

# General Expense

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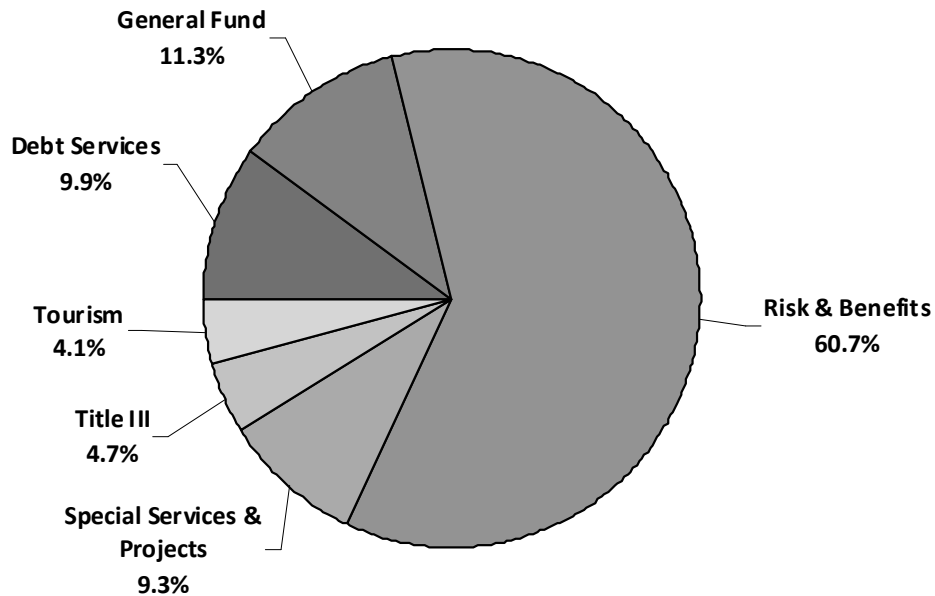
## Purpose

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

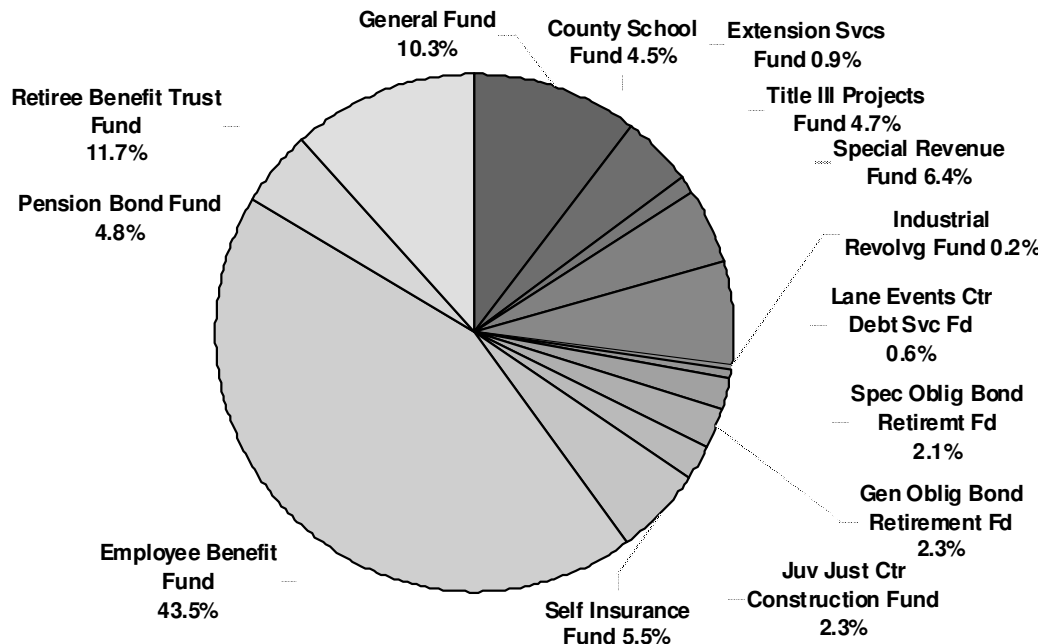
## Total Expenditures

\$127,495,324

### FY 10-11 Expenditures by Service Area



### FY10-11 Budget by Fund

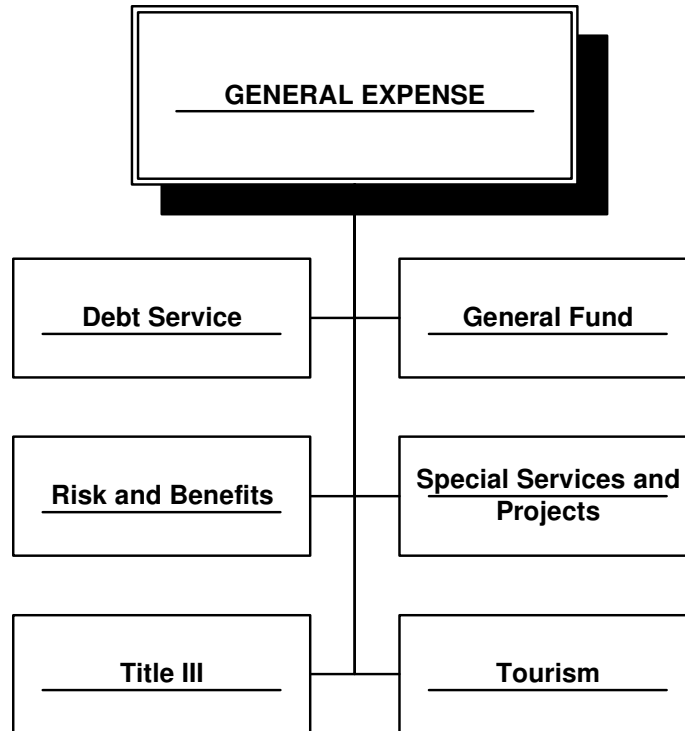


# General Expense

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## 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 and Road Fund 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

DEPARTMENT FINANCIAL SUMMARY						
	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Curr Bgt	FY 10-11 Proposed	\$ Chng Fr Curr	% Chng Fr Curr
<b>RESOURCES:</b>						
Taxes & Assessments	37,479,402	39,357,558	39,977,198	42,172,965	2,195,767	5.49%
Licenses and Permits	582,054	485,807	371,738	460,500	88,762	23.88%
Fines, Forf, & Penalties	595,851	792,751	586,500	586,500	0	0.00%
Property and Rentals	0	250,000	0	0	0	0.00%
Federal Revenues	28,278,423	23,477,201	21,944,347	19,549,080	(2,395,267)	-10.92%
State Revenues	4,615,573	5,101,327	4,010,649	4,281,798	271,149	6.76%
Local Revenues	28,280	4,750,000	531,222	531,222	0	0.00%
Fees and Charges	50,382,818	51,830,521	58,558,529	65,096,656	6,538,127	11.17%
Administrative Charges	522,254	547,866	522,068	244,299	(277,769)	-53.21%
Interest Earnings	2,288,029	1,502,831	882,392	704,417	(177,975)	-20.17%
<b>Total Revenue</b>	<b>124,772,684</b>	<b>128,095,862</b>	<b>127,384,643</b>	<b>133,627,437</b>	<b>6,242,794</b>	<b>4.90%</b>
Resource Carryover	38,805,212	36,850,761	52,406,202	47,793,830	(4,612,372)	-8.80%
Fund Transfers In	9,641,208	3,553,894	2,541,351	3,350,572	809,221	31.84%
Other Financing	0	0	4,047,206	0	(4,047,206)	-100.00%
<b>TOTAL RESOURCES</b>	<b>173,219,104</b>	<b>168,500,516</b>	<b>186,379,402</b>	<b>184,771,839</b>	<b>(1,607,563)</b>	<b>-0.86%</b>
<b>EXPENDITURES:</b>						
Materials and Services	62,237,073	59,186,286	65,765,057	70,179,047	4,413,990	6.71%
Capital Expenses	12,117	300,000	3,078,436	2,684,183	(394,253)	-12.81%
Fiscal Transactions	27,807,526	14,915,621	19,909,796	17,061,961	(2,847,835)	-14.30%
Total Resrvs & Conting	0	0	42,806,142	37,570,133	(5,236,009)	-12.23%
<b>TOTAL EXPENDITURES</b>	<b>90,056,715</b>	<b>74,401,906</b>	<b>131,559,431</b>	<b>127,495,324</b>	<b>(4,064,107)</b>	<b>-3.09%</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	3,968,323	2,815,008	21,462,797	13,159,638	(8,303,159)	-38.69%
County School Fund	7,595,769	7,116,623	6,318,294	5,653,000	(665,294)	-10.53%
Extension Services Fund	0	0	0	1,200,000	1,200,000	100.00%
Title III Projects Fund	5,334,420	1,087,953	6,558,834	6,006,863	(551,971)	-8.42%
Special Revenue Fund	6,322,345	6,196,832	8,811,738	8,190,157	(621,581)	-7.05%
Industrial Revolving Fund	0	0	255,675	260,675	5,000	1.96%
Lane Events Ctr Debt Sv Fd	611,728	625,928	747,499	758,528	11,029	1.48%
Spec Oblig Bond Retire Fd	1,498,854	1,076,010	5,385,425	2,672,105	(2,713,320)	-50.38%
Gen Oblig Bond Retirem Fd	2,878,263	2,886,338	3,012,359	3,036,646	24,287	0.81%
Juv Just Ctr Construct Fd	18,759	752,498	3,331,044	2,940,000	(391,044)	-11.74%
Self Insurance Fund	1,958,017	1,557,967	6,205,845	6,982,057	776,212	12.51%
Employee Benefit Fund	46,269,814	42,761,239	48,899,568	55,576,255	6,676,687	13.65%
Pension Bond Fund	11,151,697	4,642,019	6,864,485	6,094,531	(769,954)	-11.22%
Retiree Benefit Trust Fund	2,448,727	2,883,491	13,705,868	14,964,869	1,259,001	9.19%
<b>TOTAL FUNDS</b>	<b>90,056,716</b>	<b>74,401,906</b>	<b>131,559,431</b>	<b>127,495,324</b>	<b>(4,064,107)</b>	<b>-3.09%</b>

## General Expense

<b>DIVISION FINANCIAL SUMMARY BY PROGRAM</b>						
<b>PROGRAMS</b>	<b>FY 07-08 Actual</b>	<b>FY 08-09 Actual</b>	<b>FY 09-10 Curr Bgt</b>	<b>FY 10-11 Proposed</b>	<b>\$ Chng Fr Curr</b>	<b>% Chng Fr Curr</b>
Fairboard Debt Retirement	611,728	625,928	747,499	758,528	11,029	1.48%
General Obligation Debt Retirement	2,878,263	2,886,338	3,012,359	3,036,646	24,287	0.81%
Special Obligation Bond Retirement	1,498,854	1,076,010	5,385,425	2,672,105	(2,713,320)	-50.38%
Pension Bond	11,151,697	4,642,019	6,864,485	6,094,531	(769,954)	-11.22%
Extension Services	559,427	547	0	1,200,000	1,200,000	100.00%
Non-Departmental	3,408,896	2,814,461	21,462,797	13,159,638	(8,303,159)	-38.69%
Employee Benefits	46,269,814	42,761,239	48,899,568	55,576,255	6,676,687	13.65%
Retiree Benefits Trust	2,448,727	2,883,491	13,705,868	14,964,869	1,259,001	9.19%
Self Insurance	1,958,017	1,557,967	6,205,845	6,982,057	776,212	12.51%
Capital Construction	18,759	752,498	3,346,904	2,955,380	(391,524)	-11.70%
County School	7,595,769	7,116,623	6,318,294	5,653,000	(665,294)	-10.53%
Economic Development	1,809,349	1,633,792	3,142,380	2,698,695	(443,685)	-14.12%
Court Facilities Security	160,433	118,199	525,527	556,000	30,473	5.80%
Title III Projects	5,334,420	592,191	904,974	742,600	(162,374)	-17.94%
Title III SRS 2008	0	495,762	5,653,860	5,264,263	(389,597)	-6.89%
Special Projects	339,678	212,817	352,808	347,919	(4,889)	-1.39%
Visitor Services	1,754,989	1,835,607	1,943,895	1,863,000	(80,895)	-4.16%
Rural Tourism	218,566	262,754	518,036	425,419	(92,617)	-17.88%
Museum	216,322	232,452	261,560	260,919	(641)	-0.25%
Capital Improvements	1,823,008	1,901,211	2,307,347	2,283,500	(23,847)	-1.03%
<b>TOTAL EXPENDITURES</b>	<b>90,056,716</b>	<b>74,401,906</b>	<b>131,559,431</b>	<b>127,495,324</b>	<b>(4,064,107)</b>	<b>-3.09%</b>

## General Expense

<b>DEPARTMENT REVENUE SUMMARY</b>						
<b>REVENUE ACCOUNTS</b>	<b>FY 07-08 Actual</b>	<b>FY 08-09 Actual</b>	<b>FY 09-10 Curr Bgt</b>	<b>FY 10-11 Proposed</b>	<b>\$ Chng Fr Curr</b>	<b>% Chng Fr Curr</b>
Payments In-Lieu Of Taxes	272,831	1,210,130	275,000	275,000	0	0.00%
Current Year Property Tax	30,842,746	32,041,540	33,459,340	35,643,907	2,184,567	6.53%
Prior Years Property Taxes	496,946	878,762	745,301	765,301	20,000	2.68%
In Lieu Of Taxes	548,135	500,926	472,300	475,000	2,700	0.57%
Severance Tax	11,409	13,627	13,500	12,000	(1,500)	-11.11%
Transient Room Tax	4,297,827	3,893,241	4,131,757	4,131,757	0	0.00%
Car Rental Tax	1,009,508	819,332	880,000	870,000	(10,000)	-1.14%
<b>TAXES AND ASSESSMENTS</b>	<b>37,479,402</b>	<b>39,357,558</b>	<b>39,977,198</b>	<b>42,172,965</b>	<b>2,195,767</b>	<b>5.49%</b>
Metro Cable Franchise	342,406	363,393	350,000	360,500	10,500	3.00%
Rural Cable Franchise	239,648	122,414	21,738	100,000	78,262	360.02%
<b>LICENSES AND PERMITS</b>	<b>582,054</b>	<b>485,807</b>	<b>371,738</b>	<b>460,500</b>	<b>88,762</b>	<b>23.88%</b>
Circuit Court Fines	116,011	113,487	110,000	110,000	0	0.00%
State Court Security Assessmnt	136,767	163,944	150,000	150,000	0	0.00%
Local Fines	2,912	3,066	1,500	1,500	0	0.00%
County 1065 Assessment	296,618	329,400	325,000	325,000	0	0.00%
County Infractions Forfeitures	0	65,000	0	0	0	0.00%
Forfeitures Other	43,543	117,854	0	0	0	0.00%
<b>FINES, FORF, AND PENALTIES</b>	<b>595,851</b>	<b>792,751</b>	<b>586,500</b>	<b>586,500</b>	<b>0</b>	<b>0.00%</b>
Land Sales	0	250,000	0	0	0	0.00%
<b>PROPERTY AND RENTALS</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
National Forest Timber Sales	7,258,174	6,539,166	5,885,000	5,300,000	(585,000)	-9.94%
Department Of Energy	0	0	61,200	0	(61,200)	-100.00%
Housing & Comm Development	718,689	991,019	750,000	750,000	0	0.00%
O & C Timber Sales	15,037,319	13,561,419	12,205,277	10,999,817	(1,205,460)	-9.88%
Flood Control Leases	5,420	4,231	0	0	0	0.00%
Department Of Justice	203,725	0	0	0	0	0.00%
Federal Title III Projects	5,055,096	2,154,076	2,822,870	2,459,263	(363,607)	-12.88%
Misc - Federal Revenue	0	95,000	0	0	0	0.00%
Federal Title III Reimbursements	0	132,290	200,000	20,000	(180,000)	-90.00%
Reimbursements	0	0	20,000	20,000	0	0.00%
<b>FEDERAL REVENUES</b>	<b>28,278,424</b>	<b>23,477,200</b>	<b>21,944,347</b>	<b>19,549,080</b>	<b>(2,395,267)</b>	<b>-10.92%</b>
OR Housing & Comm Svcs	0	0	100,000	100,000	0	0.00%
Miscellaneous State	0	0	50,000	50,000	0	0.00%
Misc - State Revenue	0	250,000	0	0	0	0.00%
<b>STATE GRANT REVENUES</b>		<b>250,000</b>	<b>150,000</b>	<b>150,000</b>	<b>0</b>	<b>0.00%</b>
Timber Sales	327,765	940,437	496,000	500,000	4,000	0.81%
Department of Revenue	1,586,189	1,374,762	1,400,000	1,550,000	150,000	10.71%
Video Lottery Proceeds	869,988	623,894	114,649	171,798	57,149	49.85%

## General Expense

<b>DEPARTMENT REVENUE SUMMARY</b>						
<b>REVENUE ACCOUNTS</b>	<b>FY 07-08 Actual</b>	<b>FY 08-09 Actual</b>	<b>FY 09-10 Curr Bgt</b>	<b>FY 10-11 Proposed</b>	<b>\$ Chng Fr Curr</b>	<b>% Chng Fr Curr</b>
Liquor Tax	1,354,372	1,449,544	1,400,000	1,435,000	35,000	2.50%
Amusement Device Tax	86,695	84,717	50,000	75,000	25,000	50.00%
Cigarette Tax	390,563	377,974	400,000	400,000	0	0.00%
<b>OTHER STATE REVENUES</b>	<b>4,615,572</b>	<b>4,851,328</b>	<b>3,860,649</b>	<b>4,131,798</b>	<b>271,149</b>	<b>7.02%</b>
Eugene	0	4,500,000	0	0	0	0.00%
Springfield	0	250,000	0	0	0	0.00%
<b>LOCAL GRANTS</b>	<b>0</b>	<b>4,750,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Other Local	0	0	531,222	531,222	0	0.00%
Special Elections	0	0	0	0	0	0.00%
Community Contracts	28,280	0	0	0	0	0.00%
<b>LOCAL REVENUES</b>	<b>28,280</b>	<b>0</b>	<b>531,222</b>	<b>531,222</b>	<b>0</b>	<b>0.00%</b>
Misc. Fees/Reimbursement	0	27	0	0	0	0.00%
Refunds & Reimbursements	5,050	298	226,065	0	(226,065)	-100.00%
Reimbursements SRS	22,576	0	0	0	0	0.00%
Benefits	37,276,825	38,622,733	45,295,921	49,531,569	4,235,648	9.35%
Employer PERS	8,694,243	8,721,672	8,110,704	10,229,125	2,118,421	26.12%
Employee PERS	4,384,125	4,485,791	4,925,839	5,335,962	410,123	8.33%
<b>FEES AND CHARGES</b>	<b>50,382,818</b>	<b>51,830,521</b>	<b>58,558,529</b>	<b>65,096,656</b>	<b>6,538,127</b>	<b>11.17%</b>
County Administrative Charges	522,254	547,866	522,068	244,299	(277,769)	-53.21%
<b>ADMINISTRATIVE CHARGES</b>	<b>522,254</b>	<b>547,866</b>	<b>522,068</b>	<b>244,299</b>	<b>(277,769)</b>	<b>-53.21%</b>
Investment Earnings	2,288,030	1,502,831	882,392	704,417	(177,975)	-20.17%
<b>INTEREST EARNINGS</b>	<b>2,288,030</b>	<b>1,502,831</b>	<b>882,392</b>	<b>704,417</b>	<b>(177,975)</b>	<b>-20.17%</b>
Proceeds of Refunding Bond	0	0	3,805,000	0	(3,805,000)	-100.00%
Premium - Debt issuance	0	0	242,206	0	(242,206)	-100.00%
Fund Balance	38,621,995	36,624,001	52,406,202	47,793,830	(4,612,372)	-8.80%
Non Discretionary	183,216	226,759	0	0	0	0.00%
Transfer Fr General Fund	748,299	352,134	400,494	512,299	111,805	27.92%
Transfer Fr Sp Rev Funds	1,512,563	1,943,794	1,434,133	916,028	(518,105)	-36.13%
Transfer From CIP Funds	419,363	624,588	706,724	1,922,245	1,215,521	171.99%
Transfer From Ent Funds	0	25,000	0	0	0	0.00%
Transfer Fr Int Svc Funds	6,960,983	457,430	0	0	0	0.00%
Intrafund Transfer	0	150,947	0	0	0	0.00%
Capital Contributions	0	0	0	0	0	0.00%
Audit Adjustments	0	0	0	0	0	0.00%
<b>FISCAL TRANSACTIONS</b>	<b>48,446,420</b>	<b>40,404,655</b>	<b>58,994,759</b>	<b>51,144,402</b>	<b>(7,850,357)</b>	<b>-13.31%</b>
<b>TOTAL RESOURCES</b>	<b>173,219,104</b>	<b>168,500,516</b>	<b>186,379,402</b>	<b>184,771,839</b>	<b>(1,607,563)</b>	<b>-0.86%</b>

## General Expense

<b>DEPARTMENT EXPENSE SUMMARY</b>						
<b>EXPENDITURE ACCOUNTS</b>	<b>FY 07-08 Actual</b>	<b>FY 08-09 Actual</b>	<b>FY 09-10 Curr Bgt</b>	<b>FY 10-11 Proposed</b>	<b>\$ Chng Fr Curr</b>	<b>% Chng Fr Curr</b>
Professional & Consulting	3,251,643	3,924,137	3,555,510	3,442,978	(112,532)	-3.17%
Court Related Personal Service	2,130	1,526	10,000	20,000	10,000	100.00%
Data Processing Services	334,126	0	0	0	0	0.00%
Subscriptions	0	117	0	0	0	0.00%
Intergovernmental Agreements	6,587,191	1,626,392	4,694,995	5,383,350	688,355	14.66%
Agency Payments	8,358,955	7,626,535	6,918,469	6,078,416	(840,053)	-12.14%
Telephone Services	795	819	760	760	0	0.00%
Purchased Insurance	37,374,212	39,941,229	43,258,769	0	(43,258,769)	-100.00%
SAIF Assessments	115,426	97,446	125,000	125,000	0	0.00%
ER PERS/OPSRP	0	0	0	7,552,361	7,552,361	100.00%
ER 6% Pickup	4,373,019	4,504,143	4,925,839	5,335,962	410,123	8.33%
Insurance Premiums	0	0	0	39,256,616	39,256,616	100.00%
Damage Claims	1,374,275	990,779	1,801,798	2,500,000	698,202	38.75%
Maintenance of Equipment	0	1,435	3,925	3,925	0	0.00%
Maintenance of Structures	86	0	0	0	0	0.00%
Metro Cable Commission	60,840	67,795	67,450	67,450	0	0.00%
Direct/Information Services	0	3,600	0	0	0	0.00%
County Overhead Charges	362,241	353,009	337,192	345,859	8,667	2.57%
Office Supplies & Expense	1,579	13,772	15,000	0	(15,000)	-100.00%
Membrshp/Professnl Licenses	1,050	675	2,000	1,750	(250)	-12.50%
Printing & Binding	293	0	0	0	0	0.00%
Advertising & Publicity	8,776	8,314	20,350	20,350	0	0.00%
Photo/Video Supplies & Svcs	0	2,500	0	0	0	0.00%
Postage	7	0	0	0	0	0.00%
DP Supplies And Access	6,458	1,961	0	0	0	0.00%
Small Tools & Equipment	30	41	0	0	0	0.00%
Miscellaneous Supplies	0	0	0	15,000	15,000	100.00%
Special Supplies	2,675	0	0	0	0	0.00%
Business Expense & Travel	425	11,337	1,500	1,500	0	0.00%
Committee Stipends & Expens	0	0	1,500	1,500	0	0.00%
Awards & Recognition	7,590	(1,271)	22,500	20,000	(2,500)	-11.11%
Outside Education & Travel	3,009	2,996	2,500	6,270	3,770	150.80%
Miscellaneous Payments	10,241	7,000	0	0	0	0.00%
<b>MATERIALS &amp; SERVICES</b>	<b>62,237,073</b>	<b>59,186,285</b>	<b>65,765,057</b>	<b>70,179,047</b>	<b>4,413,990</b>	<b>6.71%</b>
Institutional Furnishings	0	0	25,000	25,000	0	0.00%
<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0.00%</b>
Architectural Services	0	295,471	0	0	0	0.00%
Other Professional Services	0	0	25,000	25,000	0	0.00%
Improvements	12,117	4,529	3,028,436	2,634,183	(394,253)	-13.02%
<b>CAPITAL PROJECTS</b>	<b>12,117</b>	<b>300,000</b>	<b>3,053,436</b>	<b>2,659,183</b>	<b>(394,253)</b>	<b>-12.91%</b>
Bond Issuance Costs	0	0	10,810	0	(10,810)	-100.00%

## General Expense

<b>DEPARTMENT EXPENSE SUMMARY</b>						
<b>EXPENDITURE ACCOUNTS</b>	<b>FY 07-08 Actual</b>	<b>FY 08-09 Actual</b>	<b>FY 09-10 Curr Bgt</b>	<b>FY 10-11 Proposed</b>	<b>\$ Chng Fr Curr</b>	<b>% Chng Fr Curr</b>
Other Fiscal Transactions	0	0	1,982,142	976,242	(1,005,900)	-50.75%
Bond Principal Retirement	10,617,813	3,923,700	4,491,151	4,937,467	446,316	9.94%
Bond Interest Retirement	5,518,092	5,302,679	5,266,925	6,426,896	1,159,971	22.02%
Payment to Refunded Bond	0	0	4,035,597	0	(4,035,597)	-100.00%
<b>FISCAL TRANSACTIONS</b>	<b>16,135,906</b>	<b>9,226,379</b>	<b>15,786,625</b>	<b>12,340,605</b>	<b>(3,446,020)</b>	<b>-21.83%</b>
Transfer To General Fund	0	454,400	0	0	0	0.00%
Transfer To Special Rev. Funds	509,958	1,007,391	734,261	1,359,241	624,980	85.12%
Transfer To Debt Service Funds	1,290,646	919,350	988,910	1,112,115	123,205	12.46%
Transfer To Capital Proj Funds	1,550,000	1,500,000	1,500,000	1,500,000	0	0.00%
Transfer To Enterprise Funds	859,032	1,675,159	900,000	750,000	(150,000)	-16.67%
Transfer To Internal Svc Funds	7,461,983	57,941	0	0	0	0.00%
Interfund Loan Granted	0	75,000	0	0	0	0.00%
<b>FUND TRANSFERS</b>	<b>11,671,619</b>	<b>5,614,242</b>	<b>4,123,171</b>	<b>4,721,356</b>	<b>598,185</b>	<b>14.51%</b>
Operational Contingency	0	0	6,230,759	4,824,568	(1,406,191)	-22.57%
Operational Reserves	0	0	36,213,477	32,457,057	(3,756,420)	-10.37%
Reserves - Future Projects	0	0	148,801	71,537	(77,264)	-51.92%
Bonded Indebtedness Reserve	0	0	213,105	216,971	3,866	1.81%
<b>TOTAL RESERVES</b>			<b>42,806,142</b>	<b>37,570,133</b>	<b>(5,236,009)</b>	<b>-12.23%</b>
<b>TOTAL EXPENDITURES</b>	<b>90,056,716</b>	<b>74,401,906</b>	<b>131,559,431</b>	<b>127,495,324</b>	<b>(4,064,107)</b>	<b>-3.09%</b>