

# General Expense

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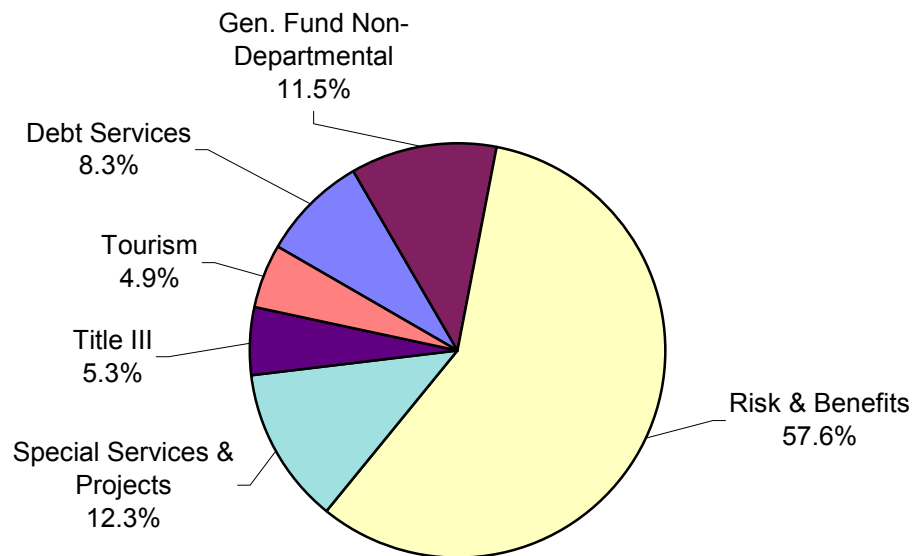
## Purpose

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

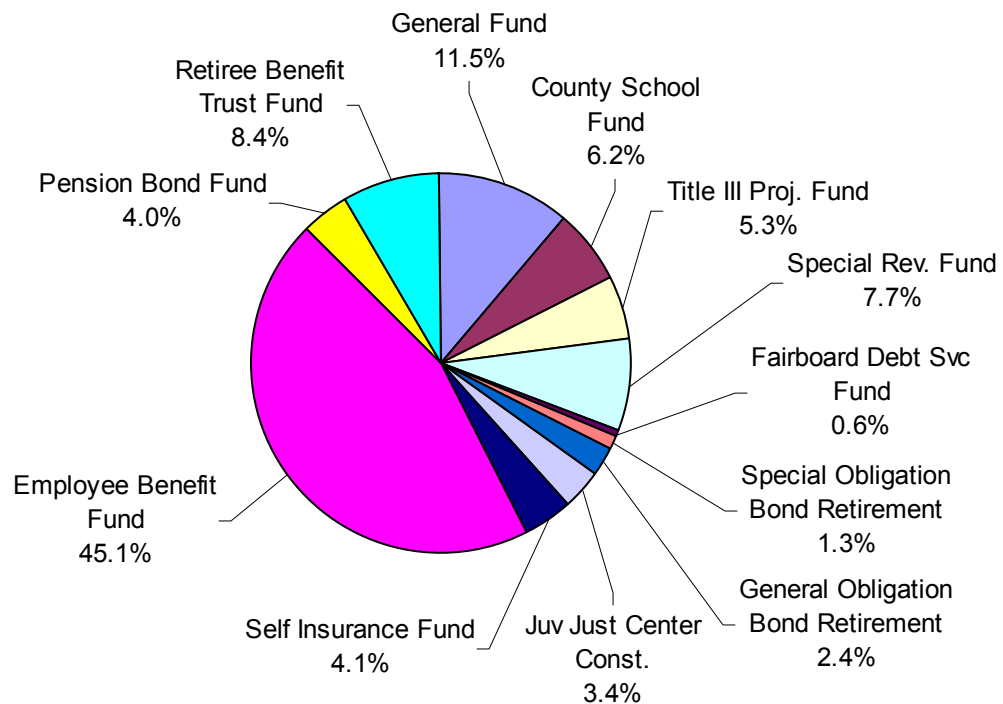
## Total Expenditures

\$119,680,908

### FY 07-08 Expenditures by Service Area



### FY 07-08 Budget by Fund

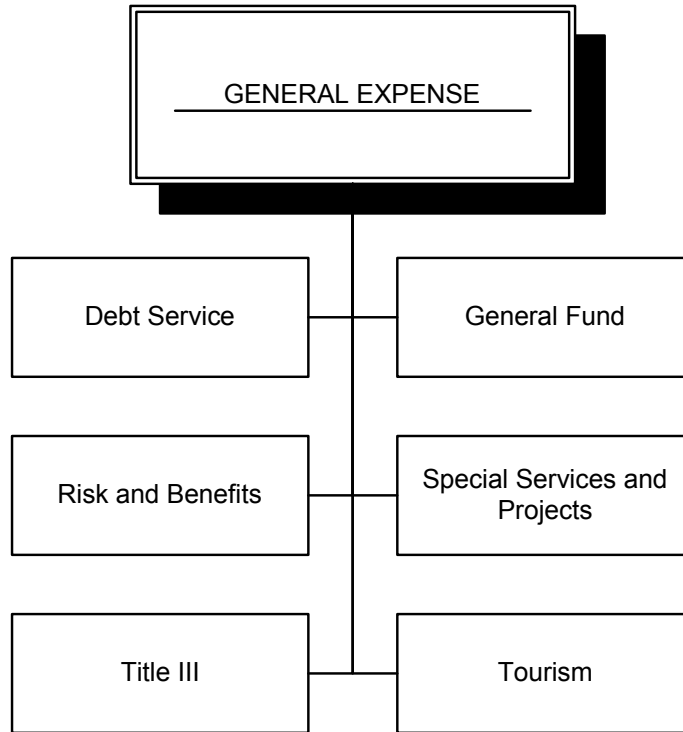


# General Expense

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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 and indigent defense for allegedly mentally ill persons as required by law; 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 discretionary General 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.



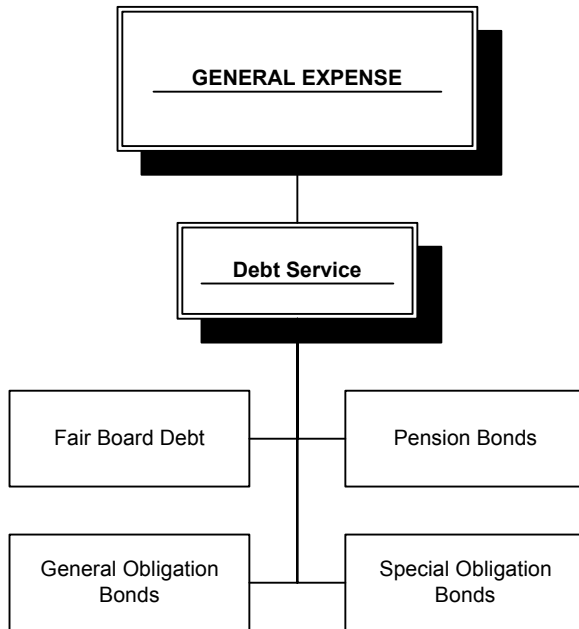
## General Expense

FINANCIAL SUMMARY						
	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Curr Bgt	FY 07-08 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
<b>RESOURCES:</b>						
Taxes and Assessments	31,849,865	33,702,129	35,377,223	37,927,703	2,550,480	7.21%
Licenses and Permits	425,832	470,167	469,480	470,000	520	0.11%
Fines, Forf, and Penalties	729,516	668,168	647,041	705,000	57,959	8.96%
Property and Rentals	0	0	279,846	0	(279,846)	-100.00%
Federal Revenues	26,203,188	26,824,404	29,170,662	28,911,816	(258,846)	-0.89%
State Revenues	4,785,874	5,351,996	4,951,213	5,050,000	98,787	2.00%
Local Revenues	0	0	15,000	0	(15,000)	-100.00%
Fees and Charges	37,849,646	45,119,264	53,955,670	55,833,724	1,878,054	3.48%
Administrative Charges	661,785	611,223	481,722	522,254	40,532	8.41%
Interest Earnings	1,073,231	1,493,797	1,010,996	1,234,659	223,663	22.12%
<b>Total Revenue</b>	<b>103,578,937</b>	<b>114,241,148</b>	<b>126,358,853</b>	<b>130,655,156</b>	<b>4,296,303</b>	<b>3.40%</b>
Resource Carryover	25,075,982	31,340,680	38,104,224	35,539,493	(2,564,731)	-6.73%
Interfund Loans	140,000	44,577	0	0	0	0.00%
Fund Transfers In	3,842,299	1,873,952	2,231,513	2,091,913	(139,600)	-6.26%
<b>TOTAL RESOURCES</b>	<b>132,637,217</b>	<b>147,500,357</b>	<b>166,694,590</b>	<b>168,286,562</b>	<b>1,591,972</b>	<b>0.96%</b>
<b>EXPENDITURES:</b>						
Materials and Services	44,902,243	54,694,525	68,663,616	68,503,411	(160,205)	-0.23%
Capital Expenses	11,072	9,500	1,059,100	800,000	(259,100)	-24.46%
Fiscal Transactions	15,243,813	12,309,120	14,545,387	14,073,770	(471,617)	-3.24%
Total Resrvs & Conting.	0	0	31,732,735	36,303,727	4,570,992	14.40%
<b>TOTAL EXPENDITURES</b>	<b>60,157,128</b>	<b>67,013,145</b>	<b>116,000,838</b>	<b>119,680,908</b>	<b>3,680,070</b>	<b>3.17%</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	4,122,627	3,085,389	12,560,639	13,736,126	1,175,487	9.36%
Special Revenue & Svcs Fnd	3,757,542	4,301,640	0	0	0	0.00%
County School Fund	7,230,196	7,335,391	7,533,810	7,415,368	(118,442)	-1.57%
Title III Projects Fund	4,617,090	4,889,282	6,757,402	6,384,072	(373,330)	-5.52%
Special Revenue Fund	0	0	9,476,016	9,226,644	(249,372)	-2.63%
Fairboard Debt Service Fund	351,528	351,528	707,697	711,728	4,031	0.57%
Spec Oblg Bond Retiremt Fnd	1,520,061	1,523,024	1,521,468	1,498,854	(22,614)	-1.49%
Genr Oblg Bond Retiremt Fnd	2,842,613	2,849,263	2,963,011	2,878,263	(84,748)	-2.86%
Juv Just Center Constr Fund	21,583	33,023	4,416,028	4,047,051	(368,977)	-8.36%
Self Insurance Fund	2,309,209	1,687,439	3,819,747	4,855,648	1,035,901	27.12%
Employee Benefit Fund	27,336,442	34,506,068	52,272,039	53,992,690	1,720,651	3.29%
Pension Bond Fund	4,223,855	4,426,051	4,892,453	4,845,940	(46,513)	-0.95%
Retiree Benefit Trust Fund	1,824,385	2,025,048	9,080,528	10,088,524	1,007,996	11.10%
<b>Funds Total</b>	<b>60,157,131</b>	<b>67,013,146</b>	<b>116,000,838</b>	<b>119,680,908</b>	<b>3,680,070</b>	<b>3.17%</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

<b>SERVICE AREA FINANCIAL SUMMARY</b>						
	<b>FY 04-05</b>	<b>FY 05-06</b>	<b>FY 06-07</b>	<b>FY 07-08</b>	<b>\$ Chng</b>	<b>% Chng</b>
	<b>Actual</b>	<b>Actual</b>	<b>Curr Bgt</b>	<b>Adopted</b>	<b>Fr Curr</b>	<b>Fr Curr</b>
<b>RESOURCES:</b>						
Taxes and Assessments	2,589,333	2,697,011	2,819,902	2,782,771	(37,131)	-1.32%
State Revenues	19,722	16,306	0	0	0	0.00%
Fees and Charges	3,526,956	4,660,785	4,608,271	4,617,940	9,669	0.21%
Interest Earnings	51,016	75,379	43,996	62,955	18,959	43.09%
<b>Total Revenue</b>	<b>6,187,027</b>	<b>7,449,481</b>	<b>7,472,169</b>	<b>7,463,666</b>	<b>(8,503)</b>	<b>-0.11%</b>
Resource Carryover	537,612	333,207	506,774	379,206	(127,568)	-25.17%
Fund Transfers In	1,870,739	1,873,952	2,105,686	2,091,913	(13,773)	-0.65%
<b>TOTAL RESOURCES</b>	<b>8,595,379</b>	<b>9,656,639</b>	<b>10,084,629</b>	<b>9,934,785</b>	<b>(149,844)</b>	<b>-1.49%</b>
<b>EXPENDITURES:</b>						
Materials and Services	2,550	4,746	17,276	4,634	(12,642)	-73.18%
Fiscal Transactions	8,935,506	9,145,119	9,695,002	9,830,151	135,149	1.39%
Total Resrvs & Conting.	0	0	372,351	100,000	(272,351)	-73.14%
<b>TOTAL EXPENDITURES</b>	<b>8,938,056</b>	<b>9,149,865</b>	<b>10,084,629</b>	<b>9,934,785</b>	<b>(149,844)</b>	<b>-1.49%</b>
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00%
<b>EXPENDITURES BY FUND</b>						
Fairboard Debt Service Fund	351,528	351,528	707,697	711,728	4,031	0.57%
Special Obligation Bond Retirement Fund	1,520,061	1,523,024	1,521,468	1,498,854	(22,614)	-1.49%
General Obligation Bond Retirement Fund	2,842,613	2,849,263	2,963,011	2,878,263	(84,748)	-2.86%
Pension Bond Fund	4,223,855	4,426,051	4,892,453	4,845,940	(46,513)	-0.95%
<b>Funds Total</b>	<b>8,938,057</b>	<b>9,149,866</b>	<b>10,084,629</b>	<b>9,934,785</b>	<b>(149,844)</b>	<b>-1.49%</b>

<b>SERVICE AREA FINANCIAL SUMMARY BY PROGRAM</b>						
	<b>FY 04-05</b>	<b>FY 05-06</b>	<b>FY 06-07</b>	<b>FY 07-08</b>	<b>\$ Chng</b>	<b>% Chng</b>
	<b>Actual</b>	<b>Actual</b>	<b>Curr Bgt</b>	<b>Adopted</b>	<b>Fr Curr</b>	<b>Fr Curr</b>
<b>Programs</b>						
Fairboard COP Debt Retiremt	351,528	351,528	707,697	711,728	4,031	0.57%
Gen. Obligation Bond Retiremt	2,842,613	2,849,263	2,963,011	2,878,263	(84,748)	-2.86%
Pension Bond	4,223,855	4,426,051	4,892,453	4,845,940	(46,513)	-0.95%
Spec. Obligation Bond Retire.	1,520,061	1,523,024	1,521,468	1,498,854	(22,614)	-1.49%
<b>Total Expenditures</b>	<b>8,938,056</b>	<b>9,149,865</b>	<b>10,084,629</b>	<b>9,934,785</b>	<b>(149,844)</b>	<b>-1.49%</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)	270,000	340,928	7,100,000
333	2000 A	AIRS Upgrade	FF&CO	140,000	41,878	810,000
	2000 A	Mental Health Building	FF&CO	335,000	216,940	4,085,000
	2002 B	Orchard Point Marina (refunded 1997)	FF&CO	12,218	458	0
	2002 B	A&T Computer Sys, PSB roofs, etc.	FF&CO	102,782	3,855	0
	2003 B	Courthouse Plaza	FF&CO	25,000	20,784	525,000
	2003 B	Elections	FF&CO	95,000	75,761	1,910,000
	2003 B	HVAC 1 (refunded 1993A)	FF&CO	276,416	8,292	0
	2003 B	HVAC 2 (refunded 1995A)	FF&CO	95,000	28,578	765,000
	2003 B	Richardson Park Improvements	FF&CO	18,585	558	0
336	2003 A	Juv. Justice Center (refunded 1995)	General Obligation	2,070,000	808,263	17,290,000
615	2002	PERS	Limited Tax Pension	677,813	4,166,042	68,956,649
<b>TOTAL</b>				<b>4,117,813</b>	<b>5,712,335</b>	<b>101,441,649</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

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### **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>
Richardson Park Picnic Shelter	Public Works, Parks	9,100	2008

# 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*

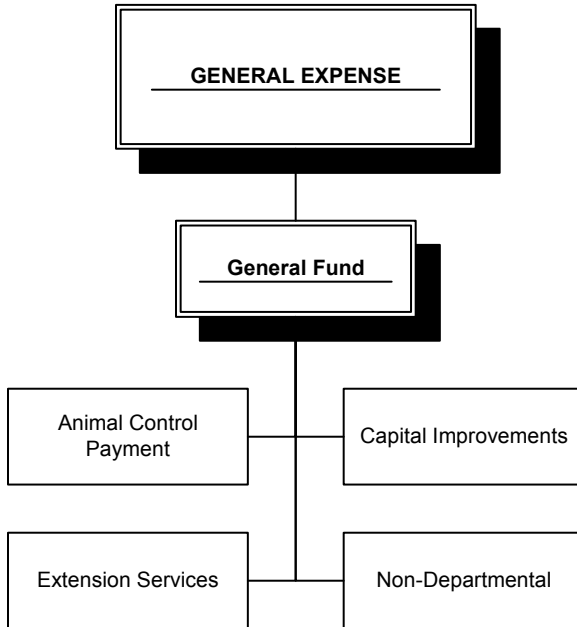
**General Fund** ◀

*Risk & Benefits*

*Special Services & Projects*

*Title III*

*Tourism*



## General Expense: General Fund

<b>SERVICE AREA FINANCIAL SUMMARY</b>						
	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Curr Bgt	FY 07-08 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
<b>RESOURCES:</b>						
Taxes and Assessments	25,983,163	27,358,591	28,707,972	30,752,097	2,044,125	7.12%
Licenses and Permits	425,832	470,167	469,480	470,000	520	0.11%
Fines, Forf, and Penalties	571,164	519,554	487,041	555,000	67,959	13.95%
Federal Revenues	14,807,717	15,120,105	15,361,083	15,482,884	121,801	0.79%
State Revenues	3,901,704	4,188,884	3,877,043	4,140,000	262,957	6.78%
Fees and Charges	0	0	70,859	0	(70,859)	-100.00%
Administrative Charges	661,785	611,223	481,722	522,254	40,532	8.41%
Interest Earnings	432,097	525,328	476,388	524,000	47,612	9.99%
<b>Total Revenue</b>	<b>46,783,462</b>	<b>48,793,852</b>	<b>49,931,588</b>	<b>52,446,235</b>	<b>2,514,647</b>	<b>5.04%</b>
Resource Carryover	9,702,896	11,614,468	13,242,976	9,895,545	(3,347,431)	-25.28%
Fund Transfers In	300,510	0	79,827	0	(79,827)	-100.00%
<b>TOTAL RESOURCES</b>	<b>56,786,868</b>	<b>60,408,321</b>	<b>63,254,391</b>	<b>62,341,780</b>	<b>(912,611)</b>	<b>-1.44%</b>
<b>EXPENDITURES:</b>						
Materials and Services	1,236,984	1,186,683	1,496,510	897,994	(598,516)	-39.99%
Fiscal Transactions	2,796,009	1,740,165	3,098,499	2,308,459	(790,040)	-25.50%
Total Resrvs & Conting.	0	0	7,965,630	10,529,673	2,564,043	32.19%
<b>TOTAL EXPENDITURES</b>	<b>4,032,993</b>	<b>2,926,848</b>	<b>12,560,639</b>	<b>13,736,126</b>	<b>1,175,487</b>	<b>9.36%</b>
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00%
<b>EXPENDITURES BY FUND</b>						
General Fund	4,032,993	2,926,848	12,560,639	13,736,126	1,175,487	9.36%
<b>Funds Total</b>	<b>4,032,993</b>	<b>2,926,848</b>	<b>12,560,639</b>	<b>13,736,126</b>	<b>1,175,487</b>	<b>9.36%</b>

<b>SERVICE AREA FINANCIAL SUMMARY BY PROGRAM</b>						
	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Curr Bgt	FY 07-08 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
<b>Programs</b>						
Animal Control Payment	387,077	403,721	420,879	0	(420,879)	-100.00%
Capital Improvement	1,695,775	1,644,356	1,217,856	700,188	(517,668)	-42.51%
Extension Services	555,080	554,960	618,936	558,860	(60,076)	-9.71%
Non-Departmental	3,869,381	323,811	10,302,968	12,477,078	2,174,110	21.10%
<b>Total Expenditures</b>	<b>6,507,313</b>	<b>2,926,848</b>	<b>12,560,639</b>	<b>13,736,126</b>	<b>1,175,487</b>	<b>9.36%</b>

## **General Expense: General Fund**

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### **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 and indigent defense for allegedly mentally ill persons as required by law; intergovernmental dues and payments; Lane County Animal Control payment; 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.

Programs provided by OSU/Lane Extension Service include: Master Food Preservers, Master Woodland Managers, Master Gardeners; Family & Community Development, Limited Resource Nutrition, 4-H Youth programs, Horticulture, and Natural Resources.

### **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.

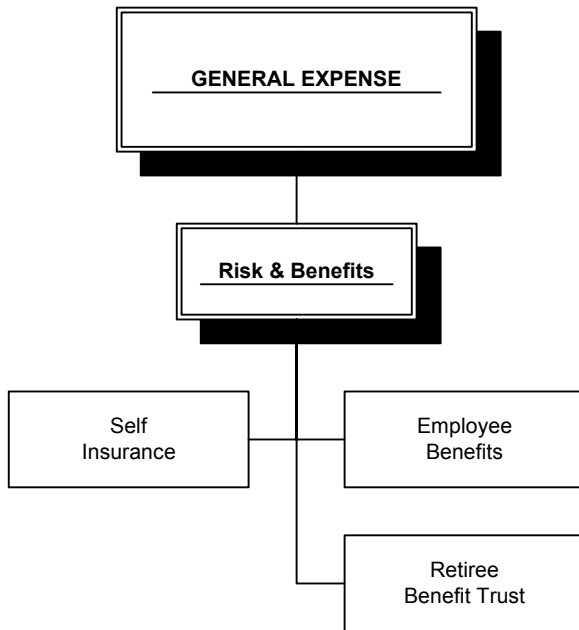
### **Non-Departmental Expenses**

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

### ***Service Reductions***

General Fund reductions totaled \$570,469. This was accomplished by reducing one-time transfers to Special Revenue and eliminating the transfer to the Regional Information System Fund for the AIRS conversion project. That project is now being capitalized and is being paid by revenue bond proceeds. Although not a reduction, the animal control payment has been moved to the Health and Human Services department where the animal control services now resides.

# 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

<b>SERVICE AREA FINANCIAL SUMMARY</b>						
	<b>FY 04-05</b>	<b>FY 05-06</b>	<b>FY 06-07</b>	<b>FY 07-08</b>	<b>\$ Chng</b>	<b>% Chng</b>
	<b>Actual</b>	<b>Actual</b>	<b>Curr Bgt</b>	<b>Adopted</b>	<b>Fr Curr</b>	<b>Fr Curr</b>
<b>RESOURCES:</b>						
Fees and Charges	34,322,690	40,458,479	49,276,540	51,215,784	1,939,244	3.94%
Interest Earnings	334,739	545,286	289,000	405,000	116,000	40.14%
<b>Total Revenue</b>	<b>34,657,429</b>	<b>41,003,765</b>	<b>49,565,540</b>	<b>51,620,784</b>	<b>2,055,244</b>	<b>4.15%</b>
Resource Carryover	6,815,014	10,997,563	15,606,774	17,316,078	1,709,304	10.95%
Fund Transfers In	1,671,041	0	0	0	0	0.00%
<b>TOTAL RESOURCES</b>	<b>43,143,484</b>	<b>52,001,328</b>	<b>65,172,314</b>	<b>68,936,862</b>	<b>3,764,548</b>	<b>5.78%</b>
<b>EXPENDITURES:</b>						
Materials and Services	29,298,995	38,218,555	48,457,895	50,199,607	1,741,712	3.59%
Fiscal Transactions	2,171,041	0	0	0	0	0.00%
Total Resrvs & Conting.	0	0	16,714,419	18,737,255	2,022,836	12.10%
<b>TOTAL EXPENDITURES</b>	<b>31,470,036</b>	<b>38,218,555</b>	<b>65,172,314</b>	<b>68,936,862</b>	<b>3,764,548</b>	<b>5.78%</b>
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00%
<b>EXPENDITURES BY FUND</b>						
Self Insurance Fund	2,309,209	1,687,439	3,819,747	4,855,648	1,035,901	27.12%
Employee Benefit Fund	27,336,442	34,506,068	52,272,039	53,992,690	1,720,651	3.29%
Retiree Benefit Trust Fund	1,824,385	2,025,048	9,080,528	10,088,524	1,007,996	11.10%
<b>Funds Total</b>	<b>31,470,036</b>	<b>38,218,555</b>	<b>65,172,314</b>	<b>68,936,862</b>	<b>3,764,548</b>	<b>5.78%</b>

<b>SERVICE AREA FINANCIAL SUMMARY</b>						
	<b>FY 04-05</b>	<b>FY 05-06</b>	<b>FY 06-07</b>	<b>FY 07-08</b>	<b>\$ Chng</b>	<b>% Chng</b>
	<b>Actual</b>	<b>Actual</b>	<b>Curr Bgt</b>	<b>Adopted</b>	<b>Fr Curr</b>	<b>Fr Curr</b>
<b>Programs</b>						
Employee Benefits	27,336,442	34,506,068	52,272,039	53,992,690	1,720,651	3.29%
Retiree Benefit Trust	1,824,385	2,025,048	9,080,528	10,088,524	1,007,996	11.10%
Self Insurance	2,309,209	1,687,439	3,819,747	4,855,648	1,035,901	27.12%
<b>Total Expenditures</b>	<b>31,470,036</b>	<b>38,218,555</b>	<b>65,172,314</b>	<b>68,936,862</b>	<b>3,764,548</b>	<b>5.78%</b>

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

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### **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 07-08**

- Develop and implement strategies for evaluating and containing costs of benefit programs for both active and retired employees.
- Explore new and different purchased benefit programs in an effort to contain costs.
- Evaluate loss potential and design risk-control procedures to minimize loss by both the number and cost of claims.

### **Changes, Challenges & Opportunities**

- Change in deferred compensation provider.
- Change in Health Care Costs.
- PERS Tier III – OPSRP.
- The cost of health benefits continues to rise. Double-digit percent increases have occurred for several years. Continuous cost increase without revenue changes or employee cost sharing will force the County to decrease services.
- Major changes in PERS (Public Employees Retirement System) program is putting retirement planning back into employees' management. Interest in deferred compensation plans is growing.
- Administration of deferred compensation plans.

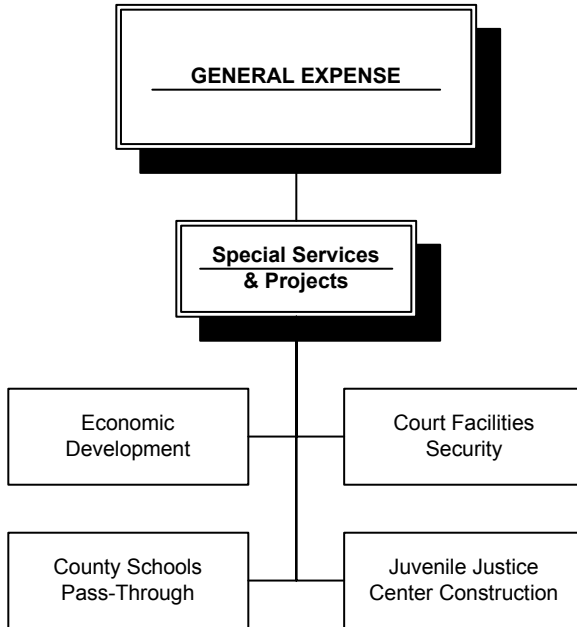
### **Key Accomplishments**

- Implemented use of the Benny Card, which works as a MasterCard for employees selecting to use the Flexible Spending benefit.
- Achieved considerable savings in health benefit costs by changing insurer and negotiating changes in benefit plans with bargaining units.

### **Performance Measures**

Performance measures are being developed and can be reviewed in the Department of Human Resources, Risk & Benefits Division section of this document.

# 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

<b>SERVICE AREA FINANCIAL SUMMARY</b>						
	<b>FY 04-05</b>	<b>FY 05-06</b>	<b>FY 06-07</b>	<b>FY 07-08</b>	<b>\$ Chng</b>	<b>% Chng</b>
	<b>Actual</b>	<b>Actual</b>	<b>Curr Bgt</b>	<b>Adopted</b>	<b>Fr Curr</b>	<b>Fr Curr</b>
<b>RESOURCES:</b>						
Taxes and Assessments	121,015	131,751	140,000	130,000	(10,000)	-7.14%
Fines, Forf, and Penalties	158,352	148,614	160,000	150,000	(10,000)	-6.25%
Property and Rentals	0	0	279,846	0	(279,846)	-100.00%
Federal Revenues	6,707,720	6,904,881	8,999,155	8,416,018	(583,137)	-6.48%
State Revenues	864,448	1,146,806	1,074,170	910,000	(164,170)	-15.28%
Local Revenues	0	0	15,000	0	(15,000)	-100.00%
Interest Earnings	140,765	171,592	135,008	160,675	25,667	19.01%
<b>Total Revenue</b>	<b>7,992,300</b>	<b>8,503,644</b>	<b>10,803,179</b>	<b>9,766,693</b>	<b>(1,036,486)</b>	<b>-9.59%</b>
Resource Carryover	5,079,398	5,116,686	5,319,774	5,000,207	(319,567)	-6.01%
Fund Transfers In	9	0	46,000	0	(46,000)	-100.00%
<b>TOTAL RESOURCES</b>	<b>13,071,706</b>	<b>13,620,330</b>	<b>16,168,953</b>	<b>14,766,900</b>	<b>(1,402,053)</b>	<b>-8.67%</b>
<b>EXPENDITURES:</b>						
Personnel Services					0	0.00%
Materials and Services	7,943,948	8,322,563	11,001,493	9,544,645	(1,456,848)	-13.24%
Capital Expenses	11,072	9,500	1,059,100	800,000	(259,100)	-24.46%
Fiscal Transactions	0	0	67,000	0	(67,000)	-100.00%
Total Resrvs & Conting.	0	0	4,041,360	4,422,255	380,895	9.42%
<b>TOTAL EXPENDITURES</b>	<b>7,955,020</b>	<b>8,332,063</b>	<b>16,168,953</b>	<b>14,766,900</b>	<b>(1,402,053)</b>	<b>-8.67%</b>
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00%
<b>EXPENDITURES BY FUND</b>						
General Fund	89,634	158,541	0	0	0	0.00%
Special Revenue & Services Fund	613,608	805,108	0	0	0	0.00%
County School Fund	7,230,196	7,335,391	7,533,810	7,415,368	(118,442)	-1.57%
Special Revenue Fund	0	0	4,219,115	3,304,481	(914,634)	-21.68%
Juv Just Center Construction Fund	21,583	33,023	4,416,028	4,047,051	(368,977)	-8.36%
<b>Funds Total</b>	<b>7,955,021</b>	<b>8,332,063</b>	<b>16,168,953</b>	<b>14,766,900</b>	<b>(1,402,053)</b>	<b>-8.67%</b>

<b>SERVICE AREA FINANCIAL SUMMARY BY PROGRAM</b>						
	<b>FY 04-05</b>	<b>FY 05-06</b>	<b>FY 06-07</b>	<b>FY 07-08</b>	<b>\$ Chng</b>	<b>% Chng</b>
	<b>Actual</b>	<b>Actual</b>	<b>Curr Bgt</b>	<b>Adopted</b>	<b>Fr Curr</b>	<b>Fr Curr</b>
Capital Construction	21,589	33,029	4,429,700	4,060,932	(368,768)	-8.32%
County School Fund	7,230,196	7,335,391	7,533,810	7,415,368	(118,442)	-1.57%
Economic Development	505,889	742,062	3,647,706	2,790,000	(857,706)	-23.51%
Court Facilities Security	197,346	221,581	557,737	500,600	(57,137)	-10.24%
<b>Total Expenditures</b>	<b>7,955,020</b>	<b>8,332,063</b>	<b>16,168,953</b>	<b>14,766,900</b>	<b>(1,402,053)</b>	<b>-8.67%</b>

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

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### **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 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 shall appropriate 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 shall be appropriated for economic development strategic investment projects.

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.

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.

# General Expense: Title III

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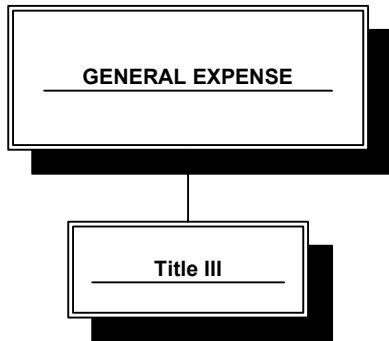
## Service Area Purpose Statement

*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

<b>SERVICE AREA FINANCIAL SUMMARY</b>						
	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Curr Bgt	FY 07-08 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
<b>RESOURCES:</b>						
Federal Revenues	4,687,751	4,799,418	4,810,424	5,012,914	202,490	4.21%
Interest Earnings	47,069	145,180	48,104	50,129	2,025	4.21%
<b>Total Revenue</b>	4,734,820	4,944,598	4,858,528	5,063,043	204,515	4.21%
Resource Carryover	1,678,825	1,843,558	1,898,874	1,321,029	(577,845)	-30.43%
<b>TOTAL RESOURCES</b>	6,413,645	6,788,156	6,757,402	6,384,072	(373,330)	-5.52%
<b>EXPENDITURES:</b>						
Materials and Services	4,617,090	4,889,282	5,472,806	5,402,021	(70,785)	-1.29%
Total Resrvs & Conting.	0	0	1,284,596	982,051	(302,545)	-23.55%
<b>TOTAL EXPENDITURES</b>	4,617,090	4,889,282	6,757,402	6,384,072	(373,330)	-5.52%
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00%
<b>EXPENDITURES BY FUND</b>						
Title III Projects Fund	4,617,090	4,889,282	6,757,402	6,384,072	(373,330)	-5.52%
<b>Funds Total</b>	4,617,090	4,889,282	6,757,402	6,384,072	(373,330)	-5.52%

<b>SERVICE AREA FINANCIAL SUMMARY BY PROGRAM</b>						
Programs	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Curr Bgt	FY 07-08 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
Title III Projects	4,617,090	4,889,282	6,757,402	6,384,072	(373,330)	-5.52%
<b>Total Expenditures</b>	4,617,090	4,889,282	6,757,402	6,384,072	(373,330)	-5.52%

## General Expense: Title III

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### **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. The legislation recognizes 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 are two titles directly affecting Lane County government. Title I provides funding for schools and roads. Title III funds services that are forest related within Lane County.

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

- 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 has 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 applying for Title III funding have provided forest related educational opportunities in the community.

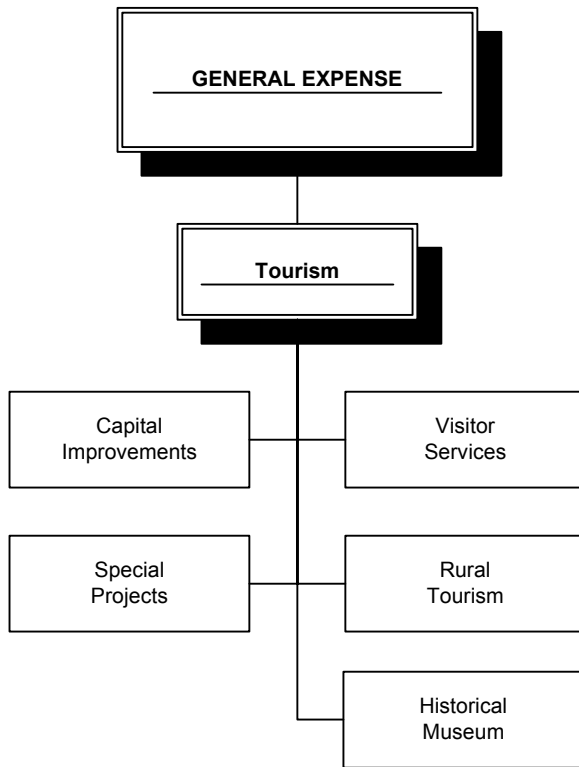
### **Objectives for FY 07-08**

- Work cooperatively with congressional delegation to provide federal funding to help replace the loss of secure rural schools funding

### **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.

# 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

<b>SERVICE AREA FINANCIAL SUMMARY</b>						
	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Curr Bgt	FY 07-08 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
<b>RESOURCES:</b>						
Taxes and Assessments	3,156,354	3,514,776	3,709,349	4,262,835	553,486	14.92%
Interest Earnings	20,542	31,032	18,500	31,900	13,400	72.43%
<b>Total Revenue</b>	<b>3,176,896</b>	<b>3,545,808</b>	<b>3,727,849</b>	<b>4,294,735</b>	<b>566,886</b>	<b>15.21%</b>
Resource Carryover	1,262,237	1,435,198	1,529,052	1,627,428	98,376	6.43%
Interfund Loans	140,000	44,577	0	0	0	0.00%
<b>TOTAL RESOURCES</b>	<b>4,579,133</b>	<b>5,025,583</b>	<b>5,256,901</b>	<b>5,922,163</b>	<b>665,262</b>	<b>12.66%</b>
<b>EXPENDITURES:</b>						
Materials and Services	1,802,677	2,072,696	2,217,636	2,454,510	236,874	10.68%
Fiscal Transactions	1,341,257	1,423,836	1,684,886	1,935,160	250,274	14.85%
Total Resrvs & Conting.	0	0	1,354,379	1,532,493	178,114	13.15%
<b>TOTAL EXPENDITURES</b>	<b>3,143,934</b>	<b>3,496,532</b>	<b>5,256,901</b>	<b>5,922,163</b>	<b>665,262</b>	<b>12.66%</b>
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00%
<b>EXPENDITURES BY FUND</b>						
Special Revenue & Services Fund	3,143,934	3,496,532	0	0	0	0.00%
Special Revenue Fund	0	0	5,256,901	5,922,163	665,262	12.66%
<b>Funds Total</b>	<b>3,143,934</b>	<b>3,496,532</b>	<b>5,256,901</b>	<b>5,922,163</b>	<b>665,262</b>	<b>12.66%</b>

<b>SERVICE AREA FINANCIAL SUMMARY BY PROGRAM</b>						
	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Curr Bgt	FY 07-08 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
<b>Programs</b>						
Capital Improvements	1,460,115	1,579,959	2,248,900	2,416,426	167,526	7.45%
Museum	168,306	184,899	225,455	253,215	27,760	12.31%
Rural Tourism	165,121	168,508	444,088	521,827	77,739	17.51%
Special Projects	237,602	418,731	428,884	375,842	(53,042)	-12.37%
Visitor Services	1,112,790	1,144,435	1,909,574	2,354,853	445,279	23.32%
<b>Total Expenditures</b>	<b>3,143,934</b>	<b>3,496,532</b>	<b>5,256,901</b>	<b>5,922,163</b>	<b>665,262</b>	<b>12.66%</b>

## General Expense: Tourism

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### 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 shall appropriate 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.

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

REVENUE SUMMARY						
Revenue Accounts	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Curr Bgt	FY 07-08 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
Payments In-Lieu Of Taxes	271,055	277,201	295,037	275,000	(20,037)	-6.79%
Current Year Property Tax	26,813,489	28,179,245	29,710,612	31,091,659	1,381,047	4.65%
Prior Years Property Taxes	871,344	953,763	911,506	886,909	(24,597)	-2.70%
In Lieu Of Taxes	365,528	410,831	398,433	410,000	11,567	2.90%
Severance Tax	60,105	50,692	50,789	50,000	(789)	-1.55%
Transient Room Tax	3,157,614	3,516,149	3,710,609	4,264,135	553,526	14.92%
Car Rental Tax	297,516	312,090	300,237	950,000	649,763	216.42%
Miscellaneous Taxes	13,214	2,160	0	0	0	0.00%
<b>TAXES AND ASSESSMENTS</b>	<b>31,849,865</b>	<b>33,702,130</b>	<b>35,377,223</b>	<b>37,927,703</b>	<b>2,550,480</b>	<b>7.21%</b>
Metro Cable Franchise	243,805	332,742	268,795	335,000	66,205	24.63%
Rural Cable Franchise	182,027	137,425	200,685	135,000	(65,685)	-32.73%
<b>LICENSES AND PERMITS</b>	<b>425,832</b>	<b>470,167</b>	<b>469,480</b>	<b>470,000</b>	<b>520</b>	<b>0.11%</b>
Circuit Court Fines	72,953	90,415	80,431	90,000	9,569	11.90%
State Court Security Assessmnt	158,352	148,614	160,000	150,000	(10,000)	-6.25%
Local Fines	0	4,573	0	0	0	0.00%
County 1065 Assessment	332,526	326,678	366,610	325,000	(41,610)	-11.35%
County Infractions Forfeitures	0	0	40,000	40,000	0	0.00%
Forfeitures Other	165,684	97,889	0	100,000	100,000	100.00%
<b>FINES, FORF, AND PENALTIES</b>	<b>729,515</b>	<b>668,169</b>	<b>647,041</b>	<b>705,000</b>	<b>57,959</b>	<b>8.96%</b>
Real Property	0	0	279,846	0	(279,846)	-100.00%
<b>PROPERTY AND RENTALS</b>	<b>0</b>	<b>0</b>	<b>279,846</b>	<b>0</b>	<b>(279,846)</b>	<b>-100.00%</b>
National Forest Timber Sales	6,618,086	6,777,847	6,844,155	6,916,018	71,863	1.05%
Housing & Comm Development	89,634	127,034	2,155,000	1,500,000	(655,000)	-30.39%
O & C Timber Sales	14,583,629	14,919,053	15,180,136	15,331,937	151,801	1.00%
Department Of Justice	224,088	201,052	180,947	150,947	(30,000)	-16.58%
Federal Title III Projects	4,687,751	4,799,418	4,810,424	5,012,914	202,490	4.21%
<b>FEDERAL REVENUES</b>	<b>26,203,187</b>	<b>26,824,403</b>	<b>29,170,662</b>	<b>28,911,816</b>	<b>(258,846)</b>	<b>-0.89%</b>
Veterans Affairs	7,554	10,416	12,500	0	(12,500)	-100.00%
<b>STATE GRANT REVENUES</b>	<b>7,554</b>	<b>10,416</b>	<b>12,500</b>	<b>0</b>	<b>(12,500)</b>	<b>-100.00%</b>
Timber Sales	859,876	776,436	849,383	680,000	(169,383)	-19.94%
Department of Revenue	2,101,983	1,895,218	2,101,983	1,895,000	(206,983)	-9.85%
Video Lottery Proceeds	408,519	731,142	535,515	550,000	14,485	2.70%
Liquor Tax	1,000,441	1,383,912	1,000,441	1,380,000	379,559	37.94%
Amusement Device Tax	19,109	128,350	63,000	120,000	57,000	90.48%
Cigarette Tax	388,391	426,522	388,391	425,000	36,609	9.43%
<b>OTHER STATE REVENUES</b>	<b>4,778,320</b>	<b>5,341,580</b>	<b>4,938,713</b>	<b>5,050,000</b>	<b>111,287</b>	<b>2.25%</b>
Community Contracts	0	0	15,000	0	(15,000)	-100.00%
<b>LOCAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>0</b>	<b>(15,000)</b>	<b>-100.00%</b>

## General Expense

REVENUE SUMMARY						
Revenue Accounts	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Curr Bgt	FY 07-08 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
Miscellaneous						
Fees/Reimbursement	0	1,176	0	0	0	0.00%
Refunds & Reimbursements	152,099	26,467	70,859	0	(70,859)	-100.00%
Legal Services	23	0	0	0	0	0.00%
Benefits	34,571,288	44,967,117	50,750,191	41,471,411	(9,278,780)	-18.28%
PERS Reformation	3,126,236	124,504	0	0	0	0.00%
Employer PERS	0	0	0	9,594,433	9,594,433	100.00%
Employee PERS	0	0	2,774,140	4,767,880	1,993,740	71.87%
Employee OPSRP Gen Svce	0	0	360,480	0	(360,480)	-100.00%
<b>FEES AND CHARGES</b>	<b>37,849,646</b>	<b>45,119,263</b>	<b>53,955,670</b>	<b>55,833,724</b>	<b>1,878,054</b>	<b>3.48%</b>
County Administrative Charges	661,785	611,223	481,722	522,254	40,532	8.41%
<b>ADMINISTRATIVE CHARGES</b>	<b>661,785</b>	<b>611,223</b>	<b>481,722</b>	<b>522,254</b>	<b>40,532</b>	<b>8.41%</b>
Investment Earnings	1,073,231	1,493,798	1,010,996	1,234,659	223,663	22.12%
<b>INTEREST EARNINGS</b>	<b>1,073,231</b>	<b>1,493,799</b>	<b>1,010,996</b>	<b>1,234,659</b>	<b>223,663</b>	<b>22.12%</b>
Fund Balance	25,075,982	31,264,671	38,104,224	35,539,493	(2,564,731)	-6.73%
Non Discretionary	0	76,010	0	0	0	0.00%
Prin Recd Interfund Loan	140,000	44,577	0	0	0	0.00%
Transfer Fr General Fund	773,833	771,612	755,949	748,600	(7,349)	-0.97%
Transfer Fr Sp Rev Funds	684,403	685,082	1,054,581	924,251	(130,330)	-12.36%
Transfer From CIP Funds	412,503	417,258	420,983	419,062	(1,921)	-0.46%
Transfer Fr Int Svc Fnds	1,971,551	0	0	0	0	0.00%
Intrafund Transfer	9	0	0	0	0	0.00%
<b>FISCAL TRANSACTIONS</b>	<b>29,058,281</b>	<b>33,259,209</b>	<b>40,335,737</b>	<b>37,631,406</b>	<b>(2,704,331)</b>	<b>-6.70%</b>
<b>TOTAL RESOURCES</b>	<b>132,637,217</b>	<b>147,500,359</b>	<b>166,694,590</b>	<b>168,286,562</b>	<b>1,591,972</b>	<b>0.96%</b>

## General Expense

<b>EXPENSE SUMMARY</b>						
<b>Expenditure Accounts</b>	<b>FY 04-05 Actual</b>	<b>FY 05-06 Actual</b>	<b>FY 06-07 Curr Bgt</b>	<b>FY 07-08 Adopted</b>	<b>\$ Chng Fr Curr</b>	<b>% Chng Fr Curr</b>
Professional & Consulting	1,897,953	2,116,913	3,171,611	2,894,650	(276,961)	-8.73%
Court Related Personal Service	4,578	5,262	10,000	10,000	0	0.00%
Land Management Services	239	0	0	0	0	0.00%
Data Processing Services	321,679	324,592	510,319	0	(510,319)	-100.00%
Intergovernmental Agreements	5,769,899	5,987,447	7,723,966	7,000,586	(723,380)	-9.37%
Agency Payments	7,659,242	8,026,194	8,763,924	8,448,164	(315,760)	-3.60%
Telephone Services	758	748	600	600	0	0.00%
Purchased Insurance	27,246,158	35,685,001	43,397,045	43,191,010	(206,035)	-0.47%
SAIF Assessments	104,991	107,855	125,000	125,000	0	0.00%
Employer OPSRP	170,494	738,000	0	0	0	0.00%
ER 6% Pickup	0	0	3,134,620	4,767,880	1,633,260	52.10%
Damage Claims	1,272,715	1,219,976	1,329,744	1,582,739	252,995	19.03%
Maintenance of Equipment	1,605	0	3,925	3,925	0	0.00%
Maintenance of Structures	0	6,593	0	0	0	0.00%
Operating Licenses & Permits	0	0	10,000	0	(10,000)	-100.00%
Metro Cable Commission	54,409	58,218	60,838	63,576	2,738	4.50%
Direct/Information Services	0	64,466	0	0	0	0.00%
County Overhead Charges	302,118	281,813	305,004	362,241	57,237	18.77%
Office Supplies & Expense	75,830	1,665	15,000	15,000	0	0.00%
Membrshp/Professional Licenses	775	400	2,000	2,000	0	0.00%
Advertising & Publicity	11,738	52,885	23,600	23,600	0	0.00%
Safety Supplies	700	1,005	0	0	0	0.00%
Medical Supplies	0	54	0	0	0	0.00%
Business Expense & Travel	3,525	1,312	1,500	1,500	0	0.00%
Committee Stipends & Expense	0	40	1,500	1,500	0	0.00%
Awards & Recognition	1,276	1,507	5,480	3,440	(2,040)	-37.23%
Outside Education & Travel	1,562	2,391	0	0	0	0.00%
County Training Classes	0	125	0	0	0	0.00%
Training Services & Materials	0	0	6,000	6,000	0	0.00%
Miscellaneous Payments	0	10,063	61,940	0	(61,940)	-100.00%
<b>MATERIALS &amp; SERVICES</b>	<b>44,902,244</b>	<b>54,694,525</b>	<b>68,663,616</b>	<b>68,503,411</b>	<b>(160,205)</b>	<b>-0.23%</b>
Institutional Furnishings	0	0	25,000	25,000	0	0.00%
Machinery & Equipment	0	9,500	0	0	0	0.00%
<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>9,500</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0.00%</b>
Professional Services	0	0	10,000	50,000	40,000	400.00%
Other Professional Services	0	0	25,000	25,000	0	0.00%
Acquisition & Construction	0	0	200,000	200,000	0	0.00%
Improvements	11,072	0	799,100	500,000	(299,100)	-37.43%
<b>CAPITAL PROJECTS</b>	<b>11,072</b>	<b>0</b>	<b>1,034,100</b>	<b>775,000</b>	<b>(259,100)</b>	<b>-25.06%</b>
Bond Principal Retirement	3,195,521	3,450,567	3,895,050	4,117,814	222,764	5.72%
Bond Interest Retirement	5,739,985	5,694,552	5,839,952	5,752,337	(87,615)	-1.50%

## General Expense

<b>EXPENSE SUMMARY</b>						
<b>Expenditure Accounts</b>	<b>FY 04-05 Actual</b>	<b>FY 05-06 Actual</b>	<b>FY 06-07 Curr Bgt</b>	<b>FY 07-08 Adopted</b>	<b>\$ Chng Fr Curr</b>	<b>% Chng Fr Curr</b>
<b>FISCAL TRANSACTIONS</b>	<b>8,935,506</b>	<b>9,145,119</b>	<b>9,735,002</b>	<b>9,870,151</b>	<b>135,149</b>	<b>1.39%</b>
Transfer To General Fund	240,640	0	0	0	0	0.00%
Transfer To Special Rev. Funds	602,473	456,458	958,620	512,672	(445,948)	-46.52%
Transfer To Debt Service Funds	1,073,849	1,072,428	1,301,765	1,290,947	(10,818)	-0.83%
Transfer To Capital Proj. Funds	650,975	600,318	1,500,000	1,500,000	0	0.00%
Transfer To Enterprise Funds	984,094	1,034,797	1,050,000	900,000	(150,000)	-14.29%
Transfer To Internal Svc Funds	716,589	0	0	0	0	0.00%
Transfer To Trust Funds	1,671,041	0	0	0	0	0.00%
Intrafund Transfer	324,069	0	0	0	0	0.00%
Interfund Loan Granted	44,577	0	0	0	0	0.00%
<b>FUND TRANSFERS</b>	<b>6,263,731</b>	<b>3,164,001</b>	<b>4,810,385</b>	<b>4,203,619</b>	<b>(606,766)</b>	<b>-12.61%</b>
Operational Contingency	0	0	5,979,135	12,097,024	6,117,889	102.32%
Operational Reserves	0	0	25,642,431	24,106,703	(1,535,728)	-5.99%
Bonded Indebtedness Reserve	0	0	111,169	100,000	(11,169)	-10.05%
<b>TOTAL RESERVES</b>	<b>0</b>	<b>0</b>	<b>31,732,735</b>	<b>36,303,727</b>	<b>4,570,992</b>	<b>14.40%</b>
<b>TOTAL EXPENDITURES</b>	<b>60,157,129</b>	<b>67,013,145</b>	<b>116,000,838</b>	<b>119,680,908</b>	<b>3,680,070</b>	<b>3.17%</b>