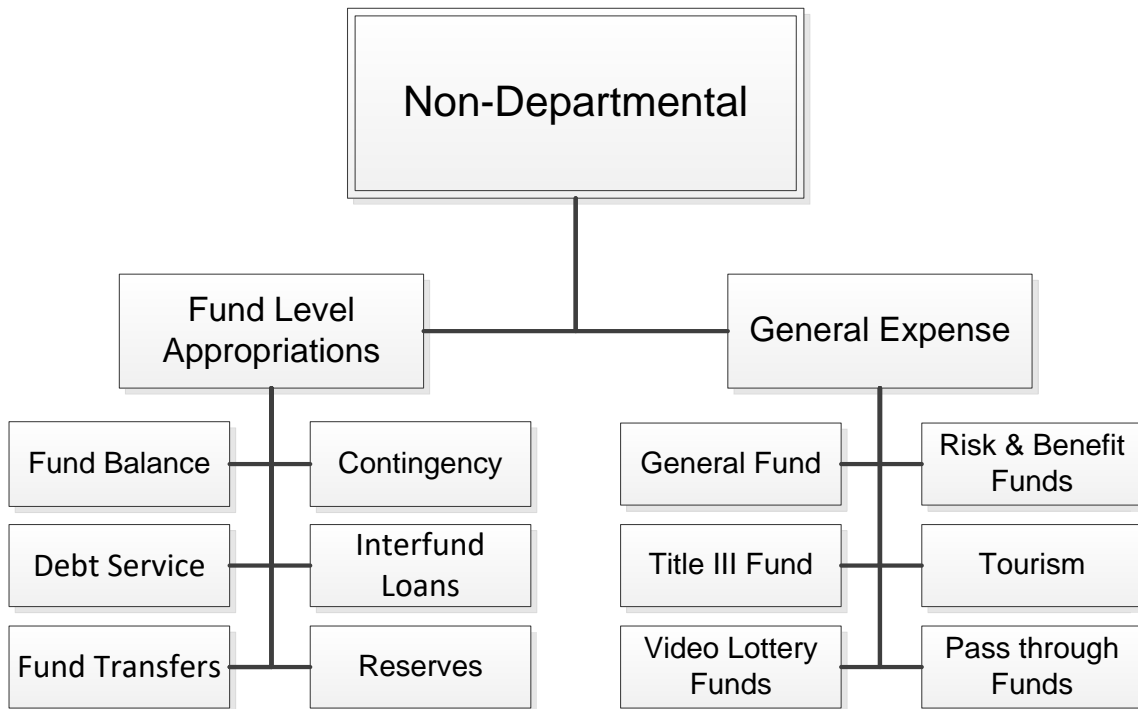


Non-Departmental Budget

The County's Non-Departmental Budget consists of:

- 1) Fund level appropriations pursuant to Local Budget Law consisting of Fund Balance, Contingency, Debt Services, Interfund Loans, Fund Transfers and Reserves; and
- 2) General Expense - which is a consolidation of non-departmental mandated and essential payments and services which cannot otherwise be allocated to individual departments. These include General Fund expenditures including County intergovernmental dues and payments, legal advertising, Metro Television, the General Fund reserve as well as the Self Insurance (Risk) and Benefit Funds, Tourism, Video Lottery, Federal Title III Fund and pass through funds within the County School Fund, State Court Security Fund and Extension Service Levy Fund.



Non-Departmental

Fund Balance - represents the anticipated beginning fund balance that remains available for current or future appropriation. Fund Balance provides for cash flow requirements during the fiscal year and is many times the source of funds for the required Fund reserve.

FUND BALANCE BY FUND					
Name	FY 16-17 Actuals	FY 17-18 Actuals	FY 18-19 Cur Budget	FY 19-20 Adopted	\$ Chng from Curr
GENERAL					
124: General	\$16,584,573	\$15,131,891	\$24,624,349	25,726,055	1,101,706
SPECIAL REVENUE					
216: Parks & Open Spaces	\$1,211,210	\$634,798	\$1,347,852	590,011	(757,841)
222: Law Library	236,346	206,290	362,518	412,293	49,775
225: Road	27,930,047	26,965,903	32,744,166	40,944,051	8,199,885
231: Liquor Law Enforcement	64,009	78,482	65,540	73,600	8,060
240: Public Land Corners Presrv	805,218	685,646	873,656	863,767	(9,889)
241: County School	2,377	63,054	207,033	0	(207,033)
242: Extension Services Levy	1,187	0	3,035	0	(3,035)
244: County Clerk Records	300,914	303,791	281,960	241,752	(40,208)
250: Title III Projects	2,922,164	3,619,065	3,523,180	3,851,344	328,164
260: Special Revenue	10,920,549	10,991,528	12,281,455	12,623,726	342,271
283: Animal Services	103,085	0	97,609	98,377	768
285: Intergov. Human Svcs	1,560,203	1,126,157	1,811,420	1,514,187	(297,233)
286: Health and Human Services	18,442,198	16,017,827	20,754,381	19,336,036	(1,418,345)
287: Trillium Behavioral Health	17,248,751	21,124,123	19,115,984	17,184,666	(1,931,318)
290: Local Option Tax Levy	24,808,751	25,535,922	23,358,442	24,951,303	1,592,861
DEBT SERVICE					
323: Lane Events Center	\$114,431	\$123,961	\$102,714	101,536	(1,178)
333: Special Oblig Bond	6,349,306	6,807,983	5,513,922	4,661,835	(852,087)
CAPITAL					
435: Capital Improvement	\$7,736,727	\$7,153,637	\$8,833,353	\$5,519,627	(3,313,726)
ENTERPRISE					
521: Lane Events Center	\$2,838,434	\$1,001,045	\$3,575,712	3,968,876	393,164
530: Solid Waste Disposal	20,906,209	19,764,464	24,429,488	24,698,702	269,214
539: Corrections Commissary	518,318	447,494	565,764	645,000	79,236
570: Land Management	5,415,793	4,343,663	6,374,836	6,712,937	338,101
INTERNAL SERVICES					
612: Self Insurance	\$8,458,956	\$6,444,342	\$9,761,226	6,375,500	(3,385,726)
614: Employee Benefit	15,497,340	13,394,045	15,282,619	10,277,000	(5,005,619)
615: Pension Bond	3,864,124	1,245,359	3,681,259	3,874,324	193,065
619: Motor & Equipment Pool	33,049,109	31,132,600	33,582,802	33,614,839	32,037
627: Intergovernmental Services	203,156	541,065	232,546	216,539	(16,007)
653: Technology Replacement	2,513,380	1,822,007	3,229,073	2,991,040	(238,033)
654: Information Services	1,859,611	1,705,503	896,132	700,000	(196,132)
FIDUCIARY					
714: Retiree Benefit Trust	\$11,132,123	\$11,209,244	\$10,671,803	\$10,750,000	78,197
TOTAL FUND BALANCE	\$ 243,598,595	\$ 229,620,889	\$ 268,185,829	\$ 263,518,923	\$ (4,666,906)

Non-Departmental

Contingency - Authorized by ORS 294.388 to provide a resource for occurrences or emergencies that cannot be foreseen at the time of budget adoption. The Board of Commissioners must authorized use of these funds through a Board Order/Resolution. When authorization is granted, appropriations are transferred from the Contingency account to the designated expenditure account.

CONTINGENCY BY FUND					
Fund Name	FY 16-17 Final Budget	FY 17-18 Final Budget	FY 18-19 Cur Budget	FY 19-20 Adopted	\$ Chng from Curr
124: General	\$ 7,611,193	\$ 513,500	\$ 678,837	\$ 849,440	\$ 170,603
216: Parks & Open Spaces	596,390	684,805	441,982	108,185	(333,797)
222: Law Library	16,196	16,792	32,000	15,780	(16,220)
225: Road	4,839,850	5,758,895	4,576,031	4,415,000	(161,031)
231: Liquor Law Enforcement	61,522	48,022	59,443	68,385	8,942
240: Public Land Corners Preserv	130,354	275,277	167,986	52,514	(115,472)
244: County Clerk Records	41,966	12,300	12,300	12,300	0
260: Special Revenue	2,132,068	2,238,780	2,121,210	2,024,469	(96,741)
283: Animal Services	32,200	52,129	60,701	60,701	0
285: Intergov. Human Svcs	970,310	1,338,377	-	-	0
286: Health and Human Services	5,300,012	12,240,291	6,726,769	6,416,402	(310,367)
287: Trillium Behavioral Health	3,600,000	8,166,777	6,739,845	8,054,636	1,314,791
290: Local Option Tax Levy	23,809,033	3,208,899	4,213,752	4,529,600	315,848
435: Capital Improvement	160,000	2,253,247	-	500,000	500,000
521: Lane Events Center	1,037,502	1,091,300	1,543,299	1,442,169	(101,130)
530: Solid Waste Disposal	2,658,578	3,082,301	4,100,132	941,936	(3,158,196)
539: Corrections Commissary	21,700	31,190	-	40,100	40,100
570: Land Management	2,202,481	2,216,081	2,238,064	2,268,547	30,483
612: Self Insurance	300,000	300,000	257,000	300,000	43,000
614: Employee Benefit	1,350,000	1,350,000	740,909	750,000	9,091
619: Motor & Equipment Pool	5,263,667	2,836,445	1,242,239	2,711,250	1,469,011
627: Intergovernmental Services	163,651	49,000	49,000	50,000	1,000
653: Technology Replacement	375,000	396,500	874,730	1,253,285	378,555
654: Technology Services	500,000	677,500	306,724	400,000	93,276
714: Retiree Benefit Trust	302,815	500,000	500,000	500,000	0
TOTAL CONTINGENCY	\$ 63,476,488	\$ 49,338,408	\$ 37,682,953	\$ 37,764,699	\$81,746

The decreasing contingency amounts over the past 4 years has been largely due to a concerted effort to more clearly dilineate between reserves and contingencies, which has resulted in reserve amounts increasing and contingency amounts decreasing.

Non-Departmental

Debt Service – Debt service appropriations provide for the payment of principal and interest on bonds, notes and lines of credit, as well as some debt issuance costs. The County relies primarily on full faith & credit limited tax bonds, which are paid off with existing resources, for most debt issuance needs. General Obligation (G.O.) bonds that are secured by property taxes must be approved by voters. The County has no outstanding G.O. bonds.

The County’s G.O. and full faith and credit debt is rated at “Aa2” by Moody’s Investors Service. 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.

FY 19-20 LANE COUNTY BONDED DEBT						
Fund	Bond Series	County Project	Bond Type	Principal	Interest	Remaining Principal
323	2002 A	Lane Events Center improvements (including refunded 1998)	Limited Tax	\$ 95,000	\$ 15,105	\$ 210,000
323	2011 R	Lane Events Center Refunding (partial refunding of 2002A bonds)	Limited Tax	510,000	63,800	1,085,000
333	2003 B	Courthouse Plaza	Limited Tax	40,000	7,320	130,000
333	2003 B	Elections	Limited Tax	145,000	26,695	475,000
333	2009	Public Health Building	Limited Tax	815,000	20,375	-
333	2009	AIRS Upgrade	Limited Tax	100,000	2,500	-
333	2009	Jail HVAC	Limited Tax	115,000	2,875	-
333	2009	Riverstone Health Clinic Building	Limited Tax	95,000	2,375	-
333	2009	Mental Health Building (refunded 2000A)	Limited Tax	445,000	34,375	465,000
333	2011	Riverstone Health Clinic Improvements	Limited Tax	55,000	33,393	790,000
333	2011	Richardson Park Marina	Limited Tax	45,000	26,475	625,000
333	2011	Public Works Customer Service Center	Limited Tax	240,000	138,319	3,260,000
333	2011	Lane Events Center Convention Center Roof	Limited Tax	65,000	39,913	945,000
333	2011	Public Service Building/Courthouse HVAC	Limited Tax	70,000	40,113	945,000
333	2017	Public Health Building (refunded 2009A)	Limited Tax	-	222,850	6,120,000
333	2017	Jail HVAC (refunded 2009A)	Limited Tax	-	54,738	1,505,000
333	2017	Riverstone Health Clinic Bldg (refunded 2009A)	Limited Tax	-	45,269	1,245,000
615	2002	PERS	Limited Tax	1,423,282	6,303,284	48,149,999
TOTAL				\$4,258,282	\$7,079,774	\$ 65,949,999

The County also has one outstanding Notes Payable to the Oregon Department of Energy for the Lane County Data Center Remodel project. Total payment for this debt for FY 19-20 will be \$194,132.

Over the past several years, Lane County focused on a plan to reduce or pre-pay debt with one-time funds to reduce interest and 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; 2) the Road Fund portion of the Customer Service Center; and 3) A portion of the Charnelton Building, also known as the Public Health Building, purchased and remodeled by Lane County. Due to favorable market conditions, on May 31, 2017, the County also issued \$8,870,000 in Full Faith and Credit Refunding Obligations, Series 2017, which was used to advance refund a portion of the Series 2009A bonds. Net proceeds of \$9,897,864, along with County funds of \$6,258,709, were used to purchase Open Market Securities U.S. Treasury notes that were placed in an irrevocable trust with an escrow agent to provide for the payment of the remaining principal and interest due on the Series 2009A bonds. The advance refunding will result in reducing the County’s principal and interest payments by \$3,033,405 over the next 12 years to obtain an economic gain of \$1,843,462. Including the County’s cash contribution to buy down the debt of \$6,258,709, the advance refunding will reduce total principal and interest payments by \$9,292,114 through 2029.

Additional information on the County’s debt can be found in the annual Debt Affordability Report available for review at: www.lanecounty.org/Finance under “Other Reports.”

Non-Departmental

Interfund Loans – are made pursuant to ORS 294.468 and reflect loans made from one County fund to another County fund. Oregon Budget Law requires that loans appropriated for operating purposes must be paid back in the following fiscal year, while capital loans must be repaid within ten years from the date of the loan. The County has also adopted Interfund Loan Policies as part of its Management Policies which can be found in Lane Manual, Chapter 4. Interest rates for Interfund Loan are based upon the Local Government Investment Pool.

OUTSTANDING INTERFUND LOANS						
Description	Type	Loaning Fund	Receiving Fund	Authorizing Board Order #	Amount	Term
Telephone System Upgrade	Capital	Solid Waste	Technology Svc	17-08-08-05	\$ 1,673,430	08/01/2017- 06/30/2020

Non-Departmental

Fund Transfers – Interfund transfers are authorized by ORS 294.361 and ORS 294.463 and consist of transfers of resources between funds. For FY 19-20, the County’s budget contains Interfund Transfers of \$19,393,242 as detailed below:

INTERFUND TRANSFERS BY FUND					
Name	FY 16-17 Final Budget	FY 17-18 Final Budget	FY 18-19 Cur Budget	FY 19-20 Adopted	\$ Chng from Curr
124: General	\$11,368,960	\$11,732,891	\$12,860,515	\$13,885,472	\$ 1,024,957
216: Parks & Open Spaces	71,075	69,875	73,275	71,475	(1,800)
222: Law Library	79,305	0	0	0	0
225: Road	845,000	845,000	1,000,000	1,320,426	320,426
244: County Clerk Records	110,826	112,842	103,110	107,914	4,804
260: Special Revenue	242,160	193,520	214,684	711,642	496,958
285: Intergov. Human Svcs	291,327	1,219,892	271,429	305,929	34,500
286: Health and Human Services	1,231,938	575,590	1,374,768	688,433	(686,335)
287: Trillium Behavioral Health	6,850,493	1,318,068	431,729	396,551	(35,178)
435: Capital Improvement	1,872,268	800,441	893,036	1,100,487	207,451
521: Lane Events Center Fund	106,913	110,113	107,513	104,913	(2,600)
612: Self Insurance	0	0	4,126,525	0	(4,126,525)
614: Employee Benefit	2,288,097	0	4,126,713	0	(4,126,713)
619: Motor & Equipment Pool	1,493,318	312,440	700,000	700,000	0
627: Intergovernmental Services	432,594	10,682	0	0	0
TOTAL INTERFUND TRANSFERS	\$ 27,284,274	\$ 17,301,354	\$ 26,283,297	\$ 19,393,242	(6,890,055)

INTERFUND TRANSFERS BY FUND TYPE					
Name	FY 16-17 Final Budget	FY 17-18 Cur Budget	FY 18-19 Cur Budget	FY 19-20 Adopted	\$ Chng from Curr
Transfer to General Fund	\$ 1,117,924	\$ 1,329,456	\$ 1,523,023	\$ 2,096,494	\$ 573,471
Transfer to Special Revenue Fund	\$ 12,207,377	\$ 13,268,806	\$ 13,219,348	\$ 14,328,368	1,109,020
Transfer to Debt Service Fund	\$ 9,254,563	\$ 2,209,971	\$ 2,267,688	\$ 2,268,380	692
Transfer to Enterprise Fund	\$ 1,270,399	\$ -	\$ 50,000	\$ -	(50,000)
Transfer to Internal Service Fund	\$ 3,434,009	\$ 493,122	\$ 9,223,238	\$ 700,000	(8,523,238)
TOTAL INTERFUND TRANSFERS	\$ 27,284,272	\$ 17,301,355	\$ 26,283,297	\$ 19,393,242	(6,890,055)

The decrease in overall Transfers from current year is attributed to the one-time transfer of reserves out of the Self Insurance and Employee Benefit Funds in order to establish a PERS Side Account in FY 18-19.

Of the total County fund transfers, \$2,268,380 represents transfer of funds from Departments budgets to Debt Service Funds to pay the debt detailed in the Debt Service section above. The prepayment of the AIRS Project, Charnelton Building and Customer Service Center debts appears in the FY 16-17 transfer to Debt Service Fund totals.

Transfers for FY 19-20 from the General Fund to Special Revenue Fund consists of ongoing financial support for services contained in other County Funds such as Youth Services, Veteran Services, Public Health, Behavioral Health, and Animal Services. An annual transfer of \$50,000 is also transferred annually to support Elections equipment replacement needs in addition to one-time transfers for one-time expenditures or initiative determined each year.

Non-Departmental

Reserves – Reserves are resources set aside for future use, cash flow coverage or held for emergency uses. Appropriate reserve levels support the County’s bond rating, which then allows issuance of debt at lower interest rates. In appropriation resolutions passed by the Board of Commissioner, reserves appear in one-lump sum as “Total Unappropriated and Reserve Amounts, all Funds.” Details of the change in Reserve levels from current year to FY 19-20 are detailed below. Reserves are one-time funds – meaning that once they are spent, they do not replenish without additional resources or reduced expenses. County policy indicates that one-time funds should not be spent on ongoing expenditures in order to maintain structural balance within the budget.

The decrease from FY 18-19 is due in part to the movement of funds from the contingency account line to reserves as explained in the Contingency section of this document. In addition, one-time funds received from Secure Rural Schools in FY 18-19 were spent and will not be replenished in FY 19-20 due to the lack of additional SRS payment authorization.

RESERVES BY FUND				
Name	FY 18-19 Cur Budget	FY 19-20 Adopted	\$ Chng from Curr	Restrictions on Use
124: General	\$ 23,964,247	\$ 23,709,072	\$ (255,175)	Lane Manual Chapter 4 Reserve Policy
216: Parks & Open Spaces	579,645	459,645	(120,000)	Transient Room Tax; Car Rental Tax
222: Law Library	422,814	422,814	0	ORS 357.203; State Court fees
225: Road	26,994,992	26,214,566	(780,426)	ORS 366.739&366.570; OR Constitution Art IX, Sec 3a
240: Public Land Corners Preserve	763,767	763,767	0	ORS 203.148
244: County Clerk Records	172,389	172,389	0	ORS 205.365
250: Title III Projects Fund	3,057,802	3,057,802	0	Secure Rural Schools Federal Law
260: Special Revenue	7,876,767	7,875,617	(1,150)	6 subfunds w/various federal, state & grant revenue
283: Animal Services	38,038	38,038	0	Lane Manual Chapter 4 Reserve Policy
285: Intergov. Human Svcs	1,327,437	1,327,437	0	Federal, State & Local Grants
286: Health and Human Services	2,779,890	2,709,100	(70,790)	Federal, State & Local Grants
287: Trillium Behavioral Health	8,054,636	8,054,636	0	Federal, State & Local Grants
290: Local Option Tax Levy	20,115,477	20,115,477	0	Restricted by Voters
323: Lane Events Center Debt	104,631	104,631	0	Transient Room Tax
333: Special Obligation Bond	3,808,499	3,808,499	0	Reserved for future Debt Service Payments
435: Capital Improvement	505,311	505,311	0	Lane Manual 4.010(3)(e)
521: Lane Events Center	2,031,018	1,986,018	(45,000)	Transient Room Tax
530: Solid Waste Disposal	26,425,200	26,525,200	100,000	OAR Division 94.0140-94.0145
539: Corrections Commissary	595,384	595,384	0	Self-supporting service
570: Land Management	4,238,832	4,238,832	0	Title III and committed fees
612: Self Insurance	6,753,646	6,753,646	0	Self-insured reserves; ORS 294.343.
614: Employee Benefit	7,806,524	7,806,524	0	Lane Code 2.600; self-funded health reserve
615: Pension Bond Fund	4,301,435	4,301,435	0	Debt Service reserves for PERS Bond
619: Motor & Equipment Pool	26,305,706	26,305,706	0	ORS 294.343; Future equipment replacement
627: Intergovernmental Services	157,360	157,360	0	ORS 294.343
653: Technology Replacement	1,466,840	1,466,840	0	ORS 294.343; five year technology replace cycle
714: Retiree Benefit Trust	10,330,158	10,330,158	0	Lane Code 2.500(1)(2); legacy employee benefit
TOTAL RESERVES	\$ 190,978,445	\$ 189,805,904	\$ (1,172,541)	

Non-Departmental

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 portion of the budget also contains the General Fund reserve.

Risk & Benefits Funds - The three funds within the Risk & Benefits 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 and appropriate reserve as established by an external actuary. 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 based upon an external annual actuary review.

Title III Fund – The Title III Fund was established with the passage of the Secure Rural Schools and Community Self-Determination Act began in 2000 which provided funding for timber dependent counties in regions with substantial holdings of federal forests. The original act, in effect through 2006, has been extended multiple times. Beginning with 2008, each renewal has been a decrease in the prior funding levels. This funding was again renewed in April, 2018 and resulted in approximately \$2 million in additional funding for projects as allowed under the legislation. Lane County currently uses the funds for Search & Rescue, Dunes Patrol, Law Enforcement on Federal Lands and Firewise Communities program.

Tourism - Transient Room Tax is charged for the short-term occupancy in any hotel, private home 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, Museums, Special & Rural Projects and Parks. The County contracts with the City of Eugene to act as the Tax Administrator.

Video Lottery – Video Lottery funds are received from the Oregon State Lottery Fund which is governed by Oregon Constitution, Article XV Section 4. The use of lottery funds is strictly applied to programs and activities which support economic development in Lane County. Lane County anticipates just over \$1.6 million in lottery funds for FY 19-20, which supports the Economic Development Staff in County Administration, funds a Land Management Planner focused on long range planning efforts, provides support to Youth Services job education schooling, support programs at Workforce Partnership and provides infrastructure funds for local economic development efforts.

Pass thru Funds – include the *Court Facility Security Fund* which consist of a portion of criminal traffic fines assessed in municipal, state and justice courts; *Extension Service Levy Fund* which consists of the local option levy passed in May 2017 which provides funding to the OSU 4-H Extension Service Program; and the *County School Fund* which consists of pass through of state and federal time funds which are paid directly to Lane Education Service District who then distributes the funds to Lane County school districts.

Resource & Expenditure line item details for the items contained within the General Expense portion of the Non-Departmental budget, excluding Fund Balance, Contingency, Debt Service & Reserves (which are detailed countywide in the charts in this section), are found on the following pages.

Non-Departmental

RESOURCE DETAIL						
	FY 16-17	FY 17-18	FY 18-19	FY 19-20	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Adopted	Fr Curr	Fr Curr
RESOURCE ACCOUNTS						
Payments In-Lieu Of Taxes	643,218	2,242,245	720,000	0	(720,000)	-100.00%
Current Year Property Tax	38,026,531	39,936,693	40,852,328	42,994,565	2,142,237	5.24%
Prior Years Property Taxes	882,224	759,905	805,050	755,000	(50,050)	-6.22%
In Lieu Of Taxes	594,715	649,118	752,191	768,431	16,240	2.16%
Severance Tax	44,933	27,163	20,000	30,000	10,000	50.00%
Transient Room Tax	4,287,494	4,466,201	4,608,457	4,585,357	(23,100)	-0.50%
Car Rental Tax	1,673,296	1,775,928	1,827,444	1,787,707	(39,737)	-2.17%
County Marijuana Tax	1,807	20,668	48,500	31,000	(17,500)	-36.08%
Miscellaneous Taxes	18,480	16,875	17,410	18,000	590	3.39%
TAXES & ASSESSMENTS	46,172,698	49,894,796	49,651,380	50,970,060	1,318,680	2.66%
Metro Cable Franchise	486,417	466,961	505,000	399,251	(105,749)	-20.94%
Rural Cable Franchise	145,587	153,377	151,000	154,499	3,499	2.32%
LICENSES & PERMITS	632,004	620,338	656,000	553,750	(102,250)	-15.59%
Circuit Court Fines	186,461	211,984	195,000	185,400	(9,600)	-4.92%
State Court Facility & Security	129,595	123,865	125,000	125,000	0	0.00%
Drivers License Suspension	158,146	0	0	0	0	0.00%
Criminal Fine & Assessment	8,201	124,550	169,000	128,300	(40,700)	-24.08%
County Infractions Forfeitures	45,000	35,000	0	0	0	0.00%
Forfeitures Other	0	5,254	0	0	0	0.00%
FINES, FORFEITURES, PENALTIES	527,403	500,653	489,000	438,700	(50,300)	-10.29%
National Forest Timber Sales	350,390	1,991,921	1,992,160	354,824	(1,637,336)	-82.19%
O & C Timber Sales	2,871,131	4,485,864	3,767,487	2,500,000	(1,267,487)	-33.64%
Flood Control Leases	736	782	750	750	0	0.00%
Taylor Grazing Act	0	59	0	0	0	0.00%
Federal Title III Projects	0	779,329	1,079,196	0	(1,079,196)	-100.00%
FEDERAL REVENUES	3,222,257	7,257,954	6,839,593	2,855,574	(3,984,019)	-58.25%
Timber Sales	854,634	1,243,261	1,755,700	1,377,750	(377,950)	-21.53%
Video Lottery Revenue	1,504,943	1,617,595	1,571,244	1,607,418	36,174	2.30%
Video Lottery Grant	838,905	922,115	938,777	876,150	(62,627)	-6.67%
Liquor Tax	1,931,426	2,023,615	2,120,055	2,228,850	108,795	5.13%
Amusement Device Tax	82,396	81,819	82,500	82,500	0	0.00%
Cigarette Tax	319,793	313,636	310,200	304,226	(5,974)	-1.93%
Marijuana Tax	0	1,660,787	1,200,000	1,200,000	0	0.00%
OTHER STATE REVENUES	5,532,098	7,862,828	7,978,476	7,676,894	(301,582)	-3.78%
Plan Contributions	70,925	202,334	1,350,000	600,000	(750,000)	-55.56%
Discounts and Rebates	804,483	723,414	810,000	650,000	(160,000)	-19.75%
Miscellaneous Fees/Reimbursement	8,500	305	-	-	0	0.00%
Refunds & Reimbursements	822,383	226,047	138,207	150,000	11,793	8.53%
Deferred Comp Admin Fee	84,855	69,233	50,000	47,500	(2,500)	-5.00%
Benefits	51,079,982	50,772,972	26,260,769	27,677,529	1,416,760	5.39%
Benefits HDHP Plan	0	0	6,910,000	6,341,900	(568,100)	-8.22%
Benefits Plus Plan	0	0	1,590,000	2,095,000	505,000	31.76%
Benefits CoPay Plan	0	0	18,000,000	18,863,100	863,100	4.80%
Employer PERS	10,321,996	12,682,651	14,145,736	18,650,196	4,504,460	31.84%
Employer OPSRP	0	0	126,369	137,972	11,603	9.18%

Non-Departmental

RESOURCE DETAIL						
	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Curr Bgt	FY 19-20 Adopted	\$ Chng Fr Curr	% Chng Fr Curr
Employee PERS	5,307,864	5,484,987	6,188,916	6,651,768	462,852	7.48%
FEES AND CHARGES	68,500,988	70,161,944	75,569,997	81,864,965	6,294,968	8.33%
County Indirect Revenue	306,605	304,100	346,063	312,747	(33,316)	-9.63%
ADMINISTRATIVE CHARGES	306,605	304,100	346,063	312,747	(33,316)	-9.63%
Investment Earnings	714,228	1,054,471	1,030,205	1,102,495	72,290	7.02%
INTEREST EARNINGS	714,228	1,054,471	1,030,205	1,102,495	72,290	7.02%
Proceeds of Refunding Bond	8,870,000	0	0	0	0	0.00%
Premium - Debt issuance	1,027,864	0	0	0	0	0.00%
BOND SALES	9,897,864	0	0	0	0	0.00%
Transfer Fr General Fund (100)	875,008	854,910	858,945	858,320	(625)	-0.07%
Transfer Fr Spec Rev Funds (200)	7,670,775	645,465	656,137	668,659	12,522	1.91%
Transfer Fr Capital Fund (400)	601,869	599,483	645,093	652,635	7,542	1.17%
Transfer Fr Enterprise Fd (500)	106,913	110,113	107,513	104,913	(2,600)	-2.42%
Transfer Fr Int Svc Fnds (600)	2,288,097	0	8,253,238	0	(8,253,238)	-100.00%
FUND TRANSFERS	11,542,660	2,209,971	10,810,313	2,284,527	(8,525,786)	-78.87%
TOTAL RESOURCES	147,048,806	139,867,056	153,371,027	148,059,712	(5,311,315)	-3.46%

Non-Departmental

EXPENDITURE DETAIL						
	FY 16-17	FY 17-18	FY 18-19	FY 19-20	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Adopted	Fr Curr	Fr Curr
Extra Help	1	0	0	0	0	0.00%
PERSONNEL SERVICES	1	0	0	0	0	0.00%
Professional & Consulting	3,948,852	4,103,845	4,737,608	4,525,918	(211,690)	-4.47%
Relief & Assistance	0	0	1,500,000	-	(1,500,000)	-100.00%
Support Services	8,500	0	-	30,000	30,000	100.00%
Intergovernmental Agreements	435,274	427,644	2,235,199	2,049,221	(185,978)	-8.32%
Agency Payments	4,568,785	5,947,347	6,391,958	4,838,414	(1,553,544)	-24.30%
Telephone Services	2,346	101,773	2,920	2,920	0	0.00%
General Liability	0	0	1,452	9,221	7,769	535.06%
SAIF Assessments	92,243	126,795	132,000	135,000	3,000	2.27%
ER PERS/OPSRP	9,956,515	12,739,155	14,205,066	18,788,168	4,583,102	32.26%
PERS 6% IAP	5,116,057	5,496,329	6,188,916	6,651,768	462,852	7.48%
Insurance Premiums	15,341,345	16,026,560	17,780,333	18,856,053	1,075,720	6.05%
Claims	21,835,410	25,369,671	25,612,813	26,994,000	1,381,187	5.39%
Maintenance of Equipment	2,088	3,314	5,000	10,000	5,000	100.00%
Maintenance of Structures	-	-	5,000	-	(5,000)	-100.00%
Operating Licenses & Permits	0	1,082	-	-	0	0.00%
Real Estate & Space Rentals	51,854	45,668	52,355	51,870	(485)	-0.93%
Metro Cable Commission	81,926	100,863	110,373	102,731	(7,642)	-6.92%
Fleet Services Rentals	0	71	-	-	0	0.00%
County Indirect Charges	435,069	499,346	489,066	493,101	4,035	0.83%
Direct/Technology Serv	0	95	5,399	-	(5,399)	-100.00%
Office Supplies & Expense	0	258	4,220	3,000	(1,220)	-28.91%
Membrshp/Professional Licenses	580	385	8,400	8,400	0	0.00%
Printing & Binding	31,724	0	65,000	-	(65,000)	-100.00%
Advertising & Publicity	4,267	7,228	15,251	15,108	(143)	-0.94%
Small Tools & Equipment	8,973	0	-	-	0	0.00%
Special Supplies	984	1,102	6,500	7,500	1,000	15.38%
Business Expense & Travel	0	819	-	-	0	0.00%
Committee Stipends & Expense	645	695	1,000	1,000	0	0.00%
Awards & Recognition	3,416	(4,311)	6,000	-	(6,000)	-100.00%
Outside Education & Travel	7,971	3,135	8,500	7,900	(600)	-7.06%
Miscellaneous Payments	44,217	123,416	26,500	26,500	0	0.00%
Account Funding/Contributions	1,643,384	1,790,555	1,953,959	2,103,549	149,590	7.66%
MATERIALS & SERVICES	63,622,426	72,912,838	81,550,788	85,711,342	4,160,554	5.10%
Improvements	19,109	108,775	200,000	50,000	(150,000)	-75.00%
CAPITAL PROJECTS	19,109	108,775	200,000	50,000	(150,000)	-75.00%
TOTAL EXPENDITURES	\$63,641,536	\$73,021,613	\$81,750,788	\$85,761,342	\$4,010,554	4.91%

Non-Departmental

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