

## Lane Events Center

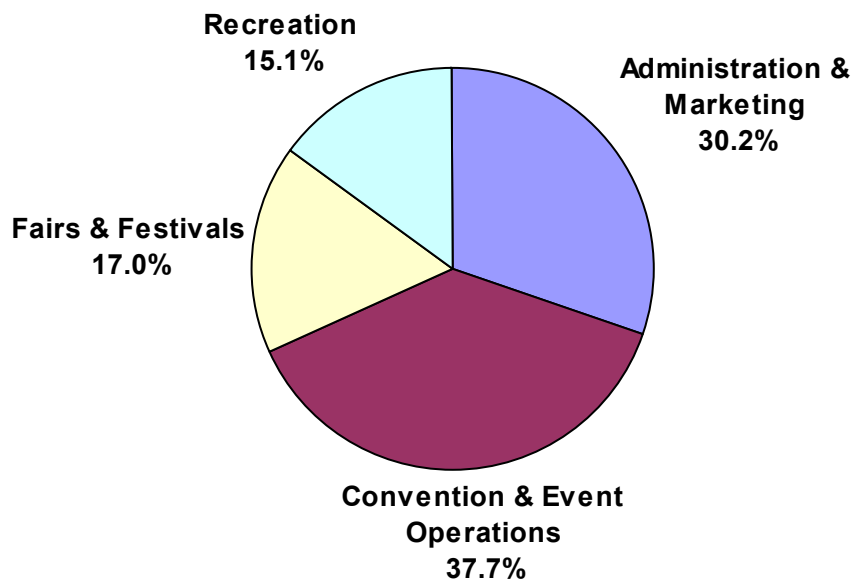
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Lane County operates a “split” model operation of the Lane Events Center/Lane County Fair in which operational responsibility is vested in a Fair Board for the Fair, and in the County for the remainder of the year. In addition to the annual Lane County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

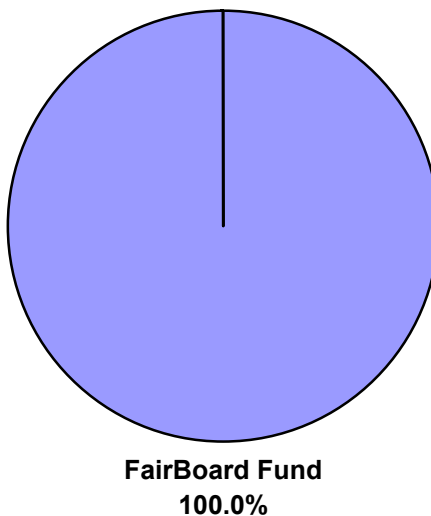
### Total Expenditures

\$5,394,930

### FY 09-10 Expenditures by Division



### FY 09-10 Budget by Fund



Rick Reno, Director  
Lane Events Center  
682-4292

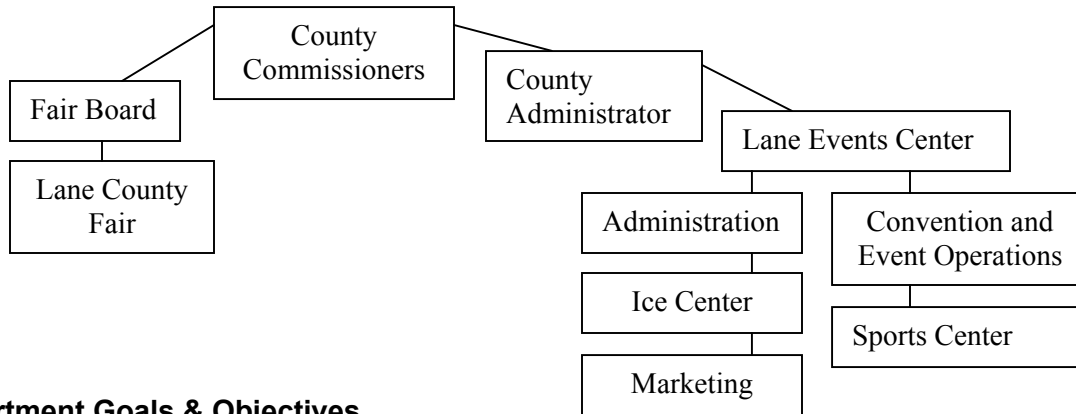
# Lane Events Center

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## Department Overview

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

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



## Department Goals & Objectives

### **Lane Events Center:**

- Implement long-term strategy with the goal of achieving financial stability
- Replace obsolete equipment
- Modernize/renovate current infrastructure
- Increase exhibit space
- Increase meeting room/breakout space
- Increase client use of Lane Events Center facilities
- Provide safe environment for clients, guests, and employees
- Specifically climatize and modernize Wheeler Pavilion

### **Lane County Fair:**

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

## Key Accomplishments in FY 08-09

### **Lane Events Center:**

- Completed a sixth annual work project on the north bank of the Amazon Creek which traverses the Fairgrounds. This multi-year project entails the removal of invasive vegetation and planting native vegetation and trees along the entire north bank to provide shade to the Creek and to soften the back of the Fairgrounds to neighbors along 16th Avenue. This effort is a joint venture of the City of Eugene Stream Team, Jefferson Westside Neighbors and the Lane Events Center.
- Maintained a capital reserve of approximately \$150,000.

## **Lane Events Center**

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- PERS Bond Liability – The Lane Events Center has paid the back assessment on the PERS liability and is current on the fiscal year assessments to service the PERS bonds.
- Increased number of catered functions.

### **Lane County Fair:**

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

### **Changes, Challenges & Opportunities for FY 09-10**

#### The FY 09-10

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

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

#### **Lane Events Center:**

- Financial Stability – The Board of Lane County Commissioners (BCC) has been briefed periodically on the Lane Events Center's financial status. Staff has prepared forecasts incorporating various revenue and expense assumptions that present a deficit position in the Operating Budget over the planning horizon. The major factors include the costs of employee benefits and the difficulty in increasing revenue given the condition of the facilities, state of the economy and market competition. The end-result is that the Operating Budget requires subsidization, and the Lane Events Center FY09-10 Budget reflects that situation accordingly, with the transfer of TRT for operations. Financial stability continues to be the paramount goal of Lane Events Center management. Significant strides have been made in this effort but the existing economic factors continue to require County assistance in order to achieve said financial stability.
- Rate and Fee Increases – Over the years, previous management consistently increased rates charged to clients and attendees in an attempt to increase revenue. It is not feasible to increase rates to clients and attendees in the near future without serious concern of potential loss of long valued clients and accordingly a reduction in net revenues.
- Staffing – The permanent staff deployment had been previously reduced to 19 FTEs, which caused Lane Events Center to be severely under staffed. The Lane Events Center, as a Lane County department, is unique in its ability to generate revenue, potentially affording the opportunity to decrease subsidies and potentially achieve positive financial position. The Proposed Budget includes the addition of 1.0 FTE for a Sale Manager position. This position will increase the number and type of events held at the Lane Events Center. The position is also anticipated to generate approximately

## Lane Events Center

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\$150,000 in additional revenue. Any reduction in staff and further postponement of infrastructure improvements severely hampers Lane Events Center management efforts in achieving additional revenue, or for that matter maintain current revenue generation.

- Current financial forecasts indicate that the Excess TRT subsidy will substantially decrease. In addition, as long as the Lane Events Center delivers services as a public entity, the Operating Budget deficit will continue to exist and a subsidy will be required. It should be recognized that with the TRT subsidy, the Lane Events Center has achieved a relatively stable financial position in the past. The Lane Events Center basically is no different than the majority of other like facilities that require a subsidy to cover Operating Budget deficits. Further, Excess TRT is required to fund a minimal capital maintenance and improvement program. Board Order #07-5-9-7 extended the commitment of Excess TRT to FY22.
- Future of Site and Facility – There has been substantial discussion about the long-term viability of the current Fairgrounds and Lane Events Center. Directly correlated with that discussion is the fact that the buildings are aging and require substantial upgrade and/or replacement. The BCC took action in June 2007 to undertake the following work plan on this issue and staff proceeded accordingly:
  - Contract with a consultant to observe and critique the 2007 Fair.
  - Develop a set of policy issues regarding the current site or an alternative site and conduct a work session with the Commission for it to provide direction on these issues.
  - Survey Fair attendees and other Lane Events Center users.
  - Develop gross cost estimates to reinvest in current Fairgrounds facilities and site for fairgrounds at an alternative site.
  - Obtain an appraisal on the current site.

Markin Consulting observed and critiqued the 2007 Lane County Fair, including surveying vendors at the Fair. This report was submitted in November 2007 and was generally positive on the conduct, appearance and ambiance of the Fair. The University of Oregon Community Planning Work Shop has conducted a survey of Fair attendees for the past eight years, with generally positive reviews.

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

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

### **Lane County Fair:**

- Sponsorships – A continued effort will be made to increase sponsorships for the County Fair and the overall Lane Events Center, bearing in mind the declining economy.

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- 2008 Fair Attendance and Financial Results –Fair attendance over the past five years has decreased approximately 25% and overall attendance has decreased approximately 8%. Correspondingly, as stated previously, Net Revenue decreased dramatically from the 2007 Fair to 2008 Fair in the amount of approximately \$293,000. In the long-term, the Lane Events Center management, if contracted to manage the Fair, will continue to make a concerted effort to increase attendance, but, is not optimistic that the Fair Net Revenue can be maintained at its current level given mandatory expense increases and rising costs driven by the economy and legal requirements.

### **Performance Management**

The Lane County Fair is challenged by rising costs of labor, entertainment and attractions, which are outpacing growth in revenue streams. As a family-oriented event, families of all income levels are challenged by the increased costs for carnival rides, midway games, food, concerts and admissions. Despite pricing challenges, however, visitors who come to the Fair seem to enjoy their experience (75%), and return each year (80%). Demographic data on Fair visitors point toward serving a growing percentage of middle to higher income families. The satisfaction rating has decreased slightly with more people commenting on the increased prices for rides and admission. Survey respondents (65%), however, still feel that for the dollars spent, they receive a good value in terms of entertainment and educational opportunities at the Fair when compared to other leisure alternatives in the community. Without growth in attendance to fuel the Fair’s revenue streams to counter rising production costs, the net revenues will continue to decline.

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

<b>FAIR PERFORMANCE MEASURES</b>						
<b>Performance Measures Annual County Fair</b>	<b>2005 Fair</b>	<b>2006 Fair</b>	<b>2007 Fair</b>	<b>2007 Fair Target</b>	<b>2007 Perf Index</b>	<b>2008 Fair Target</b>
Fair Revenue	\$2,081,082	\$2,148,739	\$2,010,936	2,150,000	Near Target	\$2,114,500
Fair Net Revenue	\$270,199	\$385,512	\$414,031	\$512,000	Below Target	\$372,000
Repeat Visits/loyalty rating	75%	82%	80%	75%	Above Target	80%
Satisfaction /expectation rating	81%	83%	75%	80%	Near Target	80%
Value rating	74%	68%	65%	70%	Near Target	75%
Total Attendance	165,825	169,373	162,500	170,000	Near Target	170,000
Percent of commercial vendor slots filled	95%	95%	95%	95%	On Target	95%
Percent of food vendor slots filled	100%	100%	100%	100%	On Target	100%
Community participation/exhibit entries	7,048	7,598	7,100	7,600	Near Target	7,600

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

The return of BMX indoor racing to the underutilized Livestock Building has been a plus. Staff continues to receive very favorable client satisfaction feedback due primarily to the emphasis placed on providing good customer service, which is demonstrated with repeat annual shows. Our level of customer service provides an added value that offsets the rental rate increases and aging facility issues we are faced with.

<b>EVENT CENTER PERFORMANCE MEASURES</b>						
<b>Performance Measures Lane Events Center</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2007-08 Target</b>	<b>2007-08 Perf. Index</b>	<b>2008-09 Target</b>
Annual rental revenue	\$880,460	\$824,200	\$1,152,300	\$893,667	Exceeded Target	\$1,200,000
# of events booked	202	175	216	205	Above Target	225
# of booked user days	465	420	507	470	Above Target	520
Event production costs as a percent of rental revenue	90%	90%	90%	90%	On Target	90%
Satisfaction rating by renters	90%	86%	89%	95%	Improved	95%
# of repeat bookings	185	145	155	185	Below Target	175
% of weekends booked	90%	91%	95%	90%	Above Target	95%

## Lane Events Center

DEPARTMENT 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
<b>RESOURCES:</b>						
Property and Rentals	4,210,273	4,147,321	3,850,641	3,457,630	(393,011)	-10.21%
State Revenues	46,456	49,405	49,000	49,000	0	0.00%
Fees and Charges	131,465	70,213	212,820	303,300	90,480	42.51%
Interest Earnings	29,198	34,917	55,500	25,000	(30,500)	-54.95%
<b>Total Revenue</b>	4,417,392	4,301,856	4,167,961	3,834,930	(333,031)	-7.99%
Resource Carryover	(164,693)	64,471	0	10,000	10,000	100.00%
Fund Transfers In	1,152,974	859,032	1,100,000	1,550,000	450,000	40.91%
<b>TOTAL RESOURCES</b>	5,405,673	5,225,358	5,267,961	5,394,930	126,969	2.41%
<b>EXPENDITURES:</b>						
Personnel Services	1,519,514	1,609,388	1,594,974	1,740,014	145,040	9.09%
Materials and Services	3,340,793	3,012,389	2,241,783	2,584,026	342,243	15.27%
Capital Expenses	274,772	110,954	776,391	273,500	(502,891)	-64.77%
Fiscal Transactions	90,123	84,193	94,813	734,164	639,351	674.33%
Total Resrvs & Conting.	0	0	560,000	63,226	(496,774)	-88.71%
<b>TOTAL EXPENDITURES</b>	5,225,202	4,816,925	5,267,961	5,394,930	126,969	2.41%
<b>Total FTE</b>	21.00	21.00	19.00	20.00	1.00	5.26%
<b>EXPENDITURES BY FUND</b>						
FairBoard Fund	5,225,202	4,816,925	5,267,961	5,394,930	126,969	2.41%
<b>TOTAL FUNDS</b>	5,225,202	4,816,925	5,267,961	5,394,930	126,969	2.41%

DEPARTMENT FINANCIAL SUMMARY BY PROGRAM						
	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Curr Bgt	FY 09-10 Proposed	\$ Chng Fr Curr	% Chng Fr Curr
<b>PROGRAMS</b>						
Administration	5,225,202	4,816,925	5,267,961	636,997	(4,630,964)	-87.91%
Capital Purchases - TRT	0	0	0	920,000	920,000	100.00%
Convention & Event Ops	0	0	0	2,033,141	2,033,141	100.00%
County Fair	0	0	0	888,746	888,746	100.00%
Ice Arena	0	0	0	749,056	749,056	100.00%
Marketing	0	0	0	87,374	87,374	100.00%
Sports Center	0	0	0	79,616	79,616	100.00%
<b>TOTAL EXPENDITURES</b>	5,225,202	4,816,925	5,267,961	5,394,930	126,969	2.41%

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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
Miscellaneous Sales	156,160	(6,030)	0	0	0	0.00%
Admissions	2,373,197	2,281,846	1,121,151	518,000	(603,151)	-53.80%
Concessions	0	0	414,000	354,000	(60,000)	-14.49%
Fair Food Booths	0	0	0	505,000	505,000	100.00%
Catering	0	0	0	240,000	240,000	100.00%
Amusements	634,499	582,137	620,000	0	(620,000)	-100.00%
Fair Concert Tickets	0	0	0	50,000	50,000	100.00%
Fair Concert Merchde Comm	0	0	0	1,800	1,800	100.00%
Fair Carnival Receipts	0	0	0	350,000	350,000	100.00%
Attraction Commission	0	0	0	5,000	5,000	100.00%
Fair Entry Fees	0	0	11,000	9,000	(2,000)	-18.18%
Parking	0	0	0	2,500	2,500	100.00%
Equipment Rental	0	0	0	135,000	135,000	100.00%
Rent - Other Properties	1,046,417	1,289,368	1,684,490	0	(1,684,490)	-100.00%
Fair Booth Space Rental	0	0	0	125,000	125,000	100.00%
Convention Center Rental	0	0	0	650,000	650,000	100.00%
Livestock Arena/Stalls Rental	0	0	0	20,000	20,000	100.00%
Wheeler Pavilion Rental	0	0	0	40,000	40,000	100.00%
Auditorium Rental	0	0	0	40,000	40,000	100.00%
Expo Halls Rental	0	0	0	100,000	100,000	100.00%
Parking Lot Rental	0	0	0	60,000	60,000	100.00%
Ice Private Rental	0	0	0	16,250	16,250	100.00%
Miscellaneous Rent	0	0	0	0	0	0.00%
<b>PROPERTY AND RENTALS</b>	<b>4,210,273</b>	<b>4,147,321</b>	<b>3,850,641</b>	<b>3,457,630</b>	<b>(393,011)</b>	<b>-10.21%</b>
State ODA Funds	46,456	49,405	49,000	49,000	0	0.00%
<b>OTHER STATE REVENUES</b>	<b>46,456</b>	<b>49,405</b>	<b>49,000</b>	<b>49,000</b>	<b>0</b>	<b>0.00%</b>
Sports-Recreation Revenue	0	0	0	43,000	43,000	100.00%
Skate Repair	0	0	0	2,300	2,300	100.00%
Ice Programs/Group Lessons	0	0	0	77,750	77,750	100.00%
Pro Shop	0	0	0	28,100	28,100	100.00%
Other Income - Ice	0	0	0	3,650	3,650	100.00%
Electrical Revenue	0	0	0	4,000	4,000	100.00%
Miscellaneous Svc Charges	131,465	70,213	72,820	0	(72,820)	-100.00%
Advertising	0	0	0	22,000	22,000	100.00%
Fair Sponsorship Income	0	0	0	115,000	115,000	100.00%
Fair Donor Income	0	0	0	2,500	2,500	100.00%
Other Sponsorships	0	0	0	5,000	5,000	100.00%
Miscellaneous Internal Services	0	0	140,000	0	(140,000)	-100.00%
<b>FEES AND CHARGES</b>	<b>131,465</b>	<b>70,213</b>	<b>212,820</b>	<b>303,300</b>	<b>90,480</b>	<b>42.51%</b>
Investment Earnings	29,198	34,917	55,500	25,000	(30,500)	-54.95%
<b>INTEREST EARNINGS</b>	<b>29,198</b>	<b>34,917</b>	<b>55,500</b>	<b>25,000</b>	<b>(30,500)</b>	<b>-54.95%</b>

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<b>DEPARTMENT REVENUE SUMMARY</b>						
<b>REVENUE ACCOUNTS</b>	<b>FY 06-07 Actual</b>	<b>FY 07-08 Actual</b>	<b>FY 08-09 Curr Bgt</b>	<b>FY 09-10 Proposed</b>	<b>\$ Chng Fr Curr</b>	<b>% Chng Fr Curr</b>
Fund Balance	(164,693)	64,471	0	10,000	10,000	100.00%
Transfer Fr Sp Rev Funds	1,152,974	859,032	1,100,000	900,000	(200,000)	-18.18%
Intrafund Transfer	0	0	0	650,000	650,000	100.00%
<b>FISCAL TRANSACTIONS</b>	<b>988,280</b>	<b>923,503</b>	<b>1,100,000</b>	<b>1,560,000</b>	<b>460,000</b>	<b>41.82%</b>
<b>TOTAL RESOURCES</b>	<b>5,405,673</b>	<b>5,225,358</b>	<b>5,267,961</b>	<b>5,394,930</b>	<b>126,969</b>	<b>2.41%</b>

## Lane Events Center

<b>DEPARTMENT EXPENSE SUMMARY</b>						
<b>EXPENDITURE ACCOUNTS</b>	<b>FY 06-07 Actual</b>	<b>FY 07-08 Actual</b>	<b>FY 08-09 Curr Bgt</b>	<b>FY 09-10 Proposed</b>	<b>\$ Chng Fr Curr</b>	<b>% Chng Fr Curr</b>
Permanent Operating Salaries	1,519,514	1,609,388	986,404	773,479	(212,925)	-21.59%
Extra Help	0	0	0	103,356	103,356	100.00%
Unclassified Temporary	0	0	0	86,856	86,856	100.00%
Overtime	0	0	0	46,776	46,776	100.00%
Reduction Unfunded Vac Liab	0	0	0	6,128	6,128	100.00%
Employee Benefits	0	0	552,345		(552,345)	-100.00%
Social Security Expense	0	0	0	62,978	62,978	100.00%
Medicare Insurance Expense	0	0	0	14,794	14,794	100.00%
Unemployment Insurance (State)	0	0	0	12,021	12,021	100.00%
Workers Comp	0	0	0	3,075	3,075	100.00%
Disability Insurance - Long-term	0	0	0	8,230	8,230	100.00%
PERS - OPSRP Employer rate	0	0	0	94,774	94,774	100.00%
PERS Bond	0	0	56,225	61,979	5,754	10.23%
PERS - 6% Pickup	0	0	0	54,630	54,630	100.00%
Health Insurance	0	0	0	308,876	308,876	100.00%
Dental Insurance	0	0	0	27,610	27,610	100.00%
Vision Insurance	0	0	0	6,922	6,922	100.00%
EE Assistance Pgm - IBH	0	0	0	1,200	1,200	100.00%
Life Insurance	0	0	0	3,840	3,840	100.00%
Flexible Spending	0	0	0	240	240	100.00%
Disability Insurance - Short Term	0	0	0	528	528	100.00%
Defer. Comp Employer Contrib.	0	0	0	16,460	16,460	100.00%
Retiree Medical	0	0	0	45,262	45,262	100.00%
<b>PERSONNEL SERVICES</b>	<b>1,519,514</b>	<b>1,609,388</b>	<b>1,594,974</b>	<b>1,740,014</b>	<b>145,040</b>	<b>9.09%</b>
Professional & Consulting	0	0	479,520	363,421	(116,099)	-24.21%
Public Safety Services	0	0	0	62,000	62,000	100.00%
Banking & Armored Car Svc	0	0	0	19,700	19,700	100.00%
Event Entertainers	0	0	0	269,000	269,000	100.00%
Support Services	0	0	0	230,900	230,900	100.00%
Machinery & Equipment Parts	0	0	0	64,600	64,600	100.00%
Refuse & Garbage	0	0	22,200	20,000	(2,200)	-9.91%
Light, Power & Water	0	0	382,400	437,000	54,600	14.28%
Telephone Services	0	0	25,008	18,000	(7,008)	-28.02%
Purchased Insurance	84,000	0	4,439	4,529	90	2.03%
Maintenance of Equipment	0	0	39,150	50,000	10,850	27.71%
Maintenance of Structures	0	0	50,750	0	(50,750)	-100.00%
Maintenance of Grounds	0	0	0	52,000	52,000	100.00%
External Equipment Rental	0	0	103,000	95,000	(8,000)	-7.77%
External Vehicle Rental	0	0	0	500	500	100.00%
Mail Room Charges	0	0	5,400	0	(5,400)	-100.00%
Direct/Information Services	0	0	0	25,750	25,750	100.00%
County Overhead Charges	7,910	4,289	9,577	4,836	(4,741)	-49.50%
PC Replacement Services	0	0	0	2,225	2,225	100.00%

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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	
Office Supplies & Expense	0	0	22,633	26,000	3,367	14.88%	
Membrshp/Professional Licenses	0	0	1,650	1,500	(150)	-9.09%	
Printing & Binding	0	0	21,000	14,300	(6,700)	-31.90%	
Advertising & Publicity	0	0	124,100	125,015	915	0.74%	
Photo/Video Supplies & Svcs	0	0	0	1,000	1,000	100.00%	
Postage	0	0	0	6,000	6,000	100.00%	
DP Supplies And Access	0	0	240	0	(240)	-100.00%	
Institutional Supplies	0	0	567,250	0	(567,250)	-100.00%	
Food	0	0	0	478,150	478,150	100.00%	
Miscellaneous Supplies	0	0	0	15,000	15,000	100.00%	
Special Supplies	0	0	61,350	0	(61,350)	-100.00%	
Safety Supplies	0	0	0	500	500	100.00%	
Janitorial Supplies	0	0	0	17,500	17,500	100.00%	
Agricultural Supplies	0	0	5,000	0	(5,000)	-100.00%	
Building Materials Supplies	0	0	0	50,000	50,000	100.00%	
Stores Inventory	0	0	0	21,000	21,000	100.00%	
Business Expense & Travel	0	0	17,099	16,000	(1,099)	-6.43%	
Awards & Recognition	0	0	0	53,000	53,000	100.00%	
Miscellaneous Payments	3,248,883	3,008,100	300,017	39,600	(260,417)	-86.80%	
<b>MATERIALS &amp; SERVICES</b>	<b>3,340,793</b>	<b>3,012,389</b>	<b>2,241,783</b>	<b>2,584,026</b>	<b>342,243</b>	<b>15.27%</b>	
Communications Equipment	0	0	0	3,500	3,500	100.00%	
<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,500</b>	<b>3,500</b>	<b>100.00%</b>	
Improvements	274,772	110,954	0	270,000	270,000	100.00%	
General and Miscellaneous	0	0	776,391	0	(776,391)	-100.00%	
<b>CAPITAL PROJECTS</b>	<b>274,772</b>	<b>110,954</b>	<b>776,391</b>	<b>270,000</b>	<b>(506,391)</b>	<b>-65.22%</b>	
Bond Principal Retirement	66,439	66,928	84,193	78,115	(6,078)	-7.22%	
Bond Interest Retirement	23,684	17,265	10,620	6,049	(4,571)	-43.04%	
<b>FISCAL TRANSACTIONS</b>	<b>90,123</b>	<b>84,193</b>	<b>94,813</b>	<b>84,164</b>	<b>(10,649)</b>	<b>-11.23%</b>	
Intrafund Transfer	0	0	0	650,000	650,000	100.00%	
<b>FUND TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>650,000</b>	<b>650,000</b>	<b>100.00%</b>	
Operational Contingency	0	0	0	63,226	63,226	100.00%	
Operational Reserves	0	0	375,000	0	(375,000)	-100.00%	
Reserves - Future Projects	0	0	185,000	0	(185,000)	-100.00%	
<b>TOTAL RESERVES</b>	<b>0</b>	<b>0</b>	<b>560,000</b>	<b>63,226</b>	<b>(496,774)</b>	<b>-88.71%</b>	
<b>TOTAL EXPENDITURES</b>	<b>5,225,202</b>	<b>4,816,925</b>	<b>5,267,961</b>	<b>5,394,930</b>	<b>126,969</b>	<b>2.41%</b>	

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