

Department of Management Services

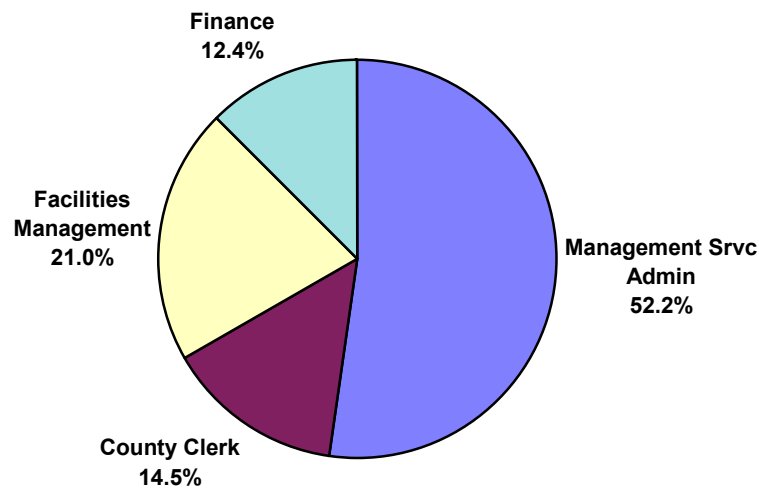
Department Purpose

To support other County departments in serving Lane County's citizens by providing them with technical assistance in the use of financial and capital resources, to operate and maintain county facilities, and to provide our public stakeholders quality government services in elections, recording and archiving.

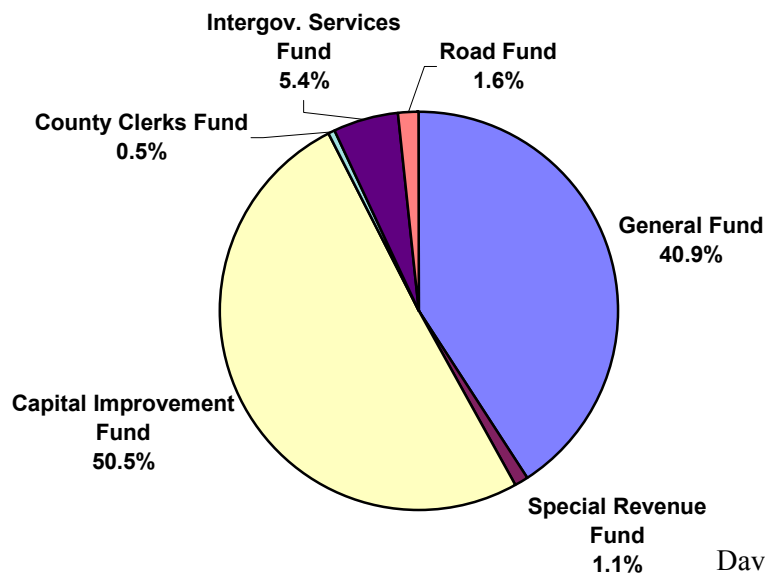
Total Expenditures

\$18,595,313

FY 09-10 Expenditures by Division



FY 09-10 Budget by Fund



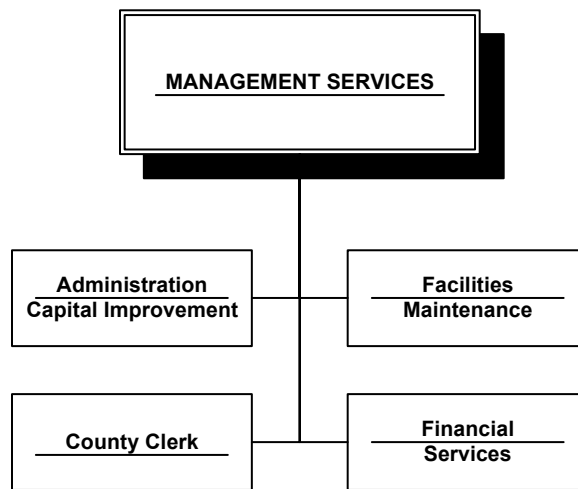
David Suchart, Director
Management Services
682-3699

Management Services

Department Overview

The Department of Management Services provides a diverse array of services to the citizens of Lane County, as well as other County departments and political agencies. Departmental responsibilities are detailed in Lane Manual, Section 3.080, and include:

- Administration/Capital Improvement (Oversight of department/division priorities, goals, and objectives; management of capital construction and renovation of county assets.)
- County Clerk (Deeds and Recordation, Board of Property Tax Appeals, Elections, Marriage Licensing, Domestic Partnership Registrations, and County Archives)
- Facilities (Maintenance, Custodial, Landscaping, Capital Projects, Property Management, Tax Foreclosed Property, and Mailroom)
- Financial Services (Accounts Payable, Accounts Receivable, Financial Analysis and Reporting, Debt Management, Payroll, Treasury, and Purchasing)



Department Goals & Objectives

- Continue renovation of the Charnelton Place building for a new Public Health facility.
- Develop improved accessibility to Courthouse facilities per ADA Title II standards.
- Complete and document the District Formation process, which was previously handled by the Lane County Boundary Commission
- Streamline processes that ultimately impact ballot counting to improve on timeliness of ballot count results, without compromising accuracy and critical audit requirements.
- Continue full utilization of staff across all division programs to maximize work experience through proactive cross-training.
- Continue to seek a high level of expectation on timeliness, productivity, and customer service standards for all division staff and responsible programs.
- Maintain a high level of maintenance, custodial, and landscaping support with existing workforce and increased facilities, without sacrificing health and safety requirements.
- Prepare for essential system upgrades to the Courthouse steam and electrical systems.
- Meet land management goals through land sales, rentals, and parking receipts to retain the program's self-sufficiency and profitability.
- Upgrade and streamline mailroom processes.
- Develop and implement a standardized countywide accounts receivable system to optimize cash collections and ensure the integrity of receivables reporting.

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- Create an on-demand training program for County staff on financial procedures and controls designed to assure consistent application of internal controls.
- Continue to leverage technology and gain efficiencies by developing a self-service information site to support procurement functions.

Key Accomplishments in FY 08-09

- Improvements to the Courthouse and PSB to increase security and enhance customer access.
- Replacement of the defective exterior skin of the Charnelton Place building.
- Maintenance and security of the Forest Work Camp.
- Replacement of deteriorating roofs at the jail.
- Achievement of 98% accuracy rate on recorded real property records, while maintaining daily indexing and verification.
- Conversion of microfilm documents to optically scanned images, back to 1993, providing improved internal and external customer service access.
- Successful conduct of a major presidential general election with 87.66% county voter participation, which included the recruitment and training of 216 extra help employees.
- Took on maintenance responsibilities wholly or in part for Lane County Historical Museum, Armory building, Forest Work Camp, and Charnelton Place building (new Public Health facility).
- Upgraded and added improvements to the PSB Underground Diesel Storage Tank to meet DEQ standards and provide environmental safeguards.
- Repaired and replaced exterior windows on the PSB Plaza area.
- Upgrade of Deeds & Records recording system to implement “auto-indexing” to reduce staff hours to index documents.
- Enhancement of financial analysis through development of reporting tools, including a Debt Affordability Report, Annual Investment Report, and Quarterly Budget Monitoring Reports.
- Redemption of callable pension bonds, which reduced the interest payable by all County programs.
- Receipt of the Certificate of Achievement for Excellence in Financial Reporting from the GFOA.

Changes, Challenges & Opportunities for FY 09-10

Department Environment/Challenges

The Department continues to provide a high level of service with limited resources in the areas of capital construction and renovation, County facility access security, elections, deeds and recordation, archiving, custodial and maintenance, and financial services. The department has been fortunate to have low employee turnover, resulting in experienced and skilled staff. The greater difficulty will be when there is a natural turnover due to staff retirements, budgetary reductions, and unexpected changes. In preparation, the department consistently assesses, refines, and maintains process documentation, as well as active cross-training to minimize future impacts to department programs. The challenge is to maintain a level of service to safeguard county assets, employees, and the public, and comply with state and federal mandates, with a limited workforce and increased costs. For instance, the downturn in the economy has resulted in a reduction of recordings, forcing the County Clerk division to eliminate two full-time positions. The Finance division currently has two vacancies, the Purchasing Supervisor and an Accountant, which are both critical positions for the small division. The Accountant position will be left vacant at this time to help cover the downturn in Deeds & Records fees.

Changes

Both federal and state legislation continue to challenge the need to closely monitor and address any bills introduced that have unfunded mandates potential, placing undue burdens on county general funds.

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Training was conducted for a second newly-developed accessibility voting system to be implemented for the 2010 Federal Elections to meet the requirements of the federal Help America Vote Act (HAVA). Reductions in County Clerk staffing have minimized the opportunity to fully leverage staff within the division. Increased custodial and maintenance responsibilities, with the purchase of the Charnelton Place building, the acquisition of the Armory facility, and shifting responsibility for the Lane County Historical Museum and Forest Work Camp continue to stretch limited staff. In light of these added encumbrances, there has been little turnover, and the remainder of Facilities' workforce remains static. Revenue for the Financial Services division is 100% from County indirect charges. Expenses have increased based on negotiated AFSCME rates. All controllable expenditures have been held flat or cut during the past years to balance the division's budget. The Ready Stores program has been phased out with the implementation of "just-in-time" ordering online.

Opportunities

Facilities will evaluate resources, priorities, and procedures to determine what projects can be accomplished in-house, while keeping a high standard of support activities. The potential loss of Federal funds challenges all County divisions, and the resulting reduction in support staff provides the Financial Services division the opportunity to centralize and standardize accounting related activities, which could result in higher efficiencies and tighter adherence to internal financial policies.

Performance Management

- *Investment Return.* The investment program strives for a rate of return in excess of the Local Government Investment Pool (LGIP), while adequately preserving principal. Because our investment policy allows investment of up to three-year terms, this benchmark is stated on a three-year rolling average.
- *Number of properties in inventory at beginning/end of fiscal year.* The inventory represents tax foreclosed properties owned by Lane County. The inventory fluctuates, based on how many properties are acquired through tax foreclosure, and how long it takes to sell the properties. Disposing of these properties removes them from County ownership, and returns them to private ownership and, thereby, the active tax roll.
- *Percentage of documents recorded error free.* This is a measure of the accuracy of the recorded document indexes. Maintaining a high degree of accuracy ensures high quality customer service by providing accurate and timely property record searches to the public both in the Public Records Library and online through the Regional Land Information Database. Accurately indexing records reduces staff time by eliminating inaccurate index searches.

DEPARTMENT PERFORMANCE MEASURES						
Performance Measures	2005-06 Actual	2006-07 Actual	2007-08 Actual	2007-08 Target	Comment	2008-9 Target
% Investment Return	110%	91%	90%	100%	Below Target	100%
# of properties in inventory at beginning/end of fiscal year	90 / 74	74 / 85	85 / 72	87 / 67	On Target	72 / 67
% of documents recorded error free	99%	99%	99%	99%	On Target	99%

Management Services

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
RESOURCES:						
Taxes and Assessments	85,339	71,093	70,000	56,300	(13,700)	-19.57%
Licenses and Permits	62,955	66,275	62,000	65,000	3,000	4.84%
Fines, Forf, and Penalties	0	719	2,000	1,500	(500)	-25.00%
Property and Rentals	831,528	1,872,156	978,472	864,778	(113,694)	-11.62%
Federal Revenues	13,758	8,982	75,612	75,612	0	0.00%
State Revenues	0	181,653	0	0	0	0.00%
Local Revenues	138,164	251,945	100,000	200,000	100,000	100.00%
Fees and Charges	3,117,398	2,506,082	2,358,720	1,548,500	(810,220)	-34.35%
Administrative Charges	4,966,609	5,136,283	5,219,499	5,401,327	181,828	3.48%
Interest Earnings	432,673	421,565	337,500	353,900	16,400	4.86%
Total Revenue	9,648,424	10,516,753	9,203,803	8,566,917	(636,886)	-6.92%
Resource Carryover	3,948,459	2,689,382	4,261,147	3,962,899	(298,248)	-7.00%
Interfund Loans	0	1,000,000	4,000,000	0	(4,000,000)	-100.00%
Fund Transfers In	2,004,190	2,108,204	1,724,275	1,781,879	57,604	3.34%
Other Financing	0	0	0	2,000,000	2,000,000	100.00%
TOTAL RESOURCES	21,927,675	16,314,337	19,189,225	16,311,695	(2,877,530)	-15.00%
EXPENDITURES:						
Personnel Services	4,093,253	4,313,027	4,753,462	4,939,514	186,052	3.91%
Materials and Services	5,190,892	5,491,379	6,202,799	5,864,334	(338,465)	-5.46%
Capital Expenses	8,755,842	915,757	5,603,344	1,798,402	(3,804,942)	-67.90%
Fiscal Transactions	1,055,302	1,617,025	1,463,862	2,226,651	762,789	52.11%
Total Resrvs & Conting.	0	0	2,491,705	3,766,412	1,274,707	51.16%
TOTAL EXPENDITURES	19,095,289	12,337,187	20,515,172	18,595,313	(1,919,859)	-9.36%
Total FTE	55.80	55.80	55.80	53.80	(2.00)	-3.58%
EXPENDITURES BY FUND						
Capital Improvement Fund	11,521,023	4,407,213	11,532,921	9,404,580	(2,128,341)	-18.45%
County Clerks Fund	120,148	74,518	188,931	123,993	(64,938)	-34.37%
General Fund	6,085,198	6,507,533	7,246,669	7,618,222	371,553	5.13%
Intergovernmental Svcs Fund	1,043,786	947,262	1,124,016	1,001,395	(122,621)	-10.91%
Road Fund	194,347	223,678	243,509	258,379	14,870	6.11%
Special Revenue Fund	130,787	176,984	179,126	188,744	9,618	5.37%
TOTAL FUNDS	19,095,289	12,337,188	20,515,172	18,595,313	(1,919,859)	-9.36%

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DEPARTMENT FINANCIAL SUMMARY BY PROGRAM						
PROGRAMS	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Curr Bgt	FY 09-10 Proposed	\$ Chng Fr Curr	% Chng Fr Curr
Archives	44,372	17,945	28,066	30,993	2,927	10.43%
Brd Of Property Tax Appeals	58,047	46,044	53,460	58,748	5,288	9.89%
Building Maintenance	1,486,224	1,538,897	1,725,350	1,894,677	169,327	9.81%
Capital Projects	11,521,023	4,407,213	11,532,921	9,404,580	(2,128,341)	-18.45%
Copier Services	262,495	273,052	315,181	297,649	(17,532)	-5.56%
County Clerk	120,148	74,518	188,931	123,993	(64,938)	-34.37%
Custodial	612,935	649,690	672,864	738,833	65,969	9.80%
Elections	1,347,797	1,504,303	1,810,278	1,922,140	111,862	6.18%
Financial Services	1,467,881	1,558,159	1,655,361	1,752,509	97,148	5.87%
Landscaping	91,124	94,688	108,823	118,037	9,214	8.47%
Mail Room	267,860	271,751	409,125	412,512	3,387	0.83%
Marriage Licenses	16,739	28,110	30,063	33,818	3,755	12.49%
MS Administration	256,140	269,814	293,617	309,407	15,790	5.38%
Property Management	386,366	427,959	519,946	537,195	17,249	3.32%
Purchasing	97,709	102,731	127,768	216,958	89,190	69.81%
Ready Stores	384,204	275,228	212,455	58,374	(154,081)	-72.52%
Records	543,439	620,102	651,837	496,146	(155,691)	-23.88%
Tax Foreclosed Prop Sales	130,787	176,984	179,126	188,744	9,618	5.37%
TOTAL EXPENDITURES	19,095,289	12,337,188	20,515,172	18,595,313	(1,919,859)	-9.36%

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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
Other Assessment	85,339	71,093	70,000	56,300	(13,700)	-19.57%
TAXES AND ASSESSMENTS	85,339	71,093	70,000	56,300	(13,700)	-19.57%
Marriage	62,955	65,575	62,000	63,000	1,000	1.61%
Domestic Partnership Fee	0	700	0	2,000	2,000	100.00%
LICENSES AND PERMITS	62,955	66,275	62,000	65,000	3,000	4.84%
Foreclosure Penalty	0	719	2,000	1,500	(500)	-25.00%
FINES, FORF, AND PENALTIES	0	719	2,000	1,500	(500)	-25.00%
Sale Of Capital Assets	0	537,825	0	0	0	0.00%
Land Sales	126,180	88,571	160,000	135,000	(25,000)	-15.63%
Miscellaneous Sales	26	402	0	0	0	0.00%
Rental	159,085	627,603	345,000	309,778	(35,222)	-10.21%
Parking	368,498	441,016	386,600	360,000	(26,600)	-6.88%
Rent - Other Properties	177,740	176,739	86,872	60,000	(26,872)	-30.93%
PROPERTY AND RENTALS	831,528	1,872,156	978,472	864,778	(113,694)	-11.62%
Health & Human Services	0	0	75,612	75,612	0	0.00%
Misc - Federal Revenue	(46,266)	2,450	0	0	0	0.00%
Reimbursements	60,024	6,532	0	0	0	0.00%
FEDERAL REVENUES	13,758	8,982	75,612	75,612	0	0.00%
State Reimbursements	0	181,653	0	0	0	0.00%
OTHER STATE REVENUES	0	181,653	0	0	0	0.00%
Special Elections	138,164	251,945	100,000	200,000	100,000	100.00%
LOCAL REVENUES	138,164	251,945	100,000	200,000	100,000	100.00%
Elections Fees	9,549	3,114	8,000	2,500	(5,500)	-68.75%
Recording Fees	2,193,172	1,721,735	1,750,000	1,000,000	(750,000)	-42.86%
Marriage Ceremonies	10,935	8,075	12,000	0	(12,000)	-100.00%
State Processing Fee	44,070	36,821	37,000	24,000	(13,000)	-35.14%
Misc. Fees/Reimbursement	376	228	0	0	0	0.00%
Miscellaneous Svc Charges	67,901	88,772	65,000	55,000	(10,000)	-15.38%
Refunds & Reimbursements	0	12	0	0	0	0.00%
Cash Over & Under	1	0	0	0	0	0.00%
Mailroom Services	202,888	196,830	225,000	225,000	0	0.00%
Copier Services	212,382	203,581	261,720	217,000	(44,720)	-17.09%
Ready Stores	375,606	246,914	0	25,000	25,000	100.00%
Miscellaneous Internal Services	520	0	0	0	0	0.00%
FEES AND CHARGES	3,117,398	2,506,082	2,358,720	1,548,500	(810,220)	-34.35%

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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
County Administrative Charges	4,966,609	5,136,283	5,219,499	5,401,327	181,828	3.48%
ADMINISTRATIVE CHARGES	4,966,609	5,136,283	5,219,499	5,401,327	181,828	3.48%
Investment Earnings	432,672	421,565	337,500	353,900	16,400	4.86%
INTEREST EARNINGS	432,672	421,565	337,500	353,900	16,400	4.86%
Mortgage Capital Revenue	6,326,603	0	0	0	0	0.00%
Proceeds from Issuance of Debt	0	0	0	2,000,000	2,000,000	100.00%
Fund Balance	3,948,459	2,689,382	4,261,147	3,962,899	(298,248)	-7.00%
Interfund Loan Received	0	1,000,000	4,000,000	0	(4,000,000)	-100.00%
Transfer Fr General Fund	1,537,316	1,516,917	1,500,000	1,500,000	0	0.00%
Transfer Fr Sp Rev Funds	66,528	117,111	49,275	33,143	(16,132)	-32.74%
Intrafund Transfer	400,347	474,175	175,000	248,736	73,736	42.13%
FISCAL TRANSACTIONS	12,279,252	5,797,586	9,985,422	7,744,778	(2,240,644)	-22.44%
TOTAL RESOURCES	21,927,674	16,314,338	19,189,225	16,311,695	(2,877,530)	-15.00%

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DEPARTMENT EXPENSE SUMMARY						
EXPENDITURE ACCOUNTS	FY 06-07	FY 07-08	FY 08-09	FY 09-10	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
Permanent Operating Salaries	2,243,202	2,284,886	2,415,987	2,511,215	95,228	3.94%
Extra Help	146,228	223,627	225,948	202,944	(23,004)	-10.18%
Overtime	18,206	19,421	76,032	45,024	(31,008)	-40.78%
Reduction Unfunded Vac Liab	43,720	51,000	73,905	81,725	7,820	10.58%
Compensatory Time	5,144	4,477	3,996	5,496	1,500	37.54%
Employee Benefits	1,464,524	0	0	0	0	0.00%
Risk Management Benefits	26,725	37,293	43,578	63,793	20,215	46.39%
Social Security Expense	0	154,936	165,938	170,194	4,256	2.56%
Medicare Insurance Expense	0	36,344	40,633	41,247	614	1.51%
Unemployment Insur (State)	0	32,718	26,849	25,972	(877)	-3.27%
Workers Comp	0	8,804	8,402	8,538	136	1.62%
Disability Insur - Long-Term	0	18,523	25,327	25,989	662	2.61%
PERS - OPSRP Employer rate	0	276,293	337,331	275,471	(61,860)	-18.34%
PERS Bond	145,503	147,487	132,914	198,260	65,346	49.16%
PERS - 6% Pickup	0	136,394	167,315	170,717	3,402	2.03%
Health Insurance	0	666,191	764,568	846,897	82,329	10.77%
Dental Insurance	0	62,655	70,616	74,490	3,874	5.49%
Vision Insurance	0	12,376	14,000	18,630	4,630	33.07%
EE Assistance Pgm - IBH	0	3,461	3,360	3,240	(120)	-3.57%
Life Insurance	0	7,633	10,752	10,368	(384)	-3.57%
Flexible Spending	0	501	672	648	(24)	-3.57%
Disability Insur - Short Term	0	1,316	1,344	1,296	(48)	-3.57%
Defer. Comp Employer Contrib.	0	9,623	8,268	19,114	10,846	131.18%
Retiree Medical	0	117,067	135,727	138,246	2,519	1.86%
PERSONNEL SERVICES	4,093,253	4,313,026	4,753,462	4,939,514	186,052	3.91%
Professional & Consulting	548,540	742,260	794,900	851,400	56,500	7.11%
Data Processing Services	22	533,158	886,846	633,543	(253,303)	-28.56%
Banking & Armored Car Svc	88,839	87,333	120,000	130,000	10,000	8.33%
Construction Services	0	0	1,500	1,500	0	0.00%
Intergovernmental Agreements	71,695	68,184	86,000	86,000	0	0.00%
Agency Payments	42,168	12,465	14,000	17,000	3,000	21.43%
Motor Fuel & Lubricants	236	704	1,100	800	(300)	-27.27%
Machinery & Equipment Parts	24,612	22,106	27,750	27,250	(500)	-1.80%
Refuse & Garbage	25,648	35,857	34,312	35,662	1,350	3.93%
Spec Handlg/Haz Waste Disp	2,534	3,086	3,000	2,500	(500)	-16.67%
Light, Power & Water	436,110	448,399	511,738	549,788	38,050	7.44%
Telephone Services	43,209	55,929	49,866	53,610	3,744	7.51%
Purchased Insurance	15,707	11,804	12,139	13,007	868	7.15%
Damage Claims	0	127	0	500	500	100.00%
Vehicle Repair	0	0	0	1,000	1,000	100.00%
Maintenance of Equipment	58,516	79,184	65,134	77,783	12,649	19.42%
Maintenance of Structures	229,735	269,728	371,384	283,463	(87,921)	-23.67%
Maintenance of Grounds	14,371	39,734	39,500	18,863	(20,637)	-52.25%

Management Services

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
Maintenance Agreements	139,051	118,851	149,363	191,712	42,349	28.35%
Operating Licenses & Permits	11,738	33,758	23,850	22,600	(1,250)	-5.24%
External Equipment Rental	105,559	101,647	100,500	125,200	24,700	24.58%
Real Estate & Space Rentals	1,831	0	2,000	2,700	700	35.00%
Fleet Services Rentals	19,704	19,937	22,863	47,265	24,402	106.73%
Copier Charges	6,460	6,081	9,100	8,525	(575)	-6.32%
Mail Room Charges	13,100	11,659	14,480	13,850	(630)	-4.35%
Direct/Information Services	449,730	492,655	624,063	586,150	(37,913)	-6.08%
County Overhead Charges	587,871	735,254	780,114	818,435	38,321	4.91%
PC Replacement Services	27,828	39,880	39,880	34,960	(4,920)	-12.34%
Office Supplies & Expense	39,539	28,355	34,175	31,075	(3,100)	-9.07%
Membrshp/Professional Licns	2,845	3,814	6,305	6,150	(155)	-2.46%
Printing & Binding	147,846	151,234	205,000	204,250	(750)	-0.37%
Advertising & Publicity	10,742	2,119	14,600	10,950	(3,650)	-25.00%
Photo/Video Supplies & Svcs	0	3,131	0	0	0	0.00%
Postage	271,322	248,995	355,425	355,000	(425)	-0.12%
Radio/Comm. Supplies & Svcs	0	0	50	50	0	0.00%
DP Supplies And Access	6,244	8,075	1,800	2,050	250	13.89%
DP Equipment	295,924	0	0	0	0	0.00%
Furniture, Equipment & Tools	28,236	365,871	106,990	107,790	800	0.75%
Library - Serials & Confs	650	675	850	850	0	0.00%
Miscellaneous Supplies	17	317	50	100	50	100.00%
Special Supplies	136,922	98,185	211,670	153,100	(58,570)	-27.67%
Clothing & Personal Supplies	180	0	300	350	50	16.67%
Safety Supplies	13,137	6,757	2,550	2,500	(50)	-1.96%
Janitorial Supplies	40,142	39,309	38,501	42,350	3,849	10.00%
Traffic Supplies	40	0	0	0	0	0.00%
Building Materials Supplies	(250)	362	0	0	0	0.00%
Electrical Supplies	21,840	20,422	19,508	19,508	0	0.00%
Stores Inventory	381,994	283,146	62,000	30,000	(32,000)	-51.61%
Business Expense & Travel	15,597	19,777	23,450	23,600	150	0.64%
Committee Stipends & Exp	13,408	10,869	10,798	16,000	5,202	48.18%
Awards & Recognition	690	690	690	690	0	0.00%
Outside Education & Travel	18,656	7,415	18,750	16,500	(2,250)	-12.00%
County Training Classes	415	1,250	3,355	3,205	(150)	-4.47%
Training Services & Materials	95	0	500	500	0	0.00%
Miscellaneous Payments	202	74	0	2,650	2,650	100.00%
Mortgage Reserves	779,643	220,724	300,000	200,000	(100,000)	-33.33%
Reimbursable Expenses	0	31	100	50	(50)	-50.00%
MATERIALS & SERVICES	5,190,892	5,491,379	6,202,799	5,864,334	(338,465)	-5.46%
Mortgage Capital Outlay	5,513,127	0	0	0	0	0.00%
CAPITAL OUTLAY	5,513,127	0	0	0	0	0.00%
Professional Services	0	0	35,720	36,634	914	2.56%

Management Services

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
Acquisition & Construction	2,386,873	0	0	0	0	0.00%
Improvements	855,842	915,757	5,567,624	1,761,768	(3,805,856)	-68.36%
CAPITAL PROJECTS	3,242,714	915,757	5,603,344	1,798,402	(3,804,942)	-67.90%
Mortgage Issuance Costs	75,242	0	0	0	0	0.00%
Mortgage Principal Pymt	18,782	82,221	85,000	85,000	0	0.00%
Mortgage Interest Pymt	85,148	529,154	530,000	530,000	0	0.00%
Int Pd Interfund Loan	0	0	0	110,000	110,000	100.00%
FISCAL TRANSACTIONS	179,172	611,376	615,000	725,000	110,000	17.89%
Transfer To General Fund	66,528	67,111	249,275	33,143	(216,132)	-86.70%
Transfer To Special Rev. Funds	0	45,000	0	0	0	0.00%
Transfer To Debt Service Funds	409,256	419,363	424,587	219,772	(204,815)	-48.24%
Intrafund Transfer	400,347	474,175	175,000	248,736	73,736	42.13%
Prin Pd Interfund Loan	0	0	0	1,000,000	1,000,000	100.00%
FUND TRANSFERS	876,131	1,005,649	848,862	1,501,651	652,789	76.90%
Operational Contingency	0	0	1,927,811	3,200,359	1,272,548	66.01%
Reserves - Future Projects	0	0	563,894	566,053	2,159	0.38%
TOTAL RESERVES	0	0	2,491,705	3,766,412	1,274,707	51.16%
TOTAL EXPENDITURES	19,095,289	12,337,188	20,515,172	18,595,313	(1,919,859)	-9.36%

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