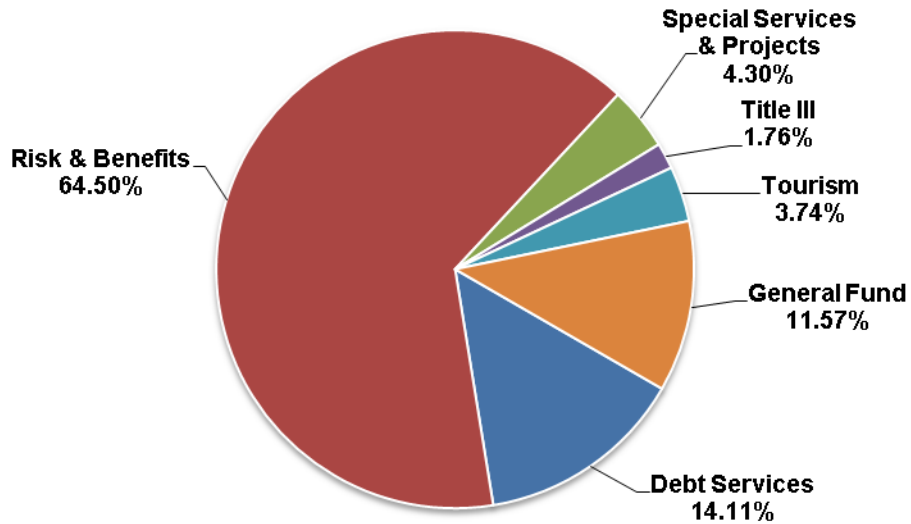


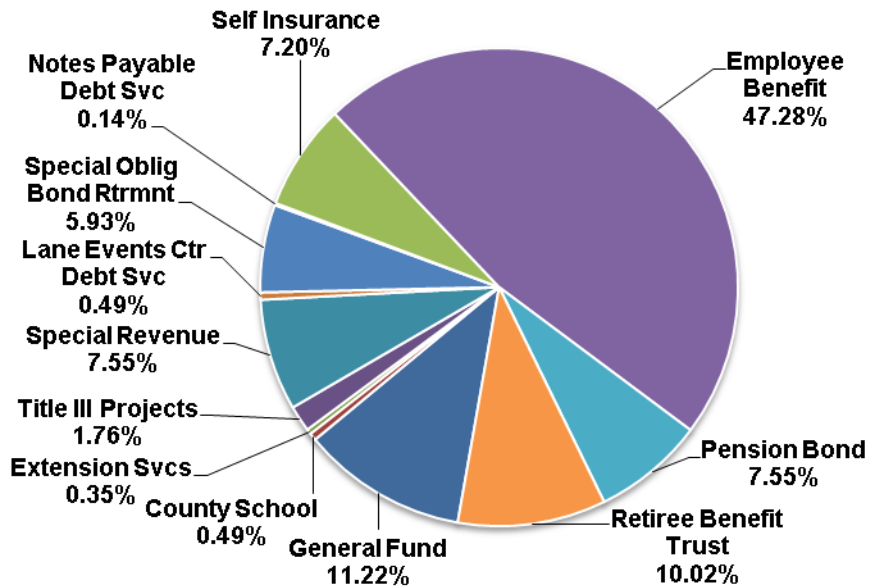
# General Expense

FY 17-18 Proposed Requirements: \$141,654,999

## FY 17-18 Requirements by Service Area



## FY 17-18 Requirements by Fund



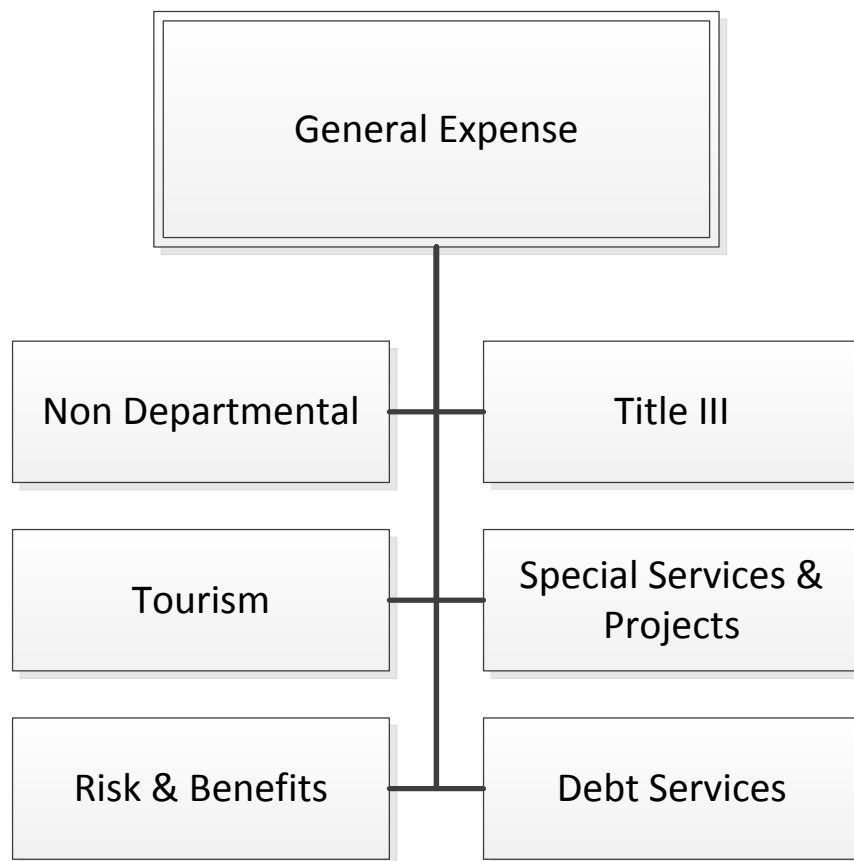
# General Expense

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## Purpose & Overview

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

The General Expense budget provides for mandated and essential payments and services that cannot otherwise be allocated to individual departments. These include payments for legal advertising, Metro Television, intergovernmental dues and payments. In addition to the General Fund, the General Expense portion of Lane County's budget also includes: the Self-Insurance and Employee Benefit Funds, a special revenue fund for tourism, economic development, and state court security; County School Fund, Extension Service Levy Fund and debt service funds.



# General Expense

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## Service Area Overviews

Debt Service – The County uses a variety of methods to fund long-term debt for non-operating purposes, especially large construction and maintenance projects. The County is limited by ORS 287.053 on limited tax full faith and credit bonds of no more than 1% of real market value of all taxable property within the county. ORS 287.054 similarly provides a debt limit on general obligation bonds of 2% of the real market value.

Over the past two years, Lane County has focused on a plan to reduce debt with one-time funds in an effort to save interest expenses and reduce annual debt service payments. As part of this effort, funds were identified to pay off portions of the County's 2009A and 2011A bonds related to 1) the AIRS project - a public safety communication system designed and maintained by Lane County; 2) the Road Fund portion of the Customer Service Center, a Public Works facility which houses a suite of Public Works services; and 3) A portion of the Charnelton Building, also known as the Public Health Building, purchased and remodeled by Lane County. In addition, recent market conditions have made it favorable to refund the 2009A bond and a smaller 2003B bond. These combined efforts will save taxpayers \$3.1 million in interest payments and reduce annual debt service payments by approximately \$1 million.

General Fund - The General Expense budget for the General Fund provides for mandated and essential payments and services that cannot be allocated to individual departments. These payments include legal advertising, Metro Television, federal lobbying contract, various association dues and agreements, and the General Fund Reserves. This service area also appropriates the General Fund reserve.

Risk & Benefits - The three funds within the Risk & Benefits division are non-departmental programs for administering the County's liability and employee benefit programs, which include but are not limited to: health and retirement benefits, unemployment insurance, workers compensation insurance, and self-insurance for general liability. These internal service funds are built upon the collection of revenues from departments and other funds. The Benefits Fund is based on a combination of "per employee" and "percentage of payroll" costs. This fund also contains a subfund for the County's Self-Funded health insurance expenses. The Risk Self-Insurance fund is based on a combination of each department's past claims experience and future risk exposure and a percentage of payroll costs. The Retiree Benefit trust is based on a percentage of payroll costs.

Special Services & Projects - The Division of Special Services and Projects is a conglomeration of services and projects funded through a variety of resources. This includes Community and Economic Development, Court Facility Security, Extension Service Levy Fund and the County School Fund.

Title III - The Secure Rural Schools and Community Self-Determination Act began in 2000 and provided funding for timber dependent counties in regions with substantial holdings of federal forests. The original act, in effect through 2006, was extended through 2007 in the Iraq Accountability Appropriations Act. A four year renewal of the SRS program was included in the Emergency Economic Stabilization Act of 2008 and in 2012 and 2013 with additional one-year extensions. In April of 2015, an additional two-year extension of SRS was approved at a continued step down of 5% less per year. Beginning with 2008, each renewal has been a decrease in the prior funding levels. There is currently no renewal of the Secure Rural Schools funding and the County received its share of the actual timber harvest payment in FY 16-17, amounting to \$2.8 million, a decrease of approximately 90% from the first SRS payment in FY 00-01.

Tourism - Transient Room Tax is charged for the privilege of occupancy in any hotel or recreational vehicle park in Lane County. The revenue collected from the Transient Room Tax imposed by Lane Code 4.100 are to be used for administration of the tax, refunds or credits authorized by Lane Code 4.100, bond payments for the Fairgrounds Capital Improvement Bonds, enhancement of the Visitor Industry and Parks.

## General Expense

FINANCIAL SUMMARY						
	FY 14-15	FY 15-16	FY 16-17	FY 17-18	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
<b>RESOURCES:</b>						
Taxes & Assessments	44,205,959	43,983,770	45,680,106	47,265,860	1,585,754	3.47%
Licenses & Permits	544,868	583,420	594,105	622,799	28,694	4.83%
Fines, Forfeitures, Penalties	417,672	479,861	388,000	392,550	4,550	1.17%
Property And Rentals	0	1,733	0	0	0	0.00%
Federal Revenues	8,031,289	7,561,379	3,153,548	2,851,140	(302,408)	-9.59%
State Revenues	5,218,210	4,559,375	6,074,905	5,288,090	(786,815)	-12.95%
Local Revenues	0	119,965	0	0	0	0.00%
Fees And Charges	64,279,857	66,664,954	68,940,032	67,753,419	(1,186,613)	-1.72%
Administrative Charges	261,461	309,270	306,605	304,100	(2,505)	-0.82%
Interest Earnings	425,379	415,909	371,400	489,500	118,100	31.80%
<b>Total Revenue</b>	<b>123,384,695</b>	<b>124,679,637</b>	<b>125,508,701</b>	<b>124,967,458</b>	<b>(541,243)</b>	<b>-0.43%</b>
Resource Carryover	45,031,158	50,386,371	61,488,147	61,649,910	161,763	0.26%
Interfund Loans	15,077	0	0	0	0	0.00%
Fund Transfers	4,060,471	11,576,662	9,301,615	2,293,956	(7,007,659)	-75.34%
<b>TOTAL RESOURCES:</b>	<b>172,491,401</b>	<b>186,642,670</b>	<b>196,298,463</b>	<b>188,911,324</b>	<b>(7,387,139)</b>	<b>-3.76%</b>
<b>REQUIREMENTS:</b>						
Personnel Services	0	8,604	0	0	0	0.00%
Materials & Services	62,095,892	63,678,328	71,332,218	70,236,728	(1,095,490)	-1.54%
Capital Expenses	77,002	462,734	245,000	330,950	85,950	35.08%
Non-fund Tnsfr Fiscal Trans	13,261,073	10,540,169	18,979,136	11,224,833	(7,754,303)	-40.86%
<b>Total Expenditures</b>	<b>75,433,966</b>	<b>74,689,834</b>	<b>90,556,354</b>	<b>81,792,511</b>	<b>(8,763,843)</b>	<b>-9.68%</b>
Fund Transfers	2,196,614	4,574,781	1,120,272	1,010,054	(110,218)	-9.84%
Total Resrvs & Conting.	0	0	56,432,721	58,852,434	2,419,713	4.29%
<b>TOTAL REQUIREMENTS:</b>	<b>77,630,580</b>	<b>79,264,615</b>	<b>148,109,347</b>	<b>141,654,999</b>	<b>(6,454,348)</b>	<b>-4.36%</b>

REQUIREMENTS BY FUND						
	FY 14-15	FY 15-16	FY 16-17	FY 17-18	\$ Chng	% Chng
FUNDS	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
County School Fund	3,180,545	2,531,516	1,039,706	670,375	(369,331)	-35.52%
Employee Benefit Fund	46,387,074	49,215,880	68,772,961	66,988,958	(1,784,003)	-2.59%
Extension Services Fund	0	0	458,500	474,548	16,048	3.50%
General Fund	2,309,986	4,605,877	14,526,990	15,944,517	1,417,527	9.76%
General Oblig Bond Rtrmnt Fund	3,101,939	0	0	0	0	0.00%
Juv Just Ctr Construction Fund	81,949	429,733	0	0	0	0.00%
Lane Events Ctr Debt Svc Fund	688,375	686,735	808,491	686,718	(121,773)	-15.06%
Notes Payable Debt Svc Fund	26,168	153,379	198,783	196,083	(2,700)	-1.36%
Pension Bond Fund	6,100,047	6,400,292	8,266,882	10,653,276	2,386,394	28.87%
Retiree Benefit Trust Fund	3,572,585	3,236,976	14,449,960	14,204,853	(245,107)	-1.70%
Self Insurance Fund	2,613,309	2,084,321	9,936,721	10,170,506	233,785	2.35%
Special Oblig Bond Rtrmnt Fund	3,436,465	3,303,490	15,910,815	8,442,063	(7,468,752)	-46.94%
Special Revenue Fund	5,450,897	5,750,092	10,108,973	10,747,931	638,958	6.32%
Title III Projects Fund	681,241	866,324	3,630,565	2,475,171	(1,155,394)	-31.82%
<b>TOTAL</b>	<b>77,630,580</b>	<b>79,264,615</b>	<b>148,109,347</b>	<b>141,654,999</b>	<b>(6,454,348)</b>	<b>-4.36%</b>

## General Expense

FINANCIAL SUMMARY BY SERVICE AREA						
SERVICE AERAS	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Curr Bgt	FY 17-18 Proposed	\$ Chng Fr Curr	% Chng Fr Curr
Debt Services	13,352,994	10,543,896	25,184,971	19,978,140	(5,206,831)	-20.67%
General Fund	2,309,986	4,605,877	14,985,490	16,419,065	1,433,575	9.57%
Risk & Benefits	52,572,967	54,537,177	93,159,642	91,364,317	(1,795,325)	-1.93%
Special Services & Projects	5,786,564	4,991,194	6,392,949	6,120,812	(272,137)	-4.26%
Title III	681,241	866,324	3,630,565	2,475,171	(1,155,394)	-31.82%
Tourism	2,926,827	3,720,147	4,755,730	5,297,494	541,764	11.39%
<b>TOTAL REQUIREMENTS</b>	<b>77,630,580</b>	<b>79,264,615</b>	<b>148,109,347</b>	<b>141,654,999</b>	<b>(6,454,348)</b>	<b>-4.36%</b>

## General Expense

RESOURCE DETAIL						
	FY 14-15	FY 15-16	FY 16-17	FY 17-18	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
<b>RESOURCE ACCOUNTS</b>						
Payments In-Lieu Of Taxes	578,450	683,324	198,000	0	(198,000)	-100.00%
Current Year Property Tax	37,772,131	36,227,939	38,044,987	39,376,562	1,331,575	3.50%
Prior Years Property Taxes	144,714	929,812	800,000	800,000	0	0.00%
In Lieu Of Taxes	565,108	587,166	617,654	630,004	12,350	2.00%
Severance Tax	20,181	27,251	20,000	20,000	0	0.00%
Transient Room Tax	3,846,015	4,154,073	4,260,160	4,647,842	387,682	9.10%
Car Rental Tax	1,265,510	1,360,136	1,722,570	1,774,217	51,647	3.00%
Miscellaneous Taxes	13,850	14,069	16,735	17,235	500	2.99%
<b>TAXES &amp; ASSESSMENTS</b>	<b>44,205,959</b>	<b>43,983,770</b>	<b>45,680,106</b>	<b>47,265,860</b>	<b>1,585,754</b>	<b>3.47%</b>
Metro Cable Franchise	431,129	456,846	465,000	474,300	9,300	2.00%
Rural Cable Franchise	113,738	126,574	129,105	148,499	19,394	15.02%
<b>LICENSES &amp; PERMITS</b>	<b>544,868</b>	<b>583,420</b>	<b>594,105</b>	<b>622,799</b>	<b>28,694</b>	<b>4.83%</b>
Circuit Court Fines	122,296	145,759	123,000	145,000	22,000	17.89%
State Court Facility & Security	145,233	144,630	125,000	140,000	15,000	12.00%
Drivers License Suspension	0	94,888	0	0	0	0.00%
Criminal Fine & Assessment	135,143	62,584	140,000	87,550	(52,450)	-37.46%
County Infractions Forfeitures	15,000	32,000	0	20,000	20,000	100.00%
<b>FINES, FORFEITURES, PENALTIES</b>	<b>417,672</b>	<b>479,861</b>	<b>388,000</b>	<b>392,550</b>	<b>4,550</b>	<b>1.17%</b>
Miscellaneous Sales	0	1,733	0	0	0	0.00%
<b>PROPERTY AND RENTALS</b>	<b>0</b>	<b>1,733</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
National Forest Timber Sales	2,344,891	2,207,696	281,667	350,390	68,723	24.40%
O & C Timber Sales	4,539,345	4,273,742	2,871,131	2,500,000	(371,131)	-12.93%
Flood Control Leases	763	734	750	750	0	0.00%
Taylor Grazing Act	34	11	0	0	0	0.00%
Federal Title III Projects	1,146,256	1,079,196	0	0	0	0.00%
<b>FEDERAL REVENUES</b>	<b>8,031,289</b>	<b>7,561,379</b>	<b>3,153,548</b>	<b>2,851,140</b>	<b>(302,408)</b>	<b>-9.59%</b>
Timber Sales	1,102,838	339,761	1,325,000	450,000	(875,000)	-66.04%
Video Lottery Revenue	1,300,542	1,500,779	1,500,000	1,530,000	30,000	2.00%
Video Lottery Grant	616,139	511,079	888,905	922,115	33,210	3.74%
Liquor Tax	1,786,447	1,794,748	1,836,000	1,866,600	30,600	1.67%
Amusement Device Tax	81,599	83,720	80,000	82,500	2,500	3.13%
Cigarette Tax	330,645	329,287	325,000	316,875	(8,125)	-2.50%
Marijuana Tax	0	0	120,000	120,000	0	0.00%
<b>OTHER STATE REVENUES</b>	<b>5,218,210</b>	<b>4,559,375</b>	<b>6,074,905</b>	<b>5,288,090</b>	<b>(786,815)</b>	<b>-12.95%</b>
Eugene	0	17,465	0	0	0	0.00%
Other Local	0	102,500	0	0	0	0.00%
<b>LOCAL REVENUES</b>	<b>0</b>	<b>119,965</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Plan Contributions	0	720	10,000	200,000	190,000	1,900.00%
Discounts and Rebates	0	122,698	350,000	400,000	50,000	14.29%
Miscellaneous Fees/Reimbursement	223,000	26	0	0	0	0.00%
Miscellaneous Svc Charges	0	112,751	0	0	0	0.00%
Refunds & Reimbursements	5,293,659	2,186,125	44,236	0	(44,236)	-100.00%
Def Comp Admin Fee	0	0	114,000	70,000	(44,000)	-38.60%
Benefits	45,952,072	49,033,704	51,451,409	47,749,860	(3,701,549)	-7.19%

## General Expense

RESOURCE DETAIL						
	FY 14-15	FY 15-16	FY 16-17	FY 17-18	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
PERS Reformation	55,447	(225)	0	0	0	0.00%
Employer PERS	8,047,425	10,105,931	10,678,118	13,465,583	2,787,465	26.10%
Employer OPSRP	0	0	377,471	123,057	(254,414)	-67.40%
Employee PERS	4,708,252	5,103,224	5,914,798	5,744,919	(169,879)	-2.87%
<b>FEES AND CHARGES</b>	<b>64,279,857</b>	<b>66,664,954</b>	<b>68,940,032</b>	<b>67,753,419</b>	<b>(1,186,613)</b>	<b>-1.72%</b>
County Indirect Revenue	261,461	309,270	306,605	304,100	(2,505)	-0.82%
<b>ADMINISTRATIVE CHARGES</b>	<b>261,461</b>	<b>309,270</b>	<b>306,605</b>	<b>304,100</b>	<b>(2,505)</b>	<b>-0.82%</b>
Investment Earnings	425,279	415,909	371,400	489,500	118,100	31.80%
Int Recd Interfund Loan	101	0	0	0	0	0.00%
<b>INTEREST EARNINGS</b>	<b>425,379</b>	<b>415,909</b>	<b>371,400</b>	<b>489,500</b>	<b>118,100</b>	<b>31.80%</b>
Fund Balance	45,031,158	50,386,371	61,488,147	61,649,910	161,763	0.26%
Prin Recd Interfund Loan	15,077	0	0	0	0	0.00%
Transfer Fr General Fund (100)	1,780,231	4,272,179	875,008	874,127	(881)	-0.10%
Transfer Fr Sp Rev Funds (200)	1,503,516	6,244,138	7,670,775	664,250	(7,006,525)	-91.34%
Trnsfer Fr Dbt Svc Funds (300)	88,439	0	0	0	0	0.00%
Transfer Fr Capital Fund (400)	478,371	606,215	648,919	645,466	(3,453)	-0.53%
Transfer Fr Entrprise Fd (500)	109,913	108,713	106,913	110,113	3,200	2.99%
Transfer Fr Int Svc Fnds (600)	100,000	345,418	0	0	0	0.00%
<b>FISCAL TRANSACTIONS</b>	<b>49,106,706</b>	<b>61,963,033</b>	<b>70,789,762</b>	<b>63,943,866</b>	<b>(6,845,896)</b>	<b>-9.67%</b>
<b>TOTAL RESOURCES</b>	<b>172,491,401</b>	<b>186,642,670</b>	<b>196,298,463</b>	<b>188,911,324</b>	<b>(7,387,139)</b>	<b>-3.76%</b>

## General Expense

REQUIREMENTS DETAIL						
	FY 14-15	FY 15-16	FY 16-17	FY 17-18	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
Risk Management Benefits	0	8,604	0	0	0	0.00%
<b>PERSONNEL SERVICES</b>	<b>0</b>	<b>8,604</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Professional & Consulting	3,071,064	4,046,714	4,447,545	4,481,027	33,482	0.75%
Court Related Personal Service	18,478	0	0	0	0	0.00%
Construction Services	0	289,774	0	0	0	0.00%
Support Services	0	0	8,500	0	(8,500)	-100.00%
Intergovernmental Agreements	1,079,415	787,388	462,319	609,216	146,897	31.77%
Agency Payments	5,826,524	5,295,486	5,236,935	4,494,890	(742,045)	-14.17%
Telephone Services	579	1,327	2,178	2,380	202	9.27%
SAIF Assessments	149,534	118,946	132,000	132,000	0	0.00%
ER PERS/OPSRP	8,076,114	10,214,141	10,678,118	13,588,640	2,910,522	27.26%
PERS 6% IAP	4,727,832	5,156,171	5,711,544	5,744,919	33,375	0.58%
Insurance Premiums	36,998,242	16,820,256	16,741,122	16,789,518	48,396	0.29%
Claims	1,551,316	18,814,909	25,542,722	22,014,999	(3,527,723)	-13.81%
Maintenance of Equipment	0	4,598	5,000	5,000	0	0.00%
Maintenance Agreements	720	0	0	0	0	0.00%
Operating Licenses & Permits	0	4,725	0	0	0	0.00%
Real Estate & Space Rentals	0	13,118	56,620	49,370	(7,250)	-12.80%
Metro Cable Commission	78,225	80,181	86,226	96,834	10,608	12.30%
Fleet Services Rentals	32	89	0	0	0	0.00%
County Indirect Charges	360,339	471,340	435,069	499,346	64,277	14.77%
Office Supplies & Expense	915	4,778	0	0	0	0.00%
Membrshp/Professional Licenses	805	560	1,100	8,100	7,000	636.36%
Advertising & Publicity	6,657	5,632	20,000	15,000	(5,000)	-25.00%
Postage	2	0	0	0	0	0.00%
DP Supplies And Access	2,024	0	0	0	0	0.00%
Small Tools & Equipment	0	0	19,543	0	(19,543)	-100.00%
Small Office Furniture	0	0	2,500	0	(2,500)	-100.00%
Special Supplies	0	701	1,500	1,500	0	0.00%
Business Expense & Travel	1,337	0	0	0	0	0.00%
Committee Stipends & Expense	665	889	4,000	1,500	(2,500)	-62.50%
Awards & Recognition	0	3,022	6,000	6,000	0	0.00%
Outside Education & Travel	9,132	0	4,000	8,000	4,000	100.00%
Miscellaneous Payments	54,790	34,718	27,320	26,500	(820)	-3.00%
Account Contribution	81,151	1,508,864	1,700,357	1,661,989	(38,368)	-2.26%
<b>MATERIALS &amp; SERVICES</b>	<b>62,095,892</b>	<b>63,678,328</b>	<b>71,332,218</b>	<b>70,236,728</b>	<b>(1,095,490)</b>	<b>-1.54%</b>
Office Machines	0	0	0	130,950	130,950	100.00%
<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>130,950</b>	<b>130,950</b>	<b>100.00%</b>
Improvements	77,002	462,734	245,000	200,000	(45,000)	-18.37%
<b>CAPITAL PROJECTS</b>	<b>77,002</b>	<b>462,734</b>	<b>245,000</b>	<b>200,000</b>	<b>(45,000)</b>	<b>-18.37%</b>
Bond Principal Retirement	6,429,733	3,645,530	3,755,305	3,878,055	122,750	3.27%
Bond Interest Retirement	6,831,340	6,894,639	7,141,618	7,346,778	205,160	2.87%
Payment to Refunded Bond	0	0	8,082,213	0	(8,082,213)	-100.00%
<b>FISCAL TRANSACTIONS</b>	<b>13,261,073</b>	<b>10,540,169</b>	<b>18,979,136</b>	<b>11,224,833</b>	<b>(7,754,303)</b>	<b>-40.86%</b>
<b>TOTAL EXPENDITURES</b>	<b>75,433,967</b>	<b>74,689,835</b>	<b>90,556,354</b>	<b>81,792,511</b>	<b>(8,763,843)</b>	<b>-9.68%</b>
Transfer To General Fund (100)	88,439	359,888	114,384	0	(114,384)	-100.00%
Transfer To Special Rev Fd (200)	374,042	1,100,570	322,443	232,865	(89,578)	-27.78%



## General Expense

REQUIREMENTS DETAIL						
	FY 14-15	FY 15-16	FY 16-17	FY 17-18	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
Transfer To Debt Svc Fd (300)	1,341,444	3,114,323	683,445	682,189	(1,256)	-0.18%
Intrafund Transfer	392,689	0	0	95,000	95,000	100.00%
<b>FUND TRANSFERS</b>	<b>2,196,614</b>	<b>4,574,781</b>	<b>1,120,272</b>	<b>1,010,054</b>	<b>(110,218)</b>	<b>-9.84%</b>
Operational Contingency	0	0	10,278,184	3,098,750	(7,179,434)	-69.85%
Operational Reserves	0	0	32,526,861	44,397,430	11,870,569	36.49%
Reserve for Comp Benefits	0	0	2,200,000	2,200,000	0	0.00%
Bonded Indebted Resrv	0	0	6,201,316	8,747,322	2,546,006	41.06%
Service Stabilization	0	0	5,226,360	408,932	(4,817,428)	-92.18%
<b>TOTAL RESERVES &amp; CONTING</b>	<b>0</b>	<b>0</b>	<b>56,432,721</b>	<b>58,852,434</b>	<b>2,419,713</b>	<b>4.29%</b>
<b>TOTAL REQUIREMENTS</b>	<b>77,630,580</b>	<b>79,264,615</b>	<b>148,109,347</b>	<b>141,654,999</b>	<b>(6,454,348)</b>	<b>-4.36%</b>

## General Expense

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