

General Expense

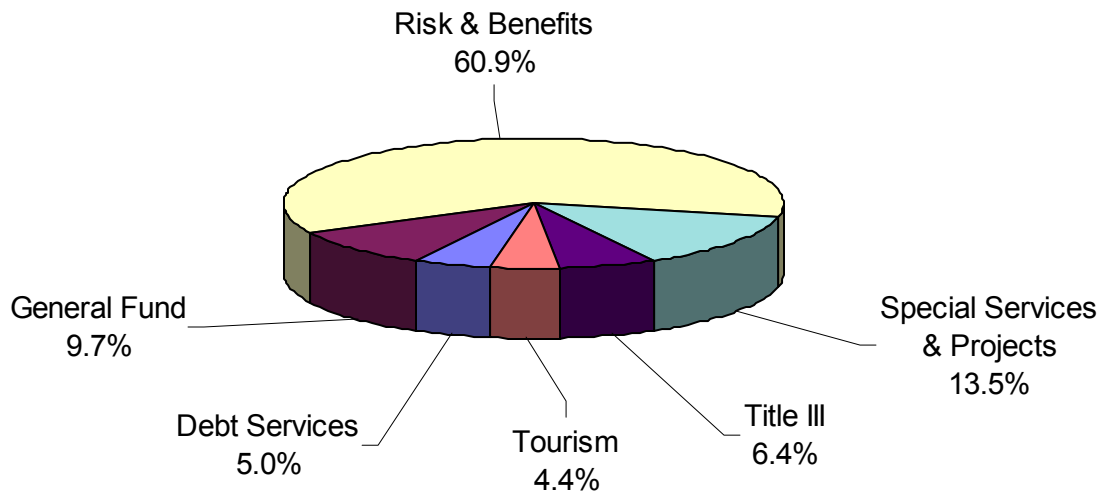
Department Purpose

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

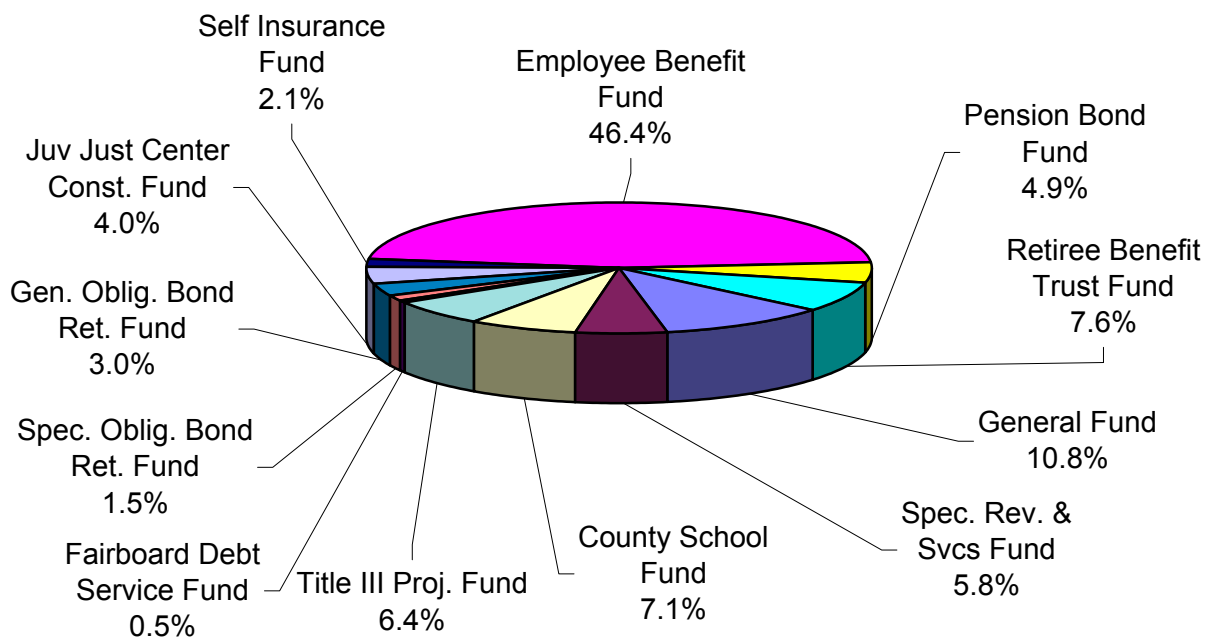
Total Expenditures

\$99,354,492

FY 05-06 Expenditures by Division



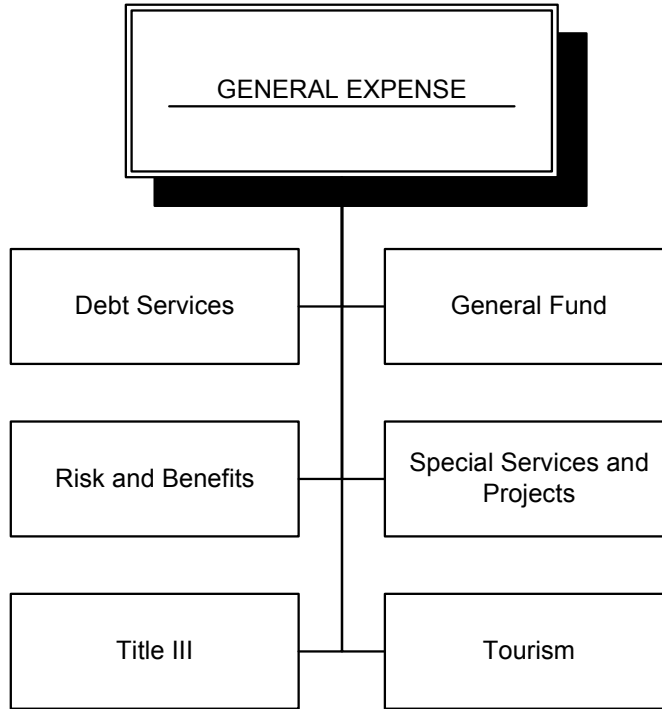
FY 05-06 Budget by Fund



General Expense

Department 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.



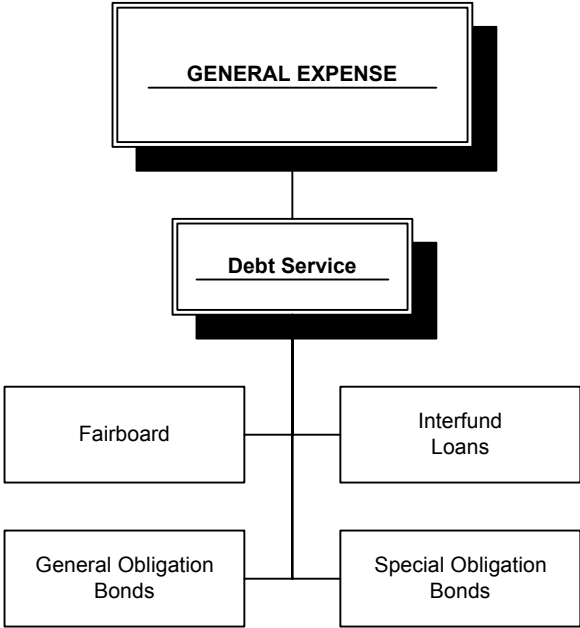
General Expense

| DEPARTMENT FINANCIAL SUMMARY | | | | | | |
|---|--------------------|--------------------|--------------------|--------------------|-------------------|---------------|
| | FY 02-03 | FY 03-04 | FY 04-05 | FY 05-06 | \$ Change | % Chng |
| | Actual | Actual | Curr Bgt | Proposed | Fr Curr | Fr Curr |
| RESOURCES: | | | | | | |
| Taxes and Assessments | 30,509,567 | 31,125,230 | 32,264,429 | 33,146,806 | 882,377 | 2.73% |
| Licenses and Permits | 512,581 | 454,704 | 345,000 | 444,000 | 99,000 | 28.70% |
| Fines, Forf, and Penalties | 659,095 | 684,168 | 706,577 | 650,000 | (56,577) | -8.01% |
| Federal Revenues | 25,610,023 | 25,758,926 | 27,278,445 | 27,460,827 | 182,382 | 0.67% |
| State Revenues | 4,297,098 | 4,162,956 | 3,834,417 | 4,111,025 | 276,608 | 7.21% |
| Fees and Charges | 30,555,570 | 32,793,219 | 40,077,902 | 47,692,838 | 7,614,936 | 19.00% |
| Administrative Charges | 612,410 | 741,419 | 666,114 | 671,763 | 5,649 | 0.85% |
| Interest Earnings | 1,163,012 | 1,118,179 | 449,067 | 954,529 | 505,462 | 112.56% |
| Total Revenue | 93,919,356 | 96,838,801 | 105,621,951 | 115,131,788 | 9,509,837 | 9.00% |
| Resource Carryover | 19,511,573 | 20,677,521 | 20,745,600 | 29,207,224 | 8,461,624 | 40.79% |
| Interfund Loans | 210,000 | 290,000 | 240,000 | 80,000 | (160,000) | -66.67% |
| Fund Transfers In | 2,123,527 | 3,551,278 | 3,843,010 | 1,874,553 | (1,968,457) | -51.22% |
| Other Financing | 0 | 34,530,870 | 0 | 0 | 0 | 0.00% |
| TOTAL RESOURCES | 115,764,456 | 155,888,470 | 130,450,561 | 146,293,565 | 15,843,004 | 12.14% |
| EXPENDITURES: | | | | | | |
| Materials and Services | 43,079,510 | 41,593,219 | 48,115,870 | 56,000,300 | 7,884,430 | 16.39% |
| Capital Expenses | 133,820 | 1,322,555 | 440,000 | 480,000 | 40,000 | 9.09% |
| Fiscal Transactions | 11,759,019 | 48,646,552 | 15,149,843 | 11,782,275 | (3,367,568) | -22.23% |
| Total Resrvs & Conting | 0 | 0 | 22,513,685 | 31,091,917 | 8,578,232 | 38.10% |
| TOTAL EXPENDITURES | 54,972,348 | 91,562,324 | 86,219,398 | 99,354,492 | 13,135,094 | 15.23% |
| Total FTE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| EXPENDITURES BY FUND | | | | | | |
| General Fund | 3,400,663 | 2,667,813 | 10,215,772 | 10,703,900 | 488,128 | 4.78% |
| Special Revenue & Services Fund | 3,697,167 | 3,908,226 | 5,415,264 | 5,723,997 | 308,733 | 5.70% |
| County School Fund | 6,890,212 | 6,890,249 | 6,900,000 | 7,080,350 | 180,350 | 2.61% |
| Title III Projects Fund | 4,745,699 | 4,575,089 | 6,268,790 | 6,380,790 | 112,000 | 1.79% |
| Fairboard Debt Service Fund | 468,921 | 356,230 | 350,728 | 454,420 | 103,692 | 29.56% |
| Special Obligation Bond Retirement Fund | 1,600,300 | 7,987,112 | 1,520,722 | 1,523,025 | 2,303 | 0.15% |
| General Obligation Bond Retirement Fund | 3,045,193 | 31,710,818 | 2,974,340 | 2,980,990 | 6,650 | 0.22% |
| Corrections Construction Fd | 0 | 5,917 | 0 | 0 | 0 | 0.00% |
| Capital Improvement Fund | 0 | 9 | 9 | 0 | (9) | -100.00% |
| Juv Just Center Construc Fd | 141,196 | 1,336,093 | 3,651,600 | 3,958,000 | 306,400 | 8.39% |
| Self Insurance Fund | 1,317,971 | 1,476,950 | 2,533,800 | 2,057,844 | (475,956) | -18.78% |
| Employee Benefit Fund | 25,811,173 | 25,113,964 | 36,378,732 | 46,110,696 | 9,731,964 | 26.75% |
| Pension Bond Fund | 3,853,855 | 4,038,855 | 4,413,600 | 4,844,480 | 430,880 | 9.76% |
| Retiree Benefit Trust Fund | 0 | 1,495,002 | 5,596,041 | 7,536,000 | 1,939,959 | 34.67% |
| Funds Total | 54,972,350 | 91,562,327 | 86,219,398 | 99,354,492 | 13,135,094 | 15.23% |

General Expense: Debt Services

Division Purpose Statement

Provide for the payment of interest and principal on bonded debt, special obligations, notes and interfund loans used by Lane County.



Division Locator

General Expense
Debt Services ◀
General Fund
Risk & Benefits
Special Services & Projects
Title III
Tourism

General Expense: Debt Services

| DIVISION FINANCIAL SUMMARY | | | | | | |
|---|------------------|-------------------|------------------|------------------|-----------------|---------------|
| | FY 02-03 | FY 03-04 | FY 04-05 | FY 05-06 | \$ Change | % Chng |
| | Actual | Actual | Curr Bgt | Proposed | Fr Curr | Fr Curr |
| RESOURCES: | | | | | | |
| Taxes and Assessments | 3,022,455 | 2,951,541 | 2,703,449 | 2,683,221 | (20,228) | -0.75% |
| State Revenues | 14,771 | 13,824 | 0 | 0 | 0 | 0.00% |
| Interest Earnings | 53,971 | 67,513 | 7,217 | 6,779 | (438) | -6.07% |
| Total Revenue | 3,091,197 | 3,032,878 | 2,710,666 | 2,690,000 | (20,666) | -0.76% |
| Resource Carryover | 942,491 | 1,042,802 | 263,674 | 393,882 | 130,208 | 49.38% |
| Fund Transfers In | 2,123,527 | 1,988,890 | 1,871,450 | 1,874,553 | 3,103 | 0.17% |
| Other Financing | 0 | 34,530,870 | 0 | 0 | 0 | 0.00% |
| TOTAL RESOURCES | 6,157,215 | 40,595,440 | 4,845,790 | 4,958,435 | 112,645 | 2.32% |
| EXPENDITURES: | | | | | | |
| Materials and Services | 8,042 | 12,215 | 2,411 | 2,550 | 139 | 5.77% |
| Fiscal Transactions | 5,106,372 | 40,041,945 | 4,711,652 | 4,824,158 | 112,506 | 2.39% |
| Total Resrvs & Conting. | 0 | 0 | 131,727 | 131,727 | 0 | 0.00% |
| TOTAL EXPENDITURES | 5,114,413 | 40,054,159 | 4,845,790 | 4,958,435 | 112,645 | 2.32% |
| Total FTE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| EXPENDITURES BY FUND | | | | | | |
| Fairboard Debt Service Fd | 468,921 | 356,230 | 350,728 | 454,420 | 103,692 | 29.56% |
| Special Obligation Bond Retirement Fund | 1,600,300 | 7,987,112 | 1,520,722 | 1,523,025 | 2,303 | 0.15% |
| General Obligation Bond Retirement Fund | 3,045,193 | 31,710,818 | 2,974,340 | 2,980,990 | 6,650 | 0.22% |
| Funds Total | 5,114,414 | 40,054,160 | 4,845,790 | 4,958,435 | 112,645 | 2.32% |

| DIVISION FINANCIAL SUMMARY BY PROGRAM | | | | | | |
|---------------------------------------|------------------|-------------------|------------------|------------------|----------------|--------------|
| | FY 02-03 | FY 03-04 | FY 04-05 | FY 05-06 | \$ Change | % Chng |
| | Actual | Actual | Curr Bgt | Proposed | Fr Curr | Fr Curr |
| Programs | | | | | | |
| Fairboard COP Debt Retirement | 468,921 | 356,230 | 350,728 | 454,420 | 103,692 | 29.56% |
| Gen. Oblig. Bond Retirement | 3,045,193 | 31,710,818 | 2,974,340 | 2,980,990 | 6,650 | 0.22% |
| Spec. Oblig. Bond Retirement | 1,600,300 | 7,987,112 | 1,520,722 | 1,523,025 | 2,303 | 0.15% |
| Total Expenditures | 5,114,413 | 40,054,159 | 4,845,790 | 4,958,435 | 112,645 | 2.32% |

General Expense: Debt Services

Division 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.

| CURRENT LANE COUNTY BONDED DEBT | | | | | | |
|--|--------------------|--|------------------------------------|------------------|------------------|----------------------------|
| Fund | Bond Series | County Project | Type | Principal | Interest | Remaining Principal |
| 323 | 2002 A | Refund 1998 bond and finance capital improvement projects at Fairgrounds | Full Faith & Credit Oblig. (FF&CO) | 0 | 350,728 | 7,615,000 |
| 333 | 2000 A | AIRS Upgrade | FF&CO | 130,000 | 54,030 | 1,085,000 |
| | 2000 A | Mental Health Building | FF&CO | 300,000 | 245,636 | 4,740,000 |
| | 2002 B | Orchard Point Marina (refunded 1997) | FF&CO | 13,281 | 1,342 | 24,968 |
| | 2002 B | A&T Computer Sys, PSB roofs, etc. | FF&CO | 111,719 | 11,292 | 210,032 |
| | 2003 B | Courthouse Plaza | FF&CO | 25,000 | 21,784 | 575,000 |
| | 2003 B | Elections | FF&CO | 95,000 | 79,561 | 2,100,000 |
| | 2003 B | HVAC 1 (refunded 1993A) | FF&CO | 271,730 | 19,162 | 548,145 |
| | 2003 B | HVAC 2 (refunded 1995A) | FF&CO | 90,000 | 32,178 | 950,000 |
| | 2003 B | Richardson Park Improvements | FF&CO | 18,270 | 1,288 | 36,855 |
| 336 | 2003 A | Juv. Justice Center (refunded 1995) | General Obligation | 1,940,000 | 909,263 | 21,360,000 |
| 615 | 2002 | PERS | Limited Tax Pension | 455,567 | 4,423,855 | 70,209,512 |
| TOTAL | | | | 3,450,567 | 6,150,118 | 109,454,512 |

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 Services

Inter-Fund 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.

| Interfund Loans Granted | Department | Amount | Due |
|--|---------------------|---------------|------------|
| Richardson Park Picnic Shelter | Public Works, Parks | 35,000 | 2008 |
| Planetarium and Science Education Center | Fairgrounds | 80,000 | 2007 |
| PeopleSoft Maintenance Agreement | Info. Services | 878,690 | 2007 |

General Expense: General Fund

Division 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.

Division Locator

General Expense

Debt Services

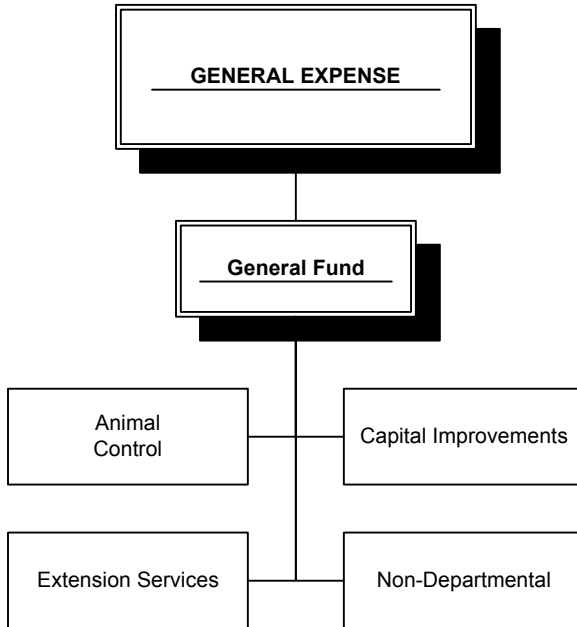
General Fund ◀

Risk & Benefits

Special Services & Projects

Title III

Tourism



General Expense: General Fund

| DIVISION FINANCIAL SUMMARY | | | | | | |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|------------------|--------------|
| | FY 02-03 | FY 03-04 | FY 04-05 | FY 05-06 | \$ Change | % Chng |
| | Actual | Actual | Curr Bgt | Proposed | Fr Curr | Fr Curr |
| RESOURCES: | | | | | | |
| Taxes and Assessments | 23,979,917 | 25,039,248 | 26,461,980 | 27,218,000 | 756,020 | 2.86% |
| Licenses and Permits | 512,581 | 454,704 | 345,000 | 444,000 | 99,000 | 28.70% |
| Fines, Forf, and Penalties | 474,474 | 519,194 | 546,577 | 490,000 | (56,577) | -10.35% |
| Federal Revenues | 14,583,496 | 14,602,456 | 15,865,445 | 15,955,827 | 90,382 | 0.57% |
| State Revenues | 3,493,062 | 3,493,875 | 3,357,500 | 3,504,510 | 147,010 | 4.38% |
| Fees and Charges | 1,168 | 2,416 | 0 | 61,840 | 61,840 | 100.00% |
| Administrative Charges | 612,410 | 741,419 | 666,114 | 671,763 | 5,649 | 0.85% |
| Interest Earnings | 336,985 | 600,503 | 136,000 | 650,000 | 514,000 | 377.94% |
| Total Revenue | 43,994,093 | 45,453,815 | 47,378,616 | 48,995,940 | 1,617,324 | 3.41% |
| Resource Carryover | 5,071,368 | 5,550,213 | 6,767,809 | 8,647,033 | 1,879,224 | 27.77% |
| Fund Transfers In | 0 | 599,304 | 300,510 | 0 | (300,510) | -100.00% |
| TOTAL RESOURCES | 49,065,462 | 51,603,332 | 54,446,935 | 57,642,973 | 3,196,038 | 5.87% |
| EXPENDITURES: | | | | | | |
| Materials and Services | 1,920,297 | 1,398,021 | 2,414,708 | 2,315,125 | (99,583) | -4.12% |
| Fiscal Transactions | 1,480,365 | 1,269,792 | 2,512,029 | 1,165,223 | (1,346,806) | -53.61% |
| Total Resrvs & Conting. | 0 | 0 | 5,289,035 | 7,223,552 | 1,934,517 | 36.58% |
| TOTAL EXPENDITURES | 3,400,663 | 2,667,813 | 10,215,772 | 10,703,900 | 488,128 | 4.78% |
| Total FTE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| EXPENDITURES BY FUND | | | | | | |
| General Fund | 3,400,663 | 2,667,813 | 10,215,772 | 10,703,900 | 488,128 | 4.78% |
| Funds Total | 3,400,663 | 2,667,813 | 10,215,772 | 10,703,900 | 488,128 | 4.78% |

| DIVISION FINANCIAL SUMMARY BY PROGRAM | | | | | | |
|---------------------------------------|------------------|------------------|-------------------|-------------------|----------------|--------------|
| | FY 02-03 | FY 03-04 | FY 04-05 | FY 05-06 | \$ Change | % Chng |
| | Actual | Actual | Curr Bgt | Proposed | Fr Curr | Fr Curr |
| Programs | | | | | | |
| Animal Control | 340,000 | 408,500 | 387,077 | 403,721 | 16,644 | 4.30% |
| Capital Improvement | 1,426,148 | 1,286,817 | 1,663,849 | 1,046,940 | (616,909) | -37.08% |
| Extension Services | 588,795 | 604,105 | 739,166 | 679,046 | (60,120) | -8.13% |
| Non-Departmental | 1,045,720 | 368,391 | 7,425,680 | 8,574,193 | 1,148,513 | 15.47% |
| Total Expenditures | 3,400,663 | 2,667,813 | 10,215,772 | 10,703,900 | 488,128 | 4.78% |

General Expense: General Fund

Division 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; debt service payments; AIRS conversion in Public Safety, 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.

Key Accomplishments

- AIRS Conversion Project
- Extension Services
- Lane County Animal Control

Major Changes from Prior Year

None.

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. At the same time, revenue is decreasing and departments are requesting increased General Fund support. This squeezes the amount available for general payments, dues and memberships.

Non-Departmental

- Indigent Mental Health.
- Federal lobbying contract.
- Legal advertising.
- Metro TV.
- Association dues and agreements.
- Indirect subsidy to HACSA and Lane Workforce Partnership.
- Debt Payments.
- AIRS Conversion Project.
- Community development projects/grants.
- Operating contingency.
- Operating reserve.

General Expense: Risk & Benefits

Division 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.

Division Locator

General Expense

Debt Services

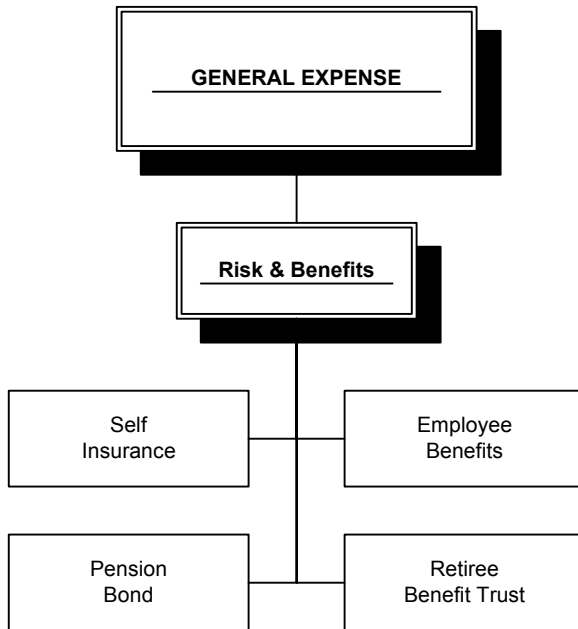
General Fund

Risk & Benefits ◀

Special Services & Projects

Title III

Tourism



General Expense: Risk & Benefits

| DIVISION FINANCIAL SUMMARY | | | | | | |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| | FY 02-03 | FY 03-04 | FY 04-05 | FY 05-06 | \$ Change | % Chng |
| | Actual | Actual | Curr Bgt | Proposed | Fr Curr | Fr Curr |
| RESOURCES: | | | | | | |
| Fees and Charges | 30,554,402 | 32,790,803 | 40,077,902 | 47,630,998 | 7,553,096 | 18.85% |
| Interest Earnings | 277,406 | 226,288 | 178,000 | 150,000 | (28,000) | -15.73% |
| Total Revenue | 30,831,808 | 33,017,091 | 40,255,902 | 47,780,998 | 7,525,096 | 18.69% |
| Resource Carryover | 5,124,673 | 4,973,482 | 6,995,230 | 12,768,022 | 5,772,792 | 82.52% |
| Fund Transfers In | 0 | 963,084 | 1,671,041 | 0 | (1,671,041) | -100.00% |
| TOTAL RESOURCES | 35,956,480 | 38,953,657 | 48,922,173 | 60,549,020 | 11,626,847 | 23.77% |
| EXPENDITURES: | | | | | | |
| Materials and Services | 27,129,143 | 26,122,832 | 31,305,076 | 38,590,995 | 7,285,919 | 23.27% |
| Fiscal Transactions | 3,853,855 | 6,001,939 | 6,394,896 | 4,423,855 | (1,971,041) | -30.82% |
| Total Resrvs & Conting. | 0 | 0 | 11,222,201 | 17,534,170 | 6,311,969 | 56.25% |
| TOTAL EXPENDITURES | 30,982,998 | 32,124,771 | 48,922,173 | 60,549,020 | 11,626,847 | 23.77% |
| Total FTE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| EXPENDITURES BY FUND | | | | | | |
| Employee Benefit Fund | 25,811,173 | 25,113,964 | 36,378,732 | 46,110,696 | 9,731,964 | 26.75% |
| Pension Bond Fund | 3,853,855 | 4,038,855 | 4,413,600 | 4,844,480 | 430,880 | 9.76% |
| Retiree Benefit Trust Fund | 0 | 1,495,002 | 5,596,041 | 7,536,000 | 1,939,959 | 34.67% |
| Self Insurance Fund | 1,317,971 | 1,476,950 | 2,533,800 | 2,057,844 | (475,956) | -18.78% |
| Funds Total | 30,982,999 | 32,124,771 | 48,922,173 | 60,549,020 | 11,626,847 | 23.77% |

| DIVISION FINANCIAL SUMMARY BY PROGRAM | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| | FY 02-03 | FY 03-04 | FY 04-05 | FY 05-06 | \$ Change | % Chng |
| | Actual | Actual | Curr Bgt | Proposed | Fr Curr | Fr Curr |
| Programs | | | | | | |
| Employee Benefits | 24,520,089 | 25,113,964 | 36,378,732 | 46,110,696 | 9,731,964 | 26.75% |
| Pension Bond | 3,853,855 | 4,038,855 | 4,413,600 | 4,844,480 | 430,880 | 9.76% |
| Retiree Benefit Trust | 1,291,083 | 1,495,002 | 5,596,041 | 7,536,000 | 1,939,959 | 34.67% |
| Self Insurance | 1,317,971 | 1,476,950 | 2,533,800 | 2,057,844 | (475,956) | -18.78% |
| Total Expenditures | 30,982,998 | 32,124,771 | 48,922,173 | 60,549,020 | 11,626,847 | 23.77% |

General Expense: Risk & Benefits

Division Overview

The four 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, self-insurance for general liability, and funds for paying liabilities associated with the Public Employees Retirement System. 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 Pension Bond fund and the Retiree Benefit trust are based on a percentage of payroll costs. Risk Management and Employee Benefits programs are administered by the Human Resources Division within the County's Management Services Department. Program objectives and performance measures are listed in that section of the budget document.

Key Accomplishments

- Established and began funding a trust fund for future retiree medical benefits.
- Achieved considerable savings in health benefit costs by changing insurer and negotiating changes in benefit plans with bargaining units.

Major Changes from Prior Year

- Change in provider.
- Change in Health Care Costs.
- PERS Tier III – OPSRP.

Challenges & Opportunities

- The cost of health benefits continues to rise. Double digit percent increases have occurred for several years. Estimates are now being discussed in the 25-30% range for increases. 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.

Objectives for FY 2005-06

- 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.

General Expense: Special Services & Projects

Division 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.

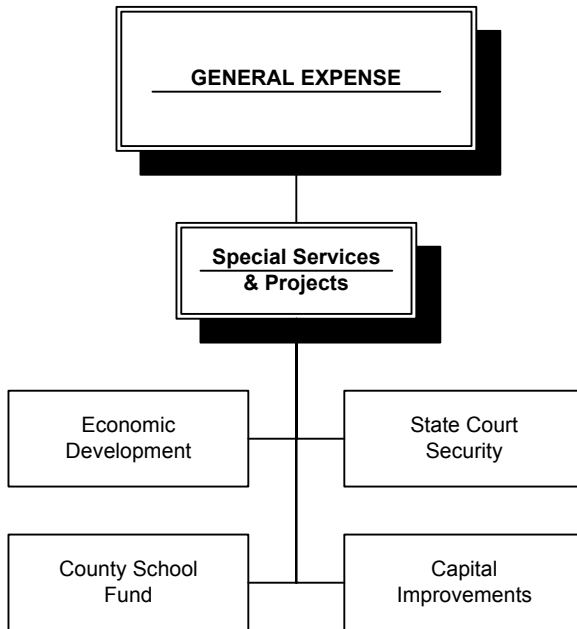
Division Locator

General Expense

*Debt Services
General Fund
Risk & Benefits*

Special Services & Projects ←

*Title III
Tourism*



General Expense: Special Services & Projects

| DIVISION FINANCIAL SUMMARY | | | | | | |
|---------------------------------|------------------|------------------|-------------------|-------------------|------------------|----------------|
| | FY 02-03 | FY 03-04 | FY 04-05 | FY 05-06 | \$ Change | % Chng |
| | Actual | Actual | Curr Bgt | Proposed | Fr Curr | Fr Curr |
| RESOURCES: | | | | | | |
| Taxes and Assessments | 135,204 | 146,757 | 120,000 | 115,000 | (5,000) | -4.17% |
| Fines, Forf, and Penalties | 184,621 | 164,974 | 160,000 | 160,000 | 0 | 0.00% |
| Federal Revenues | 6,455,473 | 6,530,323 | 7,829,500 | 6,727,000 | (1,102,500) | -14.08% |
| State Revenues | 789,265 | 655,257 | 476,917 | 606,515 | 129,598 | 27.17% |
| Interest Earnings | 363,408 | 139,752 | 92,600 | 82,550 | (10,050) | -10.85% |
| Total Revenue | 7,927,971 | 7,637,063 | 8,679,017 | 7,691,065 | (987,952) | -11.38% |
| Resource Carryover | 6,584,146 | 6,581,007 | 4,435,657 | 4,701,261 | 265,604 | 5.99% |
| Fund Transfers In | 0 | 0 | 9 | 0 | (9) | -100.00% |
| TOTAL RESOURCES | 6,584,146 | 6,581,007 | 4,435,666 | 4,701,261 | 265,595 | 5.99% |
| EXPENDITURES: | | | | | | |
| Materials and Services | 7,797,290 | 7,810,200 | 7,586,832 | 7,681,924 | 95,092 | 1.25% |
| Capital Expenses | 133,820 | 1,322,555 | 430,000 | 480,000 | 50,000 | 11.63% |
| Fiscal Transactions | 0 | 5,917 | 9 | 0 | (9) | -100.00% |
| Total Resrvs & Conting. | 0 | 0 | 3,995,342 | 4,230,402 | 235,060 | 5.88% |
| TOTAL EXPENDITURES | 7,931,110 | 9,138,672 | 12,012,183 | 12,392,326 | 380,143 | 3.16% |
| Total FTE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| EXPENDITURES BY FUND | | | | | | |
| Special Revenue & Services Fund | 899,702 | 906,405 | 1,460,574 | 1,353,976 | (106,598) | -7.30% |
| County School Fund | 6,890,212 | 6,890,249 | 6,900,000 | 7,080,350 | 180,350 | 2.61% |
| Corrections Construction Fund | 0 | 5,917 | 0 | 0 | 0 | 0.00% |
| Capital Improvement Fund | 0 | 9 | 9 | 0 | (9) | -100.00% |
| Juv Just Center Construction Fd | 141,196 | 1,336,093 | 3,651,600 | 3,958,000 | 306,400 | 8.39% |
| Funds Total | 7,931,110 | 9,138,673 | 12,012,183 | 12,392,326 | 380,143 | 3.16% |

| DIVISION FINANCIAL SUMMARY BY PROGRAM | | | | | | |
|---------------------------------------|------------------|------------------|-------------------|-------------------|----------------|--------------|
| | FY 02-03 | FY 03-04 | FY 04-05 | FY 05-06 | \$ Change | % Chng |
| | Actual | Actual | Curr Bgt | Proposed | Fr Curr | Fr Curr |
| Capital Improvements | 141,202 | 1,342,024 | 3,663,940 | 3,971,006 | 307,066 | 8.38% |
| County School | 6,890,212 | 6,890,249 | 6,900,000 | 7,080,350 | 180,350 | 2.61% |
| Economic Development | 719,136 | 710,725 | 798,243 | 732,970 | (65,273) | -8.18% |
| State Court Security | 180,560 | 195,674 | 650,000 | 608,000 | (42,000) | -6.46% |
| Total Expenditures | 7,931,110 | 9,138,671 | 12,012,183 | 12,392,326 | 380,143 | 3.16% |

General Expense: Special Services & Projects

Division Overview

The Division of Special Services and Projects is a conglomeration of services and projects funded through non-general fund resources. This includes Community and Economic Development, State Court Security, Capital Improvement projects and the County School Fund.

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. (See Community and Economic Development in County Administration section.)

The **State Court Security** program was established for the purpose of providing security in buildings containing state court facilities located within the County. Revenue is generated through State Court fines, fees and assessments. Expenditures by the County can only be made for developing or implementing the state court security improvement plan developed and adopted by an Advisory Committee on State 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 State Court Security Assessment.

Capital Improvement 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 funds to County schools as required by law.

General Expense: Title III

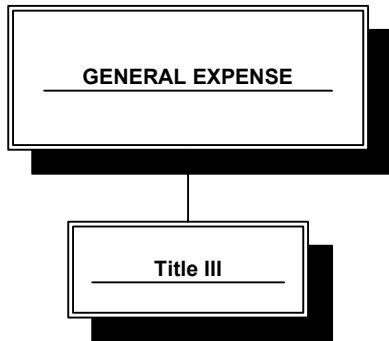
Division Purpose Statement

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.

Division Locator

General Expense

*Debt Services
General Fund
Risk & Benefits
Special Services & Projects
Title III ←
Tourism*



General Expense: Title III

| DIVISION FINANCIAL SUMMARY | | | | | | |
|-----------------------------|------------------|------------------|------------------|------------------|----------------|--------------|
| | FY 02-03 | FY 03-04 | FY 04-05 | FY 05-06 | \$ Change | % Chng |
| | Actual | Actual | Curr Bgt | Proposed | Fr Curr | Fr Curr |
| RESOURCES: | | | | | | |
| Federal Revenues | 4,571,054 | 4,626,147 | 4,686,000 | 4,778,000 | 92,000 | 1.96% |
| Interest Earnings | 117,309 | 70,764 | 35,000 | 55,000 | 20,000 | 57.14% |
| Total Revenue | 4,688,363 | 4,696,911 | 4,721,000 | 4,833,000 | 112,000 | 2.37% |
| Resource Carryover | 1,614,340 | 1,557,004 | 1,547,790 | 1,547,790 | 0 | 0.00% |
| TOTAL RESOURCES | 6,302,703 | 6,253,914 | 6,268,790 | 6,380,790 | 112,000 | 1.79% |
| EXPENDITURES: | | | | | | |
| Materials and Services | 4,745,699 | 4,575,089 | 5,064,021 | 5,412,483 | 348,462 | 6.88% |
| Capital Expenses | 0 | 0 | 10,000 | 0 | (10,000) | -100.00% |
| Total Resrvs & Conting. | 0 | 0 | 1,194,769 | 968,307 | (226,462) | -18.95% |
| TOTAL EXPENDITURES | 4,745,699 | 4,575,089 | 6,268,790 | 6,380,790 | 112,000 | 1.79% |
| Total FTE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| EXPENDITURES BY FUND | | | | | | |
| Title III Projects Fund | 4,745,699 | 4,575,089 | 6,268,790 | 6,380,790 | 112,000 | 1.79% |
| Funds Total | 4,745,699 | 4,575,089 | 6,268,790 | 6,380,790 | 112,000 | 1.79% |

| DIVISION FINANCIAL SUMMARY BY PROGRAM | | | | | | |
|---------------------------------------|------------------|------------------|------------------|------------------|----------------|--------------|
| | FY 02-03 | FY 03-04 | FY 04-05 | FY 05-06 | \$ Change | % Chng |
| | Actual | Actual | Curr Bgt | Proposed | Fr Curr | Fr Curr |
| Programs | | | | | | |
| Title III Projects | 4,745,699 | 4,575,089 | 6,268,790 | 6,380,790 | 112,000 | 1.79% |
| Total Expenditures | 4,745,699 | 4,575,089 | 6,268,790 | 6,380,790 | 112,000 | 1.79% |

General Expense: Title III

Division Overview

The Secure Rural Schools and Community Self-Determination Act of 2000 provides funding for timber dependent counties in regions with substantial holdings of federal forests through 2006 when the act expires. 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
- Lane Management Division
 - Forest zone development permitting
- Oregon Garden
 - Forestry Education Program

Key Accomplishments

- 95 beds maintained at the Forest Work Camp.
- Forest Work Camp inmate training and deployment to fight wildfires in Lane County.
- Skill development and paid job training for juvenile offenders through DYS Youth Forest Crew program.
- Law enforcement and emergency response on federal lands throughout Lane County.
- Successful search and rescue missions on federal lands throughout Lane County.

General Expense: Title III

Major Changes from Prior Year

No major changes from prior year. The Title III programs currently receiving funding are multi-year programs.

Challenges & Opportunities

- Work toward reauthorization or extension of the Secure Rural Schools legislation.
- Develop program growth parameters that will target a zero balance for Title III in FY06-07, the sunset of the Secure Rural Schools legislation.

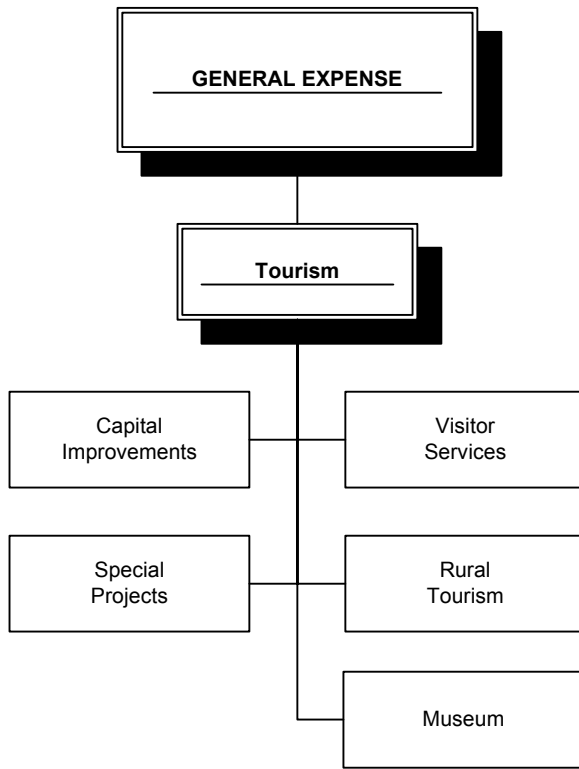
Objectives for FY 2005-06

- Work cooperatively with congressional delegation to promote extension or re-authorization of the Secure Rural Schools legislation.

Performance Measures

Performance Measures for the Forest Work Camp, Law Enforcement and Emergency Response are in the Sheriff's Office section of this document. Youth Forest Crew information is included in Youth Services' budget and performance measures.

General Expense: Tourism



Division 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.

Division Locator

General Expense

*Debt Services
General Fund
Risk & Benefits
Special Services & Projects
Title III
Tourism ←*

General Expense: Tourism

| DIVISION FINANCIAL SUMMARY | | | | | | |
|---------------------------------|------------------|------------------|------------------|------------------|----------------|---------------|
| | FY 02-03 | FY 03-04 | FY 04-05 | FY 05-06 | \$ Change | % Chng |
| | Actual | Actual | Curr Bgt | Proposed | Fr Curr | Fr Curr |
| RESOURCES: | | | | | | |
| Taxes and Assessments | 3,371,991 | 2,987,684 | 2,979,000 | 3,130,585 | 151,585 | 5.09% |
| Interest Earnings | 13,933 | 13,360 | 250 | 10,200 | 9,950 | 3980.00% |
| Total Revenue | 3,385,924 | 3,001,044 | 2,979,250 | 3,140,785 | 161,535 | 5.42% |
| Resource Carryover | 174,555 | 973,014 | 735,440 | 1,149,236 | 413,796 | 56.27% |
| Interfund Loans | 210,000 | 290,000 | 240,000 | 80,000 | (160,000) | -66.67% |
| TOTAL RESOURCES | 3,770,479 | 4,264,058 | 3,954,690 | 4,370,021 | 415,331 | 10.50% |
| EXPENDITURES: | | | | | | |
| Materials and Services | 1,479,038 | 1,674,862 | 1,742,822 | 1,997,223 | 254,401 | 14.60% |
| Fiscal Transactions | 1,318,427 | 1,326,959 | 1,531,257 | 1,369,039 | (162,218) | -10.59% |
| Total Resrvs & Conting. | 0 | 0 | 680,611 | 1,003,759 | 323,148 | 47.48% |
| TOTAL EXPENDITURES | 2,797,465 | 3,001,821 | 3,954,690 | 4,370,021 | 415,331 | 10.50% |
| Total FTE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| EXPENDITURES BY FUND | | | | | | |
| Special Revenue & Services Fund | 2,797,465 | 3,001,821 | 3,954,690 | 4,370,021 | 415,331 | 10.50% |
| Funds Total | 2,797,465 | 3,001,821 | 3,954,690 | 4,370,021 | 415,331 | 10.50% |

| DIVISION FINANCIAL SUMMARY BY PROGRAM | | | | | | |
|---------------------------------------|------------------|------------------|------------------|------------------|----------------|---------------|
| | FY 02-03 | FY 03-04 | FY 04-05 | FY 05-06 | \$ Change | % Chng |
| | Actual | Actual | Curr Bgt | Proposed | Fr Curr | Fr Curr |
| Programs | | | | | | |
| Capital Improvements | 1,207,895 | 1,356,430 | 1,582,000 | 1,821,426 | 239,426 | 15.13% |
| Museum | 153,676 | 159,096 | 168,300 | 177,600 | 9,300 | 5.53% |
| Rural Tourism | 163,580 | 215,623 | 412,920 | 376,400 | (36,520) | -8.84% |
| Special Projects | 322,529 | 232,223 | 493,050 | 452,800 | (40,250) | -8.16% |
| Visitor Services | 949,785 | 1,038,448 | 1,298,420 | 1,541,795 | 243,375 | 18.74% |
| Total Expenditures | 2,797,465 | 3,001,821 | 3,954,690 | 4,370,021 | 415,331 | 10.50% |

General Expense: Tourism

Division 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 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.
- Ten percent (10%) shall be for tourism marketing of the areas outside the urban growth boundaries of the cities of Eugene and Springfield. These funds shall be used for proposals chosen by the Board according to its own criteria, with the general principle being that the areas which produce the taxes should benefit from their use.

General Expense: Tourism

Key Accomplishments

- Consistent marketing of the Visitor Industry through a contract with CVALCO, the Convention and Visitors Association of Lane County.
- Ongoing funding of the Lane County Historical Museum.
- Revenue for small cities of Lane County.

Major Changes from Prior Year

None.

Challenges & Opportunities

Lane County Fairgrounds continues to struggle financially and has been granted limited use of Transient Room Tax for operations of the facility.

Objectives for FY 2005-06

- Develop performance measures for programs and services funded with Transient Room Tax.
- Increase the number and length of stay of visitors of Lane County.

General Expense

| DEPARTMENT REVENUE SUMMARY | | | | | | |
|-----------------------------------|----------------------------|----------------------------|------------------------------|------------------------------|------------------------------|---------------------------|
| Revenue Accounts | FY 02-03 Actual | FY 03-04 Actual | FY 04-05 Curr Bgt | FY 05-06 Proposed | \$ Change Fr Curr | % Chng Fr Curr |
| Payments In-Lieu Of Taxes | 248,931 | 259,698 | 245,000 | 250,000 | 5,000 | 2.04% |
| Current Year Property Tax | 24,920,289 | 25,895,269 | 27,285,348 | 27,904,850 | 619,502 | 2.27% |
| Prior Years Property Taxes | 1,077,671 | 1,095,473 | 993,881 | 1,045,371 | 51,490 | 5.18% |
| In Lieu Of Taxes | 390,868 | 415,271 | 380,000 | 380,000 | 0 | 0.00% |
| Severance Tax | 151,299 | 160,050 | 150,000 | 160,000 | 10,000 | 6.67% |
| Transient Room Tax | 3,373,285 | 2,988,634 | 2,980,200 | 3,131,585 | 151,385 | 5.08% |
| Car Rental Tax | 321,868 | 290,454 | 230,000 | 275,000 | 45,000 | 19.57% |
| Miscellaneous Taxes | 25,356 | 20,380 | 0 | 0 | 0 | 0.00% |
| TAXES AND ASSESSMTS | 30,509,567 | 31,125,230 | 32,264,429 | 33,146,806 | 882,377 | 2.73% |
| Metro Cable Franchise | 280,376 | 321,814 | 245,000 | 314,000 | 69,000 | 28.16% |
| Rural Cable Franchise | 232,205 | 132,890 | 100,000 | 130,000 | 30,000 | 30.00% |
| LICENSES AND PERMITS | 512,581 | 454,704 | 345,000 | 444,000 | 99,000 | 28.70% |
| Circuit Court Fines | 44,098 | 51,643 | 40,000 | 50,000 | 10,000 | 25.00% |
| State Court Security Assmt | 184,621 | 164,974 | 160,000 | 160,000 | 0 | 0.00% |
| County 1065 Assessment | 417,360 | 377,255 | 400,000 | 400,000 | 0 | 0.00% |
| Fines From Other Courts | 13,016 | 0 | 0 | 0 | 0 | 0.00% |
| County Infractns Forfeitures | 0 | 90,296 | 40,000 | 40,000 | 0 | 0.00% |
| Forfeitures Other | 0 | 0 | 66,577 | 0 | (66,577) | -100.00% |
| FINES, FORF, & PENALT | 659,095 | 684,168 | 706,577 | 650,000 | (56,577) | -8.01% |
| Natnl Forest Timber Sales | 6,452,422 | 6,530,322 | 6,727,000 | 6,727,000 | 0 | 0.00% |
| Housing & Comm Develpt | 357,730 | 61,617 | 1,225,000 | 1,065,000 | (160,000) | -13.06% |
| O & C Timber Sales | 14,225,766 | 14,396,475 | 14,540,445 | 14,790,827 | 250,382 | 1.72% |
| Flood Control Leases | 3,051 | 0 | 0 | 0 | 0 | 0.00% |
| Department Of Justice | 0 | 144,364 | 100,000 | 100,000 | 0 | 0.00% |
| Federal Title III Projects | 4,571,054 | 4,626,147 | 4,686,000 | 4,778,000 | 92,000 | 1.96% |
| FEDERAL REVENUES | 25,610,023 | 25,758,926 | 27,278,445 | 27,460,827 | 182,382 | 0.67% |
| Veterans Affairs | 15,383 | 10,072 | 12,500 | 12,500 | 0 | 0.00% |
| STATE GRANT REVENU | 15,383 | 10,072 | 12,500 | 12,500 | 0 | 0.00% |
| Timber Sales | 552,963 | 454,536 | 200,000 | 430,000 | 230,000 | 115.00% |
| Department of Revenue | 1,717,864 | 1,788,183 | 1,700,000 | 1,793,010 | 93,010 | 5.47% |
| Video Lottery Proceeds | 498,261 | 423,176 | 426,917 | 376,515 | (50,402) | -11.81% |
| Liquor Tax | 982,018 | 1,010,565 | 975,000 | 1,029,000 | 54,000 | 5.54% |
| Amusement Device Tax | 60,917 | 66,400 | 60,000 | 60,000 | 0 | 0.00% |
| Cigarette Tax | 469,693 | 410,024 | 460,000 | 410,000 | (50,000) | -10.87% |
| OTHER STATE REVENU | 4,281,716 | 4,152,884 | 3,821,917 | 4,098,525 | 276,608 | 7.24% |
| Miscellaneous Svc Chrgs | 33,840 | 26,625 | 0 | 0 | 0 | 0.00% |
| Telephone Calls | 103 | 0 | 0 | 0 | 0 | 0.00% |
| Refunds & Reimbursemnt | 37,338 | 79,015 | 84,672 | 61,840 | (22,832) | -26.97% |

General Expense

| DEPARTMENT REVENUE SUMMARY | | | | | | |
|-----------------------------------|--------------------|--------------------|----------------------|----------------------|----------------------|-------------------|
| Revenue Accounts | FY 02-03 Actual | FY 03-04 Actual | FY 04-05 Curr Bgt | FY 05-06 Proposed | \$ Change Fr Curr | % Chng Fr Curr |
| Benefits | 30,484,289 | 29,748,273 | 36,591,430 | 44,195,646 | 7,604,216 | 20.78% |
| PERS Reformation | 0 | 2,939,307 | 3,401,800 | 3,435,352 | 33,552 | 0.99% |
| FEES AND CHARGES | 30,555,570 | 32,793,220 | 40,077,902 | 47,692,838 | 7,614,936 | 19.00% |
| County Administr Charges | 612,410 | 741,419 | 666,114 | 671,763 | 5,649 | 0.85% |
| ADMINISTRATIVE CHRGS | 612,410 | 741,419 | 666,114 | 671,763 | 5,649 | 0.85% |
| Investment Earnings | 1,163,013 | 1,118,179 | 449,067 | 954,529 | 505,462 | 112.56% |
| INTEREST EARNINGS | 1,163,013 | 1,118,179 | 449,067 | 954,529 | 505,462 | 112.56% |
| Proceeds of Refundg Bond | 0 | 34,530,870 | 0 | 0 | 0 | 0.00% |
| Resource Carryover | 0 | 12,600 | 0 | 0 | 0 | 0.00% |
| Fund Balance | 19,756,538 | 20,695,083 | 20,745,600 | 29,207,224 | 8,461,624 | 40.79% |
| Prior Period Adj to Fd Bal | (210,000) | 0 | 0 | 0 | 0 | 0.00% |
| Non Discretionary | (34,966) | (30,162) | 0 | 0 | 0 | 0.00% |
| Prin Recd Interfund Loan | 210,000 | 290,000 | 240,000 | 80,000 | (160,000) | -66.67% |
| Transfer Fr General Fund | 1,105,734 | 912,004 | 773,922 | 772,214 | (1,708) | -0.22% |
| Transfer Fr Sp Rev Funds | 819,619 | 763,705 | 684,495 | 685,081 | 586 | 0.09% |
| Transfer From CIP Funds | 198,175 | 347,199 | 413,042 | 417,258 | 4,216 | 1.02% |
| Transfer Fr Int Svc Fnds | 0 | 1,528,369 | 1,971,551 | 0 | (1,971,551) | -100.00% |
| FISCAL TRANSACTIONS | 21,845,099 | 59,049,669 | 24,828,610 | 31,161,777 | 6,333,167 | 25.51% |
| TOTAL RESOURCES | 115,764,457 | 155,888,470 | 130,450,561 | 146,293,565 | 15,843,004 | 12.14% |

| DEPARTMENT EXPENSE SUMMARY | | | | | | |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|---------------|
| Expenditure Accounts | FY 02-03 | FY 03-04 | FY 04-05 | FY 05-06 | \$ Change | % Chng |
| | Actual | Actual | Curr Bgt | Proposed | Fr Curr | Fr Curr |
| Professional & Consulting | 1,983,089 | 1,652,200 | 3,125,659 | 3,186,105 | 60,446 | 1.93% |
| Court Related Personal Svc | 7,115 | 10,177 | 12,000 | 12,000 | 0 | 0.00% |
| Data Processing Services | 248,534 | 425,525 | 321,679 | 323,138 | 1,459 | 0.45% |
| Intergovernmental Agreemnts | 5,891,230 | 5,745,428 | 6,280,701 | 6,644,755 | 364,054 | 5.80% |
| Agency Payments | 7,912,307 | 7,670,240 | 7,429,725 | 7,586,190 | 156,465 | 2.11% |
| Telephone Services | 669 | 845 | | 600 | 600 | 100.00% |
| Purchased Insurance | 25,454,347 | 24,230,056 | 29,345,411 | 36,569,522 | 7,224,111 | 24.62% |
| SAIF Assessments | 121,517 | 113,060 | 180,000 | 150,000 | (30,000) | -16.67% |
| Employer OPSRP | 0 | 152,134 | 0 | 0 | 0 | 0.00% |
| Damage Claims | 759,199 | 854,115 | 1,005,046 | 1,130,943 | 125,897 | 12.53% |
| Maintenance of Equipment | 1,118 | 1,624 | 2,300 | 3,925 | 1,625 | 70.65% |
| Metro Cable Commission | 60,399 | 54,409 | 54,409 | 58,218 | 3,809 | 7.00% |
| Rural Cable Commission | 40,000 | 0 | 0 | 0 | 0 | 0.00% |
| Fleet Services Rentals | 0 | 39 | 0 | 0 | 0 | 0.00% |
| County Overhead Charges | 342,610 | 354,202 | 302,118 | 283,404 | (18,714) | -6.19% |
| Office Supplies & Expense | 232,439 | 296,625 | 13,500 | 12,000 | (1,500) | -11.11% |
| Membrshp/Professional Licens | 0 | 400 | 8,000 | 2,000 | (6,000) | -75.00% |
| Advertising & Publicity | 15,342 | 11,335 | 28,822 | 24,000 | (4,822) | -16.73% |
| Microfilm Imaging Services | 0 | 110 | 0 | 0 | 0 | 0.00% |
| Small Tools & Equipment | 0 | 9,492 | 0 | 0 | 0 | 0.00% |
| Business Expense & Travel | 1,895 | 0 | 3,000 | 3,000 | 0 | 0.00% |
| Committee Stipends & Expense | 0 | 0 | 1,500 | 1,500 | 0 | 0.00% |
| Awards & Recognition | 5,639 | 2,860 | 2,000 | 2,000 | 0 | 0.00% |
| Outside Education & Travel | 283 | 0 | 0 | 0 | 0 | 0.00% |
| Training Services & Materials | 1,779 | 0 | 0 | 7,000 | 7,000 | 100.00% |
| Miscellaneous Payments | 0 | 8,343 | 0 | 0 | 0 | 0.00% |
| MATERIALS & SERVICES | 43,079,510 | 41,593,219 | 48,115,870 | 56,000,300 | 7,884,430 | 16.39% |
| Office Furniture | 710 | 0 | 0 | 0 | 0 | 0.00% |
| Communications Equipment | 2,738 | 0 | 0 | 0 | 0 | 0.00% |
| Institutional Furnishings | 6,922 | 0 | 25,000 | 25,000 | 0 | 0.00% |
| CAPITAL OUTLAY | 10,370 | 0 | 25,000 | 25,000 | 0 | 0.00% |
| Professional Services | 494 | 0 | 0 | 50,000 | 50,000 | 100.00% |
| Architectural Services | 45,232 | 0 | 0 | 0 | 0 | 0.00% |
| Other Professional Services | 8,614 | 0 | 25,000 | 25,000 | 0 | 0.00% |
| Land Acquisition | 0 | 1,320,000 | 10,000 | 0 | (10,000) | -100.00% |
| Acquisition & Construction | 0 | 660 | 180,000 | 180,000 | 0 | 0.00% |
| Improvements | 58,570 | 1,895 | 200,000 | 200,000 | 0 | 0.00% |
| Maintenance Shops | 9,249 | 0 | 0 | 0 | 0 | 0.00% |
| Permits & System Dev | 1,292 | 0 | 0 | 0 | 0 | 0.00% |
| CAPITAL PROJECTS | 123,451 | 1,322,555 | 415,000 | 455,000 | 40,000 | 9.64% |
| Bond Issuance Costs | 0 | 313,554 | 0 | 0 | 0 | 0.00% |
| Other Fiscal Transactions | 0 | 0 | 0 | 102,892 | 102,892 | 100.00% |

| DEPARTMENT EXPENSE SUMMARY | | | | | | |
|-----------------------------------|----------------------------|----------------------------|------------------------------|------------------------------|------------------------------|---------------------------|
| Expenditure Accounts | FY 02-03 Actual | FY 03-04 Actual | FY 04-05 Curr Bgt | FY 05-06 Proposed | \$ Change Fr Curr | % Chng Fr Curr |
| Bond Principal Retirement | 2,645,000 | 3,403,685 | 3,195,521 | 3,450,567 | 255,046 | 7.98% |
| Bond Interest Retirement | 6,315,227 | 5,330,435 | 5,739,986 | 5,694,554 | (45,432) | -0.79% |
| Int Pd Interfund Loan | 34,632 | 0 | 40,000 | 40,000 | 0 | 0.00% |
| Payment to Refunded Bond | 0 | 31,853,125 | 0 | 0 | 0 | 0.00% |
| FISCAL TRANSACTIONS | 8,994,859 | 40,587,246 | 8,975,507 | 9,288,013 | 312,506 | 3.48% |
| Transfer To General Fund | 0 | 533,457 | 240,640 | 0 | (240,640) | -100.00% |
| Transfer To Special Rev. Funds | 360,532 | 825,505 | 672,473 | 441,232 | (231,241) | -34.39% |
| Transfer To Debt Service Fds | 1,501,734 | 1,217,722 | 1,073,938 | 1,073,030 | (908) | -0.08% |
| Transfer To Capital Proj. Fds | 0 | 3,180,000 | 650,984 | 0 | (650,984) | -100.00% |
| Transfer To Enterprise Fds | 611,895 | 870,789 | 968,671 | 900,000 | (68,671) | -7.09% |
| Transfer To Internal Svc Fds | 0 | 515,195 | 716,589 | 0 | (716,589) | -100.00% |
| Transfer To Trust Funds | 0 | 463,084 | 1,671,041 | 0 | (1,671,041) | -100.00% |
| Interfund Loan Granted | 290,000 | 140,000 | 180,000 | 80,000 | (100,000) | -55.56% |
| FUND TRANSFERS | 2,764,161 | 7,745,752 | 6,174,336 | 2,494,262 | (3,680,074) | -59.60% |
| Operational Contingency | 0 | 0 | 4,028,909 | 4,768,617 | 739,708 | 18.36% |
| Operational Reserves | 0 | 0 | 18,136,472 | 26,019,338 | 7,882,866 | 43.46% |
| Unapprop. Ending Fund Bal | 0 | 0 | 216,577 | 172,235 | (44,342) | -20.47% |
| Bonded Indebtedness Reserv | 0 | 0 | 131,727 | 131,727 | 0 | 0.00% |
| TOTAL RESERVES | 0 | 0 | 22,513,685 | 31,091,917 | 8,578,232 | 38.10% |
| TOTAL EXPENDITURES | 54,972,350 | 91,562,324 | 86,219,398 | 99,354,492 | 13,135,094 | 15.23% |