

General Fund

General Fund

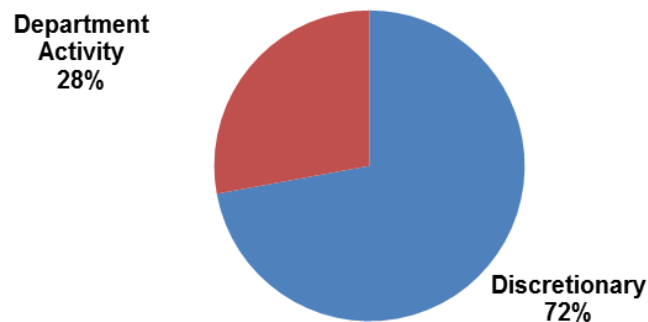
The General Fund is the County's primary operating fund and supports a multitude of the County's core services including public safety, public health and general government services such as elections, assessment & taxation and internal support services. For FY 20-21 the total General Fund budget is \$116,716,239 which is a decrease of \$3.5 million or 2.92% from the FY 19-20 final budget.

General Fund Resources

Resources	FY 20-21	Percent of Bdgt
Current Year Property Taxes	\$44,223,340	37.89%
Other Taxes & Assessments	\$3,607,972	3.09%
Licenses & Permits	\$961,615	0.82%
Fines, Forfeitures & Penalties	\$704,500	0.60%
Property Rentals	\$320,110	0.27%
Federal Revenue	\$5,556,052	4.76%
State Revenue	\$11,378,416	9.75%
Local Revenues	\$1,385,139	1.19%
Fees & Charges	\$2,749,700	2.36%
Administrative Charges	\$14,740,631	12.63%
Interest Earnings	\$500,000	0.43%
Intrafund Transfers	\$326,978	0.28%
Transfers from Other Funds	\$2,482,831	2.13%
Beginning Fund Balance	\$27,779,045	23.80%
Total Resources	\$116,716,329	100.00%

The majority of the resources available within the General Fund are discretionary funds, also referred to as discretionary general fund (DGF). These funds are available for distribution to any department or service without specific regulations or requirements and they are generally not generated by specific department activities. DGF is primarily made up of property taxes, federal timber funds, state shared revenues and reserves. DGF will total \$84,554,529 in FY 20-21, while revenue generated by department activities is projected at \$32,161,800.

General Fund Resources - Discretionary v. Department Activity

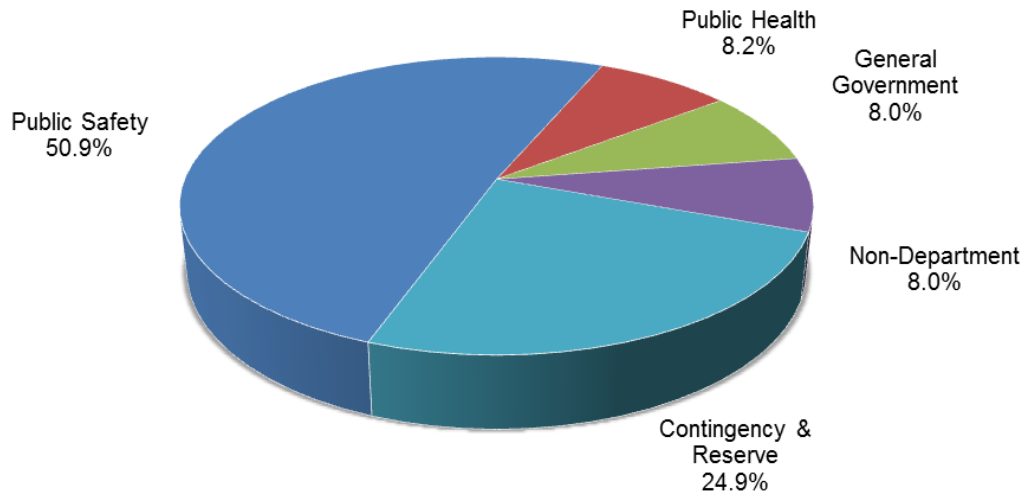


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Discretionary General Fund by Service Category

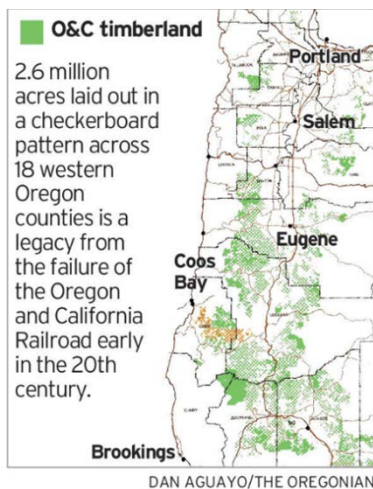
DGF is primarily allocated to the area of public safety, but also must be used to support other services such as public health and general government services including assessment and taxation, elections and internal support functions due to lack of other funds available to pay for those mandated and/or required services. County policy and practice is that DGF is allocated after all other funds available to support a specific service, unless a general fund match or level of support is required. This means that based upon other funding available, the allocation of discretionary general fund can vary slightly from year to year. The services found within each category are identified on the Service Option Sheet Summary found at the end of this section.

Discretionary General Fund FY 20-21 Allocation by Service Category



The General Fund reserve, which represents just below 25% of the discretionary general funds, has reached the County’s policy of 20% minimum of operating revenue, while also allocating \$750,000 for a vacancy variance contingency as well as reserves for future capital planning associated with the Countywide CIP.

A Historical Perspective on Federal Timber Revenue



For well over 90 years, Lane County citizens have relied on timber harvest revenue from federal Oregon & California (O&C) railroad lands to fund a significant portion of critical county services. These services include Sheriff’s patrols, the adult jail, criminal prosecution, youth detention, public health, and elections. However, revenue from federal timber harvests began a significant decline with the change in federal forest policies in the early 90’s. From 1992 through 2000 the County was forced to make numerous budget cuts as seen below while trying to preserve essential services.

Secure Rural Schools Legislation

Congress enacted a new federal guarantee called the Secure Rural Schools (SRS) and Community Self-Determination Act in 2000. This Act provided a new six-year guarantee at a much higher level than previously granted. However, the Act restricted annual growth to half

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the national inflation rate (CPI-U) and was set to sunset in the fall of 2006. The Act was renewed for one additional year in 2007. In FY 07-08, this revenue made up nearly 25% of unrestricted or discretionary revenues.

In late 2008, the SRS Act was extended for an additional four (4-year) but at a reducing level based on FY 06-07 funding levels. In mid-2012, the Act was again extended for one (1-year) at 95% of the FY 11-12 funding levels. In the General Fund, the continued step down has caused funding to go from a high of \$15 million in FY 06-07, down to \$4.6 million in FY 12-13. In addition, federal sequestration in 2013 resulted in a decrease of an additional 5.1% of the 12-13 amount, bringing the actual revenue received down to \$4.46 million. In mid-April, 2015, Congress passed an additional two-year extension of the SRS payments, at a continued 5% step down each year. The payment received by Lane County government in FY 15-16 was approximately \$13.66 million – which is \$36.26 million less than was received in FY 07-08 before the step down of payments began. In March 2018, Secure Rural Schools was again renewed for a two year period, with 5% reduction each year. A recent renewal of Secure Rural Schools again renewed the legislation for a two year period, providing one-time funding for FY 19-20 and FY 20-21.

Permanent Property Tax Rates and Limitations

In 1990 Oregon voters approved Measure 5 restricting taxation for government services to \$10 per \$1,000 of assessed value. In the late spring of 1997, Oregon voters approved Ballot Measure 50, a revision of Ballot Measure 47, to significantly change the entire property tax system. Prior to Measures 47/50, Oregon counties imposed taxes based upon the amount of tax to be levied. Increases in assessed value and any value added as a result of new construction meant that everyone else's taxes would go down slightly to compensate for the new money coming in.

Measure 47/50 changed the system to a rate based on one of so many dollars per \$1,000 of assessed value. Now as the value grows, so does the revenue. The new system also allows for the first time the inclusion of the assessed value of new construction, thereby generating additional revenue for the county each year.

Upon enactment, Measure 50 also rolled back assessed values to the level assessed two years prior, a 17% reduction, and then placed a constitutional restriction on future growth to a 3% annual increase in assessed valuations as opposed to the 6% growth allowed under the previous tax levy system. This growth restriction has created a “structural deficit” within the General Fund. Annual expenditure growth has averaged between 5% and 6% while growth in overall General Fund revenue has been closer to 3% to 3.5%.

Measure 50 also locked in all of the then current property tax rates, thereby establishing a “permanent” tax rate for each taxing district. So while Lane County services had been subsidized by federal timber revenue for many, many years, the subsequent decline in timber revenue meant that asking the voters to increase the property tax base to support critical services as many other Oregon cities and non-timber supported counties have done was no longer an option.

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Comparable County Comparison

In this table, Lane County’s permanent property tax rate is compared to five counties most similar: Washington, Clackamas, Marion, Jackson, and Deschutes. Data was gathered for FY 18-19, the most recent fiscal year in which data is available.

FY 2018-2019 COUNTY COMPARISON						
	Lane	Washington	Clackamas	Marion	Jackson	Deschutes
2019 Population ¹	378,880	613,410	423,420	347,760	221,290	193,000
Area (Square Miles) ²	4,722	726	1,883	1,194	2,802	3,055
Perm. Rate/1,000 (Rural)	\$1.28	\$2.25	\$2.98	\$3.03	\$2.01	\$1.22
Perm. Rate/1,000 (City) ³	\$1.28	\$2.25	\$2.40	\$3.03	\$2.01	\$1.22
Net Assessed Value ⁴	\$33.6 bil.	\$64.1 bil.	\$48.8 bil.	\$24.6 bil.	\$20.6 bil.	\$24.2 bil.
Average Tax Rate/1,000 ⁴	\$15.96	\$17.43	\$16.72	\$17.00	\$14.47	\$15.29
Property Tax Imposed (All Dist) ⁵	536.20 mil.	1,117.20 mil.	816.98 mil.	418.35 mil.	298.09 mil.	370.23 mil.
Adopted FY 18-19 Budget ⁶	682.1 mil.	1,251.7 mil.	846.8 mil.	445.4 mil.	358.0 mil.	383.7 mil.

¹ Annual Oregon Population Report dated 2019 - Portland State University, College of Urban & Public Affairs, Population Research Center.

² State of Oregon Blue Books.

³ Tax rate paid within the city limits. Clackamas County has a split rate for Rural and City residents.

⁴ Net Assessed Value (NAV) includes nonprofit housing, state fish & wildlife value, but excludes urban renewal excess value. Average countywide rate for local governments including special levies and GO bonds outside Measure 5 limit./DOR-Property Tax Statistics 2018-19

⁵ Taxes to be paid by taxpayers *after* the Measure 5 rate limits have been applied./DOR-Property Tax Statistics 2018-19

⁶ FY 18-19 Adopted Budget totals obtained at each County's website.

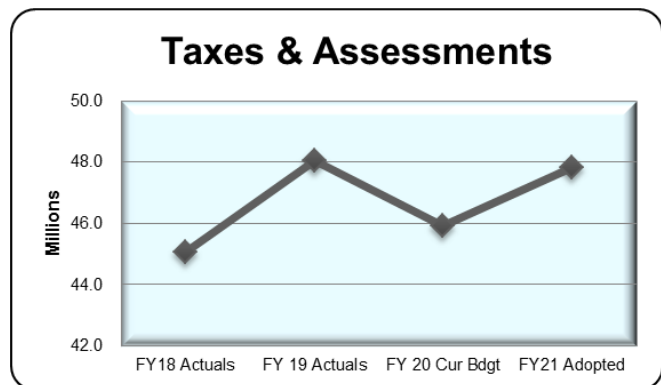
In addition, the 2018-2019 Rate and Value Information for Oregon’s Counties table in the Appendix shows that in that year Lane County continues to be near the bottom of Oregon’s 36 counties as far as overall comparable tax rate is concerned, even when you convert the O&C federal revenue into a comparable tax rate and add it in.

It is also interesting to note in the table above, that while Lane County government’s individual property tax rate is very low, the average property tax rate for each county is fairly close. This means the other taxing districts within Lane County at one point raised their rates to fill in the difference. This results in individual residents in each county paying a similar total property tax bill, but the amount of money received by Lane County government to cover the cost of services is lower than the portion received by most of our comparable counties.

General Fund Revenues/Resources

Taxes and Assessments

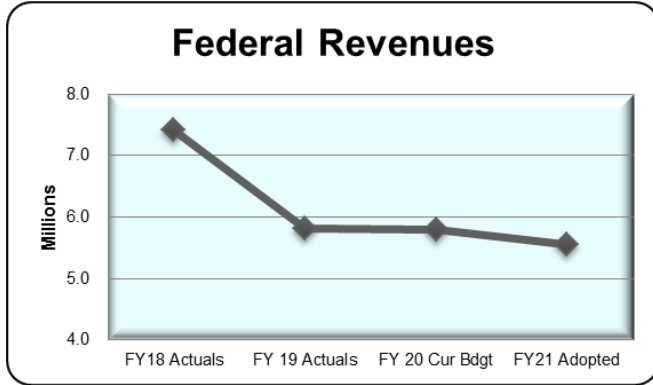
In FY 20-21, Taxes and Assessments are projected to make up 41% of General Fund resources and total \$47.8 million. This category includes both current and prior year property taxes along with county car rental tax, the Western Oregon Severance Tax offset, payments in-lieu-of taxes (PILT) from utilities and tax penalties. This revenue overall is up 4.21% compared to FY 19-20. A strong housing economy is resulting in an increase in Property Tax revenue of approximately 3.75% for FY 20-21. Car rental tax has continued to see economy based increases. It is likely that COVID-19 will negatively impact car rental tax going forward until the



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point where tourism and travel increase; and it is anticipated that Property Taxes may anticipate some delay in payment due to COVID-19 employment impacts. Car rental tax was reduced from the Proposed Budget levels due to the anticipated impacts, while Property Taxes were held flat until the point where additional information is known. Future downturn in Property Tax revenue beyond FY 20-21 is anticipated.

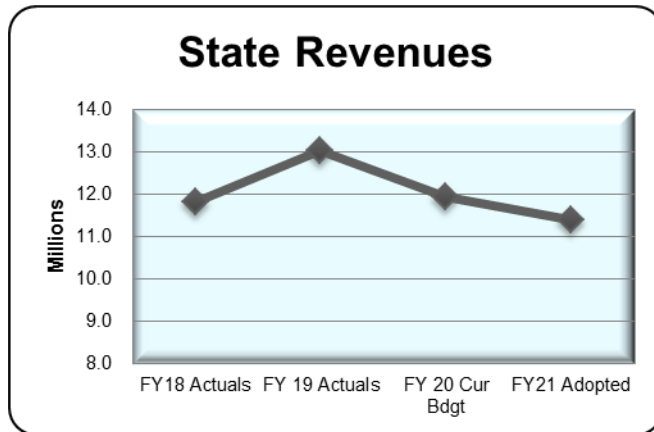
Federal Revenue



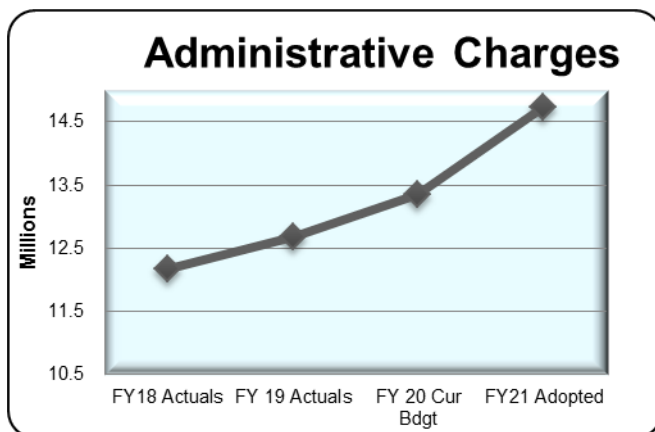
Federal revenues will stay relatively flat in FY 20-21 due to the most recent renewal of Secure Rural Schools (SRS) legislation. SRS funding is treated as a one-time revenue source by Lane County and will be spent on one-time expenditures. Ongoing timber revenue, which is received in the years that SRS is not renewed, has remained strong in recent years. This revenue source has seen large reductions over the past 30 years due to the change in the timber industry and federal logging restrictions.

State Revenue

State revenues into the General Fund are estimated at \$11.38 million for FY 20-21, which is a decrease of 4.61% compared to current year. A decrease in liquor tax is anticipated due to the limits placed upon restaurants and bars from COVID-19 State restrictions. State shared revenue for marijuana tax is budgeted as stable.



Administrative Charges



Internal administrative charges are based upon a federally approved indirect cost allocation plan. A full cost plan and a Uniform Guidance Cost Plan for federal programs are prepared each year. These plans allocate out the cost of central support services to all direct service departments and programs based upon specific cost drivers. The General Fund central service departments receive the allocated cost revenue based upon the County's financial policy to reflect the true cost of doing business in order to fully recover all allowable costs from grants and contracts. Some departments are also able to recover a

department overhead charge for services provided to programs not in the General Fund. Administrative charges are budgeted at \$14.7 million or for FY 20-21, which is a 10.37% increase over current year for

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this fund. The percentage paid by the General Fund each year varies based upon where expenditures occurred in the fiscal year 2 years prior.

Fund Balance

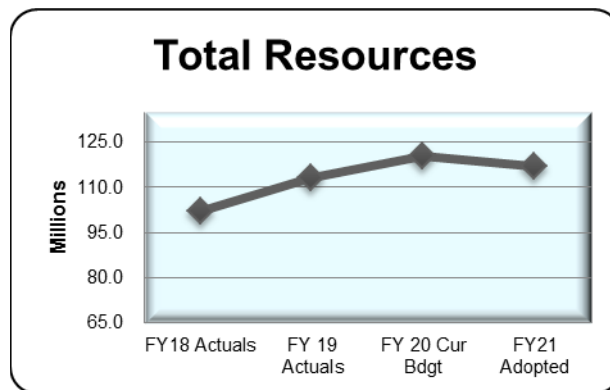
The fund balance carryover from the current year is projected to be \$27.8 million, which is a decrease of \$5.8 million from current year. The decrease is attributed primarily to the transfer of \$5 million for the construction of a new building for Development Disabilities as approved by the Board of Commissioners. Included in the total fund balance is the required reserve being carried forward from the prior year as well as one-time funds available for spending on one-time expenditures. In FY 20-21, no fund balance will be used to pay for ongoing services, which maintains the structurally balanced budget first achieved in the General Fund in FY 17-18.

Other Revenues & Resources

- Licenses and Permits \$961,615
- Fines, Forfeitures & Penalties \$704,500
- Property Rentals \$320,110
- Interest Earnings \$500,000
- Fund Transfers of approximately \$2.8 million
- Local Revenues of \$1.3 million.

Total General Fund Resources

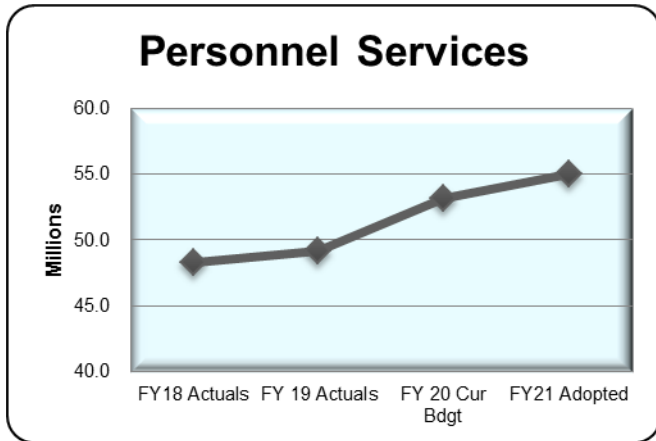
General Fund resources will total \$116.7 million for FY 20-21, which is a decrease of \$3.5 million or 2.9% from the current budget year.



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General Fund Expenditures/Requirements

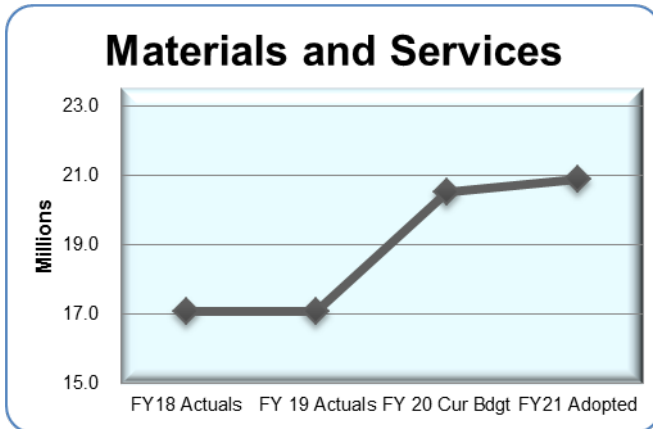
Personnel Services



Personnel Services, which includes wages, employer taxes and employee benefits, are budgeted at \$54.9 million in FY 20-21, which is a 3.56% increase from current year. The increase is attributed to cost of living and merit (step) increases. The County's PERS employer rate is flat for FY 20-21. The FY 20-21 budget continues to assume a 3% vacancy variance rate in the General Fund to account for position vacancies in the initial budget. For FY 20-21, there is no increase for medical insurance rates or other benefit/employer tax rates. Full-time equivalent positions in the General Fund are increasing by 8.25 as described in the Balancing

Options topic of the Financial & Planning Summary section of this document.

Materials and Services



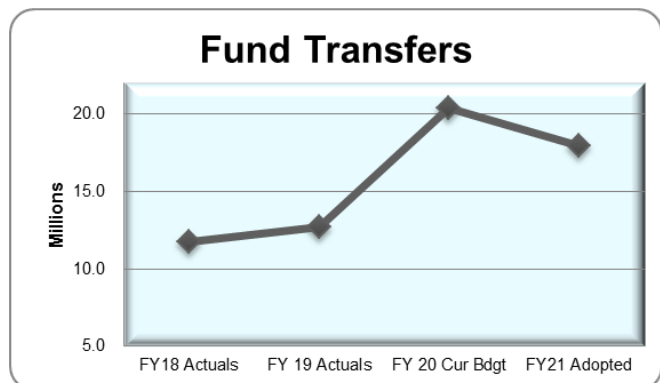
Materials and Services are budgeted at \$20.8 million, which is an increase of approximately \$388 thousand as compared to the current budget year. The FY 20-21 budget contains several one-time allocations including a rebudget of \$1 million for a Behavioral Health Crisis Center (aka Navigation Center) as well as an additional \$1 million in first year operating funds for the same. A continued attention to internal charges and cost control have helped keep the ongoing expenditures in this category relatively flat overall.

Capital Outlay/Capital Projects

The General Fund has two capital outlay expenditures for FY 20-21 in the total amount of \$32,000.

Fund Transfers

Fund transfers out of the General Fund are budgeted at \$17.9 million. The decrease from current year is due to a one-time increase in FY 19-20 for transfer of general funds to the capital fund for the Development Disabilities and future Parole and Probation buildings. Ongoing transfers are increasing slightly due to increasing expenses for services, which results in the need for additional General Fund

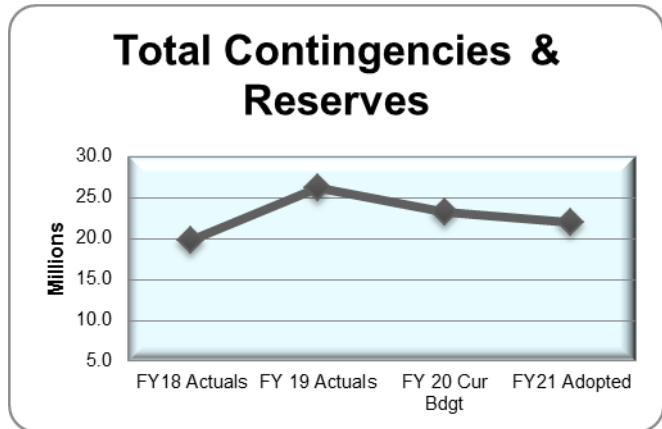


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support. The transfers from the General Fund help fund services provided in Health and Human Services, Public Works, and Sheriff's Office to support services such as Public Health, Behavioral Health, Animal Services, Developmental Disabilities, Parole & Probation, and basic needs for Lane County's most vulnerable residents. For FY 20-21, there is also a budgeted transfer to the Capital Fund for a remodel of Technology Services.

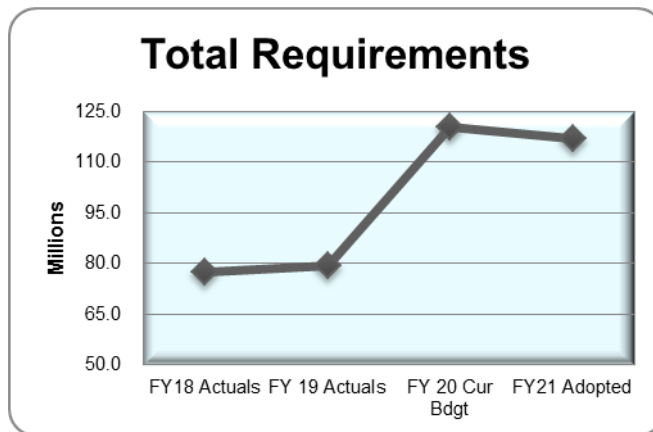
Reserves & Contingencies

General Fund reserves and contingencies are budgeted at \$22 million for FY 20-21, which is a decrease from current year of \$1.2 million. The decrease is the result of transfers out of the fund for one-time expenditures. The Fund will continue to achieve a minimum 20% reserve based upon operating revenue, in addition to maintaining a contingency for vacancy variance. The higher reserve level (the County's policy was previously 10%) enables the County to maintain its strong bond rating and provides necessary funds for cash flow prior to receipt of property tax revenue in November or December of each year. The FY 20-21 reserve amount also includes \$4 million for future capital planning needs.



Total General Fund Requirements

General Fund requirements overall are \$116.7 million for FY 20-21, which is a decrease of \$3.5 million or 2.9% from the current budget year.



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The Structural Deficit

The FY 20-21 General Fund budget maintains its structural balance for the third time after achieving it for the first time in 7 years in FY 17-18. However, due to the County's low permanent property tax rate, and limited growth under the Oregon constitution, a structural deficit continues to be projected for future years. This is due to expenditures typically growing at a faster rate than revenue. Historically the General Fund revenues have grown between 3-3.5% a year while expenses have grown at between 4% and 5%. Most recently these growth numbers have been lower for both revenue & expenditures, as State & Federal revenues have remains relatively flat – or offset each other. The focus on control of internal costs has maintained stability for the short term; however, without additional revenue the County's General Fund will again face a structural imbalance in the next couple of years.

Financial Forecast Model

The Board of Commissioners and the Budget Committee began working with a financial forecasting model of the discretionary General Fund in 1988 to study and evaluate Lane County's financial future. The model was designed to predict the outcome of certain choices-- expenditure reductions, revenue enhancements --over a multi-year horizon. The model helps to focus the long range financial planning of Lane County's policy makers, but does not provide easy solutions. While financial models are very helpful, one must also be aware of their limitations. Each model is carefully built upon a series of assumptions that represent the best information available at that specific point in time. A tolerance of a mere one or two percent can alter the model significantly when resources are scarce.

In future years, costs in the General Fund are expected to continue growing faster than revenues which will put continual pressure on the County to reduce costs and potentially services.

The most recent General Fund Forecast presented to the Leadership Team in January 2020, forecasted a stable FY 20-21, budget, but showed the potential for a structural deficit again in the next five years dependent upon revenue and expenditure growth and the economy.

Assumptions built into the current General Fund Five year forecast include:

REVENUE GROWTH

Current Year Property Tax growth of 3.75% as recommended by Lane County Assessor. This forecast was prior to COVID-19, however, Lane County's assessed value is set as of January 1st each year, and therefore taxes and values will not be impacted due to COVID although the County may see an increase in appeals and a slowdown of payments. The current forecast projects growth as: FY 21-22 3.75%; FY 22-23 3.5%; and FY 23-24 forward at 3.25%. These projections will be adjusted as the impacts of COVID on the collection rate of property taxes and potential impact to values is better known.

Other Taxes are projected to remain relatively flat over the 5 year projected period.

Licenses & Permits overall growth projected at an average of 0.8% over the five year period. Marriage license, cable franchise agreements, and concealed weapon permits made up the bulk of this revenue in the General Fund.

Fines, Forfeitures & Penalties projected average growth of 2% annually primarily caused by fines collected from the Circuit, Municipal and Justice Courts that are passed on to the County. COVID-19 impacts are unknown but likely to occur in this area, which will result in a change in projection in the next forecast released in January 2021.

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Federal and State Grant Revenues are projected to experience modest growth resulting from timber harvest sales and growth in child support enforcement.

State Revenues (Non-Grant) are projected to grow at approximately 1% annually over the five year forecasted period. Revenues in this category include State shared revenues for liquor, marijuana, and cigarette tax, as well as State timber sales, Marine Board revenue in the Sheriff's Office, and Department of Revenue funds allocated from the State to support the collection of property taxes.

Local Revenues, which are primarily made up of Recording Fees occurring in Deeds & Records, is projected to grow at an average of 0.9% annually. Recording Fees are dependent on the real estate market and mortgage interest rates and can become volatile quickly with changes in the market.

Administrative Charges, are the accounting of revenue where the County utilizes a federally qualified indirect plan to charge non-central service departments for the support of legal, budget, finance, human resources, emergency management, county administration and the Board of Commissioners. The indirect plan is based upon the last audited actual expenditures, and therefore each budget year the amounts paid are typically less than the budgeted central service expenses due to increasing expenses. All central services are budgeted within the General Fund, which means the General Fund receives the County Indirect Revenue to cover those expenses. Growth in this revenue type is dependent on the growth of personnel and material and services expenses growing within departments. While some growth has occurred within central services in recent years to support the growth within non-central service departments, the increase in this revenue is currently projected at 3.25% annually for the next five years.

Overall for the next five years, revenue growth within the General Fund is projected at 2.8% annually.

EXPENDITURE GROWTH

Personnel expenditures are currently projected at 1.89% for the next five year period. It should be noted that the County has made the choice to not project for non-approved cost of living increases due to the volatility of that projection. Instead, the personnel projection takes into account merit increases based upon the current employee population, as well as projected increase in employee retirement and health care/other benefit costs. While this can lead to a forecast that isn't as accurate as desired for this category, due to the structural deficit inherent in the fund, it provides the ability for policy makers to see the impact of cost of living increases on the stability of the fund in a way that projecting for the unknown would not allow.

Material & Services are set by the December Oregon Economic Forecast which sets the projected growth in CPI for the coming budget year. In addition, that forecast projects out into the future, and those same projected increases are used in the General Fund Forecast. For the current forecast, annual growth of 2.4% is projected.

Fund Transfers, while not typically an operating cost, are tracked by the County in the case of ongoing transfers to support services within other Funds as an operating expense in order to validate structural balance of the Fund. The projected growth of this known requirement of the Fund seeks to blend the known growth in personnel and material & services within the General Fund and apply it to the services outside of the General Fund, while also taking into account other revenue sources to support those same services. For the next five year forecast, ongoing service related transfers are anticipated to grow 3.5% annually.

Overall for the next five years, operating expenditures growth within the General Fund is projected at 2.06% *before any cost of living increases are applied*. While the forecast as currently built appears fairly stable, the unknowns of COVID-19 and wage growth put the forecast at risk. The next update will occur for the Lane County leadership team in January 2021.

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Service Option Sheets

Service Option Sheets (SOS) are designed to provide detail on all County services receiving a General Fund allocation through the budget process. Every County service requesting General Fund must complete a SOS. The SOS are used by the Board of Commissioners, Budget Committee, and County Administrator throughout the budget process to understand level of services, mandates, other revenue received or generated by the service and leveraged revenue. By using this standardized form, policy makers are able to clearly determine where the County's General Fund is being allocated and are able to make changes if they determine it is appropriate or necessary.

How to Read Service Option Sheets

(see the SOS sample on the next page)

The **Top Section** of the SOS includes the name of the County department which provides the service and an executive summary of the service. The right hand side of the top section indicates the service category (general government/public safety/public health & welfare) and a quick reference on whether any Mandates and/or Leverage relate to the service.

Mandate: The majority of County General Fund supported services have some associated state or federal requirements or mandate. In many cases, the mandate uses **SHALL** language, indicating the County **must** provide the service. For other services, there is **Related** mandate language, which can mean there are rules around **how** the County provides a service if it is provided.

Leverage: Many services the County provides result in additional revenue to the County or the community based upon the General Fund allocated by the County. Example: Prop Tax Assmt, Collection & Distribution, in FY 20-21 the County is allocating \$5.4 million in General Fund, which will then result in additional revenue of \$45.2 million to the County's General Fund, \$19.4 million to other County Funds, and \$581 million to other taxing districts (cities, schools, fire districts, libraries, etc.) If the General Fund leverages at least one additional dollar for each General Fund dollar allocated, the service has a **HIGH** leverage indication. If the service leverages less than one additional dollar for each General Fund dollar, the service has a **Some** leverage indication. Leverage details can be found at the bottom or back side of the Service Option Sheet.

The **Service Description** section of the SOS reflects the Revenue, Expense and General Fund allocation, along with the Full Time Equivalent (FTE) positions. This is followed by a description of the services to be provided. This section describes the services that are being 'purchased' by the General Fund allocation.

The **State/Federal Mandate** section provides details of the relevant State or Federal statutes. The final section of the form contains information related to the **Leverage Details**, which itemizes the additional revenue received by either the County's General Fund, other County funds, or directly to the community.

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The Adopted SOS are available on the Budget and Financial Planning page of the County's website: www.lanecounty.org/budget.

Sample SOS:

Lane County - Service Option Sheet - FY 20-21 Adopted				
SOS 37:	Prop Tax Assmt, Collection & Distribution	Service Category: General Government		
Dept:	Assessment and Taxation	Mandate	None	Related
Contact:	Mike Cowles / Krista Noble 541-682-6798	Leverage	None	Some
			SHALL	HIGH
Executive Summary				
<p>The Assessor is mandated by state law to administer and collect property taxes in accordance with property tax limitations outlined in the state constitution, statutes and administrative rules. The 2019-20 certified tax roll contained approximately 180,000 tax accounts with a real market value of \$64 billion and a taxable value of \$35.5 billion. The taxable value generates \$581 million in revenue for local governments/schools. The department is the designated agency to collect property tax revenues for all tax districts in the county. Approximately 11% of taxes collected go to Lane County. The Oregon Department of Revenue annually reviews staffing/workload to ensure ability to meet the minimum requirements set by the State as required under ORS 294.175.</p>				
Service Descriptions				
Adopted Budget Total	Revenue	Expense Total	General Fund	FTE
	1,437,170	6,857,370	\$5,420,200	50.00
<p>The Appraisal division prepares the annual assessment roll. The Property & Tax Management division prepares the annual tax roll, which is certified by the Assessor. Tax bills are sent to all property owners by law. The department collects and distributes the taxes to 85 tax districts, including Lane County. Budgeted 2020-21 state revenue (CAFFA) has been adjusted to account for this year's estimated distribution.</p>				
State/Federal Mandate				
<p>Assessment and Taxation is a state mandated function of the Oregon Property Tax System. Oregon Constitution Article XI and ORS Chapters 92, 192, 285A, 294, 307, 308, 308A 309, 311 and 446 state the Assessor must perform the mandates and has legal liability; and the annual submission of the County Assessment Function Funding Assistance Program (CAFFA) Grant is dependent on compliance of mandates. Failure to comply with state mandates requires state takeover and loss of CAFFA Grant Funding, State Liquor and Cigarette taxes and a charge back cost to the county. See ORS 294.175 - 294.187.</p>				
Leverage Details				
<p>The General Fund portion of this program leverages the following:</p>				
\$45,195,960		back to the Discretionary General Fund		
\$19,371,375		into other non Discretionary County Funds		
\$581,081,522		directly to community members		
*Amount details to be determined				

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A summary of the FY 20-21 Adopted SOS are found below:

SOS Form Summary

Form #	Service Name	Dept	Revenue	Expense	General Fund	FTE
Public Safety						
1	Civil Process, Inmate Transport and Court Security	SO	266,000	1,849,610	1,583,610	11.00
2	Law Enforcement, 9-1-1 Response	SO	2,750,254	13,935,889	11,185,635	75.00
3	Mandatory and Evidence-Based Inmate Services	SO	-	1,048,262	1,048,262	6.00
4	Marine Patrol, Enforcement and Water Rescue	SO	467,651	663,197	195,546	3.50
5	Offender Community Service	SO	60,000	240,416	180,416	1.60
6	Search and Rescue	SO	209,000	531,733	322,733	2.00
7	Violent and Sex Crime Investigations	SO	110,000	1,242,614	1,132,614	6.00
8	Violent Offender Jail Capacity	SO	5,122,550	15,071,723	9,949,173	77.50
9	Four Corners Properties	ND	-	2,879,040	2,879,040	0.00
10	Family Law	DA	1,662,861	2,246,527	583,666	14.00
11	Death Investigations	DA	-	590,933	590,933	3.00
12	Criminal Prosecution	DA	672,830	7,752,547	7,079,717	48.00
13	Victims' Services	DA	732,901	935,367	202,466	7.00
14	Emergency Management	EM	466,894	480,688	13,794	2.50
15	Detention	HHS	396,586	1,601,941	1,205,355	9.50
16	Nutrition Services	HHS	102,163	672,793	570,630	4.00
17	Phoenix Residential Treatment Program	HHS	200,000	1,510,496	1,310,496	7.00
18	Supervision Services	HHS	498,495	2,603,292	2,104,797	14.80
19	Youth Services Administration	HHS	118,347	994,157	875,810	4.00
20	MLK, Jr Education Center	HHS	945,284	1,166,492	221,208	1.54
21	Program Services	HHS	78,837	1,104,937	1,026,100	7.00
22	Restorative Services	HHS	1,273,251	1,486,932	213,681	1.67
23	Commitment Investigation	HHS	285,365	404,771	119,406	2.50
24	Behavioral Health Crisis Center	TBD	-	1,000,000	1,000,000	0.00
25	Land Mgmt - Metro Plan Amendment	PW	-	10,000	10,000	0.20
Public Health & Welfare						
26	Communicable Disease Control	HHS	1,584,612	2,791,807	1,207,195	16.64
27	Health Svc High Risk Preg Women/Infants	HHS	3,997,381	4,696,343	698,962	17.66
28	Human Services	HHS	1,308,240	2,652,426	1,344,186	3.24
29	Resource Development	HHS	15,000	98,638	83,638	0.65
30	Veterans Services	HHS	474,555	851,032	376,477	4.00
31	Women, Infants & Children Nutrition Pgrm.	HHS	1,505,083	2,227,074	721,991	15.90
32	Animal Services	PW	245,660	769,973	524,313	4.00
33	Dawn to Dawn Shelter	HHS	1,029,371	1,653,179	623,808	0.00
34a	Joint Shelter & Housing	CAO	86,104	172,208	86,104	1.00
34b	Homeless Systems Transformation	HHS	87,500	309,112	221,612	2.00
35	Public Health Bldg Debt Service Payment	ND	-	685,707	685,707	0.00
36	Low Barrier Shelter/Navigation Center	HHS	-	1,000,000	1,000,000	0.00
General Government						
37	Prop Tax Assmt, Collection & Distribution	AT	1,437,170	6,857,370	5,420,200	50.00
38	Board of Property Tax Appeals	CAO	18,000	43,307	25,307	0.25
39	Elections and Voter Registration	CAO	87,000	2,184,300	2,097,300	6.40
40	Justice Court	CAO	415,250	363,821	(51,429)	2.00
41	Recording, Research, Marriage Licenses	CAO	2,090,463	720,931	(1,369,532)	5.10
42	Property Management	PW	659,094	478,126	(180,968)	1.00
C1	Budget & Financial Planning	CAO	573,560	600,102	26,542	4.00
C2	County Governance	CAO	1,815,487	2,111,576	296,089	10.75
C3	County Records Retention Management	CAO	28,442	33,780	5,338	0.25
C4	Equity & Access	CAO	-	152,520	152,520	1.00
C5	Financial Services - Central	CAO	1,869,810	1,988,209	118,399	14.00

General Fund

SOS Form Summary

Form #	Service Name	Dept	Revenue	Expense	General Fund	FTE
General Government (cont.)						
C6	Intergovernmental Relations	CAO	237,108	260,148	23,040	1.00
C7	Performance Auditor	CAO	159,646	180,969	21,323	1.00
C8	Mail Room	CAO	83,658	83,456	(202)	1.00
C9	Operations Admin	CAO	255,292	317,643	62,351	1.50
C10	Public Information Officer	CAO	201,753	195,495	(6,258)	1.00
C11	Warehouse	CAO	98,252	96,382	(1,870)	1.00
C12	Legal Services	CC	1,475,972	1,633,466	157,494	9.00
C13	Risk Management	CC	185,848	181,586	(4,262)	1.00
C14	Workers' Compensation	CC	126,575	122,021	(4,554)	1.00
C15	Human Resources Administration	HR	388,665	602,593	213,928	3.00
C16	Labor Relations	HR	259,109	319,958	60,849	2.00
C17	Workforce Wellness Solutions	HR	1,184,282	1,127,208	(57,074)	9.50
C18	Talent Management	HR	1,084,087	1,186,569	102,482	8.00
C19	Facilities	CAO	3,814,815	4,584,178	769,363	30.75
C20	General Fund Reserve & Contingency	ND	-	18,828,825	18,828,825	0.00
C21	Federal Lobbying	ND	-	23,847	23,847	0.00
C22	Countywide Intergov Dues & Agreements	ND	-	124,706	124,706	0.00
C23	Misc. Non-Departmental Expense Items	ND	-	67,881	67,881	0.00
C24	Public Access Television	ND	-	105,813	105,813	0.00
C25	Capital Planning Reserve	ND	-	4,000,000	4,000,000	0.00
C26	Technology Services Remodel	ND	-	348,000	348,000	0.00
TOTAL DISCRETIONARY GENERAL FUND					\$ 84,554,529	539.90