

Non-Departmental

Function & Organization:

The primary function of the non-departmental budget is to account for resources, expenditures and internal financial transactions that are not directly related to the function or services of county departments. These include:

- 1) Transfer of resources from the general fund to other county funds
- 2) Expense of county contributions to community agencies or services
- 3) Contracts for specific services such as veterans assistance and economic development activities
- 4) Account for statutorily restricted resources not associated with regular department services or functions
- 5) Maintain budget allocations for General Fund reserves and estimate of unrestricted general fund balance

Management of the non-department budget is a responsibility of the Budget and the Finance Divisions of the Administrative Services Department.

Budget Summary

Non-Departmental - All Funds

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	2,455,696	2,082,767	2,398,943	2,580,014	7,765,880	201.0%
Charges for Service	41,327	42,098	80,000	80,000	80,000	0.0%
Operating Grants/Contributions	2,608,838	2,277,560	5,528,900	5,677,918	4,641,300	-18.3%
Capital Grants/Contributions	195,660	371,826	300,000	300,000	186,000	-38.0%
Internal Fund Transfers	866,075	331,183	389,439	389,439	599,073	53.8%
Loans	512,549	50,452	427,000	427,000	168,000	-60.7%
Current Revenues Total	6,680,145	5,155,886	9,124,282	9,454,371	13,440,253	42.2%
Unrestricted Beginning Balance	4,883,806	7,588,724	6,386,000	7,526,000	6,700,000	-11.0%
Dedicated Beginning Balance	1,728,137	1,895,719	1,632,120	1,637,780	2,005,380	22.4%
Capital Beginning Balance	26,349	227,282	-	-	-	--
Beginning Balance Total	6,638,292	9,711,725	8,018,120	9,163,780	8,705,380	-5.0%
Total Resources	13,318,437	14,867,611	17,142,402	18,618,151	22,145,633	18.9%
Personnel Services	52,425	-	-	3,518	-	-100.0%
Materials & Services	3,026,609	3,432,058	8,628,180	8,721,084	6,790,360	-22.1%
Capital Outlay	49,674	561,448	153,400	153,400	158,700	3.5%
Other: Internal Fund Transfers	1,460,558	1,343,131	2,846,558	5,722,107	1,999,100	-65.1%
Other: Loans	239,000	75,000	260,000	260,000	-	-100.0%
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	4,828,266	5,411,637	11,888,138	14,860,109	8,948,160	-39.8%
Other: Contingency	-	-	1,945,000	489,022	4,463,233	812.7%
Other: Reserve for Future Years	-	-	1,299,264	1,259,020	5,234,240	315.7%
Other: Unappropriated Balance	-	-	2,010,000	2,010,000	3,500,000	74.1%
Other Total	-	-	5,254,264	3,758,042	13,197,473	251.2%
Budget Surplus/(Deficit)	8,490,171	9,455,974	-	-	-	
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--
Expenditures by Fund						
General	2,804,042	2,641,575	6,102,518	9,062,179	4,184,980	-53.8%
County School	1,325,227	1,343,094	3,272,000	3,272,000	3,058,000	-6.5%
Health & Safety Levy	257	-	-	-	-	--
HUD Block Grant	224,476	884,707	1,172,000	1,172,000	951,000	-18.9%
Court Security	85,459	-	-	-	-	--
PL106-393 Title III Projects	334,662	411,281	1,042,000	1,042,000	437,800	-58.0%
General Capital Improvements	17,656	97,285	-	-	-	--
Building Development Reserve	-	-	30,000	30,000	32,000	6.7%
Trust	36,487	33,695	269,620	281,930	284,380	0.9%
Total Expenditures	4,828,266	5,411,637	11,888,138	14,860,109	8,948,160	-39.8%
Reserve Distribution by Fund						
General	-	-	4,269,825	2,773,603	11,855,900	327.5%
Building Development Reserve	-	-	984,439	984,439	1,310,073	33.1%
Trust	-	-	-	-	31,500	--
Other (Reserve) Total	-	-	5,254,264	3,758,042	13,197,473	251.2%

Non-Departmental Services

General Fund

Purpose:

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

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	2,018,344	2,082,767	2,398,943	2,580,014	7,765,880	201.0%
Program Income	695,273	179,677	470,000	476,592	615,000	29.0%
Beginning Balance (*)	5,233	3,336	6,386,000	7,526,000	6,700,000	-11.0%
Resources	2,718,850	2,265,780	9,254,943	10,582,606	15,080,880	42.5%
Personnel Services	1,685	-	-	3,518	-	-100.0%
Materials & Services	917,247	974,849	2,599,385	2,533,959	1,588,547	-37.3%
Capital Outlay	-	-	-	-	-	--
All Other	1,639,558	1,283,131	6,655,558	8,045,129	13,492,333	67.7%
Budget Total	2,558,490	2,257,980	9,254,943	10,582,606	15,080,880	42.5%
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--

Budget Note:

The allocations below are part of the materials & services category. Veterans services are provided under contract by the Cascade West Council of Governments (OCWCOG), Senior and Disabilities unit. The county supports the service with county funds shown below and in addition passes through any state payments for Veterans Service Officer support.

General Revenue Allocations to Outside Agencies and Services

Agency / Service	2005-07	2007-09	Notes & Comments
Veterans Services (OCWCOG Contract)	147,696	147,696	Estimate additional \$80,000 veterans Dept support
Rails with Trails Project	60,000	-	
Willamette Criminal Justice Council	24,936	24,936	
County Organization Memberships	42,596	58,333	
Triannual Human Needs Assessment	6,666	-	
Healthy Activity Communities Project	20,379	-	
Linn-Benton Loop Transit	9,500	9,500	
Linn-Benton Mediation Services	24,000	-	
Community Alliance for Diversity	12,000	6,000	
State court space	297,171	317,453	Statutory requirement
Benton County/OSU Extension Service	481,386	451,214	See also lottery funds page
Historical Museum	597,189	476,747	
Animal Damage Control/ Education	46,259	-	See also lottery funds page
Total	1,769,778	1,491,879	

Detail of Other

General Fund Contingency	489,022	4,463,233
Reserve for Prospective Local Option Levy	-	3,698,000
Transfers to other funds	5,546,107	1,831,100
Unappropriated General Fund Balance	2,010,000	3,500,000
Total	8,045,129	13,492,333

State Forest Road Support

Non-departmental - General Fund

Purpose:

Account for state forest payments retained for maintenance of designated county roads serving state forests as allowed by state law.

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	-	-	-	-	-	--
Program Income	200,000	200,000	400,000	400,000	400,000	0.0%
Beginning Balance	133,360	204,918	150,000	150,000	-	-100.0%
Resources	333,360	404,918	550,000	550,000	400,000	-27.3%
Personnel Services	-	-	-	-	-	--
Materials & Services	128,441	236,764	550,000	550,000	400,000	-27.3%
Capital Outlay	-	-	-	-	-	--
All Other	-	-	-	-	-	--
Budget Total	128,441	236,764	550,000	550,000	400,000	-27.3%
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--

Accomplishments:

- Reconstruct and pave 2.1 miles of Mary’s River Road including the intersection of Long and Fort Hoskins Road.

Objectives:

- Divert first \$200,000 of annual state forest payments to this account.
- Replace Hoskins Road bridge over Bottger Creek.
- General maintenance on designated roads

Budget Note:

Oregon law allows the county to divert state forest payments to maintain roads that service state forest lands. This diversion occurs before other districts, the county and schools receive payments based on the statutory distribution formula. The statute also requires the payment to the road fund be in the form of reimbursement for actual work performed. In 2002 the Board of Commissioners adopted resolutions designating specific county roads serving state forests in Benton County and establishing a policy of diverting \$200,000 annually from state forest payments. The road fund is reimbursed periodically for work on designated roads and any balances are roll-over to future years.

Landfill Surcharge

Non-departmental - General Fund

Purpose:

By Board of Commissioner policy annual landfill surcharge payments in excess of budget estimate are diverted to this account. Funds accumulated will first be used to maintain a \$50,000 reserve for nuisance abatement (Property clean up). A base amount of \$40,000 per year is allocated to the Road Fund for maintenance of county roads serving the landfill, and the Solid Waste Advisory Committee (SWAC) is allocate funds to make grants to encourage recycling and waste reduction..

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	-	-	-	226	-	-100.0%
Program Income	326,315	-	-	-	-	--
Beginning Balance	99,513	383,466	400,000	400,000	200,000	-50.0%
Resources	425,828	383,466	400,000	400,226	200,000	-50.0%
Personnel Services	-	-	-	-	-	--
Materials & Services	2,362	19,414	60,250	110,476	110,875	0.4%
Capital Outlay	-	-	-	-	-	--
All Other	40,000	40,000	339,750	289,750	89,125	-69.2%
Budget Total	42,362	59,414	400,000	400,226	200,000	-50.0%
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--

Accomplishments:

- Financed a recycling depot for the South Benton Community Center.
- Allowed Benton Furniture Share to expand their participation in the campus cleanup at OSU, Spring Cleanup in Corvallis, and Fall Cleanup in Philomath.
- Supported Benton Habitat for Humanity's Discount Home and Building Supply Store diverting over 200 tons per year of materials from the landfill while providing a valuable community service.
- Funded the Get SMART! Resource Efficiency Program and diverted 11.5 tons of materials from the landfill, conserved 64,860 KWh of energy, and saved 248,830 gallons of water

The county files a lien for costs on property on which clean up funds are expended.

Objectives:

- Maintain \$50,000 account for property clean up

Budget Note:

- There has been no “excess” surcharge deposits since 2003 and it is unlikely there will be in the future under the current policy. SWAC grants were curtailed in 2007 because of declining balances. It is likely the road fund contribution will also have to be reduced or eliminated in order to maintain the clean up account in the 2009-11 biennia.

County Lottery Share

Non-departmental - General Fund

Purpose:

Account for revenues and expenditures of the county's share of state video lottery proceeds. Resource is dedicated by law to economic development activities.

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	-	-	-	-	-	--
Program Income	83,677	78,218	160,000	292,500	270,000	-7.7%
Beginning Balance	10,721	19,650	7,400	10,450	90,000	761.2%
Resources	94,398	97,868	167,400	302,950	360,000	18.8%
Personnel Services	-	-	-	-	-	--
Materials & Services	54,748	67,418	46,325	142,119	86,458	-39.2%
Capital Outlay	-	-	-	-	-	--
All Other	20,000	20,000	121,075	160,831	273,542	70.1%
Budget Total	74,748	87,418	167,400	302,950	360,000	18.8%
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--

Accomplishments:

- Contributed to joint study with Corvallis and Oregon State University on establishment of wireless internet service within the city.
- Funding support for activities of Benton County Economic Development Partnership (Now the Corvallis-Benton Chamber Coalition) and Economic Vitality Partnership.
- Contributed to support of county fairgrounds
- Contributed to Beazell Memorial Forest Education Center construction

Objectives:

- Contribute \$18,000 to animal damage control for one year for benefit of livestock producers and allow them time to develop a self-assessment system to fund future control activities
- Contribute \$66,408 to Benton County/OSU Extension for benefit of agriculture and forestry education efforts
- Contribute \$48,000 to the fairgrounds for RV camping overflow space development
- Contribute \$40,000 to operations of the fairground
- Retain \$185,000 in reserve for other economic development opportunities in the biennium

Budget Note:

Each year \$15,300 of lottery revenue is deposited direct into the Natural Areas and Parks budget to cover a portion of the cost of the Community Projects Coordinator. The position prepares grant applications for community projects including community development block grants (HUD Block Grant Fund), grants for park and rural community development such as the Alsea Community Center & Library.

County School Fund

Non-Departmental - County School Fund

Purpose:

To accumulate resources dedicated by federal and state law to the County School Fund from federal, state and local sources. Make payments to school districts in Benton County as instructed by the Oregon Department of Education.

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	-	-	-	-	-	--
Program Income	1,325,227	1,343,094	3,272,000	3,272,000	3,058,000	-6.5%
Beginning Balance	-	-	-	-	-	--
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	-	-	-	-	-	--
All Other	-	-	-	-	-	--
Budget Total	1,325,227	1,343,094	3,272,000	3,272,000	3,058,000	-6.5%
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--

Budget Note:

All revenues (and the level of expenditures) are dependent on state and federal forest payments and income allocated by law from the state Common School Fund. The budget should be sufficient to accommodate trends in available resources.

HUD Block Grant Fund

Non-Departmental - HUD Block Grant Fund

Purpose:

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

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	-	-	-	-	-	--
Program Income	495,954	580,452	947,000	947,000	556,000	-41.3%
Beginning Balance	404,517	675,994	225,000	225,000	395,000	75.6%
Resources	900,471	1,256,446	1,172,000	1,172,000	951,000	-18.9%
Personnel Services	-	-	-	-	-	--
Materials & Services	224,476	365,543	912,000	912,000	951,000	4.3%
Capital Outlay	-	519,164	-	-	-	--
All Other	-	-	260,000	260,000	-	-100.0%
Budget Total	224,476	884,707	1,172,000	1,172,000	951,000	-18.9%
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--

Accomplishments:

- Act as sponsor government for two micro-business loan grants on behalf of Corvallis (Willamette) Neighborhood Housing Services to encourage and train low income persons to develop their own small businesses.
- Act as sponsor government for Regional Housing Center grant for Corvallis (Willamette) Neighborhood Housing Services.
- Contract for new round of housing rehabilitation loans administered under agreement by Community Services Consortium.
- Closed out CDBG grant for Alsea Community Center and Library construction.

Objectives:

- Budget for one new housing rehabilitation grant in the biennium
- Budget for a third year of the micro-enterprise loan grant
- Account for rehabilitation loan payments and separate income mandated to be “recycled” into new loans from those funds available to the county for other purposes as allowed by federal program rules.

Budget Note:

Within the fund is a cost center which holds “defederalized” housing rehabilitation loan payments. The set of accounts is called the Benton Opportunity Fund. By policy the account balance is available for low or moderate income housing or economic development activities, The money is typically used as a source of no or low cost interim development loans until permanent project financing is obtained by the project sponsor. In some cases small project grants can be approved by the Board of Commissioners.

PL 106-393 Title III Projects

Non-departmental - PL 106-393 Title III Projects Fund

Purpose:

Account for revenue and expenditures related to county projects as allowed by Title III of the “Secure Rural Schools and Community Self-Determination Act of 2000” (PL 106-393).

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	-	-	-	-	-	--
Program Income	300,180	305,609	982,000	982,000	431,800	-56.0%
Beginning Balance	209,021	174,539	60,000	60,000	6,000	-90.0%
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	-	-	-	--
All Other	-	-	-	-	-	--
Budget Total	334,662	411,281	1,042,000	1,042,000	437,800	-58.0%
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--

Accomplishments:

- Contributed \$40,000 to Corvallis School District and \$12,000 to Philomath School District in the biennium to support respective Outdoor School programs
- Contributed \$558,259 toward construction of the Beazell Memorial Forest Education Center.
- Contributed \$55,000 to the Community Development Department to support programs to education homeowners in forest interface areas about fire prevention measures through building and landscaping choices.
- Contributed \$286,000 to the Law Enforcement Department to support forest patrol, and search and rescue training and operations on national forest lands.
- Contributed to various community programs and the OSU Extension service for development of forest related educational materials and programs.

Objective:

- Allocate funds available from the one-year extension of PL106-393

Budget Note:

At the end of May 2007, congress approved a one-year extension of county forest payments. The fund budget was adjusted to accommodate the anticipated level of resource. The process of making allocation decisions will begin in the summer of 2007.

Capital Improvements

Non-departmental - General Capital Improvements Fund

Purpose:

Account for capital improvements to real property of a general nature and not associated with a particular department's operation.

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	-	-	-	-	-	--
Program Income	13,592	75,000	-	-	-	--
Beginning Balance	26,349	22,285	-	-	-	--
Resources	39,941	97,285	-	-	-	--
Personnel Services	-	-	-	-	-	--
Materials & Services	73	-	-	-	-	--
Capital Outlay	17,583	22,285	-	-	-	--
All Other	-	75,000	-	-	-	--
Budget Total	17,656	97,285	-	-	-	--
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--

Budget Note:

No projects budgeted in the 2007-09 biennium. See Capital Improvement Plan for information on other projects. See also General Capital Improvement Fund summary in the Fund Summaries and Discussion section of this document.

Building Development Reserve

Non-Departmental - Building Development Reserve Fund

Purpose:

Reserve established to build an equity contribution toward development of downtown county office space to consolidate county offices and move out of leased space.

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	1,109	-	-	-	-	--
Program Income	54,653	255,876	399,439	399,439	232,073	-41.9%
Beginning Balance	401,524	457,287	615,000	615,000	1,110,000	80.5%
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	-	-	-	-	-	--
All Other	-	-	984,439	984,439	1,310,073	33.1%
Budget Total	-	-	1,014,439	1,014,439	1,342,073	32.3%
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--

Budget Note:

No specific activities are anticipated in the biennium. There is no general fund contribution planned in the adopted budget. Program income will come from interest earnings and net income from leased space on the proposed development site. (See Public Works, Rental Property Management).

Trust - Expendable

Non-Departmental - Trust Fund

Purpose:

To account and budget for funds provided to Benton County for specific purposes, or to manage specific resources by agreement with another governmental unit.

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	-	-	-	-	-	--
Program Income	45,611	55,193	94,900	104,600	111,500	6.6%
Beginning Balance	172,401	181,526	174,720	177,330	204,380	15.3%
Resources	218,012	236,719	269,620	281,930	315,880	12.0%
Personnel Services	-	-	-	-	-	--
Materials & Services	35,987	33,695	116,220	128,530	125,680	-2.2%
Capital Outlay	500	-	153,400	153,400	158,700	3.5%
All Other	-	-	-	-	31,500	--
Budget Total	36,487	33,695	269,620	281,930	315,880	12.0%
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--

Budget Note:

All funds are dedicated to specific purposes.

Active Trusts

- » Benton County Courts domestic mediation services
- » Courthouse Preservation Trust for maintenance of historic courthouse
- » Open space purchase (Greens Trust II)
- » Benton County Cultural Trust