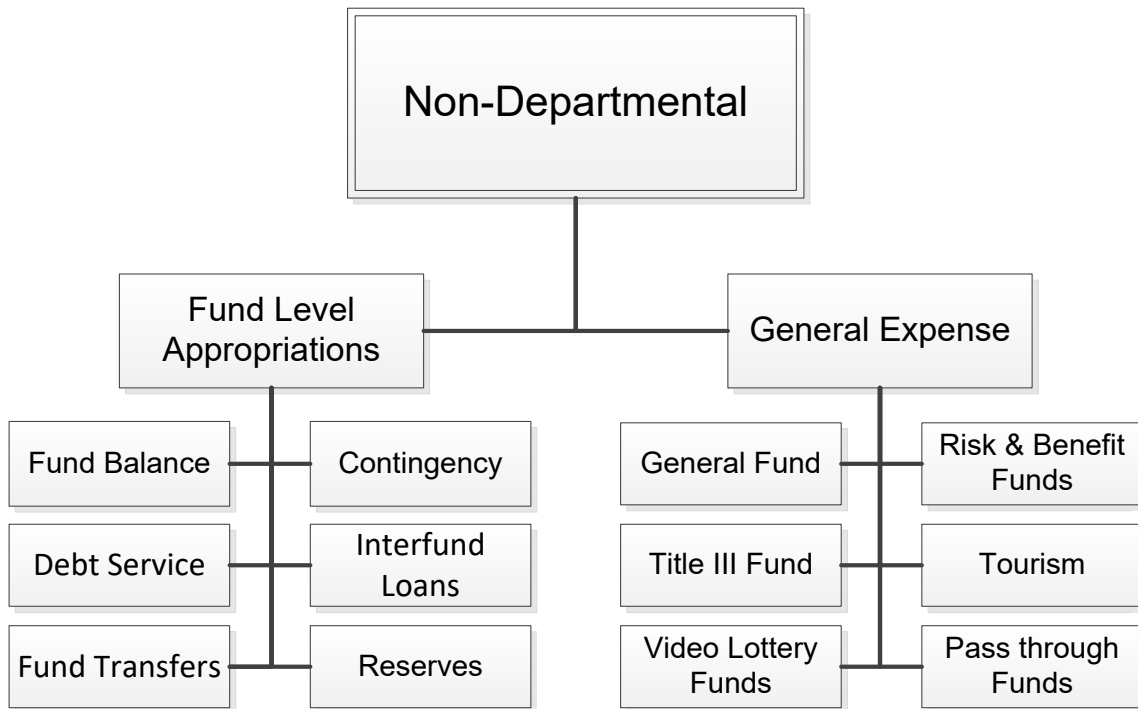


# Non-Departmental Budget

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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 18 19 Actuals	FY 19-20 Actuals	FY 20-21 Cur Budget	FY 21-22 Proposed	\$ Chng from Curr
<b>GENERAL</b>					
124: General	\$ 24,624,350	\$ 33,830,245	\$ 34,514,969	\$ 31,412,536	\$ (3,102,433)
<b>SPECIAL REVENUE</b>					
216: Parks & Open Spaces	\$ 1,347,852	\$ 1,658,460	\$ 1,166,026	\$ 680,450	\$ (485,576)
222: Law Library	362,518	430,213	508,341	519,865	11,524
225: Road	32,744,166	45,783,463	44,332,648	33,826,625	(10,506,023)
231: Liquor Law Enforcement	65,540	67,673	62,938	58,000	(4,938)
240: Public Land Corners Presrv	873,656	884,003	1,050,374	1,325,560	275,186
241: County School	207,033	417,152	373,906	0	(373,906)
242: Extension Services Levy	3,035	2,162	2,626	0	(2,626)
244: County Clerk Records	281,960	266,592	266,067	492,398	226,331
250: Title III Projects	3,523,180	4,169,329	4,756,606	5,079,435	322,829
260: Special Revenue	12,281,339	14,886,297	14,802,618	11,412,490	(3,390,128)
275: Industrial Revolving	0	9,250	15,409	15,560	151
283: Animal Services	97,609	162,978	192,557	131,218	(61,339)
285: Intergov. Human Svcs	1,811,421	1,731,247	2,488,277	2,784,763	296,486
286: Health and Human Services	20,754,381	26,713,853	18,168,099	7,191,904	(10,976,195)
287: LaneCare	19,115,984	22,316,309	23,250,786	8,099,800	(15,150,986)
290: Local Option Tax Levy	23,358,443	24,016,412	24,575,780	23,700,000	(875,780)
<b>DEBT SERVICE</b>					
323: Lane Events Center	\$ 102,714	\$ 101,536	\$ 105,631	\$ 103,781	\$ (1,850)
333: Special Oblig Bond	5,513,922	4,666,962	3,813,627	387,079	(3,426,548)
<b>CAPITAL</b>					
435: Capital Improvement	\$ 8,833,353	\$ 6,935,725	\$ 12,064,912	\$ 11,870,102	\$ (194,810)
<b>ENTERPRISE</b>					
521: Lane Events Center	\$ 3,575,712	\$ 4,506,967	\$ 4,178,673	\$ 2,229,198	\$ (1,949,475)
530: Solid Waste Disposal	24,429,488	29,045,778	34,819,353	30,278,030	(4,541,323)
539: Corrections Commissary	565,764	630,221	700,888	750,000	49,112
570: Land Management	6,374,836	7,378,611	7,469,326	6,446,000	(1,023,326)
<b>INTERNAL SERVICES</b>					
612: Self Insurance	\$ 9,761,226	\$ 6,856,548	\$ 7,200,194	\$ 6,846,926	\$ (353,268)
614: Employee Benefit	15,282,620	20,791,102	22,580,886	14,841,221	(7,739,665)
615: Pension Bond	3,681,259	4,105,422	4,754,941	4,024,130	(730,811)
619: Motor & Equipment Pool	33,582,802	32,428,982	30,983,181	25,492,037	(5,491,144)
627: Intergovernmental Services	232,546	285,899	290,003	498,685	208,682
653: Technology Replacement	3,229,074	3,090,293	2,400,315	2,748,300	347,985
654: Information Services	758,147	887,305	1,423,388	902,673	(520,715)
<b>FIDUCIARY</b>					
714: Retiree Benefit Trust	\$ 10,671,803	\$ 10,594,160	\$ 10,936,584	\$ 10,700,000	\$ (236,584)
<b>TOTAL FUND BALANCE</b>	<b>\$ 268,047,733</b>	<b>\$ 309,651,146</b>	<b>\$ 314,249,929</b>	<b>\$ 244,848,766</b>	<b>\$ (69,401,163)</b>

## 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.

<b>CONTINGENCY BY FUND</b>						
<b>Fund Name</b>	<b>FY 18-19 Final Budget</b>	<b>FY 19-20 Final Budget</b>	<b>FY 20-21 Cur Budget</b>	<b>FY 21-22 Proposed</b>	<b>\$ Chng from Curr</b>	
124: General	\$ 678,837	\$ 849,440	\$ 1,020,000	\$ 1,020,000	\$0	
216: Parks & Open Spaces	441,982	109,398	345,428	191,609	(153,819)	
222: Law Library	32,000	33,700	20,257	96,601	76,344	
225: Road	4,576,031	6,115,000	6,829,599	4,513,790	(2,315,809)	
231: Liquor Law Enforcement	59,443	61,208	49,314	46,343	(2,971)	
240: Public Land Corners Preserv	167,986	100,763	236,034	42,166	(193,868)	
244: County Clerk Records	12,300	37,140	37,140	80,670	43,530	
260: Special Revenue	2,121,210	1,747,879	2,386,306	1,632,183	(754,123)	
283: Animal Services	60,701	60,701	64,079	39,258	(24,821)	
286: Health and Human Services	6,726,769	6,695,821	9,276,619	6,730,433	(2,546,186)	
287: LaneCare	6,739,845	9,435,446	7,050,000	0	(7,050,000)	
290: Local Option Tax Levy	4,213,752	3,536,170	4,505,718	4,550,000	44,282	
435: Capital Improvement	0	1,830,776	1,980,709	247,538	(1,733,171)	
521: Lane Events Center	1,543,299	761,191	50,292	96,731	46,439	
530: Solid Waste Disposal	4,100,132	941,936	857,202	2,155,349	1,298,147	
539: Corrections Commissary	0	40,100	88,500	85,800	(2,700)	
570: Land Management	2,238,064	2,273,174	647,807	617,319	(30,488)	
612: Self Insurance	257,000	300,000	300,000	300,000	0	
614: Employee Benefit	740,909	750,000	750,000	750,000	0	
619: Motor & Equipment Pool	1,242,239	2,566,267	2,203,100	2,404,100	201,000	
627: Intergovernmental Services	49,000	119,360	93,610	106,335	12,725	
653: Technology Replacement	874,730	1,168,266	904,524	1,250,000	345,476	
654: Technology Services	292,224	777,466	635,780	902,673	266,893	
714: Retiree Benefit Trust	500,000	500,000	500,000	250,000	(250,000)	
<b>TOTAL CONTINGENCY</b>	<b>\$ 37,668,453</b>	<b>\$ 40,811,202</b>	<b>\$ 40,832,018</b>	<b>\$ 28,108,898</b>	<b>\$(12,723,120)</b>	

## 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 21-22 LANE COUNTY BONDED DEBT						
Fund	Bond Series	County Project	Type	Principal	Interest	Remaining Principal 06/30/2022
323	2002 A	Lane Events Center improvements (including refunded 1998)	Limited Tax	\$ 110,000	\$ 5,500	\$ -
323	2011 R	Lane Events Center Refunding (partial refunding of 2002A bonds)	Limited Tax	550,000	22,000	-
333	2003 B	Courthouse Plaza	Limited Tax	45,000	3,960	45,000
333	2003 B	Elections	Limited Tax	160,000	14,303	165,000
333	2011	Riverstone Health Clinic Improvements	Limited Tax	60,000	28,793	670,000
333	2011	Richardson Park Marina	Limited Tax	50,000	22,875	530,000
333	2011	Lane Events Center Convention Center Roof	Limited Tax	75,000	34,513	800,000
333	2011	Public Service Building/Courthouse HVAC	Limited Tax	75,000	34,513	800,000
333	2017	Jail HVAC (refunded 2009A)	Limited Tax	135,000	47,038	1,245,000
333	2017	Riverstone Health Clinic Bldg (refunded 2009A)	Limited Tax	105,000	38,969	1,035,000
615	2002	PERS	Limited Tax	5,515,000	2,969,475	37,834,999
<b>TOTAL</b>				<b>\$6,880,000</b>	<b>\$3,221,939</b>	<b>\$43,124,999</b>

The County also has two outstanding Notes Payables - for the Lane County Data Center Remodel project and for a FY 19-20 property purchase on Roosevelt Blvd in Eugene, Oregon (referred to as the Four Corners Property). Total payment for this debt for FY 21-22 is estimated at \$411,658.

In recent years Lane County focused on a plan to reduce or pre-pay debt with one-time funds to reduce interest and annual debt service payments. As part of this effort, funds were identified to pay off portions of prior 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 21-22 will see the final payoff of the Lane Evens Center improvement and refunding bonds.

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

## Non-Departmental

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**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.

Due to revenue loss associated with the impacts of the COVID-19 pandemic, there is currently a \$110,000 interfund loan request between the Parks & Open Spaces Fund proposed budget within Public Works and the General Fund. The Parks & Open Spaces Fund loan request will be eliminated from the Budget in the event the the Fund receives reimbursement of COVID-19 revenue loss from the County's American Rescue Plan Act funds.

## 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 21-22, the County’s budget contains Interfund Transfers of \$28,980,734 as detailed below:

INTERFUND TRANSFERS BY FUND					
Name	FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Cur Budget	FY 21-22 Proposed	\$ Chng from Curr
124: General	\$ 12,321,816	\$ 18,396,094	\$ 20,147,186	\$ 17,439,488	\$(2,707,698)
216: Parks & Open Spaces	73,275	71,475	69,675	72,875	3,200
225: Road	1,000,000	1,320,426	6,870,382	1,643,643	(5,226,739)
244: County Clerk Records	103,110	107,914	113,463	109,964	(3,499)
260: Special Revenue	214,684	578,104	2,677,580	305,053	(2,372,527)
285: Intergov. Human Svcs	271,429	305,929	325,071	465,767	140,696
286: Health and Human Services	1,341,289	708,845	5,312,631	342,167	(4,970,464)
287: LaneCare	245,551	209,673	6,363,186	8,099,800	1,736,614
435: Capital Improvement	846,155	1,078,555	1,397,369	1,181,249	(216,120)
521: Lane Events Center Fund	107,513	104,913	107,313	109,513	2,200
612: Self Insurance	4,126,525	0	0	0	0
614: Employee Benefit	4,126,713	32,927	206,395	211,215	4,820
615: Pension Bond	0	0	1,748,262	0	0
619: Motor & Equipment Pool	243,907	2,138	200,000	0	(200,000)
<b>TOTAL INTERFUND TRANSFERS</b>	<b>\$ 25,021,967</b>	<b>\$ 22,916,993</b>	<b>\$ 45,538,513</b>	<b>\$ 29,980,734</b>	<b>(15,557,779)</b>
INTERFUND TRANSFERS BY FUND TYPE					
Name	FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Cur Budget	FY 21-22 Proposed	\$ Chng from Curr
Transfer to General Fund	\$ 1,523,023	\$ 1,509,045	\$ 569,762	\$ 586,835	\$ 17,073
Transfer to General Fund Ongoing	0	204,155	2,373,533	2,241,600	(131,933)
Transfer to Special Revenue Fund	12,510,993	1,165,513	13,145,389	9,038,490	(4,106,899)
Transfer to Special Revenue Ongoing	0	11,898,832	13,891,294	16,086,480	2,195,186
Transfer to Debt Service Fund	2,220,806	2,225,719	2,268,601	2,027,329	(241,272)
Transfer to Capital Fund	0	5,650,543	11,218,522	0	(11,218,522)
Transfer to Enterprise Fund	0	0	123,150	0	(123,150)
Transfer to Internal Service Fund	8,767,145	263,187	1,948,262	0	(1,948,262)
<b>TOTAL INTERFUND TRANSFERS</b>	<b>\$ 25,021,967</b>	<b>\$ 22,916,994</b>	<b>\$ 45,538,513</b>	<b>\$ 29,980,734</b>	<b>(15,557,779)</b>

The decrease in overall Transfers from current year is attributed to the one-time transfers related to Capital Projects that occurred in FY 20-21 for various capital projects.

Beginning in FY 19-20, the County started to distinguish between ongoing and one-time transfers in order to allow for clarity with regard to the 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 21-22 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 in reserves from FY 20-21 to FY 21-22 is due in part to the impacts of the COVID-19 pandemic and the Holiday Farm Fire on funds including Parks & Open Spaces, Road Fund and Land Management Fund, as well as the purposeful spending of one-time reserves in the General Fund and Local Option Tax Levy Fund. The Lane Care Fund is merging into the Health and Human Services Fund in FY 21-22, which accounts for its \$0 reserve balance shown below.

<b>RESERVES BY FUND</b>				
Name	FY 20-21 Cur Budget	FY 21-22 Proposed	\$ Chng from Curr	Restrictions on Use
124: General	\$ 29,104,307	\$ 26,239,381	\$ (2,864,926)	Lane Manual Chapter 4 Reserve Policy
216: Parks & Open Spaces	334,866	230,590	(104,276)	Transient Room Tax; Car Rental Tax
222: Law Library	422,814	422,218	(596)	ORS 357.203; State Court fees
225: Road	28,816,802	24,514,902	(4,301,900)	ORS 366.739&366.570; OR Constitution Art IX, Sec 3a
240: Public Land Corners Preserve	847,617	1,324,178	476,561	ORS 203.148
244: County Clerk Records	155,459	375,373	219,914	ORS 205.365
250: Title III Projects Fund	4,670,148	3,388,370	(1,281,778)	Secure Rural Schools Federal Law
260: Special Revenue	9,695,693	10,072,717	377,024	6 subfunds w/various federal, state & grant revenue
275: Industrial Revolving	15,559	15,700	141	Only projects authorized by ORS 271.510 .540 .500
283: Animal Services	67,139	64,530	(2,609)	Lane Manual Chapter 4 Reserve Policy
285: Intergov. Human Svcs	2,238,488	2,460,310	221,822	Federal, State & Local Grants
286: Health and Human Services	968,593	3,467,487	2,498,894	Federal, State & Local Grants
287: LaneCare	1,050,000	0	(1,050,000)	Fund being dissolved in FY 21-22
290: Local Option Tax Levy	19,826,289	17,446,699	(2,379,590)	Restricted by Voters
323: Lane Events Center Debt	106,181	0	(106,181)	Transient Room Tax
333: Special Obligation Bond	387,082	350,936	(36,146)	Reserved for future Debt Service Payments
435: Capital Improvement	3,312,304	0	(3,312,304)	Lane Manual 4.010(3)(e)
521: Lane Events Center	2,178,912	2,205,221	26,309	Transient Room Tax
530: Solid Waste Disposal	29,045,172	29,004,628	(40,544)	OAR Division 94.0140-94.0145
539: Corrections Commissary	638,179	667,703	29,524	Self-supporting service
570: Land Management	6,056,180	5,027,103	(1,029,077)	Title III and committed fees
612: Self Insurance	7,471,926	6,605,916	(866,010)	Self-insured reserves; ORS 294.343.
614: Employee Benefit	13,752,089	11,396,002	(2,356,087)	Lane Code 2.600; self-funded health reserve
615: Pension Bond Fund	4,024,130	4,979,693	955,563	Debt Service reserves for PERS Bond
619: Motor & Equipment Pool	19,292,496	20,183,855	891,359	ORS 294.343; Future equipment replacement
627: Intergovernmental Services	124,404	317,250	192,846	ORS 294.343
653: Technology Replacement	1,267,842	1,746,061	478,219	ORS 294.343; five year technology replace cycle
714: Retiree Benefit Trust	10,156,035	10,365,924	209,889	Lane Code 2.500(1)(2); legacy employee benefit
<b>TOTAL RESERVES</b>	<b>\$ 196,026,706</b>	<b>\$ 182,872,747</b>	<b>\$(13,153,959)</b>	

## Non-Departmental

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**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 \$2.25 million in lottery funds for FY 21-22, 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 previously consisted of the local option levy passed in May 2017 and provides funding to the OSU 4-H Extension Service Program is on the ballot for renewal in May 2021 and therefore does not have an amount budgeted in the Proposed Budget but will be revised by the Budget Committee if the ballot measure passes; 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 18-19	FY 19-20	FY 20-21	FY 21-22	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
<b>RESOURCE ACCOUNTS</b>						
Payments In-Lieu Of Taxes	2,167,517	711,724	711,724	711,000	(724)	-0.10%
Current Year Property Tax	41,569,880	43,070,167	44,748,610	44,223,340	(525,270)	-1.17%
Prior Years Property Taxes	1,837,300	868,015	757,500	850,000	92,500	12.21%
In Lieu Of Taxes	933,043	901,183	951,997	977,037	25,040	2.63%
Severance Tax	42,696	31,468	30,000	34,700	4,700	15.67%
Transient Room Tax	4,461,370	3,788,003	3,923,444	4,107,011	183,567	4.68%
Car Rental Tax	1,844,940	1,513,410	1,284,811	1,383,393	98,582	7.67%
County Marijuana Tax	57,520	154,959	159,608	172,500	12,892	8.08%
Miscellaneous Taxes	14,585	13,724	18,000	18,000	0	0.00%
<b>TAXES &amp; ASSESSMENTS</b>	<b>52,928,852</b>	<b>51,052,654</b>	<b>52,585,694</b>	<b>52,476,981</b>	<b>(108,713)</b>	<b>-0.21%</b>
Metro Cable Franchise	468,790	434,201	417,970	435,000	17,030	4.07%
Rural Cable Franchise	185,338	208,908	219,345	246,580	27,235	12.42%
<b>LICENSES &amp; PERMITS</b>	<b>654,128</b>	<b>643,109</b>	<b>637,315</b>	<b>681,580</b>	<b>44,265</b>	<b>6.95%</b>
Circuit Court Fines	206,063	228,279	205,000	215,000	10,000	4.88%
State Court Facility & Security	120,858	120,443	125,000	125,000	0	0.00%
Criminal Fine & Assessment	121,273	142	0	0	0	0.00%
County Infractions Forfeitures	40,000	32,000	0	30,000	30,000	100.00%
Forfeitures Other	(5,254)	6,852	0	0	0	0.00%
<b>FINES, FORFEITURES, PENALTIES</b>	<b>482,940</b>	<b>387,716</b>	<b>330,000</b>	<b>370,000</b>	<b>40,000</b>	<b>12.12%</b>
Rent - Other Properties	9,250	6,015	0	150,000	150,000	100.00%
<b>PROPERTY AND RENTALS</b>	<b>9,250</b>	<b>6,015</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>	<b>100.00%</b>
National Forest Timber Sales	1,832,105	1,700,541	354,824	464,413	109,589	30.89%
Willamette National Forest	0	0	750	750	0	0.00%
O & C Timber Sales	3,546,128	3,291,017	3,126,466	3,500,000	373,534	11.95%
Flood Control Leases	0	722	864	864	0	0.00%
Taylor Grazing Act	11	23	0	0	0	0.00%
Federal Title III Projects	895,551	831,203	816,981	0	(816,981)	-100.00%
<b>FEDERAL REVENUES</b>	<b>6,273,796</b>	<b>5,823,506</b>	<b>4,299,885</b>	<b>3,966,027</b>	<b>(333,858)</b>	<b>-7.76%</b>
Coronavirus Relief Fund	0	3,074,008	5,734,241	0	(5,734,241)	-100.00%
Miscellaneous State Revenue	0	0	39,583	0	(39,583)	-100.00%
<b>STATE GRANT REVENUES</b>	<b>0</b>	<b>3,074,008</b>	<b>5,773,824</b>	<b>0</b>	<b>(5,773,824)</b>	<b>-100.00%</b>
Timber Sales	2,365,957	2,476,273	1,473,020	2,568,971	1,095,951	74.40%
Video Lottery Revenue	1,571,244	1,738,431	1,796,573	2,250,000	453,427	25.24%
Video Lottery Grant	938,777	876,150	2,009,659	1,139,006	(870,653)	-43.32%
Liquor Tax	2,135,525	2,303,087	2,228,850	2,295,716	66,866	3.00%
Amusement Device Tax	82,265	36,546	82,500	82,500	0	0.00%
Cigarette Tax	295,460	283,429	300,000	297,000	(3,000)	-1.00%
Marijuana Tax	1,294,177	1,604,832	1,550,000	1,550,000	0	0.00%
<b>OTHER STATE REVENUES</b>	<b>8,683,405</b>	<b>9,318,749</b>	<b>9,440,602</b>	<b>10,183,193</b>	<b>742,591</b>	<b>7.87%</b>
Counties	7,500	0	0	0	0	0.00%
<b>LOCAL REVENUES</b>	<b>7,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Plan Contributions	1,439,901	874,971	800,000	875,000	75,000	9.38%
Discounts and Rebates	859,252	771,151	650,000	800,000	150,000	23.08%

## Non-Departmental

RESOURCE DETAIL						
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
Refunds & Reimbursements	283,014	293,207	179,616	50,000	(129,616)	-72.16%
Deferred Comp Admin Fee	0	32,493	10,000	20,000	10,000	100.00%
Benefits	25,169,647	26,781,451	29,339,869	30,127,985	788,116	2.69%
Benefits HDHP Plan	7,194,256	7,275,710	9,002,541	9,416,117	413,576	4.59%
Benefits Plus Plan	1,865,460	2,783,249	2,904,045	3,688,479	784,434	27.01%
Benefits CoPay Plan	18,433,286	18,764,367	17,133,869	16,883,039	(250,830)	-1.46%
Employer PERS	13,520,123	17,977,634	19,434,355	22,920,888	3,486,533	17.94%
Employer OPSRP	0	0	130,366	0	(130,366)	-100.00%
Employee PERS	5,933,643	6,415,338	7,185,342	7,446,811	261,469	3.64%
Employer PERS Retiree	0	52,443	129,000	150,000	21,000	16.28%
Employer OPSRP Retiree	0	10,551	6,200	7,500	1,300	20.97%
<b>FEES AND CHARGES</b>	<b>74,698,581</b>	<b>82,032,566</b>	<b>86,905,203</b>	<b>92,385,819</b>	<b>5,480,616</b>	<b>6.31%</b>
County Indirect Revenue	346,063	312,747	546,698	355,655	(191,043)	-34.94%
<b>ADMINISTRATIVE CHARGES</b>	<b>346,063</b>	<b>312,747</b>	<b>546,698</b>	<b>355,655</b>	<b>(191,043)</b>	<b>-34.94%</b>
Investment Earnings	1,641,280	1,752,228	1,266,450	1,202,652	(63,798)	-5.04%
<b>INTEREST EARNINGS</b>	<b>1,641,280</b>	<b>1,752,228</b>	<b>1,266,450</b>	<b>1,202,652</b>	<b>(63,798)</b>	<b>-5.04%</b>
Transfer Fr General Fund (100)	858,944	858,320	862,945	1,089,490	226,545	26.25%
Transfer Fr Spec Rev Funds (200)	656,137	688,522	659,037	305,637	(353,400)	-53.62%
Transfer Fr Capital Fund (400)	598,212	621,741	639,306	522,689	(116,617)	-18.24%
Transfer Fr Enterprise Fd (500)	107,513	104,913	107,313	109,513	2,200	2.05%
Transfer Fr Int Svc Fnds (600)	8,253,238	0	1,748,262	0	(1,748,262)	-100.00%
Intrafund Transfer	289,387	0	0	0	0	0.00%
<b>FUND TRANSFERS</b>	<b>10,763,431</b>	<b>2,273,496</b>	<b>4,016,863</b>	<b>2,027,329</b>	<b>(1,989,534)</b>	<b>-49.53%</b>
<b>DEPARTMENT RESOURCES</b>	<b>156,489,225</b>	<b>156,676,794</b>	<b>165,802,534</b>	<b>163,799,236</b>	<b>(2,003,298)</b>	<b>-1.21%</b>

## Non-Departmental

EXPENDITURE DETAIL						
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	\$ Chng	% Chng
	Actual	Actual	Curr Bgt	Proposed	Fr Curr	Fr Curr
Pension Expense	0	0	10,000,000	0	(10,000,000)	-100.00%
<b>PERSONNEL SERVICES</b>	<b>0</b>	<b>0</b>	<b>10,000,000</b>	<b>0</b>	<b>(10,000,000)</b>	<b>-100.00%</b>
Professional & Consulting	3,881,825	4,405,791	4,091,473	1,859,334	(2,232,139)	-54.56%
Court Related Personal Service	0	100	0	0	0	0.00%
Relief & Assistance	0	0	2,000	0	(2,000)	-100.00%
Intergovernmental Agreements	2,195,329	1,860,769	3,029,927	2,467,412	(562,515)	-18.57%
Agency Payments	4,829,933	5,975,390	10,920,080	8,507,629	(2,412,451)	-22.09%
Telephone Services	2,978	2,915	3,157	2,269	(888)	-28.13%
General Liability	1,452	9,221	11,872	11,693	(179)	-1.51%
SAIF Assessments	73,084	90,929	135,000	135,000	0	0.00%
ER PERS/OPSRP	13,578,050	18,042,172	19,572,120	23,078,388	3,506,268	17.91%
PERS 6% Contribution	5,936,007	6,407,284	7,191,542	7,446,811	255,269	3.55%
Insurance Premiums	16,802,919	17,085,781	19,616,656	20,115,565	498,909	2.54%
Claims	25,124,616	26,459,202	27,115,337	30,923,116	3,807,779	14.04%
Maintenance of Equipment	1,627	1,281	10,000	5,000	(5,000)	-50.00%
Maintenance of Structures	3,183	0	0	0	0	0.00%
Maintenance Agreements	0	147	0	0	0	0.00%
External Equipment Rental	0	2,050	0	0	0	0.00%
Real Estate & Space Rentals	51,302	58,249	55,140	57,070	1,930	3.50%
Metro Cable Commission	98,643	74,393	105,813	108,987	3,174	3.00%
County Indirect Charges	489,066	493,101	493,066	464,883	(28,183)	-5.72%
Direct/Technology Serv	5,399	0	0	0	0	0.00%
Office Supplies & Expense	10,621	8,674	3,000	3,000	0	0.00%
Professional Licenses	5,935	4,508	725	0	(725)	-100.00%
Dues & Memberships	0	129,617	184,750	198,278	13,528	7.32%
Printing & Binding	87,144	2,000	0	0	0	0.00%
Advertising & Publicity	6,039	6,686	15,000	806,186	791,186	5,274.57%
Small Tools & Equipment	0	2,751	0	0	0	0.00%
Food	0	168	0	0	0	0.00%
Special Supplies	6,556	6,821	1,500	1,500	0	0.00%
Business Expense & Travel	230	1,460	0	0	0	0.00%
Committee Stipends & Expense	722	765	1,000	1,000	0	0.00%
Awards & Recognition	3,790	(560)	100	0	(100)	-100.00%
Outside Education & Travel	7,895	2,777	9,500	9,500	0	0.00%
Miscellaneous Payments	41,492	18,896	41,585	41,585	0	0.00%
Account Funding/Contributions	1,939,419	2,159,425	2,300,865	2,383,796	82,931	3.60%
<b>MATERIALS &amp; SERVICES</b>	<b>75,185,256</b>	<b>83,312,763</b>	<b>94,911,208</b>	<b>98,628,002</b>	<b>3,716,794</b>	<b>3.92%</b>
Professional Services	0	1,375	0	0	0	0.00%
Land Acquisition	0	357,392	0	0	0	0.00%
Acquisition & Construction	0	1,442,608	0	0	0	0.00%
Improvements	0	0	50,000	50,000	0	0.00%
Permits & System Development	0	0	610	0	(610)	-100.00%
<b>CAPITAL PROJECTS</b>	<b>0</b>	<b>1,801,375</b>	<b>50,610</b>	<b>50,000</b>	<b>(610)</b>	<b>-1.21%</b>
<b>DEPARTMENT EXPENDITURES</b>	<b>75,185,256</b>	<b>85,114,138</b>	<b>104,961,818</b>	<b>98,678,002</b>	<b>(6,283,816)</b>	<b>-5.99%</b>

\*NOTE: Advertising & Publicity line item has an error of \$791,186 in the FY 21-22 Proposed Budget which will be corrected in a later budget action. The amount should have been budgeted within reserves in the Title 3 Fund.

## Non-Departmental

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