

Financial Summary

Understanding the Lane County Budget

General Highlights

The Fiscal Year 2011-2012 Adopted Budget including all funds is \$536.6 million. \$16,881,392 remains unappropriated, so funds actually appropriated total \$519,389,363.

Revenues overall are down \$65.1 million or 10.8%. Twenty-five of thirty-three funds are declining while only eight funds are on the increase. Eleven funds are declining by less than \$1.0 million each, attributable to adjustments in cash and tighter budgeting. A few larger reductions are as follows:

The General Fund, Road Fund and County School Fund are seeing a loss of Secure Rural Schools timber payment revenue due the reduction built into the distribution formula. FY 08-09 funding was based upon approximately 90% of the FY 06-07 funding level from the original Act, FY 09-10 was 81% of that number, FY 10-11 represents 73% of that number, and FY 11-12 represents approximately 40% of that number. Here is the breakdown by fund of the change from FY 10-11 to FY 11-12:

- General Fund (\$4.8 million)
- Road Fund (\$8.8 million)
- County School Fund (\$2.8 million)

The General Fund is down \$11.9 million overall, attributed to the declining timber dollars mentioned above and a lower fund balance. In addition, revenues related to public safety, specifically Community Corrections Act Dollars and a contract with the US Marshall for jail beds are decreasing in FY 11-12.

The Capital Improvement Fund is down \$13.3 million due to removing a one-time bond payment into the fund for several capital projects.

Eight funds are seeing an increase in their budget overall. Seven of those increases are less than a million dollars.

While health care costs continue to rise, the budget was adopted with a goal of bargaining health insurance benefits in a way that kept rates at the FY 10-11 level. (*This assumption failed after budget adoption, and rates will be adjusted in a future supplemental budget) PERS rates have gone up as a result of the biennium rate adjustments by PERS, and other percentage based benefits are going up as salaries increase. As a result, the Employee Benefit Fund is seeing a budget increase of \$1.2 million or 2.2%.

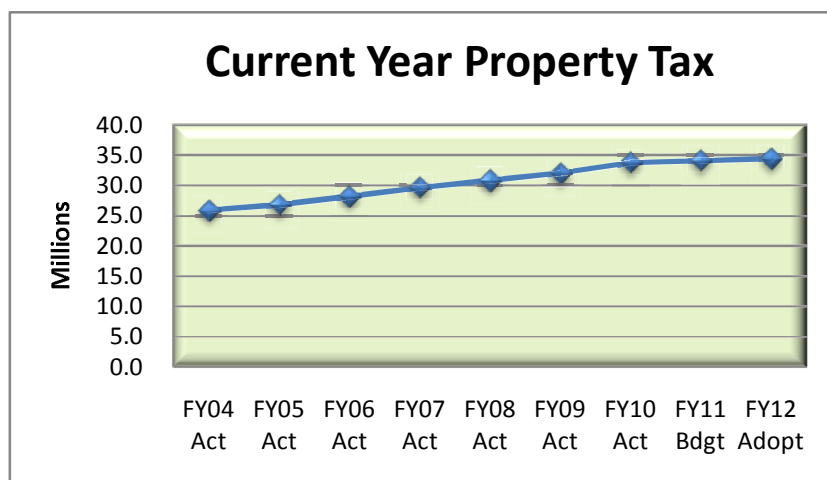
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Major Revenue Trends

Revenues have been adjusted based upon anticipated grant funding and current projections. The County also relies heavily upon comparisons to historical actuals for both revenues and expenditures. Major funding categories are described below.

Property Tax

Current Year Property Tax revenue is 6.4% of the total Proposed Budget and is estimated at \$34.4 million for next year. Lane County's permanent tax rate under voter approved Measure 50 is \$1.2793 per \$1,000 of Assessed Value (AV). The current AV is increased by the new constitutionally restricted limit of 3.0% and adds in an estimate for new construction. This new total is then multiplied by the permanent rate to calculate the estimated property tax. Uncollectible taxes are estimated at 5.0%.



The average annual growth for this revenue source has mirrored the economy:

| Fiscal Yr | 5 year growth | 1 year growth |
|-----------|---------------|---------------|
| FY 07-08 | 4.36% | 4.05% |
| FY 08-09 | 4.35% | 3.89% |
| FY 09-10 | 4.70% | 5.28% |
| FY 10-11 | 3.89% | 1.03% |
| FY 11-12 | 3.04% | .97% |

As shown above, the 5 year average growth has been decreasing in recent years, and the 1 year growth rate is now at just 1% in the Adopted Budget. The decrease in value of industrial property, which is taxed at its full market value, along with decreasing demand for new houses has caused this decline. Lane County continues to experience high foreclosure/short sales and it is anticipated that this low growth trend will continue for a couple of years.

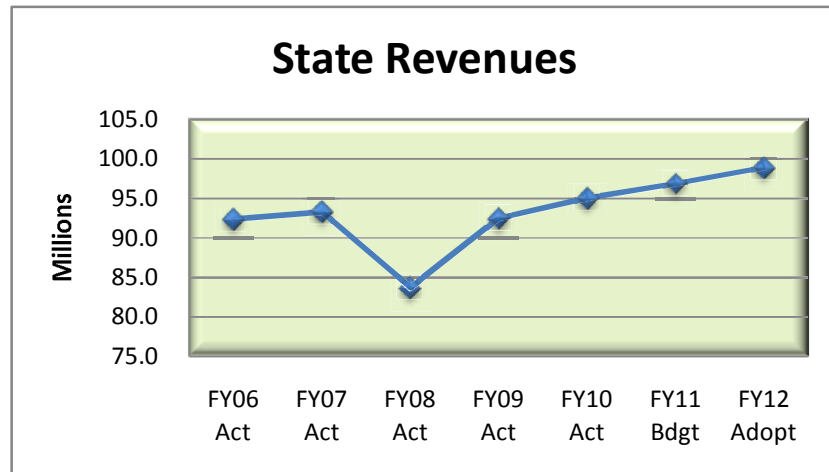
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State Funding

State funding, primarily in the form of dedicated grants, is increasing by 2.11% in the adopted budget.

State shared revenue (cigarette, liquor, and amusement device tax, and a share of video lottery proceeds) totals \$3.3 million or 3.3% of state revenues. These dollars come to the County with no strings attached; that is, they are unrestricted revenue that can be spent however the Budget

Committee and the Board of Commissioners decide. While cigarette tax has continued to show a decreasing trend in recent years, video lottery is showing signs of economic recovery and liquor tax has stayed relatively strong.

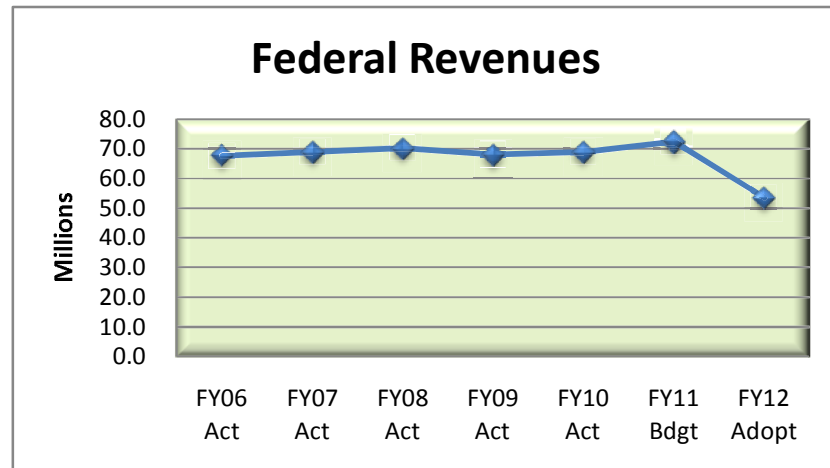


Federal Revenues

Federal revenue, 10% of the overall budget, will drop 25.99% next year, a drop of \$18.8 million. Just over \$16 million of the decrease is attributed to the Secure Rural Schools (SRS) timber funding formula, now in its fourth and final year of decreased funding.

The SRS revenue is a replacement for National Forest and Oregon and California (O&C) timber revenue that the County historically receive as a

percentage of timber harvest revenues. The replacement revenue was restricted by Congress to only grow at half of the annual inflation rate. The original SRS Act sunsetted at the end of FY 06-07, Congress did a one year extension through FY 07-08. The newest Secure Rural Schools funding was approved in September 2008 and is once again due to sunset at the end of 2012 if Congress fails to act.



Another \$4.8 million decrease is the result of the end of the American Recovery Relief Act (ARRA) Direct Federal funding that provided one-time money to the County to help provide a funding bridge through the economic recession.

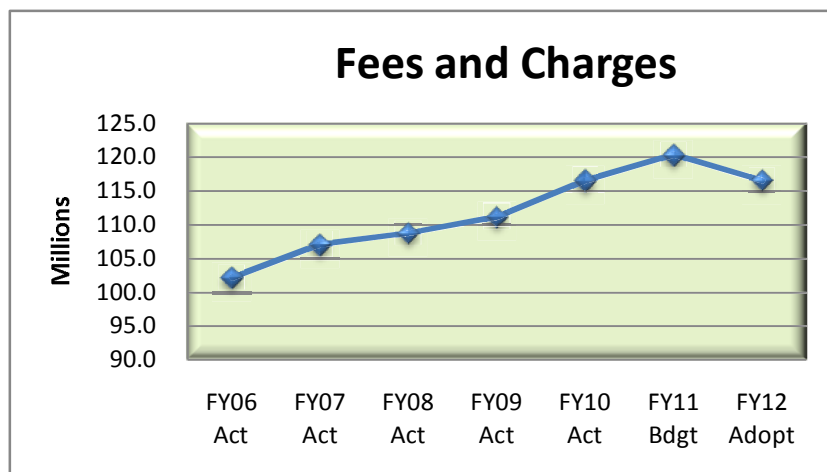
Local Revenues

Fees and Charges

Fees and Charges total \$116.5 million and make up 21.7% of the budget. While this category saw up to 4.85% growth in FY 09-10, the Adopted budget projects a decrease of 3.2%. The economy continues to impact fees received for various services provided by the County. This category also contains the rates paid by the County for employee medical insurance.

Based on the County Administrator's assumption that these rates will remain flat, and

in fact decrease as a result of FTE decreases, the previous growth rates are not expected. The County did experience an increase in PERS (Public Employee Retirement System) rates as a result of the biennium rate adjustment. Without that increase, the impact of the economy and lower fee collection would be more evident.

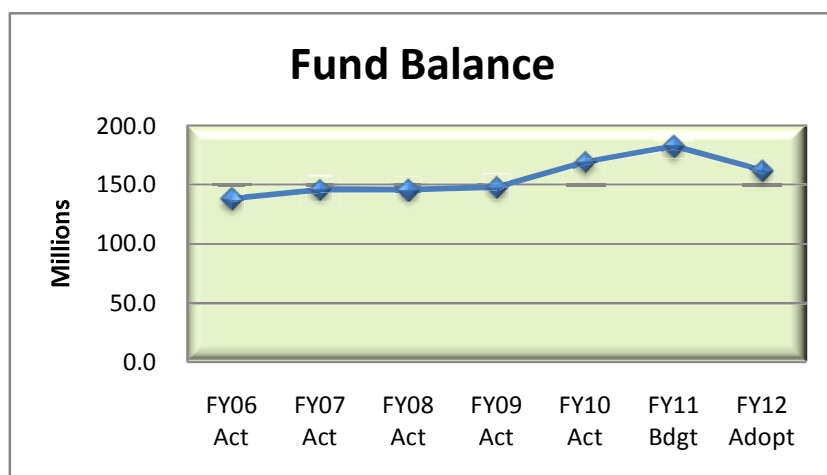


Issuance of Bonded Debt

Lane County issued a bond in early March, 2011, in the amount of \$10,513,743. This bond issuance increased the size of the FY 10-11 budget. While it is a one-time revenue source to be used for capital projects, much of the funds will not be spent until FY 11-12 and therefore remain in the fund balance budget below.

Fund Balance

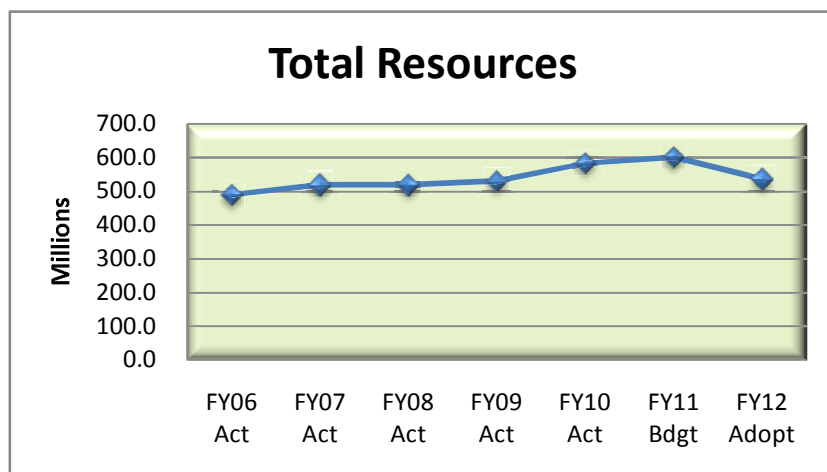
For FY 11-12 the overall fund balance is decreasing by \$20.4 million or 11.2% from \$182.8 million to \$162.4 million. Fund Balance decreases are being experienced by all major funds of the County, with some of the larger ones being the General Fund declining by \$6.4 million, Road Fund declining by \$6.1 million, the Health & Human Services Fund by \$2.5 million, Special Revenue Fund by \$1.5 million, and Solid Waste Fund by \$600 thousand.



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Total Resources

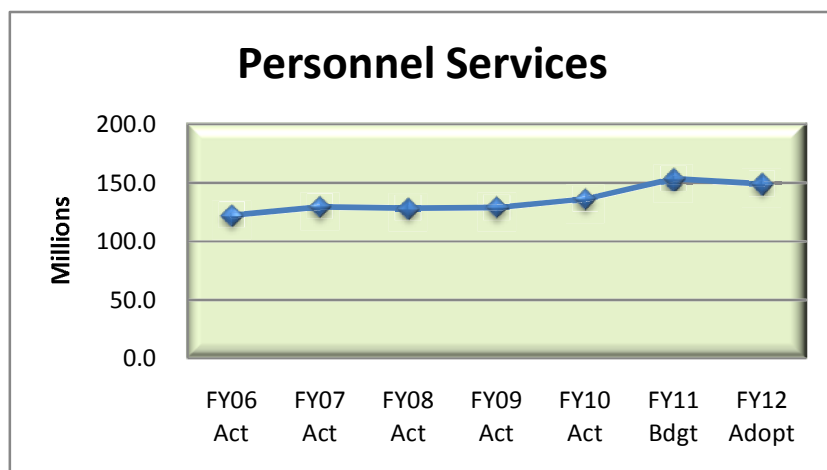
Resources for FY 11-12 total \$536.5 million. This is a decrease of \$65.2 million from the current year's budget of \$601.7 million. Over the previous five years resources have fluctuated from a low of \$490.2 million to a high of \$601.7 with an average annual growth of just under 1%. It should be noted that both the FY 09-10 and FY 10-11 numbers were impacted by sale of bonds, which inflate the budget temporarily and represent one-time funding sources.



Major Expenditure Trends

Personnel Services

Lane County's services, like most governmental agencies, are labor intensive. Wages and benefits are budgeted at \$148.9 million next year and represent 27.7% of the total budget. Overall, Personnel Services are down \$4.3 million as a result of a decreased labor force due to reducing revenues, and budget direction given by the County Administrator to hold costs flat where possible.

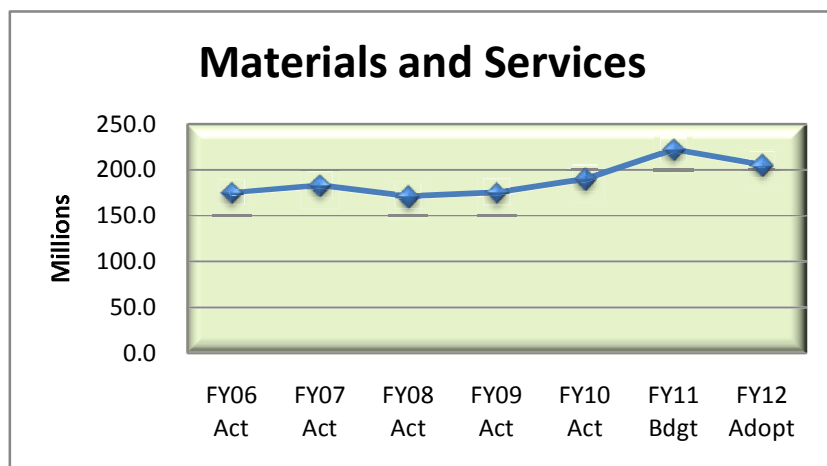


Lane County's State of Oregon

Public Employee Retirement System (PERS) rates increase as a result of their regular biennium adjustment meant to meet the funding liability standards set by the PERS Board. While Lane County fared better than many Oregon governmental entities, an increase in rate by 3% for the Tier I/III employees resulted in a 40% cost increase for those positions. Meanwhile, the Oregon Public Service Retirement Plan (OPSRP) for employees hired after August 29, 2003, had a rate increase of 1%. These rates will remain steady through FY 12-13, with the County anticipating another increase in FY 13-14.

Materials & Services

This category totals \$205.5 million and represents 38.3% of the overall budget. This is a decrease of \$16.7 million, or 7.5%. While growth for the previous five years has averaged 2.73%, departments have continued to cut Materials & Services spending to spare staff and direct services reductions.

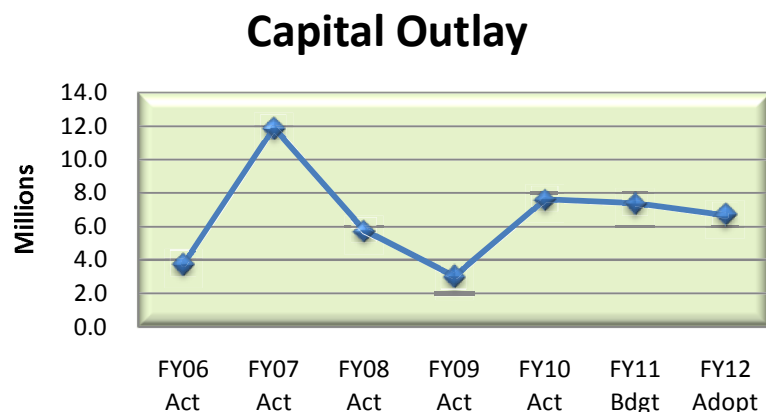


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Capital Outlay

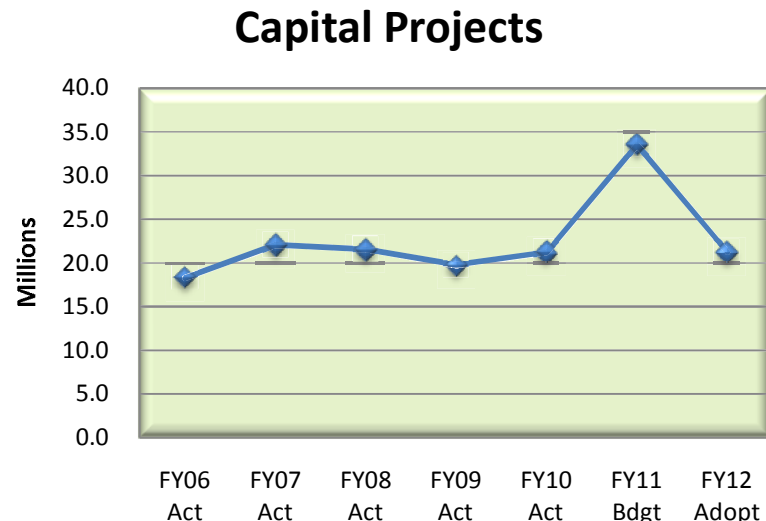
Capital Outlay expenditures are budgeted at \$6.7 million for various equipment purchases that make up 1.2% of the County's overall budget. The major types of equipment purchased include heavy equipment for the Public Works department along with vehicles and data processing equipment for a variety of departments. All equipment is on a scheduled replacement cycle. Dollars are budgeted in various operating funds and are transferred to the

replacement funds for holding until sufficient funds have built up to replace the equipment. For this reason, capital outlay expenditures are cyclical when more or less equipment is up for replacement each year, as was the case in FY 06-07 with the purchase of 15 new dump trucks, 7 trailers, a rail truck, a chip spreader, CAT Crawler, CAT Compactor, and transport trailer. For FY 11-12 the capital outlay budget has decreased 9.6%.



Capital Projects

Capital projects are budgeted at \$21.2 million and represent 4% of the total budget. The spike in FY 10-11, was primarily a reflection of the road and bridge projects approved for FY 10-11. These projects are based upon the Five-Year Capital Improvements Plan prepared by the Department of Public Works. FY 11-12 reflects a reduction of \$12.3 million due to shrinking Road Fund resources and completion of projects.



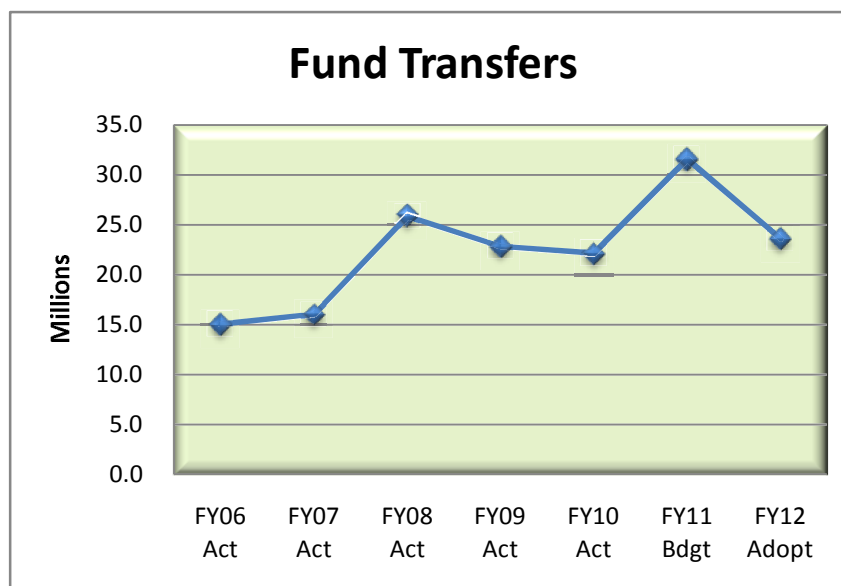
Debt Service

Bond Principal and Interest payments are budgeted at \$12.7 million and make up 2.4% of the overall budget. Payments are being made for the following major bonds: Juvenile Justice Center (JJC) General Obligation Bond; Heating, Ventilating and Air Conditioning (HVAC) and Fairgrounds' capital improvements bonds; Mental Health Building; Public Health Building, the PERS Limited Tax Pension bond, and 2011 Improvements (Riverstone, Marina, Customer Service Center, Lane Events Center Roof and PSB HVAC). All bonds that were eligible have been refinanced.

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Fund Transfers

Transfers total \$23.6 million or 4.4% of the budget. This amount is down \$7.9 million. A transfer from General Fund to Special Revenue fund of \$7.2 million is down over \$350,000 as a result of decreasing revenues. That transfer helps support Public Health, Mental Health, Developmental Disabilities, Juvenile Justice Services, and Parole & Probation. A decrease of \$5.9 million to Capital Project Funds is a result of a temporary spike in FY 10-11 as a result of the ARRA funds received by the County.



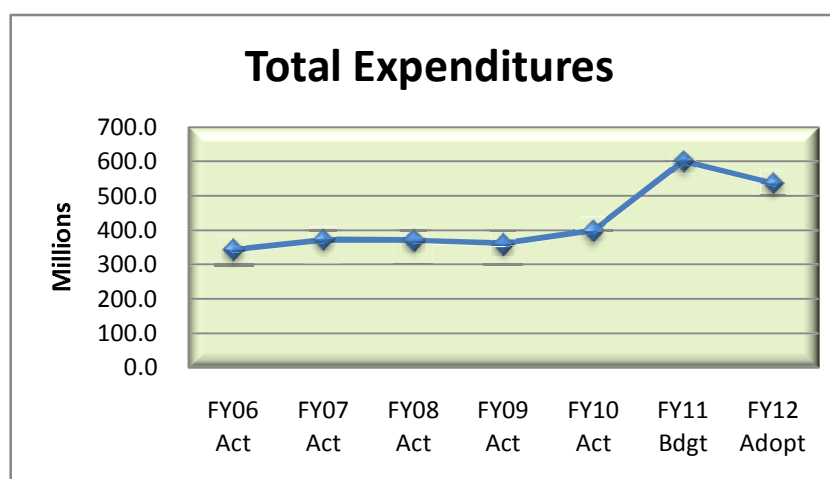
Reserves

The County's adopted financial policies direct that each fund should have a minimum 5% prudent person reserve. For the General Fund the requirement is 10%. Reserves for all funds total \$117.8 million overall next year and represent 21.9% of the total budget. This includes reserves for operations as well as future capital projects. Reserves overall are down 13.6% or \$18.5 million. Major changes include:

- General Fund, down \$5.8 million
- Road Fund, down \$10.6 million

Total Expenditures

Total Expenditures across all funds for FY 11-12 are down \$65.2 million or 10.8% to live within total available revenue and meet the Oregon State Budget Law requirement for a balanced budget.



Financial Summary

Additional Tables and Charts

The following pages contain charts and graphs displaying the County's Adopted FY 11-12 budget by department, fund type, and service category. A separate General Fund Analysis section follows the charts and graphs.

| RESOURCES & REQUIREMENTS - ALL FUNDS COMBINED ADOPTED BUDGET | | | | | | | |
|---|---------------------|---------------------|-------------------------|---------------------|-------------------------|------------------------|--------------------|
| | FY 08-09 Actuals | FY 09-10 Actuals | FY 10-11 Curr Budget | FY 11-12 Adopted | \$ Change from 10-11 | % Change from 10-11 | % of Total Bdgt |
| Taxes & Assessments | 40,134,201 | 41,181,477 | 41,146,174 | 41,808,246 | 662,072 | 1.61% | 7.79% |
| Licenses & Permits | 3,510,595 | 3,711,760 | 3,627,518 | 3,657,778 | 30,260 | 0.83% | 0.68% |
| Fines, Forf., Penalties | 3,758,147 | 2,814,561 | 2,957,456 | 2,877,086 | (80,370) | -2.72% | 0.54% |
| Property & Rentals | 7,256,074 | 5,519,420 | 11,238,325 | 5,296,444 | (5,941,881) | -52.87% | 0.99% |
| Federal Revenue | 68,063,644 | 68,958,043 | 72,470,437 | 53,638,106 | (18,832,331) | -25.99% | 10.00% |
| State Grant Revenue | 72,189,892 | 74,151,584 | 74,496,607 | 72,845,764 | (1,650,843) | -2.22% | 13.58% |
| Other State Revenue | 20,345,265 | 20,924,908 | 22,391,055 | 26,082,323 | 3,691,268 | 16.49% | 4.86% |
| Local Grants | 7,282,856 | 2,741,990 | 2,688,434 | 2,065,589 | (622,845) | -23.17% | 0.38% |
| Local Revenues | 4,837,081 | 5,193,754 | 4,150,074 | 4,306,625 | 156,551 | 3.77% | 0.80% |
| Fees & Charges | 111,190,600 | 116,581,673 | 120,401,872 | 116,556,939 | (3,844,933) | -3.19% | 21.72% |
| Administrative Charges | 15,119,453 | 16,531,026 | 17,445,536 | 18,681,867 | 1,236,331 | 7.09% | 3.48% |
| Interest Earnings | 4,968,911 | 2,508,350 | 2,583,845 | 2,700,605 | 116,760 | 4.52% | 0.50% |
| Mortgage Assumption | 0 | 1,105,376 | 0 | 0 | 0 | 0.00% | 0.00% |
| Bond Sales | 0 | 29,304,381 | 11,344,402 | 0 | (11,344,402) | 100.00% | 0.00% |
| Resource Carryover | 148,661,247 | 169,985,836 | 183,300,014 | 162,451,599 | (20,848,415) | -11.37% | 30.28% |
| Interfund Loans | 1,234,955 | 2,984,955 | 1,180,000 | 100000 | (1,080,000) | -91.53% | 0.02% |
| Fund Transfers | 22,821,407 | 18,766,305 | 30,327,427 | 23,501,784 | (6,825,643) | -22.51% | 4.38% |
| Total Resources | 531,374,329 | 582,965,399 | 601,749,176 | 536,570,755 | (65,178,421) | -10.83% | 100.00% |
| Personnel Services | 128,982,102 | 136,201,457 | 153,351,907 | 148,982,354 | (4,369,553) | -2.85% | 27.77% |
| Materials & Services | 175,606,657 | 190,139,505 | 222,254,829 | 205,504,112 | (16,750,717) | -7.54% | 38.30% |
| Capital Outlay | 3,042,307 | 7,631,964 | 7,387,776 | 6,675,483 | (712,293) | -9.64% | 1.24% |
| Capital Projects | 19,761,075 | 21,245,556 | 33,594,728 | 21,279,041 | (12,315,687) | -36.66% | 3.97% |
| Bond Issuance Costs | 0 | 74,054 | 193,062 | 20,000 | (173,062) | -89.64% | 0.00% |
| Other Fiscal Transactions | 0 | 1,565,000 | 0 | 301,581 | 301,581 | 0.00% | 0.06% |
| Mortgage Principal Pymt | 90,887 | 6,134,713 | 0 | 0 | 0 | 0.00% | 0.00% |
| Mortgage Interest Pymt | 520,489 | 217,252 | 0 | 0 | 0 | 0.00% | 0.00% |
| Debt Service | 9,328,859 | 9,835,493 | 11,467,283 | 12,410,204 | 942,921 | 8.22% | 2.31% |
| Int Pd Interfund Loan | 0 | 48,098 | 13,500 | 1600 | (11,900) | 100.00% | 0.00% |
| Payment to Refund Bond | 0 | 4,035,596 | 5,205,681 | 0 | (5,205,681) | -100.00% | 0.00% |
| Fund Transfers | 22,821,407 | 19,886,305 | 30,781,433 | 23,490,091 | (7,291,342) | -23.69% | 4.38% |
| Interfund Loan | 1,234,955 | 2,984,955 | 1,180,000 | 100000 | (1,080,000) | -91.53% | 0.02% |
| Operational Contingency | 0 | 0 | 32,265,694 | 27,871,340 | (4,394,354) | -13.62% | 5.19% |
| CIP Contingency | 0 | 0 | 0 | 45,000 | 45,000 | 100% | 0.01% |
| Operational Reserves | 0 | 0 | 50,541,557 | 42,099,191 | (8,442,366) | -16.70% | 7.85% |
| UEFB | 0 | 0 | 15,485,188 | 16,881,392 | 1,396,204 | 9.02% | 3.15% |
| Closure/Post Closure | 0 | 0 | 13,772,077 | 13,926,434 | 154,357 | 1.12% | 2.60% |
| Future Projects | 0 | 0 | 20,413,638 | 14,653,932 | (5,759,706) | -28.21% | 2.73% |
| Reserve - Comp Liability | 0 | 0 | 2,557,827 | 2,250,000 | (307,827) | -12.03% | 0.42% |
| Bonded Debt Res | 0 | 0 | 1,282,996 | 79,000 | (1,203,996) | -93.84% | 0.01% |
| Total Requirements | 361,388,736 | 399,999,948 | 601,749,176 | 536,570,755 | (65,178,421) | -10.83% | 100.00% |

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| FY 11-12 ADOPTED RESOURCES BY FUND TYPE & DEPARTMENT | | | | | | | | |
|--|-------------------|--------------------|------------------|------------------|-------------------|--------------------|-------------------|--------------------|
| Department Name | General | Special Revenue | Debt Service | Capital Projects | Enterprise | Internal Services | Trust | Total Dept |
| Assessment & Taxation | 1,840,763 | 0 | 0 | 0 | 0 | 0 | 0 | 1,840,763 |
| Children & Families | | 2,643,168 | 0 | 0 | 0 | 0 | 0 | 2,643,168 |
| County Administration | 2,867,064 | 479,631 | 0 | 0 | 0 | 0 | 0 | 3,346,695 |
| County Counsel | 1,302,011 | 601,354 | 0 | 0 | 0 | 0 | 0 | 1,903,365 |
| District Attorney | 1,918,088 | 825,852 | 0 | 0 | 0 | 0 | 0 | 2,743,940 |
| General Expense | 61,303,357 | 15,463,989 | 7,219,133 | 2,040,000 | 0 | 67,219,877 | 15,685,748 | 168,932,104 |
| Health & Human Services | | 109,273,290 | 0 | 0 | 0 | 0 | 0 | 109,273,290 |
| Human Resources | 1,982,106 | 0 | 0 | 0 | 0 | 0 | 0 | 1,982,106 |
| Information Services | 0 | 0 | 0 | 0 | 0 | 19,747,967 | 0 | 19,747,967 |
| Justice Courts | 2,330,536 | 0 | 0 | 0 | 0 | 0 | 0 | 2,330,536 |
| Lane Events Center | 0 | 0 | 0 | 0 | 4,213,794 | 0 | 0 | 4,213,794 |
| Management Services | 7,121,443 | 1,099,910 | 0 | 7,195,907 | 0 | 951,728 | 0 | 16,368,988 |
| Public Works | 0 | 83,958,616 | 0 | 0 | 44,962,716 | 29,330,744 | 0 | 158,252,076 |
| Sheriff's Office | 11,369,252 | 21,212,862 | 0 | 0 | 520,659 | 4,412,225 | 0 | 37,514,998 |
| Workforce Partnership | 0 | 2,489,103 | 0 | 0 | 0 | 0 | 0 | 2,489,103 |
| Youth Services | 1,472,662 | 1,515,200 | 0 | 0 | 0 | 0 | 0 | 2,987,862 |
| Total Fund Resources | 93,507,282 | 239,562,975 | 7,219,133 | 9,235,907 | 49,697,169 | 121,662,541 | 15,685,748 | 536,570,755 |

| FY 11-12 ADOPTED REQUIREMENTS BY FUND TYPE & DEPARTMENT | | | | | | | | |
|---|-------------------|--------------------|------------------|------------------|-------------------|--------------------|-------------------|--------------------|
| Department Name | General | Special Revenue | Debt Service | Capital Projects | Enterprise | Internal Services | Trust | Total Dept |
| Assessment & Taxation | 6,527,875 | 0 | 0 | 0 | 0 | 0 | 0 | 6,527,875 |
| Children & Families | 125,944 | 2,643,168 | 0 | 0 | 0 | 0 | 0 | 2,769,112 |
| County Administration | 2,686,091 | 479,631 | 0 | 0 | 0 | 0 | 0 | 3,165,722 |
| County Counsel | 1,358,741 | 601,354 | 0 | 0 | 0 | 0 | 0 | 1,960,095 |
| District Attorney | 9,382,574 | 825,852 | 0 | 0 | 0 | 0 | 0 | 10,208,426 |
| General Expense | 9,751,696 | 15,463,989 | 7,219,133 | 2,040,000 | 0 | 67,219,877 | 15,685,748 | 117,380,443 |
| Health & Human Services | 3,853,547 | 109,273,290 | 0 | 0 | 0 | 0 | 0 | 113,126,837 |
| Human Resources | 2,089,215 | 0 | 0 | 0 | 0 | 0 | 0 | 2,089,215 |
| Information Services | 0 | 0 | 0 | 0 | 0 | 19,747,967 | 0 | 19,747,967 |
| Justice Courts | 1,482,531 | 0 | 0 | 0 | 0 | 0 | 0 | 1,482,531 |
| Lane Events Ctr | 0 | 0 | 0 | 0 | 4,213,794 | 0 | 0 | 4,213,794 |
| Management Services | 8,227,894 | 1,369,011 | 0 | 7,195,907 | 0 | 951,728 | 0 | 17,744,540 |
| Public Works | 0 | 83,192,957 | 0 | 0 | 44,962,716 | 29,330,744 | 0 | 157,486,417 |
| Sheriff's Office | 38,439,406 | 21,709,420 | 0 | 0 | 520,659 | 4,412,225 | 0 | 65,081,710 |
| Workforce Partnership | 0 | 2,489,103 | 0 | 0 | 0 | 0 | 0 | 2,489,103 |
| Youth Services | 9,581,768 | 1,515,200 | 0 | 0 | 0 | 0 | 0 | 11,096,968 |
| Total Fund Requirements | 93,507,282 | 239,562,975 | 7,219,133 | 9,235,907 | 49,697,169 | 121,662,541 | 15,685,748 | 536,570,755 |

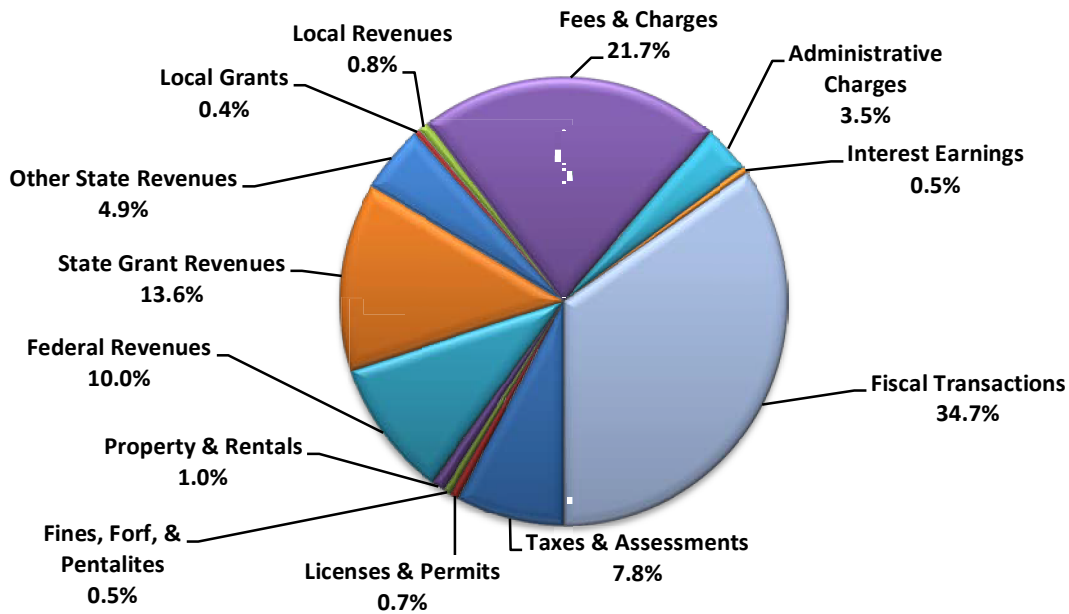
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| FY 11-12 ADOPTED REVENUES BY SERVICE CATEGORY | | | | | | | | |
|---|----------------------|-----------------------|-------------------|--------------------|------------------------|-------------------|--------------------|--------------------|
| ALL FUNDS COMBINED | | | | | | | | |
| Revenue | Culture & Recreation | Community Development | Gen Gov't | Public Health | Roads & Infrastructure | Public Safety | Non-Operating | Total |
| Taxes & Assessments | 676,985 | 3,883,281 | 335,000 | 0 | 25,000 | 0 | 36,887,980 | 41,808,246 |
| Licenses and Permits | 0 | 1,502,000 | 60,200 | 835,000 | 110,000 | 690,078 | 460,500 | 3,657,778 |
| Fines, Forf, Penalties | 60,000 | 224,000 | 45,500 | 1,500 | 900 | 2,048,686 | 496,500 | 2,877,086 |
| Property & Rentals | 1,148,450 | 2,119,500 | 795,550 | 900 | 806,845 | 349,567 | 75,632 | 5,296,444 |
| Revenue Other Agencies | 507,225 | 2,202,015 | 2,321,515 | 80,213,850 | 29,755,498 | 31,095,188 | 12,843,116 | 158,938,407 |
| Fees & Charges | 104,173 | 4,540,793 | 22,827,076 | 6,786,443 | 15,537,627 | 5,091,700 | 61,669,127 | 116,556,939 |
| Administrative Charges | 0 | 126,842 | 11,288,775 | 0 | 4,801,428 | 537,230 | 1,927,592 | 18,681,867 |
| Interest Earnings | 6,250 | 51,447 | 619,540 | 428,500 | 819,656 | 43,895 | 731,317 | 2,700,605 |
| Bond Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Resource Carryforward | 1,600,050 | 3,610,472 | 23,244,063 | 12,286,790 | 65,686,758 | 7,239,959 | 48,783,507 | 162,451,599 |
| Interfund Loans | 0 | 0 | 0 | 0 | 0 | | 100,000 | 0 |
| Fund Transfers | 10,796 | 1,981,464 | 229,505 | 7,399,316 | 353,445 | 7,548,424 | 5,978,834 | 23,501,784 |
| Total: | 4,113,929 | 20,241,814 | 61,766,724 | 107,952,299 | 117,897,157 | 54,644,727 | 169,954,105 | 536,570,755 |

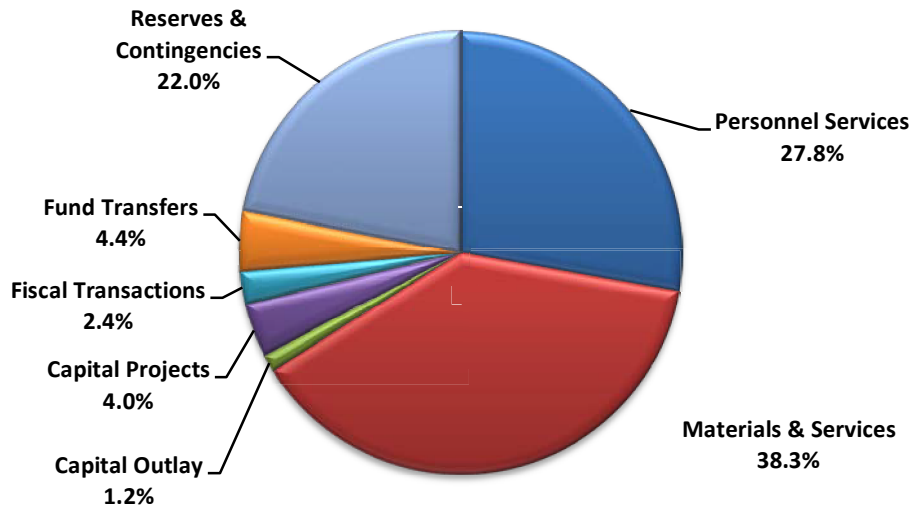
| FY 11-12 ADOPTED EXPENDITURES BY SERVICE CATEGORY | | | | | | | | |
|---|----------------------|-----------------------|-------------------|--------------------|------------------------|-------------------|--------------------|--------------------|
| ALL FUNDS COMBINED | | | | | | | | |
| Expenditure | Culture & Recreation | Community Development | Gen Gov't | Public Health | Roads & Infrastructure | Public Safety | Non-Operating | Total |
| Personal Services | 1,355,284 | 7,209,084 | 25,680,159 | 30,491,153 | 26,805,444 | 57,441,230 | 0 | 148,982,354 |
| Materials & Services | 1,177,284 | 8,343,502 | 15,359,490 | 62,646,841 | 25,543,716 | 28,296,854 | 64,136,425 | 205,504,112 |
| Capital Outlay | 1,018,000 | 256,267 | 3,915,449 | 0 | 16,073,897 | 3,287,681 | 3,403,230 | 27,954,524 |
| Debt Service | 0 | 3,506 | 101,600 | 0 | 0 | 0 | 12,728,279 | 12,833,385 |
| Fund Transfers | 79,955 | 1,516,210 | 960,770 | 8,342,884 | 4,372,864 | 3,639,506 | 4,577,902 | 23,490,091 |
| Interfund Loans | 0 | 0 | | 0 | 0 | 0 | 0 | 0 |
| Reserves/Contingencies | 483,406 | 2,913,245 | 21,799,150 | 10,450,912 | 44,832,135 | 3,770,833 | 33,556,608 | 117,806,289 |
| UEFB | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total: | 4,113,929 | 20,241,814 | 67,816,618 | 111,931,790 | 117,628,056 | 96,436,104 | 118,402,444 | 536,570,755 |

Financial Summary

FY 11-12 Adopted Revenues – All Funds



FY 11-12 Adopted Expenditures – All Funds



Financial Summary

Statement of Revenues, Expenditures, and Changes in Fund Balances

| Lane County, Oregon Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds | | | | | | |
|--|----------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| | General Fund | | | Road Fund | | |
| | FY10 Actuals | FY11 Estimated | FY12 Budget | FY10 Actuals | FY11 Estimated | FY12 Budget |
| Revenues | | | | | | |
| Taxes and assessments | 33,849,035 | 34,259,011 | 34,160,508 | 132,183 | 20,670 | 25,000 |
| Licenses and permits | 785,623 | 797,259 | 696,050 | 136,228 | 121,070 | 110,000 |
| Intergovernmental | 30,946,605 | 28,291,721 | 23,324,720 | 34,055,137 | 34,148,055 | 29,752,498 |
| Charges for services | 3,296,554 | 3,595,404 | 3,316,540 | 2,078,051 | 1,301,227 | 695,000 |
| Fines, forfeitures and penalties | 601,610 | 2,234,833 | 2,493,186 | - | - | - |
| Administrative and facility charges | 9,926,831 | 10,235,257 | 11,082,183 | 3,778,369 | 4,322,642 | 4,801,428 |
| Investment earnings | 319,248 | 326,966 | 284,100 | 514,644 | 533,551 | 498,611 |
| Sale and rental of property | 808,707 | 721,540 | 666,067 | 242,240 | 175,891 | 151,845 |
| Interfund transfers in | 725,242 | 948,723 | 855,833 | 54,219 | 233,505 | 271,520 |
| Intrafund transfers in | - | - | - | - | - | - |
| Interfund loan received | - | - | - | 500,000 | - | - |
| Interfund loan repayment received | 75,000 | 40,000 | 100,000 | - | - | - |
| Bonds issued | - | - | - | - | 5,145,000 | - |
| Bond premium | - | - | - | - | 115,998 | - |
| Refunding bonds issued | - | - | - | - | - | - |
| Total revenues | 81,334,455 | 81,450,714 | 76,979,187 | 41,491,071 | 46,117,609 | 36,305,902 |
| Expenditures | | | | | | |
| Current - departmental: | | | | | | |
| Assessment and taxation | 6,459,238 | 6,260,412 | 6,527,875 | - | - | - |
| County counsel | 1,167,562 | 3,455,828 | 1,358,741 | - | - | - |
| Children and family | - | - | 125,944 | - | - | - |
| County administration | 2,799,904 | 2,687,258 | 2,686,091 | - | - | - |
| District attorney | 8,997,473 | 9,252,238 | 9,382,574 | - | - | - |
| Lane events center | - | - | - | - | - | - |
| General | | | | | | |
| Materials and services | 203,209 | 285,054 | 204,384 | - | - | - |
| Other fiscal transactions | - | - | - | - | - | - |
| Capital expenses | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - |
| Fund transfers | 2,137,238 | 3,109,582 | 1,562,172 | - | - | - |
| Interfund loan repaid | - | - | - | - | - | - |
| Interfund loan granted | - | 140,000 | - | - | - | - |
| Payment to refunded bond escrow | - | - | - | - | - | - |
| Contingency and reserves | - | - | 7,985,140 | - | - | - |
| Health and human services | 4,514,798 | 4,782,824 | 3,853,547 | - | - | - |
| Human resources | 1,903,075 | 1,844,815 | 2,089,215 | - | - | - |
| Information services | - | - | - | - | - | - |
| Justice courts | - | 1,298,870 | 1,482,531 | - | - | - |
| Management services | 7,297,592 | 5,281,728 | 8,227,894 | 254,270 | 235,526 | 269,101 |
| Metro wastewater service district | - | - | - | - | - | - |
| Materials and services | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - |
| Contingency and reserves | - | - | - | - | - | - |
| Public works | - | - | - | 41,825,719 | 43,172,270 | 77,517,980 |
| Regional information services | - | - | - | - | - | - |
| Sheriff's office | 39,283,667 | 38,818,720 | 38,439,406 | 422,288 | 412,739 | 496,558 |
| Trust and agency | - | - | - | - | - | - |
| Workforce partnership | - | - | - | - | - | - |
| Youth services | 8,336,922 | 8,674,925 | 9,581,768 | - | - | - |
| Total expenditures | 83,100,678 | 85,892,254 | 93,507,282 | 42,502,277 | 43,820,535 | 78,283,639 |
| Net change in fund balances | (1,766,223) | (4,441,540) | (16,528,095) | (1,011,206) | 2,297,074 | (41,977,737) |
| Fund balances, beginning of year | 25,249,588 | 23,483,365 | 16,528,095 | 45,430,018 | 44,418,812 | 41,977,737 |
| Fund balances, end of year | \$ 23,483,365 | \$19,041,825 | \$- | \$ 44,418,812 | \$46,715,886 | \$ |

Financial Summary

| Lane County, Oregon Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds | | | | | | |
|--|---------------------------------|-------------------|-------------------|--------------------------------|--------------------|-------------------|
| | Special Revenue / Services Fund | | | Health and Human Services Fund | | |
| | FY10 | FY11 | FY12 | FY10 | FY11 | FY12 |
| Revenues | Actuals | Estimated | Budget | Actuals | Estimated | Budget |
| Taxes and assessments | 3,616,643 | 3,484,249 | 3,133,281 | - | - | - |
| Licenses and permits | - | - | - | 838,753 | 837,747 | 835,000 |
| Intergovernmental | 20,286,810 | 14,657,638 | 18,819,685 | 34,813,465 | 36,689,491 | 36,183,585 |
| Charges for services | 1,599,318 | 1,022,800 | 744,090 | 5,662,131 | 6,118,188 | 6,282,232 |
| Fines, forfeitures and penalties | 2,065,760 | 204,301 | 204,500 | 1,925 | 28,774 | 1,500 |
| Administrative and facility charges | 37,037 | - | - | - | - | - |
| Investment earnings | 46,737 | 47,596 | 38,170 | 45,875 | 53,684 | - |
| Sale and rental of property | 184,695 | 121,272 | 280,600 | 466 | 80,435 | 900 |
| Interfund transfers in | 2,907,422 | 3,054,844 | 6,246,610 | 3,722,801 | 4,142,557 | 3,289,990 |
| Intrafund transfers in | 408,746 | 0 | - | 2,150,470 | 2,503,117 | 2,577,157 |
| Interfund loan received | 250,000 | 140,000 | - | - | - | - |
| Interfund loan repayment received | - | - | - | - | - | - |
| Bonds issued | - | - | - | - | - | - |
| Bond premium | - | - | - | - | - | - |
| Refunding bonds issued | - | - | - | - | - | - |
| Total revenues | 31,403,168 | 22,732,700 | 29,466,936 | 47,235,886 | 50,453,993 | 49,170,364 |
| Expenditures | | | | | | |
| Current - departmental: | | | | | | |
| Assessment and taxation | - | - | - | - | - | - |
| County counsel | - | 207,690 | - | - | - | - |
| Children and family | 2,352,301 | 2,390,181 | 2,643,168 | - | - | - |
| County administration | 393,583 | 453,509 | 479,631 | - | - | - |
| District attorney | 631,318 | 618,132 | 732,852 | - | - | - |
| Lane events center | - | - | - | - | - | - |
| General | - | - | - | - | - | - |
| Materials and services | 3,589,283 | 4,429,595 | 3,511,576 | - | - | - |
| Other fiscal transactions | - | - | - | - | - | - |
| Capital expenses | - | - | 50,000 | - | - | - |
| Debt service | - | - | - | - | - | - |
| Fund transfers | 1,605,637 | 1,758,013 | 666,210 | - | - | - |
| Interfund loan repaid | - | - | - | - | - | - |
| Interfund loan granted | 250,000 | - | - | - | - | - |
| Payment to refunded bond escrow | - | - | - | - | - | - |
| Contingency and reserves | - | - | 1,759,386 | - | - | - |
| Health and human services | - | - | - | 45,742,495 | 52,308,437 | 52,638,241 |
| Human resources | - | - | - | - | - | - |
| Information services | - | - | - | - | - | - |
| Justice courts | 2,379,625 | - | - | - | - | - |
| Management services | 196,117 | 163,198 | 908,710 | - | - | - |
| Metro wastewater service district | - | - | - | - | - | - |
| Materials and services | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - |
| Contingency and reserves | - | - | - | - | - | - |
| Public works | 49,158 | 23,194 | 83,700 | - | - | - |
| Regional information services | - | - | - | - | - | - |
| Sheriff's office | 16,027,820 | 15,017,572 | 21,212,862 | - | - | - |
| Trust and agency | - | - | - | - | - | - |
| Workforce partnership | - | - | - | - | - | - |
| Youth services | 2,337,441 | 2,503,616 | 1,515,200 | - | - | - |
| Total expenditures | 29,812,283 | 27,564,700 | 33,563,295 | 45,742,495 | 52,308,437 | 52,638,241 |
| Net change in fund balances | 1,590,885 | (4,832,000) | (4,096,359) | 4,712,103 | 6,205,494 | 3,467,877 |
| Fund balances, beginning of year | 4,168,698 | 5,759,583 | 4,096,359 | 4,712,103 | 6,205,494 | 3,467,877 |
| Fund balances, end of year | \$5,759,583 | \$927,583 | \$ | \$6,205,494 | \$4,351,050 | \$ |

Financial Summary

| Lane County, Oregon Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds | | | | | | |
|--|---------------------|----------------------|-------------------|--------------------------|---------------------|-------------------|
| | Lane Care | | | Other Governmental Funds | | |
| | FY10 Actuals | FY11 Estimated | FY12 Budget | FY10 Actuals | FY11 Estimated | FY12 Budget |
| Revenues | | | | | | |
| Taxes and assessments | - | - | - | 3,500,122 | 3,411,434 | 3,739,457 |
| Licenses and permits | - | - | - | 400,591 | 422,975 | 514,728 |
| Intergovernmental | 26,825,233 | 35,037,967 | 32,466,297 | 23,861,381 | 22,756,265 | 16,970,932 |
| Charges for services | 36,036 | 72,449 | 5,500 | 5,058,650 | 4,796,189 | 4,247,157 |
| Fines, forfeitures and penalties | - | - | - | 73,859 | 49,768 | 93,000 |
| Administrative and facility charges | - | - | - | 1,634,487 | 1,670,557 | 1,715,021 |
| Investment earnings | 155,664 | 176,565 | 427,000 | 214,464 | 243,893 | 201,622 |
| Sale and rental of property | - | - | - | 2,108,730 | 1,018,607 | 883,082 |
| Interfund transfers in | - | 10,191 | 10,355 | 5,726,754 | 11,774,399 | 6,727,848 |
| Intrafund transfers in | - | - | - | 625,708 | 602,423 | 500,985 |
| Interfund loan received | - | - | - | - | - | - |
| Interfund loan repayment received | - | - | - | - | - | - |
| Bonds issued | - | - | - | 24,125,000 | 5,200,000 | - |
| Bond premium | - | - | - | 1,374,381 | 438,652 | - |
| Refunding bonds issued | - | - | - | 3,805,000 | 4,945,000 | - |
| Total revenues | 27,016,933 | 35,297,172 | 32,909,152 | 72,509,127 | 57,330,162 | 35,593,832 |
| Expenditures | | | | | | |
| Current - departmental: | | | | | | |
| Assessment and taxation | - | - | - | - | - | - |
| County counsel | - | - | - | 422,327 | 411,472 | 601,354 |
| Children and family | - | - | - | - | - | - |
| County administration | - | - | - | - | - | - |
| District attorney | - | - | - | 32,286 | 39,116 | 93,000 |
| Lane events center | - | - | - | - | - | - |
| General | - | - | - | - | - | - |
| Materials and services | - | - | - | 8,933,382 | 8,003,403 | 6,194,316 |
| Other fiscal transactions | - | - | - | - | - | - |
| Capital expenses | - | - | - | - | 4,135 | 1,736,083 |
| Debt service | - | - | - | 4,893,858 | 6,377,007 | 7,140,133 |
| Fund transfers | - | - | - | - | - | - |
| Interfund loan repaid | - | - | - | - | - | - |
| Interfund loan granted | - | - | - | - | - | - |
| Payment to refunded bond escrow | - | - | - | 4,035,596 | 5,199,681 | - |
| Contingency and reserves | - | - | - | - | - | 3,665,418 |
| Health and human services | 26,088,981 | 27,336,083 | 40,710,219 | 16,629,948 | 16,299,105 | 15,924,830 |
| Human resources | - | - | - | - | - | - |
| Information services | - | - | - | - | - | - |
| Justice courts | - | - | - | - | - | - |
| Management services | - | - | - | 25,408,785 | 9,179,648 | 7,387,107 |
| Metro wastewater service district | - | - | - | - | - | - |
| Materials and services | - | - | - | 9,362 | - | - |
| Debt service | - | - | - | - | - | - |
| Contingency and reserves | - | - | - | - | - | - |
| Public works | - | - | - | 2,597,535 | 2,913,225 | 5,568,977 |
| Regional information services | - | - | - | - | - | - |
| Sheriff's office | - | - | - | - | - | - |
| Trust and agency | - | - | - | - | - | - |
| Workforce partnership | - | - | - | 3,160,945 | 3,252,090 | 2,489,103 |
| Youth services | - | - | - | - | - | - |
| Total expenditures | 26,088,981 | 27,336,083 | 40,710,219 | 66,124,024 | 51,678,882 | 50,800,321 |
| Net change in fund balances | 927,952 | 7,961,089 | (7,801,067) | 6,385,103 | 5,651,280 | (15,206,489) |
| Fund balances, beginning of year | 11,421,981 | 12,349,933 | 7,801,067 | 10,308,544 | 16,693,647 | 15,206,489 |
| Fund balances, end of year | \$12,349,933 | \$ 20,311,022 | \$ | \$16,693,647 | \$22,344,927 | \$ |

Financial Summary

| Lane County, Oregon Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds | | | |
|--|----------------------|----------------------|--------------------|
| | Total | | |
| | FY10 Actuals | FY11 Estimated | FY12 Budget |
| Revenues | | | |
| Taxes and assessments | 41,097,983 | 41,175,364 | 41,058,246 |
| Licenses and permits | 2,161,195 | 2,179,051 | 2,155,778 |
| Intergovernmental | 170,788,631 | 171,581,137 | 157,517,717 |
| Charges for services | 17,730,740 | 16,906,257 | 15,290,519 |
| Fines, forfeitures and penalties | 2,743,154 | 2,517,676 | 2,792,186 |
| Administrative and facility charges | 15,376,724 | 16,228,456 | 17,598,632 |
| Investment earnings | 1,296,632 | 1,382,255 | 1,449,503 |
| Sale and rental of property | 3,344,838 | 2,117,745 | 1,982,494 |
| Interfund transfers in | 13,136,438 | 20,164,219 | 17,402,156 |
| Intrafund transfers in | 3,184,924 | 3,105,540 | 3,078,142 |
| Interfund loan received | 750,000 | 140,000 | - |
| Interfund loan repayment received | 75,000 | 40,000 | 100,000 |
| Bonds issued | 24,125,000 | 10,345,000 | - |
| Bond premium | 1,374,381 | 554,650 | - |
| Refunding bonds issued | 3,805,000 | 4,945,000 | - |
| Total revenues | 300,990,640 | 293,382,350 | 260,425,373 |
| Expenditures | | | |
| Current - departmental: | | | |
| Assessment and taxation | 6,459,238 | 6,260,412 | 6,527,875 |
| County counsel | 1,589,889 | 4,074,990 | 1,960,095 |
| Children and family | 2,352,301 | 2,390,181 | 2,769,112 |
| County administration | 3,193,487 | 3,140,767 | 3,165,722 |
| District attorney | 9,661,077 | 9,909,486 | 10,208,426 |
| Lane events center | - | - | - |
| General | | | |
| Materials and services | 12,725,874 | 12,718,052 | 9,910,276 |
| Other fiscal transactions | - | - | - |
| Capital expenses | - | 4,135 | 1,786,083 |
| Debt service | 4,893,858 | 6,377,007 | 7,140,133 |
| Fund transfers | 3,742,875 | 4,867,595 | 2,228,382 |
| Interfund loan repaid | - | - | - |
| Interfund loan granted | 250,000 | 140,000 | - |
| Payment to refunded bond escrow | 4,035,596 | 5,199,681 | - |
| Contingency and reserves | - | - | 13,409,944 |
| Health and human services | 92,976,222 | 100,726,449 | 113,126,837 |
| Human resources | 1,903,075 | 1,844,815 | 2,089,215 |
| Information services | - | - | - |
| Justice courts | 2,379,625 | 1,298,870 | 1,482,531 |
| Management services | 33,156,764 | 14,860,100 | 16,792,812 |
| Metro wastewater service district | | | |
| Materials and services | 9,362 | - | - |
| Debt service | - | - | - |
| Contingency and reserves | - | - | - |
| Public works | 44,472,412 | 46,108,689 | 83,170,657 |
| Regional information services | - | - | - |
| Sheriff's office | 55,733,775 | 54,249,031 | 60,148,826 |
| Trust and agency | - | - | - |
| Workforce partnership | 3,160,945 | 3,252,090 | 2,489,103 |
| Youth services | 10,674,363 | 11,178,541 | 11,096,968 |
| Total expenditures | 293,370,738 | 288,600,891 | 349,502,997 |
| Net change in fund balances | 101,290,932 | 108,910,834 | 89,077,624 |
| Fund balances, beginning of year | 101,290,932 | 108,910,834 | 89,077,624 |
| Fund balances, end of year | \$108,910,834 | \$113,692,293 | \$ |

Appendices

Appendix A - Financial Summary Tables

| CALCULATION OF NET LANE COUNTY OPERATING BUDGET | | |
|--|----------------------|---|
| <p><i>Oregon Local Budget Law requires interfund activity be recorded in more than one fund. As a result, the County's total operating budget is less than the total budget. The County budget also includes non-county funds, non-spendable requirements, contingencies and reserves, which are not also not apart of the total budget. In this chart, the Net Operating Budget total includes personnel, materials and services and capital.</i></p> | | |
| Adjustments | Expenditures | Explanation for Eliminations |
| FY 11-12 Adopted Total | 536,570,755 | |
| <u>Non-County Funds</u> | | |
| | (15,685,748) | Retiree Benefit Trust |
| | (3,070,164) | Collected for and paid to Lane Education Service District |
| | (900,000) | Regional Partner Funds held in Reserve |
| Subtotal | (19,655,912) | 3.66% |
| <u>Inter-Fund Activity</u> | | |
| | (2,772,113) | Benefits assessed to department for self-insurance pool |
| | (35,088,140) | Benefits assessed to depts for employee benefits |
| | (14,717,927) | PERS benefits assessed to departments |
| | (5,568,146) | Percent of payroll and paid to Pension Bond holders |
| | (8,767,886) | County Fleet vehicle use, maintenance, and fuel |
| | (423,973) | Mailroom and copier services paid by departments |
| | (560,583) | Budgeted in depts and here for equipment replacement |
| | (1,343,974) | Information Services charges paid by departments |
| | (4,810,142) | Intrafund Transfers – transfers between subfunds |
| | (10,624,953) | Central services paid by direct service departments |
| | (4,184,808) | Transfers to debt service funds for bond payments |
| | (6,027,864) | Intradepartment direct/indirect charges |
| Subtotal | (94,890,509) | 17.68% |
| <u>Non-Spendable Requirements</u> | | |
| | (2,250,000) | Budgeted for GAAP purposes (HRS/BEN) |
| | (79,000) | Bonded Indebtedness Reserve |
| Subtotal | (2,329,000) | 0.43% |
| <u>Contingencies and Reserve</u> | | |
| | (4,744,215) | Self Insurance Fund Reserve |
| | (16,881,392) | Unappropriated Ending Fund Balance |
| | (13,926,434) | Reserved for Closure/Post Closure Landfill |
| | (14,653,932) | Reserved for Future Projects |
| Subtotal | (50,205,973) | 9.36% |
| TOTAL ELIMINATIONS | (167,081,394) | 31.14% |
| NET OPERATING BUDGET | 369,489,361 | 68.86% |