



## **Nondepartmental-General Fund**

### **Summary of Revenue and Expense**

Nondepartmental- General Fund

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

	2015-16	2016-17	2017-18	2017-18	2018-19	2018-19	Change	Pct. Change
Non-Departmental	Actual	Actual	Amended	Projected	Requested	Proposed	from Prior	from Prior
			Budget	Year End	Budget	Budget	Year Budget	Year Budget
<b>9110 Non-Departmental</b>								
<b>100 General Fund</b>								
302001 Fund Bal at End of Prior Year	26,731,686	24,251,982	25,102,288	25,166,081	65,555,501	65,555,501	40,453,213	161.15
302004 Committed Fund Bal at End of Prior Y	0	0	64,288,794	64,288,794	7,165,794	7,165,794	(57,123,000)	(88.85)
311100 Current Year RE Taxes & Penalties	108,689,475	114,525,859	119,561,581	120,000,000	125,760,000	125,760,000	6,198,419	5.18
311310 Delinquent Taxes	2,119,350	2,008,536	1,600,000	1,900,000	1,800,000	1,800,000	200,000	12.50
311350 Interest & Penalties-Property Tax	460,346	395,744	300,000	326,000	260,000	260,000	(40,000)	(13.33)
321310 Franchise Fees	1,780,218	0	0	0	0	0	0	0.00
331062 Dept of Interior	672	0	0	0	0	0	0	0.00
331250 Housing In Lieu Of Tax	11,238	10,662	10,000	11,823	12,000	12,000	2,000	20.00
331251 Payment in Lieu of Tax	759,499	679,091	600,000	600,000	600,000	600,000	0	0.00
331310 Western Oregon Severance	11,351	8,212	8,000	10,172	10,000	10,000	2,000	25.00
331320 Railroad Cars	1,164	875	800	902	1,000	1,000	200	25.00
331325 Secure Rural Schools (Timber) Recei	968,699	1,043,535	1,068,580	1,086,375	950,000	950,000	(118,580)	(11.10)
331330 US Forest Reserve	0	122,523	0	405,340	116,397	116,397	116,397	0.00
332001 State Revenue	0	0	0	1,600,000	1,000,000	1,000,000	1,000,000	0.00
332005 Forest Products Reserve	0	91,458	10,000	15,273	12,000	12,000	2,000	20.00
332500 State Shared Revenue	0	68,513	0	100,000	100,000	100,000	100,000	0.00
332510 Amusement Device Tax	92,207	91,940	91,000	91,000	92,000	92,000	1,000	1.10
332515 Cigarette Tax	361,181	358,664	365,000	377,202	377,000	377,000	12,000	3.29
332530 Liquor Tax	1,964,895	2,237,011	2,124,825	2,318,426	2,330,000	2,330,000	205,175	9.66
332590 Court Assessment - County Share	515,701	476,233	502,250	500,000	500,000	500,000	(2,250)	(0.45)
341880 Other Internal County Services	40,384	29,947	49,989	49,989	23,846	23,846	(26,143)	(52.30)
351090 Court Fines - County Share	61	7	0	0	0	0	0	0.00
360001 Miscellaneous Revenue	(427,287)	4,467	1,000	25,619	1,000	1,000	0	0.00
360105 Coffee Revenue	9,290	9,651	9,500	10,000	10,000	10,000	500	5.26
361000 Interest Earned	235,986	(44,387)	0	(110,000)	0	0	0	0.00
362000 Rents & Royalties	31,272	0	31,272	31,272	31,272	31,272	0	0.00
370050 Misc Sales	411,225	0	0	0	0	0	0	0.00
381100 Land Sale Proceeds	0	0	0	234,383	0	0	0	0.00
383200 Bond Sale Proceeds	0	59,000,000	0	0	0	0	0	0.00
383220 Bond Sale Premium	0	7,165,794	0	0	0	0	0	0.00
390221 I/F Transfer From Justice Court	916,237	1,305,683	1,147,266	1,147,266	0	0	(1,147,266)	(100.00)
390250 I/F Transfer from PERS Employer Co	0	0	650,000	0	0	0	(650,000)	(100.00)
390253 I/F Transfer From Clack Health Ctrs	1,666,668	0	0	0	0	0	0	0.00
<b>Total Revenue</b>	<b>147,351,517</b>	<b>213,842,000</b>	<b>217,522,145</b>	<b>220,185,917</b>	<b>206,707,810</b>	<b>206,707,810</b>	<b>(10,814,335)</b>	<b>(4.97)</b>

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

	2015-16	2016-17	2017-18	2017-18	2018-19	2018-19	Change	Pct. Change
	Actual	Actual	Amended	Projected	Requested	Proposed	from Prior	from Prior
Non-Departmental			Budget	Year End	Budget	Budget	Year Budget	Year Budget
<b>9110 Non-Departmental</b>								
<b>100 General Fund</b>								
415020 Worker Compensation	2,294	0	0	0	0	0	0	0.00
415030 Unemployment	49,986	23,846	45,000	45,000	45,000	45,000	0	0.00
421110 Postage	0	47,522	0	0	0	0	0	0.00
421210 Computer Non-Capital	77,146	75,000	75,000	75,000	75,000	75,000	0	0.00
422403 Serving Supplies	24,039	22,409	25,000	25,000	25,000	25,000	0	0.00
422750 Emerg Preparedness Supplies	3,122	1,265	2,000	2,000	2,000	2,000	0	0.00
431000 Professional Services	1,019,237	802,281	1,233,262	1,270,069	2,010,000	2,010,000	776,738	62.98
431420 Legal Fees	25	0	0	0	0	0	0	0.00
431546 Examiner Services	35,734	0	0	0	0	0	0	0.00
431615 Paying Agent Trustee Fees	2,700	2,075	2,000	3,569	2,000	2,000	0	0.00
431900 Contracted Services	0	0	0	1,600,000	1,000,000	1,000,000	1,000,000	0.00
431918 Internal County Contracted Svc	0	881	0	0	0	0	0	0.00
432100 Telephone	260	180	780	0	0	0	(780)	(100.00)
432400 Advertising	59	0	0	0	0	0	0	0.00
433100 Travel and Per Diem (no mileage)	0	3	0	0	0	0	0	0.00
435180 Casualty Insurance	10,512	0	0	0	0	0	0	0.00
437100 Building Repairs & Maintenance	589	809	500	500	500	500	0	0.00
437200 Equipment Repair & Maint	120	0	0	0	0	0	0	0.00
438110 Office Rental	319,013	301,201	170,730	170,730	164,153	164,153	(6,577)	(3.85)
439000 Misc Expenses	68	12,887	0	1,000	0	0	0	0.00
439100 Dues & Memberships	89,773	89,851	89,000	149,366	155,000	155,000	66,000	74.16
439120 Natl Assn of Counties Dues	7,520	7,520	7,520	7,520	7,520	7,520	0	0.00
439211 A Team Expense	0	0	0	0	0	0	0	0.00
439400 Publications & Subscriptions	0	66	0	0	0	0	0	0.00
439915 Bond Miscellaneous Charges	0	285,599	0	0	0	0	0	0.00
440001 Pmts To Other Govts/Orgs	0	0	0	0	0	0	0	0.00
441010 Wildlife Svcs Predation Mgt	0	0	0	0	0	0	0	0.00
441040 Fire Patrol County Lands	0	0	0	0	0	0	0	0.00
441070 State Water Master	0	0	0	0	0	0	0	0.00
450001 Program Expense	2,195	0	0	760	665,000	665,000	665,000	0.00
452250 Policy Level Proposal Funds	0	0	0	0	1,200,000	1,200,000	1,200,000	0.00
462100 Note Principal	181,639	189,495	197,303	197,691	199,000	199,000	1,697	0.86
462101 Note Interest	62,664	54,808	47,000	46,612	45,303	45,303	(1,697)	(3.61)
465002 Payments to Local Governments	369,135	418,751	218,953	198,953	204,382	204,382	(14,571)	(6.65)
465008 Clackamas Small Grants Program	249,000	250,000	250,000	250,000	250,000	250,000	0	0.00

**Clackamas County, OR.  
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	2015-16 Actual	2016-17 Actual	2017-18 Amended Budget	2017-18 Projected Year End	2018-19 Requested Budget	2018-19 Proposed Budget	Change from Prior Year Budget	Pct. Change from Prior Year Budget
<b>Non-Departmental</b>								
<b>9110 Non-Departmental</b>								
<b>100 General Fund</b>								
465009 Other Special Payments	402,691	1,877,000	42,210,250	15,020,000	42,143,000	42,143,000	(67,250)	(0.16)
470205 I/F Transfer To Building Services Fun	875	0	0	0	0	0	0	0.00
470207 I/F Transfer To Resolution Services F	509,510	542,433	587,869	587,869	780,607	780,607	192,738	32.79
470208 I/F Transfer To Business Developmer	0	30,000	0	0	0	0	0	0.00
470209 I/F Transfer To Emergency Mangeme	1,793,911	1,742,118	1,874,696	1,874,696	2,171,183	2,171,183	296,487	15.82
470212 I/F Transfer To Library Fund	2,279,053	2,230,371	2,251,746	2,251,746	2,420,811	2,420,811	169,065	7.51
470213 I/F Transfer To Park Fund	202,632	204,207	205,259	205,259	208,122	208,122	2,863	1.39
470214 I/F Transfer To Planning Fund	2,461,420	2,570,678	2,823,889	2,823,889	2,824,514	2,824,514	625	0.02
470215 I/F Transfer To Road Fund	2,016,837	751,460	758,114	758,114	268,686	268,686	(489,428)	(64.56)
470216 I/F Transfer To Sheriff Operating Fun	51,985,096	55,104,521	58,317,402	58,317,402	56,526,489	56,526,489	(1,790,913)	(3.07)
470217 I/F Transfer To Community Environm	112,558	112,503	134,534	134,534	138,916	138,916	4,382	3.26
470219 I/F Transfer To Community Corrector	4,188,718	4,376,391	4,546,938	4,546,938	4,672,087	4,672,087	125,149	2.75
470220 I/F Transfer To District Attorney Fund	9,044,708	9,514,850	9,813,106	9,813,106	9,982,407	9,982,407	169,301	1.73
470240 I/F Transfer To Human Services Adm	539,950	596,493	613,522	613,522	618,632	618,632	5,110	0.83
470241 I/F Transfer To Behavioral Hlth Fund	868,458	948,389	974,482	974,482	954,437	954,437	(20,045)	(2.06)
470242 I/F Transfer To Social Services Fund	3,016,023	2,783,124	2,785,252	2,785,252	3,055,485	3,055,485	270,233	9.70
470244 I/F Transfer To Community Developm	149,029	48,801	49,640	49,640	77,905	77,905	28,265	56.94
470245 I/F Transfer To Community Solutions	791,367	903,077	966,946	966,946	0	0	(966,946)	(100.00)
470246 I/F Transfer To Office for Children & F	1,326,607	1,276,663	1,278,438	1,278,438	2,259,428	2,259,428	980,990	76.73
470247 I/F Transfer To Dog Services Fund	1,442,931	1,492,324	1,572,264	1,572,264	1,732,506	1,732,506	160,242	10.19
470250 I/F Transfer To PERS Employer Cont	0	350,000	0	0	0	0	0	0.00
470252 I/F Transfer To Public Health Fund	1,981,361	1,965,845	2,061,958	2,061,958	2,141,696	2,141,696	79,738	3.87
470253 I/F Transfer To Clackamas Health Ctr	606,589	522,976	543,188	543,188	567,643	567,643	24,455	4.50
470256 I/F Transfer To Tourism Dev Fund	279,359	279,359	299,359	299,359	299,359	299,359	0	0.00
470257 I/F Transfer to Forest Mgt Fund	90,000	0	0	0	0	0	0	0.00
470260 I/F Transfer To Juvenile Fund	7,457,583	7,647,800	7,924,463	7,924,463	8,105,401	8,105,401	180,938	2.28
470320 I/F Transfer To Debt Svc Fund	5,016,080	5,450,144	6,207,471	6,207,471	5,066,655	5,066,655	(1,140,816)	(18.38)
470420 I/F Transfer To Capital Projects Rese	4,390,000	3,200,000	2,525,000	2,525,000	3,000,000	3,000,000	475,000	18.81
470740 I/F Transfer To Cable Admin Fund	693,746	0	0	0	0	0	0	0.00
470744 I/F Transfer To Facilities Mgt	340,403	0	0	0	0	0	0	0.00
470747 I/F Transfer To Technology Svcs	50,453	73,000	35,000	35,000	35,000	35,000	0	0.00
470748 I/F Transfer To Central Dispatch	45,590	0	0	0	0	0	0	0.00
470761 I/F Transfer To Self Insurance Reserv	750,000	0	0	0	0	0	0	0.00
472000 Intrafund Transfer	0	0	0	0	0	0	0	0.00
478101 Finance Alloc Cost	22,140	31,123	19,388	19,388	15,647	15,647	(3,741)	(19.30)

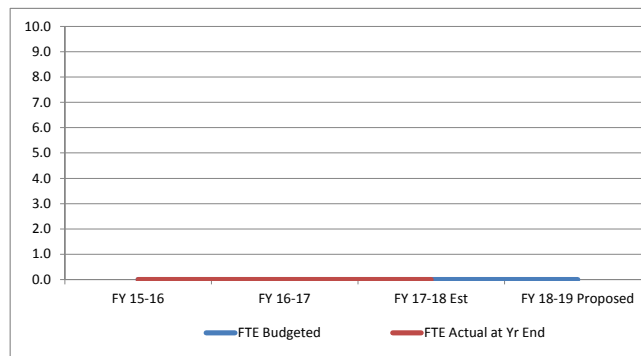
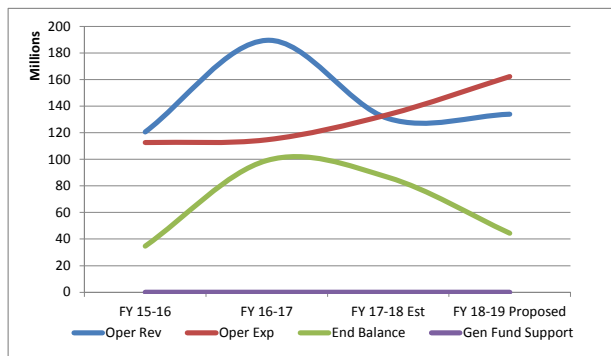
**Clackamas County, OR.  
Revenue and Expense Report**

	2015-16	2016-17	2017-18	2017-18	2018-19	2018-19	Change	Pct. Change
	Actual	Actual	Amended	Projected	Requested	Proposed	from Prior	from Prior
Non-Departmental			Budget	Year End	Budget	Budget	Year Budget	Year Budget
<b>9110 Non-Departmental</b>								
<b>100 General Fund</b>								
478102 Tech Svc Alloc Cost	3,521,687	3,833,891	3,961,883	3,961,883	4,712,410	4,712,410	750,527	18.94
478103 Building Maint Alloc Cost	891,278	1,097,599	852,133	852,133	918,456	918,456	66,323	7.78
478104 PGA Alloc Cost	11,262	5,108	150,090	150,090	0	0	(150,090)	(100.00)
478105 Records Mgt Alloc Cost	144	187	0	0	57,707	57,707	57,707	0.00
478106 Purchasing Alloc Cost	31,152	26,778	12,163	12,163	11,067	11,067	(1,096)	(9.01)
478107 Courier Alloc Cost	3,217	3,222	3,290	3,290	5,385	5,385	2,095	63.68
478111 Personnel Admin Alloc Cost	14,213	9,897	0	0	0	0	0	0.00
478112 County Admin Alloc Cost	308,627	303,923	300,000	300,000	300,000	300,000	0	0.00
478117 Mailroom Overhead Allocation	22,279	29,143	34,451	34,451	20,336	20,336	(14,115)	(40.97)
478201 Electric Utility Alloc	125,130	112,379	90,292	90,292	92,128	92,128	1,836	2.03
478202 Natural Gas Utility Alloc	49,543	12,549	10,503	10,503	27,752	27,752	17,249	164.23
478203 Water Utility Alloc	32,338	32,478	32,761	32,761	34,503	34,503	1,742	5.32
478204 Trash Removal Alloc	27,259	24,020	19,796	19,796	21,857	21,857	2,061	10.41
481200 Construction	0	24,692	0	0	0	0	0	0.00
482300 Building Improvements	256,156	0	0	7,438	0	0	0	0.00
485400 Operating Equipment	0	0	0	0	0	0	0	0.00
490001 Reserve for Future Expenditure	0	0	35,432,208	0	20,958,075	20,958,075	(14,474,133)	(40.85)
499001 Contingency	0	0	10,074,153	0	8,240,108	8,240,108	(1,834,045)	(18.21)
<b>Total Expense</b>	<b>112,656,791</b>	<b>114,727,966</b>	<b>204,717,945</b>	<b>133,708,494</b>	<b>191,516,258</b>	<b>191,516,258</b>	<b>(13,201,687)</b>	<b>(6.45)</b>
<b>Total General Fund</b>	34,694,725	99,114,034	12,804,200	86,477,423	15,191,552	15,191,552	2,387,352	18.65
<b>Total Non-Departmental</b>	34,694,725	99,114,034	12,804,200	86,477,423	15,191,552	15,191,552	2,387,352	18.65
<b>Grand Total</b>	34,694,725	99,114,034	12,804,200	86,477,423	15,191,552	15,191,552	2,387,352	18.65

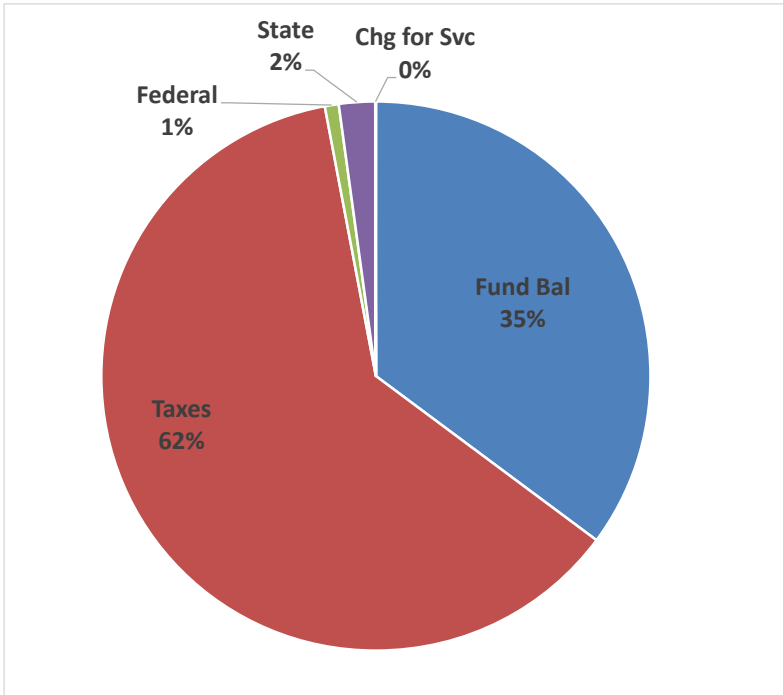
**Nondepartmental General Fund  
Summary of Revenue and Expense**

	FY 15-16	FY 16-17	FY 17-18 Amended Budgeted	FY 17-18 Projected Year End	FY 18-19 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
<b>Beginning Balance</b>	<b>26,731,686</b>	<b>24,251,982</b>	<b>89,391,082</b>	<b>89,454,875</b>	<b>72,721,295</b>	<b>-16,669,787</b>	<b>-18.6%</b>
Prior Year Revenue	0	0	0	0	0	0	0%
Taxes	111,269,171	116,930,139	121,461,581	122,226,000	127,820,000	6,358,419	5.2%
Licenses & Permits	1,780,218	0	0	0	0	0	0%
Federal Grants & Revenues	1,752,623	1,864,898	1,687,380	2,114,612	1,689,397	2,017	0.1%
State Grants & Revenues	2,933,983	3,323,819	3,093,075	5,001,901	4,411,000	1,317,925	42.6%
Local Grants & Revenues	0	0	0	0	0	0	0%
Charges for Service	40,384	29,947	49,989	49,989	23,846	-26,143	-52.3%
Fines & Penalties	61	7	0	0	0	0	0.0%
Other Revenues (primarily bond proceeds 16-17)	260,485	66,135,526	41,772	191,274	42,272	500	1.2%
Interfund Transfers (PERS Employer Reserve Fund)	2,582,905	1,305,683	1,797,266	1,147,266	0	-1,797,266	-100.0%
<b>Operating Revenue</b>	<b>120,619,830</b>	<b>189,590,019</b>	<b>128,131,063</b>	<b>130,731,042</b>	<b>133,986,515</b>	<b>5,855,452</b>	<b>4.6%</b>
% Change	NA	57.2%	-32.4%	-31.0%	2.5%		
Personnel Services	52,280	23,846	45,000	45,000	45,000	0	0%
Materials & Services	1,592,110	1,649,550	1,605,792	3,305,514	5,306,173	3,700,381	230.4%
Cost Allocation Charges	5,060,269	5,522,297	5,486,750	5,486,750	6,217,248	730,498	13.3%
Debt Service	244,303	244,303	244,303	244,303	244,303	0	0%
Special Payments (to local govts)	1,020,826	2,545,750	42,679,203	15,468,953	42,597,382	-81,821	
Interfund Transfers	104,430,847	104,717,527	109,150,536	109,150,536	107,907,969	-1,242,567	-1.1%
Capital Outlay	256,156	24,692	0	7,438	0	0	0%
<b>Operating Expenditure</b>	<b>112,656,791</b>	<b>114,727,965</b>	<b>159,211,584</b>	<b>133,708,494</b>	<b>162,318,075</b>	<b>3,106,491</b>	<b>2.0%</b>
% Change	NA	1.8%	38.8%	16.5%	21.4%		
Reserve for Future Expenditures	0	0	35,432,208	0	20,958,075	-14,474,133	-40.9%
Contingency	0	0	10,074,153	0	8,240,108	-1,834,045	-18.2%
<b>Total Expenditure</b>	<b>112,656,791</b>	<b>114,727,965</b>	<b>204,717,945</b>	<b>133,708,494</b>	<b>191,516,258</b>	<b>-13,201,687</b>	<b>-6.4%</b>
<b>Ending Balance available to support other departments (revenue less expenditure) (includes Reserve &amp; Contingency)</b>	<b>34,694,725</b>	<b>99,114,036</b>	<b>58,310,561</b>	<b>86,477,423</b>	<b>44,389,735</b>	<b>-13,920,826</b>	<b>-23.9%</b>
<b>General Fund Support (if applicable)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

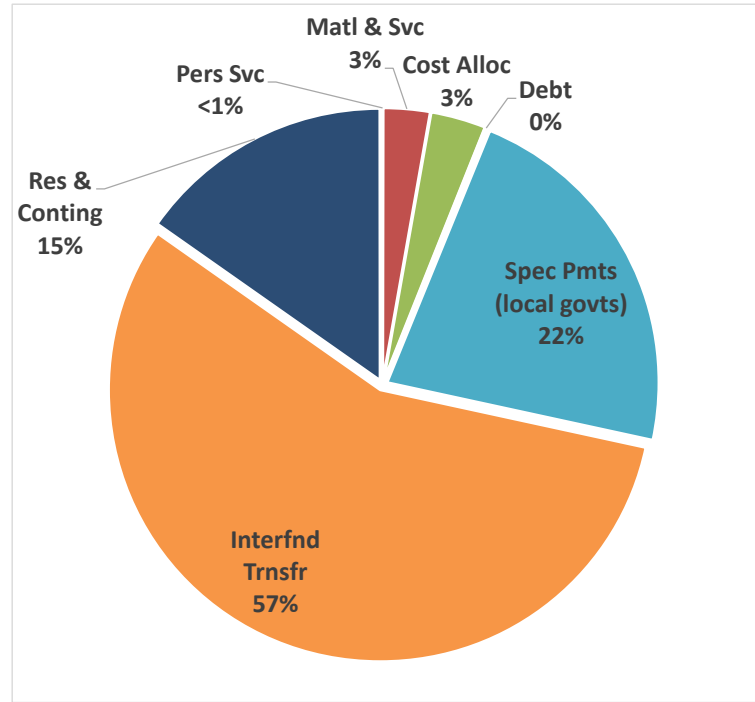
Full Time Equiv Positions (FTE) Budgeted  
Full Time Equiv Positions (FTE) Filled at Yr End  
Full Time Equiv Positions (FTE) Vacant at Yr End



**Nondepartmental General Fund  
FY 18-19 Proposed Budget**



**Resources**



**Requirements**