



Appendix B - Financial Summary Tables

CALCULATION OF THE TRUE LANE COUNTY OPERATING BUDGET		
Adjustments	Amount	Explanation for Eliminations (Non-County, Double budgeted, Non-Spendable Reserves)
FY 05-06 Proposed Budget	\$473,377,037	
<u>Non-County Oblig.</u>		
Retiree Benefit Trust Fund	(7,536,000)	Funds assessed to departments and held in trust pending payout to retirees
County School Fund	(7,080,350)	Funds collected on behalf of, and paid to, Lane Education Service District
Subtotal	(14,616,350)	-3.09%
<u>Double Budgeted</u>		
<u>Internal Service Funds</u>		
Title III Project Fund	(6,380,790)	Fund for reimbursing costs in various county funds
Risk Management Fund	(2,057,844)	Pooled Self-Insurance claims fund
Employee Benefit Fund	(46,110,696)	Pool for all Employee Benefits prior to payout to providers and PERS
Pension Obligation Bond	(4,844,480)	Collected as a percent of payroll from all depts and paid to bond holders
Fleet Replacement Fund	(20,202,738)	Budgeted in all funds for vehicle replacements
Intergovernmental Svcs Fund	(1,493,906)	Mailroom, copier and ready stores services budgeted here and in departments
PC Replacement Fund	(811,627)	Budgeted in depts and here for equip. replacement
Information Services Fund	(8,544,548)	Info. Svcs department costs billed to all depts through IS Direct charges within M&S line
Subtotal	(90,446,629)	-19.11%
<u>Internal Payments Between Departments/Funds for Direct Charges, and Indirect & Overhead Charges</u>		
Data Processing Services	(4,415,135)	Budgeted in IS Dept, RIS and depts Reg. data center
County Overhead Charges	(9367115)	Central support services billed to line service depts.
Dept. Support/Direct	(1815455)	Internal admin. charged to div. within own department.
Dept. Training Transfer	(102507)	Internal training charged to div. within own department.
Dept. Support/Indirect	(456692)	Internal admin. indirect cost charged to own divisions.
County Training Classes	(49,545)	Training for depts by in-house staff and billed back.
Subtotal	(16,206,449)	-3.42%
<u>Fiscal Transfers</u>		
Fiscal Transfers	(13,952,498)	Transfers between depts/funds for general purposes -2.95%

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Adjustments	Amount	Explanation for Eliminations (Non-County, Double budgeted, Non-Spendable Reserves)
<u>Non-Spendable Reserve Accounts</u>		
Operational Contingency	(23,990,522)	Must be moved into spendable appropriation under authority of Board of Commissioners (BCC)
CIP Contingency	(183,800)	
Operational Reserves	(28,680,492)	Must be moved into spendable appropriation
Unappropriated Ending Fund Balance	(9,578,960)	Not appropriated, is resource for next fiscal year
Reserves - Closure/Post Closure	(12,464,523)	Must be moved into spendable appropriation
Reserves - Future Projects	(30,580,408)	Must be moved into spendable appropriation
Reserves - Compensated Hrs	(1,500,000)	Budgeted for GAAP purposes but not appropriated
Bonded Indebtedness Reserve	(131,727)	Must be moved into spendable appropriation
Subtotal	<u>(107,110,432)</u>	-22.63%
TOTAL ELIMINATIONS	<u>(242,332,358)</u>	-51.19%
TRUE OPERATING BUDGET	<u>\$231,044,679</u>	48.81% 

The "Budget" or "Looney" number of \$473M is used in almost all public dealings; while the "Real" number given here of \$231M is typically buried in the fine print.