

# **Benton County Adopted Biennium Budget 2005-2007**

Beginning July 1, 2005  
Ending June 30, 2007

## **Including Service District Adopted Budgets for**

Library Services 2005-07 Biennium  
North Albany 2005-07 Biennium

Cascade View 2005-06 Annual  
South Third 2005-06 Annual  
Alpine 2005-06 Annual  
Alsea 2005-06 Annual

## **Board of Commissioners**

Annabelle Jaramillo, Chair  
Jay Dixon, Commissioner  
Linda Modrell, Commissioner

## **Citizen Members of the Budget Committee**

David Dowrie, Chair of Budget Committee  
Judy Corwin  
Lynn Egli

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Pat Cochran, Budget Manager  
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This document and other information about Benton County  
may be viewed on the internet

[www.co.benton.or.us](http://www.co.benton.or.us)



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# Commissioners' Message

Dear Reader:

Benton County is an inspiring place to live, work and play, and Benton County Government is doing everything it can to make it even better.

You may not realize it, but you are impacted by your County government every day - You drive on hundreds of miles of safe county roads, eat without fear in local restaurants, swim in clean public pools, drink safe water, are protected from disease outbreaks and crime, register your property, births, and other documents, vote, get your pet licensed, live in a properly constructed home, work at a job with sustainable family wages, enjoy hundreds of acres of open spaces and parks, or attend local community events such as the County fair. You may not always know it, but you probably encounter Benton County at work on your behalf several times a day.

And talk about getting value for your money. There are 370 employees doing all the above services and more - for about 18 cents from each property tax dollar! The rest of your tax dollar goes to other taxing districts such as schools, cities, ambulance service, libraries, and fire protection.

Always breaking new ground, Benton County was the first Oregon County to pass a biennial budget in 2005. The \$158,241,418 million budget runs from July 1, 2005 through June 30, 2007. Getting it done quickly saved time and staff resources. It's a more efficient way to develop the budget, gain program continuity, and plan ahead. And for the fifteenth year in a row, Benton County Finance won the Government Financial Officers Association Award "Excellence in Financial Reporting." The award is given to County governments for making budget information consumer friendly.

As we look ahead to the coming year, we are focusing on strategies to continue improving our local quality of life:

Benton County is pursuing a countywide habitat conservation planning effort (Benton Solutions), the Cardwell Hill Restoration Effort; and is developing the Beazell Memorial Education Center, funded through the federal Secure Rural Schools and Community Self-Determination Act. Renewal of this very Act is moving to the front burner because it sunsets after September 2006. It funds our schools, our roads, public safety, health and other critical citizen services, forests and other habitat. Of all land in Benton County, 16 percent is non-taxable federal forest land. This Act helps sustain our community by offsetting the absence of taxes on federal land.

Public safety is a top concern and a key indicator of livability. Your Adult Correction Programs are funded with a local option tax levy that was renewed in September 2003 and will expire in tax year 2008. The levy pays for rental of jail space in other county jails and for an offender transition program.

Affordable health care for everyone took a strong step forward when Benton County received the funding and go-ahead to create Federally Qualified Health Centers at three sites in Benton County: Corvallis, Lincoln School and Monroe. Last year alone, the Lincoln School and Monroe sites served 1,570 people with affordable health care. A key objective for 2005-07 is to make eligible clients aware of this service, which in turn will help the clinic provide services to populations that are not covered by insurance or federal or state insurance programs. When the two newest clinics go to full capacity, the goal is to provide service to 3,000 or more people.

What do you, as a resident, think is important? Let's move forward together. We welcome your phone calls, letters, and e-mails. Together, we will fulfill our mission of "Making Benton County a better place to live."

Information about the county and service district budgets can be obtained by calling the Benton County Budget Office at 766-6257. The public may also view Budget Documents at <http://www.co.benton.or.us/finance/Budinfo0507.php>.

Sincerely,

Annabelle Jaramillo, Chair

Linda Modrell

Jay Dixon

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Benton County Board of Commissioners, 408 SW Monroe Ave., Suite 111, Corvallis, OR 97333, [www.co.benton.or.us](http://www.co.benton.or.us)



# Budget Officer's Message

This adopted budget brings a significant change to Benton County government, its first biennial (two-year) budget<sup>1</sup>. This is a significant step which began two-years ago in February of 2003 when the Board of Commissioners approved a motion setting the county on the path toward adoption of a two-year budget. The last two annual budgets were constructed as a quasi two-year budget in a process that provided the organization and the Budget Committee with some practical experience in multi-year budget decision-making.

The move to biennial budgeting is expected to produce these benefits:

- Increase program and service stability over a longer period of time.
- Reduce time spent on annual budgeting allowing an increased focus on program management and operation.
- Match the county budget period to the state biennium budget period allowing for smoother integration and adjustment to state funding levels, which provides over 45% of the county's operating budget.
- Use time in the "off" budget year to focus on long-term fiscal and program strategy.

Planning for this first official biennium budget began in mid-2004 with the creation of a discussion document that proposed policy and system changes. After several months of review by the Board and the Management Team, the final document became part of the road map for the budget process.

In late November 2004, the Budget Committee met in a work session and adopted budget parameters and biennium general revenue allocation targets for all departments and service areas. Departments prepared budget plans based on these targets. The Budget Committee held another work session in February 2005 to review those plans. General Revenue allocations (often referred to by the acronym CURF - County UnRestricted Funds) were further modified during the formal Budget Committee meetings in May of 2005. The budget approved by the Budget Committee on June 2, 2005 was only slightly modified by the Board of Commissioners when they formally adopted (appropriated) the budget on June 21, 2005.

## General Biennium Budget Strategy:

The elements of the overall biennium budget strategy are:

- Attempt to maintain staffing and services at the same level as the prior fiscal year (FY 2004-05).
- Avoid significant "backfill" of state program revenue by local dollars. (The term backfill is used to describe what happens when the state cuts, reduces, or does not increase support to match cost increases. If the county desires to maintain the program, decreased state funding must be backfilled with local dollars.)
- Draw down General Fund reserves to maintain programs at or near current levels.
- Continue to evaluate whether to ask voters for a new local option levy, particularly as the fiscal situation for the next biennium (2007-09) becomes clearer.<sup>2</sup> If the decision is made to pursue a levy to support the 2007-09 biennium, it will be targeted for the November 2006 general election ballot.

General Revenues:

One of the keys to county budget decision making is the allocation of general revenues (CURF). General revenue is income that can be used for any purpose. It is the most flexible resource available. Three sources comprise 93% of general revenue; property taxes (70%), Oregon & California (O&C) Forest Land payments (16%) and landfill franchise surcharge (7%). Other sources include state shared revenues from forests, liquor and cigarettes.

In the biennium finance plan, general revenues will be augmented by a significant draw down of general fund reserves of about \$2.4 million. This will keep county services at or near current staffing levels through the biennium.

## **General Fund - General Revenue Estimates & Sources**

	2005-07 Biennium	% of Total
Property Taxes	23,759,486	70%
Oregon & Calif. Forest Lands	5,448,165	16%
Landfill Surcharge	2,500,000	7%
State Shared Taxes	744,823	2%
State Forest Revenues	500,000	1%
General Fund Interest Earnings	440,000	1%
Electric Cooperative in-Lieu	250,000	1%
Cable Franchise	180,000	1%
Fines	153,400	0%
Miscellaneous	55,410	0%
<b>Total Current General Revenues</b>	<b>34,031,284</b>	

1 The 2001 legislature amended Oregon Local Budget Law to allow local governments the option of adopting a biennial, rather than the traditional one-year or annual budget. Benton County is the first Oregon County to adopt a biennial budget. There are at least three cities and two special districts known to have or are in the process of adopting a biennial budget since 2003.

2 Voters approved a five-year \$0.35/1000 local option tax levy in 1998. It expired in 2003. Voters turned down a request in 2003 to renew the levy at \$0.42/1000. After some program adjustments and improved tax and franchise collections the decision was made not to attempt another renewal for FY04-05, or to support the 2005-07 biennium budget.

A second key component of the biennium financial plan is the setting of a General Fund ending balance goal of \$3.5 million. Analysis conducted as part of the biennium budget plan indicated this is the minimum amount of cash flow (working capital) necessary in the General Fund on an annual basis. This amount is allocated between the general fund contingency (\$1.5 million) and unappropriated balance (\$2 million).

Added to the amount allocated to contingency is \$455,000 for possible costs of crime investigation and prosecution. At the close of FY2004-05 the county faced the highly unusual situation of having several open and potentially expensive homicide cases. At the urging of the District Attorney, the Budget Committee added this amount to the contingency. The Board of Commissioners must approve all transfers from contingency.

Unrestricted General Fund Balance	6,386,000
Ending Fund Balance	3,955,000
Applied to Operating Expenditures	2,431,000

**Revenue Assumptions:**

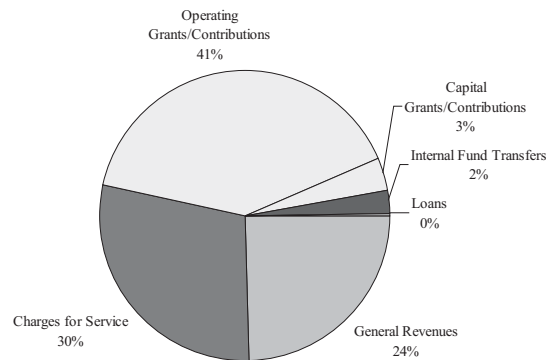
Property tax revenues are forecast to increase 3.5% annually over the biennium. There will be minimal loss to tax rate compression. Tax year 2004 was a good year for value growth, primarily because of work done to equalize and update land values. The majority of tax income growth will be the result of the 3% annual growth limit on taxable value, not from new construction.

The Oregon & California Forest Land payment (O&C) is the result of federal legislation that essentially guarantees county governments with O&C lands an annual fixed payment. The authorization for the current law expires at the end of the 2005-07 biennium. Efforts to renew the legislation have begun, but, for now, budget forecasts for the 2007-09 biennium assume payments will revert to old law (share of actual harvest value). Actual harvest values have been a small fraction of historical receipts. Without re-authorization 2007-09 biennium general revenues will be reduced by about \$4.5 million dollars.

The third largest source of general revenue is the landfill franchise surcharge. This source has grown rapidly over the last few years on the basis of tonnage increase, but monthly tonnage received appears to be stabilizing. The revenue assumption for the biennium assumes revenue gains based on the annual contract inflation (CPI) adjustment, rather than tonnage growth.

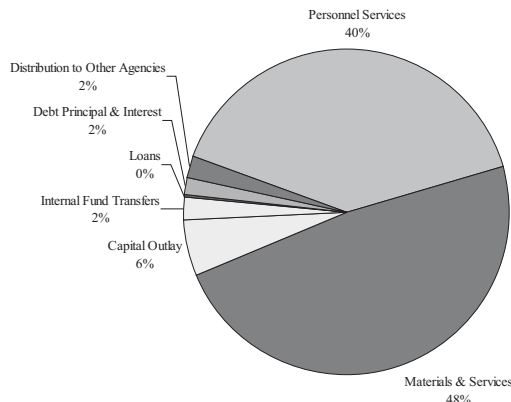
Overall, charges for services will grow, but the increase is mostly associated with the start up of the health clinics. Operating revenues from land-based fees such as title recordings will flatten or decline as mortgage interest rates increase. This will affect resources dedicated to GIS and the land corner preservation fund over time. It also affects indirectly revenue for operation of the property tax system (see Assessment Department discussion).

Current Resources - 2005-07 Biennium  
Current Resources = \$139,213,739



Most state program funding support and shared revenues are expected to increase little because of the state's overall fiscal situation. At the time this budget was adopted, the legislature was still in session and had not reached agreement on major funding issues. However, there does not appear to be any legislative proposals on the table that would materially reduce income assumptions.

**Operating Budget**  
Operating Budget = \$146,668,307



**Cost Drivers:**

The cost of public employee retirement (PERS) and health insurance continue as the main drivers of operating costs, far surpassing any other factors such as salary increases, utilities or fuel. To put the growth of these costs in perspective the anticipated increases of health insurance and PERS account for ~10% of cost growth.

In 2003, the legislature adopted a series of PERS reforms in an attempt to slow the rate of growth in employer cost and eventually reduce employer costs. At the time, even with reforms in place, an increase in employer rate was predicted for 2005 because of demographic and earnings factors. Budget projections assumed the rate increase would be 5% of salary. The actuarially determined rate increase, released in February of 2005, called for an average increase of over

9%. The PERS board elected to defer about half of that increase until 2007. As a result overall county employer costs of PERS will increase by 4.33% of salary. While within budget assumptions, it adds about \$1.5 million in costs for personnel over the biennium.

The 2003 PERS reforms were challenged in court. In March, the Oregon Supreme Court largely upheld reforms, but did overturn two reform elements. Early estimates are that this will add an additional 2% of salary to average employer costs in 2007.

Health insurance, because its costs change annually, is overtaking PERS as the largest cost item of employee benefits. The budget assumption was for a 15% annual increase in rates for current plans. The initial provider proposal was a rate increase of 22%. After intensive efforts and negotiation, including solicitation of new provider bids, the final increase was limited to 4.5%.

The budget assumes salary schedule adjustments of 2.5% each year of the biennium, except for the deputy sheriff's unit which has a contract specifying 2.5 and 3% respectively. However, at the time the budget was adopted, the county was still in contract negotiations with the AFSCME (general employees) and ONA (nurses) groups. A decision about non-represented positions was also pending.

**Looking Toward the Following Biennium:**

Taking the long view, the compounding of PERS and health insurance cost increases, combined with very moderate revenue growth and the possibility that current law affecting O&C forest payments may not be re-authorized, is a recipe for a very pessimistic fiscal outlook for the 2007-09 biennium. The six-year (three biennium) financial trend forecast indicates a worst case potential of exhausted reserves and a \$10 million dollar shortfall of resources to maintain current services in the 2007-09 biennium.

If the O&C law is re-authorized, the 2007-09 biennium shortfall is reduced by nearly half. That would materially affect strategy and size of any potential levy.

**Department Summaries:**

The table to the right shows the distribution of general revenues to the General Fund operating budget (net of reserves, contingency and unappropriated balance). It also indicates the relative dependence of each area on general revenues. General revenues transferred to other funds are included in category of "Internal Fund Transfers" in those fund budgets listed in the financial summaries. A complete list of internal fund transfers is at the end of the Financial Summary section.

The footnote (1) mark with the Transfer to Health Center line requires a special explanation. Look under the Health heading on the following page.

**Community Development:**

The budget adds a professional planning position through transfer of some extra-hire dollars, a voluntary reduction in work hours of one staff position (.20 FTE), and reducing outlays for professional services. The processing of Measure 37 claims and the desire to continue to address long-range planning were the reasons for adding the position. Fee income is expected to cover all of the cost of the building inspection program.

**Assessment:**

One FTE property appraiser position is eliminated through attrition. The department believes increases in knowledge and skill using the four-year old assessment and tax software will allow the reduction. Budget targets would have required the elimination of one additional appraiser and a clerical position. The Board of Commissioners restored these two positions prior to filing the annual Assessment and Tax (A&T) program budget with the Oregon Department of Revenue.

The A&T program budget is an annual filing. The Budget Committee and Board of Commissioners indicated staffing levels will be reviewed again in the spring of 2006 prior to the next program budget filing date of May 1.

The state A&T program provides 25-30% of local costs of property valuation, tax collection and processing property value appeals. However, funding available is significantly dependent on the volume of property title records filed in with the county clerk. There has been a decline in volume. Funding is expected to decline over the biennium. This assumption is built into the state grant revenue estimate for biennium. This revenue adjustment was made as part of the Board of Commissioners review of the state A&T grant documents prior to its filing. It also caused a boost in the department general revenue allocation.

Departments / Services	2005-07 Biennium Adopted		
	General Fund Budget	General Revenue Support	Gen Rev % of Budget
Community Development	1,995,275	871,600	44%
Assessment	3,598,194	2,552,530	71%
District Attorney	3,530,400	2,660,400	75%
Juvenile	3,667,824	3,133,397	85%
Law Enforcement	17,280,271	13,064,628	76%
Health			
Transfer to Health Center (1)	1,044,000	1,044,000	100%
Public, Environmental, Mental Hlth	12,535,950	4,886,800	39%
Sub-contracts & Agency Support	20,369,588	80,200	0%
Natural Areas & Parks	1,476,905	1,191,400	81%
Administrative Services			
Tax Collection, Records & Elections	2,392,774	922,297	39%
Transfer to Mgt Services Fund	487,758	487,758	100%
Geo Info Services / PEG Cable	1,050,000	-	0%
Commission on Children & Families	1,122,644	78,000	7%
Board of Commissioners/Counsel	2,233,279	2,132,279	95%
Agency Support / Non-Department Services			
Veterans Services Contract	227,696	147,696	65%
Misc Services and Agency Contributions	1,037,289	909,889	88%
Dedicated Programs / Pass-through Grts	1,340,000	-	0%
Benton County / OSU Extension	475,500	475,500	100%
Historical Museum	596,300	596,300	100%
Transfers to Other Funds			
To Fair Fund			
General Operations Support	189,000	149,000	79%
Fair Coordinator (Biennium Only)	47,600	47,600	100%
Grounds Maintenance Plan Support	250,000	250,000	100%
To Capital Improvements	722,200	722,200	100%
<b>Total General Fund Operating Budget</b>	<b>77,670,447</b>	<b>36,403,474</b>	<b>47%</b>

District Attorney:

The adopted budget continues existing staff and services. At the urging of the DA, the county budget does contain a larger contingency account than planned because of the possibility of several expensive homicide cases (See earlier comments). If these funds are necessary, the DA will have to request Board of Commissioner approval for transfers from the contingency. If no contingency transfers are required, the funds will be available to the next biennium.

Juvenile:

State support is assumed to be flat over the next six years. Under that scenario, the county will be picking up all program cost increases. A contract with the Oregon Department of Transportation for a juvenile work crew to do roadside litter clean up will result in new income, and an increase in extra-hire FTE to account for paid crew participants.

Referrals to the department are declining somewhat. Regular hire FTE will be reduced by attrition to eliminate 1.00 FTE outreach worker and the .50 FTE restitution coordinator by the end of the biennium. Total juvenile counselor FTE will increase slightly due to internal staffing adjustments. The retired Juvenile Director will continue to work half time, and while the position is carried as 1.00 FTE, it is budgeted at the actual contract (part-time) cost. Payment to Linn County for guaranteed access to five juvenile detention beds at the Oak Creek facility will continue.

Law Enforcement:

Staffing in patrol and emergency services will remain the same as the current year. The budget continues a limited restoration of parole and probation services begun in the current year with the opening of the New Beginnings Treatment Center, a joint operation with the county's mental health division.

Elimination of one administrative position, and other budget adjustments will fund a Street Crimes Unit of two officers beginning in the second half of the biennium. The unit will focus on crimes that are motivated by drug abuse/addiction and related criminal activities.

Corrections will have a small increase in extra-hire staffing for jail operations. The budget will continue funding of a mid-year (FY04-05) decision to provide general fund support for courthouse security as recommended by the Courthouse Security Committee. Staffing is two full-time positions to replace temporary hire of reserve deputies. One position is paid from the dedicated court security fund. The other is a general fund position.

The biennium budget includes the second and third years of the five-year local option levy dedicated to rental of jail space from other counties. Voters renewed the levy in September of 2003. Levy authorization expires at the end of the 2007-09 biennium.

Health:

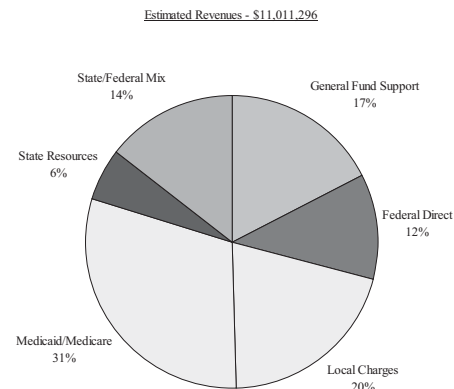
The budget assumes continued expansion of the new Benton County Health Center to include a second physician and support staff. The primary care clinic operation began in the fall of 2004 as the result of a federal grant and designation as a Federally Qualified Health Center (FQHC). In late summer the clinics in Monroe and Lincoln School in South Corvallis are expected to move into new modular buildings paid for by a combination of federal and private foundation grants.

Staffing levels will increase because of clinic operations and expansion of mental health programs. In mental health, new contract funds from county parole and probation will support staff providing alcohol and drug treatment.

There have been and will continue to be significant operational and financial challenges at both the department and central administrative levels to fully reach the vision of the clinic operation. To solve a cashflow problem at the end of the FY04-05 in the Benton County Health Center Fund (BCHC), about half of the general fund support planned for the 2005-07 biennium was advanced in June in FY2004-05. The 2005-07 biennium budget of the general fund was adjusted to reduce both beginning balance estimates and the amount of transfer to the BCHC.

The advance of a portion of the 2005-07 biennium allocation at the end of FY04-05 was one element of a short-term plan to ensure adequate cash flow into 2006. The second plan element was immediate transfer of the entire remaining 2005-07 general fund allocation to the BCHC fund at the beginning of the biennium, instead of periodic transfers over two-years.. Cash flow problems are the result of unanticipated delays in billing and payments from some, but not all, government program sources. A second significant factor is an initial client mix heavily weight toward self-pay (not covered by private or governmental health plans or programs). The self-pay category includes free or reduced cost services based on ability to pay. The clinic, through the federal grant subsidy, is obligated to serve those individuals, but the finance plan was based on a higher ratio of covered to self-pay. It will be a major challenge early in the biennium to improve the payer mix and improve the speed of billing and collection processes. (The pie chart of estimate health clinic fund revenues shows the planned allocation of general fund support, prior to the FY04-05 advance of general fund support).

**Health Center Revenues (Fund 521) - 2005-07 Biennium**



Natural Areas & Parks:

It is assumed the current retired department director will continue to work on a part-time employment contract through the biennium. This assumption allowed the department to maintain current operations within the general revenue target. Extra-hire staffing will be expanded too, mostly with project dollars coming from the enterprise and trust funds. As with Juvenile, the director position is carried in the FTE count as a full-time position (1.00 FTE).

Public Works:

Operating income into the Road Fund will be flat over the biennium. There will be a number of capital projects, but these are mostly funded with grants and federal highway revenues. (For a complete list of these projects see the capital improvement plan.) Flat program income primarily affects the ability to perform timely pavement maintenance (overlays). The department plans to maintain the current level of pavement maintenance in the first half of the biennium. Pavement maintenance levels in the second half of the biennium will depend significantly on cash flow within the Road Fund.

The Budget Committee approved an increase in contribution to the Road Fund from landfill surcharge receipts, and general fund resources will provide match dollars for several capital projects. (See capital improvement plan.)

Space rental charges to county departments will increase approximately 3% each year of the biennium. This will fund increased costs of maintenance and utilities as well as maintain the facilities maintenance program projected in the capital improvement plan.

Administrative Services:

In the spring of 2004, Administrative Services was separated from the Board of Commissioners. The department provides all central organization services of finance, budget, human resources and technology systems as well as records and election and the Commission on Children and Families. The budget supports a significant reorganization of the Information Resource Management division that provides technology services. The County Information Officer position is replaced by two management positions, one to supervise personal computer support and network operations, the other will oversee business application support and programming. A support position will be added and several position vacancies will be filled at different skill sets than the former incumbents. The goal of the reorganization is to improve internal service delivery and response by providing more focus and definition to staff roles. All of the changes will result in about a 2 FTE increase funded mostly within the same overall budget level as before.

The Budget Committee extended general revenues to the Commission on Children and Families as a match to renewal of a federal drug free communities grant. If renewal is not successful, general revenue support will be withdrawn.

Board of Commissioners:

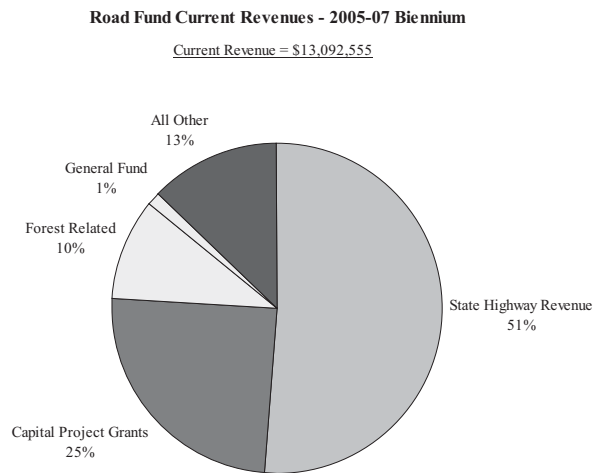
The budget mostly continues current levels of board support staff and county counsel. The exception is an unfilled position created last year as a result of the creation of the Administrative Services Department. The position, provisionally titled Policy Advisor, is funded at a half-time level in the biennium budget, down from full-time level in FY04-05.

Conclusion:

Historically, the county has used a multi-year view in developing its annual budget. It's focus on future planning has made the transition to development of a formal two-year budget very smooth and widely accepted throughout the organization. In many ways, this process was a simple extension of what we have always done. As the organization moves into its first formal biennium, the management challenge will shift to providing the reporting tools and mechanisms to actively manage resources and services within the longer appropriation period.

The second, and more significant management challenge, is planning ahead for the 2007-09 biennium.

Pat Cochran  
Budget Manager





# Budget Process & Biennium Budgeting

This budget document describes the county's first ever biennial budget. As required by law (ORS Chapter 294) the Board of Commissioners approved a resolution in December 2004 directing that the budget be prepared on a biennial basis. The Board of Commissioners acting as the Governing Body also adopted resolutions in January 2005 directing that budgets of the Benton County Library Services County Service District and the North Albany County Service District be prepared on a biennial basis, too.

As required by Oregon Local Budget Law, the biennial budget is shown in total along with the prior annual budget and actual results of the two prior annual fiscal years.

## **Legal Requirements:**

The budget must be prepared and discussed before the public in the manner described in ORS Chapter 294. The Governing Body (in this case the Board of Commissioners) must designate a Budget Officer. The Budget Officer is responsible for preparation of budget details and presentation to the Budget Committee.

The Budget Committee is composed of the members of the Governing Body, and an equal number of citizens appointed by the Governing Body. Citizen members are appointed to staggered three-year terms. With adoption of a biennial budget, Oregon budget law requires citizen members be appointed to staggered four-year terms. Appointment to four-year terms will occur as current incumbent terms expire.

All sessions of the Budget Committee are open to the public. During review of the budget at least one meeting must include advertised time to receive public comment. After one or more meetings the Budget Committee must approve a budget and set the maximum tax rate for each year of the biennium. The county charter also requires the citizen members of the Budget Committee set the salary of the Board of Commissioners. Under committee bylaws this is to be considered during the budget review period.

Following review and approval by the committee, a summary of the budget is advertised. The Board of Commissioners then holds a formal public hearing. After the hearing, the board may adopt the budget, or within certain limits, make changes to the one approved by the budget committee. In no case may the Board increase property tax rates above that set by the committee.

## **Local Process:**

In November 2004, the Board of Commissioners, in consultation with the Budget Committee, established department general revenue targets and other parameters for preparation of the first biennial budget. These targets were based on the forecast of unrestricted general revenue and beginning balance in the General Fund for the biennium.

Departments then prepared a proposed budget within the general revenue targets. Departments had the option to submit requests for additional general revenues through submission of Budget Packages. These budget packages were considered by the Budget Committee when they reviewed the budgets proposed within the general revenue targets.

A separate committee, established by county financial policies, develops and evaluates capital improvement project proposals. The result of this evaluation is a recommended six-year capital improvement plan. The first two-years of the plan include the recommended prioritization of projects requesting general revenue support. Recommendations of the committee were accepted by the Budget Committee and incorporated in to the adopted budget. (The complete capital improvement plan is published as a separate document).



# Benton County History & Organization

Benton County was established in 1847. In 1972, voters approved a home rule charter that established the organization much as it is today. The county is governed by a three-member Board of Commissioners. Commissioners serve full time and are elected at large to a four-year term. The board has executive, legislative and quasi-judicial authority granted by state law and the charter. They are responsible for setting organization policy, selecting non-elected department heads, enacting ordinances, and adopting the budget.

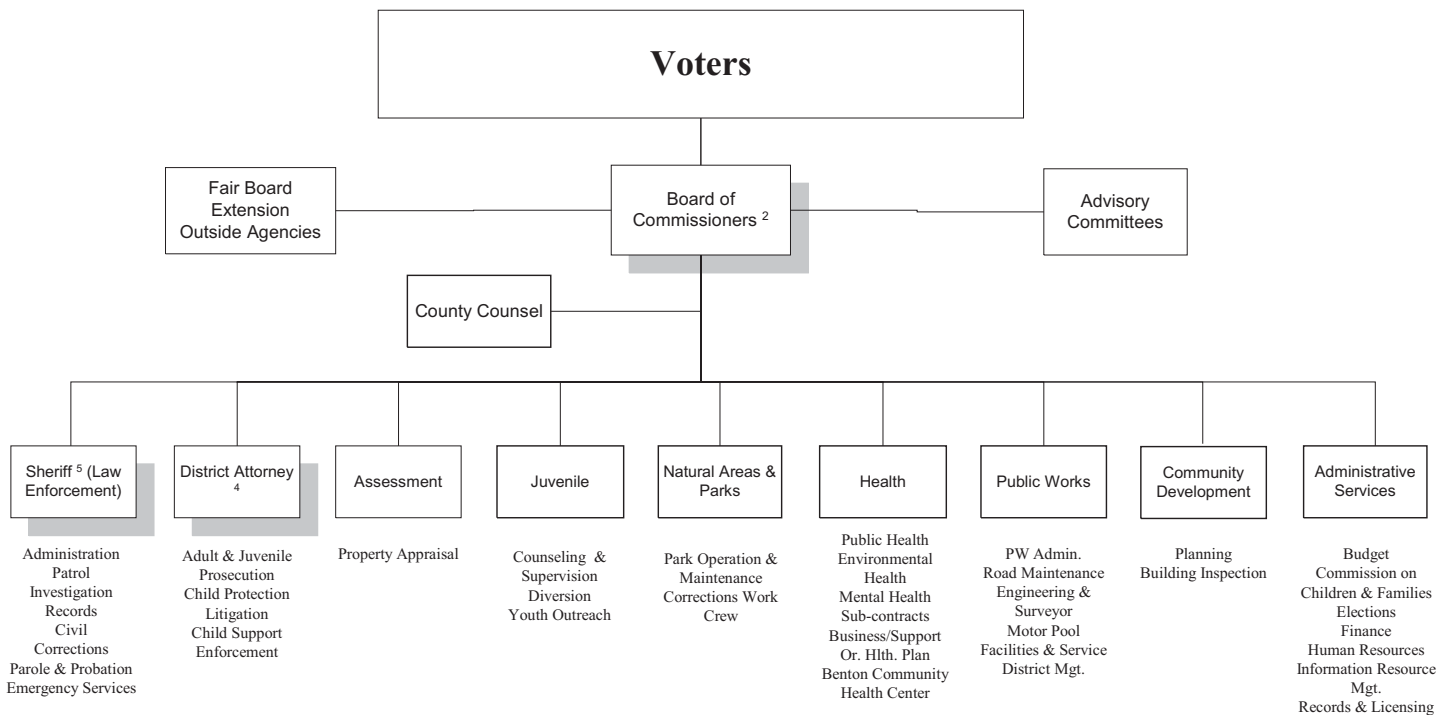
In addition, the Board is designated by law as the Governing Body of six County Service Districts. Each service district is a separate legal entity. Each is established to provide specific services as approved by its voters or the Board of Commissioners depending on the method of creation. Various county departments provide administrative and management services for these districts. The adopted budgets of these districts are included in this document for convenience.

Estimated county population on July 1, 2004, was 81,750. The county seat is located in Corvallis (52,590). Other incorporated cities are Philomath (4,340), Adair (870), Monroe (610) and a portion of Albany (6,215), the rest of which is in Linn County (37,815).

There are two elected department heads. The Sheriff heads the Department of Law Enforcement. The position of District Attorney is established by the state constitution and legislative action and is head of the District Attorney Department. Both are non-partisan positions elected to a four-year term. In November 2003, county voters amended the Charter to convert the Assessor from an elected position to a position appointed by the Board of Commissioners.

## Benton County, Oregon

Functional Organization Chart



Elected Official

Notes:  
 1 Functional reflects the flow of decisions concerning adoption of ordinances, and finance, personnel and budget matters.  
 2 Board of Commissioners are partisan positions  
 4 District Attorney position is a state constitutional non-partisan office  
 5 Sheriff is non-partisan office



# Appropriation Resolution

**BEFORE THE BOARD OF COUNTY COMMISSIONERS  
FOR THE STATE OF OREGON FOR THE COUNTY OF BENTON**

In the Matter of Adopting a Budget, )  
 Making Appropriations and Levying )  
 Taxes for the Biennium Beginning )  
 July 1, 2005 and Ending June 30, 2007. )

RESOLUTION *R2005-251*

BE IT RESOLVED that the Benton County Board of Commissioners hereby adopts the budget approved by the Budget Committee of Benton County on June 02, 2004 and amended by this Board as provided for in ORS 294.435, and

BE IT RESOLVED that the amounts for the Biennium beginning July 1, 2005 and for the purposes shown below are hereby appropriated as follows:

<b>General Fund (001)</b>		<b>79,615,447</b>
General Government Program (A)		17,300,617
Operating	11,913,639	
Reserves (Program Dedicated)	635,420	
Transfers to Other Funds	2,806,558	
Contingency	1,945,000	
Public Safety Program (B)		17,354,131
Operating	17,243,264	
Reserve (Program Dedicated)	46,007	
Transfers to Other Funds	64,860	
Health Program (D)		32,905,538
Justice Services Program (E)		7,781,894
Operating	7,780,894	
Reserve (Program Dedicated)	1,000	
Community Services Program (F)		1,335,544
Operating	1,196,051	
Transfers to Other Funds	40,000	
Reserves (Program Dedicated)	99,493	
Cultural and Educational Program (G)		1,071,800
Animal Control Program (H)		479,314
Parks and Natural Resources (R)		1,386,609
<b>General Fund Unappropriated Balance</b>		<b>2,010,000</b>
<b>Total General Fund Budget (Memorandum Only)</b>		<b>81,625,447</b>

<b>Road Fund (102)</b>		<b>15,072,196</b>
Public Works Program (C)		15,072,196
Operating	14,798,731	
Reserve (Capital Projects)	93,465	
Contingency	180,000	
<b>County School Fund (103)</b>		<b>3,272,000</b>
Cultural and Educational Program (G)		3,272,000
<b>Fair Fund (106)</b>		<b>2,189,807</b>
Cultural and Educational Program (G)		2,189,807
Operating	2,159,562	
Debt Service	27,000	
Contingency	3,245	
<b>Corner Restoration Fund (110)</b>		<b>605,000</b>
Public Works Program (C)		605,000
Operating	417,918	
Contingency	25,000	
Reserve	162,082	
<b>HUD Block Grant Fund (114)</b>		<b>1,172,000</b>
Community Services Program (F)		1,172,000
Operating	912,000	
Loans	260,000	
<b>Oregon Health Plan Fund (118)</b>		<b>3,203,335</b>
Trust (J)		3,203,335
Operating	2,173,310	
Transfers to Other Funds	119,054	
Reserve	910,971	
<b>Court Security Fund (119)</b>		<b>262,000</b>
Justice Services (E)		262,000
Operating	184,188	
Reserve	77,812	
<b>PL106-393 Title III Projects Fund (120)</b>		<b>1,042,000</b>
General Government (A)		1,042,000

<b>Adult Correction Programs Fund (123)</b>		<b>3,867,279</b>
Public Safety (B)		3,867,279
Operating	2,934,135	
Transfers to Other Funds	720	
Contingency	932,424	
<b>Special Transportation Fund (126)</b>		<b>2,462,693</b>
Community Services (F)		2,462,693
Operating	1,565,643	
Capital Outlay	129,289	
Loan	103,000	
Contingency	664,761	
<b>Cemetery Operations Fund (128)</b>		<b>248,168</b>
General Government (A)		248,168
Operating	47,905	
Transfers to Other Funds	7,862	
Reserve	192,401	
<b>Debt Service Fund (215)</b>		<b>3,210,954</b>
General Government (A)		3,210,954
Debt Service	2,279,500	
Debt Service Reserve	931,454	
<b>General Capital Improvements (300)</b>		<b>1,408,182</b>
Public Safety Program (B)		123,000
Reserve	123,000	
Capital Improvements (Z)		1,285,182
Operating	1,279,599	
Reserve	5,583	
<b>Road Improvement Fund (302)</b>		<b>478,950</b>
Capital Improvement (Z)		478,950
<b>Building Development Reserve Fund (303)</b>		<b>1,014,439</b>
Capital Improvement (Z)		1,014,439
Operating	30,000	
Reserve for Future Expenditure	984,439	
<b>Management Services Fund (510)</b>		<b>5,164,184</b>
General Government Program (A)		5,164,184
Operating	5,039,184	
Contingency	125,000	

<b>Intragovernmental Services Fund (514)</b>		<b>9,686,571</b>
General Government (A)		9,661,731
Operating	8,798,589	
Reserve	724,129	
Contingency	139,013	
Capital Improvements (Z)		24,840
Operating	15,000	
Debt Service	9,840	
<b>Health Management Services (515)</b>		<b>7,332,160</b>
Health Program (D)		7,332,160
<b>Enterprise Operations Fund (520)</b>		<b>482,280</b>
General Government (A)		364,444
Operating	140,005	
Contingency	25,000	
Reserve	10,000	
Transfers to Other Funds	189,439	
Parks and Natural Resources (R)		117,836
Operating	49,687	
Reserve	39,844	
Transfers to Other Funds	28,305	
<b>Benton Community Health Center Fund (521)</b>		<b>11,011,296</b>
Health Program (D)		11,011,296
Operating	11,011,296	
<b>Trust Fund (805)</b>		<b>1,743,826</b>
Public Safety Program (B)		145,981
Operating	93,660	
Reserve	52,321	
Justice Services (E)		102,000
Operating	102,000	
Cultural & Educational (G)		10,200
Operating	10,200	
Trust - Expendable (J)		1,485,645
Operating	1,319,101	
Reserve	112,596	
Transfers to Other Funds	53,948	
<b>Tax Title Land Fund (810)</b>		<b>236,000</b>
Trust - Expendable (J)		236,000

<b>Employee Benefit Trust Fund (812)</b>		<b>1,436,500</b>
General Government Program (A)		1,436,500
Operating	1,129,000	
Reserve	307,500	

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<b>TOTAL APPROPRIATION ALL FUNDS</b>	<b>156,217,267</b>
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<b>Total Unappropriated Balance All Funds</b>	<b>2,010,000</b>
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<b>Total Budget All Funds (Memorandum Only)</b>	<b>158,227,267</b>
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**RECAP OF TOTAL APPROPRIATIONS BY PROGRAM (ALL FUNDS)**

General Government Program (A)	38,428,598
Public Safety Program (B)	21,490,391
Public Works Program (C)	15,677,196
Health Program (D)	51,248,994
Justice Services Program (E)	8,145,894
Community Services Program (F)	4,970,237
Cultural and Educational Program (G)	6,543,807
Animal Control Program (H)	479,314
Expendable Trusts Program (J)	4,924,980
Parks and Natural Resources Program (R)	1,504,445
Capital Improvements Program (Z)	2,803,411

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<b>Total Appropriation - All Programs</b>	<b>156,217,267</b>
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<b>Unappropriated Balance - All Programs</b>	<b>2,010,000</b>
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<b>Total Budget (Memorandum only)</b>	<b>158,227,267</b>
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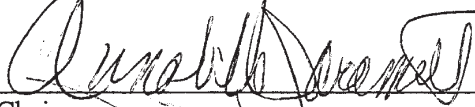
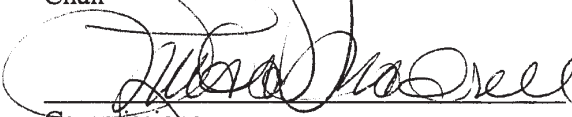
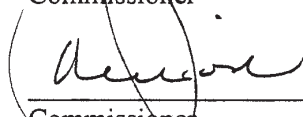
BE IT RESOLVED that the Benton County Board of Commissioners hereby levies the taxes provided for in the adopted budget and that these taxes are hereby levied and assessed upon all taxable property within Benton County. The allocation and categorization subject to the limits of the Oregon Constitution make up the aggregate levy stated below.

	Subject to the General Government Limitation	Excluded from Limitation
<b>TAX ALLOCATION (TAX YEAR 2005)</b>		
General Fund (001)		
Permanent Rate	\$2.2052/per \$1000 AV	0
Adult Correction Programs Fund (123)		
Local Option Levy	\$0.2900/per \$1000 AV	0
Total Tax Rate	\$2.4952/per \$1000 AV	0
<b>TAX ALLOCATION (TAX YEAR 2006)</b>		
General Fund (001)		
Permanent Rate	\$2.2052/per \$1000 AV	0
Adult Correction Programs Fund (123)		
Local Option Levy	\$0.2900/per \$1000 AV	0
Total Tax Rate	\$2.4952/per \$1000 AV	0

ADOPTED by the Benton County Board of Commissioners this 21<sup>st</sup> day of June 2005.

SIGNED this 22<sup>nd</sup> day of June 2005.

**BENTON COUNTY BOARD OF COMMISSIONERS**

  
 \_\_\_\_\_  
 Chair  
  
 \_\_\_\_\_  
 Commissioner  
  
 \_\_\_\_\_  
 Commissioner

# Financial Summaries

This section contains a financial summary of each fund in the budget, a schedule of inter-fund transfers and several matrices showing the distribution of the budget and personnel among the various funds. The revenue and expense categories used in this section, and throughout the entire document, are defined below.

## **Revenue categories are:**

**General Revenues:** Includes current revenues that can be used for any purpose. This category is used only in the general fund because by definition revenues in any other fund are dedicated to the purpose of that fund.

**Charges for Service:** Includes any revenue earned on a transactional basis such as licenses, permits, fees for services and internal service charges for items such as photocopying, motor pool or space rental.

**Operating Grants/Contributions:** Includes any revenue that is dedicated by law, contract, policy, ordinance or grant to specific operating purposes.

**Capital Grants/Contributions:** Includes any revenue received that is specifically and 100% dedicated to support for capital improvements. (If not exclusively for capital projects, the revenue would be reported under Operating Grants/Contributions).

**Internal Fund Transfers:** Transfer of resources from one fund to another on a non-transactional basis.

**Loans:** Revenues from loans or repayment of loans. Loans can be internal (between funds) or external (sale of bonds, etc).

**Unrestricted Beginning Balance:** General Fund unrestricted balance that can be used for any purpose.

**Dedicated Beginning Balance:** In the General Fund, this means a balance that is dedicated to a specific purpose by contract, policy, law or grant agreement. By definition a balance in any other fund is dedicated to the purpose of that fund.

**Capital Beginning Balance:** Balances associated with a multi-year capital improvement project. This will normally only be found in designated capital project funds.

## **Expenditure Categories are:**

**Personnel Services:** All salary and benefit costs of employees both regular, part-time and temporary.

**Materials & Services:** All payments for goods or services, including internally provided services (motor pool, central or department overhead, etc.).

**Capital Outlay:** All cost of capital goods. Although departments may budget smaller amounts, only individual items costing \$5,000 or more are reported as fixed assets in the annual audit.

**Other: Contingency:** Funds reserved for emergency or unanticipated expense. Only one contingency account is allowed in a fund. Use of contingency funds requires Board of Commissioner approval.

**Other: Reserve:** Funds intended for use in a future year, but could be available in the current year for emergency or unanticipated expenses. Use of these funds requires Board of Commissioner approval.

**Other: Internal Fund Transfers:** Any transfer of resources from one fund to another. (Counterpart to the revenue internal fund transfer category.)

**Other: Loans:** Interfund or external loans. Interfund loans may be for cashflow or capital purposes. External loans are generally from grant funds for specific purposes such as housing rehabilitation or to service districts for capital improvements or temporary operating purposes.

**Other: Debt Principle:** Principle payments on bonded debt or repayment of internal/external loans.

**Other: Debt Interest:** Interest payments on bonded debt or repayment of internal/external loans.

**Other: Distribution to Other Agency:** Resources collected by the county on behalf of another jurisdiction. For example, a state surcharge on a building permit. These resources must be shown in the budget by law, as opposed to property tax collections on behalf of taxing districts which are not required to be budgeted. The major example in the budget is the County School Fund.

**Other: Unappropriated Balance:** A resource which is not appropriated (not available for expenditure) in the current budget. This allocation is usually used to show funds reserved for cashflow purposes, or that are being held specifically for use in a future year. These funds can not be appropriated (expended) in the current budget except in the case of severe disaster as described by Oregon Local Budget Law.

## All Funds Financial Summary

<b><u>Total Budget - All Funds</u></b>	2003 Annual Actual	2004 Annual Actual	2005 Annual Adopted	2005 Annual Adjusted	05 - 07 Biennial Adopted
General Revenues	16,607,042	17,773,158	15,668,146	15,727,871	34,031,284
Charges for Services	13,584,045	12,762,668	13,318,709	17,827,355	40,249,372
Operating Grants/Contributions	26,286,803	26,261,760	28,292,598	28,132,738	56,179,591
Capital Grants/Contributions	294,935	2,062,243	3,372,314	3,372,314	4,862,607
Internal Fund Transfers	2,307,615	1,650,221	1,102,093	2,073,922	3,362,492
Loans	659,563	8,039,376	393,029	393,029	537,850
<b>Total Current Revenue</b>	<b>59,740,004</b>	<b>68,549,425</b>	<b>62,146,889</b>	<b>67,527,229</b>	<b>139,223,196</b>
Unrestricted Beginning Bal	3,301,182	4,883,806	6,800,000	6,800,000	6,386,000
Dedicated Beginning Bal	8,297,264	8,946,932	8,247,204	8,247,204	11,556,383
Capital Beginning Bal	677,045	597,645	724,741	724,741	1,061,688
<b>Total Beginning Balances</b>	<b>12,275,490</b>	<b>14,428,383</b>	<b>15,771,945</b>	<b>15,771,945</b>	<b>19,004,071</b>
<b>Total Revenues</b>	<b>72,015,494</b>	<b>82,977,808</b>	<b>77,918,834</b>	<b>83,299,174</b>	<b>158,227,267</b>
Personnel Services	22,860,963	22,591,081	25,561,589	26,113,600	58,610,246
Materials and Services	27,635,091	27,580,345	32,082,686	35,220,300	70,473,925
Capital Outlay	2,595,244	2,509,930	5,266,324	5,686,069	8,185,039
Other: Internal Fund Transfers	2,308,890	1,650,221	1,102,193	2,074,022	3,310,746
Other: Loans	509,262	463,360	431,723	431,723	372,840
Other: Debt Principle	10,598	7,145,727	42,000	42,000	196,000
Other: Debt Interest	642,819	637,108	1,053,995	1,114,220	2,110,500
Other: Distrib To Other Agency	1,014,493	1,325,227	1,682,800	1,682,800	3,409,011
<b>Total Current Expenditures</b>	<b>57,577,361</b>	<b>63,902,999</b>	<b>67,223,310</b>	<b>72,364,734</b>	<b>146,668,307</b>
Other: Contingency	-	-	1,882,872	1,782,782	4,039,443
Other: Reserve	9,750	-	8,164,652	8,503,658	5,509,517
Other: Unappropriated Balance	-	-	648,000	648,000	2,010,000
<b>Total</b>	<b>9,750</b>	<b>-</b>	<b>10,695,524</b>	<b>10,934,440</b>	<b>11,558,960</b>
<b>Total Expenditures</b>	<b>57,587,111</b>	<b>63,902,999</b>	<b>77,918,834</b>	<b>83,299,174</b>	<b>158,227,267</b>
<b>Grand Total Surplus / Deficit:</b>	<b>14,428,383</b>	<b>19,074,810</b>	<b>0</b>	<b>0</b>	<b>-</b>
Full Time Equivalent (FTE) *	396.84	394.15	381.09	357.83	375.61
Temporary Hire Equivalent (FTE)	n/a	n/a	n/a	24.47	29.29
<b>Total Full-Time Equivalents</b>	<b>396.84</b>	<b>394.15</b>	<b>381.09</b>	<b>382.3</b>	<b>404.90</b>

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As required by Oregon Local Budget Law, history and prior budget year are displayed as originally appropriated as an annual (12-month) budget. The 2005-07 adopted budget is a biennial, two-year, appropriation.

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## Budget Summary by Fund

<b>General Fund</b>	2003 Annual Actual	2004 Annual Actual	2005 Annual Adopted	2005 Annual Adjusted	05 - 07 Biennial Adopted
General Revenues	16,582,129	17,771,056	15,668,146	15,667,646	34,031,284
Charges for Services	4,930,338	4,271,257	4,106,763	3,397,952	7,554,456
Operating Grants/Contributions	17,126,555	17,398,321	17,756,025	16,385,784	31,470,553
Internal Fund Transfers	13,912	162,501	40,517	40,517	89,605
Loans	147,595	437,351	50,000	50,000	0
Unrestricted Beginning Bal	3,301,182	4,883,806	6,800,000	6,800,000	6,386,000
Dedicated Beginning Bal	1,583,669	1,545,428	1,342,783	1,342,783	2,093,549
<b>Total Program Income</b>	<b>43,685,380</b>	<b>46,469,720</b>	<b>45,764,234</b>	<b>43,684,682</b>	<b>81,625,447</b>
Personnel Services	16,702,208	16,273,007	18,503,097	15,343,146	33,769,423
Materials and Services	18,382,930	18,531,092	20,388,884	20,036,154	39,875,668
Capital Outlay	72,393	47,616	69,725	209,569	195,007
Other: Contingency	0	0	538,500	471,050	1,945,000
Other: Reserve	0	0	4,546,959	4,935,865	781,920
Other: Internal Fund Transfers	2,038,016	1,460,558	966,569	1,938,398	2,911,418
Other: Loans	50,000	239,000	50,000	50,000	0
Other: Debt Principle	10,598	0	0	0	0
Other: Distrib To Other Agency	0	0	52,500	52,500	137,011
Other: Unappropriated Balance	0	0	648,000	648,000	2,010,000
<b>Total Expenditures</b>	<b>37,256,146</b>	<b>36,551,274</b>	<b>45,764,234</b>	<b>43,684,682</b>	<b>81,625,447</b>
Sur/Def - 001 General Fund	6,429,234	9,918,446	0	0	0

<b>Road Fund</b>	2003 Annual Actual	2004 Annual Actual	2005 Annual Adopted	2005 Annual Adjusted	05 - 07 Biennial Adopted
General Revenues	0	993	0	0	0
Charges for Services	1,165,490	594,910	824,052	824,052	2,197,595
Operating Grants/Contributions	3,651,796	3,673,832	3,576,889	3,576,889	7,480,150
Capital Grants/Contributions	161,257	1,448,854	1,847,180	1,847,180	3,223,800
Internal Fund Transfers	154,871	178,800	73,500	73,500	190,000
Loans	6,948	7,301	7,274	7,274	1,010
Dedicated Beginning Bal	1,937,766	2,079,194	2,034,184	2,034,184	1,979,641
<b>Total Program Income</b>	<b>7,078,128</b>	<b>7,983,883</b>	<b>8,363,079</b>	<b>8,363,079</b>	<b>15,072,196</b>
Personnel Services	2,215,856	2,421,097	2,670,133	2,670,133	6,055,934
Materials and Services	2,231,322	2,370,354	2,628,459	2,628,459	4,843,837
Capital Outlay	551,756	1,221,931	2,565,980	2,565,980	3,898,960
Other: Contingency	0	0	236,549	236,549	180,000
Other: Reserve	0	0	261,958	261,958	93,465
<b>Total Expenditures</b>	<b>4,998,934</b>	<b>6,013,381</b>	<b>8,363,079</b>	<b>8,363,079</b>	<b>15,072,196</b>
Sur/Def - 102 Road	2,079,194	1,970,502	0	0	0

As required by Oregon Local Budget Law, history and prior budget year are displayed as originally appropriated as an annual (12-month) budget. The 2005-07 adopted budget is a biennial, two-year, appropriation.

## Budget Summary by Fund (continued)

<b>School Fund</b>	2003 Annual Actual	2004 Annual Actual	2005 Annual Adopted	2005 Annual Adjusted	05 - 07 Biennial Adopted
Operating Grants/Contributions	1,014,493	1,325,227	1,630,300	1,630,300	3,272,000
Total Program Income	1,014,493	1,325,227	1,630,300	1,630,300	3,272,000
Other: Distrib To Other Agency	1,014,493	1,325,227	1,630,300	1,630,300	3,272,000
Total Expenditures	1,014,493	1,325,227	1,630,300	1,630,300	3,272,000
Sur/Def - 103 County School	0	0	0	0	0

<b>Fair Fund</b>	2003 Annual Actual	2004 Annual Actual	2005 Annual Adopted	2005 Annual Adjusted	05 - 07 Biennial Adopted
Charges for Services	515,103	535,551	594,616	594,616	1,377,707
Operating Grants/Contributions	69,620	89,682	98,640	98,640	293,500
Capital Grants/Contributions	0	0	0	0	32,000
Internal Fund Transfers	109,500	112,945	219,500	219,500	486,600
Dedicated Beginning Bal	4,408	3,554	0	0	0
Total Program Income	698,631	741,732	912,756	912,756	2,189,807
Charges for Services					0
Personnel Services	204,014	205,938	237,485	237,485	685,551
Materials and Services	491,063	523,883	641,261	641,261	1,419,411
Capital Outlay	0	11,911	4,370	4,370	54,600
Other: Contingency	0	0	17,640	17,640	3,245
Other: Debt Principle	0	0	12,000	12,000	27,000
Total Expenditures	695,077	741,732	912,756	912,756	2,189,807
Sur/Def - 106 Fair	3,554	0	0	0	0

<b>Health &amp; Safety Enhancement Fund</b>	2003 Annual Actual	2004 Annual Actual	2005 Annual Adopted	2005 Annual Adjusted	05 - 07 Biennial Adopted
Operating Grants/Contributions	4,862	1,225	0	0	0
Internal Fund Transfers	595,898	660,045	0	0	0
Dedicated Beginning Bal	203,957	83,963	0	0	0
Total Program Income	804,717	745,233	0	0	0
Personnel Services	667,226	693,174	0	0	0
Materials and Services	53,527	52,059	0	0	0
Total Expenditures	720,754	745,233	0	0	0
Sur/Def - 109 Health & Safety Enhancement	83,963	0	0	0	0

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## Budget Summary by Fund (continued)

<b><u>Land Corner Preservation Fund</u></b>	2003 Annual Actual	2004 Annual Actual	2005 Annual Adopted	2005 Annual Adjusted	05 - 07 Biennial Adopted
Charges for Services	210,045	206,555	160,000	160,000	270,000
Operating Grants/Contributions	5,628	5,597	4,000	4,000	10,000
Dedicated Beginning Bal	280,134	346,590	300,000	300,000	325,000
<b>Total Program Income</b>	<b>495,807</b>	<b>558,741</b>	<b>464,000</b>	<b>464,000</b>	<b>605,000</b>
Personnel Services	112,446	111,832	131,208	131,208	300,928
Materials and Services	33,770	37,194	55,268	55,268	112,990
Capital Outlay	3,000	33,495	2,000	2,000	4,000
Other: Contingency	0	0	25,000	25,000	25,000
Other: Reserve	0	0	250,524	250,524	162,082
<b>Total Expenditures</b>	<b>149,217</b>	<b>182,521</b>	<b>464,000</b>	<b>464,000</b>	<b>605,000</b>
Sur/Def - 110 Land Corner Preservation	346,590	376,220	0	0	0

<b><u>HUD Block Grant Fund</u></b>	2003 Annual Actual	2004 Annual Actual	2005 Annual Adopted	2005 Annual Adjusted	05 - 07 Biennial Adopted
General Revenues	24,913	0	0	0	0
Operating Grants/Contributions	11,513	225,096	73,500	73,500	220,000
Capital Grants/Contributions	0	195,660	400,000	400,000	300,000
Loans	129,361	75,198	186,000	186,000	427,000
Dedicated Beginning Bal	462,583	404,517	192,000	192,000	225,000
Capital Beginning Bal	0	0	195,660	195,660	0
<b>Total Program Income</b>	<b>628,370</b>	<b>900,471</b>	<b>1,047,160</b>	<b>1,047,160</b>	<b>1,172,000</b>
Materials and Services	3,853	224,476	221,032	221,032	912,000
Capital Outlay	0	0	595,660	595,660	0
Other: Loans	220,000	0	230,468	230,468	260,000
<b>Total Expenditures</b>	<b>223,853</b>	<b>224,476</b>	<b>1,047,160</b>	<b>1,047,160</b>	<b>1,172,000</b>
Sur/Def - 114 Hud Block Grant	404,517	675,995	0	0	0

<b><u>VALIANT Operations Fund</u></b>	2003 Annual Actual	2004 Annual Actual	2005 Annual Adopted	2005 Annual Adjusted	05 - 07 Biennial Adopted
Operating Grants/Contributions	57,844	101	0	0	0
Dedicated Beginning Bal	24,830	532	0	0	0
<b>Total Program Income</b>	<b>82,674</b>	<b>633</b>	<b>0</b>	<b>0</b>	<b>0</b>
Materials and Services	72,393	0	0	0	0
Other: Reserve	9,750	0	0	0	0
<b>Total Expenditures</b>	<b>82,143</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Sur/Def - 116 Valiant Operations	532	633	0	0	0

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## Budget Summary by Fund (continued)

<b><u>Oregon Health Plan Fund</u></b>	2003 Annual Actual	2004 Annual Actual	2005 Annual Adopted	2005 Annual Adjusted	05 - 07 Biennial Adopted
Operating Grants/Contributions	1,344,291	865,732	885,599	885,599	1,736,392
Loans	0	0	75,000	75,000	0
Dedicated Beginning Bal	835,316	1,028,427	633,943	633,943	1,466,943
<b>Total Program Income</b>	<b>2,179,607</b>	<b>1,894,159</b>	<b>1,594,542</b>	<b>1,594,542</b>	<b>3,203,335</b>
Personnel Services	25,200	75,599	78,552	78,552	171,691
Materials and Services	975,980	624,852	1,515,990	1,515,990	2,009,694
Other: Reserve	0	0	0	0	901,150
Other: Internal Fund Transfers	75,000	0	0	0	120,800
Other: Loans	75,000	0	0	0	0
<b>Total Expenditures</b>	<b>1,151,180</b>	<b>700,451</b>	<b>1,594,542</b>	<b>1,594,542</b>	<b>3,203,335</b>
Sur/Def - 118 Oregon Health Plan Fund	1,028,427	1,193,708	0	0	0

<b><u>Court Security Fund</u></b>	2003 Annual Actual	2004 Annual Actual	2005 Annual Adopted	2005 Annual Adjusted	05 - 07 Biennial Adopted
Operating Grants/Contributions	65,483	58,698	55,000	55,000	112,000
Dedicated Beginning Bal	195,979	207,884	190,000	190,000	150,000
<b>Total Program Income</b>	<b>261,462</b>	<b>266,582</b>	<b>245,000</b>	<b>245,000</b>	<b>262,000</b>
Personnel Services	42,820	50,739	57,542	72,542	170,735
Materials and Services	8,380	3,128	6,330	6,330	13,453
Capital Outlay	2,378	31,591	30,000	30,000	0
Other: Contingency	0	0	151,128	136,128	0
Other: Reserve					77,812
<b>Total Expenditures</b>	<b>53,578</b>	<b>85,459</b>	<b>245,000</b>	<b>245,000</b>	<b>262,000</b>
Sur/Def - 119 Court Security	207,884	181,124	0	0	0

<b><u>PL106-393 Title III Projects Fund</u></b>	2003 Annual Actual	2004 Annual Actual	2005 Annual Adopted	2005 Annual Adjusted	05 - 07 Biennial Adopted
Operating Grants/Contributions	305,967	300,180	302,600	302,600	982,000
Dedicated Beginning Bal	127,139	209,021	170,000	170,000	60,000
<b>Total Program Income</b>	<b>433,106</b>	<b>509,201</b>	<b>472,600</b>	<b>472,600</b>	<b>1,042,000</b>
Materials and Services	224,085	334,662	322,600	322,600	1,042,000
Capital Outlay	0	0	150,000	150,000	0
<b>Total Expenditures</b>	<b>224,085</b>	<b>334,662</b>	<b>472,600</b>	<b>472,600</b>	<b>1,042,000</b>
Sur/Def - 120 PL106-393 Title III Projects	209,021	174,539	0	0	0

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## Budget Summary by Fund (continued)

<b><u>Adult Correction Program Fund</u></b>	2003 Annual Actual	2004 Annual Actual	2005 Annual Adopted	2005 Annual Adjusted	05 - 07 Biennial Adopted
Charges for Services	145	0	0	0	0
Operating Grants/Contributions	1,449,461	1,503,649	1,443,000	1,443,000	3,153,716
Dedicated Beginning Bal	316,501	501,583	620,000	620,000	713,563
<b>Total Program Income</b>	<b>1,766,107</b>	<b>2,005,232</b>	<b>2,063,000</b>	<b>2,063,000</b>	<b>3,867,279</b>
Personnel Services	274,490	273,856	314,550	314,550	764,054
Materials and Services	828,621	803,165	1,034,527	1,034,527	2,170,081
Capital Outlay	13,818	2,849	0	0	0
Other: Contingency	0	0	693,170	693,170	932,424
Other: Reserve	0	0	20,393	20,393	0
Other: Internal Fund Transfers	0	0	360	360	720
Other: Loans	134,587	142,945	0	0	0
Other: Debt Interest	13,008	4,651	0	0	0
<b>Total Expenditures</b>	<b>1,264,524</b>	<b>1,227,465</b>	<b>2,063,000</b>	<b>2,063,000</b>	<b>3,867,279</b>
Sur/Def - 123 Adult Correction Programs	501,583	777,767	0	0	0

<b><u>Special Transportation Fund</u></b>	2003 Annual Actual	2004 Annual Actual	2005 Annual Adopted	2005 Annual Adjusted	05 - 07 Biennial Adopted
Charges for Services	356,468	355,974	41,599	41,599	83,701
Operating Grants/Contributions	351,400	199,290	719,196	719,196	1,858,185
Capital Grants/Contributions	131,178	300,629	319,180	319,180	45,807
Loans	0	0	50,000	50,000	100,000
Dedicated Beginning Bal	239,825	331,235	203,406	203,406	375,000
<b>Total Program Income</b>	<b>1,078,872</b>	<b>1,187,128</b>	<b>1,333,381</b>	<b>1,333,381</b>	<b>2,462,693</b>
Materials and Services	602,653	573,834	696,641	696,641	1,565,643
Capital Outlay	144,984	337,785	355,712	355,712	129,289
Other: Contingency	0	0	0	0	664,761
Other: Reserve	0	0	229,528	229,528	0
Other: Loans	0	0	51,500	51,500	103,000
<b>Total Expenditures</b>	<b>747,637</b>	<b>911,620</b>	<b>1,333,381</b>	<b>1,333,381</b>	<b>2,462,693</b>
Sur/Def - 126 Special Transportation Fund	331,235	275,509	0	0	0

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## Budget Summary by Fund (continued)

<b><u>Cemetery Operations Fund</u></b>	2003 Annual Actual	2004 Annual Actual	2005 Annual Adopted	2005 Annual Adjusted	05 - 07 Biennial Adopted
Charges for Services	3,200	7,759	10,100	10,100	20,525
Operating Grants/Contributions	2,512	2,681	2,600	2,600	121,500
Dedicated Beginning Bal	146,129	135,187	135,000	135,000	106,143
<b>Total Program Income</b>	<b>151,841</b>	<b>145,627</b>	<b>147,700</b>	<b>147,700</b>	<b>248,168</b>
Personnel Services	0	1,083	0	0	789
Materials and Services	16,654	13,703	7,481	7,481	47,116
Capital Outlay	0	4,139	10,450	10,450	0
Other: Reserve	0	0	125,838	125,838	192,401
Other: Internal Fund Transfers	0	7,862	3,931	3,931	7,862
<b>Total Expenditures</b>	<b>16,654</b>	<b>26,787</b>	<b>147,700</b>	<b>147,700</b>	<b>248,168</b>
Sur/Def - 128 Cemetery Operations	135,187	118,840	0	0	0

<b><u>Debt Service Fund</u></b>	2003 Annual Actual	2004 Annual Actual	2005 Annual Adopted	2005 Annual Adjusted	05 - 07 Biennial Adopted
Charges for Services	739,872	734,457	1,120,000	1,120,000	2,621,254
Operating Grants/Contributions	4,254	3,176	8,000	8,000	24,700
Internal Fund Transfers	581,420	0	0	0	0
Loans	0	7,490,438	0	0	0
Dedicated Beginning Bal	88,584	173,269	175,000	175,000	565,000
<b>Total Program Income</b>	<b>1,414,129</b>	<b>8,401,340</b>	<b>1,303,000</b>	<b>1,303,000</b>	<b>3,210,954</b>
Materials and Services	855	139,380	0	0	0
Capital Outlay	610,195	0	0	0	0
Other: Reserve	0	0	206,005	206,005	931,454
Other: Internal Fund Transfers	0	33,700	13,000	13,000	0
Other: Debt Principle	0	7,145,727	30,000	30,000	169,000
Other: Debt Interest	629,811	632,458	1,053,995	1,053,995	2,110,500
<b>Total Expenditures</b>	<b>1,240,861</b>	<b>7,951,265</b>	<b>1,303,000</b>	<b>1,303,000</b>	<b>3,210,954</b>
Sur/Def - 215 Debt Service	173,269	450,075	0	0	0

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## Budget Summary by Fund (continued)

<b><u>General Capital Improvements Fund</u></b>	2003 Annual Actual	2004 Annual Actual	2005 Annual Adopted	2005 Annual Adjusted	05 - 07 Biennial Adopted
Charges for Services	16,790	16,790	0	0	0
Operating Grants/Contributions	193,309	78,859	20,000	20,000	210,000
Capital Grants/Contributions	2,500	17,101	64,250	64,250	431,000
Internal Fund Transfers	250,340	185,500	178,632	178,632	654,580
Loans	295,000	0	0	0	0
Capital Beginning Bal	348,402	249,667	62,856	62,856	112,602
<b>Total Program Income</b>	<b>1,106,341</b>	<b>547,917</b>	<b>325,738</b>	<b>325,738</b>	<b>1,408,182</b>
Personnel Services	77,325	0	0	0	0
Materials and Services	283,709	270,155	0	0	148,200
Capital Outlay	495,639	205,526	178,356	178,356	1,131,399
Other: Reserve	0	0	72,382	72,382	128,583
Other: Loans	0	0	75,000	75,000	0
<b>Total Expenditures</b>	<b>856,674</b>	<b>475,681</b>	<b>325,738</b>	<b>325,738</b>	<b>1,408,182</b>
Sur/Def - 300 General Capital Improvements	249,667	72,236	0	0	0

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<b><u>Road Improvement Fund</u></b>	2003 Annual Actual	2004 Annual Actual	2005 Annual Adopted	2005 Annual Adjusted	05 - 07 Biennial Adopted
Operating Grants/Contributions	0	0	8,160	8,160	1,790
Capital Grants/Contributions	0	0	569,000	569,000	0
Capital Beginning Bal	0	0	0	0	477,160
<b>Total Program Income</b>	<b>0</b>	<b>0</b>	<b>577,160</b>	<b>577,160</b>	<b>478,950</b>
Materials and Services	0	0	100,000	100,000	478,950
Other: Reserve	0	0	477,160	477,160	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>577,160</b>	<b>577,160</b>	<b>478,950</b>
Sur/Def - 302 Road Improvement	0	0	0	0	0

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<b><u>Building Development Reserve Fund</u></b>	2003 Annual Actual	2004 Annual Actual	2005 Annual Adopted	2005 Annual Adjusted	05 - 07 Biennial Adopted
General Revenues	0	1,109	0	0	0
Operating Grants/Contributions	4,087	5,153	5,000	5,000	10,000
Internal Fund Transfers	260,000	49,500	150,500	150,500	389,439
Dedicated Beginning Bal	206,020	401,524	458,000	458,000	615,000
<b>Total Program Income</b>	<b>470,107</b>	<b>457,287</b>	<b>613,500</b>	<b>613,500</b>	<b>1,014,439</b>
Materials and Services	68,583	0	0	0	30,000
Other: Reserve	0	0	613,500	613,500	984,439
<b>Total Expenditures</b>	<b>68,583</b>	<b>0</b>	<b>613,500</b>	<b>613,500</b>	<b>1,014,439</b>
Sur/Def - 303 Building Development Reserve	401,524	457,287	0	0	0

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## Budget Summary by Fund (continued)

<b><u>Management Services Fund</u></b>	2003 Annual Actual	2004 Annual Actual	2005 Annual Adopted	2005 Annual Adjusted	05 - 07 Biennial Adopted
Charges for Services	1,771,313	1,849,906	2,010,560	2,010,560	4,492,426
Operating Grants/Contributions	8,966	21,574	2,000	2,000	4,000
Internal Fund Transfers	178,281	250,275	298,979	311,879	487,758
Dedicated Beginning Bal	270,256	151,760	131,243	131,243	180,000
<b>Total Program Income</b>	<b>2,228,817</b>	<b>2,273,515</b>	<b>2,442,782</b>	<b>2,455,682</b>	<b>5,164,184</b>
Personnel Services	1,314,152	1,348,016	1,335,963	1,335,963	3,150,946
Materials and Services	762,905	733,671	917,135	930,035	1,879,658
Capital Outlay	0	0	5,008	5,008	8,580
Other: Contingency	0	0	75,000	75,000	125,000
Other: Reserve	0	0	109,676	109,676	0
<b>Total Expenditures</b>	<b>2,077,057</b>	<b>2,081,687</b>	<b>2,442,782</b>	<b>2,455,682</b>	<b>5,164,184</b>
Sur/Def - 510 Management Services Fund	151,760	191,828	0	0	0

<b><u>Intragovernmental Services Fund</u></b>	2003 Annual Actual	2004 Annual Actual	2005 Annual Adopted	2005 Annual Adjusted	05 - 07 Biennial Adopted
Charges for Services	3,484,876	3,617,803	3,467,280	3,467,280	7,764,754
Operating Grants/Contributions	324,764	360,932	567,330	567,330	844,264
Internal Fund Transfers	8,000	0	94,547	94,547	0
Loans	30,659	29,088	24,755	24,755	9,840
Dedicated Beginning Bal	640,693	680,149	448,675	448,675	595,787
Capital Beginning Bal	328,643	347,978	466,225	466,225	471,926
<b>Total Program Income</b>	<b>4,817,635</b>	<b>5,035,950</b>	<b>5,068,812</b>	<b>5,068,812</b>	<b>9,686,571</b>
Personnel Services	1,027,744	1,046,022	1,145,546	1,145,546	2,652,023
Materials and Services	1,980,100	1,984,995	2,145,783	2,145,783	4,561,762
Capital Outlay	607,469	589,258	1,031,563	1,031,563	1,599,804
Other: Contingency	0	0	115,885	115,885	139,013
Other: Reserve	0	0	605,280	605,280	724,129
Other: Internal Fund Transfers	144,520	89,038	0	0	0
Other: Loans	29,675	30,659	24,755	24,755	9,840
<b>Total Expenditures</b>	<b>3,789,508</b>	<b>3,739,973</b>	<b>5,068,812</b>	<b>5,068,812</b>	<b>9,686,571</b>
Sur/Def - 514 Intragovernmental Service	1,028,127	1,295,978	0	0	0

<b><u>Health Management Services Fund</u></b>	2003 Annual Actual	2004 Annual Actual	2005 Annual Adopted	2005 Annual Adjusted	05 - 07 Biennial Adopted
Charges for Services	0	0	0	2,774,873	6,891,384
Operating Grants/Contributions	0	0	0	314,532	440,776
<b>Total Program Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,089,405</b>	<b>7,332,160</b>
Personnel Services	0	0	0	2,024,998	5,433,473
Materials and Services	0	0	0	1,064,407	1,898,687
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,089,405</b>	<b>7,332,160</b>
Sur/Def - 515 Health Management Services	0	0	0	0	0

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## Budget Summary by Fund (continued)

<b><u>Enterprise Operations Fund</u></b>	2003 Annual Actual	2004 Annual Actual	2005 Annual Adopted	2005 Annual Adjusted	05 - 07 Biennial Adopted
Charges for Services	0	37,098	187,859	187,859	410,372
Operating Grants/Contributions	38,496	282	2,000	2,000	1,000
Dedicated Beginning Bal	32,493	17,606	51,000	51,000	70,908
<b>Total Program Income</b>	<b>70,989</b>	<b>54,986</b>	<b>240,859</b>	<b>240,859</b>	<b>482,280</b>
Materials and Services	2,028	3,030	52,318	52,318	169,692
Capital Outlay	0	0	17,500	17,500	20,000
Other: Contingency	0	0	25,000	25,000	25,000
Other: Reserve	0	0	43,432	43,432	49,844
Other: Internal Fund Transfers	51,355	38,862	102,609	102,609	217,744
<b>Total Expenditures</b>	<b>53,383</b>	<b>41,892</b>	<b>240,859</b>	<b>240,859</b>	<b>482,280</b>
Sur/Def - 520 Enterprise Operations Fund	17,606	13,094	0	0	0

<b><u>Benton County Health Center Fund</u></b>	2003 Annual Actual	2004 Annual Actual	2005 Annual Adopted	2005 Annual Adjusted	05 - 07 Biennial Adopted
Charges for Services	0	0	304,033	1,866,980	5,607,198
Operating Grants/Contributions	0	0	888,883	2,132,181	3,546,098
Internal Fund Transfers	0	0	0	958,929	1,044,000
Unrestricted Beginning Bal	0	0	0	0	0
Dedicated Beginning Bal	0	0	0	0	814,000
<b>Total Program Income</b>	<b>0</b>	<b>0</b>	<b>1,192,916</b>	<b>4,958,090</b>	<b>11,011,296</b>
Personnel Services	0	0	971,266	2,615,481	5,225,682
Materials and Services	0	0	221,650	2,234,708	5,785,614
Capital Outlay	0	0	0	107,901	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>1,192,916</b>	<b>4,958,090</b>	<b>11,011,296</b>
Sur/Def - 521 Benton County Health Center	0	0	0	0	0

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## Budget Summary by Fund (continued)

<u>Trust Fund</u>	2003 Annual Actual	2004 Annual Actual	2005 Annual Adopted	2005 Annual Adjusted	05 - 07 Biennial Adopted
Charges for Services	47,900	45,228	44,800	44,800	107,000
Operating Grants/Contributions	136,561	124,444	230,876	230,876	340,467
Capital Grants/Contributions	0	100,000	172,704	172,704	830,000
Internal Fund Transfers	30,393	2,162	45,918	45,918	20,510
Loans	50,000	0	0	0	0
Dedicated Beginning Bal	259,269	190,396	336,370	336,370	445,849
<b>Total Program Income</b>	<b>524,124</b>	<b>462,229</b>	<b>830,668</b>	<b>830,668</b>	<b>1,743,826</b>
Personnel Services	15,573	0	20,100	20,100	41,017
Materials and Services	224,541	107,897	182,827	182,827	340,544
Capital Outlay	93,613	23,827	250,000	250,000	1,143,400
Other: Contingency	0	0	5,000	5,000	0
Other: Reserve	0	0	357,017	357,017	164,917
Other: Internal Fund Transfers	0	0	15,724	15,724	53,948
Other: Loans	0	50,756	0	0	0
<b>Total Expenditures</b>	<b>333,727</b>	<b>182,481</b>	<b>830,668</b>	<b>830,668</b>	<b>1,743,826</b>
Sur/Def - 805 Trust Fund	190,396	279,748	0	0	0
<b>Tax Title Land Fund</b>	<b>2003 Annual Actual</b>	<b>2004 Annual Actual</b>	<b>2005 Annual Adopted</b>	<b>2005 Annual Adjusted</b>	<b>05 - 07 Biennial Adopted</b>
Charges for Services	2,128	2,948	2,500	2,500	5,000
Operating Grants/Contributions	22,867	5,749	13,000	13,000	26,000
Dedicated Beginning Bal	206,830	229,952	190,000	190,000	205,000
<b>Total Program Income</b>	<b>231,825</b>	<b>238,649</b>	<b>205,500</b>	<b>205,500</b>	<b>236,000</b>
Materials and Services	1,873	20,907	205,500	205,500	236,000
Other: Internal Fund Transfers	0	20,200	0	0	0
<b>Total Expenditures</b>	<b>1,873</b>	<b>41,107</b>	<b>205,500</b>	<b>205,500</b>	<b>236,000</b>
Sur/Def - 810 Tax Title Land Fund	229,952	197,542	0	0	0
<b>Employee Benefit Trust Fund</b>	<b>2003 Annual Actual</b>	<b>2004 Annual Actual</b>	<b>2005 Annual Adopted</b>	<b>2005 Annual Adjusted</b>	<b>05 - 07 Biennial Adopted</b>
Charges for Services	340,377	486,432	444,547	444,547	846,000
Operating Grants/Contributions	92,073	12,281	0	0	20,500
Internal Fund Transfers	125,000	48,494	0	0	0
Dedicated Beginning Bal	234,883	225,160	635,600	635,600	570,000
<b>Total Program Income</b>	<b>792,333</b>	<b>772,367</b>	<b>1,080,147</b>	<b>1,080,147</b>	<b>1,436,500</b>
Personnel Services	181,908	90,719	96,147	96,147	188,000
Materials and Services	385,265	227,908	739,000	739,000	941,000
Other: Reserve	0	0	245,000	245,000	307,500
<b>Total Expenditures</b>	<b>567,173</b>	<b>318,627</b>	<b>1,080,147</b>	<b>1,080,147</b>	<b>1,436,500</b>
Sur/Def - 812 Employee Benefit Trust	225,160	453,740	0	0	0

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## Schedule of Transfers & Loans

Schedule of Inter Fund Loans and Transfers  
 Adopted Biennium Budget 2005-07

Source Fund	Receiving Fund	FP 2006	FP 2007	Revenue Source	Purpose
General	Benton County Health Center	1,044,000	-	General Revenues	Operating support
General	Trust	20,000	-	General Revenues	Capital Improvement Plan
General	Road	-	84,000	General Revenues	Capital Improvement Plan
General	Road	53,000	53,000	Landfill Surcharge	Road surface maintenance
General	Management Services	243,879	243,879	General Revenues	Operating support
General	Building Development Reserve	-	200,000	General Revenues	Capital Improvement Plan
General	General Capital Improvements	293,200	125,000	General Revenues	Capital Improvement Plan
General	Fair	223,300	223,300	General Revenues	Operating support / Facility Maintenance
General	Fair	20,000	20,000	Video Lottery	Operating support
General	General Capital Improvements	15,640	15,640	LE Operating	Equipment replacement sinking fund
General	General Capital Improvements	16,790	16,790	LE Operating	Jail maintenance sinking fund
Oregon Health Plan	General Capital Improvements	119,054	-	OHP Reserve	Capital Improvement Plan
Adult Correction Programs	General Capital Improvements	360	360	Dedicated Revenues	Equipment replacement sinking fund
Cemetery Operations	General	3,931	3,931	Fund income	NAP Department overhead
Enterprise Operations	Building Development Reserve	94,661	94,778	Fund income	Capital Improvement Plan
Enterprise Operations	General	19,933	7,862	Clubhouse Income	NAP Department overhead/projects
Enterprise Operations	Trust	510	-	Clubhouse Income	NAP Department projects
Trust	General	-	22,500	Fund income	NAP Department projects
Trust	General	15,724	15,724	Fund income	NAP Department overhead
Total all Transfers		2,183,982	1,126,764		

Loaning Fund	Receiving Fund	2006	2007		Purpose
None	N/a	-	-	N/a	N/a
Total Loans		-	-		

List does not include loan operations of the HUD Block Grant Fund for housing rehabilitation loans

NAP = Natural Areas & Parks  
 LE = Law Enforcement  
 OHP = Oregon Health Plan

## Budget & FTE Distribution by Fund

### Budget by Fund by Department

Fund/Department	AS	ASMT	BOC	CD	DA	Hlth	Juv	LE	NAP	PW	Fair	NonDep	Total
General	4,565,418	3,598,194	2,233,279	1,995,275	3,530,400	32,905,538	3,667,824	17,280,271	1,476,905	0		10,372,343	81,625,447
Road										15,072,196			15,072,196
School												3,272,000	3,272,000
Fair											2,189,807		2,189,807
Land Corner Preservation										605,000			605,000
HUD Block Grant												1,172,000	1,172,000
Oregon Health Plan						3,203,335							3,203,335
Court Security								262,000					262,000
PL106-393 Title III												1,042,000	1,042,000
Adult Correction Programs								3,867,279					3,867,279
Special Transportation										2,462,693			2,462,693
Cemetery Operations									248,168				248,168
Debt Service	3,210,954												3,210,954
General Capital Impr.	128,200					510,800		429,182			340,000		1,408,182
Road Improvement										478,950			478,950
Bldg. Development Resv.												1,014,439	1,014,439
Management Services	5,164,184												5,164,184
Intra-governmental Ser.	1,689,440									7,997,131			9,686,571
Health Mgt Services						7,332,160							7,332,160
Enterprise Operations	100,000								117,836	264,444			482,280
Benton Health Center						11,011,296							11,011,296
Trust					145,981	23,100			1,305,125			269,620	1,743,826
Tax Title Land	236,000												236,000
Employee Benefit	1,436,500												1,436,500
<b>Total</b>	<b>16,530,696</b>	<b>3,598,194</b>	<b>2,233,279</b>	<b>1,995,275</b>	<b>3,676,381</b>	<b>54,986,229</b>	<b>3,667,824</b>	<b>21,838,732</b>	<b>3,148,034</b>	<b>26,880,414</b>	<b>2,529,807</b>	<b>17,142,402</b>	<b>158,227,267</b>

### FTE by Fund by Department

Fund/Department	AS	ASMT	BOC	CD	DA	Hlth	Juv	LE	NAP	PW	Fair	Total
General	17.45	19.00	9.40	9.05	17.40	49.10	17.80	79.17	9.44	-	-	227.81
Road	-	-	-	-	-	-	-	-	-	41.24	-	41.24
School	-	-	-	-	-	-	-	-	-	-	-	-
Fair	-	-	-	-	-	-	-	-	-	-	7.11	7.11
Land Corner Preservation	-	-	-	-	-	-	-	-	-	1.95	-	1.95
HUD Block Grant	-	-	-	-	-	-	-	-	-	-	-	-
Oregon Health Plan	-	-	-	-	-	1.00	-	-	-	-	-	1.00
Court Security	-	-	-	-	-	-	-	1.00	-	-	-	1.00
PL106-393 Title III	-	-	-	-	-	-	-	-	-	-	-	-
Adult Correction Programs	-	-	-	-	-	-	-	5.05	-	-	-	5.05
Special Transportation	-	-	-	-	-	-	-	-	-	-	-	-
Cemetery Operations	-	-	-	-	-	-	-	-	-	-	-	-
Health Mgt Services	-	-	-	-	-	43.35	-	-	-	-	-	43.35
Benton County Hlth Ctr	-	-	-	-	-	37.28	-	-	-	-	-	37.28
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
General Capital Impr.	-	-	-	-	-	-	-	-	-	-	-	-
Road Improvement	-	-	-	-	-	-	-	-	-	-	-	-
Bldg. Development Resv.	-	-	-	-	-	-	-	-	-	-	-	-
Management Services	18.89	-	-	-	-	-	-	-	-	-	-	18.89
Intra-governmental Ser.	2.06	-	-	-	-	-	-	-	-	17.68	-	19.74
Enterprise Operations	-	-	-	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	-	-	-	-	-	-
Tax Title Land	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefit	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>38.40</b>	<b>19.00</b>	<b>9.40</b>	<b>9.05</b>	<b>17.40</b>	<b>130.73</b>	<b>17.80</b>	<b>85.22</b>	<b>9.44</b>	<b>60.87</b>	<b>7.11</b>	<b>404.42</b>