

# General Ledger

## Budget Analysis - General Fund Non-Departmental



User: salexander  
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 Fiscal Year: 2023

2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	Account	Description	FTE	2023 Requested	2023 Proposed	2023 Approved	2023 Adopted
				1000	General Fund					
				1000	Non-Departmental					
				R10	Property Taxes					
10,837,931.12	10,858,713.29	10,800,000.00	0.00	1000-1000-4001	Property Taxes - Current	0.00	11,500,000.00	11,500,000.00	0.00	0.00
550,420.46	521,110.30	500,000.00	0.00	1000-1000-4001	Property Taxes - Prior	0.00	520,000.00	520,000.00	0.00	0.00
<b>Property Taxes Totals:</b>										
11,388,351.58	11,379,823.59	11,300,000.00	0.00			0.00	12,020,000.00	12,020,000.00	0.00	0.00
				R11	Other Taxes					
122,890.32	142,667.81	200,000.00	0.00	1000-1000-4010	Tax Offsets	0.00	150,000.00	150,000.00	0.00	0.00
0.00	8,449.60	0.00	0.00	1000-1000-4011	Heavy Equip Rental Tax (HERT)	0.00	15,000.00	15,000.00	0.00	0.00
327,617.37	318,006.68	320,000.00	0.00	1000-1000-4040	Franchise Fees - SO Cable TV	0.00	300,000.00	300,000.00	0.00	0.00
<b>Other Taxes Totals:</b>										
450,507.69	469,124.09	520,000.00	0.00			0.00	465,000.00	465,000.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	0.00	0.00	1000-1000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
26,985.24	34,552.41	21,000.00	0.00	1000-1000-4305	Rental Income	0.00	13,000.00	13,000.00	0.00	0.00
<b>Charges for Service Totals:</b>										
26,985.24	34,552.41	21,000.00	0.00			0.00	13,000.00	13,000.00	0.00	0.00
				R40	Other Local Revenue					
5,246.71	82.93	0.00	0.00	1000-1000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
14,250.00	34,200.00	0.00	0.00	1000-1000-4497	Interest Income-Notes Receivab	0.00	0.00	0.00	0.00	0.00
<b>Other Local Revenue Totals:</b>										
19,496.71	34,282.93	0.00	0.00			0.00	0.00	0.00	0.00	0.00
				R41	Interest					
204,161.01	17,174.23	10,000.00	0.00	1000-1000-4495	Investments - Interest On	0.00	10,000.00	10,000.00	0.00	0.00
<b>Interest Totals:</b>										
204,161.01	17,174.23	10,000.00	0.00			0.00	10,000.00	10,000.00	0.00	0.00
				R42	Sale of Capital Assets					
0.00	0.00	0.00	0.00	1000-1000-4495	Investmnt Property-Net Revenue	0.00	0.00	0.00	0.00	0.00

2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	Account	Description	FTE	2023 Requested	2023 Proposed	2023 Approved	2023 Adopted
0.00	0.00	0.00	0.00	1000-1000-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
25,000.00	30,000.00	0.00	0.00	R50	Federal Government					
923,270.39	922,430.19	800,000.00	0.00	1000-1000-4600	Grants - Federal	0.00	0.00	0.00	0.00	0.00
671,055.94	601,253.31	600,000.00	0.00	1000-1000-4601	PILT	0.00	900,000.00	900,000.00	0.00	0.00
11,687.52	12,641.79	12,000.00	0.00	1000-1000-4602	O&C Land Grant	0.00	600,000.00	600,000.00	0.00	0.00
			0.00	1000-1000-4603	Fish & Wildlife	0.00	12,000.00	12,000.00	0.00	0.00
1,631,013.85	1,566,325.29	1,412,000.00	0.00		Federal Government Totals:	0.00	1,512,000.00	1,512,000.00	0.00	0.00
			0.00	R51	State of Oregon					
284,250.96	280,626.74	200,000.00	0.00	1000-1000-4502	State Board of Forestry	0.00	125,000.00	125,000.00	0.00	0.00
8,953.86	14,238.36	10,000.00	0.00	1000-1000-4503	Small Rail Car	0.00	7,000.00	7,000.00	0.00	0.00
69,027.74	96,987.60	90,000.00	0.00	1000-1000-4504	Taxes - Electric Coop	0.00	96,000.00	96,000.00	0.00	0.00
92,080.90	45,213.75	50,000.00	0.00	1000-1000-4505	Taxes - Cigarette	0.00	40,000.00	40,000.00	0.00	0.00
6,612.88	11,077.39	8,000.00	0.00	1000-1000-4506	Licenses - Amusement	0.00	10,000.00	10,000.00	0.00	0.00
374,349.93	458,398.36	375,000.00	0.00	1000-1000-4507	Revenues - Liquor	0.00	400,000.00	400,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-4508	Revenues - Marijuana	0.00	0.00	0.00	0.00	0.00
835,276.27	906,542.20	733,000.00	0.00		State of Oregon Totals:	0.00	678,000.00	678,000.00	0.00	0.00
			0.00	R61	Interfund Loan Proceeds					
0.00	0.00	0.00	0.00	1000-1000-4881	Interfund Loan Proceeds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Loan Proceeds Totals:	0.00	0.00	0.00	0.00	0.00
			0.00	R70	Interfund Transfers					
0.00	2,294,149.00	0.00	0.00	1000-1000-4905	Trans - PILT Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-4911	Trans - Treasurer	0.00	0.00	0.00	0.00	0.00
0.00	0.00	2,000,000.00	0.00	1000-1000-4915	Trans - COVID19 Pandemic Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-4922	Trans - Justice Court	0.00	0.00	0.00	0.00	0.00
0.00	2,294,149.00	2,000,000.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
			0.00	R90	Fund Balances					
12,458,879.86	8,078,816.16	6,744,317.00	0.00	1000-1000-4995	Beginning Fund Balance	0.00	15,134,721.00	6,054,251.00	0.00	0.00
12,458,879.86	8,078,816.16	6,744,317.00	0.00		Fund Balances Totals:	0.00	15,134,721.00	6,054,251.00	0.00	0.00
27,014,672.21	24,780,789.90	22,740,317.00	0.00		REVENUES TOTALS:	0.00	29,832,721.00	20,752,251.00	0.00	0.00

2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	Account	Description	FTE	2023 Requested	2023 Proposed	2023 Approved	2023 Adopted
				E20	Material and Services					
0.00	0.00	0.00	0.00	1000-1000-6001	Advertising	0.00	0.00	0.00	0.00	0.00
93,673.21	60,684.94	150,000.00	0.00	1000-1000-6200	Contract Services	0.00	9,230,470.00	150,000.00	0.00	0.00
109,950.00	1,000.00	75,000.00	0.00	1000-1000-6300	Donations	0.00	50,000.00	50,000.00	0.00	0.00
77,038.16	67,375.51	92,900.00	0.00	1000-1000-6310	Dues	0.00	80,600.00	80,600.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-6310	Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-6339	Interest Expense	0.00	0.00	0.00	0.00	0.00
1,428,996.68	1,297,577.45	1,400,000.00	0.00	1000-1000-6400	Distribution to District	0.00	1,400,000.00	1,400,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-6404	Special Assessments	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-6405	Irrigation Taxes	0.00	0.00	0.00	0.00	0.00
0.00	2,291.65	0.00	0.00	1000-1000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-6750	Utilities - Gas	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-6751	Utilities - Water & Sewer	0.00	0.00	0.00	0.00	0.00
369.26	430.63	500.00	0.00	1000-1000-6752	Utilities - Electricity	0.00	500.00	500.00	0.00	0.00
1,710,027.31	1,429,360.18	1,718,400.00	0.00		Material and Services Totals:	0.00	10,761,570.00	1,681,100.00	0.00	0.00
				E21	Interdepartmental Charges					
38,444.00	39,816.00	40,116.00	0.00	1000-1000-6991	Facility Services	0.00	40,988.00	78,048.00	0.00	0.00
2,280.00	2,450.00	2,520.00	0.00	1000-1000-6994	Risk Management	0.00	3,150.00	3,150.00	0.00	0.00
5,787.00	5,846.00	5,934.00	0.00	1000-1000-6995	Insurance Liability	0.00	7,977.00	10,448.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-6998	Fees - Internal	0.00	0.00	0.00	0.00	0.00
2,860.00	0.00	0.00	0.00	1000-1000-6999	Contract Services - Internal	0.00	0.00	0.00	0.00	0.00
49,371.00	48,112.00	48,570.00	0.00		Interdepartmental Charges Totals:	0.00	52,115.00	91,646.00	0.00	0.00
				E30	Capital Outlay					
2,180.00	0.00	0.00	0.00	1000-1000-7022	Facilities Improvement	0.00	0.00	0.00	0.00	0.00
2,180.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E41	Interdepartmental Charges					
0.00	0.00	0.00	0.00	1000-1000-8801	Interfund Loan Principal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-8802	Interfund Loan Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
2,294,149.00	0.00	0.00	0.00	1000-1000-9005	Trans - PILT Reserve	0.00	0.00	0.00	0.00	0.00

2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	Account	Description	FTE	2023 Requested	2023 Proposed	2023 Approved	2023 Adopted
121,508.94	140,656.13	150,014.00	0.00	1000-1000-9011	Trans - Treasurer	0.00	211,493.00	201,498.00	0.00	0.00
858,664.94	961,226.32	1,114,939.00	0.00	1000-1000-9012	Trans - Assessor	0.00	1,239,711.00	1,243,774.00	0.00	0.00
190,526.21	149,817.40	269,190.00	0.00	1000-1000-9013	Trans - Tax Collector	0.00	232,638.00	232,638.00	0.00	0.00
90,385.44	8,938.49	185,810.00	0.00	1000-1000-9014	Trans - Clerk	0.00	115,724.00	118,057.00	0.00	0.00
383,751.14	387,557.27	427,479.00	0.00	1000-1000-9015	Trans - Commissioners	0.00	458,161.00	470,373.00	0.00	0.00
2,000.00	4,024.89	2,000.00	0.00	1000-1000-9015	Trans - Comm Misc Grants	0.00	1,300.00	1,300.00	0.00	0.00
5,993.00	13,949.99	30,893.00	0.00	1000-1000-9016	Trans - Surveyor	0.00	15,901.00	16,412.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-9153	Trans - Information Technology	0.00	0.00	0.00	0.00	0.00
1,267,771.05	1,414,116.20	1,607,095.00	0.00	1000-1000-9201	Trans - District Attorney	0.00	1,618,823.00	1,510,278.00	0.00	0.00
26,012.50	20,213.24	0.00	0.00	1000-1000-9202	Trans - Justice Court	0.00	0.00	0.00	0.00	0.00
8,990,609.99	9,818,488.38	8,770,745.00	0.00	1000-1000-9203	Trans - Sheriff	0.00	13,345,138.00	8,897,236.00	0.00	0.00
1,230,035.59	1,462,881.37	1,661,613.00	0.00	1000-1000-9205	Trans - Juvenile	0.00	2,700,045.00	1,700,045.00	0.00	0.00
201,571.05	0.00	0.00	0.00	1000-1000-9207	Trans - Dog Control	0.00	0.00	0.00	0.00	0.00
73,283.90	0.00	0.00	0.00	1000-1000-9208	Trans - Emergency Services	0.00	0.00	0.00	0.00	0.00
378,444.00	385,920.00	398,751.00	0.00	1000-1000-9209	Trans - State Courts	0.00	392,968.00	392,968.00	0.00	0.00
776,540.00	0.00	0.00	0.00	1000-1000-9301	Trans - Public Works	0.00	0.00	0.00	0.00	0.00
195,000.00	195,000.00	210,070.00	0.00	1000-1000-9401	Trans - Health Service	0.00	85,000.00	85,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-9503	Trans - Fairgrounds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	29,194.00	0.00	1000-1000-9602	Trans - Planning	0.00	0.00	0.00	0.00	0.00
0.00	0.00	15,159.00	0.00	1000-1000-9605	Trans - Code Enf Violations	0.00	0.00	15,159.00	0.00	0.00
0.00	0.00	0.00	0.00	1000-1000-9607	Trans - Economic Development	0.00	0.00	0.00	0.00	0.00
88,030.99	93,781.77	100,581.00	0.00	1000-1000-9702	Trans - Water Master	0.00	89,771.00	94,767.00	0.00	0.00
17,174,277.74	15,056,571.45	14,973,533.00	0.00		Interfund Transfers Totals:	0.00	20,506,673.00	14,979,505.00	0.00	0.00
0.00	0.00	2,499,814.00	0.00	E80	Contingencies	0.00	1,000,000.00	500,000.00	0.00	0.00
0.00	0.00	2,499,814.00	0.00	1000-1000-9800	Operating Contingency	0.00	1,000,000.00	500,000.00	0.00	0.00
0.00	0.00	2,499,814.00	0.00		Contingencies Totals:	0.00	1,000,000.00	500,000.00	0.00	0.00
0.00	0.00	3,500,000.00	0.00	E81	Fund Balance & Reserves	0.00	3,500,000.00	3,500,000.00	0.00	0.00
0.00	0.00	3,500,000.00	0.00	1000-1000-9900	Reserve Future Expenditures	0.00	3,500,000.00	3,500,000.00	0.00	0.00
0.00	0.00	3,500,000.00	0.00		Fund Balance & Reserves Totals:	0.00	3,500,000.00	3,500,000.00	0.00	0.00
8,078,816.16	8,246,746.27	0.00	0.00	E90	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
				1000-1000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00

2020 Actual	2021 Actual	2022 Adopted	2022 Estimated	Account	Description	FTE	2023 Requested	2023 Proposed	2023 Approved	2023 Adopted
8,078,816.16	8,246,746.27	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
27,014,672.21	24,780,789.90	22,740,317.00	0.00		EXPENDITURES TOTALS:	0.00	35,820,358.00	20,752,251.00	0.00	0.00
27,014,672.21	24,780,789.90	22,740,317.00	0.00		DEPARTMENT REVENUES	0.00	29,832,721.00	20,752,251.00	0.00	0.00
27,014,672.21	24,780,789.90	22,740,317.00	0.00		DEPARTMENT EXPENSES	0.00	35,820,358.00	20,752,251.00	0.00	0.00
0.00	0.00	0.00	0.00		Non-Departmental Totals:	0.00	(5,987,637.00)	0.00	0.00	0.00
27,014,672.21	24,780,789.90	22,740,317.00	0.00		FUND REVENUES	0.00	29,832,721.00	20,752,251.00	0.00	0.00
27,014,672.21	24,780,789.90	22,740,317.00	0.00		FUND EXPENSES	0.00	35,820,358.00	20,752,251.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	0.00	(5,987,637.00)	0.00	0.00	0.00
27,014,672.21	24,780,789.90	22,740,317.00	0.00		REPORT REVENUES	0.00	29,832,721.00	20,752,251.00	0.00	0.00
27,014,672.21	24,780,789.90	22,740,317.00	0.00		REPORT EXPENSES	0.00	35,820,358.00	20,752,251.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	(5,987,637.00)	0.00	0.00	0.00