

General Fund

General Fund

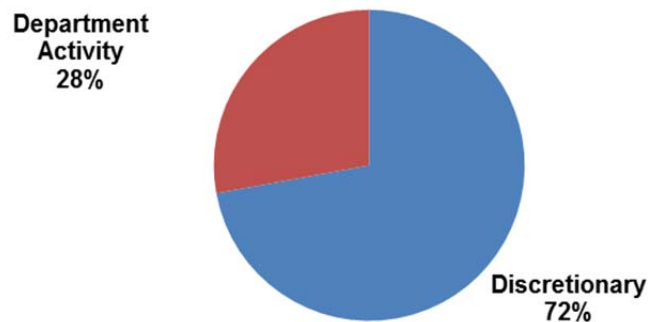
The General Fund is the County’s primary operating fund and supports a multitude of the County’s core services including public safety, public health and general government services such as elections, assessment & taxation and internal support services. For FY 19-20 the total General Fund budget is \$110,469,438, which is an increase of \$2.9 million or 2.7% from the FY 18-19 current modified budget.

General Fund Resources

Resources	FY 19-20	Percent of Bdgt
Current Year Property Taxes	\$42,484,645	38.46%
Other Taxes & Assessments	3,391,538	3.07%
Licenses & Permits	868,050	0.79%
Fines, Forfeitures & Penalties	833,200	0.75%
Property Rentals	235,160	0.21%
Federal Revenue	4,740,233	4.29%
State Revenue	11,949,278	10.82%
Local Revenues	1,719,743	1.56%
Fees & Charges	2,732,833	2.47%
Administrative Charges	13,351,260	12.09%
Interest Earnings	400,000	0.36%
Intrafund Transfers	288,400	0.26%
Transfers from Other Funds	1,749,043	1.58%
Beginning Fund Balance	25,726,055	23.29%
Total Resources	\$110,469,438	100%

The majority of the resources available within the General Fund are discretionary funds, also referred to as discretionary general fund (DGF). These funds are available for distribution to any department or service without specific regulations or requirements and they are generally not generated by specific department activities. DGF is primarily made up of property taxes, federal timber funds, state shared revenues and reserves. DGF will total \$79,663,908 in FY 19-20, while revenue generated by department activities is projected at \$30,805,530.

General Fund Resources - Discretionary v. Department Activity

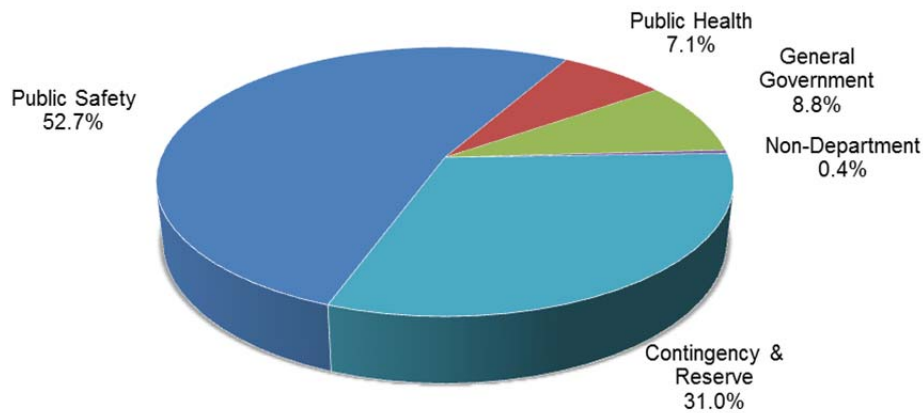


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Discretionary General Fund by Service Category

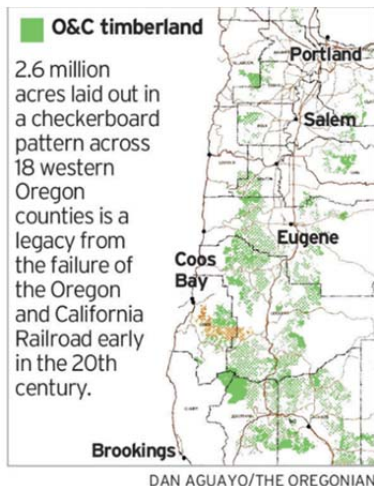
DGF is primarily allocated to the area of public safety, but also must be used to support other services such as public health and general government services including assessment and taxation, elections and internal support functions due to lack of other funds available to pay for those mandated and/or 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 19-20
Allocation by Service Category**



The General Fund reserve, which represents 31% of the discretionary general funds, has reached the recently adopted level of 20% minimum of operating revenue, while also allocating \$750,000 for a vacancy variance contingency as well as reserves for future capital planning associated with the Countywide CIP.

A Historical Perspective on Federal Timber Revenue



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

Secure Rural Schools Legislation

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

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

In late 2008, the SRS Act was extended for an additional four (4-year) but at a reducing level based on FY 06-07 funding levels. In mid-2012, the Act was again extended for one (1-year) at 95% of the FY 11-12 funding levels. In the General Fund, the continued step down has caused funding to go from a high of \$15 million in FY 06-07, down to \$4.6 million in FY 12-13. In addition, federal sequestration in 2013 resulted in a decrease of an additional 5.1% of the 12-13 amount, bringing the actual revenue received down to \$4.46 million. In mid-April, 2015, Congress passed an additional two-year extension of the SRS payments, at a continued 5% step down each year. The payment received by Lane County government in FY 15-16 was approximately \$13.66 million – which is \$36.26 million less than was received in FY 07-08 before the step down of payments began. In March 2018, Secure Rural Schools was again renewed for a two year period, with 5% reduction each year. These one-time payments were allocated and reserved in a way that met the strategic initiatives of the County’s 2018-2021 Strategic Plan.

As of April, 2019, there is no authorization for additional Secure Rural Schools payments and they are not included in the FY 19-20 budget.

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.

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Comparable County Comparison

In this table, Lane County’s permanent property tax rate is compared to five counties most similar: Washington, Clackamas, Marion, Jackson, and Deschutes. Data was gathered for FY 17-18, the most recent fiscal year in which data is available.

FY 2017-2018 COUNTY COMPARISON						
	Lane	Washington	Clackamas	Marion	Jackson	Deschutes
2018 Population ¹	375,120	606,280	419,425	344,035	219,200	188,980
Area (Square Miles) ²	4,620	727	1,884	1,194	2,801	3,055
Perm. Rate/1,000 (Rural)	\$1.28	\$2.25	\$2.98	\$3.03	\$2.01	\$1.25
Perm. Rate/1,000 (City) ³	\$1.28	\$2.25	\$2.40	\$3.03	\$2.01	\$1.25
Net Assessed Value ⁴	\$32.3 bil.	\$61.6 bil.	\$46.8 bil.	\$23.6 bil.	\$19.8 bil.	\$22.9 bil.
Average Tax Rate/1,000 ⁴	\$15.66	\$17.26	\$16.63	\$16.08	\$14.51	\$15.29
Property Tax Imposed (All Dist) ⁵	505.39 mil.	1,063.86 mil.	778.23 mil.	379.20 mil.	286.97 mil.	350.07 mil.
Adopted FY 17-18 Budget ⁶	600.9 mil.	1,236.2 mil.	782.5 mil.	412.4 mil.	339.2 mil.	356.2 mil.

¹ Annual Oregon Population Report dated 2018 - Portland State University, College of Urban & Public Affairs, Population Research Center.

² State of Oregon Blue Books.

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

⁴ Net Assessed Value (NAV) includes nonprofit housing, state fish & wildlife value, but excludes urban renewal excess value. Average countywide rate for local governments including special levies and GO bonds outside Measure 5 limit./DOR-Property Tax Statistics 2017-18.

⁵ Taxes to be paid by taxpayers *after* the Measure 5 rate limits have been applied./DOR-Property Tax Statistics 2017-18

⁶ FY 17-18 Adopted Budget totals obtained at each County's website.

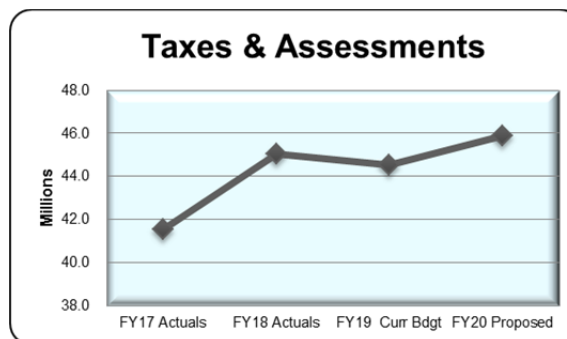
In addition, the 2017-2018 Rate and Value Information for Oregon’s Counties table in the Appendix shows that in that year Lane County continues to be near the bottom of Oregon’s 36 counties as far as overall comparable tax rate is concerned, even when you convert the O&C federal revenue into a comparable tax rate and add it in.

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

General Fund Revenues/Resources

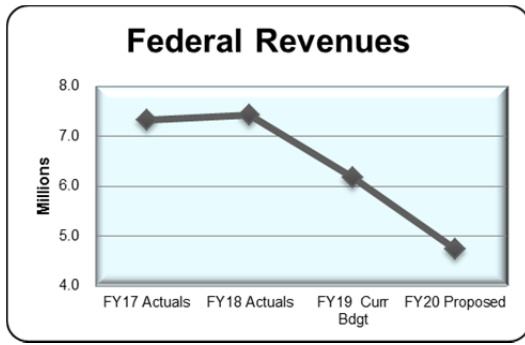
Taxes and Assessments

In FY 19-20, Taxes and Assessments will make up 41.5% of General Fund resources and will total \$45.9 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 3.09% compared to FY 18-19. A strong housing economy is resulting in an increase in Property Tax revenue of approximately 3.75% for FY 19-20. Car rental tax also continues to see economy based increases.



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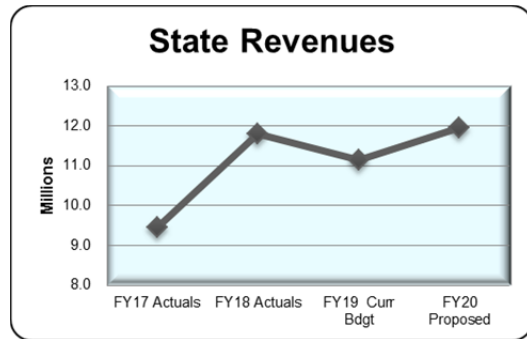
Federal Revenue



Federal revenues are decreasing by \$1.4 million due to the lack of a Secure Rural Schools (SRS) reauthorization. The lack of SRS funding means a return to actual timber harvest revenue from the Bureau of Land Management on O&C Forestland.

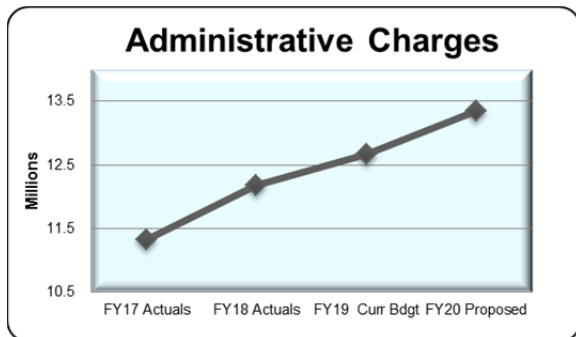
State Revenue

State revenues into the General Fund are estimated at \$11.9 million for FY 19-20, an increase of 7.2% from current budget year. State shared revenue for liquor and marijuana taxes are resulting in the projected increases.



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 \$13.4 million or for FY 19-20, which is a 5.35% increase over current year.



Fund Balance

The fund balance carryover from the current year is projected to be \$25.7 million, which is an increase of \$1.2 million from current year. This increase is primarily attributed to higher than anticipated revenues. 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 19-20, 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

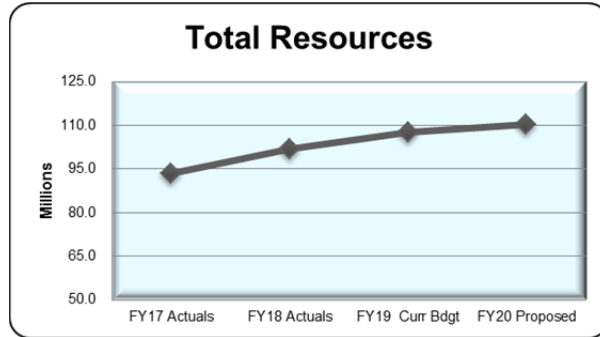
- Licenses and Permits \$868,050
- Fines, Forfeitures & Penalties \$833,200
- Property Rentals \$245,160
- Interest Earnings \$400,000

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- Fund Transfers of approximately \$2 million
- Local Revenues of \$1.7 million.

Total General Fund Resources

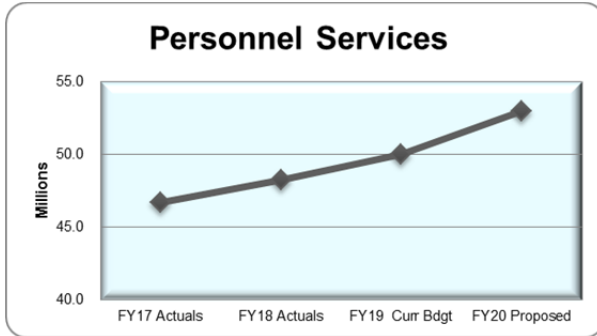
General Fund resources will total \$101.47 million for FY 19-20, which is an increase of \$2.9 million or 2.7% from the current budget year.



General Fund Expenditures/Requirements

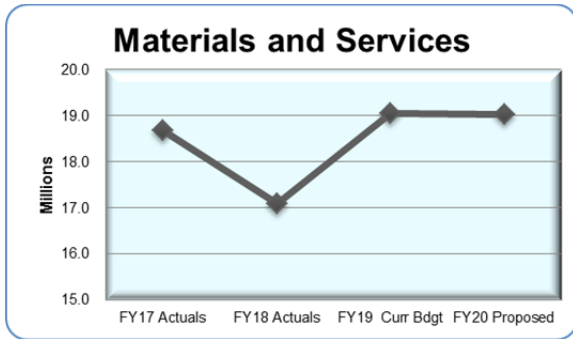
Personnel Services

Personnel Services, which includes wages, employer taxes and employee benefits, are budgeted at \$52.9 million in FY 19-20, which is a 6.05% increase from current year. The increase is attributed to market



wage adjustments, cost of living increases as well as an increase in the County’s PERS employer rate of approximately 25%. The FY 19-20 budget continues to assume a 3% vacancy variance rate in the General Fund to account for position vacancies in the initial budget. For FY 19-20, there is no increase for medical insurance rates or other benefit/employer tax rates. Full-time equivalent positions in the General Fund are increasing by six as described in the Balancing Options topic of the Financial & Planning Summary section of this document.

Materials and Services



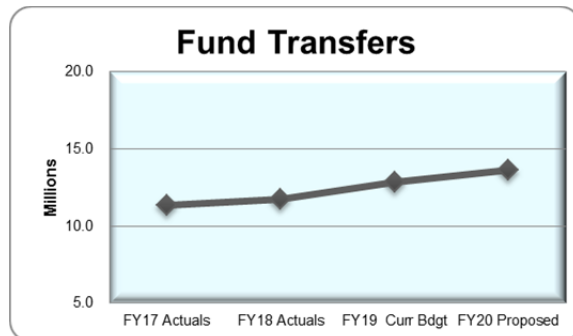
Materials and Services are budgeted at \$19 million, which is flat as compared to the current budget year. The FY 19-20 budget contains several one-time expense allocations including \$1 million for a Behavioral Health Crisis Center and funding for homeless systems transformation. A continued attention to internal charges and cost control continue to help keep this expenditure category relatively flat overall.

Capital Outlay/Capital Projects

The General Fund has two capital outlay expenditures for FY 19-20 in the total amount of \$95,000 for a vehicle purchase within the department of Emergency Management and replacement of a boat for the Sheriff’s Search and Rescue program.

Fund Transfers

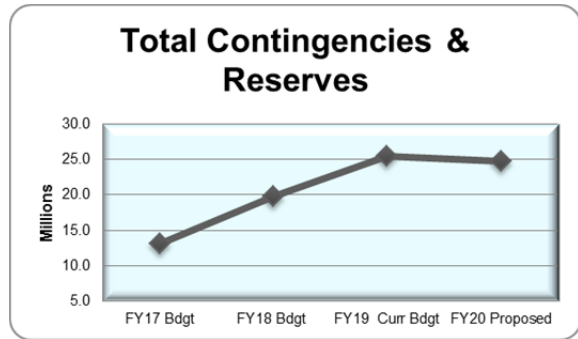
Fund transfers out of the General Fund are budgeted at 12.3% of total General Fund requirements and total \$13.6 million. The increase from current year is due to the increasing expenses for services, which results in the need for additional General Fund support. The transfers from the General Fund help fund services provided in Health and Human Services, Public Works, and Sheriff’s Office to support services such as Public Health, Behavioral Health, Animal Services, Developmental Disabilities, Parole & Probation, and basic needs for Lane County’s most vulnerable residents.



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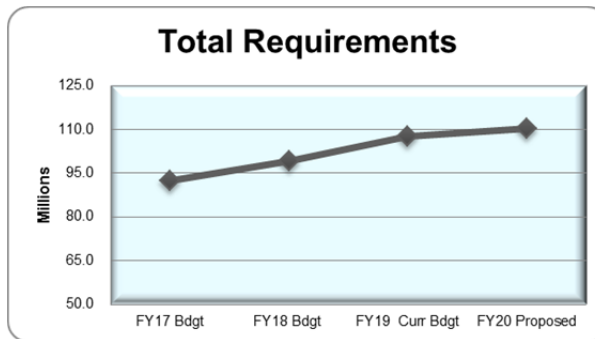
Reserves & Contingencies

General Fund reserves and contingencies are budgeted at \$24.7 million for FY 19-20, which is a slight decrease from current year. The overall increase in reserves over the past four years as shown on the chart to the right is the result of the County's focus on achieving its goal of a 20% minimum 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 19-20 reserve amount also includes \$5 million for future capital planning, consisting of \$4 million for a new Lane County Courthouse and funding for an eventual Parole & Probation relocation and Technology Services remodel.



Total General Fund Requirements

General Fund requirements overall are \$110.47 million, up \$2.9 million or 2.7% from current year.



The Structural Deficit

The FY 19-20 General Fund budget maintains its structural balance for the third time after achieving it for the first time in 7 years in FY 17-18. However, due to the County's low permanent property tax rate, and limited growth under the Oregon constitution, a structural deficit continues to be projected for future years. This is due to expenditures typically growing at a faster rate than revenue. Historically the General Fund revenues have grown between 3-3.5% a year while expenses have grown at between 4% and 5%. Most recently these growth numbers have been lower for both revenue & expenditures, as State & Federal revenues have remains relatively flat – or offset each other. The focus on control of internal costs has maintained stability for the short term; however, without additional revenue the County's General Fund will again face a structural imbalance in the next couple of years.

Financial Forecast Model

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

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

The most recent General Fund Forecast presented to the Leadership Team in January 2019, forecasted a stable FY 19-20, budget, but showed the potential for a structural deficit again in the next five years dependent upon revenue and expenditure growth and the economy. The financial forecast will now be updated following finalizing of the Proposed Budget and presented at the May 2, 2019 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 19-20 the County is allocating \$5.1 million in General Fund, which will then result in additional revenue of \$43.5 million to the County's General Fund, \$17.5 million to other County Funds, and \$548.5 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.

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

Sample SOS:

Lane County - Service Option Sheet - FY 19-20 Proposed				
SOS 34:	Prop Tax Assmt, Collection & Distribution	Service Category: General Government		
Dept:	Assessment and Taxation	Mandate	None	Related
Contact:	Mike Cowles / Krista Noble 541-682-6798	Leverage	None	Some
		SHALL		
		HIGH		
Executive Summary				
<p>The Assessor is mandated by state law to administer and collect property taxes in accordance with property tax limitations outlined in the state constitution, statutes and administrative rules. The 2018 certified tax roll contained approximately 179,000 tax accounts with a real market value of 62 billion and a taxable value of \$34.2 billion. The taxable value generates \$548.5 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				
Proposed Budget Total	Revenue	Expense Total	General Fund	FTE
	1,591,060	6,649,147	\$5,058,087	49.00
<p>The Appraisal division prepares the annual assessment roll. The Property & Tax Management division prepares the annual tax roll, which is certified by the Assessor. Tax bills are sent to all property owners by law. The department collects and distributes the taxes to 85 tax districts, including Lane County. Budgeted 2019-20 state revenue has been held steady 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>				
\$43,539,582	back to the Discretionary General Fund			
\$17,454,132	into other non Discretionary County Funds			
\$548,516,479	directly to community members			
*Amount details to be determined				
<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>				

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A summary of the FY 18-19 Adopted SOS are found below:

SOS Form Summary

Form #	Service Name	Dept	Revenue	Expense	General Fund	FTE
Public Safety						
1	Civil Process, Inmate Transport and Court Security	SO	351,000	1,857,178	1,506,178	11.00
2	Law Enforcement, 9-1-1 Response	SO	2,613,447	12,981,074	10,367,627	69.50
3	Mandatory and Evidence-Based Inmate Services	SO	-	1,072,336	1,072,336	6.00
4	Marine Patrol, Enforcement and Water Rescue	SO	437,609	671,990	234,381	3.50
5	Offender Community Service	SO	59,200	243,844	184,644	1.60
6	Resident Deputies	SO	-	503,634	503,634	3.00
7	Search and Rescue (SAR)	SO	215,760	600,158	384,398	2.00
8	Violent and Sex Crime Investigations	SO	-	1,148,747	1,148,747	5.00
9	Violent Offender Jail Capacity	SO	5,632,192	16,050,881	10,418,689	80.00
10	Family Law	DA	1,707,522	2,177,276	469,754	14.00
11	Death Investigations	DA	-	499,102	499,102	3.00
12	Criminal Prosecution	DA	1,282,842	7,571,257	6,288,415	49.00
13	Victims' Services	DA	594,500	850,729	256,229	7.00
14	Emergency Management	EM	588,178	553,905	(34,273)	2.50
15	Detention	HHS	394,308	1,543,407	1,149,099	8.00
16	Nutrition Services	HHS	102,163	773,727	671,564	5.00
17	Phoenix Residential Treatment Program	HHS	200,000	1,518,492	1,318,492	8.00
18	Supervision Services	HHS	497,771	2,568,700	2,070,929	14.80
19	Youth Services Administration	HHS	127,822	931,981	804,159	3.00
20	MLK, Jr Education Center	HHS	718,858	1,081,169	362,311	7.00
21	Program Services	HHS	-	978,042	978,042	7.00
22	Restorative Services	HHS	-	198,181	198,181	1.67
23	Commitment Investigation	HHS	285,603	401,746	116,143	2.50
24	Behavioral Health Crisis Center	TBD	-	1,000,000	1,000,000	0.00
Public Health & Welfare						
25	Communicable Disease Control	HHS	543,954	1,748,183	1,204,229	9.00
26	Health Svc High Risk Preg Women/Infants	HHS	-	612,991	612,991	0.00
27	Human Services	HHS	926,263	1,832,670	906,407	1.24
28	Resource Development	HHS	15,000	96,001	81,001	0.65
29	Veterans Services	HHS	430,308	880,509	450,201	4.00
30	Women, Infants & Children Nutrition Pgrm.	HHS	1,552,520	2,252,844	700,324	16.40
31	Animal Services	PW	334,392	808,862	474,470	3.50
32	Dawn to Dawn Shelter	TBD	-	350,000	350,000	0.00
33	Homeless Systems Transformation	TBD	-	170,033	170,033	0.00
34	Public Health Bldg Debt Service Payments		-	685,707	685,707	0.00
General Government						
35	Prop Tax Assmt, Collection & Distribution	AT	1,591,060	6,649,147	5,058,087	49.00
36	Board of Property Tax Appeals	CAO	18,886	47,043	28,157	0.25
37	Elections and Voter Registration	CAO	537,000	2,136,286	1,599,286	6.40
38	Justice Courts	CAO	428,250	354,077	(74,173)	2.00
39	Recording, Research, Marriage Licenses	CAO	2,034,914	702,674	(1,332,240)	5.10
40	Property Management	PW	570,935	484,104	(86,831)	1.00

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Form #	Service Name	Dept	Revenue	Expense	General Fund	FTE
C1	Budget & Financial Planning	CAO	605,446	573,626	(31,820)	4.00
C2	County Governance	CAO	1,993,857	2,060,436	66,579	11.25
C3	County Records Retention Management	CAO	26,290	30,053	3,763	0.25
C4	Equity & Access	CAO	-	145,654	145,654	1.00
C5	Financial Services - Central	CAO	1,784,016	1,882,286	98,270	13.00
C6	Intergovernmental Relations	CAO	236,473	257,932	21,459	1.00
C7	Performance Auditor	CAO	159,771	172,361	12,590	1.00
C8	Mail Room	CAO	83,331	88,106	4,775	1.00
C9	Operations Admin	CAO	243,916	278,149	34,233	1.00
C10	Public Information Officer	CAO	201,212	187,491	(13,721)	1.00
C11	Warehouse	CAO	153,864	124,251	(29,613)	1.00
C12	Legal Services	CC	1,233,991	1,640,501	406,510	2.00
C13	Risk Management	CC	177,614	172,804	(4,810)	1.00
C14	Workers' Compensation	CC	127,085	123,694	(3,391)	1.00
C15	Human Resources Administration	HR	270,446	575,705	305,259	3.00
C16	Labor Relations	HR	309,464	311,226	1,762	2.00
C17	Workforce Wellness Solutions	HR	977,532	849,873	(127,659)	7.50
C18	Talent Management	HR	988,645	1,171,601	182,956	8.00
C19	Facilities	PW	2,796,730	3,512,120	715,390	22.50
C20	General Fund Reserve & Contingency	ND	-	19,734,247	19,734,247	0.00
C21	Federal Lobbying	ND	-	23,847	23,847	0.00
C22	Countywide Intergov Dues & Agreements	ND	-	132,246	132,246	0.00
C23	Misc. Non-Departmental Expense Items	ND	-	86,221	86,221	0.00
C24	Public Access Television	ND	-	102,731	102,731	0.00
C25	Capital Planning Reserve	ND	-	5,000,000	5,000,000	0.00

TOTAL DISCRETIONARY GENERAL FUND					\$ 79,663,908	495.11
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