Lane County
Financial Indicators 2015

Where Does the Money Come From?
- County Taxes 27%
- Other Governments 59% (incl. State & Federal)
- Charges for Services 9%
- Other 3%
- Licenses & Permits 1%
- Fines & Forfeits 1%

Spending per Person

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Health &amp; Welfare</td>
<td>$220</td>
</tr>
<tr>
<td>Public Safety</td>
<td>182</td>
</tr>
<tr>
<td>Roads &amp; Bridges</td>
<td>76</td>
</tr>
<tr>
<td>General Government</td>
<td>47</td>
</tr>
<tr>
<td>Debt</td>
<td>20</td>
</tr>
<tr>
<td>Capital Projects</td>
<td>15</td>
</tr>
<tr>
<td>Community Development</td>
<td>12</td>
</tr>
<tr>
<td>Parks</td>
<td>8</td>
</tr>
<tr>
<td>TOTAL Per Person</td>
<td>$580</td>
</tr>
</tbody>
</table>

Low Debt Spending
The County has a healthy amount of debt and in 2015, only 3.2% of the County’s total expenditures were used for debt payments, well below the 10% standard.

Permanent Property Tax Rate
- Lane County: $1.28
- Oregon Average: $2.82

Lane County's permanent property tax rate per $1,000 of assessed value is less than the average of all Oregon counties

How Property Taxes are Divided
- County: 12%
- Cities: 32%
- Schools: 46%
- Other Tax Districts: 10%
**LIQUIDITY**
There is enough cash to meet immediate needs

Healthy General Fund Reserves
The General Fund Spendable Balance is consistently above the County policy of 10%

PERS Pension = 82% of Fully Funded

**Long-term Challenges**

1. Projected budget shortfalls: The County's General Fund expenses are growing faster than revenues

   ![Graph showing five-year general fund forecast](chart)

   Five Year General Fund Forecast (millions)

   - Expenditures
   - Revenues

   This could impact the County's ability to maintain service levels.

2. The County's capital assets are aging in all categories

   ![Capital assets](image)

   Capital assets = bridges, roads, buildings, machinery, & equipment

Infographic by Lane County Performance Auditor's Office. For more information, see our Financial Indicators report, available at our website lanecounty.org/laneaudits