

# **2007-09 Adopted Biennium Budget Benton County, Oregon**

Beginning July 1, 2007  
Ending June 30, 2009

## **Board of Commissioners**

Annabelle Jaramillo, 2007 Chair  
Jay Dixon, Commissioner  
Linda Modrell, Commissioner

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

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Lynn Egli  
Phyllis Lee

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This document and other information about Benton County  
may be found on the internet

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



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# Budget & Policy Overview

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- Budget Officers Summary of the Budget

# Board of Commissioner's Message

June 26, 2007

A decline in resources presented considerable challenges in preparing the 2007-09 biennium county budget. Since the voters did not renew the Health & Safety local option levy in 2003 Benton County reduced services and used reserves to balance the FY 04-05 budget and our first biennium budget (2005-2007) that ended June 30, 2007. In the spring of 2005 the county planned to seek approval of a local option levy to sustain services in the 2007-09 biennium.

In the multi-year financial plan prepared with the 2005-07 budget another challenge was foreseen in the federal government ceasing to compensate counties with federal timber lands. This legislation (PL 106-393) provided Benton County with nearly \$3 million dollars annually of discretionary revenues and \$320,000 annually to the road fund. In early 2006 it became increasingly clear multi-year renewal would not happen that year and chances for even a one-year extension were in doubt.

To sustain current services into the 2007-09 biennium Commissioners submitted to the voters in November of 2006 a five-year local option levy that would offset the loss of forest revenue and cover the residual budget shortfall from the failure of the 2003 levy. The levy was not approved.

In detailed planning for the 2007-09 biennium the projected budget shortfall of \$11.5 million was decreased to about \$8.5 million to maintain 2005-07 service levels into 2007-09. Much of this was the result of an improved outlook for state program support based on legislative action. Secondly, the costs of health insurance and retirement will be less than forecast, and estimates for some local revenues are improved.

The budget is balanced, as required by law, but does so by reducing services, particularly in areas of public safety to which almost half of county discretionary revenues are allocated now. Although the county will maintain full jail operations as mandated by state statute, the county will not be able to sustain 24 hour a day, seven day a week sheriff's patrol, fewer crimes will be prosecuted and there will be a reduction in resources available to deal with juvenile offenders. In all, we will have reduced the work force by 5.6%, equivalent to 22.72 full time equivalent (FTE) positions.

The budget includes the recently approved one-year extension of the federal forest payments, (but not a multi-year re-authorization) and it also includes estimates of timber harvest values of less than one million dollars over the biennium (as prescribed prior to PL 106-393).

There are still serious discussions we need to have with the residents of Benton County on how to maintain stable, long-term funding for public safety, health and transportation.

/S/ Annabelle Jaramillo, Commissioner, 2007 Chair

/S/ Jay Dixon, Commissioner

/S/ Linda Modrell, Commissioner

# Budget Officer's Message

This document contains the county's second biennium budget covering the fiscal period from July 1, 2007 to June 30, 2009.

While the formal process of preparing this budget began in November of 2006, the nature of this budget has been in almost continuous discussion since deliberations on the prior biennium budget (2005-07) began in the spring of 2005. To understand that statement a review of budget history is in order.

In the wake of voter approval of property tax limitation measures 47/50 in 1996 and 1997 Benton County sought in 1998 and was granted by voters a five-year local option levy to maintain revenues and services. The levy also enhanced public safety and health programs with targeted service additions primarily focusing on youth services. The levy authorization ran through the fiscal year 2003-04. Voters in 2003 turned down a request to renew the levy, however at the same time they renewed a local option measure to continue rental of jail space in surrounding counties. (That levy had been approved initially in 2000 after voters did not approve a bond measure to build a new county jail).

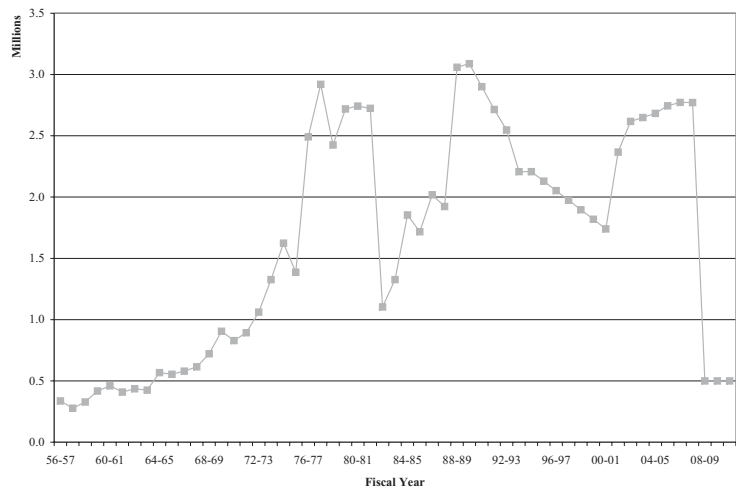
In preparing the fiscal year 2004-05 budget, and later the biennial budget for 2005-07, the county adopted a strategy of selective budget reductions and reliance on general fund reserves to maintain most services at more or less the 2003 level. The strategy also assumed an effort to seek voter approval of a new local option levy to support the 2007-09 biennium budget.

In 2005, forecasting ahead to 2007-09 and beyond, the end of county forest payments was assumed in all budget projections. These payments, at guaranteed levels by federal law since 1991 have been a key component of county general revenues and also a significant part of Road Fund resources. The forecast assumed that forest payments would return to "old" law, meaning revenue would be based on actual sales volume. Since the level of harvest in federal forests has been very low the forecast assumed federal forest General Fund payments would drop from close to \$3 million a year under the federal guarantee, to about \$500,000 per year. As a result, budget forecasts in 2005 indicated the county would have a \$11.5 million General Fund shortfall to overcome to balance the 2007-09 biennium budget.

The Board of Commissioners asked voters in November 2006 to approve a local option levy of \$0.89/1000 assessed value (AV) to maintain services and to make up for lost federal forest payments. The levy would have been reduced by the amount of federal forest payments should congress enacted some form of extension or re-authorization. Voters did not approve the levy.

Congress, in May 2007, did approve a one-year extension of the forest payment guarantee that will be paid in the fall of 2007. However, long-term (multi-year re-authorization) remains very much in doubt. Prudent budget forecasting requires an assumption that payments will not be re-authorized.

O & C Payment History/Projection  
General Fund (Not including Title III)



## Where we are Today:

The adopted budget is balanced in all funds. The entire General Fund share of the one-year forest payment extension has been allocated to the General Fund contingency pending future decisions. The budget and appropriation resolution contain a placeholder for a possible Local Option Levy request on the November 2007 ballot. If approved, it would add new resources in the second half of the biennium. No department budgets, as adopted, is dependent on this resource. Department budgets will be modified later, if the levy is approved.

The budget will reduce county employment by 17.25 FTE regular hire positions and 4.5 FTE of temporary or extra-hire positions. In all an FTE reduction of 5.6%. In general, 24 hour a day, seven day a week sheriff's patrol is eliminated. Staff in the District Attorney's office, Juvenile, Public Works and Assessment departments will be cut. There is some reliance on one-time resource shifts to keep the county jail fully operational, maintain Adult and Juvenile Drug Treatment Court and partially offset the loss of forest revenue in the Road Fund. These one-time shifts total some \$928,000.

The county will maintain its grant commitment to continue the three year old primary health clinic, but operations of the clinic have been changed, previously budgeted staff levels reduced and health services re-organized into two departments. One for the Health Center

operations, and one for all other health services. There will be some some reductions in public health services, particularly in prevention and education.

A healthy state economy also means some programs will receive state funding increases. That has allowed in particular parole and probation and mental health services to avoid deeper reductions. Cost of employer retirement contributions, which were expected to increase again did not, due to policy changes and strong market earnings at the state system. The growing cost of health insurance continues to be of concern but the county hopes initiatives begun in 2005 will pay off with plan and cost changes in 2008 that have been agreed to by most employee units. Bargaining on a new contract continued after adoption of the budget with the deputy sheriffs association.

### All Funds Total Budget Summary:

<b>Resource / Expense Category</b>	<b>2003-04 Annual Actual</b>	<b>2004-05 Annual Actual</b>	<b>2005-07 Biennium Adopted</b>	<b>2005-07 Biennium Adjusted</b>	<b>2007-09 Biennium Adopted</b>	<b>% Change Over Adjusted</b>
General Revenues	17,773,157	16,371,096	34,034,434	34,034,434	38,188,000	12.2%
Charges for Service	12,762,667	16,580,582	40,257,222	40,383,602	42,524,451	5.3%
Operating Grants/Contributions	26,320,459	28,624,875	56,157,344	58,684,533	43,162,060	-26.5%
Capital Grants/Contributions	2,062,244	2,534,283	4,864,397	5,511,744	3,270,581	-40.7%
Internal Fund Transfers	1,650,221	3,012,779	3,362,492	4,823,413	3,002,423	-37.8%
Loans	8,039,376	158,648	537,850	537,850	286,134	-46.8%
Current Revenues Total	68,608,124	67,282,263	139,213,739	143,975,576	130,433,649	-9.4%
Unrestricted Beginning Balance	4,883,806	7,588,724	6,386,000	7,526,000	6,700,000	-11.0%
Dedicated Beginning Balance	9,154,813	10,605,073	11,565,840	11,948,922	11,838,788	-0.9%
Capital Beginning Balance	597,645	881,013	1,061,688	1,087,595	1,366,875	25.7%
Beginning Balance Total	14,636,264	19,074,810	19,013,528	20,562,517	19,905,663	-3.2%
<b>Total Resources</b>	<b>83,244,388</b>	<b>86,357,073</b>	<b>158,227,267</b>	<b>164,538,093</b>	<b>150,339,312</b>	<b>-8.6%</b>
Personnel Services	22,641,821	24,579,456	58,610,246	58,998,978	59,738,767	1.3%
Materials & Services	28,908,701	33,402,330	73,882,936	76,696,002	57,953,836	-24.4%
Capital Outlay	2,541,521	3,816,868	8,185,039	8,790,437	6,373,595	-27.5%
Other: Internal Fund Transfers	1,650,220	3,012,781	3,310,746	6,470,407	3,002,423	-53.6%
Other: Loans	463,360	99,376	372,840	372,840	171,000	-54.1%
Other: Debt Principle	7,145,727	51,166	196,000	1,558,954	237,500	-84.8%
Other: Debt Interest	637,109	1,093,054	2,110,500	2,110,500	2,284,000	8.2%
Expenditures Total	63,988,459	66,055,031	146,668,307	154,998,118	129,761,121	-16.3%
Other: Contingency	-	-	4,235,078	2,657,925	5,987,924	125.3%
Other: Reserve for Future Years	-	-	5,313,882	4,872,050	11,090,267	127.6%
Other: Unappropriated Balance	-	-	2,010,000	2,010,000	3,500,000	74.1%
Other Total	-	-	11,558,960	9,539,975	20,578,191	115.7%
<b>Surplus/(Deficit)</b>	<b>19,255,929</b>	<b>20,302,042</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Full-Time-Equivalent (FTE) by Type</b>						
Regular (Greater than .50 FTE)	371.57	364.07	378.25	377.25	358.99	-4.8%
Temporary Hire	n/a	25.40	28.97	28.97	24.51	-15.4%
Total FTE	371.57	389.47	407.22	406.22	383.50	-5.6%

### General Revenues:

In the budget process, resources within the general revenue category are key to budget decision making. Revenues in this category can be used for any legal purpose. Since 45% of county operating revenues are dedicated by law, contract or grant agreement, having this flexible resource is key to setting priorities and responding to changing conditions and community desires. When this category experiences a major loss, in this case from reduced federal county forest payments, it can constrain budget decision makers too. Particularly in funding services that are highly dependent on this resource, in particular public safety and general government services.

Property taxes have long been the major component of general revenues. Property tax growth is tied to the rate of change in assessed value. Assessed value is expected to grow at an annual rate of just over 3.5%. In recent years the amount of new home and commercial construction has not delivered much new revenue because there have been major offsetting reductions of value in the industrial property

category. The primary source of revenue growth will remain the 3% annual adjustment allowed for existing properties. New construction will account for the remainder.

The property tax estimate for 2007-09 in the table to the right includes the proposed local option levy at an estimated value of \$3,698,000. Without this amount tax revenues are estimated at \$25,582,000, up 7.7% and total general revenues would increase just 1.1% to \$34,422,000. (The levy amount in the general fund represents two-thirds of the proposed levy. The remaining one-third is represented in the Adult Corrections Program Fund because the proposed levy would continue that function. See property tax and tax rate discussion on the following page).

The landfill host surcharge is a relatively new resource that is tied to activity at the privately run multi-county Coffin Butte Landfill. The surcharge is based on tonnage deposited in the landfill adjusted annually by the consumer price index (CPI). Tonnage estimates in 2005-07 proved to be too optimistic. Overall tonnage is expect to be flat over time with most of the revenue increase resulting from the annual CPI indexing.

Interest earnings are up considerably over the prior biennium because interest rates are substantially higher than they were in 2005, and the general fund, in this biennium, will have relatively high reserves. (See discussion of general fund beginning balance below). Based on continued growth in state liquor sales, state shared taxes (alcohol, cigarettes and amusement devices) will increase. Court fines come from a share of traffic citations issued by sheriff's deputies. Until recently this resource had been increasing. With fewer deputies on the road, the trend may will not continue.

Interest earnings are up considerably over the prior biennium because interest rates are substantially higher than they were in 2005, and the general fund, in this biennium, will have relatively high reserves. (See discussion of general fund beginning balance below). Based on continued growth in state liquor sales, state shared taxes (alcohol, cigarettes and amusement devices) will increase. Court fines come from a share of traffic citations issued by sheriff's deputies. Until recently this resource had been increasing. With fewer deputies on the road, the trend may will not continue.

**General Fund Unrestricted Beginning Balance:**

According to the budget forecast prepared in 2005 for the 2007-09 biennia, general fund unrestricted balance would decline to about the policy minimum of \$3.5 million dollars. Instead, the current estimate is \$6.7 million. This change reflects several factors at work during the 2005-07 biennium.

First, the actual beginning balance for the 2005-07 biennium was \$1.1 million more than the budget estimate of \$6.38 million. Second, increasing interest rates pushed earnings to more than double the \$440,000 estimate for the 05-07 biennium. Third, other income categories (fees for service, grants, etc.) are performing better than estimated, thus reducing the consumption of general revenues in department budgets. Fourth, and most significantly, because the county was seeking a local option levy in November 2006, and knowing that if it failed there would be position reductions, a number of positions were left vacant pending outcome of the vote. Because the county was managing these vacancies over a two-year budget instead of a single year budget, savings from open positions tended to accumulate over a longer period of time than in a one year budget.

Beginning balances are essentially a one-time resource. The general strategy for 2007-09 has been to avoid excessive reliance on one-time resources to support ongoing operating expenses. Department general revenue budget targets deliberately avoided allocating significant amounts of unrestricted general fund balance. In the absence of a long-term authorization, the Budget Committee also considers the one-year extension of county forest payments to be a one-time resource. Due to a very late renewal the committee felt there was not time to thoughtfully allocate this resources. It left the allocation decision to the Board of Commissioners. The board will await the outcome of the proposed levy and news on federal re-authorization before considering how to incorporated the forest payment extension into the biennium budget.

**General Fund Unrestricted or General Revenues Estimates**

	<b>2005-07 Adopted</b>	<b>2007-09 Adopted</b>	<b>% Change</b>
Property Taxes	23,759,486	29,280,000	23.2%
Landfill Host Surcharge	2,500,000	2,530,000	1.2%
O & C Forest Lands	5,448,165	3,272,000	-39.9%
Interest Earnings	440,000	950,000	115.9%
State Shared Taxes	744,823	862,900	15.9%
State Forest	500,000	500,000	0.0%
Electric Cooperative in-Lieu	250,000	280,000	12.0%
Cable Franchise	180,000	220,900	22.7%
Court Fines	153,400	150,000	-2.2%
All Other	55,410	74,200	33.9%
<b>Total Current General Revenues</b>	<b>34,031,284</b>	<b>38,120,000</b>	<b>12.0%</b>

**General Fund - Uses of Balances/One-time Revenues**

Unrestricted Balance Estimate	\$ 6,700,000
Forest Payment Extension Increment	\$ 2,272,000
Transfer in - Facilities	\$ 217,000
Transfer in - Workers Compensation Reserve	\$ 250,000
Repayment for Inter-fund Loan	\$ 68,000
<b>Total One-Time Resources</b>	<b>\$ 9,507,000</b>
<b>Uses of Balance &amp; One-time revenues</b>	
Allocated to Contingency	\$ 4,463,233
Allocated to Unappropriated Balance	\$ 3,500,000
<b>Allocated to Budget</b>	<b>\$ 1,543,767</b>
<b>One-time &amp; Capital Projects</b>	
To Road Fund	\$ 400,000
To Capital Improvements	\$ 90,000
Operations	\$ 1,053,767

## Property Taxes and Tax Rates:

Benton County has two operating property tax levies. The permanent rate of \$2.2052 per 1000 of Assessed Value (AV) is the maximum amount the county can levy for operating purposes under the limitations of state ballot measure 50 adopted in 1997.

Voters can authorize, for up to five years, temporary "local option" operating levies. The Jail Space Rental levy was re-authorized in 2003 and expires after tax year 2008 (the end of the 2007-09 biennium). If the levy proposed in this budget is approved it will replace the Jail Space Levy in 2008 and continue to fund the services it now provides through the 2011-13 biennia. If the proposed levy is not placed on the ballot, or is not approved, the jail space levy will be put on the tax bill in 2008 at \$0.26 per 1000 AV and the program continued for the remainder of the biennium. (See table below).

Property Tax Levy	Maximum Rate Authorized	Expires after Tax Year	Adopted 2007 Tax Year	Proposed 2008 Tax Year
County Permanent Rate	\$ 2.2052	Permanent	\$ 2.2052	\$ 2.2052
Local Option Jail Space Rental	\$ 0.2900	2008	\$ 0.2600	\$ -
Local Option Gen Operations/Jail Space	n/a	2012	\$ -	\$ 0.9000
Total of Property Tax Levies	\$ 2.4952		\$ 2.4652	\$ 3.1052

- Tax Rate is dollars and cents per \$1,000 of Assessed (Taxable) Value
- If the Local Option Gen Operations/Jail Space levy is approved it will replace the Local Option Jail Space levy in the 2008 Tax Year.
- If the Local Option Gen Operations/Jail Space levy is not approved or not submitted to voters, the Local Option Jail Space Rental levy will be imposed at \$0.26 per \$1000 AV in 2008.

The proposed levy tax rate is \$0.90 per 1000 of assessed value (AV). In the concept adopted in this budget, approximately one-third of this levy would be used to continue the jail space rental and transitional housing program funded by the current levy. The one-third, about \$0.26 per 1000 AV, is budgeted in the Adult Corrections Program Fund. The remaining two-thirds has been allocated to the general fund reserve until the issue of the levy is resolved. If approved, department budgets for the second half of the biennium will be adjusted as described in the measure. If the levy is not approved, the budget will be modified to eliminate the reserve amount in the general fund.

## Cost Drivers:

### Retirement Costs

The retirement system reforms enacted by the 2003 legislature had a material effect on stemming rising costs. The county also actively sought to use tools available to it to reduce long-term costs. In 2002 and 2004 Benton County joined other local governments, schools and the state and sold pension obligation bonds. These bonds took advantage of historically low market interest rates to pay off the county's share of unfunded actuarial liability (UAL). Even after factoring in cost of debt service, the bond sale reduce county employer retirement costs. Now the county is in a position of having a surplus on deposit with the retirement system that because of recent market earnings have further reduced employer rates, both in the 2005-07 biennium below budget estimates, and into the 2007-09 biennia. While employer costs are still high by some standards, it appears it will not continue to grow. Given reasonable market returns Benton County's costs may begin to slowly decline with each future biennial rate evaluation.

At the close of the 2005-07 biennia the county took advantage of an opportunity to further reduce long term costs. Using balances from the general and other funds, the county exercised an option to pay off \$1,315,000 in bond principle due in the year 2025. Staff has calculated the payment will reduce payroll costs by one-half percent per year for the next eighteen years. This action was supported by the Budget Committee as an effective application of one-time fund balance.

### Health Insurance:

The current and future cost of health insurance is being addressed by an internal "Insurance Commission" that was an outgrowth of the 2005 budget process. Its role was to evaluate and recommend health insurance options that could mitigate projected double digit annual increases in insurance premiums. The commission involved representatives of management and labor groups in its process. A report was delivered to the Board of Commissioners in the fall of 2006. The effort has led to changes in the health insurance package available to employees for the plan year that begins August 1, 2007. Addition changes and a new high deductible option will be available in 2008. All employee units have agreed to these changes except the deputy sheriff's association (the county and unit were in contract negotiations as the budget was adopted). Over the biennium the county expects to keep total cost of insurance below the budget assumption of annual 11% increases. Longer term, it is expect that the trend of annual increases will remain in single digit territory.

**Salaries:**

Bargaining unit contracts provide for 3% salary schedule adjustment in 2007(except the deputy sheriffs association which is in negotiation). Adjustments are between 3 and 4% in 2008 depending on unit. (See supplemental data section for additional detail.)

**Department Budget Overview:**

The following is a brief summary of the significant budget issues in each department. For more detail, please see individual department chapters.

**Administrative Services:**

In the General Fund, regular staff FTE in Records will be reduced by .75 FTE. Commissioner on Children and Families staffing will be reduced by 1 FTE because supporting federal grants are not being renewed. Fewer temporary worker hours are being budgeted in Elections and in Records.

Total staff for the Information Resource Management Division remains the same as authorized in the 2005-07 biennium but costs and FTE are being shifted among various funds to reflect changes in operation. In 2005-07 the county invested significant resources into redesign of its internet presence and public content. To maintain and expand on the effort a .75 FTE webmaster position will be added. The position will also help maintain the county's new intranet which makes county wide information, policies and other resources easily accessible to employees.

There are no changes to human resource, finance and budget functions.

**Assessment:**

Two vacant positions, an appraiser and a support position are eliminated. A cartographer position will be continued for one year with funding from the geographic information system (GIS) program. A decision whether to continue the position into the second year will be made next spring prior to filing the annual grant document for state financial support of the assessment and tax system.

**Board of Commissioners:**

Overall staffing FTE will not change, but there are internal shifts. Support staff to county counsel will be reduced during the biennium to a half time position. Public information services, a function formerly conducted under a contract sharing Lane County staff has been moved in-house. This change occurred in mid 2005-07 biennia and will be continued.

**Community Development:**

The department will meet its budget target through two actions. 1) the department director position (vacated by retirement in June) will not be filled in the first half of the biennium. The Senior Planner has been appointed acting in capacity. A limited duration planner position will be hired to assist with the measure 37 workload; 2) a staff position newly certified as a plan examiner will have its full cost shifted to building inspection which is fully fee supported.

**District Attorney:**

A victim assistance support staff and one deputy district attorney position will be eliminated. Both positions are currently vacant. Extra hire staff will be eliminated from general fund operations.

**Fairgrounds:**

Extra-hire budgets for event staffing is reduced. The amount set aside for heavy building maintenance is reduced slightly from 2005-07 levels.

**Health Center:**

In mid-2005-07 the Health Center was carved out of the Health Department and given department status. The Health Center budget is exclusively in the Health Center Fund, however it "buys" many support services such as record keeping, billing, accounting and related management services from the Health Department. The Health Center pays the cost of these services as determined by an internal cost allocation formula.

Public health services that remained with the Health Department were transferred back to the General Fund. The operations of the center were also significantly re-organized and the budget reflects the results of those changes to staffing and other costs. To understand the total impact of changes this document reports not only the separate budgets of the two departments, but a consolidated budget.

**Health Department:**

Mental health and environmental health functions are largely unchanged as a result of the creation of the Health Center Department. The General Fund budget of the department grew with the transfer of public health services from the Health Center Fund.

A one-time use of reserves from the Oregon Health Plan Fund and new Medicaid resources will maintain Adult Drug Treatment Court and other alcohol and drug treatment services through the biennium.

In general, some preventive and health education services will be reduced, but overall the department will continue at about the level of the current biennium.

#### **Juvenile:**

During 2005-07 the department reduced staff through several planned reductions built into that biennium. In 2007-09 the budget was balanced to the general revenue target by reducing from 5 to 3 the number of fixed cost detention beds at the Linn County Oak Creek facility. A counselor position will be eliminated following retirement, but the extra-hire budget is increased. The department director position will continue to be budgeted at the cost of a half-time position through the biennium, although the FTE total reflects the position as 1.00 FTE. (The director position is currently filled by the retired former director working half-time).

#### **Law Enforcement:**

The department budget is heavily dependent on general revenue support. To deal with the reduced general revenue allocation 5 patrol deputies and 1 corrections officer position in the jail were eliminated. For the first time state community corrections (CCA) dollars will be used to support jail operations. This will keep the jail functioning at its 40 inmate capacity rather than 27 bed capacity if staffing levels were reduced further. The shift was made possible by carry-over CCA dollars from the prior biennia and an increase in funding from the state. It is anticipated this shift of \$486,000 can not be sustained in the next biennium without causing a reduction in parole and probation staff and services.

The cut back of patrol positions has resulted in elimination of 24 hour, seven day a week patrol. There will be a patrol presence 20 hours per 24 hour period with an on-call system providing coverage as needed. In addition, the Undersheriff position, vacated when the incumbent was elected Sheriff will not be filled until the second year of the biennium.

Two additional FTE were eliminated in mid-2005-07 by transfer to the City of Corvallis under a new joint records management agreement. The county will still incur cost of payments to support the consolidated function.

#### **Natural Areas & Parks**

The department achieved its general revenue target by delaying the filling of the vacant department director position until the summer of 2008. In addition, the grounds maintenance function, which takes care of landscape maintenance at county buildings will be supported by a payment from the facilities budget, rather than directly by general revenues. This will occur in the second year of the biennium.

The maintenance of the Jackson-Frazier wetlands and disc golf facilities at Adair Park will be absorbed into the general maintenance budget and separate trust funds dissolved.

#### **Public Works:**

The Road Fund, like the General Fund, is affected by the one-year extension of county forest payments and the budget assumption that payments will not be re-authorized for the second year and following biennia. The amount of federal and state capital funds for specific road and bridge projects is expected to decline. The budget will eliminate two vacant road worker positions from the Road Fund. To help offset second year loss of forest revenue, the department will refund a portion of its equipment replacement reserve. This will return \$243,000 to the road fund. The budget committee added a general fund transfer of \$400,000 to use for surface maintenance. The department was given the discretion to decide the most effective use of the funds for chip seals and overlays. Without the transfer there would have been no significant surface preservation activity in the biennium.

Two FTE added to the Motor Pool in latter part of the 2005-07 biennium will be continued. They were added to accommodate increasing demand for services from other governmental agencies. Motor pool staff now provides vehicle inspection and maintenance services to over 30 agencies including cities, fire districts and some local federal and state agency vehicles.

The Facilities Division will defer some building maintenance projects to free a pool of \$217,000 that will be transferred back to the general fund. In addition, beginning in the second year of the biennium, facilities will begin covering most of the cost of building landscape maintenance. (See Natural Areas and Parks discussion). The division budget also assumes charges to departments for space will increase by \$0.095 per square foot per month over the biennium.

The facilities division is also responsible for heavy maintenance projects at the fairgrounds for which it is reimbursed by the fair fund. The budget committee restored this funding to 92% of the previous level.

#### **Non-departmental:**

Veterans service support from county resources will remain unchanged from the previous biennium. The amount of state pass-through support is expected to also remain unchanged. General revenue support of the OSU/Benton County Extension service will decline but it will receive lottery economic development dollars to make up the difference. The county will continue support for wild animal control for

one year to give local livestock producers time to work toward a self assessment system to support the service. Biennium support of the Benton County Historical Museum will be reduced 20% to \$476,747.

## **Beyond 2007-09**

Preparation of the budget includes a forecast of the next two biennia (2009-11 and 2011-13). The forecast indicates that without new resources, reductions in the 2007-09 budget are not enough. Future staff and service reductions would be required to balance.

The estimated general fund shortfall to continue the 2007-09 budget into 2009-11 is \$4.2 million. To restore services such as 24 hour patrol, district attorney and juvenile staff, juvenile detention bed space, and add back health services would cost an addition \$1.8 million. The forecast assumes county forest payments will not be restored. However, if forest payments are re-authorized, the most likely scenario is restoration at a lessor amount, probably with a declining annual payment. It is important to note that re-authorized forest payments might be enough to prevent additional budget reductions, but even the most optimistic renewal scenario would not be enough to restore services cut to balance 2007-09.

The other major service area with serious funding shortfalls is in road maintenance. The primary source of general maintenance support is the county's share of state motor fuel and vehicle registration fees. Essentially this resource has not increased in a decade. Prior to the one-year forest payment extension and budget committee decision to provide general fund support, the budget provided for no general surface maintenance funding in the biennium. While some funding was temporarily added, cost increases in fuel, rock and asphalt greatly reduced the value of those dollars. Other general maintenance activities such as striping and gravel road stabilization will be reduced.

The budget preparation process requires consideration work on the part of many and in particular it sometimes requires remembering budgeting skills that are not practiced as often now that the organization is in a two year budget mode. In particular I want to thank Anne Baker for her assistance.

Budget and department staff worked hard to provide the most accurate information possible during the budget development process and through this document. We believe it fairly conveys the financial circumstances, issues and strategies developed during the budget deliberation process.

We sincerely hope this document is a useful primer on county government, and as always are available to answer your questions. This document and other information about Benton County can be found on the redesigned WEB site ([www.co.benton.or.us](http://www.co.benton.or.us)). New content and resources are being added almost weekly.

If you find something lacking in this document we are always interested in those comments. We are always interested in ideas to improve the reporting of local government budgeting and finance. Contact us by telephone or you may send an e-mail through the county WEB site at [www.co.benton.or.us](http://www.co.benton.or.us).

Pat Cochran,  
Budget Manager/County Budget Officer



# How to Read the Budget Document

**Contents:**

This chapter contains information about the layout of the document, definitions of widely used terms and a description of the budget process and a general description of county organization.

# Biennial Budget Background

## Biennial Budgeting:

This document describes the county's second biennial budget. As required by law (ORS Chapter 294) the Board of Commissioners approved a resolution in December 2004 directing that future county budgets be prepared on a biennial basis. The Board of Commissioners acting as the respective 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.

The adopted 2007-09 biennium budget covers the period from July 1, 2007 through June 30, 2009.

## Why Financial Presentations Mix One and Two Year Budget Information:

Oregon Local Budget Law requires that the Budget Document show the adopted budget along with the previous budget and the actual results of the prior two appropriated periods in the financial tables. The prior two actual periods (fiscal years 2003-04 and 2004-05) are annual values. All financial tables in this document will therefore include a mix of annual actual results along with biennium budgets.

The biennium budget summaries include three columns. The first is the budget initially adopted for the 2005-07 biennium in June of 2005. The second column contains the 2005-07 biennium as modified by appropriation transfers or supplemental budget amendments through the end of the 2005-07 biennia. The final right hand column contains the summary of the budget as adopted for the 2007-09 biennia.

## Legal Requirements of the Budget Committee:

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 in districts with annual budgets. In districts with biennial budgets members are appointed to staggered four year terms.

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 and no fund budget by more than 10% without reconvening the full Budget Committee. The budget must be adopted by the Board of Commissioners before July 1 of the new biennium.

## Local Process:

In November 2006, the Board of Commissioners, in consultation with the Budget Committee, established department general revenue allocations and other parameters for preparation of the biennial budget.

Departments prepared a preliminary budget within the general revenue allocations. The Budget Committee was briefed on the preliminary budget during a work session on February 13, 2007. Considering advice of the citizen members and department head discussions the Board of Commissioners gave instructions for preparation of the proposed budget.

In a parallel process a committee, established by county financial policies, evaluated capital improvement project proposals. The result of this process is a six-year capital improvement plan.

The proposed budget and capital improvement plan was presented to the Budget Committee on April 2, 2007. After nine review sessions, including a three week pause to wait for congressional action on federal county forest payments, the committee approved a budget and set maximum tax levies on May 31, 2007.

The approved budget was published on June 21, 2007. The Board of Commissioners conducted a public hearing on June 26, 2007 and adopted the budget with some modifications to that approved by the Budget Committee. All modifications were within the limits allowed by Oregon Budget Law.

# Budget Committee Calendar

## Calendar of Meeting Dates and Discussion Topics

Date	Time	Topic
Monday, April 2, 2007	6:30 PM	Present Proposed Budget and Capital Improvement Plan Public Hearing
Wednesday, April 4, 2007	5:00 PM	Community Development Juvenile District Attorney Law Enforcement
Monday, April 9, 2007	5:00 PM	Non-departmental services and agencies Health Health Center
Tuesday, April 10, 2007	4:00 PM	Fairgrounds Natural Areas & Parks Public Works
Thursday, April 12, 2007	3:00 PM	Board of Commissioners/Counsel Assessment Administrative Services
Monday, April 16, 2007	5:00 PM	Public Hearing Committee Deliberations
Monday, April 23, 2007	3:00 PM	Committee Deliberations
Tuesday, April 24, 2007	3:00 PM	Committee Deliberations
Wednesday, May 30, 2007	5:00 PM	Committee Deliberations
Thursday, May 31, 2007	6:00 PM	Approval of the Budget Set Commissioner's Salary (Citizen Members)

# 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 a budget.

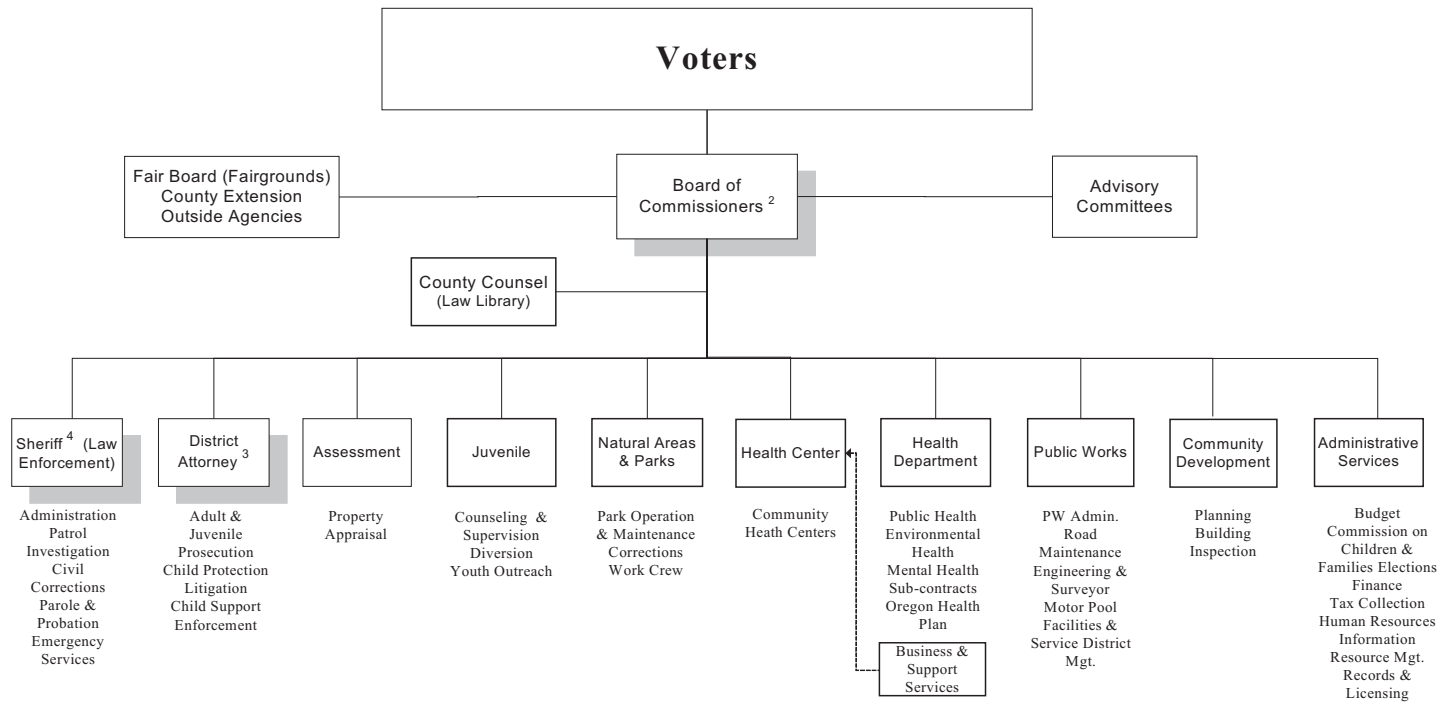
In addition, the Board is designated by law as the Governing Body of six County Service Districts. Each service district is a separate legal entity. Each is established to provide specific services as approved by its voters or the Board of Commissioners depending on the method of district creation. Various 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, 2006, was 84,125. The county seat is located in Corvallis (53,900). Other incorporated cities are Philomath (4,460), Adair (920), Monroe (610) and a portion of Albany (6,215), the rest of which is in Linn County (46,610 total Albany population).

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 office to a position appointed by the Board of Commissioners.

## Benton County, Oregon

Functional Organization Chart <sup>1</sup> – April 2007



Elected Official

**Footnotes:**

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

# Revenue and Expenditure Categories:

## Definitions

In this document and in the county accounting system resources (revenues) are summarized into one of nine categories. Expenditures are reported under one of seven categories. Reserves are classified in one of three categories. Oregon Local Budget Law requires the budget estimate all resources available for expenditure in the biennium. The budget then is the description of how (or whether) the estimated resources will be used in that current budget period, or held (saved) for future periods. (See supplemental data chapter for additional details and breakdowns of sources within the categories).

### **Current Revenues: (Revenues estimated to be received in the budget period)**

**General Revenues:** These resources can be used for any legal 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 a specific operating purpose (program or service).

**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 (including interest). Loans can be internal (between funds) or external (sale of bonds, etc).

### **Beginning Balances: (Resources carried forward from a prior budget period)**

**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: (Budgeted for expenditure in the current budget period)**

**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: 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 cash flow or capital purposes. These are rare and must follow statutory rules and limitations. 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.

### **Reserve: (Resources not anticipated to be expended in the budget period)**

**Other: Contingency:** Reserved for emergency or unanticipated expense. To access contingency funds requires the Board of Commissioner formally approval an appropriation transfer from the fund contingency account to the category where the expense will be charged.

**Other: Reserve:** Resources allocated to this category are generally expected not to be used until a following biennium. Under county financial policy these accounts can be accessed in case of emergency or unanticipated expenses under the same rules as a contingency account.

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

### **About Reserves:**

Allocating resources to reserves also serves the important function of providing operating cash or working capital. Most operating funds require some amount of working capital. Working capital reserves are established by fund based on individual operating characteristics (timing of inflows and outflows). County financial policies require a minimum of \$3.5 million working capital balance in the General Fund.



# 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 ) RESOLUTION  
 July 1, 2007 and Ending June 30, 2009. )

BE IT RESOLVED that the Benton County Board of Commissioners hereby adopts the budget approved by the Budget Committee of Benton County on May 31, 2007 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, 2007 and for the purposes shown below are hereby appropriated as follows:

<b>General Fund (001)</b>		<b>74,650,454</b>
General Government Program (A)		22,102,236
Operating	11,641,571	
Transfers to Other Funds	1,911,100	
Reserves (Program Dedicated)	4,086,332	
Contingency	4,463,233	
Public Safety Program (B)		17,184,482
Operating	17,134,342	
Transfers to Other Funds	50,140	
Health Program (D)		22,181,676
Operating	21,990,277	
Reserves (Program Dedicated)	191,399	
Justice Services Program (E)		7,319,617
Operating	7,301,376	
Reserve (Program Dedicated)	18,241	
Community Services Program (F)		2,268,447
Operating	1,994,905	
Transfers to Other Funds	88,000	
Reserves (Program Dedicated)	185,542	
Cultural and Educational Program (G)		927,961
Animal Control Program (H)		476,310
Parks and Natural Resources (R)		2,189,725
<b>General Fund Unappropriated Balance</b>		<b>3,500,000</b>
<b>Total General Fund Budget (Memorandum Only)</b>		<b>78,150,454</b>

<b>Road Fund (102)</b>		<b>14,090,382</b>
Public Works Program (C)		14,090,382
Operating	13,567,882	
Reserve	22,500	
Contingency	500,000	
<b>County School Fund (103)</b>		<b>3,058,000</b>
Cultural and Educational Program (G)		3,058,000
<b>Fair Fund (106)</b>		<b>2,152,700</b>
Cultural and Educational Program (G)		2,152,700
Operating	2,152,700	
<b>Corner Restoration Fund (110)</b>		<b>658,010</b>
Public Works Program (C)		658,010
Operating	434,010	
Reserve	199,000	
Contingency	25,000	
<b>HUD Block Grant Fund (114)</b>		<b>951,000</b>
Community Services Program (F)		951,000
Operating	951,000	
<b>Oregon Health Plan Fund (118)</b>		<b>3,280,363</b>
Trust (J)		3,280,363
Operating	2,776,214	
Reserve	504,149	
<b>Court Security Fund (119)</b>		<b>231,665</b>
Justice Services (E)		231,665
Operating	175,382	
Reserve	56,283	
<b>PL106-393 Title III Projects Fund (120)</b>		<b>437,800</b>
General Government (A)		437,800
<b>Adult Correction Programs Fund (123)</b>		<b>5,037,813</b>
Public Safety (B)		5,037,813
Operating	3,375,219	
Transfers to Other Funds	720	
Contingency	1,661,874	

<b>Special Transportation Fund (126)</b>		<b>3,094,431</b>
Community Services (F)		3,094,431
Operating	2,537,781	
Loan	103,000	
Contingency	453,650	
<b>Cemetery Operations Fund (128)</b>		<b>241,424</b>
General Government (A)		241,424
Operating	42,062	
Transfers to Other Funds	7,862	
Reserve	191,500	
<b>Debt Service Fund (215)</b>		<b>3,742,000</b>
General Government (A)		3,742,000
Debt Service (Principle & Interest)	2,521,500	
Debt Service Reserve	1,220,500	
<b>General Capital Improvements (300)</b>		<b>816,288</b>
Public Safety Program (B)		530,280
Operating	407,280	
Reserve	123,000	
Capital Improvements (Z)		286,008
Operating	286,008	
<b>Road Improvement Fund (302)</b>		<b>72,000</b>
Capital Improvement (Z)		72,000
<b>Building Development Reserve Fund (303)</b>		<b>1,343,073</b>
Capital Improvement (Z)		1,343,073
Operating	32,000	
Reserve for Future Expenditure	1,310,073	
<b>Management Services Fund (510)</b>		<b>5,515,024</b>
General Government Program (A)		5,515,024
Operating	5,363,024	
Contingency	152,000	
<b>Intragovernmental Services Fund (514)</b>		<b>11,433,255</b>
General Government (A)		11,433,255
Operating	10,313,860	
Transfers to Other Funds	515,356	
Reserve	234,998	
Contingency	369,041	

<b>Health Management Services (515)</b>		<b>6,416,690</b>
Health Program (D)		6,416,690
<b>Enterprise Operations Fund (520)</b>		<b>683,101</b>
General Government (A)		469,994
Operating	180,886	
Transfers to Other Funds	132,073	
Reserve	132,035	
Contingency	25,000	
Parks and Natural Resources (R)		213,107
Operating	91,871	
Transfers to Other Funds	15,724	
Reserve	105,512	
<b>Benton Community Health Center Fund (521)</b>		<b>6,214,218</b>
Health Program (D)		6,214,218
Operating	6,214,218	
<b>Trust Fund (805)</b>		<b>750,234</b>
Public Safety Program (B)		101,652
Operating	81,733	
Reserve	19,919	
Justice Services (E)		201,290
Operating	169,790	
Reserve	31,500	
Cultural & Educational (G)		21,000
Operating	21,000	
Trust - Expendable (J)		426,292
Operating	218,214	
Transfers to Other Funds	31,448	
Loan Payment	68,000	
Reserve	108,630	
<b>Tax Title Land Fund (810)</b>		<b>242,638</b>
Trust - Expendable (J)		242,638
Operating	117,638	
Reserve	125,000	
<b>Employee Benefit Trust Fund (812)</b>		<b>1,727,749</b>
General Government Program (A)		1,727,749
Operating	932,749	
Transfers to Other Funds	250,000	
Reserve	545,000	

<b>TOTAL APPROPRIATION ALL FUNDS</b>	<b>146,839,312</b>
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Total Unappropriated Balance All Funds	3,500,000
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<b>Total Budget All Funds (Memorandum Only)</b>	<b>150,339,312</b>
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**RECAP OF TOTAL APPROPRIATIONS BY PROGRAM (ALL FUNDS)**

General Government Program (A)	45,669,482
Public Safety Program (B)	22,854,227
Public Works Program (C)	14,748,392
Health Program (D)	34,812,584
Justice Services Program (E)	7,752,572
Community Services Program (F)	6,313,878
Cultural and Educational Program (G)	6,159,661
Animal Control Program (H)	476,310
Expendable Trusts Program (J)	3,949,293
Parks and Natural Resources Program (R)	2,402,832
Capital Improvements Program (Z)	1,700,081

<b>Total Appropriation - All Programs</b>	<b>146,834,512</b>
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Unappropriated Balance - All Programs	3,500,000
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<b>Total Budget (Memorandum only)</b>	<b>150,339,312</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
TAX ALLOCATION (TAX YEAR 2007)		
General Fund (001)		
Permanent Rate	\$2.2052/per \$1000 AV	0
Adult Correction Programs Fund (123)		
Local Option Levy	\$0.2600/per \$1000 AV	0
Total Tax Rate	\$2.4652/per \$1000 AV	0
TAX ALLOCATION (TAX YEAR 2008)		
General Fund (001) (Including Adult Correction Programs Fund Services)		
Permanent Rate	\$2.2052/per \$1000 AV	0
Local Option Levy	\$0.9000/per \$1000 AV	0
Total Tax Rate	\$3.1052/per \$1000 AV	0

ADOPTED by the Benton County Board of Commissioners this 26 day of June 2007.

SIGNED this 26 day of June 2007.

**BENTON COUNTY BOARD OF COMMISSIONERS**

/s/ Annabelle Jaramillo  
 Commission Chair

/s/ Jay Dixon  
 Commissioner

/s/ Linda Modrell  
 Commissioner

# Fund Summaries & Discussion

## **About Funds:**

Underpinning operational departments and program areas of government entities is the concept of fund accounting. Funds have the historical purpose of separating accounting for resources that are dedicated to specific purposes such as roads, from revenues that could be used for any legal purpose, or for general government functions like law enforcement, elections or tax collection.

Expenditures within a fund can by definition only be made to accomplish the purpose(s) for which that fund was created. County funds are created by the state constitution, state and local laws, by financial policies or generally accept accounting practices (GAAP) for public agencies. Accounting rules and budget considerations are also determined by the type classification of each fund. (Governmental, special revenue, debt, enterprise, internal service, agency and fiduciary). For information on fund types, accounting and other assets of county funds readers should consult the Comprehensive Annual Financial Report (Audit). Reports are available on-line at <http://www.co.benton.or.us/admin/finance/statements.php>.

In Benton County, county financial policies seek to minimize the number of funds. There are only 24 active funds comprising the county budget. The consequence of this is that the county General Fund constitutes more than half of the budget and contains a complex mix of unrestricted and dedicated resources. These resources are segregated through the accounting structure and account classifications. To fully understand the county budget and inter-mix of resources the reader needs to appreciate both the purpose of funds and the distinctions between revenue types. (An explanation of revenue and expenditure categories that appear in this document is provided in the How to Read the Budget Document chapter).

On the following pages is a financial overview of each county fund, a brief description of the purpose of the fund, and significant current or future issues, if any. A matrix showing the distribution of department budgets by fund is in the Supplemental Data chapter of this document. The total All Funds budget is shown in the Budget Officer's Message on page 4.

## General Fund

<b>Resource / Expense Category</b>	<b>2003-04 Annual Actual</b>	<b>2004-05 Annual Actual</b>	<b>2005-07 Biennium Adopted</b>	<b>2005-07 Biennium Adjusted</b>	<b>2007-09 Biennium Adopted</b>	<b>% Change Over Adjusted</b>
General Revenues	17,771,055	16,360,420	34,031,284	34,031,284	38,120,000	12.0%
Charges for Service	4,271,257	3,225,726	7,554,456	7,422,536	9,909,572	33.5%
Operating Grants/Contributions	17,398,321	16,974,360	31,461,096	33,129,431	21,264,021	-35.8%
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	162,501	35,317	89,605	89,605	577,034	544.0%
Loans	437,351	-	-	-	68,000	--
Current Revenues Total	40,040,485	36,595,823	73,136,441	74,672,856	69,938,627	-6.3%
Unrestricted Beginning Balance	4,883,806	7,588,724	6,386,000	7,526,000	6,700,000	-11.0%
Dedicated Beginning Balance	1,545,428	2,329,722	2,103,006	2,480,030	1,511,827	-39.0%
Capital Beginning Balance	-	-	-	-	-	--
Beginning Balance Total	6,429,234	9,918,446	8,489,006	10,006,030	8,211,827	-17.9%
<b>Total Resources</b>	<b>46,469,719</b>	<b>46,514,269</b>	<b>81,625,447</b>	<b>84,678,886</b>	<b>78,150,454</b>	<b>-7.7%</b>
Personnel Services	16,273,007	14,614,287	33,769,423	33,983,605	36,245,320	6.7%
Materials & Services	18,531,092	19,006,797	40,012,679	41,255,039	27,366,082	-33.7%
Capital Outlay	47,616	155,123	195,007	339,938	45,065	-86.7%
Other: Internal Fund Transfers	1,460,558	2,855,390	2,911,418	5,878,024	2,049,240	-65.1%
Other: Loans	239,000	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	36,551,273	36,631,597	76,888,527	81,456,606	65,705,707	-19.3%
Other: Contingency	-	-	1,945,000	489,022	4,463,233	812.7%
Other: Reserve for Future Years	-	-	781,920	723,258	4,481,514	519.6%
Other: Unappropriated Balance	-	-	2,010,000	2,010,000	3,500,000	74.1%
Other Total	-	-	4,736,920	3,222,280	12,444,747	286.2%
Fund Surplus or (Deficit)	9,918,446	9,882,672	-	-	-	
<b>Full-Time-Equivalent (FTE) by Type</b>						
Regular (Greater than .50 FTE)	250.43	213.48	214.60	213.60	212.64	-0.4%
Temporary Hire	15.01	15.48	15.33	15.33	15.43	0.7%
Total FTE	265.44	228.96	229.93	228.93	228.07	-0.4%

### Purpose:

To account for resources not required to be accounted for in other funds. In general, county financial policies seek to limit the number of county funds to those required by statute, local ordinance, contract or good public accounting practices. Thus the county general fund includes a large array of services, many associated with "traditional" government functions.

### Budget Overview:

All county discretionary revenues are accounted for in the general fund and are reported in the General Revenue category. Included in this category is \$3.7 million that is contingent on passage of a local option levy that would fund services in the second year of the biennium. All of that revenue is allocated to the reserve category pending the outcome of the levy. If submitted to voters and passed the reserve will be allocated to department budgets.

The drop in operating grants resources and materials expenditures are linked to changes in method of state payments to community agencies providing services to the developmentally disabled population.

The Contingency and Unappropriated Balance categories are set asides of unrestricted resources. The contingency account includes \$2.3 million from the one-year extension of county forest payments. The extension occurred late in the budget process. Decision about use of this resource in the biennium will be made later, perhaps in conjunction with levy decisions and any future action congress might make to extend payments into future years..

## Road Fund

<b>Resource / Expense Category</b>	<b>2003-04 Annual Actual</b>	<b>2004-05 Annual Actual</b>	<b>2005-07 Biennium Adopted</b>	<b>2005-07 Biennium Adjusted</b>	<b>2007-09 Biennium Adopted</b>	<b>% Change Over Adjusted</b>
General Revenues	993	649	-	-	-	--
Charges for Service	594,910	950,044	2,197,595	1,901,595	2,930,073	54.1%
Operating Grants/Contributions	3,673,832	3,609,731	7,480,150	7,480,150	7,202,720	-3.7%
Capital Grants/Contributions	1,448,854	1,122,297	3,223,800	3,519,800	2,426,380	-31.1%
Internal Fund Transfers	178,800	73,500	190,000	190,000	723,356	280.7%
Loans	7,300	2,496	1,010	1,010	18,134	1695.4%
Current Revenues Total	5,904,689	5,758,717	13,092,555	13,092,555	13,300,663	1.6%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	2,079,194	1,970,502	1,979,641	1,979,641	789,719	-60.1%
Capital Beginning Balance	-	-	-	-	-	--
Beginning Balance Total	2,079,194	1,970,502	1,979,641	1,979,641	789,719	-60.1%
 Total Resources	 7,983,883	 7,729,219	 15,072,196	 15,072,196	 14,090,382	 -6.5%
Personnel Services	2,421,097	2,573,481	6,055,934	6,055,934	5,768,665	-4.7%
Materials & Services	2,370,354	2,545,210	4,843,837	4,843,837	4,358,473	-10.0%
Capital Outlay	1,221,931	1,497,710	3,898,960	3,898,960	3,440,744	-11.8%
Other: Internal Fund Transfers	-	-	-	-	-	--
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	6,013,382	6,616,401	14,798,731	14,798,731	13,567,882	-8.3%
Other: Contingency	-	-	180,000	180,000	500,000	177.8%
Other: Reserve for Future Years	-	-	93,465	93,465	22,500	-75.9%
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	273,465	273,465	522,500	91.1%
 Fund Surplus or (Deficit)	 1,970,501	 1,112,818	 -	 -	 -	 -
 <b>Full-Time-Equivalent (FTE) by Type</b>						
Regular (Greater than .50 FTE)	37.95	37.95	38.20	38.20	36.20	-5.2%
Temporary Hire	2.43	2.33	3.76	3.76	2.13	-43.4%
Total FTE	40.38	40.28	41.96	41.96	38.33	-8.7%

### Purpose:

To account for resources which are statutorily or constitutionally (state) restricted to maintenance of county roads and highways.

### Budget Overview:

The budget anticipates a biennium loss of \$320,000 in federal forest payments. Without a further extension that will translate into \$640,000 in reduced revenue in the next biennium (2009-11). Shared state fuel tax and user fees are not projected to increase. The level of income from project grants will decline. General fund support will provide \$400,000 for surface maintenance in the biennium. Without that level of support few in any chip seals or overlays would be done. See capital improvement plan for projects anticipated in 2007-09.

## County School Fund

<b>Resource / Expense Category</b>	<b>2003-04 Annual Actual</b>	<b>2004-05 Annual Actual</b>	<b>2005-07 Biennium Adopted</b>	<b>2005-07 Biennium Adjusted</b>	<b>2007-09 Biennium Adopted</b>	<b>% Change Over Adjusted</b>
General Revenues	-	-	-	-	-	--
Charges for Service	-	-	-	-	-	--
Operating Grants/Contributions	1,325,227	1,343,094	3,272,000	3,272,000	3,058,000	-6.5%
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	-	-	-	-	-	--
Loans	-	-	-	-	-	--
Current Revenues Total	1,325,227	1,343,094	3,272,000	3,272,000	3,058,000	-6.5%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	-	-	-	-	-	--
Capital Beginning Balance	-	-	-	-	-	--
Beginning Balance Total	-	-	-	-	-	--
 Total Resources	 1,325,227	 1,343,094	 3,272,000	 3,272,000	 3,058,000	 -6.5%
Personnel Services	-	-	-	-	-	--
Materials & Services	1,325,227	1,343,094	3,272,000	3,272,000	3,058,000	-6.5%
Capital Outlay	-	-	-	-	-	--
Other: Internal Fund Transfers	-	-	-	-	-	--
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	1,325,227	1,343,094	3,272,000	3,272,000	3,058,000	-6.5%
Other: Contingency	-	-	-	-	-	--
Other: Reserve for Future Years	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	-	-	-	--
 Fund Surplus or (Deficit)	 -	 -	 -	 -	 -	 --
 <b>Full-Time-Equivalent (FTE) by Type</b>						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--
Total FTE	-	-	-	-	-	--

### Purpose:

To account for accumulation and distribution of dedicated local and state common school fund resources to local school districts as instructed by the Oregon Department of Education.

### Budget Overview:

The amount of resources available and distributed from year to year varies. The appropriation level should be more than sufficient to cover foreseeable requirements. All resources and expenditures are mandated by statute. (See Non-departmental Department for more Information).

## Fair Fund

Resource / Expense Category	2003-04 Annual Actual	2004-05 Annual Actual	2005-07 Biennium Adopted	2005-07 Biennium Adjusted	2007-09 Biennium Adopted	% Change Over Adjusted
General Revenues	-	753	3,150	3,150	-	-100.0%
Charges for Service	535,551	597,072	1,374,557	1,374,557	1,390,700	1.2%
Operating Grants/Contributions	89,682	74,306	293,500	293,500	225,000	-23.3%
Capital Grants/Contributions	-	3,878	32,000	32,000	30,000	-6.3%
Internal Fund Transfers	112,945	219,500	486,600	544,050	507,000	-6.8%
Loans	-	-	-	-	-	--
Current Revenues Total	738,178	895,509	2,189,807	2,247,257	2,152,700	-4.2%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	3,554	-	-	-	-	--
Capital Beginning Balance	-	-	-	-	-	--
Beginning Balance Total	3,554	-	-	-	-	--
 Total Resources	 741,732	 895,509	 2,189,807	 2,247,257	 2,152,700	 -4.2%
Personnel Services	205,938	269,918	685,551	685,551	720,180	5.1%
Materials & Services	523,883	624,435	1,419,411	1,476,861	1,389,720	-5.9%
Capital Outlay	11,911	10,759	54,600	54,600	42,800	-21.6%
Other: Internal Fund Transfers	-	-	-	-	-	--
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	27,000	27,000	-	-100.0%
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	741,732	905,112	2,186,562	2,244,012	2,152,700	-4.1%
Other: Contingency	-	-	3,245	3,245	-	-100.0%
Other: Reserve for Future Years	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	3,245	3,245	-	-100.0%
 Fund Surplus or (Deficit)	 -	 (9,603)	 -	 -	 -	 -
 <b>Full-Time-Equivalent (FTE) by Type</b>						
Regular (Greater than .50 FTE)	2.75	3.50	4.00	4.00	4.00	0.0%
Temporary Hire	2.47	2.11	3.61	3.61	2.57	-28.8%
Total FTE	5.22	5.61	7.61	7.61	6.57	-13.7%

### Purpose:

To account for resources and expenditures associated with operations of the annual county fair and county fairgrounds on a year around basis. The fund is mandated based on acceptance of state resources in support of the annual fair.

### Budget Overview:

General fund support of the fair fund is represented in the Internal Fund Transfer category. (See Fairgrounds Department for more information).

## Health & Safety Levy Fund

<b>Resource / Expense Category</b>	<b>2003-04 Annual Actual</b>	<b>2004-05 Annual Actual</b>	<b>2005-07 Biennium Adopted</b>	<b>2005-07 Biennium Adjusted</b>	<b>2007-09 Biennium Adopted</b>	<b>% Change Over Adjusted</b>
General Revenues	-	-	-	-	-	--
Charges for Service	-	-	-	-	-	--
Operating Grants/Contributions	1,225	-	-	-	-	--
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	660,045	-	-	-	-	--
Loans	-	-	-	-	-	--
Current Revenues Total	661,270	-	-	-	-	--
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	83,963	-	-	-	-	--
Capital Beginning Balance	-	-	-	-	-	--
Beginning Balance Total	83,963	-	-	-	-	--
 Total Resources	 745,233	 -	 -	 -	 -	 --
Personnel Services	693,174	-	-	-	-	--
Materials & Services	52,059	-	-	-	-	--
Capital Outlay	-	-	-	-	-	--
Other: Internal Fund Transfers	-	-	-	-	-	--
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	745,233	-	-	-	-	--
Other: Contingency	-	-	-	-	-	--
Other: Reserve for Future Years	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	-	-	-	--
 Fund Surplus or (Deficit)	 -	 -	 -	 -	 -	 --
 <b>Full-Time-Equivalent (FTE) by Type</b>						
Regular (Greater than .50 FTE)	11.80	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--

### Purpose:

This fund accounted for new programs and services financed with a local option levy for health and safety services that was authorized between 1999 and 2003. The levy was not renewed. Services were transferred to the general fund or discontinued.

### Budget Overview:

This information is provided to account for a portion of actual financial history.

## Land Corner Preservation Fund

<b>Resource / Expense Category</b>	<b>2003-04 Annual Actual</b>	<b>2004-05 Annual Actual</b>	<b>2005-07 Biennium Adopted</b>	<b>2005-07 Biennium Adjusted</b>	<b>2007-09 Biennium Adopted</b>	<b>% Change Over Adjusted</b>
General Revenues	-	-	-	-	-	--
Charges for Service	206,555	152,534	270,000	270,000	290,000	7.4%
Operating Grants/Contributions	5,597	7,956	10,000	10,000	24,413	144.1%
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	-	-	-	-	-	--
Loans	-	-	-	-	-	--
Current Revenues Total	212,152	160,490	280,000	280,000	314,413	12.3%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	346,590	376,220	325,000	325,000	343,597	5.7%
Capital Beginning Balance	-	-	-	-	-	--
Beginning Balance Total	346,590	376,220	325,000	325,000	343,597	5.7%
 Total Resources	558,742	536,710	605,000	605,000	658,010	8.8%
Personnel Services	111,832	138,362	300,928	294,248	309,662	5.2%
Materials & Services	37,194	40,498	112,990	112,990	120,348	6.5%
Capital Outlay	33,495	-	4,000	4,000	4,000	0.0%
Other: Internal Fund Transfers	-	-	-	6,680	-	-100.0%
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	182,521	178,860	417,918	417,918	434,010	3.9%
Other: Contingency	-	-	25,000	25,000	25,000	0.0%
Other: Reserve for Future Years	-	-	162,082	162,082	199,000	22.8%
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	187,082	187,082	224,000	19.7%
 Fund Surplus or (Deficit)	376,221	357,850	-	-	-	
 <b>Full-Time-Equivalent (FTE) by Type</b>						
Regular (Greater than .50 FTE)	1.70	1.70	1.70	1.70	1.70	0.0%
Temporary Hire	0.25	0.25	0.25	0.25	0.25	0.0%
Total FTE	1.95	1.95	1.95	1.95	1.95	0.0%

### Purpose:

Account for resources and expenditures from a fee established under county code (Chapter 25) as allowed by ORS 203.148 for the preservation and restoration of government survey corners and markers.

### Budget Overview:

The sole source of revenues is a \$10 fee charged at the time certain types of property related documents are presented for recording to the County Clerk. Other income is from interest earnings on fund balances. (See Public Works Department for more information).

## HUD Block Grant Fund

<b>Resource / Expense Category</b>	<b>2003-04 Annual Actual</b>	<b>2004-05 Annual Actual</b>	<b>2005-07 Biennium Adopted</b>	<b>2005-07 Biennium Adjusted</b>	<b>2007-09 Biennium Adopted</b>	<b>% Change Over Adjusted</b>
General Revenues	-	-	-	-	-	--
Charges for Service	-	-	-	-	-	--
Operating Grants/Contributions	225,096	158,174	220,000	220,000	270,000	22.7%
Capital Grants/Contributions	195,660	371,826	300,000	300,000	186,000	-38.0%
Internal Fund Transfers	-	-	-	-	-	--
Loans	75,198	50,452	427,000	427,000	100,000	-76.6%
Current Revenues Total	495,954	580,452	947,000	947,000	556,000	-41.3%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	404,517	470,997	225,000	225,000	395,000	75.6%
Capital Beginning Balance	-	204,997	-	-	-	--
Beginning Balance Total	404,517	675,994	225,000	225,000	395,000	75.6%
Total Resources	900,471	1,256,446	1,172,000	1,172,000	951,000	-18.9%
Personnel Services	224,476	365,543	-	-	-	--
Materials & Services	-	519,164	912,000	912,000	951,000	4.3%
Capital Outlay	-	-	-	-	-	--
Other: Internal Fund Transfers	-	-	-	-	-	--
Other: Loans	-	-	260,000	260,000	-	-100.0%
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	224,476	884,707	1,172,000	1,172,000	951,000	-18.9%
Other: Contingency	-	-	-	-	-	--
Other: Reserve for Future Years	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	-	-	-	--
Fund Surplus or (Deficit)	675,995	371,739	-	-	-	
<b>Full-Time-Equivalent (FTE) by Type</b>						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--
Total FTE	-	-	-	-	-	--

### Purpose:

Account for grants received from the federal government for housing rehabilitation and community development block grant (CDBG) programs. Also account for certain housing rehabilitation loan repayments that are returned to the county and may be used for any county purpose (Benton Opportunity Fund).

### Budget Overview:

The budget does not assume new housing rehabilitation grants during the biennium. It assumes only a minimum level of loan payments from previous rehabilitation loans. (See Non-departmental services for more information).

# Oregon Health Plan Fund

Resource / Expense Category	2003-04 Annual Actual	2004-05 Annual Actual	2005-07 Biennium Adopted	2005-07 Biennium Adjusted	2007-09 Biennium Adopted	% Change Over Adjusted
General Revenues	-	-	-	-	-	--
Charges for Service	-	-	-	-	-	--
Operating Grants/Contributions	865,732	1,141,670	1,736,392	2,271,836	2,101,478	-7.5%
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	-	-	-	-	-	--
Loans	-	75,000	-	-	-	--
Current Revenues Total	865,732	1,216,670	1,736,392	2,271,836	2,101,478	-7.5%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	1,028,427	1,193,708	1,466,943	1,466,943	1,178,885	-19.6%
Capital Beginning Balance	-	-	-	-	-	--
Beginning Balance Total	1,028,427	1,193,708	1,466,943	1,466,943	1,178,885	-19.6%
 Total Resources	 1,894,159	 2,410,378	 3,203,335	 3,738,779	 3,280,363	 -12.3%
Personnel Services	75,599	76,995	171,691	171,691	182,812	6.5%
Materials & Services	624,852	537,260	2,001,619	2,715,091	2,593,402	-4.5%
Capital Outlay	-	158,465	-	-	-	--
Other: Internal Fund Transfers	-	-	119,054	119,054	-	-100.0%
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	700,451	772,720	2,292,364	3,005,836	2,776,214	-7.6%
Other: Contingency	-	-	-	-	-	--
Other: Reserve for Future Years	-	-	910,971	732,943	504,149	-31.2%
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	910,971	732,943	504,149	-31.2%
 Fund Surplus or (Deficit)	 1,193,708	 1,637,658	 -	 -	 -	 -
 <b>Full-Time-Equivalent (FTE) by Type</b>						
Regular (Greater than .50 FTE)	1.00	1.00	1.00	1.00	1.00	0.0%
Temporary Hire	-	-	-	-	-	--
Total FTE	1.00	1.00	1.00	1.00	1.00	0.0%

**Purpose:**

To account for the receipt and distribution of capitation (per capita) payments received to provide mental health services for Benton County residents enrolled in the Oregon Health Plan. Providers include public and private organizations and the county's mental health division.

**Budget Overview:**

Expenditures assume a draw down of reserves to increase payments to the mental health division in the general fund for the maintenance of adult drug court treatment programs. (See Health Department for more information).

## Court Security Fund

<b>Resource / Expense Category</b>	<b>2003-04 Annual Actual</b>	<b>2004-05 Annual Actual</b>	<b>2005-07 Biennium Adopted</b>	<b>2005-07 Biennium Adjusted</b>	<b>2007-09 Biennium Adopted</b>	<b>% Change Over Adjusted</b>
General Revenues	-	-	-	-	-	--
Charges for Service	-	-	-	-	-	--
Operating Grants/Contributions	58,698	63,927	112,000	112,000	129,000	15.2%
Capital Grants/Contributions	-	-	-	51,347	-	-100.0%
Internal Fund Transfers	-	-	-	-	-	--
Loans	-	-	-	-	-	--
Current Revenues Total	58,698	63,927	112,000	163,347	129,000	-21.0%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	207,884	181,124	150,000	150,000	102,665	-31.6%
Capital Beginning Balance	-	-	-	-	-	--
Beginning Balance Total	207,884	181,124	150,000	150,000	102,665	-31.6%
Total Resources	266,582	245,051	262,000	313,347	231,665	-26.1%
Personnel Services	50,739	61,725	170,735	170,735	167,854	-1.7%
Materials & Services	3,128	2,989	13,453	13,453	7,528	-44.0%
Capital Outlay	31,591	4,075	-	68,947	-	-100.0%
Other: Internal Fund Transfers	-	-	-	4,461	-	-100.0%
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	85,458	68,789	184,188	257,596	175,382	-31.9%
Other: Contingency	-	-	-	-	-	--
Other: Reserve for Future Years	-	-	77,812	55,751	56,283	1.0%
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	77,812	55,751	56,283	1.0%
Fund Surplus or (Deficit)	181,124	176,262	-	-	-	
<b>Full-Time-Equivalent (FTE) by Type</b>						
Regular (Greater than .50 FTE)	1.00	1.00	1.00	1.00	1.00	0.0%
Temporary Hire	-	-	0.11	0.11	-	-100.0%
Total FTE	1.00	1.00	1.11	1.11	1.00	-9.9%

### Purpose:

To account for revenue distributed under ORS 137.308 that is dedicated to security of state courts and court space. (See Law Enforcement Department for more information).

### Budget Overview:

If the funding base established in ORS 137.308 is not changed the fund will not have sufficient resources in the next biennia (2009-11).

## PL 106-393 Title III Projects Fund

<b>Resource / Expense Category</b>	<b>2003-04 Annual Actual</b>	<b>2004-05 Annual Actual</b>	<b>2005-07 Biennium Adopted</b>	<b>2005-07 Biennium Adjusted</b>	<b>2007-09 Biennium Adopted</b>	<b>% Change Over Adjusted</b>
General Revenues	-	-	-	-	-	--
Charges for Service	-	-	-	-	-	--
Operating Grants/Contributions	300,180	305,609	982,000	982,000	431,800	-56.0%
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	-	-	-	-	-	--
Loans	-	-	-	-	-	--
Current Revenues Total	300,180	305,609	982,000	982,000	431,800	-56.0%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	209,021	174,539	60,000	60,000	6,000	-90.0%
Capital Beginning Balance	-	-	-	-	-	--
Beginning Balance Total	209,021	174,539	60,000	60,000	6,000	-90.0%
 Total Resources	 509,201	 480,148	 1,042,000	 1,042,000	 437,800	 -58.0%
Personnel Services	-	-	-	-	-	--
Materials & Services	334,662	391,281	1,042,000	1,042,000	437,800	-58.0%
Capital Outlay	-	20,000	-	-	-	--
Other: Internal Fund Transfers	-	-	-	-	-	--
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	334,662	411,281	1,042,000	1,042,000	437,800	-58.0%
Other: Contingency	-	-	-	-	-	--
Other: Reserve for Future Years	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	-	-	-	--
 Fund Surplus or (Deficit)	 174,539	 68,867	 -	 -	 -	 -
 <b>Full-Time-Equivalent (FTE) by Type</b>						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--
Total FTE	-	-	-	-	-	--

### Purpose:

To account for the receipt and distribution of funds allocated under Title III of the "Secure Rural Schools and Community Self-Determination Act of 2000" (PL 106-393), and the one-year extension authorized for 2008.

### Budget Overview:

PL 106-393 is the same law that appropriated federal forest payments for the county general and road funds. The law which designates these funds expired in 2006, but in May of 2007 was extended one-year. Uses of the mandatory set-aside for Title III is limited to six categorical areas primarily revolving around relationships with federal lands or forest education. (See Non-departmental services for more information).

## Adult Correction Programs Fund

Resource / Expense Category	2003-04	2004-05	2005-07	2005-07	2007-09	% Change
	Annual Actual	Annual Actual	Biennium Adopted	Biennium Adjusted	Biennium Adopted	Over Adjusted
General Revenues	-	-	-	-	-	--
Charges for Service	-	-	-	-	-	--
Operating Grants/Contributions	1,503,649	1,490,904	3,153,716	3,153,716	3,117,000	-1.2%
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	-	-	-	-	-	--
Loans	-	-	-	-	-	--
Current Revenues Total	1,503,649	1,490,904	3,153,716	3,153,716	3,117,000	-1.2%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	501,583	777,767	713,563	713,563	1,920,813	169.2%
Capital Beginning Balance	-	-	-	-	-	--
Beginning Balance Total	501,583	777,767	713,563	713,563	1,920,813	169.2%
 Total Resources	 2,005,232	 2,268,671	 3,867,279	 3,867,279	 5,037,813	 30.3%
Personnel Services	273,856	280,173	764,054	764,054	982,157	28.5%
Materials & Services	803,165	802,428	2,170,081	2,170,081	2,378,882	9.6%
Capital Outlay	2,849	21,004	-	-	14,180	--
Other: Internal Fund Transfers	-	360	720	720	720	0.0%
Other: Loans	142,945	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	4,651	-	-	-	-	--
Expenditures Total	1,227,466	1,103,965	2,934,855	2,934,855	3,375,939	15.0%
Other: Contingency	-	-	932,424	932,424	-	-100.0%
Other: Reserve for Future Years	-	-	-	-	1,661,874	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	932,424	932,424	1,661,874	78.2%
 Fund Surplus or (Deficit)	 777,766	 1,164,706	 -	 -	 -	
 <b>Full-Time-Equivalent (FTE) by Type</b>						
Regular (Greater than .50 FTE)	3.60	3.85	4.05	4.05	5.45	34.6%
Temporary Hire	0.90	1.05	1.00	1.00	1.34	34.0%
Total FTE	4.50	4.90	5.05	5.05	6.79	34.5%

### Purpose:

To account for revenues dedicated to released offender transitional housing and rental of jail space in other counties as approved by voters in a local option property tax levy. Oregon Local Budget Law requires a local option levy that has a specific purpose be accounted for in its own fund.

### Budget Overview:

The current tax levy authorization was approved in 2003 and will expire at the end of the 2007-09 biennia. The maximum approved annual tax rate is \$0.29 per 1000 of assessed value (AV). In 2006 the rate was reduced to \$0.26/1000 AV and will be levied in the 2007 tax year (the first year of the 2007-09 biennium) at \$0.26/1000 AV. (See Law Enforcement Department for more information).

If a new local option levy (discussed in the Budget Officers message in this document) is submitted and approved by voters in November of 2007, the current jail levy will be incorporated into that levy. If the proposed local option levy is not submitted, or is not approved, the local option levy will be imposed at \$0.26 per 1000 AV in 2008, as previously authorized by voters. If there is no new tax levy authority authorized after 2008 this program could operate into the 2009-11 biennium until fund balance is exhausted. About 12 to 14 months of the 24 month biennium.

## Special Transportation Fund

<b>Resource / Expense Category</b>	<b>2003-04 Annual Actual</b>	<b>2004-05 Annual Actual</b>	<b>2005-07 Biennium Adopted</b>	<b>2005-07 Biennium Adjusted</b>	<b>2007-09 Biennium Adopted</b>	<b>% Change Over Adjusted</b>
General Revenues	-	-	-	-	-	--
Charges for Service	355,974	339,289	83,701	83,701	58,557	-30.0%
Operating Grants/Contributions	199,290	550,993	1,858,185	1,858,185	1,663,125	-10.5%
Capital Grants/Contributions	300,629	115,048	45,807	45,807	537,201	1072.7%
Internal Fund Transfers	-	-	-	-	-	--
Loans	-	-	100,000	100,000	100,000	0.0%
Current Revenues Total	855,893	1,005,330	2,087,693	2,087,693	2,358,883	13.0%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	331,235	275,509	375,000	375,000	735,548	96.1%
Capital Beginning Balance	-	-	-	-	-	--
Beginning Balance Total	331,235	275,509	375,000	375,000	735,548	96.1%
 Total Resources	 1,187,128	 1,280,839	 2,462,693	 2,462,693	 3,094,431	 25.7%
Personnel Services	-	-	-	-	-	--
Materials & Services	573,834	648,814	1,565,643	1,565,643	2,093,032	33.7%
Capital Outlay	337,785	137,691	129,289	129,289	444,749	244.0%
Other: Internal Fund Transfers	-	-	-	-	-	--
Other: Loans	-	-	103,000	103,000	103,000	0.0%
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	911,619	786,505	1,797,932	1,797,932	2,640,781	46.9%
Other: Contingency	-	-	664,761	664,761	453,650	-31.8%
Other: Reserve for Future Years	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	664,761	664,761	453,650	-31.8%
 Fund Surplus or (Deficit)	 275,509	 494,334	 -	 -	 -	 -
 <b>Full-Time-Equivalent (FTE) by Type</b>						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--
Total FTE	-	-	-	-	-	--

### Purpose:

Account for revenues and expenses dedicated by state law and contracts to provide transportation for the elderly and disabled. (See Public Works Department for more information.).

## Cemetery Operations Fund

<b>Resource / Expense Category</b>	<b>2003-04 Annual Actual</b>	<b>2004-05 Annual Actual</b>	<b>2005-07 Biennium Adopted</b>	<b>2005-07 Biennium Adjusted</b>	<b>2007-09 Biennium Adopted</b>	<b>% Change Over Adjusted</b>
General Revenues	-	-	-	-	-	--
Charges for Service	7,759	9,416	20,525	20,525	19,300	-6.0%
Operating Grants/Contributions	2,681	4,807	121,500	121,500	14,000	-88.5%
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	-	-	-	-	12,000	--
Loans	-	-	-	-	-	--
Current Revenues Total	10,440	14,223	142,025	142,025	45,300	-68.1%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	135,187	118,840	106,143	106,143	196,124	84.8%
Capital Beginning Balance	-	-	-	-	-	--
Beginning Balance Total	135,187	118,840	106,143	106,143	196,124	84.8%
 Total Resources	 145,627	 133,063	 248,168	 248,168	 241,424	 -2.7%
Personnel Services	1,083	947	789	789	3,400	330.9%
Materials & Services	13,703	19,419	47,116	47,116	37,162	-21.1%
Capital Outlay	4,139	5,427	-	-	1,500	--
Other: Internal Fund Transfers	7,862	3,931	7,862	7,862	7,862	0.0%
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	26,787	29,724	55,767	55,767	49,924	-10.5%
Other: Contingency	-	-	-	-	-	--
Other: Reserve for Future Years	-	-	192,401	192,401	191,500	-0.5%
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	192,401	192,401	191,500	-0.5%
 Fund Surplus or (Deficit)	 118,840	 103,339	 -	 -	 -	 -
 <b>Full-Time-Equivalent (FTE) by Type</b>						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	0.01	0.01	0.02	0.02	0.10	400.0%
Total FTE	0.01	0.01	0.02	0.02	0.10	400.0%

### Purpose:

To account for revenues and expenditures related to the operation of Crystal Lake Cemetery.

### Budget Overview:

Operating income is from the sale of burial sites and interest earnings on fund balances. In the prior biennium, sale of surplus land accounted for most of the non-charges for service income. (See Natural Areas & Parks Department for more information).

## Debt Service Fund

<b>Resource / Expense Category</b>	<b>2003-04 Annual Actual</b>	<b>2004-05 Annual Actual</b>	<b>2005-07 Biennium Adopted</b>	<b>2005-07 Biennium Adjusted</b>	<b>2007-09 Biennium Adopted</b>	<b>% Change Over Adjusted</b>
General Revenues	-	3,961	-	-	-	--
Charges for Service	734,457	1,167,760	2,621,254	2,621,254	2,807,000	7.1%
Operating Grants/Contributions	3,176	16,118	24,700	24,700	65,000	163.2%
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	-	-	-	1,315,000	-	-100.0%
Loans	7,490,438	-	-	-	-	--
Current Revenues Total	8,228,071	1,187,839	2,645,954	3,960,954	2,872,000	-27.5%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	173,269	450,075	565,000	565,000	870,000	54.0%
Capital Beginning Balance	-	-	-	-	-	--
Beginning Balance Total	173,269	450,075	565,000	565,000	870,000	54.0%
 Total Resources	 8,401,340	 1,637,914	 3,210,954	 4,525,954	 3,742,000	 -17.3%
Personnel Services	-	-	-	-	-	--
Materials & Services	139,380	850	-	-	-	--
Capital Outlay	-	-	-	-	-	--
Other: Internal Fund Transfers	33,700	7,800	-	-	-	--
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	7,145,727	51,166	169,000	1,531,954	237,500	-84.5%
Other: Debt Interest	632,458	1,093,054	2,110,500	2,110,500	2,284,000	8.2%
Expenditures Total	7,951,265	1,152,870	2,279,500	3,642,454	2,521,500	-30.8%
Other: Contingency	-	-	-	-	-	--
Other: Reserve for Future Years	-	-	931,454	883,500	1,220,500	38.1%
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	931,454	883,500	1,220,500	38.1%
 Fund Surplus or (Deficit)	 450,075	 485,044	 -	 -	 -	 -
 <b>Full-Time-Equivalent (FTE) by Type</b>						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--
Total FTE	-	-	-	-	-	--

### Purpose:

To account for resources that support principle and interest payments to retire bonded debt. (See Administrative Services Department more information.)

### Budget Overview:

Current bonded debt consists of two pension obligation bond issues sold in 2002 and 2004. Revenues supporting principle and interest payments are derived from payroll charges to county departments (Charges for Service). Other current income is from interest earnings on fund balances. Reserves in the fund are intended to grow to cover future payment schedules without increasing future payroll rates.

In the last month of the 2005-07 biennium the county exercised an option to retire a portion of future principle. Surplus funds were transferred from the general and other funds to support the payment. Retirement of principle and its associated interest cost will save county operations about one-half percent of salary annually through the year 2025.

## General Capital Improvements Fund

Resource / Expense Category	2003-04 Annual Actual	2004-05 Annual Actual	2005-07 Biennium Adopted	2005-07 Biennium Adjusted	2007-09 Biennium Adopted	% Change Over Adjusted
General Revenues	-	-	-	-	-	--
Charges for Service	16,790	-	-	-	-	--
Operating Grants/Contributions	78,859	34,341	210,000	210,000	90,000	-57.1%
Capital Grants/Contributions	17,101	173,540	431,000	731,000	-	-100.0%
Internal Fund Transfers	185,500	178,632	654,580	669,580	188,860	-71.8%
Loans	-	-	-	-	-	--
Current Revenues Total	298,250	386,513	1,295,580	1,610,580	278,860	-82.7%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	249,667	72,236	112,602	138,509	537,428	288.0%
Capital Beginning Balance	-	-	-	-	-	--
Beginning Balance Total	249,667	72,236	112,602	138,509	537,428	288.0%
 Total Resources	 547,917	 458,749	 1,408,182	 1,749,089	 816,288	 -53.3%
Personnel Services	-	-	-	-	-	--
Materials & Services	270,155	13,943	148,200	248,200	181,091	-27.0%
Capital Outlay	205,526	234,988	1,131,399	1,392,399	494,917	-64.5%
Other: Internal Fund Transfers	-	-	-	25,907	-	-100.0%
Other: Loans	-	75,000	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	475,681	323,931	1,279,599	1,666,506	676,008	-59.4%
Other: Contingency	-	-	-	-	-	--
Other: Reserve for Future Years	-	-	128,583	82,583	140,280	69.9%
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	128,583	82,583	140,280	69.9%
 Fund Surplus or (Deficit)	 72,236	 134,818	 -	 -	 -	 -
 <b>Full-Time-Equivalent (FTE) by Type</b>						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--
Total FTE	-	-	-	-	-	--

### Purpose:

Account for improvements to real property and development or acquisition of new software systems as defined in the Capital Improvement Plan.

### Budget Overview:

This fund does not account for road and bridge related capital projects (See Road Fund and Road Improvement Fund). Internal fund transfers usually represent a general fund contribution to approved projects. The Adopted Capital Improvement Plan contains details of funded projects. Budgeted in this fund for the biennium include projects at the fairgrounds, law enforcement communications, corrections facility data base and central administration software projects.

## Road Improvement Fund

<b>Resource / Expense Category</b>	<b>2003-04 Annual Actual</b>	<b>2004-05 Annual Actual</b>	<b>2005-07 Biennium Adopted</b>	<b>2005-07 Biennium Adjusted</b>	<b>2007-09 Biennium Adopted</b>	<b>% Change Over Adjusted</b>
General Revenues	-	-	-	-	-	--
Charges for Service	-	65,171	-	-	-	--
Operating Grants/Contributions	-	-	-	-	-	--
Capital Grants/Contributions	-	581,167	1,790	1,790	1,000	-44.1%
Internal Fund Transfers	-	-	-	-	-	--
Loans	-	-	-	-	-	--
Current Revenues Total	-	646,338	1,790	1,790	1,000	-44.1%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	-	-	477,160	477,160	71,000	-85.1%
Capital Beginning Balance	-	-	-	-	-	--
Beginning Balance Total	-	-	477,160	477,160	71,000	-85.1%
 Total Resources	-	646,338	478,950	478,950	72,000	-85.0%
Personnel Services	-	-	-	-	-	--
Materials & Services	-	129,874	478,950	478,950	72,000	-85.0%
Capital Outlay	-	2,690	-	-	-	--
Other: Internal Fund Transfers	-	-	-	-	-	--
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	-	132,564	478,950	478,950	72,000	-85.0%
Other: Contingency	-	-	-	-	-	--
Other: Reserve for Future Years	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	-	-	-	--
 Fund Surplus or (Deficit)	-	513,774	-	-	-	-
 <b>Full-Time-Equivalent (FTE) by Type</b>						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--
Total FTE	-	-	-	-	-	--

### Purpose:

Account for special revenues accumulated by grant or public assessments for specific road improvement projects.

### Budget Overview:

Projects in this fund generally have supporting revenues accumulate in advance of the project. Projects that are supported by reimbursement grants are budgeted through the Road Fund for cash management reasons. (See Public Works Department for more information).

## Building Development Reserve Fund

<b>Resource / Expense Category</b>	<b>2003-04 Annual Actual</b>	<b>2004-05 Annual Actual</b>	<b>2005-07 Biennium Adopted</b>	<b>2005-07 Biennium Adjusted</b>	<b>2007-09 Biennium Adopted</b>	<b>% Change Over Adjusted</b>
General Revenues	1,109	-	-	-	-	--
Charges for Service	-	-	-	-	-	--
Operating Grants/Contributions	5,153	10,829	10,000	10,000	100,000	900.0%
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	49,500	245,047	389,439	389,439	132,073	-66.1%
Loans	-	-	-	-	-	--
Current Revenues Total	55,762	255,876	399,439	399,439	232,073	-41.9%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	401,524	457,287	615,000	615,000	1,110,000	80.5%
Capital Beginning Balance	-	-	-	-	-	--
Beginning Balance Total	401,524	457,287	615,000	615,000	1,110,000	80.5%
 Total Resources	 457,286	 713,163	 1,014,439	 1,014,439	 1,342,073	 32.3%
Personnel Services	-	-	-	-	-	--
Materials & Services	-	-	30,000	30,000	32,000	6.7%
Capital Outlay	-	-	-	-	-	--
Other: Internal Fund Transfers	-	-	-	-	-	--
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	-	-	30,000	30,000	32,000	6.7%
Other: Contingency	-	-	-	-	-	--
Other: Reserve for Future Years	-	-	984,439	984,439	1,310,073	33.1%
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	984,439	984,439	1,310,073	33.1%
 Fund Surplus or (Deficit)	 457,286	 713,163	 -	 -	 -	 -
 <b>Full-Time-Equivalent (FTE) by Type</b>						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--
Total FTE	-	-	-	-	-	--

### Purpose:

To accumulate resources over multiple years toward an equity contribution to future construction of a downtown office building for county administrative and other space needs. (See Non-departmental Department for more information).

### Budget Overview:

Significant activity is not anticipated during the biennium. There is no general fund contribution planned. New income (transfers in) will consist of net revenues after expenses from rental of property on the Law Enforcement building block. (See Public Works department budget).

## Management Services Fund

<b>Resource / Expense Category</b>	<b>2003-04 Annual Actual</b>	<b>2004-05 Annual Actual</b>	<b>2005-07 Biennium Adopted</b>	<b>2005-07 Biennium Adjusted</b>	<b>2007-09 Biennium Adopted</b>	<b>% Change Over Adjusted</b>
General Revenues	-	-	-	-	-	--
Charges for Service	1,849,906	1,754,984	4,492,426	4,492,426	4,996,224	11.2%
Operating Grants/Contributions	21,574	66,712	4,000	4,000	4,000	0.0%
Capital Grants/Contributions	-	311,979	-	-	-	--
Internal Fund Transfers	250,275	-	487,758	561,229	131,300	-76.6%
Loans	-	-	-	-	-	--
Current Revenues Total	2,121,755	2,133,675	4,984,184	5,057,655	5,131,524	1.5%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	151,760	191,828	180,000	183,448	383,500	109.1%
Capital Beginning Balance	-	-	-	-	-	--
Beginning Balance Total	151,760	191,828	180,000	183,448	383,500	109.1%
 Total Resources	 2,273,515	 2,325,503	 5,164,184	 5,241,103	 5,515,024	 5.2%
Personnel Services	1,348,016	1,341,599	3,150,946	3,152,446	3,535,708	12.2%
Materials & Services	733,671	808,482	1,879,658	1,929,107	1,825,316	-5.4%
Capital Outlay	-	478	8,580	34,550	2,000	-94.2%
Other: Internal Fund Transfers	-	-	-	73,414	-	-100.0%
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	2,081,687	2,150,559	5,039,184	5,189,517	5,363,024	3.3%
Other: Contingency	-	-	125,000	51,586	152,000	194.7%
Other: Reserve for Future Years	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	125,000	51,586	152,000	194.7%
 Fund Surplus or (Deficit)	 191,828	 174,944	 -	 -	 -	 -
 <b>Full-Time-Equivalent (FTE) by Type</b>						
Regular (Greater than .50 FTE)	19.30	18.95	20.60	20.60	20.55	-0.2%
Temporary Hire	0.32	0.46	0.36	0.36	1.65	358.3%
Total FTE	19.62	19.41	20.96	20.96	22.20	5.9%

### Purpose:

Account for revenues and expenses of county central administrative services such as treasury management, finance and budgeting, payroll, humans resources and technology services.

### Budget Overview:

Internal fund transfers represent general fund support. All other income is on a fee for service basis, principally through an annual cost allocation plan which calculates an overhead charge assessed to departments budgets. (See Administrative Services Department for more information).

## Intra-governmental Service Fund

<b>Resource / Expense Category</b>	<b>2003-04 Annual Actual</b>	<b>2004-05 Annual Actual</b>	<b>2005-07 Biennium Adopted</b>	<b>2005-07 Biennium Adjusted</b>	<b>2007-09 Biennium Adopted</b>	<b>% Change Over Adjusted</b>
General Revenues	-	-	-	-	-	--
Charges for Service	3,617,803	3,946,447	7,764,754	8,284,306	8,733,398	5.4%
Operating Grants/Contributions	360,932	484,502	844,264	1,144,264	1,236,546	8.1%
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	-	-	-	-	-	--
Loans	29,088	30,700	9,840	9,840	-	-100.0%
Current Revenues Total	4,007,823	4,461,649	8,618,858	9,438,410	9,969,944	5.6%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	680,149	692,198	595,787	595,787	704,864	18.3%
Capital Beginning Balance	347,978	603,779	471,926	471,926	758,447	60.7%
Beginning Balance Total	1,028,127	1,295,977	1,067,713	1,067,713	1,463,311	37.1%
 Total Resources	 5,035,950	 5,757,626	 9,686,571	 10,506,123	 11,433,255	 8.8%
Personnel Services	1,046,022	1,089,183	2,652,023	2,773,295	3,223,092	16.2%
Materials & Services	1,984,995	2,225,469	4,561,762	5,209,904	5,377,828	3.2%
Capital Outlay	589,258	948,865	1,599,804	1,704,354	1,712,940	0.5%
Other: Internal Fund Transfers	89,038	-	-	65,405	515,356	687.9%
Other: Loans	30,659	24,376	9,840	9,840	-	-100.0%
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	3,739,972	4,287,893	8,823,429	9,762,798	10,829,216	10.9%
Other: Contingency	-	-	334,648	303,958	369,041	21.4%
Other: Reserve for Future Years	-	-	528,494	439,367	234,998	-46.5%
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	863,142	743,325	604,039	-18.7%
 Fund Surplus or (Deficit)	 1,295,978	 1,469,733	 -	 -	 -	 -
 <b>Full-Time-Equivalent (FTE) by Type</b>						
Regular (Greater than .50 FTE)	19.25	17.50	18.60	18.60	21.30	14.5%
Temporary Hire	1.00	1.20	1.24	1.24	0.55	-55.6%
Total FTE	20.25	18.70	19.84	19.84	21.85	10.1%

### Purpose:

Account for revenues and expenses of motor pool, facilities, mail/courier, photocopy, telecommunications and data processing hardware replacement services provided to county departments and other organizations on a fee for service basis.

### Budget Overview:

For more information see Public Works Department for motor pool and facilities services and Administrative Services Department for mail/courier, photocopy services, telecommunications and data processing hardware replacement.

## Health Management Services Fund

<b>Resource / Expense Category</b>	<b>2003-04 Annual Actual</b>	<b>2004-05 Annual Actual</b>	<b>2005-07 Biennium Adopted</b>	<b>2005-07 Biennium Adjusted</b>	<b>2007-09 Biennium Adopted</b>	<b>% Change Over Adjusted</b>
General Revenues	-	4,004	-	-	-	--
Charges for Service	-	2,985,273	6,894,384	6,929,132	6,035,484	-12.9%
Operating Grants/Contributions	-	356,105	437,776	437,776	381,206	-12.9%
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	-	-	-	-	-	--
Loans	-	-	-	-	-	--
Current Revenues Total	-	3,345,382	7,332,160	7,366,908	6,416,690	-12.9%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	-	-	-	-	-	--
Capital Beginning Balance	-	-	-	-	-	--
Beginning Balance Total	-	-	-	-	-	--
 Total Resources	-	3,345,382	7,332,160	7,366,908	6,416,690	-12.9%
Personnel Services	-	2,019,446	5,433,473	5,468,221	5,227,703	-4.4%
Materials & Services	-	1,218,362	1,898,687	1,898,687	1,188,987	-37.4%
Capital Outlay	-	7,659	-	-	-	--
Other: Internal Fund Transfers	-	-	-	-	-	--
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	-	3,245,467	7,332,160	7,366,908	6,416,690	-12.9%
Other: Contingency	-	-	-	-	-	--
Other: Reserve for Future Years	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	-	-	-	--
 Fund Surplus or (Deficit)	-	99,915	-	-	-	--
 <b>Full-Time-Equivalent (FTE) by Type</b>						
Regular (Greater than .50 FTE)	-	34.80	42.15	42.15	36.60	-13.2%
Temporary Hire	-	-	0.20	0.20	-	-100.0%
Total FTE	-	34.80	42.35	42.35	36.60	-13.6%

### Purpose:

Account for revenues and expenditures of business services (scheduling, reception, records, contracting, billing and accounting) for the Health Center and Health Department. Account for Health Department administration.

### Budget Overview:

Service charges are derived from an internal department overhead cost plan. See Health Department for more information.

## Enterprise Operations Fund

Resource / Expense Category	2003-04	2004-05	2005-07	2005-07	2007-09	% Change
	Annual Actual	Annual Actual	Biennium Adopted	Biennium Adjusted	Biennium Adopted	Over Adjusted
General Revenues	-	344	-	-	-	--
Charges for Service	37,098	205,506	410,372	410,372	470,187	14.6%
Operating Grants/Contributions	282	2,103	1,000	1,000	51,900	5090.0%
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	-	-	-	-	-	--
Loans	-	-	-	-	-	--
Current Revenues Total	37,380	207,953	411,372	411,372	522,087	26.9%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	17,606	13,094	70,908	70,908	161,014	127.1%
Capital Beginning Balance	-	-	-	-	-	--
Beginning Balance Total	17,606	13,094	70,908	70,908	161,014	127.1%
Total Resources	54,986	221,047	482,280	482,280	683,101	41.6%
Personnel Services	-	-	-	-	104,965	--
Materials & Services	3,030	31,001	169,692	169,692	158,792	-6.4%
Capital Outlay	-	5,427	20,000	20,000	9,000	-55.0%
Other: Internal Fund Transfers	38,862	102,409	217,744	217,744	147,797	-32.1%
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	41,892	138,837	407,436	407,436	420,554	3.2%
Other: Contingency	-	-	25,000	25,000	25,000	0.0%
Other: Reserve for Future Years	-	-	49,844	49,844	237,547	376.6%
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	74,844	74,844	262,547	250.8%
Fund Surplus or (Deficit)	13,094	82,210	-	-	-	
<b>Full-Time-Equivalent (FTE) by Type</b>						
Regular (Greater than .50 FTE)	-	-	-	-	0.60	--
Temporary Hire	-	-	-	-	-	--
Total FTE	-	-	-	-	0.60	--

### Purpose:

Account for rentals and long-term leases of county property to private parties and the operations of technology hosting services .

### Budget Overview:

For more information see Public Works for rental properties, see Natural Areas and Parks for the Adair Clubhouse concession and Administrative Services for hosting services.

## Benton Health Center Fund

Resource / Expense Category	2003-04	2004-05	2005-07	2005-07	2007-09	% Change
	Annual Actual	Annual Actual	Biennium Adopted	Biennium Adjusted	Biennium Adopted	Over Adjusted
General Revenues	-	965	-	-	-	--
Charges for Service	-	779,330	5,615,198	5,615,198	3,830,169	-31.8%
Operating Grants/Contributions	-	1,735,104	3,538,098	3,551,808	1,653,249	-53.5%
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	-	1,858,929	1,044,000	1,044,000	730,800	-30.0%
Loans	-	-	-	-	-	--
Current Revenues Total	-	4,374,328	10,197,296	10,211,006	6,214,218	-39.1%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	-	-	814,000	814,000	-	-100.0%
Capital Beginning Balance	-	-	-	-	-	--
Beginning Balance Total	-	-	814,000	814,000	-	-100.0%
 Total Resources	-	4,374,328	11,011,296	11,025,006	6,214,218	-43.6%
Personnel Services	-	2,085,957	5,225,682	5,249,392	2,989,985	-43.0%
Materials & Services	-	2,351,448	5,785,614	5,775,614	3,224,233	-44.2%
Capital Outlay	-	36,236	-	-	-	--
Other: Internal Fund Transfers	-	-	-	-	-	--
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	-	4,473,641	11,011,296	11,025,006	6,214,218	-43.6%
Other: Contingency	-	-	-	-	-	--
Other: Reserve for Future Years	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	-	-	-	--
 Fund Surplus or (Deficit)	-	(99,313)	-	-	-	
 <b>Full-Time-Equivalent (FTE) by Type</b>						
Regular (Greater than .50 FTE)	-	30.80	32.35	32.35	17.64	-45.5%
Temporary Hire	-	2.54	2.69	2.69	0.10	-96.3%
Total FTE	-	33.34	35.04	35.04	17.74	-49.4%

### Purpose:

Account for the operation of primary care medical clinics, associated services and federal operation grants.

### Budget Overview:

The budget for 2007-09 reflects both reorganization and transfer of certain public health services back to the general fund, and adjusting of clinic budgets to reflect appropriate staffing for the current level of operations. (See Health Center for more information).

## Trust Fund

Resource / Expense Category	2003-04 Annual Actual	2004-05 Annual Actual	2005-07 Biennium Adopted	2005-07 Biennium Adjusted	2007-09 Biennium Adopted	% Change Over Adjusted
General Revenues	-	-	-	-	-	--
Charges for Service	45,227	47,198	107,000	107,000	133,400	24.7%
Operating Grants/Contributions	124,444	158,963	340,467	350,167	157,602	-55.0%
Capital Grants/Contributions	100,000	166,527	830,000	830,000	-	-100.0%
Internal Fund Transfers	2,162	56,293	20,510	20,510	-	-100.0%
Loans	-	-	-	-	-	--
Current Revenues Total	271,833	428,981	1,297,977	1,307,677	291,002	-77.7%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	190,396	279,748	445,849	448,459	459,232	2.4%
Capital Beginning Balance	-	-	-	-	-	--
Beginning Balance Total	190,396	279,748	445,849	448,459	459,232	2.4%
 Total Resources	 462,229	 708,729	 1,743,826	 1,756,136	 750,234	 -57.3%
Personnel Services	-	16,394	41,017	41,017	47,264	15.2%
Materials & Services	107,897	88,011	340,544	352,854	281,773	-20.1%
Capital Outlay	23,827	51,105	1,143,400	1,143,400	161,700	-85.9%
Other: Internal Fund Transfers	-	15,724	53,948	53,948	31,448	-41.7%
Other: Loans	50,756	-	-	-	68,000	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	182,480	171,234	1,578,909	1,591,219	590,185	-62.9%
Other: Contingency	-	-	-	-	-	--
Other: Reserve for Future Years	-	-	164,917	164,917	160,049	-3.0%
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	164,917	164,917	160,049	-3.0%
 Fund Surplus or (Deficit)	 279,749	 537,495	 -	 -	 -	 -
 <b>Full-Time-Equivalent (FTE) by Type</b>						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	0.40	0.40	0.40	0.40	0.0%
Total FTE	-	0.40	0.40	0.40	0.40	0.0%

### Purpose:

Account for assets transferred to Benton County for specific purposes.

### Budget Overview:

For more information see Natural Areas and Parks Department for Beazell Memorial Forest, District Attorney for the Willamette Criminal Justice Council (WCJC) or Non-departmental for all other active trusts.

## Tax Title Land Fund

Resource / Expense Category	2003-04 Annual Actual	2004-05 Annual Actual	2005-07 Biennium Adopted	2005-07 Biennium Adjusted	2007-09 Biennium Adopted	% Change Over Adjusted
General Revenues	-	-	-	-	-	--
Charges for Service	2,948	2,664	5,000	5,000	7,638	52.8%
Operating Grants/Contributions	5,749	9,273	26,000	26,000	30,000	15.4%
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	-	-	-	-	-	--
Loans	-	-	-	-	-	--
Current Revenues Total	8,697	11,937	31,000	31,000	37,638	21.4%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	229,952	197,542	205,000	205,000	205,000	0.0%
Capital Beginning Balance	-	-	-	-	-	--
Beginning Balance Total	229,952	197,542	205,000	205,000	205,000	0.0%
 Total Resources	 238,649	 209,479	 236,000	 236,000	 242,638	 2.8%
Personnel Services	-	-	-	-	-	--
Materials & Services	20,907	13,764	236,000	236,000	117,638	-50.2%
Capital Outlay	-	-	-	-	-	--
Other: Internal Fund Transfers	20,200	-	-	-	-	--
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	41,107	13,764	236,000	236,000	117,638	-50.2%
Other: Contingency	-	-	-	-	-	--
Other: Reserve for Future Years	-	-	-	-	125,000	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	-	-	125,000	--
 Fund Surplus or (Deficit)	 197,542	 195,715	 -	 -	 -	 -
 <b>Full-Time-Equivalent (FTE) by Type</b>						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--
Total FTE	-	-	-	-	-	--

### Purpose:

Account for expenses associated with maintenance of property acquired through tax foreclosure and for revenues earned from the sale of foreclosed properties. (See Administrative Services Department for more information.)

### Budget Overview:

Assets in this fund in excess of amounts needed to support maintenance of foreclosed property is not the property of the county, but rather must be shared with all taxing districts. If there is insufficient funds to maintain properties, the county tax collector may divert a portion of tax collections to this fund before distribution to districts.

## Employee Benefit Trust Fund

Resource / Expense Category	2003-04 Annual Actual	2004-05 Annual Actual	2005-07 Biennium Adopted	2005-07 Biennium Adjusted	2007-09 Biennium Adopted	% Change Over Adjusted
General Revenues	-	-	-	-	-	--
Charges for Service	486,432	352,168	846,000	846,000	912,749	7.9%
Operating Grants/Contributions	12,281	25,293	20,500	20,500	50,000	143.9%
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	48,494	33,583	-	-	-	--
Loans	-	-	-	-	-	--
Current Revenues Total	547,207	411,044	866,500	866,500	962,749	11.1%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	225,160	453,740	570,000	570,000	765,000	34.2%
Capital Beginning Balance	-	-	-	-	-	--
Beginning Balance Total	225,160	453,740	570,000	570,000	765,000	34.2%
 Total Resources	 772,367	 864,784	 1,436,500	 1,436,500	 1,727,749	 20.3%
Personnel Services	90,719	10,987	188,000	188,000	230,000	22.3%
Materials & Services	227,908	193,356	941,000	941,000	702,749	-25.3%
Capital Outlay	-	-	-	-	-	--
Other: Internal Fund Transfers	-	27,167	-	-	250,000	--
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	318,627	231,510	1,129,000	1,129,000	1,182,749	4.8%
Other: Contingency	-	-	-	-	-	--
Other: Reserve for Future Years	-	-	307,500	307,500	545,000	77.2%
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	307,500	307,500	545,000	77.2%
 Fund Surplus or (Deficit)	 453,740	 633,274	 -	 -	 -	 -
 <b>Full-Time-Equivalent (FTE) by Type</b>						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--
Total FTE	-	-	-	-	-	--

### Purpose:

Account for expenditures related to workers compensation insurance and claim reserves, employee assistance and wellness programs, unemployment and costs incurred when an employee retirements for payment of vacation and sick leave accrual based on conditions described in bargaining unit contracts or personnel policies.

### Budget Overview:

Most income is derived from charges to payroll based on experience, employee workers compensation classification and formulas depending on the type of activity being funded. Personnel costs are for leave pay outs. There are not personnel FTE assigned to this fund. See Administrative Services for more information.