



Nondepartmental-General Fund

Summary of Revenue and Expense Nondepartmental- General Fund

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**Clackamas County, OR.
Revenue and Expense Report**

	2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	Change	Pct. Change
Non-Departmental	Actual	Actual	Amended Budget	Projected Year End	Department Requested	Proposed Budget	from Prior Year Budget	from Prior Year Budget
9110 Non-Departmental								
100 General Fund								
302001 Fund Bal at End of Prior Year	24,251,982	25,166,081	69,424,086	69,424,086	45,576,998	45,576,998	(23,847,088)	(34.35)
302004 Committed Fund Bal at End of Prior \	0	64,288,794	7,165,794	7,165,794	8,030,427	8,030,427	864,633	12.07
311100 Current Year RE Taxes & Penalties	114,525,859	119,670,765	125,760,000	125,759,995	131,419,195	131,419,195	5,659,195	4.50
311310 Delinquent Taxes	2,008,536	1,638,745	1,800,000	4,600,000	2,179,187	2,179,187	379,187	21.07
311350 Interest & Penalties-Property Tax	395,744	323,304	260,000	719,907	419,907	419,907	159,907	61.50
331250 Housing In Lieu Of Tax	10,662	11,823	12,000	14,225	15,000	15,000	3,000	25.00
331251 Payment in Lieu of Tax	679,091	1,320,085	600,000	600,000	615,000	615,000	15,000	2.50
331310 Western Oregon Severance	8,212	10,172	10,000	11,096	10,000	10,000	0	0.00
331320 Railroad Cars	875	902	1,000	0	0	0	(1,000)	(100.00)
331325 Secure Rural Schools (Timber) Recei	1,043,535	1,086,375	950,000	950,000	0	0	(950,000)	(100.00)
331330 US Forest Reserve	122,523	39,849	116,397	238,123	0	0	(116,397)	(100.00)
332001 State Revenue	0	2,973,031	1,000,000	1,454,948	1,496,797	1,496,797	496,797	49.68
332005 Forest Products Reserve	91,458	31,282	12,000	164,179	0	0	(12,000)	(100.00)
332500 State Shared Revenue	68,513	91,871	100,000	100,000	0	0	(100,000)	(100.00)
332510 Amusement Device Tax	91,940	91,395	92,000	92,000	92,000	92,000	0	0.00
332515 Cigarette Tax	358,664	366,375	377,000	387,000	386,802	386,802	9,802	2.60
332530 Liquor Tax	2,237,011	2,179,281	2,330,000	2,330,000	2,390,580	2,390,580	60,580	2.60
332590 Court Assessment - County Share	476,233	485,966	500,000	500,000	513,000	513,000	13,000	2.60
333010 Transient Room Tax	0	0	0	1,255	0	0	0	0.00
341880 Other Internal County Services	29,947	49,989	23,846	23,849	0	17,470	(6,376)	(26.74)
351090 Court Fines - County Share	7	0	0	0	0	0	0	0.00
360001 Miscellaneous Revenue	4,467	100,747	1,000	0	0	0	(1,000)	(100.00)
360105 Coffee Revenue	9,651	7,475	10,000	8,500	8,500	8,500	(1,500)	(15.00)
360500 Insurance Proceeds	0	208,424	0	0	0	0	0	0.00
361000 Interest Earned	(44,387)	763,456	0	680,000	250,000	250,000	250,000	0.00
362000 Rents & Royalties	0	0	31,272	0	0	0	(31,272)	(100.00)
381100 Land Sale Proceeds	0	234,383	0	0	0	0	0	0.00
383200 Bond Sale Proceeds	59,000,000	0	0	0	0	0	0	0.00
383220 Bond Sale Premium	7,165,794	0	0	0	0	0	0	0.00
390221 I/F Transfer From Justice Court	1,305,683	1,147,266	1,375,508	1,375,508	700,000	700,000	(675,508)	(49.11)
390250 I/F Transfer from PERS Employer Co	0	0	0	0	2,757,044	2,757,044	2,757,044	0.00
390801 I/F Transfers From Damascus	0	0	156,982	0	0	0	(156,982)	(100.00)
Total Revenue	213,842,000	222,287,835	212,108,885	216,600,465	196,860,437	196,877,907	(15,230,978)	(7.18)
413000 Temporary Workers	0	0	0	0	0	0	0	0.00

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Non-Departmental	Actual	Actual	Amended Budget	Projected Year End	Department Requested	Proposed Budget	from Prior Year Budget	from Prior Year Budget
9110 Non-Departmental								
100 General Fund								
415030 Unemployment	23,846	17,470	45,000	633	0	0	(45,000)	(100.00)
421110 Postage	47,522	0	0	0	0	0	0	0.00
421210 Computer Non-Capital	75,000	73,188	75,000	49,300	49,300	49,300	(25,700)	(34.27)
422403 Serving Supplies	22,409	22,118	25,000	20,000	22,000	22,000	(3,000)	(12.00)
422750 Emerg Preparedness Supplies	1,265	641	2,000	0	0	0	(2,000)	(100.00)
431000 Professional Services	802,281	1,238,907	2,010,000	1,700,000	2,903,820	2,903,820	893,820	44.47
431100 Accounting & Auditing Service	0	6,800	0	7,000	0	0	0	0.00
431350 Appraisal Services	0	0	0	0	0	0	0	0.00
431615 Paying Agent Trustee Fees	2,075	34,069	2,000	2,000	0	0	(2,000)	(100.00)
431900 Contracted Services	0	0	3,468,452	165,000	0	0	(3,468,452)	(100.00)
431918 Internal County Contracted Svc	881	0	0	0	0	0	0	0.00
432100 Telephone	180	891	0	0	0	0	0	0.00
433100 Travel and Per Diem (no mileage)	3	0	0	0	0	0	0	0.00
437100 Building Repairs & Maintenance	809	0	500	0	0	0	(500)	(100.00)
438110 Office Rental	301,201	170,730	164,153	164,153	169,077	169,077	4,924	3.00
439000 Misc Expenses	12,887	2,312	0	0	0	0	0	0.00
439100 Dues & Memberships	89,851	157,000	155,000	211,638	134,549	134,549	(20,451)	(13.19)
439120 Natl Assn of Counties Dues	7,520	7,520	7,520	7,520	7,520	7,520	0	0.00
439400 Publications & Subscriptions	66	0	0	0	0	0	0	0.00
439915 Bond Miscellaneous Charges	285,599	0	0	0	0	0	0	0.00
450001 Program Expense	0	760	665,000	40,000	800,000	800,000	135,000	20.30
462100 Note Principal	189,495	197,691	199,000	206,241	244,303	244,303	45,303	22.77
462101 Note Interest	54,808	46,612	45,303	45,303	0	0	(45,303)	(100.00)
465002 Payments to Local Governments	418,751	213,231	204,382	204,382	206,000	206,000	1,618	0.79
465008 Clackamas Small Grants Program	250,000	250,000	300,000	300,000	250,000	250,000	(50,000)	(16.67)
465009 Other Special Payments	1,877,000	15,669,759	42,143,000	26,513,225	14,799,220	14,799,220	(27,343,780)	(64.88)
470207 I/F Transfer To Resolution Services F	542,433	587,869	780,607	780,607	666,388	666,388	(114,219)	(14.63)
470208 I/F Transfer To Business Developmer	30,000	0	0	0	0	0	0	0.00
470209 I/F Transfer To Emergency Mangeme	1,742,118	1,874,696	2,171,183	2,171,183	2,256,168	2,256,168	84,985	3.91
470212 I/F Transfer To Library Fund	2,230,371	2,251,746	2,420,811	2,420,811	2,597,275	2,597,275	176,464	7.29
470213 I/F Transfer To Park Fund	204,207	205,259	208,122	208,122	210,882	210,882	2,760	1.33
470214 I/F Transfer To Planning Fund	2,570,678	2,823,889	2,824,514	2,824,514	2,755,001	2,755,001	(69,513)	(2.46)
470215 I/F Transfer To Road Fund	751,460	758,114	293,686	293,686	301,747	301,747	8,061	2.74
470216 I/F Transfer To Sheriff Operating Fun	55,104,521	58,317,402	58,432,324	59,365,867	65,759,514	65,759,514	7,327,190	12.54
470217 I/F Transfer To Community Environm	112,503	134,534	322,970	322,970	271,136	271,136	(51,834)	(16.05)

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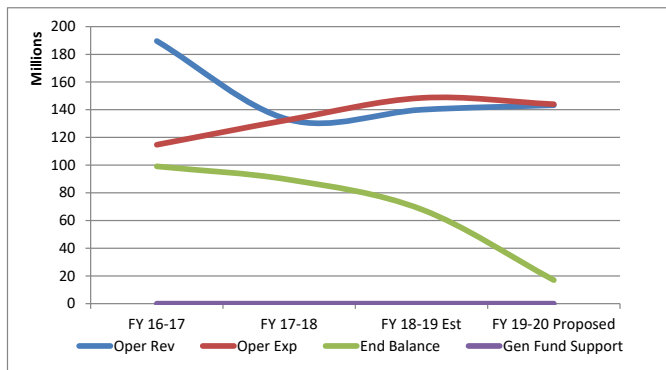
	2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	Change	Pct. Change
	Actual	Actual	Amended	Projected	Department	Proposed	from Prior	from Prior
Non-Departmental			Budget	Year End	Requested	Budget	Year Budget	Year Budget
9110 Non-Departmental								
100 General Fund								
470219 I/F Transfer To Community Correctior	4,376,391	4,546,938	4,672,087	4,672,087	4,790,582	4,790,582	118,495	2.54
470220 I/F Transfer To District Attorney Fund	9,514,850	9,813,106	10,051,182	10,071,182	11,298,121	11,298,121	1,246,939	12.41
470240 I/F Transfer To Human Services Adm	596,493	613,522	1,818,632	1,818,632	1,855,025	1,855,025	36,393	2.00
470241 I/F Transfer To Behavioral Hlth Fund	948,389	974,482	954,437	954,437	933,679	933,679	(20,758)	(2.17)
470242 I/F Transfer To Social Services Fund	2,783,124	2,785,252	3,055,485	3,055,485	3,097,598	3,097,598	42,113	1.38
470244 I/F Transfer To Community Developm	48,801	49,640	77,905	77,905	48,279	48,279	(29,626)	(38.03)
470245 I/F Transfer To Community Solutions	903,077	966,946	0	0	0	0	0	0.00
470246 I/F Transfer To Office for Children & F	1,276,663	1,278,438	2,349,428	2,278,428	2,612,533	2,612,533	263,105	11.20
470247 I/F Transfer To Dog Services Fund	1,492,324	1,572,264	1,732,506	1,732,506	1,752,611	1,752,611	20,105	1.16
470250 I/F Transfer To PERS Employer Conti	350,000	0	0	0	0	0	0	0.00
470252 I/F Transfer To Public Health Fund	1,965,845	2,105,163	2,141,696	2,268,696	2,514,748	2,514,748	373,052	17.42
470253 I/F Transfer To Clackamas Health Ctr	522,976	543,188	567,643	567,643	587,523	587,523	19,880	3.50
470256 I/F Transfer To Tourism Dev Fund	279,359	299,359	299,359	299,359	299,359	299,359	0	0.00
470260 I/F Transfer To Juvenile Fund	7,647,800	7,924,463	8,105,401	8,105,401	8,271,518	8,271,518	166,117	2.05
470320 I/F Transfer To Debt Svc Fund	5,450,144	6,207,471	5,066,655	5,066,655	5,277,240	5,277,240	210,585	4.16
470420 I/F Transfer To Capital Projects Rese	3,200,000	2,525,000	3,000,000	3,000,000	0	0	(3,000,000)	(100.00)
470747 I/F Transfer To Technology Svcs	73,000	35,000	35,000	35,000	0	0	(35,000)	(100.00)
478101 Finance Alloc Cost	31,123	19,388	15,647	15,647	0	12,617	(3,030)	(19.36)
478102 Tech Svc Alloc Cost	3,833,891	3,961,883	4,712,410	4,712,410	(10,324)	4,580,377	(132,033)	(2.80)
478103 Building Maint Alloc Cost	1,097,599	852,133	918,456	918,456	0	1,136,307	217,851	23.72
478104 PGA Alloc Cost	5,108	150,090	0	0	0	0	0	0.00
478105 Records Mgt Alloc Cost	187	0	57,707	57,707	0	0	(57,707)	(100.00)
478106 Purchasing Alloc Cost	26,778	12,163	11,067	11,067	0	11,761	694	6.27
478107 Courier Alloc Cost	3,222	3,290	5,385	5,385	0	5,622	237	4.40
478111 Personnel Admin Alloc Cost	9,897	0	0	0	0	0	0	0.00
478112 County Admin Alloc Cost	303,923	300,000	300,000	300,000	0	300,000	0	0.00
478117 Mailroom Overhead Allocation	29,143	34,451	20,336	20,336	0	21,074	738	3.63
478201 Electric Utility Alloc	112,379	90,292	92,128	92,128	0	89,394	(2,734)	(2.97)
478202 Natural Gas Utility Alloc	12,549	10,503	27,752	27,752	0	20,683	(7,069)	(25.47)
478203 Water Utility Alloc	32,478	32,761	34,503	34,503	0	40,708	6,205	17.98
478204 Trash Removal Alloc	24,020	19,796	21,857	21,857	0	21,223	(634)	(2.90)
481200 Construction	24,692	0	0	0	0	0	0	0.00
482300 Building Improvements	0	7,438	0	0	0	0	0	0.00
485200 Buildings	0	0	282,505	282,505	0	0	(282,505)	(100.00)
490001 Reserve for Future Expenditure	0	0	20,513,075	0	16,799,926	16,799,926	(3,713,149)	(18.10)

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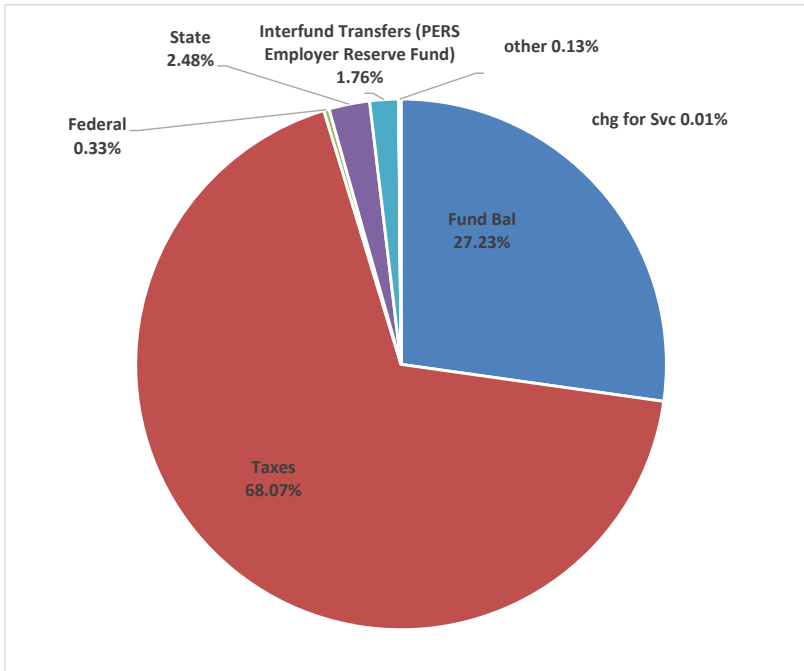
	2016-17 Actual	2017-18 Actual	2018-19 Amended Budget	2018-19 Projected Year End	2019-20 Department Requested	2019-20 Proposed Budget	Change from Prior Year Budget	Pct. Change from Prior Year Budget
Non-Departmental								
9110 Non-Departmental								
100 General Fund								
499001 Contingency	0	0	8,735,655	0	19,115,130	19,115,130	10,379,475	118.82
Total Expense	<u>114,727,966</u>	<u>132,797,626</u>	<u>196,641,426</u>	<u>148,527,324</u>	<u>173,647,448</u>	<u>179,897,538</u>	<u>(16,743,888)</u>	<u>(8.51)</u>
Total General Fund	99,114,034	89,490,209	15,467,459	68,073,141	23,212,989	16,980,369	1,512,910	9.78
Total Non-Departmental	99,114,034	89,490,209	15,467,459	68,073,141	23,212,989	16,980,369	1,512,910	9.78
Grand Total	99,114,034	89,490,209	15,467,459	68,073,141	23,212,989	16,980,369	1,512,910	9.78

**Nondepartmental General Fund
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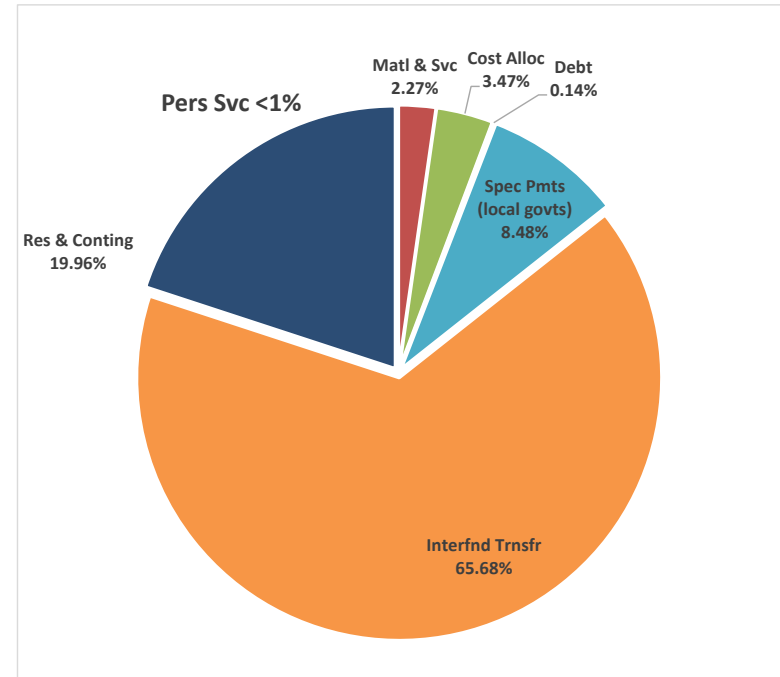
	FY 16-17	FY 17-18	FY 18-19 Amended Budgeted	FY 18-19 Projected Year End	FY 19-20 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Beginning Balance	24,251,982	89,454,875	76,589,880	76,589,880	53,607,425	-22,982,455	-30.0%
Prior Year Revenue	0	0	0	0	0	0	0%
Taxes	116,930,139	121,632,813	127,820,000	131,079,902	134,018,289	6,198,289	4.8%
Licenses & Permits	0	0	0	0	0	0	0%
Federal Grants & Revenues	1,864,898	2,469,206	1,689,397	1,813,444	640,000	-1,049,397	-62.1%
State Grants & Revenues	3,323,819	6,219,202	4,411,000	5,028,127	4,879,179	468,179	10.6%
Local Grants & Revenues	0	0	0	1,255	0	0	0%
Charges for Service	29,947	49,989	23,846	23,849	17,470	-6,376	-26.7%
Fines & Penalties	7	7	0	0	0	0	0.0%
Other Revenues (primarily bond proceeds 16-17)	66,135,526	1,314,485	42,272	688,500	258,500	216,228	511.5%
Interfund Transfers (PERS Employer Reserve Fund)	1,305,683	1,147,266	1,532,490	1,375,508	3,457,044	1,924,554	125.6%
Operating Revenue	189,590,019	132,832,968	135,519,005	140,010,585	143,270,482	7,751,477	5.7%
% Change	NA	-29.9%	2.0%	5.4%	2.3%		
Personnel Services	23,846	17,470	45,000	633	0	-45,000	-100.0%
Materials & Services	1,649,550	1,714,936	6,574,625	2,366,611	4,086,266	-2,488,359	-37.8%
Cost Allocation Charges	5,522,297	5,486,750	6,217,248	6,217,248	6,239,766	22,518	0.4%
Debt Service	244,303	244,303	244,303	251,544	244,303	0	0%
Special Payments (to local govts)	2,545,750	16,132,989	42,647,382	27,017,607	15,255,220	-27,392,162	
Interfund Transfers	104,717,527	109,193,741	111,381,633	112,391,176	118,156,927	6,775,294	6.1%
Capital Outlay	24,692	7,438	282,505	282,505	0	-282,505	-100.0%
Operating Expenditure	114,727,965	132,797,627	167,392,696	148,527,324	143,982,482	-23,410,214	-14.0%
% Change	NA	15.8%	26.1%	11.8%	-3.1%		
Reserve for Future Expenditures	0	0	20,513,075	0	16,799,926	-3,713,149	-18.1%
Contingency	0	0	8,735,655	0	19,115,130	10,379,475	118.8%
Total Expenditure	114,727,965	132,797,627	196,641,426	148,527,324	179,897,538	-16,743,888	-8.5%
Ending Balance available to support other departments (revenue less expenditure) (includes Reserve & Contingency)	99,114,036	89,490,216	15,467,459	68,073,141	16,980,369	1,512,910	9.8%
General Fund Support (if applicable)	0	0	0	0	0	0	0%



Nondepartmental General Fund FY 19-20 Proposed Budget



Resources



Requirements