

# General Fund

## General Fund

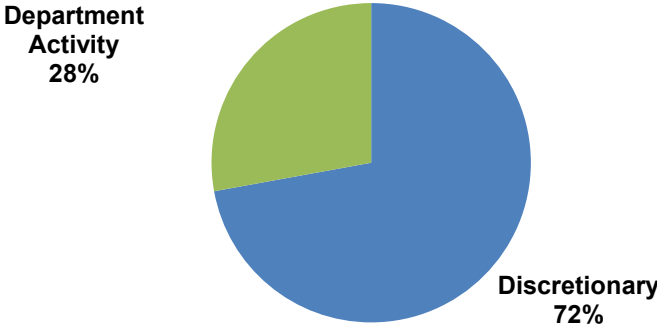
The General Fund is the County’s primary operating fund and supports a multitude of the County’s core services including public safety, public health and general government services such as elections, assessment & taxation and internal support services. For FY 21-22 the total General Fund budget is \$125,051,111 which is a decrease of \$3.4 million or 2.7% from the FY 20-21 current modified budget.

### General Fund Resources

Resources	FY 21-22	Percent of Bdgt
Current Year Property Taxes	\$ 44,223,340	35.36%
Other Taxes & Assessments	4,225,960	3.38%
Licenses & Permits	1,015,580	0.81%
Fines, Forfeitures & Penalties	579,800	0.46%
Property Rentals	451,150	0.36%
Federal Revenue	5,835,399	4.67%
State Revenue	12,483,351	9.98%
Local Revenues	1,697,188	1.36%
Fees & Charges	3,904,691	3.12%
Administrative Charges	15,353,614	12.28%
Interest Earnings	600,000	0.48%
Intrafund Transfers	440,067	0.35%
Transfers from Other Funds	2,828,435	2.26%
Beginning Fund Balance	31,412,536	25.12%
<b>Total Resources</b>	<b>\$125,051,111</b>	<b>100%</b>

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, property in lieu of tax, federal timber funds, state shared revenues and beginning fund balance/reserves. Resources within the Non-Departmental section of the General Fund will total \$90,213,258 in FY 21-22, while revenue generated by department activities is projected at \$34,837,853.

### General Fund Resources - Discretionary v. Department Activity

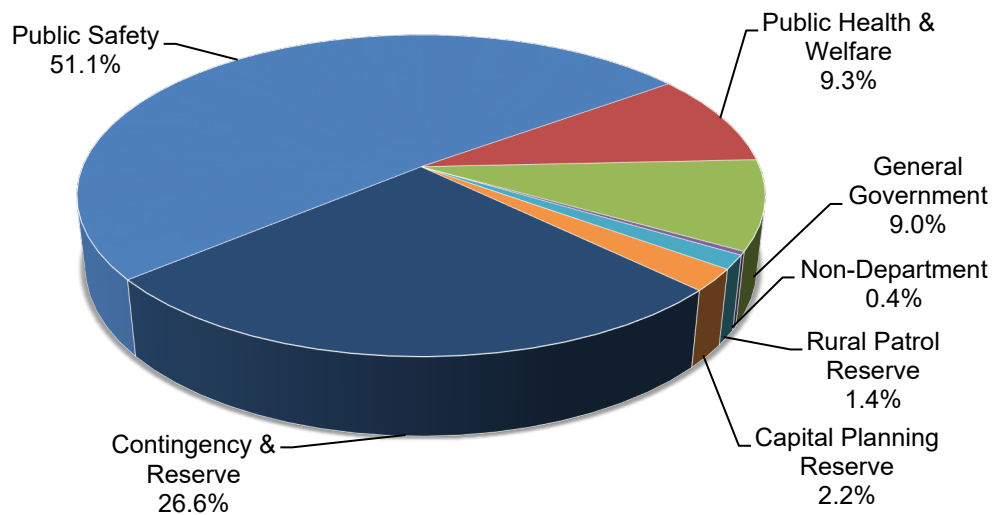


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## Discretionary General Fund by Service Category

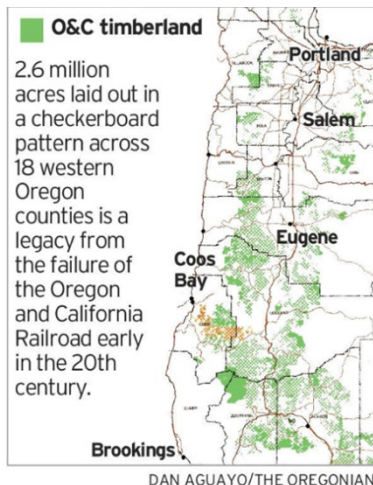
DGF is primarily allocated to the area of public safety, but also must be used to support other services such as public health and general government services including assessment and taxation, elections and internal support functions due to lack of other funds available to pay for those mandated and/or 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 21-22 Allocation by Service Category



The General Fund reserve, which represents 30.3% of the discretionary general funds, includes a specific reserve allocation for Rural Patrol estimated at \$1,261,013 in FY 21-22. A total of \$2 million was committed to fund two additional deputy sheriff positions to increase rural patrol for a period of 5 years. An additional \$2 million is currently reserved for future capital planning specific to a future new Lane County Courthouse/Justice Center. The remaining portion of the General Fund reserve meets the County's policy of 20% minimum of operating revenue, while also allocating \$1 million for a vacancy variance contingency.

## 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.

## General Fund

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### *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 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. The most 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 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.

# General Fund

## 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 19-20, the most recent fiscal year in which data is available.

FY 2019-2020 COUNTY COMPARISON						
	Lane	Washington	Clackamas	Marion	Jackson	Deschutes
<b>2020 Population</b> <sup>1</sup>	381,365	620,080	426,515	349,120	223,240	197,015
<b>Area (Square Miles)</b> <sup>2</sup>	4,722	726	1,883	1,194	2,802	3,055
<b>Perm. Rate/1,000 (Rural)</b>	\$1.28	\$2.25	\$2.98	\$3.03	\$2.01	\$1.22
<b>Perm. Rate/1,000 (City)</b> <sup>3</sup>	\$1.28	\$2.25	\$2.40	\$3.03	\$2.01	\$1.22
<b>Net Assessed Value</b> <sup>4</sup>	\$34.9 bil.	\$66.9 bil.	\$50.9 bil.	\$25.6 bil.	\$21.4 bil.	\$25.5 bil.
<b>Average Tax Rate/1,000</b> <sup>4</sup>	\$16.29	\$17.56	\$17.31	\$16.88	\$14.52	\$15.29
<b>Property Tax Imposed (All Dist)</b> <sup>5</sup>	568.66 mil.	1,175.61 mil.	882.84 mil.	433.09 mil.	310.57 mil.	390.04 mil.
<b>Adopted FY 19-20 Budget</b> <sup>6</sup>	715.6 mil.	1,406.52 mil.	862.9 mil.	455.3 mil.	383.6 mil.	428.1 mil.

<sup>1</sup> Annual Oregon Population Report dated 2020 - Portland State University, College of Urban & Public Affairs, Population Research  
<sup>2</sup> State of Oregon Blue Books.  
<sup>3</sup> Tax rate paid within the city limits. Clackamas County has a split rate for Rural and City residents.  
<sup>4</sup> 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 2019-20  
<sup>5</sup> Taxes to be paid by taxpayers *after* the Measure 5 rate limits have been applied./DOR-Property Tax Statistics 2019-20  
<sup>6</sup> FY 19-20 Adopted Budget totals obtained at each County's website.

In addition, the 2019-2020 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.

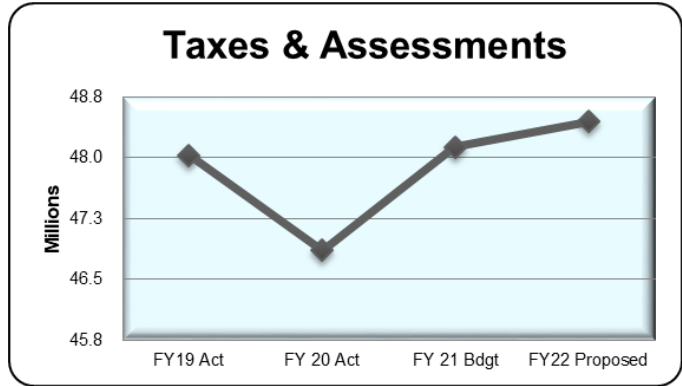
It is also interesting to note in the table above, that while Lane County government’s individual property tax rate is very low, the average property tax rate for each county is fairly close. This means the other taxing districts within Lane County at one point raised their rates to fill in the difference. 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

## General Fund Revenues/Resources

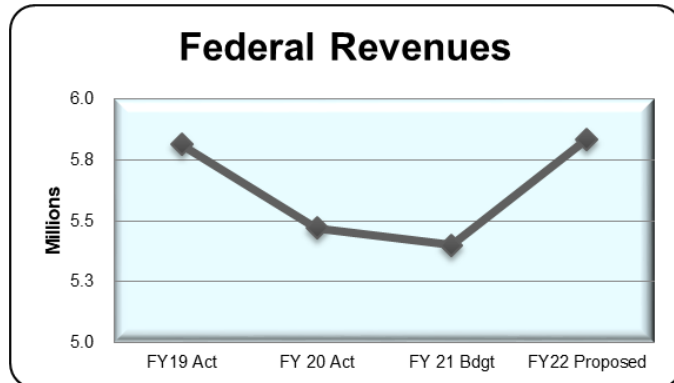
### Taxes and Assessments

In FY 21-22, Taxes and Assessments will make up 38.7% of General Fund resources and will total \$48.4 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 0.65% compared to FY 19-20. While Lane County is experiencing a strong housing economy, impacts from COVID-19 and anticipated property tax appeals are expected to keep current year property growth flat year over year. Car rental tax, also found within this category will increase in FY 21-22 after experiencing decreases due to the impacts of the COVID-19 pandemic and bankruptcy of Hertz car rental company.



### Federal Revenue

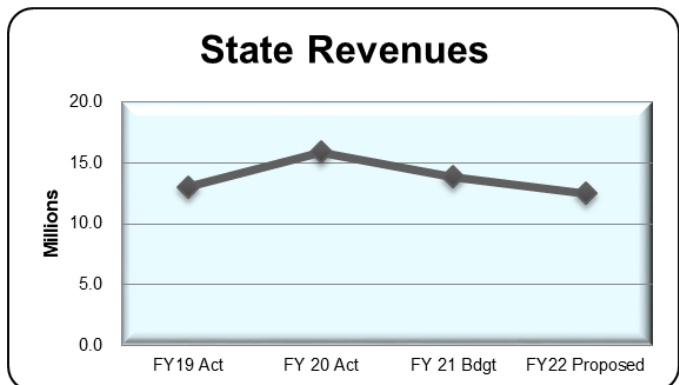
Federal revenues will increase 8% in FY 21-22 due primarily to an increase in to the anticipated O&C



Timber harvest sales following the end of the most recent renewal of Secure Rural Schools (SRS) legislation. Ongoing timber revenue, which is received in the years that SRS is not renewed, has remained strong in recent years due to timber prices. 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

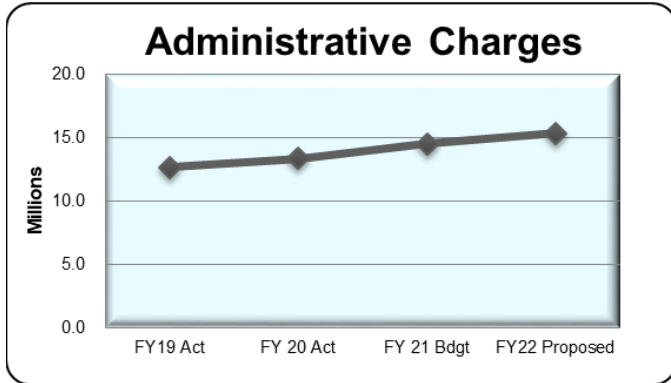
State revenues into the General Fund are estimated at \$12.5 million for FY 21-22. The decrease of \$1.3 million is related to the removal of one-time Coronavirus Relief Funds received from the State in FY 20-21. State shared revenue for liquor and marijuana taxes are relatively stable in spite of the COVID-19 pandemic and are anticipated to stay fairly flat or experience slight increases as compared to the current year budget.



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## 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 \$15.4



million or for FY 21-22, of which \$14.8 million are paid through the County's full cost plan. The percentage of county indirect charges paid by the General Fund specifically each year varies based upon where expenditures occurred in the fiscal year 2 years prior.

## Fund Balance

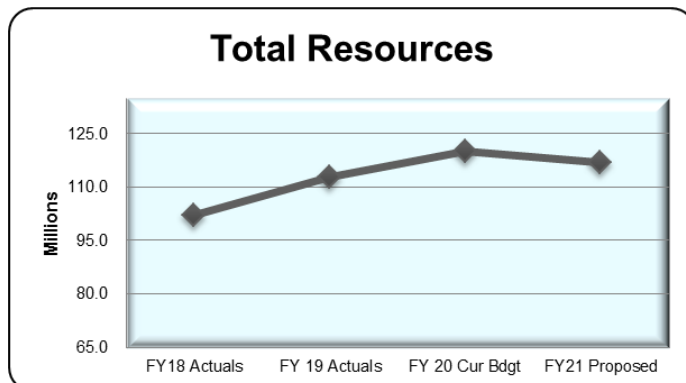
The fund balance carryover from the current year is projected to be \$31.4 million, which is a decrease of \$3 million from current year. The decrease is attributed primarily to the spending of one-time funds. Included in the total fund balance is the required reserve being carried forward from the prior year as well as one-time funds available for spending on one-time expenditures. In FY 21-22, 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 \$1,015,580
- Fines, Forfeitures & Penalties \$579,800
- Property Rentals \$451,150
- Interest Earnings \$600,000
- Fund Transfers of approximately \$2,828,435
- Intrafund Transfers for one-time expenditures \$440,067
- Local Revenues of \$1,697,188

## Total General Fund Resources

General Fund resources will total \$125,051,011 million for FY 21-22, which is a decrease of \$3.4 million or 2.7% from the current budget year.

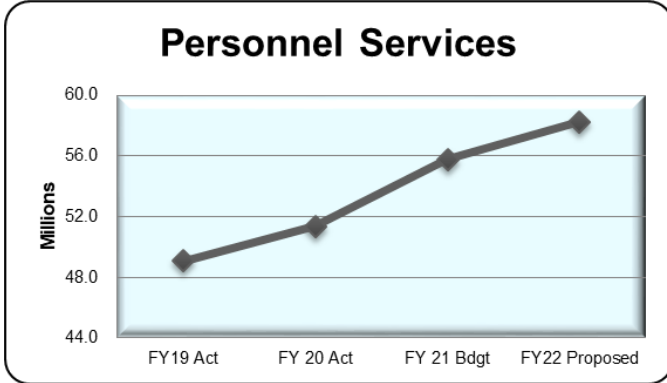


# General Fund

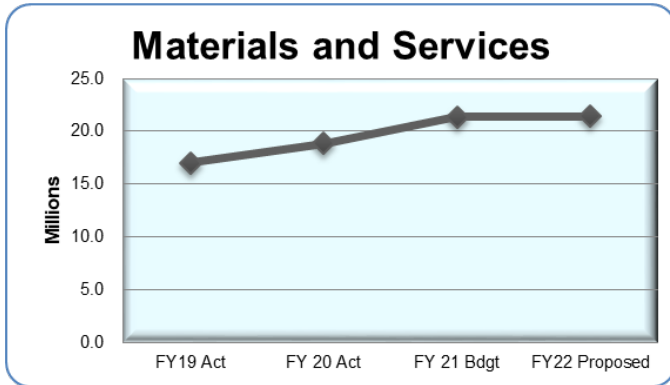
## General Fund Expenditures/Requirements

### Personnel Services

Personnel Services, which includes wages, employer taxes and employee benefits, are budgeted at \$58.2 million in FY 21-22, which is a 4.41% increase from current year. The increase is attributed to cost of living and merit (step) increases. The County's PERS employer rate is also increasing FY 21-22. The budget continues to assume a 3% vacancy variance rate in the General Fund to account for position vacancies in the initial budget. For FY 21-21, there is no overall increase for medical insurance rates but instead a shift in rate by plan occurred, which could result in increases or decreasing occurring within specific departments/funds throughout the County's budget. No other benefit/employer tax rates are increasing in FY 21-22. Full-time equivalent positions in the General Fund are increasing as described in the Balancing Options topic of the Financial & Planning Summary section of this document.



### Materials and Services



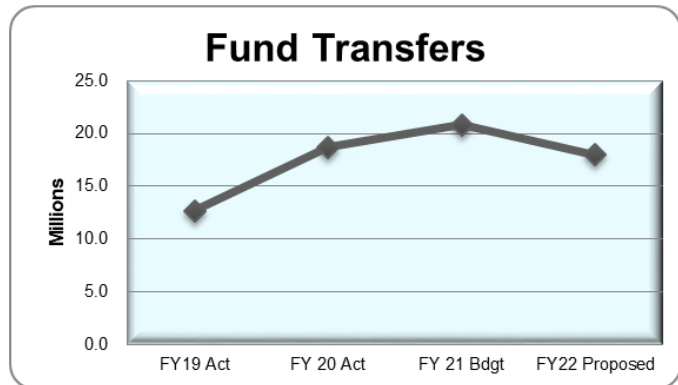
Materials and Services are budgeted at \$21.4 million, which is flat as compared to the current budget year. The FY 21-22 budget contains several one-time allocations including a rebudget of \$1 million for a Behavioral Health Crisis Center as well as an additional just over \$800 thousand in first year operating funds for a future Navigation Center.

### Capital Outlay/Capital Projects

The General Fund is budgeting for capital outlay expenditures for FY 21-22 in the total amount of \$166,687.

### Fund Transfers

Fund transfers out of the General Fund are budgeted at 14.4% of total General Fund requirements and will total \$17.9 million. The decrease from current year is due to one-time capital transfers occurring in FY 20-21 that do not repeat in the FY 21-22 budget. Ongoing Transfers for services are budgeted for Health and Human Services, Public Works, and

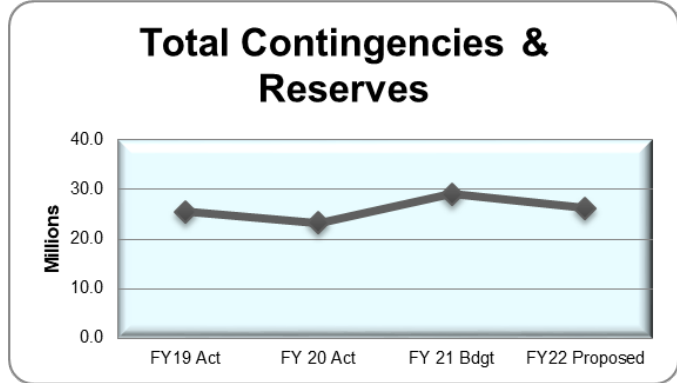


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Sheriff's Office to support services such as Public Health, Behavioral Health, Animal Services, Developmental Disabilities, Behavioral Health, and basic needs for Lane County's most vulnerable residents.

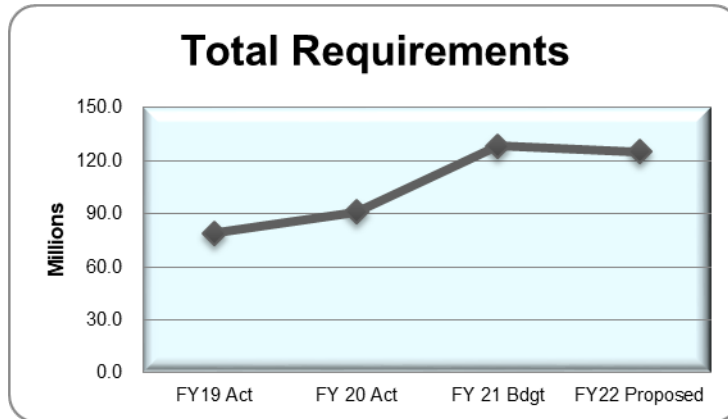
## Reserves & Contingencies

General Fund reserves and contingencies are budgeted at \$26.2 million for FY 21-22, which is a decrease from current year of \$2.9 million. The County 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 21-22 reserve amount also includes \$2 million for future capital planning and \$1.2 million for a 5 year commitment to fund additional rural patrol.



## Total General Fund Requirements

General Fund requirements overall are \$125,051,111 million for FY 21-22, which is a decrease of \$3.4 million or 2.7% from the current budget year.





### **The Structural Deficit**

The FY 21-22 General Fund budget maintains its structural balance for the fourth 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 2021, forecasted a FY 21-22 with a slight structural imbalance with potential for further challenges if current year property tax growth meets projections of 0% growth in FY 21-22. The Proposed Budget is structurally balanced due to revenues improving slightly over the January Forecast. The stability of the Fund over the next five years will be dependent upon revenue and expenditure growth and the economy. The financial forecast will be updated and presented at the May 4, 2021 Budget Committee meeting.

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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 21-22 the County is allocating \$5.7 million in General Fund, which will then result in additional revenue of \$46.9 million to the County's General Fund, \$20.1 million to other County Funds, and \$608.5 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.

# General Fund

The Proposed SOS for FY 21-22 are available on the Budget and Financial Planning page of the County's website: [www.lanecounty.org/budget](http://www.lanecounty.org/budget). (Click Budget Committee and then 2021-2022 Budget Committee Materials)

Sample SOS:

Lane County - Service Option Sheet - FY 21-22 Proposed					
<b>SOS 39:</b>	<b>Prop Tax Assmt, Collection &amp; Distribution</b>	<b>Service Category: General Government</b>			
<b>Dept:</b>	Assessment and Taxation	<b>Mandate</b>	None	Related	
<b>Contact:</b>	Mike Cowles / Krista Noble 541-682-6798	<b>Leverage</b>	None	Some	
			<b>SHALL</b>	<b>HIGH</b>	
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 2020-21 certified tax roll contained approximately 180,400 tax accounts with a real market value of \$70 billion and a taxable value of \$36.9 billion. The taxable value generates \$608 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					
<b>Proposed Budget Total</b>		Revenue	Expense Total	General Fund	FTE
		\$1,656,152	\$7,373,982	\$5,717,830	50.00
<b>Addition</b>		\$0	\$216,105	\$216,105	0.00
<p>Two budget additions: 1) New Servers and 2) Mobile Assessor. Technology Services has advised Assessment and Taxation that during the FY 21-22 we will need to replace our Production and Test servers. Both servers have "aged out" and are two years past due for replacement. Mobile Assessor is a software application that digitally optimizes the field appraisal data collection. Compatible with any Computer Added Mass Appraisal (CAMA) system, the software eliminates second-hand data entry, and includes routing, interactive GIS &amp; GPS, sketching, photo synchronization, workflow prioritization and real time quality control. The Mobile Assessor digital property record card allows the field appraiser to make real time changes to property records and eliminates the data entry process back in the office. In addition to fulfilling mobile data collection and data entry, this software will streamline processes and eliminate duplication of work (reducing errors).</p>					
<b>Level 1</b>		\$1,656,152	\$7,157,877	\$5,501,725	50.00
<p>The Appraisal division prepares the annual assessment roll. The Property &amp; Tax Management division prepares the annual tax roll, which is certified by the Assessor. Tax bills are sent to all property owners who have current charges owning and specific exempt properties. The department collects and distributes the taxes to 85 tax districts, including Lane County. Budgeted 2021-22 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>					
\$46,907,893	back to the Discretionary General Fund				
\$20,105,595	into other non Discretionary County Funds				
\$608,471,012	directly to community members				
<p>For the purpose of this comparison, only include leveraged funds that are dependent on General Fund revenue. Do not include funds that would still be leveraged if the General Fund portion of the service were decreased or eliminated.</p>					
Additional Detail					
<p>Dept IDs: <u>3140010, 3140020, 3140080</u></p>					

# General Fund

A summary of the FY 21-22 Proposed SOS are found below:

## SOS Form Summary

Form #	Service Name	Dept	Revenue	Expense	General Fund	FTE
<b>Public Safety</b>						
1	Civil Process	SO	260,000	688,222	428,222	3.50
2	Law Enforcement, 9-1-1 Response	SO	2,844,247	14,248,142	11,403,895	75.50
3	Mandatory and Evidence-Based Adult in Custody Service	SO	-	1,046,485	1,046,485	6.00
4	Marine Patrol, Enforcement and Water Rescue	SO	474,382	713,219	238,837	3.50
5	Offender Community Service	SO	60,000	245,086	185,086	1.60
6	Search and Rescue	SO	220,300	563,304	343,004	2.00
7	Violent and Sex Crime Investigations	SO	136,233	1,348,182	1,211,949	6.00
8	Violent Offender Jail Capacity	SO	5,110,426	15,504,346	10,393,920	76.00
9	Inmate Transport and Court Security	SO	6,500	1,089,777	1,083,277	7.00
10	McKenzie Recovery Patrol	SO	192,801	385,603	192,802	2.00
11	West Lane Region Patrol	SO	182,819	365,637	182,818	2.00
12	Electronic Supervision Program	SO	351,280	777,509	426,229	3.00
13	Family Law	DA	1,647,652	2,234,139	586,487	14.00
14	Death Investigations	DA	-	647,847	647,847	3.00
15	Criminal Prosecution	DA	603,587	7,870,862	7,267,275	48.00
16	Victims' Services	DA	605,921	909,669	303,748	7.00
17	Emergency Management	EM	576,604	516,831	(59,773)	2.50
18	Recovery McKenzie Fire	EM	75,000	275,074	200,074	1.00
19	Detention	HHS	400,374	1,887,613	1,487,239	7.50
20	Nutrition Services	HHS	60,663	678,831	618,168	4.00
21	Phoenix Residential Treatment Program	HHS	200,000	1,501,665	1,301,665	7.00
22	Supervision Services	HHS	481,033	2,667,420	2,186,387	14.80
23	Youth Services Administration	HHS	117,702	1,266,505	1,148,803	5.00
24	MLK, Jr Education Center	HHS	901,407	1,126,406	224,999	1.54
25	Program Services	HHS	21,400	1,130,081	1,108,681	7.00
26	Restorative Services	HHS	1,859,831	2,057,095	197,264	1.67
27	Commitment Investigation	HHS	273,607	723,095	449,488	4.00
28	Behavioral Health Crisis Center	TBD	-	1,000,000	1,000,000	0.00
29	LC Justice Court	CAO	247,250	378,607	131,357	2.00
30	Four Corners Properties	ND	150,000	221,745	71,745	0.00
<b>Public Health &amp; Welfare</b>						
31	Communicable Disease Control	HHS	2,038,413	3,417,997	1,379,584	19.16
32	Health Svc High Risk Preg Women/Infants	HHS	3,257,378	3,956,340	698,962	17.64
33	Human Services	HHS	2,344,264	4,074,125	1,729,861	1.24
34	Resource Development	HHS	-	92,736	92,736	0.65
35	Veterans Services	HHS	449,125	869,557	420,432	4.00
36	Women, Infants & Children Nutrition Pgrm.	HHS	1,600,820	2,466,283	865,463	15.90
37	Dawn to Dawn Shelter	HHS	590,000	1,213,808	623,808	0.00
38	Homeless Systems Transformation	HHS	87,500	476,538	389,038	3.00
39	Animal Services	PW	-	529,162	529,162	4.50
40	Housing Strategies	CAO	87,500	175,000	87,500	0.00
41	Public Health Bldg Debt Service Payment	ND	-	685,707	685,707	0.00
42	Low Barrier Shelter/Navigation Center	TBD	-	872,537	872,537	0.00

# General Fund

## SOS Form Summary

Form #	Service Name	Dept	Revenue	Expense	General Fund	FTE
<b>General Government</b>						
43	Prop Tax Assmt, Collection & Distribution	AT	1,656,152	7,373,982	5,717,830	50.00
44	Traffic Safety Messaging Campaign	PW	-	12,000	12,000	0.00
45	Interfund Loan to Parks	PW	-	110,000	110,000	0.00
46	Board of Property Tax Appeals	CAO	16,000	30,871	14,871	0.25
47	Elections and Voter Registration	CAO	393,000	2,236,269	1,843,269	7.40
48	Recording, Research, Marriage Licenses	CAO	3,058,964	851,043	(2,207,921)	6.10
49	Property Management	CAO	677,482	470,718	(206,764)	1.00
C1	Budget & Financial Planning	CAO	584,673	603,638	18,965	4.00
C2	County Governance	CAO	2,061,160	2,368,541	307,381	10.75
C3	County Records Retention Management	CAO	48,977	21,160	(27,817)	0.25
C4	Equity & Access	CAO	-	317,724	317,724	2.00
C5	Financial Services	CAO	1,957,058	2,060,983	103,925	14.00
C6	Intergovernmental Relations	CAO	271,094	265,444	(5,650)	1.00
C7	Performance Auditor	CAO	175,216	169,745	(5,471)	1.00
C8	Mail Room	CAO	90,222	84,751	(5,471)	1.00
C9	Operations Admin	CAO	293,845	322,578	28,733	1.50
C10	Public Information Officer	CAO	230,670	218,903	(11,767)	1.00
C11	Warehouse	CAO	81,304	116,319	35,015	1.00
C12	Community Fire Recovery Program	CAO	-	-	-	0.00
C13	Disaster Case Navigation	CAO	-	160,413	160,413	1.00
C14	Facilities	CAO	3,653,258	4,622,604	969,346	33.75
C15	Legal Services	CC	1,552,586	1,856,741	304,155	10.00
C16	Risk Management	CC	189,599	184,950	(4,649)	1.00
C17	Workers' Compensation	CC	132,717	129,144	(3,573)	1.00
C18	Data & Analytics	D&A	-	294,246	294,246	2.00
C19	Human Resources Administration	HR	424,116	572,957	148,841	3.00
C20	Labor Relations	HR	282,743	301,934	19,191	2.00
C21	Workforce Wellness Solutions	HR	1,271,503	1,207,529	(63,974)	9.50
C22	Talent Management	HR	1,393,165	1,571,988	178,823	9.00
<b>Non-Departmental</b>						
ND1	Misc. Non-Departmental Expense Items	ND	-	110,201	110,201	0.00
ND2	Public Access Television	ND	-	108,987	108,987	0.00
ND3	Federal Lobbying	ND	-	23,847	23,847	0.00
ND4	Countywide Intergov Dues & Agreements	ND	-	136,403	136,403	0.00
<b>Reserves</b>						
R1	General Fund Reserve & Contingency	ND	-	23,998,368	23,998,368	0.00
R2	Rural Patrol Reserve	ND	-	1,261,013	1,261,013	0.00
R3	Capital Planning Reserve	ND	-	2,000,000	2,000,000	0.00
<b>TOTAL DISCRETIONARY GENERAL FUND</b>					<b>\$ 90,063,258</b>	<b>558.70</b>