478	343	3.75%

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DEPARTMENT EXPENSE SUMMARY						
EXPENDITURE ACCOUNTS	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Curr Bgt	FY 09-10 Proposed	\$ Chng Fr Curr	% Chng Fr Curr
Maintenance of Structures	2,156	1,231	4,480	4,558	78	1.74%
Maintenance of Grounds	29,317	30,668	27,600	27,600	0	0.00%
Maintenance Agreements	949	949	791	791	0	0.00%
External Equipment Rental	2,198	1,660	0	0	0	0.00%
Real Estate & Space Rentals	550	700	600	600	0	0.00%
Fleet Services Rentals	55,048	54,400	59,952	92,382	32,430	54.09%
Copier Charges	12,672	9,840	10,574	8,154	(2,420)	-22.89%
Mail Room Charges	51	0	0	0	0	0.00%
Direct/Information Services	358,359	290,080	353,839	376,788	22,949	6.49%
County Overhead Charges	587,517	591,741	647,846	712,565	64,719	9.99%
PC Replacement Services	24,416	(21,561)	32,680	30,505	(2,175)	-6.66%
Office Supplies & Expense	46,666	34,093	95,459	40,257	(55,202)	-57.83%
Educational Materials	333	700	10,000	500	(9,500)	-95.00%
Membrshp/Professionl Licenses	5,570	5,295	2,617	4,617	2,000	76.42%
Printing & Binding	4,891	3,829	17,530	8,231	(9,299)	-53.05%
Advertising & Publicity	6,101	6,743	52,812	3,683	(49,129)	-93.03%
Postage	8,123	5,713	10,269	8,500	(1,769)	-17.23%
DP Supplies And Access	2,020	5,525	7,000	7,000	0	0.00%
DP Equipment	493	1,942	13,000	2,000	(11,000)	-84.62%
Furniture, Equipment & Tools	57,107	38,461	50,304	22,884	(27,420)	-54.51%
Institutional Supplies	7,496	4,162	7,000	7,119	119	1.70%
Food	134,252	127,069	113,937	114,445	508	0.45%
Clothing	5,670	2,312	2,216	2,254	38	1.71%
Bedding & Linens	1,049	3,553	1,719	1,748	29	1.69%
Kitchen & Dining Supplies	11,741	2,698	5,000	5,000	0	0.00%
Clothing & Personal Supplies	304	0	0	0	0	0.00%
Safety Supplies	525	845	0	2,048	2,048	100.00%
Janitorial Supplies	9,373	7,976	7,000	7,500	500	7.14%
Building Materials Supplies	162	0	0	0	0	0.00%
Medical Supplies	6,607	2,726	9,950	11,800	1,850	18.59%
Dental Supplies	674	3,119	5,000	5,000	0	0.00%
Business Expense & Travel	16,983	30,680	103,695	22,809	(80,886)	-78.00%
Outside Education & Travel	28,402	4,424	37,564	14,171	(23,393)	-62.28%
County Training Classes	1,333	3,790	9,566	3,066	(6,500)	-67.95%
Training Services & Materials	0	156	5,000	1,500	(3,500)	-70.00%
Miscellaneous Payments	25,000	13,248	44,535	42,732	(1,803)	-4.05%
<b>MATERIALS &amp; SERVICES</b>	<b>3,686,324</b>	<b>2,874,106</b>	<b>4,734,866</b>	<b>4,060,827</b>	<b>(674,039)</b>	<b>-14.24%</b>
Vehicles	0	9,300	0	0	0	0.00%
Data Processing Equipment	0	5,650	0	0	0	0.00%
<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>14,950</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Transfer To General Fund (100)	0	4,524	9,643	0	(9,643)	-100.00%
Transfer To Special Rev. Funds	0	77,982	20,000	224,648	204,648	1023.24%
<b>FUND TRANSFERS</b>	<b>0</b>	<b>82,506</b>	<b>29,643</b>	<b>224,648</b>	<b>195,005</b>	<b>657.85%</b>
<b>TOTAL EXPENDITURES</b>	<b>9,787,309</b>	<b>8,968,958</b>	<b>11,008,679</b>	<b>10,890,715</b>	<b>(117,964)</b>	<b>-1.07%</b>