

General Expense

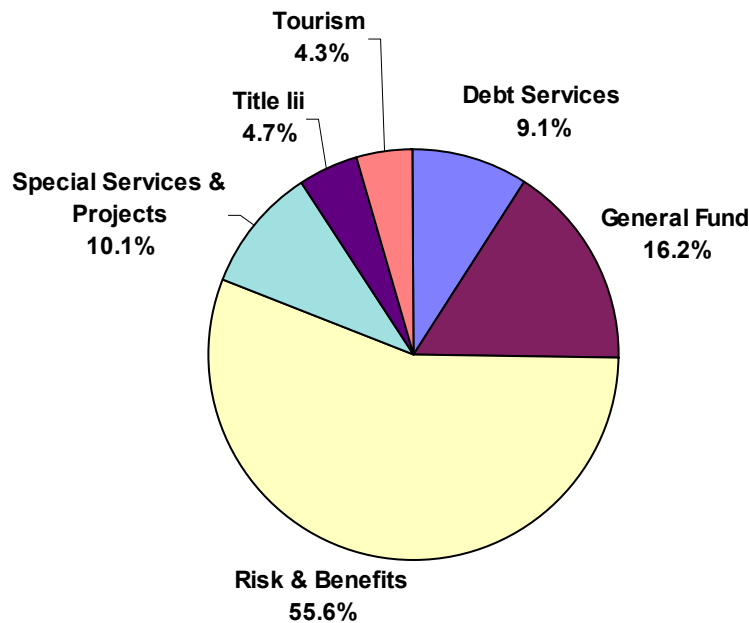
Purpose

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

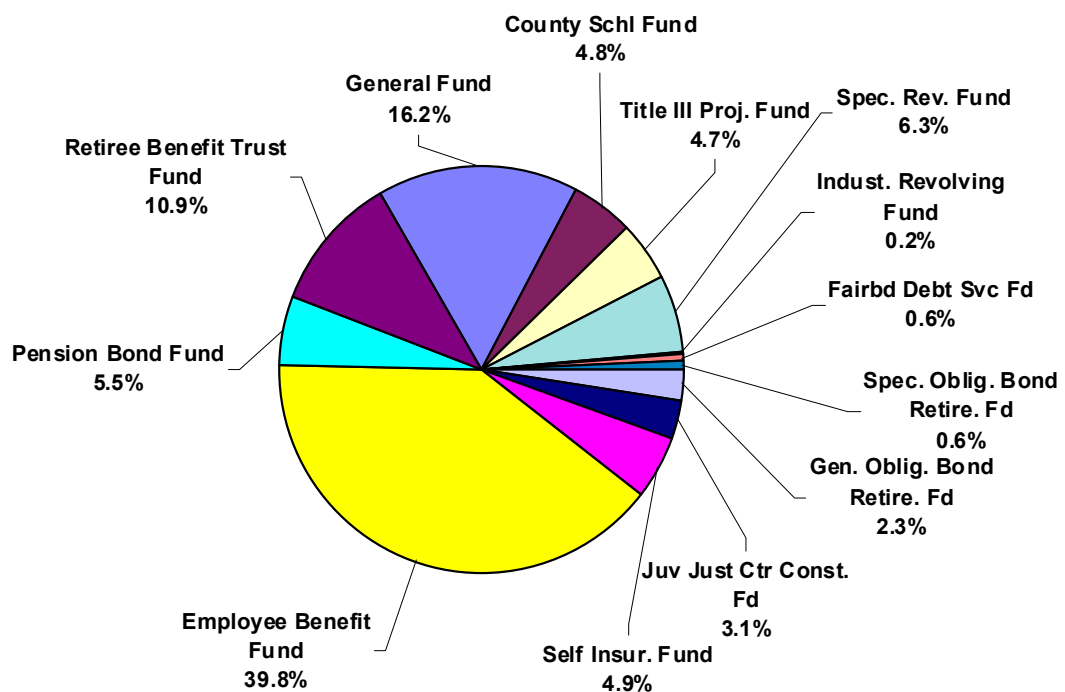
Total Expenditures

\$124,797,491

FY 09-10 Expenditures by Service Area



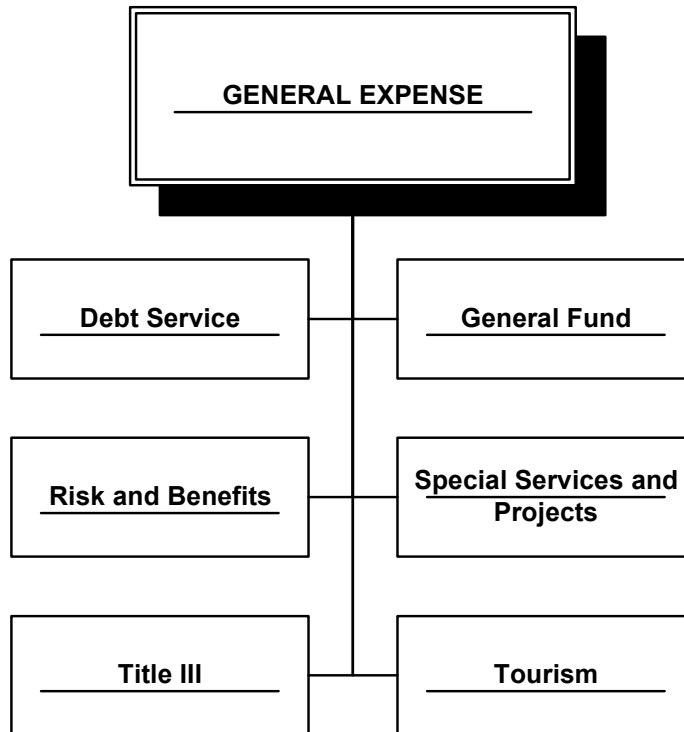
FY 09-10 Budget by Fund



General Expense

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 intergovernmental association dues and agreements. Dues for agencies performing economic development-related activities (Metropolitan Partnership, Soil Conservation Services and Oregon Coastal Zone Management Association) are paid with a combination of video lottery dollars and discretionary General Fund dollars. In addition to the General Fund, the General Expense portion of Lane County's budget also includes: the Self-Insurance and Employee Benefit Funds, a special revenue fund for tourism, economic development, affordable housing and state court security; capital funds for capital improvement; and debt service funds.



General Expense

FINANCIAL SUMMARY						
	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Curr Bgt	FY 09-10 Proposed	\$ Chng Fr Curr	% Chng Fr Curr
RESOURCES:						
Taxes and Assessments	35,319,332	37,479,402	39,586,624	39,977,198	390,574	0.99%
Licenses and Permits	343,997	582,054	343,997	371,738	27,741	8.06%
Fines, Forf, and Penalties	576,991	595,851	557,700	586,500	28,800	5.16%
Property and Rentals	279,846	0	250,000	250,000	0	0.00%
Federal Revenues	27,127,478	28,278,423	25,190,715	21,568,147	(3,622,568)	-14.38%
State Revenues	5,012,704	4,615,573	5,702,827	4,025,649	(1,677,178)	-29.41%
Local Revenues	15,000	28,280	4,750,000	0	(4,750,000)	-100.00%
Fees and Charges	49,231,056	50,382,818	48,056,723	59,551,981	11,495,258	23.92%
Administrative Charges	481,722	522,254	547,866	522,068	(25,798)	-4.71%
Interest Earnings	2,128,718	2,288,029	1,330,531	882,392	(448,139)	-33.68%
Total Revenue	120,516,844	124,772,684	126,316,983	127,735,673	1,418,690	1.12%
Resource Carryover	38,392,284	38,805,212	36,955,673	48,722,123	11,766,450	31.84%
Fund Transfers In	2,209,184	9,641,208	5,401,398	2,771,682	(2,629,716)	-48.69%
TOTAL RESOURCES	161,118,313	173,219,104	168,674,054	179,229,478	10,555,424	6.26%
EXPENDITURES:						
Materials and Services	59,764,827	62,237,073	59,510,851	65,234,789	5,723,938	9.62%
Capital Expenses	726,986	12,117	600,000	3,600,562	3,000,562	500.09%
Fiscal Transactions	14,495,508	27,807,526	16,659,598	15,439,535	(1,220,063)	-7.32%
Total Resrvs & Conting.	0	0	47,509,915	40,522,605	(6,987,310)	-14.71%
TOTAL EXPENDITURES	74,987,321	90,056,715	124,280,364	124,797,491	517,127	0.42%
Total FTE	0.00	0.00	0.00	0.00	0.00	0.00%
EXPENDITURES BY FUND						
General Fund	4,461,571	3,968,323	26,723,931	20,330,108	(6,393,823)	-23.93%
County School Fund	7,532,962	7,595,769	7,228,440	6,036,000	(1,192,440)	-16.50%
Title III Projects Fund	5,334,507	5,334,420	4,738,529	5,876,132	1,137,603	24.01%
Special Revenue Fund	5,127,092	6,322,345	10,125,004	7,834,557	(2,290,447)	-22.62%
Industrial Revolving Fund	0	0	250,000	250,000	0	0.00%
Fairboard Debt Service Fund	596,528	611,728	735,626	749,222	13,596	1.85%
Spec. Oblig. Bond Retire. Fd	1,509,156	1,498,854	1,076,153	826,557	(249,596)	-23.19%
Gen. Oblig. Bond Retire. Fd	2,860,763	2,878,263	2,998,447	2,907,625	(90,822)	-3.03%
Juv Just Center Const. Fund	762,080	18,759	4,035,733	3,853,170	(182,563)	-4.52%
Self Insurance Fund	1,438,348	1,958,017	5,261,441	6,141,701	880,260	16.73%
Employee Benefit Fund	38,521,931	46,269,814	43,779,529	49,558,519	5,778,990	13.20%
Pension Bond Fund	4,631,271	11,151,697	5,218,968	6,784,693	1,565,725	30.00%
Retiree Benefit Trust Fund	2,211,114	2,448,727	12,108,563	13,649,207	1,540,644	12.72%
TOTAL FUNDS	74,987,323	90,056,716	124,280,364	124,797,491	517,127	0.42%

General Expense

FINANCIAL SUMMARY BY PROGRAM SERVICE AREA						
PROGRAMS	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Curr Bgt	FY 09-10 Proposed	\$ Chng Fr Curr	% Chng Fr Curr
Fairboard COP Debt Retirement	596,528	611,728	735,626	749,222	13,596	1.85%
Gnrl Obligation Bond Retirement	2,860,763	2,878,263	2,998,447	2,907,625	(90,822)	-3.03%
Spec'l Obligation Bond Retirement	1,509,156	1,498,854	1,076,153	826,557	(249,596)	-23.19%
Pension Bond	4,631,271	11,151,697	5,218,968	6,784,693	1,565,725	30.00%
Debt Service Subtotal	9,597,717	16,140,541	10,029,194	11,268,097	1,238,903	12.35%
Animal Control	420,879	0	0	0	0	0.00%
Extension Services	554,850	559,427	547	0	(547)	-100.00%
Non-Departmental	3,485,842	3,408,896	26,723,384	20,330,108	(6,393,276)	-23.92%
General Fund Subtotal	4,461,571	3,968,323	26,723,931	20,330,108	(6,393,823)	-23.93%
Employee Benefits	38,521,931	46,269,814	43,779,529	49,558,519	5,778,990	13.20%
Retiree Benefit Trust	2,211,114	2,448,727	12,108,563	13,649,207	1,540,644	12.72%
Self Insurance	1,438,348	1,958,017	5,261,441	6,141,701	880,260	16.73%
Risk & Benefits Subtotal	42,171,392	50,676,557	61,149,533	69,349,427	8,199,894	13.41%
Capital Construction	762,080	18,759	4,050,800	3,869,045	(181,755)	-4.49%
County School Pass-Through	7,532,962	7,595,769	7,228,440	6,036,000	(1,192,440)	-16.50%
Economic Development	1,083,467	1,809,349	3,313,192	2,126,505	(1,186,687)	-35.82%
Court Facilities Security	226,663	160,433	458,153	529,000	70,847	15.46%
Spec. Svcs/Proj. Subtotal	9,605,172	9,584,311	15,050,585	12,560,550	(2,490,035)	-16.54%
Title III Projects	5,334,507	5,334,420	1,461,630	867,500	(594,130)	-40.65%
Title III SRS 2008	0	0	3,276,899	5,008,632	1,731,733	52.85%
Title III Subtotal	5,334,507	5,334,420	4,738,529	5,876,132	1,137,603	24.01%
Special Projects	240,059	339,678	380,935	322,919	(58,016)	-15.23%
Visitor Services	1,270,410	1,754,989	2,492,635	2,013,500	(479,135)	-19.22%
Rural Tourism	168,409	218,566	590,516	519,419	(71,097)	-12.04%
Museum	204,401	216,322	305,002	223,839	(81,163)	-26.61%
Capital Improvements	1,933,684	1,823,008	2,819,504	2,333,500	(486,004)	-17.24%
Tourism Subtotal	3,816,962	4,352,563	6,588,592	5,413,177	(1,175,415)	-17.84%
TOTAL EXPENDITURES	74,987,322	90,056,716	124,280,364	124,797,491	517,127	0.42%

General Expense

DEPARTMENT REVENUE SUMMARY						
REVENUE ACCOUNTS	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Curr Bgt	FY 09-10 Proposed	\$ Chng Fr Curr	% Chng Fr Curr
Payments In-Lieu Of Taxes	274,787	272,831	275,000	275,000	0	0.00%
Current Year Property Tax	29,641,690	30,842,746	32,532,823	33,459,340	926,517	2.85%
Prior Years Property Taxes	810,752	496,946	546,820	745,301	198,481	36.30%
In Lieu Of Taxes	408,629	548,135	420,000	472,300	52,300	12.45%
Severance Tax	38,063	11,409	50,000	13,500	(36,500)	-73.00%
Transient Room Tax	3,815,362	4,297,827	4,778,300	4,131,757	(646,543)	-13.53%
Car Rental Tax	330,049	1,009,508	983,681	880,000	(103,681)	-10.54%
TAXES & ASSESSMENTS	35,319,332	37,479,402	39,586,624	39,977,198	390,574	0.99%
Metro Cable Franchise	322,259	342,406	322,259	350,000	27,741	8.61%
Rural Cable Franchise	21,738	239,648	21,738	21,738	0	0.00%
LICENSES AND PERMITS	343,997	582,054	343,997	371,738	27,741	8.06%
Circuit Court Fines	102,700	116,011	102,700	110,000	7,300	7.11%
State Court Security Assmt	141,411	136,767	135,000	150,000	15,000	11.11%
Local Fines	3,811	2,912	0	1,500	1,500	100.00%
County 1065 Assessment	319,752	296,618	320,000	325,000	5,000	1.56%
Forfeitures Other	9,317	43,543	0	0	0	0.00%
FINES, FORF, & PENALTIES	576,991	595,851	557,700	586,500	28,800	5.16%
Land Sales	0	0	250,000	250,000	0	0.00%
Real Property	279,846	0	0	0	0	0.00%
PROPERTY AND RENTALS	279,846	0	250,000	250,000	0	0.00%
Natnl Forest Timber Sales	6,844,155	7,258,174	6,539,166	5,520,000	(1,019,166)	-15.59%
Housing & Comm Devpmnt	368,423	718,689	1,000,000	750,000	(250,000)	-25.00%
O & C Timber Sales	15,068,243	15,037,319	13,561,419	12,205,277	(1,356,142)	-10.00%
Flood Control Leases	0	5,420	4,231	0	(4,231)	-100.00%
Department Of Justice	0	203,725	0	0	0	0.00%
Federal Title III Projects	4,846,657	5,055,096	3,270,899	2,822,870	(448,029)	-13.70%
Misc - Federal Revenue	0	0	95,000	50,000	(45,000)	-47.37%
Federal Title III Reimbrsmts	0	0	700,000	200,000	(500,000)	-71.43%
Reimbursements	0	0	20,000	20,000	0	0.00%
FEDERAL REVENUES	27,127,478	28,278,424	25,190,715	21,568,147	(3,622,568)	-14.38%
Miscellaneous State	0	0	325,000	0	(325,000)	-100.00%
Veterans Affairs	2,578	0	0	0	0	0.00%
STATE GRANT REVENUES	2,578	0	325,000	0	(325,000)	-100.00%
Timber Sales	1,028,448	327,765	849,827	661,000	(188,827)	-22.22%
Department of Revenue	1,467,812	1,586,189	1,895,000	1,400,000	(495,000)	-26.12%
Video Lottery Proceeds	767,757	869,988	700,000	114,649	(585,351)	-83.62%
Liquor Tax	1,236,787	1,354,372	1,380,000	1,400,000	20,000	1.45%
Amusement Device Tax	83,774	86,695	103,000	50,000	(53,000)	-51.46%

General Expense

DEPARTMENT REVENUE SUMMARY						
REVENUE ACCOUNTS	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Curr Bgt	FY 09-10 Proposed	\$ Chng Fr Curr	% Chng Fr Curr
Cigarette Tax	425,548	390,563	450,000	400,000	(50,000)	-11.11%
OTHER STATE REVENUES	5,010,127	4,615,572	5,377,827	4,025,649	(1,352,178)	-25.14%
Eugene	0	0	4,500,000	0	(4,500,000)	-100.00%
Springfield	0	0	250,000	0	(250,000)	-100.00%
LOCAL GRANTS	0	0	4,750,000	0	(4,750,000)	-100.00%
Community Contracts	15,000	28,280	0	0	0	0.00%
LOCAL REVENUES	15,000	28,280	0	0	0	0.00%
Refunds & Reimbursements	0	5,050	0	0	0	0.00%
Reimbursements SRS	17,996	22,576	28,000	0	(28,000)	-100.00%
Benefits	36,067,663	37,276,825	35,731,742	46,515,438	10,783,696	30.18%
PERS Reformation	262	0	0	0	0	0.00%
Employer PERS	9,002,576	8,694,243	8,213,521	8,110,704	(102,817)	-1.25%
Employer OPSRP	1,261,482	0	0	0	0	0.00%
Employee PERS	2,503,458	4,384,125	4,083,460	4,925,839	842,379	20.63%
Employee OPSRP Gen Svc	377,619	0	0	0	0	0.00%
FEES AND CHARGES	49,231,056	50,382,818	48,056,723	59,551,981	11,495,258	23.92%
County Administrative Chrgs	481,722	522,254	547,866	522,068	(25,798)	-4.71%
ADMINISTRATIVE CHRGS	481,722	522,254	547,866	522,068	(25,798)	-4.71%
Investment Earnings	2,128,717	2,288,030	1,330,531	882,392	(448,139)	-33.68%
INTEREST EARNINGS	2,128,717	2,288,030	1,330,531	882,392	(448,139)	-33.68%
Fund Balance	36,028,285	38,621,995	36,728,466	48,722,123	11,993,657	32.65%
Prior Period Adj to Fund Bal	2,364,000	0	448	0	(448)	-100.00%
Non Discretionary	0	183,216	226,759	0	(226,759)	-100.00%
Transfer Fr General Fund	755,347	748,299	352,135	357,271	5,136	1.46%
Transfer Fr Sp Rev Funds	1,044,581	1,512,563	2,606,794	2,194,639	(412,155)	-15.81%
Transfer From CIP Funds	409,256	419,363	624,587	219,772	(404,815)	-64.81%
Transfer From Ent Funds	0	0	25,000	0	(25,000)	-100.00%
Transfer Fr Int Svc Fnds	0	6,960,983	497,514	0	(497,514)	-100.00%
Intrafund Transfer	0	0	1,295,368	0	(1,295,368)	-100.00%
FISCAL TRANSACTIONS	40,601,469	48,446,420	42,357,071	51,493,805	9,136,734	21.57%
TOTAL RESOURCES	161,118,313	173,219,104	168,674,054	179,229,478	10,555,424	6.26%

General Expense

DEPARTMENT EXPENSE SUMMARY						
EXPENDITURE ACCOUNTS	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Curr Bgt	FY 09-10 Proposed	\$ Chng Fr Curr	% Chng Fr Curr
Professional & Consulting	2,231,804	3,251,643	3,677,012	2,768,800	(908,212)	-24.70%
Court Related Personal Svc	2,097	2,130	10,000	10,000	0	0.00%
Data Processing Services	510,319	334,126	0	0	0	0.00%
Intergovernmental Agreements	6,604,159	6,587,191	2,792,989	4,089,381	1,296,392	46.42%
Agency Payments	8,136,962	8,358,955	8,033,227	6,572,562	(1,460,665)	-18.18%
Telephone Services	742	795	600	760	160	26.67%
Purchased Insurance	36,756,068	37,374,212	38,291,404	44,469,232	6,177,828	16.13%
SAIF Assessments	97,406	115,426	125,000	125,000	0	0.00%
Employer OPSRP	1,157,914	0	0	0	0	0.00%
ER 6% Pickup	2,873,555	4,373,019	4,083,460	4,925,839	842,379	20.63%
Damage Claims	911,411	1,374,275	1,822,183	1,801,798	(20,385)	-1.12%
Maintenance of Equipment	0	0	3,925	3,925	0	0.00%
Maintenance of Structures	6,638	86	0	0	0	0.00%
Operating Licenses & Permits	6,880	0	0	0	0	0.00%
Metro Cable Commission	61,152	60,840	0	67,450	67,450	100.00%
Direct/Information Services	18,080	0	0	0	0	0.00%
County Overhead Charges	305,004	362,241	353,009	337,192	(15,817)	-4.48%
Office Supplies & Expense	571	1,579	10,000	15,000	5,000	50.00%
Educational Materials	0	0	5,000	0	(5,000)	-100.00%
Membershp/Profesnl Licenses	755	1,050	2,000	2,000	0	0.00%
Printing & Binding	10,293	293	0	0	0	0.00%
Advertising & Publicity	19,951	8,776	23,750	20,350	(3,400)	-14.32%
Photo/Video Supplies & Svcs	627	0	0	0	0	0.00%
Postage	0	7	0	0	0	0.00%
DP Supplies And Access	187	6,458	0	0	0	0.00%
Furniture, Equipment & Tools	937	30	0	0	0	0.00%
Kitchen & Dining Supplies	3,568	0	0	0	0	0.00%
Special Supplies	16,725	2,675	0	0	0	0.00%
Business Expense & Travel	0	425	11,500	1,500	(10,000)	-86.96%
Committee Stipends & Exp	10	0	1,500	1,500	0	0.00%
Awards & Recognition	6,064	7,590	20,000	20,000	0	0.00%
Outside Education & Travel	4,021	3,009	2,000	2,500	500	25.00%
Training Services & Materials	0	0	6,000	0	(6,000)	-100.00%
Miscellaneous Payments	20,931	10,241	236,292	0	(236,292)	-100.00%
MATERIALS & SERVICES	59,764,828	62,237,073	59,510,851	65,234,789	5,723,938	9.62%
Institutional Furnishings	0	0	25,000	25,000	0	0.00%
CAPITAL OUTLAY	0	0	25,000	25,000	0	0.00%
Professional Services	0	0	50,000	0	(50,000)	-100.00%
Other Professional Services	0	0	25,000	25,000	0	0.00%
Improvements	726,986	12,117	500,000	3,550,562	3,050,562	610.11%
CAPITAL PROJECTS	726,986	12,117	575,000	3,575,562	3,000,562	521.84%

General Expense

DEPARTMENT EXPENSE SUMMARY						
EXPENDITURE ACCOUNTS	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Curr Bgt	FY 09-10 Proposed	\$ Chng Fr Curr	% Chng Fr Curr
Other Fiscal Transactions	0	0	576,949	1,902,350	1,325,401	229.73%
Bond Principal Retirement	3,895,050	10,617,813	3,923,700	3,880,730	(42,970)	-1.10%
Bond Interest Retirement	5,697,701	5,518,092	5,302,681	5,365,685	63,004	1.19%
FISCAL TRANSACTIONS	9,592,751	16,135,906	9,803,330	11,148,765	1,345,435	13.72%
Transfer To General Fund	0	0	454,400	0	(454,400)	-100.00%
Transfer To Special Rev. Fnds	958,620	509,958	1,008,506	495,083	(513,423)	-50.91%
Transfer To Debt Service Fnds	1,291,163	1,290,646	927,351	945,687	18,336	1.98%
Transfer To Capital Proj. Fnds	1,500,000	1,550,000	1,500,000	1,500,000	0	0.00%
Transfer To Enterprise Fnds	1,152,974	859,032	1,763,565	1,350,000	(413,565)	-23.45%
Transfer To Internal Svc Fnds	0	7,461,983	58,025	0	(58,025)	-100.00%
Intrafund Transfer	0	0	1,144,421	0	(1,144,421)	-100.00%
FUND TRANSFERS	4,902,757	11,671,619	6,856,268	4,290,770	(2,565,498)	-37.42%
Operational Contingency	0	0	7,852,474	6,167,665	(1,684,809)	-21.46%
Operational Reserves	0	0	36,185,777	34,244,846	(1,940,931)	-5.36%
Reserves - Future Projects	0	0	3,249,857	0	(3,249,857)	-100.00%
Bonded Indebtedness Reserv	0	0	221,807	110,094	(111,713)	-50.36%
TOTAL RESERVES	0	0	47,509,915	40,522,605	(6,987,310)	-14.71%
TOTAL EXPENDITURES	74,987,322	90,056,716	124,280,364	124,797,491	517,127	0.42%