

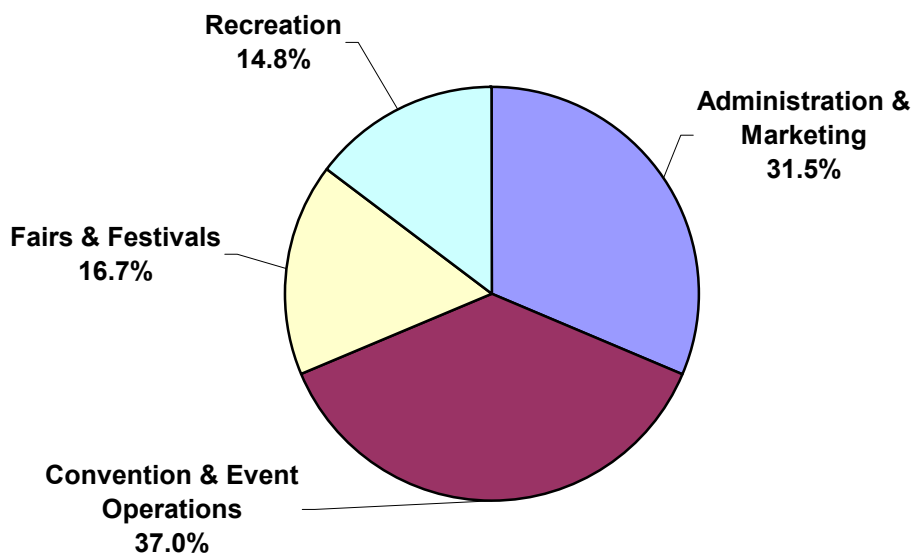
Lane Events Center

Lane County operates a “split” model operation of the Lane Events Center/Lane County Fair in which operational responsibility is vested in a Fair Board for the Fair, and in the County for the remainder of the year. In addition to the annual Lane County Fair, facilities are also provided for various entertainment events, meetings, festivals, catered functions, and exhibitions year-round. Livestock facilities are available during the dry-weather period. The Lane Events Center also operates an ice arena for skating and hockey and venues for basketball and volleyball. The aforementioned facilities comprise as many as 20 rentable entities.

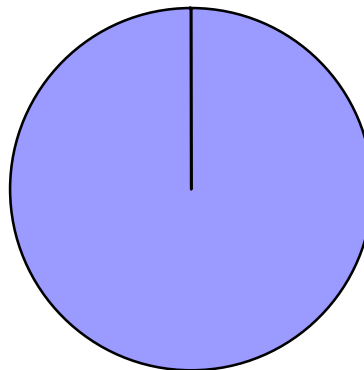
Total Expenditures

\$5,394,930

FY 09-10 Expenditures by Division



FY 09-10 Budget by Fund



Lane Events Center
Fund
100.0%

Rick Reno, Director
Lane Events Center
682-4292

Lane Events Center

| DEPARTMENT FINANCIAL SUMMARY | | | | | | |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| | FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | \$ Chng | % Chng |
| | Actual | Actual | Curr Bgt | Adopted | Fr Curr | Fr Curr |
| RESOURCES: | | | | | | |
| Property and Rentals | 4,210,273 | 4,147,321 | 3,850,641 | 3,457,630 | (393,011) | -10.21% |
| State Revenues | 46,456 | 49,405 | 49,000 | 49,000 | 0 | 0.00% |
| Fees and Charges | 131,465 | 70,213 | 212,820 | 303,300 | 90,480 | 42.51% |
| Interest Earnings | 29,198 | 34,917 | 55,500 | 25,000 | (30,500) | -54.95% |
| Total Revenue | 4,417,392 | 4,301,856 | 4,167,961 | 3,834,930 | (333,031) | -7.99% |
| Resource Carryover | (164,693) | 64,471 | 0 | 10,000 | 10,000 | 100.00% |
| Fund Transfers In | 1,152,974 | 859,032 | 1,100,000 | 1,550,000 | 450,000 | 40.91% |
| TOTAL RESOURCES | 5,405,673 | 5,225,358 | 5,267,961 | 5,394,930 | 126,969 | 2.41% |
| EXPENDITURES: | | | | | | |
| Personnel Services | 1,519,514 | 1,609,388 | 1,594,974 | 1,651,295 | 56,321 | 3.53% |
| Materials and Services | 3,340,793 | 3,012,389 | 2,241,783 | 2,583,746 | 341,963 | 15.25% |
| Capital Expenses | 274,772 | 110,954 | 776,391 | 273,500 | (502,891) | -64.77% |
| Fiscal Transactions | 90,123 | 84,193 | 94,813 | 734,164 | 639,351 | 674.33% |
| Total Resrvs & Conting. | 0 | 0 | 560,000 | 152,225 | (407,775) | -72.82% |
| TOTAL EXPENDITURES | 5,225,202 | 4,816,925 | 5,267,961 | 5,394,930 | 126,969 | 2.41% |
| Total FTE | 21.0 | 21.0 | 20.0 | 17.5 | (2.5) | -12.50% |
| EXPENDITURES BY FUND | | | | | | |
| Lane Events Center Fund | 5,225,202 | 4,816,925 | 5,267,961 | 5,394,930 | 126,969 | 2.41% |
| TOTAL FUNDS | 5,225,202 | 4,816,925 | 5,267,961 | 5,394,930 | 126,969 | 2.41% |

| DEPARTMENT FINANCIAL SUMMARY BY PROGRAM | | | | | | |
|--|------------------|------------------|------------------|------------------|----------------|----------------|
| | FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | \$ Chng | % Chng |
| | Actual | Actual | Curr Bgt | Adopted | Fr Curr | Fr Curr |
| PROGRAMS | | | | | | |
| Administration | 5,225,202 | 4,816,925 | 5,267,961 | 659,219 | (4,608,742) | -87.49% |
| Marketing | 0 | 0 | 0 | 86,054 | 86,054 | 100.00% |
| Capital Purchases - TRT | 0 | 0 | 0 | 920,000 | 920,000 | 100.00% |
| Convention & Event Ops | 0 | 0 | 0 | 2,018,751 | 2,018,751 | 100.00% |
| County Fair | 0 | 0 | 0 | 888,746 | 888,746 | 100.00% |
| Ice Arena | 0 | 0 | 0 | 743,864 | 743,864 | 100.00% |
| Sports Center | 0 | 0 | 0 | 78,296 | 78,296 | 100.00% |
| TOTAL EXPENDITURES | 5,225,202 | 4,816,925 | 5,267,961 | 5,394,930 | 126,969 | 2.41% |

NOTE: Lane Events Center became a County department in early 2009. Division text is still being developed and will be available in the FY 10-11 Adopted Budget document.

Lane Events Center

DEPARTMENT POSITION LISTING

Administration & Marketing

- 1.00 Administrative Support Spec
- 1.00 Dept Director (YS & HR)
- 1.00 Office Support Assistant
- 1.00 Program Supervisor

4.00 Division FTE Total

Convention & Event Operations

- 1.00 Administrative Support Assist
- 2.00 Facility Maintenance Worker
- 1.00 Maintenance/Trades Supv
- 2.00 Operations/Events Worker
- 2.00 Operations/Events Worker, Sr
- 0.50 Prof/Tech Supervisor
- 1.00 Program Supervisor
- 1.50 Security Guard

11.00 Division FTE Total

Recreation

- 1.50 Program Specialist
- 1.00 Program Supervisor

2.50 Division FTE Total

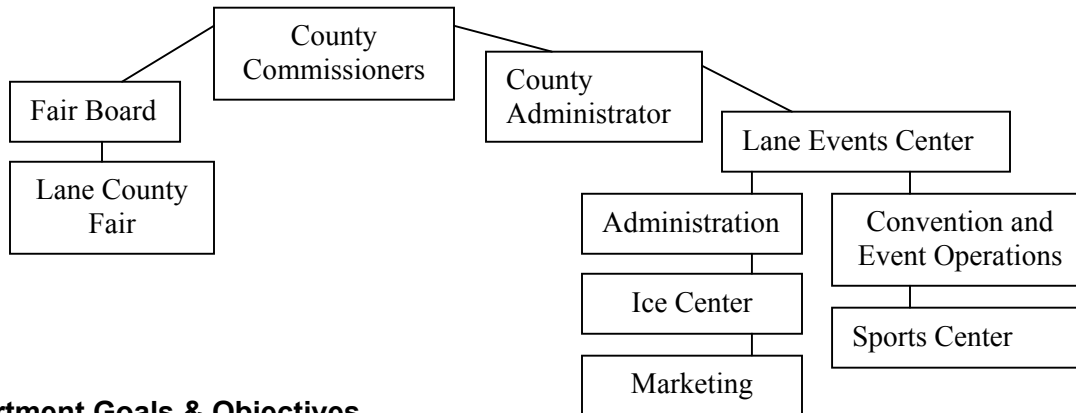
17.50 Department FTE Total

Lane Events Center

Department Overview

The Director of the Lane Events Center manages the 55-acre complex including a regional exhibition/convention facility, indoor sports facilities, an ice arena, full catering facilities and multiple other rentable facilities for the remainder of the year. This venue has over 400 events and plays host to approximately a million visitors each year. The operations and capital investments are financed by rents, admissions, registrations and primarily Transient Room Tax (TRT), which is currently highly unpredictable.

The Lane County Fair Board is created by state statute (ORS 565) and appointed by the Lane County Board of County Commissioners. Board members are appointed for three-year terms and may serve two terms. The Board is responsible for selecting management to plan, prepare and produce the Lane County Fair each year.



Department Goals & Objectives

Lane Events Center:

- At the direction of the Board of County Commissioners, implement long-term strategy with the goal of achieving financial stability
- Replace obsolete equipment
- Modernize/renovate/replace current infrastructure
- Increase exhibit space
- Increase meeting room/breakout space (ideally by the addition of a “headquarters” type hotel).
- Increase client use of Lane Events Center facilities via aggressive sales and marketing efforts.
- Provide safe environment for clients, guests, and employees
- Specifically climatize and modernize Wheeler Pavilion

Lane County Fair:

- Increase sponsorships
- Increase paid attendance
- Increase net revenues
- Rebrand and re-energize perception of the Fair.

Key Accomplishments in FY 08-09

Lane Events Center:

- Completed a sixth annual work project on the north bank of the Amazon Creek which traverses the Fairgrounds. This multi-year project entails the removal of invasive vegetation and planting native vegetation and trees along the entire north bank to provide shade to the Creek and to soften the back of the Fairgrounds to neighbors along 16th Avenue. This effort is a joint venture of the City of Eugene Stream Team, Jefferson Westside Neighbors and the Lane Events Center.

Lane Events Center

- Maintained a capital reserve of approximately \$150,000.
- PERS Bond Liability – The Lane Events Center has paid the back assessment on the PERS liability and is current on the fiscal year assessments to service the PERS bonds.
- Increased number of catered functions.

Lane County Fair:

- Maintained a public information and education program implemented at the 2003 Fair on animal transmitted diseases and a work program to place signage and wash stations at animal venues and food eating areas. The Western Fairs Association and the International Fairs and Expositions Association have sponsored a number of seminars on E. Coli prevention and Board staff has attended those trainings. Lane County, and the Oregon Fairs Association, has been at the forefront of this training and education effort on E. Coli given the incident at the 2002 Lane County Fair.
- 2008 Fair Attendance and Financial Results – Paid attendance at the 2008 Fair was approximately 42,000, which was 10,000 less than the 2007 Fair and the Actual Net Revenue was approximately \$293,000 less than the 2007 Fair.

Changes, Challenges & Opportunities for FY 09-10

The FY 09-10 Proposed Budget continues the level of service in existence during FY 08-09. Revenues reflect an expected reduction in TRT allotments, the most recent overall economic indicators, and the competitive market, quality of facilities and equipment available for rent and the general state of the local economy. Expenses include increases for inflation and adjustments determined by contract or law, and the additional expense incurred due to the transition of the Lane Events Center into a Lane County department. Emphasis has been placed on utilizing limited resources to ensure that effective/efficient core services, including the renting of exhibition space and meeting facilities and sports functions are achieved. This budget funds 20 FTE.

There are a number of significant issues facing the Lane Events Center for FY 09-10 and the intermediate planning horizon.

Lane Events Center:

- Financial Stability – The Board of Lane County Commissioners (BCC) has been briefed periodically on the Lane Events Center's financial status. Staff has prepared forecasts incorporating various revenue and expense assumptions that present a deficit position in the Operating Budget over the planning horizon. The major factors include the costs of employee benefits and the difficulty in increasing revenue given the condition of the facilities, state of the economy and market competition. The end-result is that the Operating Budget requires subsidization, and the Lane Events Center FY 09-10 Budget reflects that situation accordingly, with the transfer of TRT for operations. Financial stability continues to be the paramount goal of Lane Events Center management. Significant strides have been made in this effort but the existing economic factors continue to require County assistance in order to achieve said financial stability. Additional expenses will be incurred by the Lane Events Center as a direct result of the assignment by Lane County of expenses related to the services provided by Lane County ranging from Human Resources, Legal, Information Services, to Finance. Estimates have reached as high as an additional \$200,000 depending on the manner in which the County determines to assess said service costs.
- The Ice Center alone represents capital needs in the range of \$5,000,000 - \$8,000,000 if it is to remain a viable facility for ice related activities. The capital needs would be reduced dramatically if the arena was utilized for non-ice related activities.
- The Expo Halls need complete renovation. The Wheeler Pavilion needs to be fully climatized and modernized in order to attempt to generate additional revenue producing events, specifically food related events. The Auditorium needs to be fully climatized with restroom renovation and replacement of all exterior doors.

Lane Events Center

- The Convention Center (Exhibit Hall, Atrium, Meetings Rooms, and Performance Hall) is our newest facility and it is 30 years old. It needs a new roof as well as restroom renovation and acoustical improvements. The Performance Hall presents some potential for additional events such as concerts, comedy performances, children's shows, large seminars, and others if the appropriate measures are taken to enhance the experience for the user such as elevated seating, and numerous production enhancements including, but not limited to, "sound and lights". In order to attract the above-type activities, the Lane Events Center Director will require permission to "take risks". In other words, if we are to attract these events initially, we may be required to participate in the financial risk, partially or wholly. After a certain amount of time and proven performance, the amount of risk most likely would be reduced as promoters, managers, and artists develop more confidence in the market area and the ability to "draw crowds" to their event.
- Rate and Fee Increases – Over the years, previous management consistently increased rates charged to clients and attendees in an attempt to increase revenue. It is not feasible to increase rates to clients and attendees in the near future without serious concern of potential loss of long valued clients and accordingly a reduction in net revenues.
- Staffing – The permanent staff deployment had been previously reduced to 19 FTEs, which caused Lane Events Center to be severely under staffed. The Lane Events Center, as a Lane County department, is unique in its ability to generate revenue, potentially affording the opportunity to decrease subsidies and potentially achieve positive financial position. The Adopted Budget includes the addition of 1.0 FTE for a Sale Manager position. This position will increase the number and type of events held at the Lane Events Center. The position is also anticipated to generate approximately \$150,000 in additional revenue. Any reduction in staff and further postponement of infrastructure improvements severely hampers Lane Events Center management efforts in achieving additional revenue, or for that matter maintain current revenue generation.
- Just prior to adoption of the FY 09-10 budget, the decision was made to reduce the hours of the Ice Center by closing it in the summer months. This resulted in the reduction of 2.5 FTE, bringing the Department's total FTE down to 17.5.
- Future of Site and Facility – There has been substantial discussion about the long-term viability of the current Fairgrounds and Lane Events Center. Directly correlated with that discussion is the fact that the buildings are aging and require substantial upgrade and/or replacement. The Board of County Commissioners took action in June 2007 to undertake the following work plan on this issue and staff proceeded accordingly:
 - Contract with a consultant to observe and critique the 2007 Fair.
 - Develop a set of policy issues regarding the current site or an alternative site and conduct a work session with the Commission for it to provide direction on these issues.
 - Survey Fair attendees and other Lane Events Center users.
 - Develop gross cost estimates to reinvest in current Fairgrounds facilities and site for fairgrounds at an alternative site.
 - Obtain an appraisal on the current site.

If a decision is reached which provides for an alternative location of the Lane County Fair, then the focus centers on the decision as to the future of the Lane Events Center. In general, if attention was placed on expanding and renovating the "Convention Center" portion of the complex, the site has the potential of beginning to increase its ability to generate true economic impact to the community. The additional of a "headquarters type hotel" would be essential. The addition of the hotel and expansion of exhibit space, meeting room space, and banquet facilities affords the Lane Events Center opportunity to generate not only more direct revenue but just as importantly, if not more so, is the opportunity generate indirect revenue to all the other service areas of the community such as hotels, restaurants, shopping areas, etc.

Markin Consulting observed and critiqued the 2007 Lane County Fair, including surveying vendors at the Fair. This report was submitted in November 2007 and was generally positive on the conduct,

Lane Events Center

appearance and ambiance of the Fair. The University of Oregon Community Planning Work Shop has conducted a survey of Fair attendees for the past eight years, with generally positive reviews.

In 2007, PIVOT Architecture working with County Facilities Management and Fair Board staff prepared high-level concepts and costs estimates on the Fairgrounds/Lane Events Center remaining at the current site or moving to a new site. For the option of remaining at the 13th Street location, a minimum of \$13.5 million would be required to simply upgrade the facility and replace obsolete equipment and infrastructure. To upgrade the facility and expand its available venue footage, approximately \$65.3 million would be required. If the facility were moved to a different site, presumably ready-to-built and replicating the current covered square footage and parking, approximately \$145.5 million would be required. The latter estimate does not include land acquisition costs, utility infrastructure and transportation improvements if required by the specific site. An informal appraisal was obtained, and subject to ultimate zoning by the City of Eugene, could range from \$10 - 43 million.

Subsequent to a November 2007 Work session with the BCC, four Focus Groups have taken place with the general public and Fairgrounds/Lane Events Center clients. A public meeting was also held on March 12, 2008 to obtain additional feedback. As of the writing of this narrative, the Commission has not provided further direction on this issue.

Lane County Fair:

- Sponsorships – A continued effort will be made to increase sponsorships for the County Fair and the overall Lane Events Center, bearing in mind the declining economy.
- 2008 Fair Attendance and Financial Results –Fair attendance over the past five years has decreased approximately 25% and overall attendance has decreased approximately 8%. Correspondingly, as stated previously, Net Revenue decreased dramatically from the 2007 Fair to 2008 Fair in the amount of approximately \$293,000. In the long-term, the Lane Events Center management, if contracted to manage the Fair, will continue to make a concerted effort to increase attendance, but, is not optimistic that the Fair Net Revenue can be maintained at its current level given mandatory expense increases and rising costs driven by the economy and legal requirements.
- In analyzing the feasibility of livestock/animal related events, the primary factor that presents itself immediately is that the site of the Lane Events Center no longer readily accommodates said activities. The restrictions placed upon us by the City of Eugene, and the condition of the facilities (horse stalls, expos, and to some extent the Livestock Pavilion) create a situation that isn't conducive for the aforementioned activities. That being said, the timing is such that now may be the time more than any other in recent years to seriously consider an alternate location for the Lane County Fair. Although the Lane County Fair has experienced a decline recently, not only financially, but also in public perception of the Fair, it has great potential. It has event greater potential if it was held on a site that had the necessary facilities desired for an agricultural fair such as the proper outbuildings for the livestock exhibits (swine, cattle, rabbits, poultry, horses, sheep, goats, etc.). In addition, an outdoor "amphitheatre" or grandstand type structure (especially if it was in conjunction with other options such as a racetrack, rodeo area, demotion derby area, tractor pull area, etc.) would add enhancements that would create great potential for additional revenue producing events for the Fair and also during non-fair times. If a decision is reached which provides for an alternative location for the Lane County Fair, then the focus centers on the decision as to the future of the Lane Events Center.

Performance Management

Not only is the Lane County Fair challenged by rising costs of labor, entertainment and attractions, and the faltering economy, the Fair has to overcome a consistent decline in paid attendance and overall dissatisfaction of the Fair. Further, revenue streams have severely declined. As a family-oriented event,

Lane Events Center

families of all income levels are challenged by the increased costs for carnival rides, midway games, food, concerts and admissions. Without growth in attendance to fuel the Fair's revenue streams to counter rising production costs, the net revenues will continue to decline. Through our marketing efforts, we have attempted to provide various discount opportunities to allow people of all walks of life to be able to "afford" to come to the Fair.

By aggressively marketing the Fair early enough to attract participation from the community, we are endeavoring to increase our exhibit entries. One avenue being utilized is to disseminate the information into the schools prior to the end of the school year in June. By doing this, the children can plan ahead to get their entries together for Fair time. This ultimately increases our bottom line with attendance as well.

To have an impact on net revenues, the Fair must continue to provide high quality entertainment and educational attractions for families at a reasonable price to motivate people to attend the Fair, while finding creative strategies to contain costs. This may require instituting an aggressive volunteer training program. Other cost containment measures and revenue enhancement opportunities will be explored.

| FAIR PERFORMANCE MEASURES | | | | | | |
|--|----------------------|----------------------|----------------------|---------------------------------|------------------|---------------------------------|
| Performance Measures Annual County Fair | 2006 Fair | 2007 Fair | 2008 Fair | 2008 Fair Target | Comment | 2009 Fair Target |
| Fair Gross Revenue | \$2,149,000 | \$2,011,000 | \$1,157,123 | \$2,114,000 | Far below target | \$1,428,000 |
| Fair Net Revenue | \$385,000 | \$414,000 | \$148,363 | \$372,000 | Far below target | \$539,000 |
| Total Attendance | 169,373 | 162,500 | 151,763 | 170,000 | Below target | 165,000 |
| Paid Attendance | 59,073 | 52,202 | 42,241 | | N/A | 48,000 |
| Community participation/exhibit entries | 7,598 | 7,100 | 6805 | 7,600 | Trend declining | 6,900 |
| | | | | | | |

*Fair Food booths and carnival receipts, prior to 2008, were reported as grosses. Lane County requires that "nets" only be recorded, thereby the difference in recording methods reflect a variance of approximately \$500,000 in just those two areas alone.

Lane Events Center

The Lane Events Center has experienced a decrease in the number of events and repeat booking in FY 08-09. The mid-week discount the Lane Events Center established in FY05-06 is available to current and potential user groups. This, unfortunately, has not driven any increase in mid-week bookings as most events require or prefer weekend dates currently. The Lane Events Center will continue to seek creative ways to increase revenue and events held at the Lane Events Center, primarily via more aggressive and pro active marketing and sales efforts.

The return of BMX indoor racing to the under-utilized Livestock Building has been a plus. Our level of customer service provides an added value that offsets the rental rate increases and aging facility issues with which we are faced, however, the service currently provided will be very difficult to maintain with the continued reduction of TRT revenues available for operations.

Current financial forecasts indicate that the Excess TRT subsidy will substantially decrease. In addition, as long as the Lane Events Center delivers services as a public entity, the Operating Budget deficit will continue to exist and a subsidy will be required. It should be recognized that with the TRT subsidy, the Lane Events Center has achieved a relatively stable financial position in the past. The Lane Events Center basically is no different than the majority of other like facilities that require a subsidy to cover Operating Budget deficits. Further, Excess TRT is required to fund a minimal capital maintenance and improvement program. Board Order #07-5-9-7 extended the commitment of Excess TRT to FY22. With the decline in projected excess TRT revenue, there is the very real possibility that revenues cannot be generated in an amount sufficient to cover the annual expenses. If, in fact, that situation presents itself, there appears to be few options other than contribution from the General Fund, possible direct loan from financial institution, or closure of the Lane Events Center.

| EVENT CENTER PERFORMANCE MEASURES | | | | | | |
|--|---------------------------|---------------------------|---------------------------|---------------------------|----------------|---------------------------|
| Performance Measures Lane Events Center | 2006-07 Actual | 2007-08 Actual | 2008-09 Actual | 2008-09 Budget | Comment | 2009-10 Budget |
| Operating Revenues | \$4,417,393 | \$4,301,856 | \$2,962,603 | * | | \$3,819,930 |
| Operating Expenses | \$5,141,202 | \$4,816,925 | \$3,707,189 | * | | \$4,322,705 |
| Gross Profit (loss) | (\$723,809) | (\$515,069) | (\$744,586) | * | | (\$502,775) |
| Operating TRT | \$700,000 | \$600,000 | \$650,000 | \$650,000 | | \$650,000 |
| Net Profit (loss) | (\$23,809) | \$84,931 | (\$94,586) | | | \$147,225 |
| # of events booked | 175 | 216 | 150 | | | 210 |
| # of Event days | 420 | 507 | 390 | | | 490 |

For reference purposes, in FY04/05 and FY05/06, the TRT did not cover the operating deficit.

The budget methodology, prior to the Lane Events Center becoming a County department, was different than the County requires.

Lane Events Center

| DEPARTMENT REVENUE SUMMARY | | | | | | |
|-------------------------------|--------------------|--------------------|----------------------|---------------------|--------------------|-------------------|
| REVENUE ACCOUNTS | FY 06-07 Actual | FY 07-08 Actual | FY 08-09 Curr Bgt | FY 09-10 Adopted | \$ Chng Fr Curr | % Chng Fr Curr |
| Miscellaneous Sales | 156,160 | (6,030) | 0 | 0 | 0 | 0.00% |
| Admissions | 2,373,197 | 2,281,846 | 1,121,151 | 518,000 | (603,151) | -53.80% |
| Concessions | 0 | 0 | 414,000 | 354,000 | (60,000) | -14.49% |
| Fair Food Booths | 0 | 0 | 0 | 505,000 | 505,000 | 100.00% |
| Catering | 0 | 0 | 0 | 240,000 | 240,000 | 100.00% |
| Amusements | 634,499 | 582,137 | 620,000 | 0 | (620,000) | -100.00% |
| Fair Concert Tickets | 0 | 0 | 0 | 50,000 | 50,000 | 100.00% |
| Fair Concert Merchde Comm | 0 | 0 | 0 | 1,800 | 1,800 | 100.00% |
| Fair Carnival Receipts | 0 | 0 | 0 | 350,000 | 350,000 | 100.00% |
| Attraction Commission | 0 | 0 | 0 | 5,000 | 5,000 | 100.00% |
| Fair Entry Fees | 0 | 0 | 11,000 | 9,000 | (2,000) | -18.18% |
| Parking | 0 | 0 | 0 | 2,500 | 2,500 | 100.00% |
| Equipment Rental | 0 | 0 | 0 | 135,000 | 135,000 | 100.00% |
| Rent - Other Properties | 1,046,417 | 1,289,368 | 1,684,490 | 0 | (1,684,490) | -100.00% |
| Fair Booth Space Rental | 0 | 0 | 0 | 125,000 | 125,000 | 100.00% |
| Convention Center Rental | 0 | 0 | 0 | 650,000 | 650,000 | 100.00% |
| Livestock Arena/Stalls Rental | 0 | 0 | 0 | 20,000 | 20,000 | 100.00% |
| Wheeler Pavillion Rental | 0 | 0 | 0 | 40,000 | 40,000 | 100.00% |
| Auditorium Rental | 0 | 0 | 0 | 40,000 | 40,000 | 100.00% |
| Expo Halls Rental | 0 | 0 | 0 | 100,000 | 100,000 | 100.00% |
| Parking Lot Rental | 0 | 0 | 0 | 60,000 | 60,000 | 100.00% |
| Ice Private Rental | 0 | 0 | 0 | 16,250 | 16,250 | 100.00% |
| Skate Rental | 0 | 0 | 0 | 17,000 | 17,000 | 100.00% |
| Locker Rental | 0 | 0 | 0 | 80 | 80 | 100.00% |
| Hockey Revenue/Rental | 0 | 0 | 0 | 219,000 | 219,000 | 100.00% |
| PROPERTY AND RENTALS | 4,210,273 | 4,147,321 | 3,850,641 | 3,457,630 | (393,011) | -10.21% |
| State ODA Funds | 46,456 | 49,405 | 49,000 | 49,000 | 0 | 0.00% |
| OTHER STATE REVENUES | 46,456 | 49,405 | 49,000 | 49,000 | 0 | 0.00% |
| Sports-Recreation Revenue | 0 | 0 | 0 | 43,000 | 43,000 | 100.00% |
| Skate Repair | 0 | 0 | 0 | 2,300 | 2,300 | 100.00% |
| Ice Programs/Group Lessons | 0 | 0 | 0 | 77,750 | 77,750 | 100.00% |
| Pro Shop | 0 | 0 | 0 | 28,100 | 28,100 | 100.00% |
| Other Income - Ice | 0 | 0 | 0 | 3,650 | 3,650 | 100.00% |
| Electrical Revenue | 0 | 0 | 0 | 4,000 | 4,000 | 100.00% |
| Miscellaneous Svc Charges | 131,465 | 70,213 | 72,820 | 0 | (72,820) | -100.00% |
| Advertising | 0 | 0 | 0 | 22,000 | 22,000 | 100.00% |
| Fair Sponsorship Income | 0 | 0 | 0 | 115,000 | 115,000 | 100.00% |
| Fair Donor Income | 0 | 0 | 0 | 2,500 | 2,500 | 100.00% |
| Other Sponsorships | 0 | 0 | 0 | 5,000 | 5,000 | 100.00% |
| Miscellaneous Internal Svcs | 0 | 0 | 140,000 | 0 | (140,000) | -100.00% |
| FEES AND CHARGES | 131,465 | 70,213 | 212,820 | 303,300 | 90,480 | 42.51% |

Lane Events Center

| DEPARTMENT REVENUE SUMMARY | | | | | | |
|-----------------------------------|----------------------------|----------------------------|------------------------------|-----------------------------|----------------------------|---------------------------|
| REVENUE ACCOUNTS | FY 06-07 Actual | FY 07-08 Actual | FY 08-09 Curr Bgt | FY 09-10 Adopted | \$ Chng Fr Curr | % Chng Fr Curr |
| Investment Earnings | 29,198 | 34,917 | 55,500 | 25,000 | (30,500) | -54.95% |
| INTEREST EARNINGS | 29,198 | 34,917 | 55,500 | 25,000 | (30,500) | -54.95% |
| Fund Balance | (164,693) | 64,471 | 0 | 10,000 | 10,000 | 100.00% |
| Transfer Fr Sp Rev Funds | 1,152,974 | 859,032 | 1,100,000 | 900,000 | (200,000) | -18.18% |
| Intrafund Transfer | 0 | 0 | 0 | 650,000 | 650,000 | 100.00% |
| FISCAL TRANSACTIONS | 988,280 | 923,503 | 1,100,000 | 1,560,000 | 460,000 | 41.82% |
| TOTAL RESOURCES | 5,405,673 | 5,225,358 | 5,267,961 | 5,394,930 | 126,969 | 2.41% |

Lane Events Center

| DEPARTMENT EXPENSE SUMMARY | | | | | | |
|-----------------------------------|------------------|------------------|------------------|------------------|----------------|----------------|
| EXPENDITURE ACCOUNTS | FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | \$ Chng | % Chng |
| | Actual | Actual | Curr Bgt | Adopted | Fr Curr | Fr Curr |
| Permanent Operating Salaries | 1,519,514 | 1,609,388 | 986,404 | 715,298 | (271,106) | -27.48% |
| Extra Help | 0 | 0 | 0 | 103,356 | 103,356 | 100.00% |
| Unclassified Temporary | 0 | 0 | 0 | 110,820 | 110,820 | 100.00% |
| Overtime | 0 | 0 | 0 | 46,776 | 46,776 | 100.00% |
| Reduction Unfunded Vac Liab | 0 | 0 | 0 | 5,080 | 5,080 | 100.00% |
| Employee Benefits | 0 | 0 | 552,345 | 0 | (552,345) | -100.00% |
| Risk Management Benefits | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Social Security Expense | 0 | 0 | 0 | 60,792 | 60,792 | 100.00% |
| Medicare Insurance Expense | 0 | 0 | 0 | 14,277 | 14,277 | 100.00% |
| Unemployment Insurance (State) | 0 | 0 | 0 | 11,487 | 11,487 | 100.00% |
| Workers Comp | 0 | 0 | 0 | 2,974 | 2,974 | 100.00% |
| Disability Insurance - Long-term | 0 | 0 | 0 | 7,634 | 7,634 | 100.00% |
| PERS - OPSRP Employer rate | 0 | 0 | 0 | 91,313 | 91,313 | 100.00% |
| PERS Bond | 0 | 0 | 56,225 | 57,615 | 1,390 | 2.47% |
| PERS - 6% Pickup | 0 | 0 | 0 | 52,521 | 52,521 | 100.00% |
| Health Insurance | 0 | 0 | 0 | 253,054 | 253,054 | 100.00% |
| Dental Insurance | 0 | 0 | 0 | 22,576 | 22,576 | 100.00% |
| Vision Insurance | 0 | 0 | 0 | 5,737 | 5,737 | 100.00% |
| EE Assistance Pgm - IBH | 0 | 0 | 0 | 1,020 | 1,020 | 100.00% |
| Life Insurance | 0 | 0 | 0 | 3,360 | 3,360 | 100.00% |
| Flexible Spending | 0 | 0 | 0 | 204 | 204 | 100.00% |
| Disability Insurance - Short Term | 0 | 0 | 0 | 456 | 456 | 100.00% |
| Defer. Comp Employer Contrib. | 0 | 0 | 0 | 15,206 | 15,206 | 100.00% |
| Retiree Medical | 0 | 0 | 0 | 43,557 | 43,557 | 100.00% |
| Salary Offset | 0 | 0 | 0 | 26,182 | 26,182 | 100.00% |
| PERSONNEL SERVICES | 1,519,514 | 1,609,388 | 1,594,974 | 1,651,295 | 56,321 | 3.53% |
| Professional & Consulting | 0 | 0 | 479,520 | 363,421 | (116,099) | -24.21% |
| Public Safety Services | 0 | 0 | 0 | 62,000 | 62,000 | 100.00% |
| Banking & Armored Car Svc | 0 | 0 | 0 | 19,700 | 19,700 | 100.00% |
| Event Entertainers | 0 | 0 | 0 | 269,000 | 269,000 | 100.00% |
| Support Services | 0 | 0 | 0 | 230,900 | 230,900 | 100.00% |
| Machinery & Equipment Parts | 0 | 0 | 0 | 64,600 | 64,600 | 100.00% |
| Refuse & Garbage | 0 | 0 | 22,200 | 20,000 | (2,200) | -9.91% |
| Light, Power & Water | 0 | 0 | 382,400 | 437,000 | 54,600 | 14.28% |
| Telephone Services | 0 | 0 | 25,008 | 18,000 | (7,008) | -28.02% |
| Purchased Insurance | 84,000 | 0 | 4,439 | 4,249 | (190) | -4.28% |
| Maintenance of Equipment | 0 | 0 | 39,150 | 50,000 | 10,850 | 27.71% |
| Maintenance of Structures | 0 | 0 | 50,750 | 0 | (50,750) | -100.00% |
| Maintenance of Grounds | 0 | 0 | 0 | 52,000 | 52,000 | 100.00% |
| External Equipment Rental | 0 | 0 | 103,000 | 95,000 | (8,000) | -7.77% |
| External Vehicle Rental | 0 | 0 | 0 | 500 | 500 | 100.00% |
| Mail Room Charges | 0 | 0 | 5,400 | 0 | (5,400) | -100.00% |
| Direct/Information Services | 0 | 0 | 0 | 25,750 | 25,750 | 100.00% |

Lane Events Center

| DEPARTMENT EXPENSE SUMMARY | | | | | | |
|---------------------------------|--------------------|--------------------|----------------------|---------------------|--------------------|-------------------|
| EXPENDITURE ACCOUNTS | FY 06-07 Actual | FY 07-08 Actual | FY 08-09 Curr Bgt | FY 09-10 Adopted | \$ Chng Fr Curr | % Chng Fr Curr |
| County Overhead Charges | 7,910 | 4,289 | 9,577 | 4,836 | (4,741) | -49.50% |
| PC Replacement Services | 0 | 0 | 0 | 2,225 | 2,225 | 100.00% |
| Office Supplies & Expense | 0 | 0 | 22,633 | 26,000 | 3,367 | 14.88% |
| Membrshp/Professional Licenses | 0 | 0 | 1,650 | 1,500 | (150) | -9.09% |
| Printing & Binding | 0 | 0 | 21,000 | 14,300 | (6,700) | -31.90% |
| Advertising & Publicity | 0 | 0 | 124,100 | 125,015 | 915 | 0.74% |
| Photo/Video Supplies & Svcs | 0 | 0 | 0 | 1,000 | 1,000 | 100.00% |
| Postage | 0 | 0 | 0 | 6,000 | 6,000 | 100.00% |
| DP Supplies And Access | 0 | 0 | 240 | 0 | (240) | -100.00% |
| Institutional Supplies | 0 | 0 | 567,250 | 0 | (567,250) | -100.00% |
| Food | 0 | 0 | 0 | 478,150 | 478,150 | 100.00% |
| Miscellaneous Supplies | 0 | 0 | 0 | 15,000 | 15,000 | 100.00% |
| Special Supplies | 0 | 0 | 61,350 | 0 | (61,350) | -100.00% |
| Safety Supplies | 0 | 0 | 0 | 500 | 500 | 100.00% |
| Janitorial Supplies | 0 | 0 | 0 | 17,500 | 17,500 | 100.00% |
| Agricultural Supplies | 0 | 0 | 5,000 | 0 | (5,000) | -100.00% |
| Building Materials Supplies | 0 | 0 | 0 | 50,000 | 50,000 | 100.00% |
| Stores Inventory | 0 | 0 | 0 | 21,000 | 21,000 | 100.00% |
| Business Expense & Travel | 0 | 0 | 17,099 | 16,000 | (1,099) | -6.43% |
| Awards & Recognition | 0 | 0 | 0 | 53,000 | 53,000 | 100.00% |
| Miscellaneous Payments | 3,248,883 | 3,008,100 | 300,017 | 39,600 | (260,417) | -86.80% |
| MATERIALS & SERVICES | 3,340,793 | 3,012,389 | 2,241,783 | 2,583,746 | 341,963 | 15.25% |
| Communications Equipment | 0 | 0 | 0 | 3,500 | 3,500 | 100.00% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 3,500 | 3,500 | 100.00% |
| Improvements | 274,772 | 110,954 | 0 | 270,000 | 270,000 | 100.00% |
| General and Miscellaneous | 0 | 0 | 776,391 | 0 | (776,391) | -100.00% |
| CAPITAL PROJECTS | 274,772 | 110,954 | 776,391 | 270,000 | (506,391) | -65.22% |
| Bond Principal Retirement | 66,439 | 66,928 | 84,193 | 78,115 | (6,078) | -7.22% |
| Bond Interest Retirement | 23,684 | 17,265 | 10,620 | 6,049 | (4,571) | -43.04% |
| FISCAL TRANSACTIONS | 90,123 | 84,193 | 94,813 | 84,164 | (10,649) | -11.23% |
| Intrafund Transfer | 0 | 0 | 0 | 650,000 | 650,000 | 100.00% |
| FUND TRANSFERS | 0 | 0 | 0 | 650,000 | 650,000 | 100.00% |
| Operational Contingency | 0 | 0 | 0 | 152,225 | 152,225 | 100.00% |
| Operational Reserves | 0 | 0 | 375,000 | 0 | (375,000) | -100.00% |
| Reserves - Future Projects | 0 | 0 | 185,000 | 0 | (185,000) | -100.00% |
| TOTAL RESERVES | 0 | 0 | 560,000 | 152,225 | (407,775) | -72.82% |
| TOTAL EXPENDITURES | 5,225,202 | 4,816,925 | 5,267,961 | 5,394,930 | 126,969 | 2.41% |

THIS PAGE INTENTIONALLY LEFT BLANK