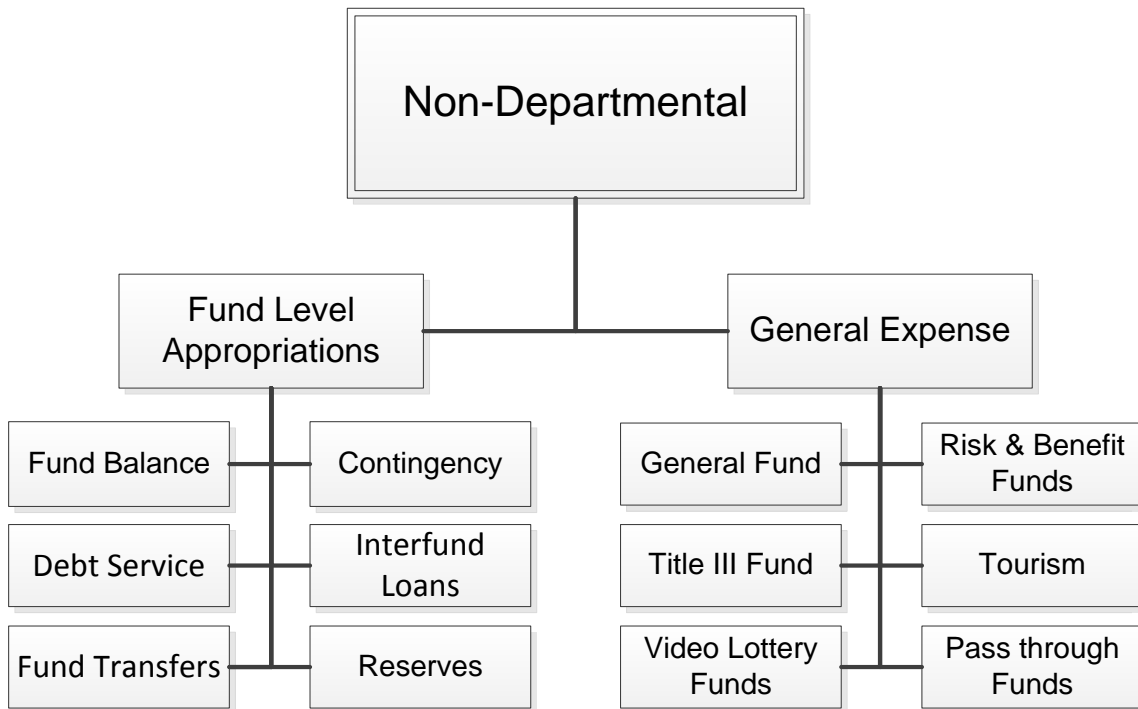


Non-Departmental Budget

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 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Cur Budget	FY 20-21 Proposed	\$ Chng from Curr
GENERAL					
124: General	\$ 24,624,350	\$ 16,584,573	\$ 33,830,245	\$ 27,779,045	(6,051,200)
SPECIAL REVENUE					
216: Parks & Open Spaces	\$ 1,347,852	\$ 1,211,210	\$ 1,658,460	\$ 1,025,450	(633,010)
222: Law Library	362,518	236,346	430,213	422,814	(7,399)
225: Road	32,744,166	27,930,047	45,783,463	41,265,909	(4,517,554)
231: Liquor Law Enforcement	65,540	64,009	67,673	58,500	(9,173)
240: Public Land Corners Presrv	873,656	805,218	884,003	901,340	17,337
241: County School	207,033	2,377	417,152	0	(417,152)
242: Extension Services Levy	3,035	1,187	2,162	0	(2,162)
244: County Clerk Records	281,960	300,914	266,592	282,722	16,130
250: Title III Projects	3,523,180	2,922,164	4,169,329	4,860,036	690,707
260: Special Revenue	12,281,339	10,920,549	14,886,301	12,551,660	(2,334,641)
275: Industrial Revolving	0	0	9,250	11,775	2,525
283: Animal Services	97,609	103,085	162,978	98,500	(64,478)
285: Intergov. Human Svcs	1,811,421	1,560,203	1,731,247	1,670,096	(61,151)
286: Health and Human Services	20,754,381	18,442,198	26,713,851	8,437,728	(18,276,123)
287: LaneCare	19,115,984	17,248,751	22,316,308	19,848,533	(2,467,775)
290: Local Option Tax Levy	23,358,443	24,808,751	24,016,411	23,472,256	(544,155)
DEBT SERVICE					
323: Lane Events Center	\$ 102,714	\$ 114,431	\$ 101,536	\$0	(101,536)
333: Special Oblig Bond	5,513,922	6,349,306	4,666,961	3,808,498	(858,463)
CAPITAL					
435: Capital Improvement	\$ 8,833,353	\$ 7,736,727	\$ 6,935,725	\$ 10,152,334	3,216,609
ENTERPRISE					
521: Lane Events Center	\$ 3,575,712	\$ 2,838,434	\$ 4,506,967	\$ 3,478,915	(1,028,052)
530: Solid Waste Disposal	24,429,488	20,906,209	29,045,776	32,067,462	3,021,686
539: Corrections Commissary	565,764	518,318	630,221	725,000	94,779
570: Land Management	6,374,836	5,415,793	7,378,611	7,544,700	166,089
INTERNAL SERVICES					
612: Self Insurance	\$ 9,761,226	\$ 8,458,956	\$ 6,856,548	\$ 6,929,701	73,153
614: Employee Benefit	15,282,620	15,497,340	20,791,102	11,757,620	(9,033,482)
615: Pension Bond	3,681,259	3,864,124	4,105,422	4,550,000	444,578
619: Motor & Equipment Pool	33,582,802	33,049,109	32,428,981	30,269,312	(2,159,669)
627: Intergovernmental Services	232,546	203,156	285,899	246,905	(38,994)
653: Technology Replacement	3,229,074	2,513,380	3,090,294	2,040,600	(1,049,694)
654: Information Services	896,132	1,859,611	887,305	800,000	(87,305)
FIDUCIARY					
714: Retiree Benefit Trust	\$ 10,671,803	\$ 11,132,123	\$ 10,594,160	\$ 10,200,000	(394,160)
TOTAL FUND BALANCE	\$ 268,185,718	\$ 243,598,595	\$ 309,651,146	\$ 267,257,411	\$(42,393,735)

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 17-18 Final Budget	FY 18-19 Final Budget	FY 19-20 Cur Budget	FY 20-21 Proposed	\$ Chng from Curr
124: General	\$ 513,500	\$ 678,837	\$ 849,440	\$ 770,000	\$ (79,440)
216: Parks & Open Spaces	684,805	441,982	109,398	197,345	87,947
222: Law Library	16,792	32,000	33,700	11,524	(22,176)
225: Road	5,758,895	4,576,031	4,415,000	4,841,083	426,083
231: Liquor Law Enforcement	48,022	59,443	61,208	49,314	(11,894)
240: Public Land Corners Preserv	275,277	167,986	100,763	100,000	(763)
244: County Clerk Records	12,300	12,300	37,140	37,140	0
260: Special Revenue	2,238,780	2,121,210	1,938,881	2,197,195	258,314
283: Animal Services	52,129	60,701	60,701	30,000	(30,701)
285: Intergov. Human Svcs	1,338,377	0	0	0	0
286: Health and Human Services	12,240,291	6,726,769	6,701,496	4,739,415	(1,962,081)
287: LaneCare	8,166,777	6,739,845	9,435,446	6,850,000	(2,585,446)
290: Local Option Tax Levy	3,208,899	4,213,752	3,536,170	4,075,258	539,088
435: Capital Improvement	2,253,247	0	1,830,776	1,826,322	(4,454)
521: Lane Events Center	1,091,300	1,543,299	1,492,897	604,819	(888,078)
530: Solid Waste Disposal	3,082,301	4,100,132	941,936	1,011,280	69,344
539: Corrections Commissary	31,190	0	40,100	88,500	48,400
570: Land Management	2,216,081	2,238,064	2,273,174	684,647	(1,588,527)
612: Self Insurance	300,000	257,000	300,000	300,000	0
614: Employee Benefit	1,350,000	740,909	750,000	750,000	0
619: Motor & Equipment Pool	2,836,445	1,242,239	2,566,267	2,696,100	129,833
627: Intergovernmental Services	49,000	49,000	119,360	93,610	(25,750)
653: Technology Replacement	396,500	874,730	1,168,266	1,009,172	(159,094)
654: Technology Services	677,500	306,724	777,466	500,000	(277,466)
714: Retiree Benefit Trust	500,000	500,000	500,000	500,000	0
TOTAL CONTINGENCY	\$ 49,338,408	\$ 37,682,953	\$ 40,039,585	\$ 33,962,724	\$ (6,076,861)

The decreasing contingency amounts over the past 4 years has been largely due to a concerted effort to more clearly delineate 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 “Aa1” by Moody’s Investors Service – an increase that occurred in July 2019. 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 20-21 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	\$ 100,000	\$ 15,105	\$ 110,000
323	2011 R	Lane Events Center Refunding (partial refunding of 2002A bonds)	Limited Tax	535,000	63,800	550,000
333	2003 B	Courthouse Plaza	Limited Tax	40,000	7,320	90,000
333	2003 B	Elections	Limited Tax	150,000	26,695	325,000
333	2009	Mental Health Building (refunded 2000A)	Limited Tax	465,000	34,375	-
333	2011	Riverstone Health Clinic Improvements	Limited Tax	60,000	33,393	730,000
333	2011	Richardson Park Marina	Limited Tax	45,000	26,475	580,000
333	2011	Public Works Customer Service Center	Limited Tax	3,260,000	128,719	-
333	2011	Lane Events Center Convention Center Roof	Limited Tax	70,000	37,313	875,000
333	2011	Public Service Building/Courthouse HVAC	Limited Tax	70,000	37,313	875,000
333	2017	Public Health Building (refunded 2009A)	Limited Tax	510,000	212,650	5,610,000
333	2017	Jail HVAC (refunded 2009A)	Limited Tax	125,000	52,238	1,380,000
333	2017	Riverstone Health Clinic Bldg (refunded 2009A)	Limited Tax	105,000	43,169	1,140,000
615	2002	PERS	Limited Tax	4,800,000	3,298,275	43,349,999
TOTAL				\$10,335,000	\$4,016,840	\$ 55,614,999

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 20-21 is estimated at \$189,913.

In recent years Lane County has 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. 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. 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. FY 20-21 will see the final payoff of the Customer Service Center with funds previously set aside for this purpose and the last payment on the 2009A bond will be paid in FY 20-21 on the Mental Health Building portion of that bond.

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.

There are no Interfund Loans budgeted for FY 20-21.

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 20-21, the County’s budget contains Interfund Transfers of \$37,747,516 as detailed below:

INTERFUND TRANSFERS BY FUND					
Name	FY 17-18 Final Budget	FY 18-19 Final Budget	FY 19-20 Cur Budget	FY 20-21 Proposed	\$ Chng from Curr
124: General	\$ 11,732,891	\$ 12,321,816	\$ 14,664,547	\$ 17,438,394	\$ 2,773,847
216: Parks & Open Spaces	69,875	73,275	71,475	69,675	(1,800)
225: Road	845,000	1,000,000	1,320,426	3,807,015	2,486,589
244: County Clerk Records	112,842	103,110	107,914	113,463	5,549
260: Special Revenue	193,520	214,684	578,104	2,754,458	2,176,354
285: Intergov. Human Svcs	1,219,892	271,429	305,929	325,071	19,142
286: Health and Human Services	575,590	1,341,289	719,326	5,207,739	4,488,413
287: LaneCare	1,318,068	245,551	396,551	6,193,138	5,796,587
435: Capital Improvement	800,441	846,155	1,195,955	1,318,628	122,673
521: Lane Events Center Fund	110,113	107,513	104,913	107,313	2,400
612: Self Insurance	0	4,126,525	0	0	0
614: Employee Benefit	0	4,126,713	56,250	212,622	156,372
619: Motor & Equipment Pool	312,440	243,907	700,000	200,000	(500,000)
627: Intergovernmental Services	10,682	0	0	0	0
TOTAL INTERFUND TRANSFERS	\$ 17,301,354	\$ 25,021,967	\$ 20,221,390	\$ 37,747,516	17,526,126

INTERFUND TRANSFERS BY FUND TYPE					
Name	FY 17-18 Cur Budget	FY 18-19 Cur Budget	FY 19-20 Cur Budget	FY 20-21 Adopted	\$ Chng from Curr
Transfer to General Fund	\$ 1,384,725	\$ 1,523,023	\$ 2,064,803	\$ 891,061	\$ (1,173,742)
Transfer to General Fund Ongoing	0	0	204,155	1,591,770	
Transfer to Special Revenue Fund	13,566,170	13,219,348	2,043,955	9,746,796	7,702,841
Transfer to Special Revenue Ongoing	0	0	12,029,388	13,071,884	
Transfer to Debt Service Fund	2,255,954	2,267,688	2,267,497	2,269,484	1,987
Transfer to Capital Fund	0	0	650,543	9,966,521	
Transfer to Enterprise Fund	0	50,000	0	10,000	10,000
Transfer to Internal Service Fund	1,010,682	9,223,238	961,049	200,000	(761,049)
TOTAL INTERFUND TRANSFERS	\$ 18,217,531	\$ 26,283,297	\$ 20,221,390	\$ 37,747,516	17,526,126

The increase in overall Transfers from current year is attributed to the one-time transfers related to Capital Projects – specifically property purchased on Roosevelt in Eugene for the future home of Parole & Probation and a new building for Development Disabilities. There is also a one-time transfer of \$6 million from Lane Care to Health & Human Services Fund.

Beginning in FY 19-20, the County has started to distinguish between ongoing and one-time transfers in order to allow for clarity with regard to structural balance of a fund. Unless a transfer is specifically called out as ongoing, it can be assumed to be one-time or related to a one-time expense that will eventually end (such as Debt Service payments found in the “Transfer to Debt Service Fund” category).

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 20-21 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 19-20 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 will be spent in various areas FY 20-21 as described in Department sections of the document. One example is the transfer of \$6 million from LaneCare Fund to Health & Human Services Fund into the Behavioral Health Division of Health & Human Services.

RESERVES BY FUND				
Name	FY 19-20 Cur Budget	FY 20-21 Proposed	\$ Chng from Curr	Restrictions on Use
124: General	\$ 30,466,812	\$ 22,367,272	\$ (8,099,540)	Lane Manual Chapter 4 Reserve Policy
216: Parks & Open Spaces	800,461	703,543	(96,918)	Transient Room Tax; Car Rental Tax
222: Law Library	422,814	422,814	0	ORS 357.203; State Court fees
225: Road	34,366,771	29,790,436	(4,576,335)	ORS 366.739&366.570; OR Constitution Art IX, Sec 3a
240: Public Land Corners Preserve	763,767	847,617	83,850	ORS 203.148
244: County Clerk Records	172,389	172,114	(275)	ORS 205.365
250: Title III Projects Fund	4,086,267	4,773,578	687,311	Secure Rural Schools Federal Law
260: Special Revenue	9,576,122	7,841,299	(1,734,823)	6 subfunds w/various federal, state & grant revenue
275: Industrial Revolving	11,775	11,775		Only projects authorized by ORS 271.510 .540 .500
283: Animal Services	38,038	68,500	30,462	Lane Manual Chapter 4 Reserve Policy
285: Intergov. Human Svcs	1,401,191	1,340,287	(60,904)	Federal, State & Local Grants
286: Health and Human Services	3,937,668	1,242,063	(2,695,605)	Federal, State & Local Grants
287: LaneCare	9,435,446	850,000	(8,585,446)	Federal, State & Local Grants
290: Local Option Tax Levy	20,381,308	19,222,260	(1,159,048)	Restricted by Voters
323: Lane Events Center Debt	104,631	0	(104,631)	Transient Room Tax
333: Special Obligation Bond	3,812,742	382,836	(3,429,906)	Reserved for future Debt Service Payments
435: Capital Improvement	495,165	2,059,420	1,564,255	Lane Manual 4.010(3)(e)
521: Lane Events Center	1,986,018	2,269,280	283,262	Transient Room Tax
530: Solid Waste Disposal	30,115,873	28,529,681	(1,586,192)	OAR Division 94.0140-94.0145
539: Corrections Commissary	595,384	638,179	42,795	Self-supporting service
570: Land Management	4,902,169	7,058,379	2,156,210	Title III and committed fees
612: Self Insurance	6,909,694	7,207,433	297,739	Self-insured reserves; ORS 294.343.
614: Employee Benefit	11,415,673	10,515,198	(900,475)	Lane Code 2.600; self-funded health reserve
615: Pension Bond Fund	4,532,533	5,434,630	902,097	Debt Service reserves for PERS Bond
619: Motor & Equipment Pool	23,689,120	18,305,657	(5,383,463)	ORS 294.343; Future equipment replacement
627: Intergovernmental Services	157,360	124,404	(32,956)	ORS 294.343
653: Technology Replacement	1,466,840	1,275,742	(191,098)	ORS 294.343; five year technology replace cycle
714: Retiree Benefit Trust	10,190,968	9,928,403	(262,565)	Lane Code 2.500(1)(2); legacy employee benefit
TOTAL RESERVES	\$ 216,234,999	\$ 183,382,800	\$(32,852,199)	

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 most recently renewed for FY 19-20 and 20-21 which will result in approximately \$1.65 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 17-18	FY 18-19	FY 19-20	FY 20-21	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
RESOURCE ACCOUNTS						
Payments In-Lieu Of Taxes	2,242,245	2,167,517	0	0	0	0.00%
Current Year Property Tax	39,936,693	41,569,880	42,992,840	44,748,610	1,755,770	4.08%
Prior Years Property Taxes	759,905	1,837,300	756,400	757,500	1,100	0.15%
In Lieu Of Taxes	649,118	933,043	768,431	910,500	142,069	18.49%
Severance Tax	27,163	42,696	30,000	30,000	0	0.00%
Transient Room Tax	4,466,201	4,461,370	4,560,572	4,668,406	107,834	2.36%
Car Rental Tax	1,775,928	1,844,940	1,787,707	1,841,338	53,631	3.00%
County Marijuana Tax	20,668	57,520	55,000	100,000	45,000	81.82%
Miscellaneous Taxes	16,875	14,585	18,000	18,000	0	0.00%
TAXES & ASSESSMENTS	49,894,796	52,928,852	50,968,950	53,074,354	2,105,404	4.13%
Metro Cable Franchise	466,961	468,790	426,500	417,970	(8,530)	-2.00%
Rural Cable Franchise	153,377	185,338	185,000	219,345	34,345	18.56%
LICENSES & PERMITS	620,338	654,128	611,500	637,315	25,815	4.22%
Circuit Court Fines	211,984	206,063	205,000	205,000	0	0.00%
State Court Facility & Security	123,865	120,858	125,000	125,000	0	0.00%
Criminal Fine & Assessment	124,550	121,273	0	0	0	0.00%
County Infractions Forfeitures	35,000	40,000	30,000	0	(30,000)	-100.00%
Forfeitures Other	5,254	(5,254)	6,852	0	(6,852)	-100.00%
FINES, FORFEITURES, PENALTIES	500,653	482,940	366,852	330,000	(36,852)	-10.05%
Rent - Other Properties	0	9,250	2,500	0	(2,500)	-100.00%
PROPERTY AND RENTALS	0	9,250	2,500	0	(2,500)	-100.00%
National Forest Timber Sales	1,991,921	1,832,105	1,740,500	354,824	(1,385,676)	-79.61%
Willamette National Forest	0	0	0	750	750	100.00%
O & C Timber Sales	4,485,864	3,546,128	3,480,619	3,306,588	(174,031)	-5.00%
Flood Control Leases	782	0	750	0	(750)	-100.00%
Taylor Grazing Act	59	11	0	0	0	0.00%
Federal Title III Projects	779,329	895,551	859,980	816,981	(42,999)	-5.00%
FEDERAL REVENUES	7,257,954	6,273,796	6,081,849	4,479,143	(1,602,706)	-26.35%
Timber Sales	1,243,261	2,365,957	1,405,361	1,170,221	(235,140)	-16.73%
Video Lottery Revenue	1,617,595	1,571,244	1,986,964	2,046,573	59,609	3.00%
Video Lottery Grant	922,115	938,777	876,150	2,009,659	1,133,509	129.37%
Liquor Tax	2,023,615	2,135,525	2,228,850	2,391,600	162,750	7.30%
Amusement Device Tax	81,819	82,265	82,500	82,500	0	0.00%
Cigarette Tax	313,636	295,460	304,226	300,000	(4,226)	-1.39%
Marijuana Tax	1,660,787	1,294,177	1,300,000	1,200,000	(100,000)	-7.69%
OTHER STATE REVENUES	7,862,828	8,683,405	8,184,051	9,200,553	1,016,502	12.42%
Counties	0	7,500	0	0	0	0.00%
LOCAL REVENUES	0	7,500	0	0	0	0.00%
Plan Contributions	202,334	1,439,901	800,000	800,000	0	0.00%
Discounts and Rebates	723,414	859,252	1,005,650	650,000	(355,650)	-35.37%
Miscellaneous Fees/Reimbursement	305	0	0	0	0	0.00%
Refunds & Reimbursements	226,047	283,014	276,516	50,000	(226,516)	-81.92%
Deferred Comp Admin Fee	69,233	0	47,500	10,000	(37,500)	-78.95%
Benefits	50,772,972	25,169,647	27,622,493	28,789,158	1,166,665	4.22%

Non-Departmental

RESOURCE DETAIL						
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
Benefits HDHP Plan	0	7,194,256	6,341,900	9,002,541	2,660,641	41.95%
Benefits Plus Plan	0	1,865,460	2,095,000	2,904,045	809,045	38.62%
Benefits CoPay Plan	0	18,433,286	18,863,100	17,133,869	(1,729,231)	-9.17%
Employer PERS	12,682,651	13,520,123	18,650,196	19,321,853	671,657	3.60%
Employer OPSRP	0	0	137,972	130,366	(7,606)	-5.51%
Employee PERS	5,484,987	5,933,643	6,651,768	7,076,567	424,799	6.39%
FEES AND CHARGES	70,161,944	74,698,581	82,492,095	85,868,399	3,376,304	4.09%
County Indirect Revenue	304,100	346,063	312,747	546,698	233,951	74.81%
ADMINISTRATIVE CHARGES	304,100	346,063	312,747	546,698	233,951	74.81%
Investment Earnings	1,054,471	1,641,280	1,258,020	1,257,300	(720)	-0.06%
INTEREST EARNINGS	1,054,471	1,641,280	1,258,020	1,257,300	(720)	-0.06%
Transfer Fr General Fund (100)	854,910	858,944	858,320	862,945	4,625	0.54%
Transfer Fr Spec Rev Funds (200)	645,465	656,137	688,522	659,037	(29,485)	-4.28%
Transfer Fr Capital Fund (400)	599,483	598,212	663,519	640,189	(23,330)	-3.52%
Transfer Fr Enterprise Fd (500)	110,113	107,513	104,913	107,313	2,400	2.29%
Transfer Fr Int Svc Fnds (600)	0	8,253,238	0	0	0	0.00%
Intrafund Transfer	0	289,387	0	0	0	0.00%
FUND TRANSFERS	2,209,971	10,763,431	2,315,274	2,269,484	(45,790)	-1.98%
RESOURCES	139,867,056	156,489,225	152,593,838	157,663,246	5,069,408	3.32%

Non-Departmental

EXPENDITURE DETAIL						
	FY 17-18	FY 18-19	FY 19-20	FY 20-21	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
EXPENDITURE ACCOUNTS						
Professional & Consulting	4,103,845	3,881,825	5,075,392	4,711,732	(363,660)	-7.17%
Support Services	0	0	30,000	0	(30,000)	-100.00%
Intergovernmental Agreements	427,644	2,195,329	1,967,256	3,185,474	1,218,218	61.92%
Agency Payments	5,947,347	4,829,933	16,687,004	6,205,437	(10,481,567)	-62.81%
Telephone Services	101,773	2,978	2,920	3,132	212	7.26%
General Liability	0	1,452	9,221	11,872	2,651	28.75%
SAIF Assessments	126,795	73,084	135,000	135,000	0	0.00%
ER PERS/OPSRP	12,739,155	13,578,050	18,667,715	19,452,219	784,504	4.20%
PERS 6% IAP	5,496,329	5,936,007	6,651,768	7,076,567	424,799	6.39%
Insurance Premiums	16,026,560	16,802,919	18,802,171	19,219,839	417,668	2.22%
Claims	25,369,671	25,124,616	26,610,300	26,965,337	355,037	1.33%
Maintenance of Equipment	3,314	1,627	10,000	10,000	0	0.00%
Maintenance of Structures	0	3,183	0	0	0	0.00%
Operating Licenses & Permits	1,082	0	0	0	0	0.00%
Real Estate & Space Rentals	45,668	51,302	51,870	54,700	2,830	5.46%
Metro Cable Commission	100,863	98,643	102,731	105,813	3,082	3.00%
Fleet Services Rentals	71	0	0	0	0	0.00%
County Indirect Charges	499,346	489,066	493,101	493,066	(35)	-0.01%
Direct/Technology Serv	95	5,399	0	0	0	0.00%
Office Supplies & Expense	258	10,621	3,000	3,000	0	0.00%
Professional Licenses	385	5,935	8,400	725	(7,675)	-91.37%
Dues & Memberships	0	0	47,139	184,750	137,611	291.93%
Printing & Binding	0	87,144	1,191	0	(1,191)	-100.00%
Advertising & Publicity	7,228	6,039	15,108	15,000	(108)	-0.71%
Special Supplies	1,102	6,556	7,500	1,500	(6,000)	-80.00%
Business Expense & Travel	819	230	0	0	0	0.00%
Committee Stipends & Expense	695	722	1,000	1,000	0	0.00%
Awards & Recognition	(4,311)	3,790	0	0	0	0.00%
Outside Education & Travel	3,135	7,895	7,900	9,500	1,600	20.25%
Miscellaneous Payments	123,416	41,492	38,500	41,585	3,085	8.01%
Account Funding/Contributions	1,790,555	1,939,419	2,172,049	2,290,287	118,238	5.44%
MATERIALS & SERVICES	72,912,838	75,185,256	97,598,236	90,177,535	(7,420,701)	-7.60%
Improvements	108,775	0	50,000	50,000	0	0.00%
CAPITAL PROJECTS	108,775	0	50,000	50,000	0	0.00%
EXPENDITURES	73,021,614	75,185,256	97,648,236	90,227,535	(7,420,701)	-7.60%

Non-Departmental

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