

**Net Assets by Component**

Last Seven Fiscal Years <sup>a</sup> - Unaudited  
 (Accrual Basis of Accounting)

	Fiscal Year		
	2002 (Combined) <sup>b</sup>	2003 (Combined) <sup>b</sup>	2004 (Combined) <sup>b</sup>
<b>Governmental activities:</b>			
Invested in capital assets, net of related debt	\$ 209,904,573	\$ 224,867,340	\$ 239,359,713
Restricted	51,281,072	57,510,657	57,013,836
Unrestricted	<u>37,656,293</u>	<u>28,337,319</u>	<u>40,472,157</u>
Total governmental activities net assets	<u>\$ 298,841,938</u>	<u>\$ 310,715,316</u>	<u>\$ 336,845,706</u>
<b>Business-type activities:</b>			
Invested in capital assets, net of related debt	\$ 47,316,026	\$ 53,075,014	\$ 53,200,576
Restricted	1,170,825	994,299	1,052,661
Unrestricted <sup>c</sup>	<u>18,016,602</u>	<u>17,196,178</u>	<u>21,033,042</u>
Total business-type activities net assets	<u>\$ 66,503,453</u>	<u>\$ 71,265,491</u>	<u>\$ 75,286,279</u>
<b>Primary government:</b>			
Invested in capital assets, net of related debt	\$ 257,220,599	\$ 277,942,354	\$ 292,560,289
Restricted	52,451,897	58,504,956	58,066,497
Unrestricted	<u>55,672,895</u>	<u>45,533,497</u>	<u>61,505,199</u>
Total primary government net assets	<u>\$ 365,345,391</u>	<u>\$ 381,980,807</u>	<u>\$ 412,131,985</u>

**Notes**

- a. Accrual basis financial information for the County as a whole is available back to 2002 only, the year GASB Statement 34 was implemented.
- b. From FY2002 through FY2004, the Housing and Community Services Agency (HACSA) was presented discretely in the County's financial statements. Effective FY2005, HACSA was reclassified as a blended component unit with the primary government. In order to enhance comparability, HACSA has been combined with the primary government for fiscal years 2002, 2003, and 2004.
- c. Net assets in the Solid Waste Disposal Fund increased dramatically in 2006 due to a reduction in the estimate of closure and postclosure care costs at the Short Mountain Landfill.

**Source**

Lane County Management Services

Fiscal Year			
2005	2006	2007	2008
\$ 250,951,896	\$ 256,437,510	\$ 270,548,421	\$ 280,364,178
59,990,004	60,133,434	66,396,137	68,603,080
<u>41,294,598</u>	<u>42,010,767</u>	<u>41,648,113</u>	<u>46,688,141</u>
<u>\$ 352,236,498</u>	<u>\$ 358,581,711</u>	<u>\$ 378,592,671</u>	<u>\$ 395,655,399</u>
\$ 53,118,614	\$ 53,403,234	\$ 55,549,093	\$ 64,367,024
1,333,924	1,176,501	2,178,744	2,177,844
<u>24,716,523</u>	<u>35,166,946</u>	<u>37,658,465</u>	<u>39,546,954</u>
<u>\$ 79,169,061</u>	<u>\$ 89,746,681</u>	<u>\$ 95,386,302</u>	<u>\$ 106,091,822</u>
\$ 304,070,510	\$ 309,840,744	\$ 326,097,514	\$ 344,731,202
61,323,928	61,309,935	68,574,881	70,780,924
<u>66,011,121</u>	<u>77,177,713</u>	<u>79,306,578</u>	<u>86,235,095</u>
<u>\$ 431,405,559</u>	<u>\$ 448,328,392</u>	<u>\$ 473,978,973</u>	<u>\$ 501,747,221</u>

**Changes in Net Assets**Last Seven Fiscal Years <sup>a</sup> - Unaudited  
(Accrual Basis of Accounting)

	Fiscal Year		
	2002 (Combined) <sup>g</sup>	2003 (Combined) <sup>g</sup>	2004 (Combined) <sup>g</sup>
<b>Expenses <sup>b</sup></b>			
Governmental activities:			
General government <sup>d</sup>	\$ 24,294,043	\$ 20,003,101	\$ 25,677,149
Public safety	61,548,663	59,508,664	58,046,441
Public health and welfare	72,488,997	71,695,857	64,125,992
Parks	1,764,194	1,789,210	1,773,709
Roads and bridges	26,790,423	28,453,554	28,917,037
Community development <sup>c</sup>	13,106,462	5,431,845	5,470,721
Interest on long-term debt	2,669,792	7,023,610	6,450,474
Total governmental activities expenses	<u>202,662,574</u>	<u>193,905,841</u>	<u>190,461,523</u>
Business-type activities:			
Fair board	4,861,151	4,947,412	4,700,236
Solid waste disposal <sup>h</sup>	8,337,956	8,585,878	8,701,073
Housing and community services	20,621,495	22,843,384	23,529,689
Corrections commissary	333,971	297,202	293,399
Regional information systems	6,854,759	5,298,810	6,239,573
Land management <sup>i</sup>	-	-	-
Total business-type activities expenses	<u>41,009,332</u>	<u>41,972,686</u>	<u>43,463,970</u>
Total primary government expenses	<u>\$ 243,671,906</u>	<u>\$ 235,878,527</u>	<u>\$ 233,925,493</u>
<b>Program revenues</b>			
Governmental activities:			
Charges for services:			
Public safety	\$ 16,209,667	\$ 18,230,185	\$ 18,044,651
Public health and welfare	23,579,920	30,252,591	25,661,211
Other activities	19,088,167	17,634,511	18,188,506
Operating grants and contributions <sup>c, d</sup>	<u>108,822,241</u>	<u>89,425,471</u>	<u>96,087,545</u>
Total governmental activities program revenues	<u>167,699,995</u>	<u>155,542,758</u>	<u>157,981,913</u>
Business-type activities:			
Charges for services:			
Fair board	3,992,291	3,663,972	3,394,473
Solid waste disposal	10,734,807	11,032,907	11,268,211
Housing and community services	4,463,776	5,152,619	3,515,468
Other activities <sup>i</sup>	7,080,241	5,663,312	6,222,498
Operating grants and contributions	16,040,814	18,904,368	20,491,824
Capital grants and contributions	<u>2,172,462</u>	<u>900,610</u>	<u>1,350,293</u>
Total business-type activities program revenues	<u>44,484,391</u>	<u>45,317,788</u>	<u>46,242,767</u>
Total primary government program revenues	<u>\$ 212,184,386</u>	<u>\$ 200,860,546</u>	<u>\$ 204,224,680</u>
<b>Net expense (revenue)</b>			
Governmental activities	\$ (34,962,579)	\$ (38,363,083)	\$ (32,479,610)
Business-type activities	<u>3,475,059</u>	<u>3,345,102</u>	<u>2,778,797</u>
Total primary government net expense	<u>\$ (31,487,520)</u>	<u>\$ (35,017,981)</u>	<u>\$ (29,700,813)</u>
<b>General revenues and other changes in net assets</b>			
Governmental activities:			
Property taxes, net of refunds	\$ 25,119,567	\$ 26,749,214	\$ 27,945,869
Transient room taxes	4,325,465	3,373,285	2,988,634
Car rental taxes	1,099,056	1,295,209	1,143,458
O&C timber receipts	14,112,863	14,225,766	14,396,475
Unrestricted investment earnings	2,287,729	1,423,222	1,034,827
Grants not restricted to specific programs	4,565,312	4,294,896	4,268,635
Transfers	<u>(8,842,545)</u>	<u>(1,125,357)</u>	<u>(794,282)</u>
Total governmental activities	<u>42,667,447</u>	<u>50,236,235</u>	<u>50,983,616</u>
Business-type activities:			
Property and other taxes levied for general purposes	200,000	-	-
Unrestricted investment earnings	1,116,441	844,926	447,709
Transfers	<u>8,842,545</u>	<u>1,125,357</u>	<u>794,282</u>
Total business-type activities	<u>10,158,986</u>	<u>1,970,283</u>	<u>1,241,991</u>
Total primary government	<u>\$ 52,826,433</u>	<u>\$ 52,206,518</u>	<u>\$ 52,225,607</u>

Exhibit 2

Fiscal Year			
2005	2006	2007	2008
\$ 20,684,187	\$ 21,950,844	\$ 23,343,136	\$ 24,314,130
62,244,262	70,057,914	72,512,429	69,773,674
71,475,097	75,762,316	77,823,153	65,143,716
1,924,541	2,035,860	2,098,591	2,034,627
36,081,022	41,358,541	38,152,445	34,269,244
6,398,603	10,260,759	10,243,725	6,735,178
6,890,642	6,844,822	6,811,425	7,087,061
<u>205,698,354</u>	<u>228,271,056</u>	<u>230,984,904</u>	<u>209,357,630</u>
4,906,169	5,908,357	5,652,510	5,487,557
10,299,106	2,966,023	11,344,394	12,224,474
23,870,807	23,792,856	23,376,895	24,210,236
335,199	342,594	360,655	316,331
5,991,388	5,400,384	5,338,479	5,861,680
-	-	-	5,127,797
<u>45,402,669</u>	<u>38,410,214</u>	<u>46,072,933</u>	<u>53,228,075</u>
\$ <u>251,101,023</u>	\$ <u>266,681,270</u>	\$ <u>277,057,837</u>	\$ <u>262,585,705</u>
\$ 18,902,962	\$ 21,172,926	\$ 26,060,493	\$ 20,311,315
27,583,443	29,508,827	30,852,880	35,477,860
15,138,696	22,381,056	22,828,695	17,846,049
<u>106,325,155</u>	<u>105,782,045</u>	<u>108,013,896</u>	<u>93,546,525</u>
<u>167,950,256</u>	<u>178,844,854</u>	<u>187,755,964</u>	<u>167,181,749</u>
3,531,203	4,521,866	4,341,738	4,217,533
11,742,382	12,269,872	12,794,524	16,722,858
4,119,766	3,220,616	3,327,306	3,919,774
6,828,672	6,303,274	7,062,225	12,757,558
20,377,106	20,094,973	20,874,947	20,548,413
1,134,921	665,692	757,909	2,104,203
<u>47,734,050</u>	<u>47,076,293</u>	<u>49,158,649</u>	<u>60,270,339</u>
\$ <u>215,684,306</u>	\$ <u>225,921,147</u>	\$ <u>236,914,613</u>	\$ <u>227,452,088</u>
\$ (37,748,098)	\$ (49,426,202)	\$ (43,228,940)	\$ (42,175,881)
2,331,381	8,666,079	3,085,716	7,042,264
<u>\$ (35,416,717)</u>	<u>\$ (40,760,123)</u>	<u>\$ (40,143,224)</u>	<u>\$ (35,133,617)</u>
\$ 28,720,929	\$ 29,942,571	\$ 31,184,338	\$ 32,435,442
3,157,614	3,516,149	3,815,362	4,297,827
1,206,280	1,254,723	1,326,996	1,323,636
14,583,629	14,919,053	15,068,243	15,037,319
1,594,662	2,124,384	3,329,094	3,195,356
4,751,161	5,013,070	4,400,648	5,033,509
(875,385)	(967,824)	(906,360)	(2,084,480)
<u>53,138,890</u>	<u>55,802,126</u>	<u>58,218,321</u>	<u>59,238,609</u>
-	-	-	-
676,016	943,717	1,647,545	1,578,776
875,385	967,824	906,360	2,084,480
<u>1,551,401</u>	<u>1,911,541</u>	<u>2,553,905</u>	<u>3,663,256</u>
\$ <u>54,690,291</u>	\$ <u>57,713,667</u>	\$ <u>60,772,226</u>	\$ <u>62,901,865</u>

Continued

**Changes in Net Assets, continued**Last Five Fiscal Years<sup>a</sup> - Unaudited  
(Accrual Basis of Accounting)

	Fiscal Year		
	2002 (Combined) <sup>g</sup>	2003 (Combined) <sup>g</sup>	2004 (Combined) <sup>g</sup>
<b>Change in net assets</b>			
Governmental activities <sup>c, d</sup>	\$ 7,704,868	\$ 11,873,152	\$ 18,504,006
Business-type activities	13,634,045	5,315,385	4,020,788
Total primary government	<u>21,338,913</u>	<u>17,188,537</u>	<u>22,524,794</u>
<b>Net assets, beginning of year, as previously reported</b>			
Governmental activities	291,137,070	298,841,938	310,715,316
Business-type activities	52,869,408	66,503,453	71,265,491
Total primary government	<u>344,006,478</u>	<u>365,345,391</u>	<u>381,980,807</u>
<b>Prior period adjustments and reclassifications</b>			
Governmental activities <sup>f, i</sup>	-	226	7,626,384
Business-type activities <sup>e, g</sup>	-	(553,347)	-
Total primary government	<u>-</u>	<u>(553,121)</u>	<u>7,626,384</u>
<b>Net assets, beginning of year, restated</b>			
Governmental activities	291,137,070	298,842,164	318,341,700
Business-type activities	52,869,408	65,950,106	71,265,491
Total primary government	<u>344,006,478</u>	<u>364,792,270</u>	<u>389,607,191</u>
<b>Net assets, end of year</b>			
Governmental activities	298,841,938	310,715,316	336,845,706
Business-type activities	66,503,453	71,265,491	75,286,279
Total primary government	<u>\$ 365,345,391</u>	<u>\$ 381,980,807</u>	<u>\$ 412,131,985</u>

**Notes**

- Accrual basis financial information for the County as a whole is available back to 2002 only, the year GASB Statement 34 was implemented.
- Expenses have been reported net of the indirect expense allocation.
- Lane Workforce Partnership was incorrectly reported as a special revenue fund in fiscal year 2002. As a result, community development expenses, operating grants and contributions, and change in net assets in governmental activities are overstated by \$7,929,041, \$7,918,951, and \$10,090, respectively. Effective fiscal year 2006 under a new administrative agreement, the Workforce Partnership fund is a special revenue fund once again.
- The County School fund was incorrectly reported as an agency fund in fiscal year 2003. As a result, general government expenses, operating grants and contributions, and change in net assets in governmental activities are understated by \$6,885,235, \$6,890,212, and \$(4,977), respectively.
- A prior period adjustment of \$(553,347) was made in fiscal year 2003 to correct for understating accumulated depreciation in the Fair Board fund.
- A prior period adjustment of \$7,626,384 was made in fiscal year 2004 to correct for overstating expense in the LaneCare program.
- From FY2002 through FY2004, the Housing and Community Services Agency (HACSA) was presented discretely in the County's financial statements. Effective FY2005, HACSA was blended with the primary government in accordance with GASB Statement No. 14. A prior period adjustment of \$35,244,720 was made in fiscal year 2005 to incorporate HACSA into the primary government. In order to enhance comparability, HACSA has been combined with the primary government for fiscal years 2002, 2003, and 2004.
- Expense in the Solid Waste Disposal Fund decreased dramatically in 2006 due to a reduction in the estimate of closure and postclosure care costs at the Short Mountain Landfill.
- The Retiree medical benefit trust was reclassified from fiduciary to internal service in fiscal year 2007.
- The Land management fund was moved from the general fund to a new enterprise fund on July 1, 2007.

**Source**

Lane County Management Services

Fiscal Year			
2005	2006	2007	2008
\$ 15,390,792	\$ 6,375,924	\$ 14,989,381	\$ 17,062,728
<u>3,882,782</u>	<u>10,577,620</u>	<u>5,639,621</u>	<u>10,705,520</u>
<u>19,273,574</u>	<u>16,953,544</u>	<u>20,629,002</u>	<u>27,768,248</u>
336,845,706	352,236,498	358,581,711	378,592,671
<u>40,041,559</u>	<u>79,169,061</u>	<u>89,746,681</u>	<u>95,386,302</u>
<u>376,887,265</u>	<u>431,405,559</u>	<u>448,328,392</u>	<u>473,978,973</u>
-	(30,711)	5,021,579	-
<u>35,244,720</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>35,244,720</u>	<u>(30,711)</u>	<u>5,021,579</u>	<u>-</u>
336,845,706	352,205,787	363,603,290	378,592,671
<u>75,286,279</u>	<u>79,169,061</u>	<u>89,746,681</u>	<u>95,386,302</u>
<u>412,131,985</u>	<u>431,374,848</u>	<u>453,349,971</u>	<u>473,978,973</u>
352,236,498	358,581,711	378,592,671	395,655,399
<u>79,169,061</u>	<u>89,746,681</u>	<u>95,386,302</u>	<u>106,091,822</u>
<u>\$ 431,405,559</u>	<u>\$ 448,328,392</u>	<u>\$ 473,978,973</u>	<u>\$ 501,747,221</u>

Lane County, Oregon

**Fund Balances, Governmental Funds**

Last Ten Fiscal Years - Unaudited

(Modified Accrual Basis of Accounting)

	Fiscal Year			
	1999	2000	2001	2002
General fund:				
Reserved	\$ -	\$ -	\$ -	\$ 229,793
Unreserved	9,947,675	7,596,230	6,050,361	6,429,245
Total general fund	<u>\$ 9,947,675</u>	<u>\$ 7,596,230</u>	<u>\$ 6,050,361</u>	<u>\$ 6,659,038</u>
All other governmental funds:				
Reserved	\$ 2,364,089	\$ 2,170,248	\$ 1,843,695	\$ 1,735,753
Unreserved, reported in:				
Special revenue funds	50,625,251	47,888,675	49,648,444	56,833,997
Debt service funds	4,066,902	4,328,144	3,023,056	1,895,128
Capital project funds	10,863,073	5,808,178	13,146,818	7,753,853
Total all other governmental funds	<u>\$ 67,919,315</u>	<u>\$ 60,195,245</u>	<u>\$ 67,662,013</u>	<u>\$ 68,218,731</u>
Total government funds	<u>\$ 77,866,990</u>	<u>\$ 67,791,475</u>	<u>\$ 73,712,374</u>	<u>\$ 74,877,769</u>

**Source**

Lane County Management Services

**Exhibit 3**

Fiscal Year					
2003	2004	2005	2006	2007	2008
\$ 216,108	\$ 212,018	\$ 185,681	\$ 188,814	\$ 175,939	\$ 202,978
<u>7,014,906</u>	<u>10,704,920</u>	<u>13,913,395</u>	<u>14,068,655</u>	<u>11,893,594</u>	<u>12,287,027</u>
<u>\$ 7,231,014</u>	<u>\$ 10,916,938</u>	<u>\$ 14,099,076</u>	<u>\$ 14,257,469</u>	<u>\$ 12,069,533</u>	<u>\$ 12,490,005</u>
\$ 1,843,397	\$ 1,468,612	\$ 1,512,973	\$ 1,539,137	\$ 1,578,448	\$ 1,742,213
55,876,996	63,510,995	65,270,101	64,362,755	62,842,843	64,570,416
1,051,323	508,000	316,635	225,974	282,057	231,154
<u>7,254,200</u>	<u>8,055,958</u>	<u>6,596,441</u>	<u>7,328,778</u>	<u>5,802,124</u>	<u>6,672,026</u>
<u>\$ 66,025,916</u>	<u>\$ 73,543,565</u>	<u>\$ 73,696,150</u>	<u>\$ 73,456,644</u>	<u>\$ 70,505,472</u>	<u>\$ 73,215,809</u>
<u>\$ 73,256,930</u>	<u>\$ 84,460,503</u>	<u>\$ 87,795,226</u>	<u>\$ 87,714,113</u>	<u>\$ 82,575,005</u>	<u>\$ 85,705,814</u>

**Change in Fund Balances, Governmental Funds**

Last Ten Fiscal Years - Unaudited

*(Modified Accrual Basis of Accounting)*

	Fiscal Year		
	1999	2000	2001
<b>Revenues</b>			
Taxes and assessments, net of refunds	\$ 26,730,615	\$ 27,672,324	\$ 27,321,669
Licenses and permits	2,407,054	2,458,831	2,248,950
Intergovernmental <sup>b, c</sup>	117,352,769	122,858,699	127,036,814
Charges for services	19,301,443	19,299,277	21,304,142
Fines, forfeitures and penalties	3,213,939	3,418,933	3,248,221
Administrative and facility charges	7,677,182	7,047,563	12,040,384
Investment earnings	5,294,210	3,838,420	5,591,397
Sale and rental of property	1,659,596	2,124,574	1,669,093
Other	121,606	-	-
Total revenues	<u>183,758,414</u>	<u>188,718,621</u>	<u>200,460,670</u>
<b>Expenditures</b>			
General government <sup>c</sup>	22,723,504	25,797,684	23,185,165
Public safety	48,874,364	53,458,935	60,881,326
Public services <sup>a</sup>	86,028,323	91,703,419	99,920,018
Public health and welfare	-	-	-
Parks	-	-	-
Roads and bridges	-	-	-
Community development <sup>b</sup>	-	-	-
Debt service:			
Principal	6,215,417	4,238,333	3,987,917
Interest	2,552,996	2,224,684	2,037,642
Bond issuance costs	-	-	-
Capital outlay	<u>39,315,792</u>	<u>20,936,934</u>	<u>11,813,062</u>
Total expenditures	<u>205,710,396</u>	<u>198,359,989</u>	<u>201,825,130</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(21,951,982)</u>	<u>(9,641,368)</u>	<u>(1,364,460)</u>
<b>Other financing sources (uses)</b>			
Refunding bonds issued	-	-	-
Bonds issued	-	-	7,790,000
Payment to refunded bond escrow agent	-	-	-
Transfers in	8,625,418	6,545,603	6,230,793
Transfers out	(7,702,526)	(6,785,908)	(6,504,141)
Assumed mortgage	-	-	-
Total other financing sources (uses)	<u>922,892</u>	<u>(240,305)</u>	<u>7,516,652</u>
<b>Net change in fund balances <sup>b, c</sup></b>	<u>(21,029,090)</u>	<u>(9,881,673)</u>	<u>6,152,192</u>
<b>Fund balances</b>			
Fund balances, beginning of year, as previously reported	98,612,986	77,866,990	67,791,475
Prior period adjustments and reclassifications <sup>d</sup>	-	-	95,260
Fund balances, beginning of year, restated	<u>98,612,986</u>	<u>77,866,990</u>	<u>67,886,735</u>
Increase (decrease) in inventory reserve	<u>283,094</u>	<u>(193,842)</u>	<u>(326,553)</u>
Fund balances, end of year	<u>\$ 77,866,990</u>	<u>\$ 67,791,475</u>	<u>\$ 73,712,374</u>
<b>Debt service as a percentage of noncapital expenditures <sup>e</sup></b>			
	5.34%	3.64%	3.17%

**Notes**

- Public service expenditures prior to fiscal year 2002 is the sum of public health and welfare, parks, roads and bridges, and community development expenditures.
- Lane Workforce Partnership was incorrectly reported as a special revenue fund in fiscal year 2002. As a result, intergovernmental revenue, community development expenditures, and net change in fund balances are overstated by \$7,929,041, \$7,918,951, and \$10,090, respectively. Effective fiscal year 2006 under a new administrative agreement, the Workforce Partnership fund is a special revenue fund once again.
- The County School fund was incorrectly reported as an agency fund in fiscal year 2003. As a result, intergovernmental revenues, general government expenditures, and net change in fund balances are understated by \$6,885,235, \$6,890,212, and \$(4,977), respectively.
- A prior period adjustment of \$7,626,384 was made in fiscal year 2004 to correct for overstating expense in the LaneCare program.
- Debt service represents principal, interest, and bond issuance costs incurred during the year. Noncapital expenditures include capital outlay for land, construction in progress, buildings and improvements, machinery and equipment, and infrastructure incurred during the year.

**Source**

Lane County Management Services

		Fiscal Year											
		2002	2003	2004	2005	2006	2007	2008					
\$	30,755,192	\$	31,726,556	\$	32,542,502	\$	33,305,019	\$	35,106,931	\$	36,605,500	\$	38,147,658
	2,442,667		2,600,122		2,812,295		3,399,950		3,812,853		4,012,263		2,106,298
	156,833,994		141,607,697		146,436,413		158,731,960		160,955,118		163,092,969		153,720,151
	22,213,608		19,683,185		17,860,953		15,408,932		22,023,213		21,768,535		15,645,577
	3,306,242		3,140,180		3,366,450		3,418,380		3,553,574		3,275,525		2,620,485
	14,784,204		2,209,594		2,384,872		2,656,558		2,981,799		3,917,538		1,650,954
	4,148,832		2,967,996		1,265,636		2,341,195		2,961,721		4,931,183		4,243,843
	1,953,857		1,785,355		1,969,665		2,193,759		2,623,219		2,875,683		5,977,250
	-		-		-		-		-		-		-
	<u>236,438,596</u>		<u>205,720,685</u>		<u>208,638,786</u>		<u>221,455,753</u>		<u>234,018,428</u>		<u>240,479,196</u>		<u>224,112,216</u>
	29,746,258		16,222,972		22,009,921		17,387,104		18,524,329		21,329,948		20,818,688
	69,897,284		59,835,688		59,715,098		63,652,169		71,021,181		74,283,587		71,382,878
	-		-		-		-		-		-		-
	72,537,395		72,722,151		66,295,457		73,706,607		77,533,692		80,023,012		66,923,629
	1,768,730		1,757,697		1,784,247		1,921,599		2,016,747		2,082,756		2,009,411
	23,579,669		26,408,672		26,728,802		29,437,491		30,082,088		31,822,086		29,668,260
	13,068,415		5,513,922		5,668,654		6,462,511		10,498,191		10,540,101		6,725,765
	4,460,000		3,455,000		3,235,000		2,880,000		2,995,000		3,338,782		3,522,221
	2,666,463		2,517,466		1,503,788		1,833,151		1,727,138		1,729,816		2,075,841
	-		-		313,555		-		-		75,242		-
	17,444,509		17,598,519		20,463,997		20,010,877		18,863,055		25,871,713		15,494,893
	<u>235,168,723</u>		<u>206,032,087</u>		<u>207,718,519</u>		<u>217,291,509</u>		<u>233,261,421</u>		<u>251,097,043</u>		<u>218,621,586</u>
	1,269,873		(311,402)		920,267		4,164,244		757,007		(10,617,847)		5,490,630
	8,652,915		-		34,530,870		-		-		-		-
	-		-		-		-		-		-		-
	(8,890,000)		-		(31,853,125)		-		-		-		-
	7,155,532		11,629,947		23,498,661		13,433,209		13,374,172		15,908,055		17,766,028
	(7,532,868)		(12,725,304)		(23,300,609)		(14,360,754)		(14,341,996)		(16,782,355)		(20,316,653)
	-		-		-		-		-		6,326,603		-
	<u>(614,421)</u>		<u>(1,095,357)</u>		<u>2,875,797</u>		<u>(927,545)</u>		<u>(967,824)</u>		<u>5,452,303</u>		<u>(2,550,625)</u>
	655,452		(1,406,759)		3,796,064		3,236,699		(210,817)		(5,165,544)		2,940,005
	73,712,374		74,877,769		73,256,930		84,460,503		87,795,226		87,714,113		82,575,005
	388,092		(68,039)		7,626,384		-		100,407		-		-
	74,100,466		74,809,730		80,883,314		84,460,503		87,895,633		87,714,113		82,575,005
	121,851		(146,041)		(218,875)		98,024		29,297		26,436		190,804
\$	<u>74,877,769</u>	\$	<u>73,256,930</u>	\$	<u>84,460,503</u>	\$	<u>87,795,226</u>	\$	<u>87,714,113</u>	\$	<u>82,575,005</u>	\$	<u>85,705,814</u>
	3.33%		3.26%		2.78%		2.40%		2.17%		2.30%		2.81%

**Assessed Value and Estimated Actual Value of Taxable Property**

Last Ten Fiscal Years - Unaudited

	Fiscal Year			
	1999 <sup>d</sup>	2000 <sup>d</sup>	2001 <sup>d</sup>	2002
<b>Property Class</b>				
Residential	\$ -	\$ -	\$ -	\$ 8,550,008,385
Commercial	-	-	-	1,971,929,031
Industrial	-	-	-	1,885,423,872
Tract	-	-	-	2,009,731,350
Farm and Range	-	-	-	392,245,526
Forest	-	-	-	508,671,830
Multiple Housing	-	-	-	703,971,875
Recreation	-	-	-	334,939,491
Small Tract Forestland	-	-	-	28,643,583
Miscellaneous	-	-	-	33,880,587
Personal	-	-	-	626,719,256
Manufactured Structures	-	-	-	405,138,793
Utilities	-	-	-	587,501,885
	<u>14,767,463,478</u>	<u>15,645,124,981</u>	<u>16,744,937,718</u>	<u>18,038,805,464</u>
<b>Other</b>				
Plus Nonprofit Housing	6,500,983	-	-	7,103,798
Less Urban Renewal Excess	(162,749,326)	(174,955,703)	(192,869,588)	(208,347,403)
Total Taxable Assessed Value <sup>a b</sup>	<u>\$ 14,611,215,135</u>	<u>\$ 15,470,169,278</u>	<u>\$ 16,552,068,130</u>	<u>\$ 17,837,561,859</u>
<b>Total Direct Tax Rate<sup>c</sup></b>	1.4545	1.4460	1.4408	1.4391
<b>Estimated Actual Value of Property</b>	<u>\$ 18,282,278,914</u>	<u>\$ 20,744,172,758</u>	<u>\$ 22,628,274,669</u>	<u>\$ 22,850,101,193</u>
<b>Actual Value of Property per Capita</b>	57,360	64,630	69,851	70,114
<b>Total Assessed Value to Estimated Actual Value of Taxable Property</b>	79.92%	74.58%	73.15%	78.06%

**Notes**

- a. Assessments are limited to an increase of 3% not to exceed real market value. However, property is subject to reassessment if improved, partitioned, subdivided, rezoned, previously omitted, or disqualified from exemption.
- b. Taxable assessed values are reported net of tax exempt property.
- c. Total Direct Tax Rate is per \$1,000 of value.
- d. Detail by property class is not available for fiscal years 1999, 2000, and 2001.

**Source**

Lane County Department of Assessment and Taxation

Fiscal Year					
2003	2004	2005	2006	2007	2008
\$ 8,955,117,306	\$ 9,522,959,872	\$ 9,989,431,512	\$ 10,502,688,478	\$ 11,090,299,584	\$ 11,669,538,072
2,103,738,367	2,185,533,393	2,302,417,337	2,449,674,221	2,566,299,522	2,648,462,926
1,854,390,409	1,919,557,441	1,957,339,447	2,032,880,568	2,149,473,463	2,293,935,760
2,103,491,893	2,161,911,275	2,308,999,165	2,425,269,060	2,546,657,884	2,700,717,402
394,294,409	414,253,706	440,370,096	468,602,706	489,415,814	515,361,179
533,563,049	568,973,019	542,464,517	563,131,668	595,563,995	622,589,415
732,656,705	758,745,092	778,798,291	820,527,442	850,025,101	1,025,875,403
370,344,717	378,899,180	405,885,969	424,572,910	443,672,771	466,972,883
28,807,941	-	81,123,446	85,315,051	90,899,787	93,510,612
32,525,469	5,217,328	3,054,968	2,717,555	3,178,931	2,181,525
618,865,151	623,347,004	629,866,384	699,049,095	682,280,293	737,126,581
376,116,986	317,905,282	326,733,010	343,158,137	353,034,694	348,267,868
586,197,304	555,389,096	604,715,749	522,590,588	513,314,800	549,141,809
18,690,109,706	19,412,691,688	20,371,199,891	21,340,177,479	22,374,116,639	23,673,681,435
7,316,912	7,536,419	7,762,512	7,995,387	8,235,249	8,289,461
(220,766,804)	(228,971,647)	(219,576,480)	(209,003,975)	(216,778,574)	(245,618,775)
<u>\$ 18,476,659,814</u>	<u>\$ 19,191,256,460</u>	<u>\$ 20,159,385,923</u>	<u>\$ 21,139,168,891</u>	<u>\$ 22,165,573,314</u>	<u>\$ 23,436,352,121</u>
1.4378	1.4264	1.4069	1.4070	1.4086	1.4020
<u>\$ 23,022,376,114</u>	<u>\$ 24,256,098,187</u>	<u>\$ 26,749,361,683</u>	<u>\$ 30,422,495,849</u>	<u>\$ 36,563,388,894</u>	<u>\$ 41,729,282,436</u>
70,158	73,637	80,244	90,520	107,622	121,610
80.26%	79.12%	75.36%	69.49%	60.62%	56.16%

**Direct and Overlapping<sup>a</sup> Property Tax Rates**

Last Ten Fiscal Years - Unaudited

Rate per \$1,000 of assessed value

Taxing Entity	Fiscal Year Taxes are Payable <sup>b</sup>			
	1999	2000	2001	2002
<u>County Direct Rate</u>				
Lane County <sup>c</sup>	1.2585	1.2546	1.2690	1.2637
General Obligation Debt Service	<u>0.1960</u>	<u>0.1914</u>	<u>0.1718</u>	<u>0.1754</u>
	1.4545	1.4460	1.4408	1.4391
<u>Lane Community College</u>	0.9031	0.8870	0.8739	0.8590
<u>Lane Education Service District</u>	0.2232	0.2232	0.2232	0.2232
<u>Linn-Benton-Lincoln ESD</u>	0.3129	0.3129	0.3049	0.3049
<u>Schools</u>				
Alsea	5.3115	5.4250	5.1717	5.3583
Bethel	7.8989	7.8731	7.3701	7.2950
Blachly	5.1023	5.1023	5.1023	5.1023
Creswell	5.4379	5.4329	8.6846	8.3379
Crow-Applegate	6.4927	6.5320	6.9395	7.8162
Eugene	5.8714	5.9674	7.3674	6.9810
Fern Ridge	7.0727	7.2835	7.3062	7.3159
Harrisburg	5.1193	5.1193	7.2643	7.0304
Harrisburg/Wyatt <sup>d</sup>	0.8982	0.7066	0.6214	0.7350
Junction City	6.1220	6.0447	6.0407	6.0747
Lincoln County	5.7261	5.7337	5.7390	5.7010
Lowell	5.9617	5.7888	5.7296	5.7324
Mapleton	4.8917	4.8917	4.8917	4.8917
Marcola	6.5592	6.4896	6.2692	6.0455
McKenzie	7.3211	7.2200	6.9985	7.0587
Monroe	5.7380	5.6596	5.4829	5.5633
Oakridge	4.8223	6.5232	6.2171	6.2030
Pleasant Hill	6.3573	6.6510	6.8845	6.8213
Siuslaw	4.3055	5.5695	5.5607	5.4381
South Lane	4.7532	4.7532	6.9134	6.8342
Springfield	5.9699	5.8125	5.6705	5.6886
<u>Cities</u>				
Coburg	4.0048	3.7506	3.7506	3.7506
Cottage Grove	7.2087	7.2087	7.2087	7.2087
Creswell	2.6705	2.6704	2.6705	2.6705
Eugene	7.5452	7.8862	8.1918	8.1841
Florence	4.2215	4.0247	3.6929	3.6366
Junction City	6.0445	6.0445	6.0445	6.0445
Lowell	2.5178	2.3352	2.4239	2.3668
Oakridge	8.2035	7.8428	7.8163	7.7883
Springfield	5.5496	5.5063	5.1838	5.1701
Veneta	6.4869	6.4421	6.4129	6.3697
Westfir	9.3036	9.3036	9.3036	9.3035
<u>Water Districts</u>				
Blue River	0.9488	0.9433	0.9488	0.9488
Glenwood	4.1425	4.1425	2.8663	4.1425
Heceta	0.4231	0.4471	0.4048	0.4594
Junction City	0.3457	0.3367	0.3609	0.3504
Marcola	0.4037	0.4037	0.4037	0.4037
McKenzie-Palisades	1.0675	1.7450	1.6687	0.9384
Rainbow Water & Fire	2.0631	3.1903	3.1551	3.1224
River Road	1.9694	1.9681	1.9694	1.9694
River Road Subdistrict #1	0.2796	0.2793	0.2796	0.2796

Fiscal Year Taxes and Payable <sup>b</sup>					
2003	2004	2005	2006	2007	2008
1.2712	1.2710	1.2763	1.2773	1.2793	1.2793
<u>0.1666</u>	<u>0.1554</u>	<u>0.1306</u>	<u>0.1297</u>	<u>0.1305</u>	<u>0.1227</u>
1.4378	1.4264	1.4069	1.4070	1.4098	1.4020
0.8848	0.8790	0.8850	0.8814	0.8496	0.8306
0.2232	0.2232	0.2232	0.2232	0.2232	0.2232
0.3049	0.3049	0.3049	0.3049	0.3049	0.3049
5.4155	5.2941	5.2232	5.0811	5.0811	5.0811
7.2583	7.0612	7.0725	6.8802	6.8494	6.8041
5.1023	5.1023	5.1023	5.1023	5.1023	5.1023
8.2003	8.6097	8.2889	7.1900	7.1185	8.5743
7.8422	6.4255	6.4255	6.4255	6.4255	6.4255
7.5571	7.2850	7.2819	7.6460	7.8435	7.5889
5.9498	7.5838	7.3979	7.2300	7.0595	6.6965
6.9592	6.9097	6.8023	6.2940	6.2797	6.2815
0.7066	-	-	-	-	-
6.0418	6.1773	4.5604	4.5604	4.5604	4.5604
5.9321	5.8102	5.7579	5.7893	5.6715	5.6203
5.6540	5.6716	5.6514	5.0409	5.0409	5.0409
4.8917	4.8917	4.8917	4.8917	4.8917	4.8917
4.6887	4.6687	4.6687	4.6687	4.6687	4.6687
7.0227	6.5633	6.7114	6.7077	6.6651	6.7239
5.7285	5.5369	4.7740	4.6341	4.6341	4.6341
6.2731	6.2736	6.3333	6.0645	6.3211	6.4086
6.7918	6.8636	7.2862	7.4557	7.4033	7.0455
5.4296	5.3695	5.3728	5.2274	5.1293	5.0516
6.2689	6.6472	6.5484	6.4694	6.4217	6.4317
5.5210	5.5664	5.6143	5.4978	5.5181	5.5456
3.7506	3.7506	3.7506	3.7506	3.7506	3.7506
6.5907	6.1687	6.4687	7.2087	7.2087	7.2087
2.6705	2.6705	2.6705	2.6705	2.6705	2.6705
8.4130	9.0446	9.0866	9.0222	8.9011	8.0085
3.5261	3.4718	3.4453	3.4019	3.3723	3.3540
6.0445	6.0445	6.0445	6.0445	6.0445	6.0445
2.3348	2.3204	2.2569	2.2434	2.2858	2.1613
8.6504	7.7722	7.8283	7.9370	7.8872	7.8231
5.1514	6.1743	6.1473	6.1078	6.1403	6.1614
8.3047	6.2568	6.1732	6.1149	6.0530	6.0053
9.3035	9.3036	9.3036	9.3036	9.3036	9.3036
0.9488	0.9488	0.9488	0.9488	0.9488	0.9488
1.8983	3.1855	4.1425	4.1425	4.1425	4.1425
0.2202	0.3453	0.3200	0.2896	0.2656	0.2708
0.3239	0.3378	0.3200	0.2893	0.3111	0.3115
0.4037	0.4037	0.4037	0.4037	0.4037	0.4037
0.6969	0.6817	0.6695	0.6635	0.6482	0.3620
3.0955	3.2471	3.2122	3.1816	3.1485	3.7303
1.9694	1.9694	1.9694	1.9694	1.9694	1.9694
0.2796	0.2796	0.2796	0.2796	0.2796	0.2796

Continued

**Direct and Overlapping<sup>a</sup> Property Tax Rates, continued**

Last Ten Fiscal Years - Unaudited

Rate per \$1,000 of assessed value

Taxing Entity	Fiscal Year Taxes are Payable <sup>b</sup>			
	1999	2000	2001	2002
<b><u>Rural Fire Protection Districts</u></b>				
Bailey-Spencer	2.3930	2.3714	2.3930	2.3930
Coburg	1.4381	1.4097	1.4048	1.3277
Creswell <sup>e</sup>	1.0180	1.0180	1.0180	1.0180
Dexter	1.4444	1.4279	1.4304	1.4151
Eugene	2.5417	2.5331	2.5417	2.5417
Goshen	1.7196	1.7183	1.7196	1.7196
Hazeldell	-	-	-	-
Junction City	0.9844	0.9831	0.9844	0.9844
Lake Creek	3.0887	2.9332	3.0757	3.0757
Lane County District #1	1.9848	1.9473	1.9848	1.9848
Lane Rural	2.1174	2.1035	2.1174	2.1174
Lorane	2.2952	2.2722	2.2952	2.2952
Lowell	2.7346	2.6686	2.6974	3.7558
Mapleton	1.3869	1.3641	1.3869	1.3869
McKenzie	1.6398	1.6312	2.3106	2.3106
Mohawk Valley	1.9126	2.8573	2.8308	2.8932
Monroe	2.4227	2.2257	2.2170	2.1759
Pleasant Hill	1.1031	1.1011	1.1031	1.1031
Santa Clara	1.0439	1.0439	1.0439	1.0439
Siuslaw	1.5417	1.5357	1.5417	1.5417
South Lane <sup>e</sup>	-	-	-	-
Southern Lane <sup>e</sup>	1.0476	1.0257	1.0476	1.0476
Swishshome-Deadwood	2.1452	1.8984	2.1452	2.1452
Upper McKenzie	1.1951	1.1941	1.1951	1.1951
Willakenzie	3.0669	1.7176	1.7242	2.8391
Zumwalt	2.3419	1.7894	2.1198	2.3419
<b><u>Miscellaneous Districts</u></b>				
Fern Ridge Library	0.3824	0.5396	0.5624	0.5624
Lane Library	-	-	-	-
Metro Wastewater <sup>f</sup>	0.2040	0.1843	0.0462	0.0462
Port of Siuslaw	0.1474	0.1384	0.1474	0.1474
River Road Park & Recreation	3.6215	3.6270	3.5311	3.5322
Siuslaw Library	0.6493	0.6349	0.6317	0.6268
Western Lane Ambulance	0.3198	0.3124	0.3198	0.3198
Willamalane Park & Recreation	2.2548	2.4786	2.4441	2.3775

**Notes**

- Overlapping rates are those of other local governments that apply to property owners within Lane County who are located within the other local government's boundaries.
- Rates may vary based on map code combination of taxing districts and application of Oregon Ballot Measure 5 limits.
- Lane County rate is shown net of timber offset
- Represents Wyatt school district bonds
- For 2004 Creswell Fire District merged with Southern Lane County FPD to form South Lane County Fire & Rescue.
- Bonds paid off in 2003.

**Source**

Lane County Department of Assessment and Taxation

Exhibit 6, continued

Fiscal Year Taxes and Payable <sup>b</sup>						
2003	2004	2005	2006	2007	2008	
2.3930	2.3930	2.3930	2.3930	2.3930	2.3930	2.3930
1.3277	1.7791	1.7750	1.7259	1.6498	1.6353	
1.0180	-	-	-	-	-	
1.4151	1.6151	1.6151	1.6151	1.6151	2.4151	
2.5417	2.5417	1.7199	2.5417	2.5417	2.5417	
1.7196	1.7196	1.7196	1.7196	1.7196	1.7196	
-	2.7115	2.7115	2.7115	2.7115	2.7115	
0.9844	0.9844	0.9844	1.6694	1.6118	1.6575	
3.0757	3.0757	3.0757	3.0757	3.0757	3.0757	
1.9848	1.9848	1.9848	1.9848	1.9848	1.9848	
2.1174	2.1174	2.1174	2.1174	2.1174	2.1174	
2.2952	2.8587	2.9589	2.9159	2.8211	2.7770	
3.5903	3.6349	3.4430	3.3938	3.3046	3.2265	
1.3869	1.3869	1.3869	1.3869	1.3869	2.0869	
2.3106	2.3106	2.3106	2.3106	2.3106	2.3106	
2.6784	2.5642	2.5126	2.5451	2.4784	2.4095	
2.2554	2.1732	1.7298	1.6854	1.6854	1.6854	
1.1031	1.1031	1.1031	1.1031	1.1031	1.1031	
1.0439	1.0439	1.0439	1.0439	1.0439	1.0439	
1.5417	1.5417	1.5417	1.5417	1.5417	1.5417	
-	1.0335	1.0335	1.0335	1.0335	1.0335	
1.0476	-	-	-	-	-	
2.1452	2.1452	2.1452	2.1452	2.1452	2.1452	
1.1951	1.1951	1.1951	1.1951	1.1951	1.1951	
1.8796	3.0669	3.0669	3.0669	3.0669	3.0669	
2.3419	2.3419	2.3419	2.3419	2.3419	2.3419	
0.4212	0.3824	0.3824	0.6324	0.6324	0.6324	
-	-	-	0.5900	0.5900	0.5900	
-	-	-	-	-	-	
0.1474	0.1474	0.1474	0.1474	0.1474	0.1474	
3.5176	3.4794	3.5123	3.5010	3.4814	3.4789	
0.6228	0.6175	0.6118	0.6060	0.5993	0.5928	
0.3198	0.3198	0.3198	0.4198	0.4198	0.4198	
2.4203	2.3491	2.3344	2.3255	2.1836	2.1457	

Lane County, Oregon

**Principal Property Tax Payers**

Current Year and Nine Years Ago

Taxpayer	2008		
	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Value
Hynix Semiconductor Mfg America Inc.	\$ 554,577,732	1	2.37%
Weyerhaeuser Co.	449,018,374	2	1.92%
Peacehealth (formerly Sisters of St. Joseph)	166,958,931	3	0.71%
Qwest Corp. (formerly U.S. West Communications)	141,557,800	4	0.60%
Valley River Center LLC	93,130,212	5	0.40%
Northwest Natural Gas Co.	84,285,900	6	0.36%
Symantec Corporation	78,344,464	7	0.33%
Gateway Mall Partners	54,303,882	8	0.23%
Verizon Wireless VAW LLC	45,917,500	9	0.20%
Molecular Probes, Inc	37,454,990	10	0.16%
Willamette Industries, Inc.			
Shepard, Charles et al			
Guard Publishing			
McKay Investments			
	<u>\$ 1,705,549,785</u>		<u>7.28%</u>

**Source**

*Lane County Department of Assessment and Taxation*

**Exhibit 7**

<b>1999</b>		
Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Value
\$ -		-
324,376,975	1	2.22%
27,111,295	10	0.19%
159,263,921	2	1.09%
86,652,810	3	0.59%
29,820,600	8	0.20%
49,948,390	5	0.34%
		-
		-
64,101,627	4	0.44%
39,755,184	6	0.27%
32,903,225	7	0.23%
27,425,934	9	0.19%
<u>\$ 841,359,961</u>		<u>5.76%</u>

**Property Tax Levies and Collections**

Last Ten Fiscal Years - Unaudited

Fiscal Year Ended June 30,	Tax Levied for the Fiscal Year (Original Levy) <sup>b</sup>	Adjustments <sup>c</sup>	Total Adjusted Levy	Collections within the Fiscal Year of the Levy <sup>d</sup>	
				Amount	Percentage of Original Levy
1999 <sup>a</sup>	23,383,205	(671,709)	22,711,496	21,845,271	93.42%
2000 <sup>a</sup>	24,303,509	(674,397)	23,629,112	22,661,754	93.24%
2001 <sup>a</sup>	24,667,388	(736,151)	23,931,237	22,969,351	93.12%
Total outstanding delinquent taxes prior to 2002					
2002	26,618,599	(1,171,908)	25,446,691	24,523,221	92.13%
2003	26,881,843	(957,261)	25,924,582	25,057,005	93.21%
2004	27,680,401	(875,436)	26,804,965	26,090,543	94.26%
2005	28,662,936	(978,299)	27,684,637	26,985,683	94.15%
2006	30,053,013	(1,008,000)	29,045,013	28,441,934	94.64%
2007	31,543,590	(989,094)	30,554,496	29,895,155	94.77%
2008	33,199,799	(1,134,158)	32,065,641	31,134,258	93.78%

**Notes**

- a. The Lane County Department of Assessment and Taxation does not report property tax adjustments and collections by year for levies more than seven years old. As a result, complete statistical information for 1999, 2000, and 2001 have not been updated for years eight, nine, and ten subsequent to the levy.
- b. The information in this schedule relates to the County's own property tax levies, and does not include those it collects on behalf of other governments.
- c. Adjustments include discounts allowed and corrections.
- d. Collections do not include interest on delinquent taxes.

**Source**

Lane County Department of Assessment and Taxation

**Exhibit 8**

Total Collections to Date<sup>d</sup>

<u>Collections in Subsequent Years</u>	<u>Total Tax Collections</u>	<u>Percentage of Adjusted Levy</u>	<u>Outstanding Delinquent Taxes</u>
847,328	22,692,599	99.92%	
945,171	23,606,925	99.91%	
935,854	23,905,205	99.89%	
			\$ 241,408
897,627	25,420,848	99.90%	25,843
838,572	25,895,577	99.89%	29,005
682,437	26,772,980	99.88%	31,985
629,527	27,615,210	99.75%	69,427
441,583	28,883,517	99.44%	161,496
319,996	30,215,151	98.89%	339,345
-	31,134,258	97.10%	931,383
			<u>\$ 1,829,892</u>

**Ratios of Outstanding Debt by Type**Last Seven Fiscal Years <sup>a</sup> - Unaudited

	Fiscal Year		
	2002	2003	2004
<b>Governmental Activities</b> <sup>b,c</sup>			
Notes Payable	\$ -	\$ -	\$ -
General Obligation Bonds	29,594,878	27,233,559	25,160,000
Certificates of Participation	2,030,000	1,820,000	-
Limited Tax Bonds	88,575,537	88,768,418	93,003,565
Total Governmental Activities Debt	<u>120,200,415</u>	<u>117,821,977</u>	<u>118,163,565</u>
<b>Business-Type Activities</b> <sup>b,c,d</sup>			
Revenue Bonds	1,150,280	1,077,272	1,044,264
Notes Payable	6,432,800	5,658,657	5,378,941
Line of Credit	5,225	68,900	1,575
Total Business Type Activities Debt	<u>7,588,305</u>	<u>6,804,829</u>	<u>6,424,780</u>
<b>Total Primary Government Debt</b> <sup>e</sup>	<u>\$ 127,788,720</u>	<u>\$ 124,626,806</u>	<u>\$ 124,588,345</u>

**Ratios of Outstanding Debt**

Total Primary Government Debt as a % of Personal Income <sup>f</sup>	1.50%	1.43%	1.35%
Total Primary Government Debt Per Capita <sup>f</sup>	392	380	378

**Notes**

- a. *Accrual basis financial information for the County as a whole is available back to 2002 only, the year GASB Statement 34 was implemented.*
- b. *Details regarding the County's outstanding debt can be found in the notes to the financial statements.*
- c. *All debt is shown net of unamortized premiums and discounts.*
- d. *From FY2002 through FY2004, the Housing and Community Services Agency (HACSA) was presented discretely in the County's financial statements. Effective FY2005, HACSA was reclassified as a blended component unit with the primary government. In order to enhance comparability, HACSA has been combined with the primary government for fiscal years 2002, 2003, and 2004.*
- e. *Total Primary Government Debt is the sum of Governmental Activities Debt and Business-Type Activities Debt.*
- f. *Percentage of Personal Income and Total Debt Per Capita were calculated using personal income and population data located in the Exhibit 14 - Demographic and Economic Statistics.*

**Source**

Lane County Management Services

Exhibit 9

Fiscal Year				
2005	2006	2007	2008	
\$ -	\$ -	\$ 6,307,821	\$ 6,225,600	
23,300,000	21,360,000	19,360,000	17,290,000	
-	-	-	-	
<u>92,827,491</u>	<u>92,474,776</u>	<u>91,702,530</u>	<u>84,205,039</u>	
<u>116,127,491</u>	<u>113,834,776</u>	<u>117,370,351</u>	<u>107,720,639</u>	
1,011,256	973,249	930,241	887,170	
4,755,465	4,579,693	6,476,155	6,134,354	
-	-	-	-	
<u>5,766,721</u>	<u>5,552,942</u>	<u>7,406,396</u>	<u>7,021,524</u>	
<u>\$ 121,894,212</u>	<u>\$ 119,387,718</u>	<u>\$ 124,776,747</u>	<u>\$ 114,742,163</u>	
1.22%	1.19%	1.23%	1.08%	
366	355	367	334	

**Ratios of General Bonded/Gross Direct, Net Direct, and Overlapping Debt Outstanding**

Last Ten Fiscal Years - Unaudited

**General Bonded/Gross Direct Debt**

	Fiscal Year			
	1999	2000	2001	2002 <sup>h</sup>
General Obligation Bonds	\$ 38,860,000	\$ 35,450,000	\$ 32,305,000	\$ 29,594,878
Limited Tax Bonds	13,305,000	12,760,000	19,320,000	88,575,537
Total General Bonded/Gross Direct <sup>a</sup> Debt	<u>\$ 52,165,000</u>	<u>\$ 48,210,000</u>	<u>\$ 51,625,000</u>	<u>\$ 118,170,415</u>

**Net Direct and Overlapping Debt**

Net Direct Debt <sup>b</sup>	\$ 43,260,000	\$ 39,305,000	\$ 43,400,000	\$ 110,555,415
Net Overlapping Debt <sup>c</sup>	<u>291,796,611</u>	<u>293,594,268</u>	<u>347,857,936</u>	<u>436,392,164</u>
Net Direct and Net Overlapping Debt <sup>a</sup>	<u>\$ 335,056,611</u>	<u>\$ 332,899,268</u>	<u>\$ 391,257,936</u>	<u>\$ 546,947,579</u>

**Ratios of Outstanding Debt***Debt as a % of Assessed Value of Taxable Property<sup>e</sup>:*

General Bonded/Gross Direct Debt as a % of Assessed Value of Taxable Property	0.36%	0.31%	0.31%	0.66%
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*Debt as a % of Real Market Value (RMV) of Taxable Property<sup>f</sup>:*

General Bonded/Gross Direct Debt as a % of RMV	0.29%	0.23%	0.23%	0.52%
Net Direct Debt as a % of RMV	0.24%	0.19%	0.19%	0.48%
Net Overlapping Debt as a % of RMV	1.60%	1.42%	1.54%	1.91%
Net Direct and Net Overlapping Debt as a % of RMV	1.83%	1.60%	1.73%	2.39%

*Debt per Capita<sup>g</sup>:*

General Bonded/Gross Direct Debt per Capita	\$ 164	\$ 150	\$ 159	\$ 363
Net Direct Debt per Capita	136	122	134	339
Net Overlapping Debt per Capita	915	915	1,074	1,339
Net Direct and Net Overlapping Debt per Capita	1,051	1,037	1,208	1,678

**Notes**

- a. General Bonded/Gross Direct Debt includes all voter approved General Obligation bonds, Limited Tax bonds, and any other obligations, Certificates of Participation, or leases backed by the full faith and credit of the County. Details regarding the County's outstanding debt can be found in the notes to the financial statements.
- b. Net Direct Debt is Gross Direct Debt less Series 1996, 1998 and 2002A (all Fair Board) bonds, self-supporting obligations whose debt is paid by Transient Room Tax revenue and other non-property tax source revenue.
- c. Net Overlapping Debt is obtained from the Municipal Debt Advisory Commission, Oregon State Treasury.
- d. Net Direct and Overlapping Debt is Net Direct Debt plus Net Overlapping Debt.
- e. Debt as a % of Assessed Value of Taxable Property was calculated using property values located in Exhibit 5 - Assessed Value and Estimated Actual Value of Taxable Property.
- f. Debt as a % of Real Market Value of Taxable Property was calculated using property values located in Exhibit 5 - Assessed Value and Estimated Actual Value of Taxable Property.
- g. Debt per Capita was calculated using population numbers from Exhibit 14 - Demographic and Economic Statistics.
- h. Limited Tax bonds increased in fiscal year 2002 due to the issuance of pension bonds to finance the County's estimated actuarial accrued liability.

**Source**

Lane County Management Services

Fiscal Year						
2003	2004	2005	2006	2007	2008	
\$ 27,233,559	\$ 25,160,000	\$ 23,300,000	\$ 21,360,000	\$ 19,360,000	\$ 17,290,000	
<u>88,768,418</u>	<u>93,003,565</u>	<u>92,827,491</u>	<u>92,474,776</u>	<u>91,702,530</u>	<u>84,205,039</u>	
<u>\$ 116,001,977</u>	<u>\$ 118,163,565</u>	<u>\$ 116,127,491</u>	<u>\$ 113,834,776</u>	<u>\$ 111,062,530</u>	<u>\$ 101,495,039</u>	
\$ 108,386,977	\$ 110,548,565	\$ 108,512,491	\$ 106,219,776	\$ 103,692,530	\$ 94,395,039	
<u>458,600,586</u>	<u>445,606,180</u>	<u>354,180,127</u>	<u>382,027,782</u>	<u>443,169,537</u>	<u>421,489,922</u>	
<u>\$ 566,987,563</u>	<u>\$ 556,154,745</u>	<u>\$ 462,692,618</u>	<u>\$ 488,247,558</u>	<u>\$ 546,862,067</u>	<u>\$ 515,884,961</u>	
0.63%	0.62%	0.58%	0.54%	0.50%	0.43%	
0.50%	0.49%	0.43%	0.37%	0.30%	0.24%	
0.47%	0.46%	0.41%	0.35%	0.28%	0.23%	
1.99%	1.84%	1.32%	1.26%	1.21%	1.01%	
2.46%	2.29%	1.73%	1.60%	1.50%	1.24%	
\$ 354	\$ 359	\$ 348	\$ 339	\$ 327	\$ 296	
330	336	326	316	305	275	
1,398	1,353	1,062	1,137	1,304	1,228	
1,728	1,688	1,388	1,453	1,610	1,503	

**Legal Debt Margin - General Obligation Bonded Indebtedness**

Last Ten Fiscal Years - Unaudited

	Fiscal Year			
	1999	2000	2001	2002
Real market value of property	\$ 18,282,278,914	\$ 20,744,172,758	\$ 22,628,274,669	\$ 22,850,101,193
Debt limit (2% of real market value) <sup>a</sup>	\$ 365,645,578	\$ 414,883,455	\$ 452,565,493	\$ 457,002,024
Debt applicable to limit:				
GO Juvenile Justice Center Bonds, Series 1995	33,285,000	31,920,000	30,495,000	28,995,000
GO Refunding Bonds, Series 2003A	-	-	-	-
Total debt applicable to limit	33,285,000	31,920,000	30,495,000	28,995,000
Legal debt margin <sup>b</sup>	\$ 332,360,578	\$ 382,963,455	\$ 422,070,493	\$ 428,007,024
Total debt applicable to the limit as a percentage of debt limit	9.10%	7.69%	6.74%	6.34%

**Notes**

- a. Oregon Revised Statutes 287.054 provides a debt limit on general obligation bonds of 2% of the real market value of all taxable property within the County's boundaries.
- b. The legal debt margin is the difference between the debt limit and the County's outstanding general obligation debt, and represents the County's legal general obligation borrowing authority.

**Source**

Lane County Management Services

Exhibit 11

Fiscal Year						
2003	2004	2005	2006	2007	2008	
<u>\$ 23,022,376,114</u>	<u>\$ 24,256,098,187</u>	<u>\$ 26,749,361,683</u>	<u>\$ 30,422,495,849</u>	<u>\$ 36,563,388,894</u>	<u>\$ 41,729,282,436</u>	
<u>\$ 460,447,522</u>	<u>\$ 485,121,964</u>	<u>\$ 534,987,234</u>	<u>\$ 608,449,917</u>	<u>\$ 731,267,778</u>	<u>\$ 834,585,649</u>	
27,415,000	-	-	-	-	-	
<u>-</u>	<u>25,160,000</u>	<u>23,300,000</u>	<u>21,360,000</u>	<u>19,360,000</u>	<u>17,290,000</u>	
<u>27,415,000</u>	<u>25,160,000</u>	<u>23,300,000</u>	<u>21,360,000</u>	<u>19,360,000</u>	<u>17,290,000</u>	
<u>\$ 433,032,522</u>	<u>\$ 459,961,964</u>	<u>\$ 511,687,234</u>	<u>\$ 587,089,917</u>	<u>\$ 711,907,778</u>	<u>\$ 817,295,649</u>	
5.95%	5.19%	4.36%	3.51%	2.65%	2.07%	

**Legal Debt Margin - Limited Tax Bonded Indebtedness**

Last Ten Fiscal Years - Unaudited

**Limited Tax Bonds <sup>a</sup> (excluding Pension Bonds)**

	Fiscal Year			
	1999	2000	2001	2002
Real market value of property	\$ 18,282,278,914	\$ 20,744,172,758	\$ 22,628,274,669	\$ 22,850,101,193
Debt limit (1% of real market value) <sup>c</sup>	\$ 182,822,789	\$ 207,441,728	\$ 226,282,747	\$ 228,501,012
Debt applicable to limit:				
Certificates of Participation, Series 1989	-	-	-	-
Special Obligations, Series 1993A	2,911,667	2,628,334	2,335,000	2,030,000
Limited Tax Revenue Bonds, Series 1995A	1,535,000	1,475,000	1,410,000	1,340,000
Limited Tax Revenue Bond, Series 1996	-	-	-	-
Limited Tax Revenue Bond, Series 1997	2,865,000	2,380,000	1,895,000	-
Municipal Loan Agreement, 1998	8,905,000	8,905,000	8,225,000	-
Limited Tax Full Faith and Credit Bonds, Series 2000	-	-	7,790,000	7,435,000
Limited Tax Full Faith and Credit Bonds, Series 2002A	-	-	-	7,615,000
Limited Tax Full Faith and Credit Bonds, Series 2002B	-	-	-	1,030,000
Limited Tax Full Faith and Credit Bonds, Series 2003B	-	-	-	-
	16,216,667	15,388,334	21,655,000	19,450,000
Less funds to be applied to the payment of principal thereof per ORS 287.053(1):				
Fair Board Debt Service Fund	(478,534)	(772,452)	(562,867)	(162,824)
Special Obligation Bond Retirement Fund	(943,269)	(964,374)	(987,736)	(591,869)
Total net debt applicable to limit	14,794,864	13,651,508	20,104,397	18,695,307
Legal debt margin <sup>d</sup>	\$ 168,027,925	\$ 193,790,220	\$ 206,178,350	\$ 209,805,705
Total debt applicable to the limit as a percentage of debt limit	8.09%	6.58%	8.88%	8.18%

**Limited Tax Pension Bonds <sup>b</sup>**

Debt limit (5% of real market value) <sup>c</sup>	\$ -	\$ -	\$ -	\$ 1,142,505,060
Debt applicable to limit:				
Limited Tax Pension Bonds, Series 2002	-	-	-	71,149,285
Legal debt margin <sup>d</sup>	\$ -	\$ -	\$ -	\$ 1,071,355,775
Total debt applicable to the limit as a percentage of debt limit	N/A	N/A	N/A	6.23%

**Notes**

a. Limited Tax Bonds are governed by ORS 287.053

b. Limited Tax Pension Bonds are governed by ORS 238.694

c. Calculated using the real market value of all taxable property within the County's boundaries.

d. The legal debt margin is the difference between the debt limit and the County's net outstanding limited tax or limited tax pension debt, and represents the County's legal limited tax borrowing authority.

**Source**

Lane County Management Services

Fiscal Year						
2003	2004	2005	2006	2007	2008	
<u>\$ 23,022,376,114</u>	<u>\$ 24,256,098,187</u>	<u>\$ 26,749,361,683</u>	<u>\$ 30,422,495,849</u>	<u>\$ 36,563,388,894</u>	<u>\$ 41,729,282,436</u>	
<u>\$ 230,223,761</u>	<u>\$ 242,560,982</u>	<u>\$ 267,493,617</u>	<u>\$ 304,224,958</u>	<u>\$ 365,633,889</u>	<u>\$ 417,292,824</u>	
-	-	-	-	-	-	-
1,820,000	-	-	-	-	-	-
1,275,000	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
7,060,000	6,665,000	6,255,000	5,825,000	5,370,000	4,895,000	
7,615,000	7,615,000	7,615,000	7,615,000	7,370,000	7,100,000	
615,000	485,000	360,000	235,000	115,000	-	
-	5,195,000	4,710,000	4,210,000	3,710,000	3,200,000	
<u>18,385,000</u>	<u>19,960,000</u>	<u>18,940,000</u>	<u>17,885,000</u>	<u>16,565,000</u>	<u>15,195,000</u>	
(94,960)	(98,891)	(102,255)	(107,669)	(109,770)	(103,698)	
<u>(729,951)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>17,560,089</u>	<u>19,861,109</u>	<u>18,837,745</u>	<u>17,777,331</u>	<u>16,455,230</u>	<u>15,091,302</u>	
<u>\$ 212,663,672</u>	<u>\$ 222,699,873</u>	<u>\$ 248,655,872</u>	<u>\$ 286,447,627</u>	<u>\$ 349,178,659</u>	<u>\$ 402,201,522</u>	
7.63%	8.19%	7.04%	5.84%	4.50%	3.62%	
<u>\$ 1,151,118,806</u>	<u>\$ 1,212,804,909</u>	<u>\$ 1,337,468,084</u>	<u>\$ 1,521,124,792</u>	<u>\$ 1,828,169,445</u>	<u>\$ 2,086,464,122</u>	
<u>72,442,684</u>	<u>73,365,834</u>	<u>74,172,925</u>	<u>74,843,064</u>	<u>75,363,604</u>	<u>69,214,133</u>	
<u>\$ 1,078,676,122</u>	<u>\$ 1,139,439,075</u>	<u>\$ 1,263,295,159</u>	<u>\$ 1,446,281,728</u>	<u>\$ 1,752,805,841</u>	<u>\$ 2,017,249,989</u>	
6.29%	6.05%	5.55%	4.92%	4.12%	3.32%	

**Pledged Revenue Coverage<sup>a</sup> - Housing and Community Services Agency****Exhibit 13**

Last Ten Fiscal Years - Unaudited

Fiscal Year	Firwood Apartment Complex			Debt Service		
	Operating Income	Operating Expense <sup>b</sup>	Net Operating Income	Principal	Interest	Coverage
1999	362,666	173,928	188,738	30,000	90,748	1.56
2000 <sup>c</sup>	363,526	172,363	191,163	105,000	89,013	0.99
2001 <sup>d</sup>	360,151	193,215	166,936	60,000	87,248	1.13
2002	375,264	177,477	197,787	30,000	78,418	1.82
2003 <sup>e</sup>	372,641	204,412	168,229	75,000	76,466	1.11
2004	373,048	216,808	156,240	35,000	71,963	1.46
2005	377,285	235,706	141,579	35,000	69,805	1.35
2006	380,199	220,615	159,584	40,000	67,288	1.49
2007	390,318	227,233	163,085	45,000	66,098	1.47
2008	392,327	288,215	104,112	45,000	63,195	0.96

**Notes**

- a. The Housing and Community Services Agency Revenue Bonds, 1995, Series A and B are secured by a pledge of revenues from the Firwood Apartment Complex.
- b. Operating expense excludes depreciation
- c. Includes payment of \$75,000 in excess of amount scheduled. Coverage without extra payment is 1.61
- d. Includes payment of \$30,000 in excess of amount scheduled. Coverage without extra payment is 1.42
- e. Includes payment of \$40,000 in excess of amount scheduled. Coverage without extra payment is 1.51

**Source**

Housing and Community Services Agency management.

**Demographic and Economic Statistics**

Last 10 Fiscal Years - Unaudited

<u>Fiscal Year</u>	<u>Population<sup>c</sup></u>	<u>Personal Income (in thousands)<sup>a, d</sup></u>	<u>Per Capita Income<sup>b, d</sup></u>	<u>Unemployment Rate<sup>e</sup></u>
1999	318,730	7,825,023	24,318	5.7%
2000	320,970	8,247,544	25,500	5.3%
2001	323,950	8,420,557	25,948	5.4%
2002	325,900	8,491,421	25,966	6.9%
2003	328,150	8,698,081	26,344	7.1%
2004	329,400	9,213,725	27,788	8.0%
2005	333,350	9,981,276	29,841	7.4%
2006	336,085	10,483,145	30,825	6.1%
2007	339,740	10,472,486	30,825	5.5%
2008	343,140	10,577,291	30,825	5.3%

**Notes**

- a. The 2007 and 2008 personal income was not available and has been estimated by multiplying population by per capita income.
- b. The 2007 and 2008 per capita income was not available and has been estimated to be the same as 2006.

**Source**

- c. Population Research Center, Portland State University. Estimates are for July 1 of the fiscal year.
- d. Bureau of Economic Analysis, U.S. Department of Commerce.
- e. Bureau of Labor Statistics, U.S. Department of Labor. Rates presented are annualized for the calendar year.

Lane County, Oregon

**Principal Employers**

Current Year and Nine Years Ago

Employer	2008		
	Employees <sup>a</sup>	Rank	Percentage of County Employment
PeaceHealth Corp	5,000	1	2.94%
University of Oregon	4,228	2	2.48%
Eugene School District	2,794	3	1.64%
Monaco Coach Corp.	2,400	4	1.41%
City of Eugene	1,818	5	1.07%
US Government	1,800	6	1.06%
Springfield School District	1,500	7	0.88%
State of Oregon	1,500	8	0.88%
Lane County	1,332	9	0.78%
Weyerhaeuser Company	1,236	10	0.73%
Lane Community College			
	<u>23,608</u>		<u>13.86%</u>

**Notes**

a. Employee count and percent of county employment is as of January 1st of each year.

**Source**

*Eugene Chamber of Commerce and Oregon Employment Department*

1999

Employees <sup>a</sup>	Rank	Percentage of County Employment
3,200	2	2.04%
3,132	3	2.00%
1,949	5	1.24%
1,200	9	0.77%
3,600	1	2.30%
1,198	10	0.76%
1,301	7	0.83%
1,300	8	0.83%
1,350	6	0.86%
1,984	4	1.27%
<u>20,214</u>		<u>12.91%</u>

**Authorized Number of Employees <sup>a</sup> by Function/Program**

Last Ten Fiscal Years - Unaudited

Function/Program	Fiscal Year			
	1999 <sup>c</sup>	2000	2001	2002
<b>General government:</b>				
Assessment and taxation	-	55.02	53.02	55.00
Management services <sup>d</sup>	-	65.17	68.03	72.00
Human resources <sup>d</sup>	-	-	-	-
Information services	-	44.00	42.01	44.00
County administration	-	18.75	17.75	17.75
Public works	-	27.00	23.00	23.00
County counsel	-	9.25	10.50	10.50
<b>Public safety:</b>				
Sheriff's office	-	374.75	375.00	389.33
District attorney	-	75.50	74.75	74.11
Youth services	-	78.45	79.25	79.25
Justice courts	-	14.50	13.50	13.00
Management services <sup>e</sup>	-	11.50	12.50	12.50
Health and human services <sup>e</sup>	-	66.27	64.13	61.25
<b>Public health and welfare:</b>				
Children and families	-	13.51	14.25	17.00
Health and human services	-	209.13	216.05	218.58
<b>Parks:</b>				
Public works	-	22.75	19.38	20.00
<b>Roads and bridges:</b>				
Public works	-	249.84	230.00	230.50
Sheriff's office	-	12.05	12.25	12.75
<b>Community development:</b>				
County administration	-	2.00	2.00	2.00
Public works	-	38.80	35.80	34.60
Workforce partnership	-	48.00	48.67	42.58
Fair board	-	28.00	32.00	32.00
Solid waste disposal	-	75.98	69.98	71.98
Housing and community services	-	85.50	86.50	87.00
Corrections commissary	-	0.50	0.50	0.50
Regional information systems	-	38.75	37.51	43.38
	-	1,664.97	1,638.33	1,664.56
<b>Percent of County employees to County population</b>				
	-	0.519%	0.506%	0.511%

**Notes**

- a. Number of employees is provided per Full Time Equivalent (FTE) as of the final adopted budget.
- b. Number of employees as a percentage of county population was calculated using population data located in Exhibit 14 - Demographic and Economic Statistics.
- c. FTE by function is not available for fiscal year 1999.
- d. Human resources moved from management services to become its own department in 2007.
- e. Animal services moved from management services to health and human services in 2008.

**Source**

Lane County Budget Division

Exhibit 16

Fiscal Year					
2003	2004	2005	2006	2007	2008
55.08	54.00	55.00	59.00	61.00	60.00
75.08	74.33	71.00	70.80	55.80	55.80
-	-	-	-	17.51	17.50
44.00	45.00	45.00	49.00	51.00	50.00
19.75	19.75	18.50	19.50	19.50	20.00
23.00	23.00	23.00	23.00	23.00	22.00
10.50	9.50	9.00	9.00	9.50	10.00
386.60	398.40	371.95	373.95	373.75	362.75
77.50	77.50	70.35	72.00	72.00	71.00
69.91	73.20	71.95	70.95	66.55	70.55
14.00	12.00	15.75	12.58	11.95	11.95
13.00	11.00	14.00	15.00	15.00	-
66.00	62.31	64.62	66.32	66.44	81.55
10.00	10.00	8.00	6.49	8.01	10.50
191.58	185.94	226.41	235.03	244.30	250.53
20.00	20.00	19.00	19.00	17.00	14.00
237.92	237.00	237.60	233.60	221.25	205.35
11.90	12.10	13.10	13.10	13.10	3.00
2.00	2.00	1.00	1.00	1.00	1.00
28.60	29.60	35.80	36.80	40.00	42.50
50.00	42.00	35.00	35.00	35.00	36.50
31.00	21.00	21.00	21.00	21.00	21.00
76.26	76.28	77.58	77.33	79.06	79.31
89.25	89.50	90.15	84.15	81.00	79.75
1.00	1.00	1.00	0.80	0.50	0.50
<u>43.50</u>	<u>41.00</u>	<u>36.25</u>	<u>36.25</u>	<u>32.75</u>	<u>37.75</u>
<u>1,647.43</u>	<u>1,627.41</u>	<u>1,632.01</u>	<u>1,640.65</u>	<u>1,636.97</u>	<u>1,614.79</u>
0.502%	0.494%	0.490%	0.488%	0.482%	0.471%

**Operating Indicators by Function/Program**

Last Ten Fiscal Years - Unaudited

Function/Program	Fiscal Year			
	1999 <sup>b</sup>	2000 <sup>b</sup>	2001 <sup>b</sup>	2002 <sup>b</sup>
<u>Public safety</u>				
Sheriff's office:				
Response to calls for service <sup>d</sup>	-	-	-	-
Jail book ins	-	-	-	-
District attorney:				
Criminal cases processed	-	-	-	-
Juvenile delinquency cases processed <sup>a</sup>	-	-	-	-
Victim services volunteer hours <sup>e</sup>	-	-	-	-
Youth services:				
Juveniles referred	-	-	-	-
Justice courts:				
Citations processed	-	-	-	-
<u>Public health and welfare</u>				
Children and families:				
First-Birth families screened	-	-	-	-
Health and human services:				
Community Health Centers:				
Medical, dental, and mental health encounters	-	-	-	-
LaneCare:				
Clients served <sup>c</sup>	-	-	-	-
<u>Roads and bridges</u>				
Miles of road receiving surface maintenance	-	-	-	-
Building permits issued	-	-	-	-
<u>Fair board</u>				
County fair attendance	-	-	-	-
<u>Solid waste disposal</u>				
Tons of waste added to landfill	-	-	-	-
<u>Housing and community services</u>				
Number of unit months leased	-	-	-	-

**Notes**

- a. Includes all delinquencies handled by the system. The juvenile intake team handles a large amount of work normally processed by a DA as only one prosecutor is assigned to juvenile.
- b. Complete operating statistics are not available for years prior to 2006.
- c. LaneCare contract is based on a 12 month calendar year.
- d. Represents the number of responses to priority calls 1-6.
- e. Description and operating indicators have been updated from the prior year.

**Source**

Lane County Performance Management Data Base

Exhibit 17

Fiscal Year					
2003 <sup>b</sup>	2004 <sup>b</sup>	2005 <sup>b</sup>	2006	2007	2008
-	-	-	44,280	48,584	52,034
17,845	17,672	15,689	14,005	13,891	13,205
-	-	-	8,557	8,543	8,821
-	-	-	1,847	2,820	2,949
-	-	-	7,324	9,192	8,937
-	-	-	2,823	2,820	2,592
-	-	-	23,988	21,562	20,320
-	-	-	351	634	747
-	-	-	18,905 <sup>e</sup>	22,167 <sup>e</sup>	25,159
-	-	-	7,462	7,806	8,550
-	-	-	107	115	154
-	-	2,370	2,056	1,889	1,860
-	170,618	161,452	165,848	169,373	162,542
-	250,242	265,698	285,908	291,305	271,108
-	-	-	43,769	43,289	44,983

**Capital Asset Statistics by Function/Program**

Last Ten Fiscal Years - Unaudited

Function/Program	Fiscal Year			
	1999 <sup>c</sup>	2000 <sup>c</sup>	2001 <sup>c</sup>	2002 <sup>c</sup>
<u>Public safety</u>				
Sheriff's office:				
Corrections:				
Capacity (beds) <sup>a</sup>				
County jail	-	-	-	-
Community corrections center	-	-	-	-
Forest work camp	-	-	-	-
Youth services:				
Youth detention/secure treatment beds <sup>b</sup>	-	-	-	-
Youth treatment beds <sup>b</sup>	-	-	-	-
<u>Parks</u>				
Recreation:				
Acreage	-	-	-	-
Recreational sites	-	-	-	-
<u>Roads and bridges</u>				
Miles of Roads	-	-	-	-
Number of Bridges	-	-	-	-
<u>Solid waste disposal</u>				
Municipal solid waste landfill	-	-	-	-
Public disposal sites	-	-	-	-
<u>Housing and community services</u>				
Number of housing units owned	-	-	-	-

**Notes**

- a. Use of county jail beds is limited by the Federal Consent Decree Limitation to 93% capacity and further limited by the closure of beds due to lack of adequate/safe staffing levels.
- b. Lack of program funding limits use of detention/secure treatment beds to 33% and treatment beds to 36% of capital capacity.
- c. Complete capital statistics are not available for years prior to 2006.

**Source**

Lane County Performance Management Data Base

Fiscal Year					
2003 <sup>c</sup>	2004 <sup>c</sup>	2005 <sup>c</sup>	2006	2007	2008
-	-	-	499	499	504
-	-	-	116	116	116
-	-	-	95	95	100
-	-	-	96	96	96
-	-	-	42	42	42
4,255	4,368	4,528	4,528	4,528	4,528
59	68	71	71	73	73
-	-	1,443	1,444	1,440	1,444
-	-	-	414	414	414
-	-	-	1	1	1
-	-	-	16	16	16
-	-	-	1,093	1,093	1,093