

# Non-Departmental

**Administration:** Managed principally through Budget and Finance Divisions of Administrative Services Department.

**Telephone:** (541) 766-6257 (Budget Office)

**Purpose:** Account for financial transactions and expenditures not attributable to the functions or activities of other county departments. Account for county services which are semi-independent of the regular county organization such as OSU/Benton County Extension Service and fairgrounds management. Provide accounting for expenditures in support of outside agencies and government organizations which provide beneficial services to county residents, or support the mission of county departments.

**Organization:** This budget functions as a repository for transactions that would otherwise distort General Fund operating department budgets with unrelated activities such as inter-fund transfers, loans, or reserves. The Budget Office and Finance Office share responsibility for monitoring financial activities.

The operation and management of the fairgrounds is the responsibility of the Fair Board as defined in Benton County Code (BBC) Chapter 7.

## Budget Summary

	2002 Actual	2003 Actual	2004 Adopted	2004 Adjusted	2005 Adopted	2006 Projected
General Revenues	4,678,936	16,523,407	16,768,214	16,744,647	15,595,433	16,165,453
Charges for Service	611,498	559,874	561,247	561,247	634,616	676,564
Operating Grants/Contributions	1,293,528	2,017,029	3,057,440	3,066,029	2,657,640	2,648,000
Capital Grants/Contributions	41,093	-	950,000	950,000	400,000	-
Internal Fund Transfers	353,016	1,195,838	1,126,223	439,940	461,400	319,500
Loans	419,288	571,956	588,700	588,700	236,000	260,000
Unrestricted Beginning Balance	2,205,904	3,301,182	3,300,000	3,300,000	6,800,000	4,953,703
Dedicated Beginning Balance	1,139,135	1,447,653	1,334,422	1,254,422	1,642,080	1,193,860
Capital Beginning Balance	16,301	(51,989)	8,000	8,000	221,660	-
<b>Total Resources</b>	<b>10,758,699</b>	<b>25,564,950</b>	<b>27,694,246</b>	<b>26,912,985</b>	<b>28,648,829</b>	<b>26,217,080</b>
Personal Services	268,357	249,507	242,579	256,330	295,027	308,783
Materials & Services	1,657,940	2,093,646	3,437,001	3,514,244	2,689,781	2,480,684
Capital Outlay	313,705	384,230	728,000	763,481	806,030	4,370
Other: Contingency	23,340	-	676,811	653,450	724,268	765,886
Other: Reserves	-	44,200	3,312,296	3,527,894	4,945,080	2,420,153
Other: Internal Fund Transfers	2,052,607	1,985,225	1,553,502	1,644,204	866,821	738,729
Other: Loans	-	270,000	471,633	471,633	355,468	112,500
Other: Distribution to Other Agency	694,769	1,014,493	1,630,300	1,630,300	1,630,300	1,630,300
Other: Unappropriated Balance	-	-	648,000	648,000	648,000	648,000
<b>Total Expenditures</b>	<b>5,010,718</b>	<b>6,041,302</b>	<b>12,700,122</b>	<b>13,109,536</b>	<b>12,960,775</b>	<b>9,109,405</b>
Surplus / (Deficit)	5,747,981	19,523,648	14,994,124	13,803,449	15,688,054	17,107,675
<b>Fund Summary</b>						
General	2,986,336	3,085,823	7,210,356	7,541,938	7,724,339	4,841,157
County School	694,769	1,014,493	1,630,300	1,630,300	1,630,300	1,630,300
Fair	682,042	695,077	694,247	748,247	912,756	977,404
Health & Safety Enhancement	220	44,545	257	-	-	-
HUD Block Grant	2,661	223,853	1,658,500	1,658,500	1,047,160	233,500
Court Security	76,070	53,578	242,500	242,500	245,000	205,628
PL106-393 Title III Projects	130,205	224,085	506,417	506,417	472,600	305,000
Debt Service	155,440	144,525	-	-	-	-
General Capital Improvements	(785)	129,369	35,000	13,592	101,000	-
Building Development Reserve	-	68,583	515,000	515,000	613,500	719,500
Trust Fund	127,992	127,709	199,545	199,545	214,120	196,916
Fair Capital Improvements	155,767	229,662	8,000	53,497	-	-
<b>Total Budget by Fund</b>	<b>5,010,718</b>	<b>6,041,302</b>	<b>12,700,122</b>	<b>13,109,536</b>	<b>12,960,775</b>	<b>9,109,405</b>
Full Time Equivalent (FTE)	5.30	4.50	6.90	6.90	7.95	7.95
Temporary Hire Dollars	74,802	73,053	93,920	93,920	94,750	98,343

**NOTE:**

Special transportation was transferred to Public Works Department beginning in FY 2004. History is also noted there.

Beginning in FY2003 all general revenues are accounted for solely in the non-departmental budget. Prior to that time revenues were allocated throughout various department budgets.

# Overview

Calculation of expenditures per capita do not include reserves, contingency or unappropriated balance. The calculation does include interfund transfers and loans and therefore can be highly variable.

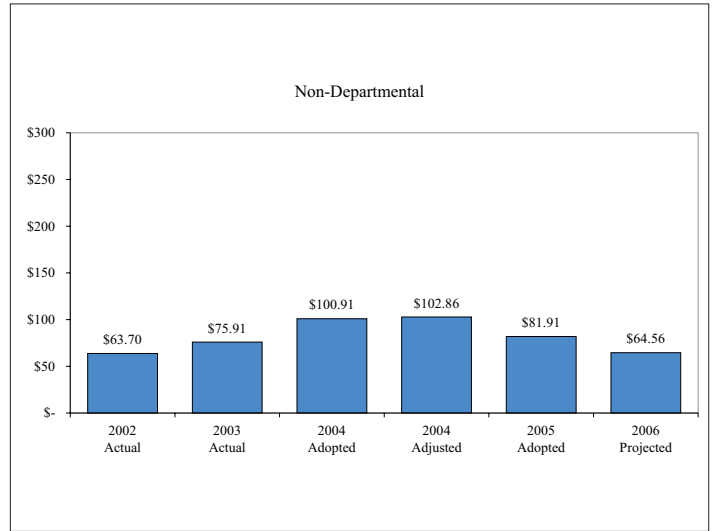
Annual change in budget also does not include reserves, contingency and unappropriated balance, but annual change percentage is influenced by the amount of interfund transfers and loans.

This year both expenditures per capita and annual change in budget are down because of the elimination of a fund transfer to support activities of the Health & Safety Enhancement Fund. That fund accounted for specific activities fund by a local option tax levy that expired at the end of FY2004 (03-04). Activities continuing after expiration of the levy are budgeted in the general fund in the adopted budget and beyond.

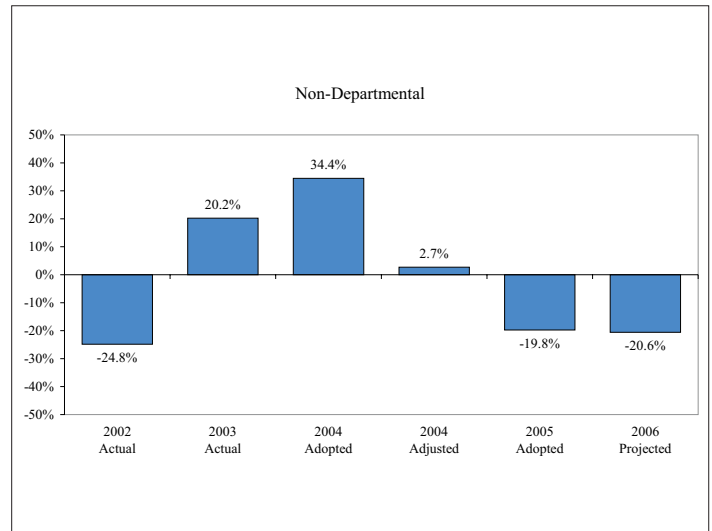
All regular FTE personnel are in the Fair Fund along with some temporary hire FTE. There is an increase in both temporary and regular part-time staff at the fairgrounds.

There is no change in the level of temporary hire FTE budgeted in the Court Security Fund. Temporary hires are reserve deputies employed for security at the courthouse as deemed necessary by state court administration.

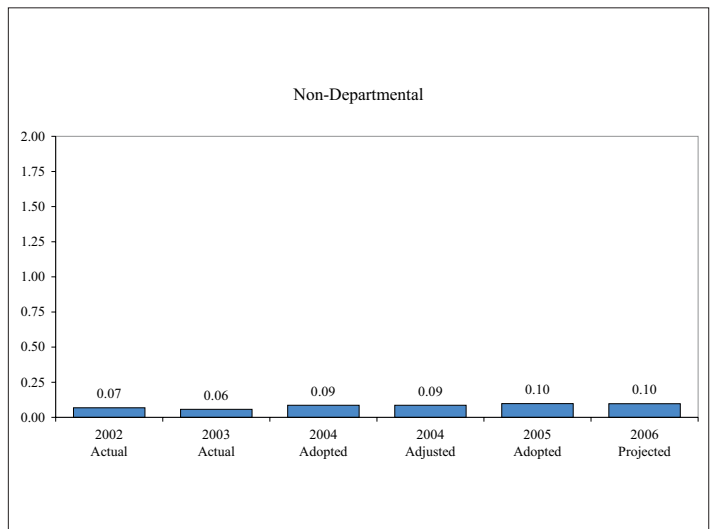
Expenditures per capita



Annual change in budget



Employees per 1000 population



## Non-Departmental Services

	2002 Actual	2003 Actual	2004 Adopted	2004 Adjusted	2005 Adopted	2006 Projected
General Revenues	4,678,936	16,498,494	16,768,214	16,744,647	15,595,433	16,165,453
Charges for Service	-	-	-	-	-	-
Operating Grants/Contributions	191,631	489,655	612,200	612,200	487,200	519,700
Capital Grants/Contributions	-	-	-	-	-	-
Internal Fund Transfers	-	-	142,940	142,940	13,000	-
Loans	159,624	147,595	437,700	437,700	50,000	50,000
Unrestricted Beginning Balance	2,205,904	3,301,182	3,300,000	3,300,000	6,800,000	4,953,703
Dedicated Beginning Balance	-	1,269	107,900	107,900	466,760	259,976
Capital Beginning Balance	-	-	-	-	-	-
<b>Total Resources</b>	<b>7,236,095</b>	<b>20,438,195</b>	<b>21,368,954</b>	<b>21,345,387</b>	<b>23,412,393</b>	<b>21,948,832</b>
Personal Services	1,626	2,674	-	-	-	-
Materials & Services	957,033	1,047,924	1,439,692	1,483,192	1,436,054	1,311,491
Capital Outlay	-	-	-	-	-	-
Other: Contingency	-	-	488,500	470,282	538,500	538,500
Other: Reserves	-	-	2,791,662	3,007,260	4,184,964	1,554,437
Other: Internal Fund Transfers	2,027,677	1,985,225	1,553,502	1,644,204	866,821	738,729
Other: Loans	-	50,000	289,000	289,000	50,000	50,000
Other: Distribution to Other Agency	-	-	-	-	-	-
Other: Unappropriated Balance	-	-	648,000	648,000	648,000	648,000
<b>Total Expenditures</b>	<b>2,986,336</b>	<b>3,085,823</b>	<b>7,210,356</b>	<b>7,541,938</b>	<b>7,724,339</b>	<b>4,841,157</b>
<b>Surplus / (Deficit)</b>	<b>4,249,759</b>	<b>17,352,372</b>	<b>14,158,598</b>	<b>13,803,449</b>	<b>15,688,054</b>	<b>17,107,675</b>

**Purpose:** To account and budget for outside organization support, county wide memberships, and inter-fund loans and transfers not associated directly with the activities of other general fund departments. Account and budget for emergencies or unanticipated expenses by establishing a contingency account, provide for general fund working capital by establishing an unappropriated fund balance account.

**Budget Note:** The non-departmental budget now contains revenues estimates for all unrestricted revenues expected in the general fund. This is the third year of this process and accounting change.

Under materials & services are payments to support Benton County Extension, Historical Society, cost of maintaining space for state courts, outside agency support and memberships in various organizations important to the county mission such as the Association of Oregon Counties and Council of Governments.

Video lottery revenues dedicated to economic development activities are also accounted for in this area of the budget.

This portion of the budget also contains a reserve of state forest revenue held to reimburse the County Road Fund for maintenance activities on designated county roads serving state forest lands. Up to \$200,000 annually will be available. Unexpended amounts will be held for ensuing years. This is the third year of this program. By law the funds must be held in the General Fund and are for reimbursement of eligible road expenses only.

By policy landfill host surcharge revenues in excess of budget estimate are diverted to a special cost center where funds are reserved for environmental projects and maintenance of county roads serving the Coffin Butte Landfill. The excess amount in FY2003 (03-04) is estimated to be \$250,000 and is the primary influence on the large increase in dedicated beginning balance revenues.

The Other category includes transfers to other county funds, inter-fund loans, and general fund contingency and unappropriated balance accounts (See department summary page). (See also schedule of loans and transfers in the Budget Summary section of this document).

## County School Fund

	2002 Actual	2003 Actual	2004 Adopted	2004 Adjusted	2005 Adopted	2006 Projected
General Revenues	-	-				
Charges for Service						
Operating Grants/Contributions	595,157	1,014,493	1,630,300	1,630,300	1,630,300	1,630,300
Capital Grants/Contributions						
Internal Fund Transfers						
Loans						
Unrestricted Beginning Balance						
Dedicated Beginning Balance	99,613	0	0	0	0	0
Capital Beginning Balance						
<b>Total Resources</b>	<b>694,769</b>	<b>1,014,493</b>	<b>1,630,300</b>	<b>1,630,300</b>	<b>1,630,300</b>	<b>1,630,300</b>
Personal Services						
Materials & Services						
Capital Outlay						
Other: Contingency						
Other: Reserves						
Other: Internal Fund Transfers						
Other: Loans						
Other: Distribution to Other Agency	694,769	1,014,493	1,630,300	1,630,300	1,630,300	1,630,300
Other: Unappropriated Balance						
<b>Total Expenditures</b>	<b>694,769</b>	<b>1,014,493</b>	<b>1,630,300</b>	<b>1,630,300</b>	<b>1,630,300</b>	<b>1,630,300</b>
Surplus / (Deficit)	-	-	-	-	-	-

**Purpose:** To accumulate revenue dedicated to the County School Fund from State, County and other local sources. Make payment to school districts in Benton County as instructed by the Oregon Department of Education.

**Budget Note:** All revenues (and the level of expenditures) are dependent on State or Federal forest payments, and income allocated from the State Common School Fund.

## HUD Block Grant Fund

	2002 Actual	2003 Actual	2004 Adopted	2004 Adjusted	2005 Adopted	2006 Projected
General Revenues	-	24,913	-	-	-	-
Charges for Service	-	-	-	-	-	-
Operating Grants/Contributions	11,984	11,513	378,500	378,500	73,500	23,500
Capital Grants/Contributions	-	-	950,000	950,000	400,000	-
Internal Fund Transfers	-	-	-	-	-	-
Loans	259,664	129,361	151,000	151,000	186,000	210,000
Unrestricted Beginning Balance	-	-	-	-	-	-
Dedicated Beginning Balance	193,712	462,583	179,000	179,000	192,000	-
Capital Beginning Balance	-	-	-	-	195,660	-
<b>Total Resources</b>	<b>465,360</b>	<b>628,370</b>	<b>1,658,500</b>	<b>1,658,500</b>	<b>1,047,160</b>	<b>233,500</b>
Personal Services	-	-	-	-	-	-
Materials & Services	2,661	3,853	1,175,867	1,175,867	221,032	171,000
Capital Outlay	-	-	300,000	300,000	595,660	-
Other: Contingency	-	-	-	-	-	-
Other: Reserves	-	-	-	-	-	-
Other: Internal Fund Transfers	-	-	-	-	-	-
Other: Loans	-	220,000	182,633	182,633	230,468	62,500
Other: Distribution to Other Agency	-	-	-	-	-	-
Other: Unappropriated Balance	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,661</b>	<b>223,853</b>	<b>1,658,500</b>	<b>1,658,500</b>	<b>1,047,160</b>	<b>233,500</b>
Surplus / (Deficit)	462,699	404,517	-	-	-	-

**Purpose:** To account for Federal Housing and Urban Development (HUD) Department Community Development Block Grants (CDBG) for community projects, housing rehabilitation and development loans.

**Budget Note:** There are two current areas of activity: 1) New housing rehabilitation loans from post-1993 grants processed through the Community Services Consortium; 2) In March 2002 the Board of Commissioners designated accumulated pre-1993 funds as the Benton County Opportunity Fund. The fund is available for housing loans and loans for economic development activities.

**Accomplishments:**

- Receive community development block grant for South Third Street service district project and pass-through to district for sewer construction project.

**Performance Measures:**

Not applicable

**FY 04-05 Objectives:**

- Collect federal grants, foundation grants and private donations received for Alsea Community Center and library project and account for payments for project construction.
- Pass-through expected grant for Regional Housing Center operations to the Community Services Consortium

## Debt Service Fund

	2002 Actual	2003 Actual	2004 Adopted	2004 Adjusted	2005 Adopted	2006 Projected
General Revenues						
Charges for Service						
Operating Grants/Contributions	-829	36	0	0	0	0
Capital Grants/Contributions						
Internal Fund Transfers	153,566	144,520	0	0	0	0
Loans						
Unrestricted Beginning Balance						
Dedicated Beginning Balance	793	-1,910	0	0	0	0
Capital Beginning Balance						
<b>Total Resources</b>	<b>153,530</b>	<b>142,646</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Personal Services						
Materials & Services	8	5				
Capital Outlay	155,431	144,520				
Other: Contingency						
Other: Reserves						
Other: Internal Fund Transfers						
Other: Loans						
Other: Distribution to Other Agency						
Other: Unappropriated Balance						
<b>Total Expenditures</b>	<b>155,440</b>	<b>144,525</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Surplus / (Deficit)	(1,910)	(1,879)	-	-	-	-

**Purpose:** Account and budget for payment of general obligation bond and other debt associated with real property.

**Budget Note:** All debt service fund activity is now recorded under the Administrative Services Department. History for closed out accounts is shown Debt payments are complete and were related to acquisition of property on the Law Enforcement Building block in downtown Corvallis.

**Accomplishments:**

None. Discontinued.

**04-05 Objectives:**

All debt service fund activity is in the Administrative Services Department budget section.

## General Capital Improvement Fund

	2002 Actual	2003 Actual	2004 Adopted	2004 Adjusted	2005 Adopted	2006 Projected
General Revenues						
Charges for Service						
Operating Grants/Contributions						
Capital Grants/Contributions						
Internal Fund Transfers	0	75,000	35,000	13,592	75,000	0
Loans	0	75,000	0	0	0	0
Unrestricted Beginning Balance						
Dedicated Beginning Balance						
Capital Beginning Balance	5,718	5,718	0	0	26,000	0
<b>Total Resources</b>	<b>5,718</b>	<b>155,718</b>	<b>35,000</b>	<b>13,592</b>	<b>101,000</b>	<b>-</b>
Personal Services						
Materials & Services	-785	34,487	0	0	0	0
Capital Outlay	0	94,882	35,000	13,592	26,000	0
Other: Contingency						
Other: Reserves						
Other: Internal Fund Transfers						
Other: Loans	0	0	0	0	75,000	0
Other: Distribution to Other Agency						
Other: Unappropriated Balance						
<b>Total Expenditures</b>	<b>(785)</b>	<b>129,369</b>	<b>35,000</b>	<b>13,592</b>	<b>101,000</b>	<b>-</b>
<b>Surplus / (Deficit)</b>	<b>6,502</b>	<b>26,349</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Purpose:** To account and budget for major equipment and improvements to real property not associated directly with an operating department.

**Budget Note:** See Capital Improvement Plan for project details. Only activity is completion of renovations at the Public Service Building (Health Department) and repayment of an interfund loan associated with the project.

**Accomplishments:**

- Complete renovations of portion of Public Service Building for Health Department needs.

**04-05 Objectives:**

- Excute two-year capital improvement plan to repay Oregon Health Plan Fund loan advanced for renovations to the Public Service Building
- Fund additional facility renovations at the Public Service Building. See Capital Improvement Plan.

## Building Development Reserve Fund

	2002 Actual	2003 Actual	2004 Adopted	2004 Adjusted	2005 Adopted	2006 Projected
General Revenues						
Charges for Service						
Operating Grants/Contributions	3,502	4,087	5,000	5,000	5,000	6,000
Capital Grants/Contributions						
Internal Fund Transfers	100,000	260,000	100,000	100,000	150,500	100,000
Loans						
Unrestricted Beginning Balance						
Dedicated Beginning Balance	102,518	206,020	410,000	410,000	458,000	613,500
Capital Beginning Balance						
Total Resources	206,020	470,107	515,000	515,000	613,500	719,500
Personal Services						
Materials & Services	0	68,583	0	0	0	0
Capital Outlay						
Other: Contingency						
Other: Reserves	0	0	515,000	515,000	613,500	719,500
Other: Internal Fund Transfers						
Other: Loans						
Other: Distribution to Other Agency						
Other: Unappropriated Balance						
Total Expenditures	-	68,583	515,000	515,000	613,500	719,500
Surplus / (Deficit)	206,020	401,524	-	-	-	-

**Purpose:** Reserve established to build equity contribution toward development of downtown county office space to consolidation offices and move from leased space.

**Budget Note:** No specific timetable is established for the project. Annual contributions to the reserve are forecast in the Capital Improvement Plan.

**Accomplishments:**

- Complete joint study by Corvallis and the County on space needs and general building location and capacities. Final report accepted.

**FY 04-05 Objectives**

- No activity anticipated other than executing planned capital transfers.

## Trust Fund

	2002 Actual	2003 Actual	2004 Adopted	2004 Adjusted	2005 Adopted	2006 Projected
<b>General Revenues</b>						
Charges for Service	98,155	44,770	40,000	40,000	40,000	40,000
Operating Grants/Contributions	21,263	3,175	300	300	5,400	5,300
Capital Grants/Contributions						
Internal Fund Transfers	0	0	0	0	3,400	0
<b>Loans</b>						
Unrestricted Beginning Balance						
Dedicated Beginning Balance	260,740	252,165	159,245	159,245	165,320	151,616
Capital Beginning Balance						
<b>Total Resources</b>	<b>380,158</b>	<b>300,111</b>	<b>199,545</b>	<b>199,545</b>	<b>214,120</b>	<b>196,916</b>
<b>Personal Services</b>						
Materials & Services	103,063	127,709	64,545	64,545	62,504	45,700
Capital Outlay	0	0	135,000	135,000	0	0
Other: Contingency	0	0	0	0	5,000	5,000
Other: Reserves	0	0	0	0	146,616	146,216
Other: Internal Fund Transfers	24,930	0	0	0	0	0
Other: Loans						
Other: Distribution to Other Agency						
Other: Unappropriated Balance						
<b>Total Expenditures</b>	<b>127,992</b>	<b>127,709</b>	<b>199,545</b>	<b>199,545</b>	<b>214,120</b>	<b>196,916</b>
<b>Surplus / (Deficit)</b>	<b>252,165</b>	<b>172,401</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Purpose:** To account and budget for funds provided to the County in trust for specific purposes.

**Budget Note:** Current trust activities reported in this area are:

Benton County Courts domestic mediation services

Courthouse Preservation Trust

Open space purchase trust (Greens Trust II)

Other trusts managed by specific departments are shown in that departments budget section

**Accomplishments:**

No significant activity in FY2003.

**FY 04-05 Objectives**

Establish agreement on use of Courthouse Preservation Trust for finish restoration of several rooms in the historic building.

## Court Security Fund

	2002 Actual	2003 Actual	2004 Adopted	2004 Adjusted	2005 Adopted	2006 Projected
General Revenues						
Charges for Service						
Operating Grants/Contributions	77,155	65,483	52,500	52,500	55,000	54,500
Capital Grants/Contributions						
Internal Fund Transfers						
Loans						
Unrestricted Beginning Balance						
Dedicated Beginning Balance	194,894	195,979	190,000	190,000	190,000	151,128
Capital Beginning Balance						
<b>Total Resources</b>	<b>272,049</b>	<b>261,462</b>	<b>242,500</b>	<b>242,500</b>	<b>245,000</b>	<b>205,628</b>
Personal Services	49,637	42,820	53,205	53,205	57,542	58,686
Materials & Services	2,333	8,380	6,127	6,127	6,330	6,500
Capital Outlay	24,100	2,378	0	0	30,000	0
Other: Contingency	0	0	183,168	183,168	151,128	140,442
Other: Reserves						
Other: Internal Fund Transfers						
Other: Loans						
Other: Distribution to Other Agency						
Other: Unappropriated Balance						
<b>Total Expenditures</b>	<b>76,070</b>	<b>53,578</b>	<b>242,500</b>	<b>242,500</b>	<b>245,000</b>	<b>205,628</b>
Surplus / (Deficit)	195,979	207,884	-	-	-	-

**Purpose:** To account for funds reserved by State law for the purpose of providing security in buildings that contain State Court facilities. The funds can be used only to develop and carry out security improvements through plans required under ORS 1.180.

**Accomplishments:**

- Security improvements to courts, offices and external access.
- Pay for presences of security personnel during selected trials or court events.

**FY 04-05 Objectives**

- Provide personnel for court security as needed
- Complete planned security improvements for courthouse

## Fair Fund

	2002 Actual	2003 Actual	2004 Adopted	2004 Adjusted	2005 Adopted	2006 Projected
General Revenues						
Charges for Service	513,343	515,103	521,247	521,247	594,616	636,564
Operating Grants/Contributions	81,095	69,620	78,500	78,500	98,640	103,700
Capital Grants/Contributions						
Internal Fund Transfers	99,450	109,500	94,500	148,500	219,500	219,500
Loans						
Unrestricted Beginning Balance						
Dedicated Beginning Balance	-7,438	4,408	0	0	0	17,640
Capital Beginning Balance						
<b>Total Resources</b>	<b>686,450</b>	<b>698,631</b>	<b>694,247</b>	<b>748,247</b>	<b>912,756</b>	<b>977,404</b>
Personal Services	217,094	204,014	189,374	203,125	237,485	250,097
Materials & Services	441,608	491,063	499,730	533,730	641,261	640,993
Capital Outlay	0	0	0	11,392	4,370	4,370
Other: Contingency	23,340	0	5,143	0	29,640	81,944
Other: Reserves	0	0	0		0	0
Other: Internal Fund Transfers						
Other: Loans						
Other: Distribution to Other Agency						
Other: Unappropriated Balance						
<b>Total Expenditures</b>	<b>682,042</b>	<b>695,077</b>	<b>694,247</b>	<b>748,247</b>	<b>912,756</b>	<b>977,404</b>
Surplus / (Deficit)	4,408	3,554	-	-	-	-

**Purpose:** Account for costs and revenues for operation of the Benton County Fairgrounds.

**Budget Note:** Operating policies are delegated to the Fair Board under Benton County Code Chapter 16. The Fair Board evaluates the Fair Manager who supervises daily activities and staff. The Board of Commissioners appoints the members of the Fair Board. Employees are County employees subject to bargaining unit agreements and county personnel policies.

**Accomplishments:**

- Completed Fair with no disease or security issues.
- Refurbished marquee sign.

**Performance Measures:**

Measure	98-99	99-00	00-01	01-02	02-03	03-04
Fair attendance	60,200	45,792	47,924	43,712	48,152	43,202
Fair receipts	\$300,200	\$341,522	\$373,525	\$405,237	\$389,578	\$348,346
Total use days per year (utilization/%)	1097 / 68%	N/A	N/A	N/A	N/A	N/A

**FY 04-05 Objectives:**

- Increase campground revenue 75%
- Increase Fair revenue.
- Begin repayment of no interest campground development loan made in 2002.
- Begin heavy maintenance program funded by general fund in cooperation with Facilities Division.

## Fair - General Capital Improvement Fund

	2002 Actual	2003 Actual	2004 Adopted	2004 Adjusted	2005 Adopted	2006 Projected
General Revenues						
Charges for Service						
Operating Grants/Contributions	46,384	45,000	-	10,589	-	-
Capital Grants/Contributions	41,093	-	-	-	-	-
Internal Fund Transfers	-	9,000	-	34,908	-	-
Loans	-	220,000	-	-	-	-
Unrestricted Beginning Balance						
Dedicated Beginning Balance						
Capital Beginning Balance	10,584	(57,706)	8,000	8,000	-	-
<b>Total Resources</b>	<b>98,061</b>	<b>216,294</b>	<b>8,000</b>	<b>53,497</b>	<b>-</b>	<b>-</b>
Personal Services						
Materials & Services	21,594	87,211	-	-	-	-
Capital Outlay	134,173	142,451	8,000	53,497	-	-
Other: Contingency						
Other: Reserves						
Other: Internal Fund Transfers						
Other: Loans						
Other: Distribution to Other Agency						
Other: Unappropriated Balance						
<b>Total Expenditures</b>	<b>155,767</b>	<b>229,662</b>	<b>8,000</b>	<b>53,497</b>	<b>-</b>	<b>-</b>
Surplus / (Deficit)	(57,706)	(13,369)	-	-	-	-

**Purpose:** To budget and account for funds allocated to Capital Improvements at the Fairgrounds.

**Budget Note:** See Capital Improvement Plan for project details

**Accomplishments:**

- Completed construction of campground
- Completed additional remodeling of Guerber Hall
- Upgraded Oak Grove electrical system
- Upgraded Fairgrounds water supply size

**FY 04-05 Objectives:**

- Complete well and irrigation system
- Upgrade electrical and lighting in Benton Arena
- Complete new Master Plan

## PL106-393 Title III Projects Fund

	2002 Actual	2003 Actual	2004 Adopted	2004 Adjusted	2005 Adopted	2006 Projected
General Revenues						
Charges for Service						
Operating Grants/Contributions	257,344	305,967	298,140	298,140	302,600	305,000
Capital Grants/Contributions						
Internal Fund Transfers						
Loans						
Unrestricted Beginning Balance						
Dedicated Beginning Balance	-	127,139	208,277	208,277	170,000	-
Capital Beginning Balance						
<b>Total Resources</b>	<b>257,344</b>	<b>433,106</b>	<b>506,417</b>	<b>506,417</b>	<b>472,600</b>	<b>305,000</b>
Personal Services						
Materials & Services	130,205	224,085	250,783	250,783	322,600	305,000
Capital Outlay	-	-	250,000	250,000	150,000	-
Other: Contingency						
Other: Reserves	-	-	5,634	5,634	-	-
Other: Internal Fund Transfers						
Other: Loans						
Other: Distribution to Other Agency						
Other: Unappropriated Balance						
<b>Total Expenditures</b>	<b>130,205</b>	<b>224,085</b>	<b>506,417</b>	<b>506,417</b>	<b>472,600</b>	<b>305,000</b>
Surplus / (Deficit)	127,139	209,021	-	-	-	-

**Purpose:** Account for revenue and expenditures related to County operated programs under Title III of the "Secure Rural Schools and Community Self-Determination Act of 2000" (PL 106-393).

**Budget Note:** The county will set aside the minimum 15% of federal forest revenue for projects under Title II and Title III of the Act. Title III projects are county managed and therefore a part of the county budget. Money designated for Title II projects remains with the federal government and is not a part of the county budget unless the county is a successful applicant for Title II projects.

**Accomplishments:**

- Provide \$25,000 and \$6,500 to Corvallis and Philomath School Districts respectively to support their Outdoor School Program
- Provide financial support for various forest education programs in excess of \$ 45,000
- Set aside funds for purchase of specific conservation easements (\$150,000)
- Provide initial installment of \$100,000 toward development of Beazell Memorial Forest Education Center project.
- Support county planning and building staff dealing with development actions in forest interface zones to reduce potential for wildfire
- Support law enforcement, emergency services, search and rescue and juvenile work crew activities on federal lands in Benton County

**FY 04-05 Objectives:**

- Develop a strategic framework for allocation of funds to project categories for the remaining federal authorization years (thru 2007)
- Award FY2005 allocations and execute contract agreements.