

2009-11 Adopted Biennium Budget Benton County, Oregon

Beginning July 1, 2009
Ending June 30, 2011

Board of Commissioners

Jay Dixon, 2009 BOC Chair
Annabelle Jaramillo, Commissioner
Linda Modrell, Commissioner

Citizen Members of the Budget Committee

David Dowrie, Committee Chair
Lynn Egli
Phyllis Lee

Staff

Pat Cochran, Budget Manager (Budget Officer)
Anne Baker, Budget & Accounting Analyst

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

www.co.benton.or.us

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Budget & Policy Overview

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- Message from the Board of Commissioners
- Budget Officers Summary of the Budget

Board of Commissioner's Message

August 18, 2009

The Benton County Board of Commissioners and Budget Committee together have crafted a budget with minimal reductions in services, despite ongoing challenges caused in part by a severe economic recession.

We are pleased to report that Benton County is in sound fiscal position due to years of conservative financial management, Benton County voters' passage of a Health and Safety local option levy in 2007 and the sacrifice of many employees who have forgone salary increases for the foreseeable future. We are in sound fiscal condition and have established a rainy day fund to provide a cushion during hard times. All of these factors bring us to a \$171 million budget for the 2010-11 biennium.

Not all services will survive unscathed. Road construction and maintenance, community corrections and mental health rely heavily on state funding. We will not see the same funding levels in those areas that we have in the past, and that will present challenges. However, Benton County leadership will be working to find ways to provide services as efficiently as possible. Times of challenge also can present opportunities, and we will continue to capitalize on those opportunities.

We are honoring our commitment to the taxpayers of Benton County when they passed the Benton County Health and Safety local option levy in 2007. The levy funding has helped make possible a reduction of crime in Benton County. The funding has provided for increased resources for the District Attorney's Office to stay on top of a large annual caseload, restoring 24-7 coverage by the Benton County Sheriff's Office, supporting Health Department initiatives and operation of the Benton County Drug Treatment Court. As promised, the levy amounts to be collected will be reduced based on projected revenue from federal forest county payments, even though those payments will diminish in coming years. The maximum amount we could levy is 90 cents per thousand dollars of assessed value. In 2009 the tax rate for the levy will be 59 cents and in 2010 it will be 67 cents.

Now, as we work to turn the economy around, we must manage our expectations, keep an eye toward the future, watch for opportunities and, above all, stay the course. That is what Benton County will continue to do for you.

/S/ Jay Dixon, Commissioner, 2009 Chair

/S/ Annabelle Jaramillo, Commissioner

/S/ Linda Modrell, Commissioner

Budget Officer's Message

In April of 2007 the Budget Committee began deliberations on the 2007-09 proposed budget. In an external environment of relatively good economic news the committee faced a future of shrinking budgets, triggered by the prospect of an end to federal forest payments.¹

Fast forward. The committee began its review of the 2009-11 proposed budget in April 2009 in an external environment of very bad economic news but knowing that with careful financial stewardship the county had the capacity to maintain relative fiscal and service stability over the next two biennia.

It is a curious turn of events that in equal measure must acknowledge the vital contributions of long-range financial planning, active management, luck and voter support.

Strategy & Overview:

In the general budget instructions given to departments at the kick off of the budget process the Board and Budget Committee announced three long range strategic goals:

- To the extent that external circumstances allow, priority will be given to maintaining services at the specific and general levels envisioned in the budget plan adopted after approval of the Local Option Levy in November 2007.
- The Local Option Levy and Adult Corrections Program Funds will be maintained to provide fiscal transparency in the use of past and current local option tax revenue. In all other ways these Funds will be considered an extension of the General Fund, and budget planning using the Biennium Forecast Model will fully integrate inter-fund transfers, working capital requirements, contingency and reserves for all future years of the local option levy.
- The budget plan for 2009-11 and 2011-13 shall fully integrate the extension of county forest payments and its use as a levy offset as promised in the local option measure.

The adopted budget meets all of these strategic goals. However, there remains some unsettled business.

Goal One:

To meet goal number one, services targeted for restoration with the local option levy are fully funded. Mental Health, and Parole and Probation services that are heavily supported by state resources will see some reductions. The reductions are unlikely to be noticed by the general public but will affect program capacity and service priorities. The Commission on Children and Families will have less funds to work with but other federal grants will help maintain staffing.

The Road and Fair Funds will receive general revenues to maintain staff levels that otherwise would be reduced to offset declines in dedicated resources. These contributions are anticipated to be one-time and not required in future biennia. The legislature adjourned as the county budget was being adopted. All things considered, reductions at the county level from the state fiscal crisis are relatively modest and manageable because the county has reserves upon which it could draw. Typically, the county will not know all details of state budgets until several months following the session close. That is the unsettled business of determining how budgets will be adjusted, or not, in response to state resource details. Caution is appropriate too in that the economic outlook for state revenue remains uncertain and there is the possibility that one or more adopted revenue raising measures may be challenged via voter referendum.

Goal Two:

To achieve the second strategic goal there are inter-fund transfers budgeted out of the Local Option Levy Fund to other funds, including the General Fund. These transfers do inflate the size of the overall budget, but serve to re-position and balance the distribution of resources following modifications to the proposed budget by the Budget Committee and Board of Commissioners. See the Supplemental Data Chapter for details of all budgeted inter-fund transfers. There remains a significant contingency reserve in the Local Option Levy Fund. This represents money intended to be carried forward for use in the 2011-13 biennium. The unrestricted contingency account in the General Fund will be the source account if unrestricted contingency funds are needed in this biennium.

Goal Three:

Concerning the third strategic element of the forest payment levy offset the budget of the Local Option Levy Fund has been constructed specifically to accomplish this goal in the proposed 2009-11 budget and in the long-range financial forecast for the 2011-13 biennium.

¹ For a detailed discussion of the situation the reader is referred to the Budget Officer's Message in the 2007-09 biennium Adopted Budget Document beginning on page 3. The document can be found on-line at <http://www.co.benton.or.us/admin/budget/index0405.php>.

The table shows the adopted tax rate for each tax year of 2009-11 and the planned rates for 2011-13. Tax offsets will be largest in the early years because the four year federal forest payment extension reduces payments each year.

Property Tax Levy	Maximum Tax Rate	2007-09 Biennium		2009-11 Biennium		2011-13 Biennium	
		2007 Tax Year	2008 Tax Year	2009 Tax Year	2010 Tax Year	2011 Tax Year	2012 Tax Year
County Permanent Rate	\$ 2.2052	\$ 2.2052	\$ 2.2052	\$ 2.2052	\$ 2.2052	\$ 2.2052	\$ 2.2052
2004 Local Option	\$ 0.2900	\$ 0.2600	n/a	n/a	n/a	n/a	n/a
2007 Local Option Less Forest Offset	\$ 0.9000	n/a	\$ 0.9000	\$ 0.5900	\$ 0.6700	\$ 0.7500	\$ 0.8550
County Gov't Property Tax Levy Rates	\$	2.4652	\$ 3.1052	\$ 2.7952	\$ 2.8752	\$ 2.9552	\$ 3.0602

All Funds Budget Summary:

The table displays a summary of the entire all funds budget. Note that as required by Oregon Budget Law the fiscal period 2004-05 shows that last county annual budget results.

Resource / Expense Category	2004-05 Annual Actual	2005-07 Biennium Actual	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	2009-11 Biennium Adopted	% Change Over Adjusted
General Revenues	16,371,096	36,012,281	41,676,829	41,803,362	44,748,912	7.0%
Charges for Service	16,580,582	39,699,598	43,054,163	45,248,888	45,857,614	1.3%
Operating Grants/Contributions	28,624,874	57,235,556	39,144,519	41,439,588	37,887,266	-8.6%
Capital Grants/Contributions	2,846,262	3,148,273	3,269,581	6,327,204	5,903,754	-6.7%
Internal Fund Transfers	2,700,801	6,842,478	3,002,423	7,297,390	11,632,695	59.4%
Loans	158,648	100,693	286,134	286,134	110,127	-61.5%
Current Revenues Total	67,282,263	143,038,879	130,433,649	142,402,566	146,140,368	2.6%
Unrestricted Beginning Balance	7,588,724	7,526,998	6,700,000	6,700,000	14,200,000	111.9%
Dedicated Beginning Balance	11,486,085	12,775,091	13,205,663	13,344,675	12,418,516	-6.9%
Beginning Balance Total	19,074,809	20,302,089	19,905,663	20,044,675	26,618,516	32.8%
Total Resources	86,357,072	163,340,968	150,339,312	162,447,241	172,758,884	6.3%
Personnel Services	24,944,997	55,703,955	59,738,767	63,311,064	68,185,179	7.7%
Materials & Services	33,555,950	69,386,881	57,953,836	63,174,144	60,283,102	-4.6%
Capital Outlay	3,297,702	5,923,324	6,373,595	8,523,638	8,556,886	0.4%
Other: Internal Fund Transfers	3,012,781	6,842,479	3,002,423	7,282,303	11,642,643	59.9%
Other: Loans	99,376	6,888	171,000	213,650	103,000	-51.8%
Other: Debt Principle	51,166	1,483,678	237,500	237,500	362,500	52.6%
Other: Debt Interest	1,093,054	2,209,779	2,284,000	2,284,000	2,210,000	-3.2%
Expenditures Total	66,055,026	141,556,984	129,761,121	145,026,299	151,343,310	4.4%
Other: Contingency	-	-	15,857,691	12,000,442	14,099,642	17.5%
Other: Debt Reserve	-	-	1,220,500	1,220,500	1,415,932	16.0%
Other: Unappropriated Balance	-	-	3,500,000	4,200,000	5,900,000	40.5%
Other Total	-	-	20,578,191	17,420,942	21,415,574	22.9%
Fund Surplus or (Deficit)	20,302,046	21,783,984	-	-	-	
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	365.83	377.75	359.79	393.34	389.05	-1.1%
Temporary Hire	25.82	28.97	24.51	25.57	28.75	12.4%
Total FTE	391.65	406.72	384.30	418.91	417.80	-0.3%

General Funds Budget Summary:

The strategy of integrating fund management of the General, Local Option Levy and Adult Correction Programs Funds is both complex and simple. It is not necessary legally to maintain three separate funds. However, given the levy history involved and the specific issues related to service restoration and use of forest payments as a tax offset, it seemed necessary to maintain the segregation, at least through the 2011-13 biennium which is the limit of the current local option levy.

In simple form, the public, staff and policy makers should view the general revenue category as one pool of discretionary resource. However, because each fund must be separately appropriated, Oregon Local Budget Law will regulate how resources are moved between funds in response to financial decisions. This adds a layer of complexity, formality and public process to the management strategy.

The table is the combined budgets of the General, Local Option Levy and Adult Corrections Program Funds.

Resource / Expense Category	2004-05	2005-07	2007-09	2007-09	2009-11	% Change
	Annual Actual	Biennium Actual	Biennium Adopted	Biennium Adjusted	Biennium Adopted	Over Adjusted
General Revenues	16,360,420	35,881,602	41,234,000	41,360,000	44,344,625	7.2%
Charges for Service	3,225,726	9,182,588	10,354,941	6,533,399	5,889,975	-9.8%
Operating Grants/Contributions	18,465,264	36,941,159	20,821,652	19,385,249	17,481,577	-9.8%
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	35,317	84,322	577,034	2,212,310	3,448,295	55.9%
Loans	-	-	68,000	68,000	-	-100.0%
Current Revenues Total	38,086,727	82,089,671	73,055,627	69,558,958	71,164,472	2.3%
Unrestricted Beginning Balance	7,588,724	7,526,998	6,700,000	6,700,000	14,200,000	111.9%
Dedicated Beginning Balance	3,107,489	3,520,422	3,432,640	3,432,640	2,822,799	-17.8%
Beginning Balance Total	10,696,213	11,047,420	10,132,640	10,132,640	17,022,799	68.0%
Total Resources	48,782,940	93,137,091	83,188,267	79,691,598	88,187,271	10.7%
Personnel Services	14,894,460	33,155,019	37,227,477	34,327,254	37,010,094	7.8%
Materials & Services	19,809,226	42,280,265	29,744,964	27,773,803	28,538,682	2.8%
Capital Outlay	176,127	247,038	59,245	99,536	87,814	-11.8%
Other: Internal Fund Transfers	2,855,750	6,029,467	2,049,960	5,797,607	7,018,043	21.1%
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	37,735,563	81,711,789	69,081,646	67,998,200	72,654,633	6.8%
Other: Contingency	-	-	10,606,621	7,493,398	9,632,638	28.5%
Other: Debt Reserve	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	3,500,000	4,200,000	5,900,000	40.5%
Other Total	-	-	14,106,621	11,693,398	15,532,638	32.8%
Fund Surplus or (Deficit)	11,047,377	11,425,302	-	-	-	
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	217.33	217.65	218.90	211.60	206.72	-2.3%
Temporary Hire	16.53	16.33	16.76	17.35	18.67	7.6%
Total FTE	233.86	233.98	235.66	228.95	225.39	-1.6%

General Revenues:

This category increased to the extent that it did because the local option tax levy was imposed for only the last year of the 2007-09 biennium. Also Oregon & California (O&C) forest revenue was understated in the 2007-09 estimates because that budget assumed there would be no multi-year extension. Actual 2007-09 O&C general revenue receipts were \$5,263,039 of which \$2 million is reserved for offset of 2009 property taxes. When measured against actual 2007-09 receipts the amount of O&C general revenue will decline 33% in 2009-11.

The table on the following page compares the adopted estimate for 2007-09, the estimated actual for 2007-09 and adopted estimate for 2009-11 for the General Revenue category of the combined "General Funds".

Property value subject to tax is anticipated to increase 3% per year. While real market values may stagnate, and even decline during the biennium, Oregon property taxes are levied against a mathematically determined assessed value. In 2008 assessed values averaged 62% of real market value for residential property, 52% for commercial and 86% for industrial. Assessed value subject to taxation can increase 3% per year.

General, Local Option & Adult Corrections Program Funds	2007-09 Adopted	2007-09 Est. Actual	2009-11 Adopted	Share of 09-11 Total	09-11 % Change Over 07-09 Adopted	09-11 % Change Over 07-09 Est. Act.
Property Taxes	32,338,000	32,698,261	35,433,000	80%	9.6%	8.4%
Landfill Host Surcharge	2,530,000	1,956,962	2,250,000	5%	-11.1%	15.0%
O & C Forest Lands	3,272,000	5,262,767	3,497,025	8%	6.9%	-33.6%
Interest Earnings	1,135,000	1,198,579	870,000	2%	-23.3%	-27.4%
State Shared Taxes	862,900	894,242	918,000	2%	6.4%	2.7%
State Forest	500,000	230,738	500,000	1%	0.0%	116.7%
Electric Cooperative in-Lieu	280,000	344,355	355,000	1%	26.8%	3.1%
Cable Franchise	220,900	164,969	160,000	0%	-27.6%	-3.0%
Court Fines	150,000	209,407	270,000	1%	80.0%	28.9%
All Other	71,200	336,758	91,600	0%	28.7%	-72.8%
Total Current General Revenues	41,360,000	43,297,038	44,344,625		7.2%	2.4%

Benton County has avoided the dramatic collapse of home values experienced in some parts of Oregon and the nation. Consequently property tax income is based on the fairly conservative assumption of minimal additions to tax income from new construction value but assessed (taxable) value ratios remaining comfortably below real market value for existing properties, even if market values experience a modest decline.

Landfill franchise surcharge income was over estimated in 2007-09. The 2009-11 level reflects current tonnage levels adjusted only by an assumption of future annual CPI adjustments. Interest earnings will decline entirely because interest rates on available investment choices are expected to remain low. By example, the first year of 2007-09 produced 65% of the biennium's interest earnings even though balances available for investment were higher in the second half because of the new levy and renewed forest payments.

State shared revenues are expected to increase on the strength of alcohol tax revenues. Cigarette tax share is expected to continue to decline. State forest revenues are soft due to low harvest levels anticipated on state forests in Benton County and generally poor market conditions. Court fine income is a function of the number of patrol deputies working. With the near return of 24/7 patrol the share of court fines should return to what could be considered normal levels.

Unrestricted balances:

Managing the distribution of unrestricted balances in the "three" General Funds will play a key role in executing the long-range financial plan. Due to circumstances arising from many small and large budget management decisions over the last three years unrestricted balances have grown. That gives the county a degree of flexibility. The table shows how the balances and reserves are currently distributed in the adopted budget.

Levy Funds Balance	Adult Corrections Program			
	Total All Funds	General	Program	Local Option
Estimate of discretionary balance	15,889,079	9,600,000	1,689,079	4,600,000
Unappropriated Balance				
Working Capital Reserve	(5,900,000)	(5,000,000)	-	(900,000)
Allocated to Contingency	(6,904,735)	(1,860,879)	(896,280)	(4,147,576)
Allocated to Services/Capital	3,084,344	2,739,121	792,799	(447,576)

Personnel Costs

Beyond the strategic considerations are other instructions underpinning budget planning. Key among these is the cost of salaries and benefits. Initially, budget instructions developed in the fall of 2008 assumed a target number for general cost of living adjustments for both years of the biennium of 3%. However, as the national and state economy continued to deteriorate and the consumer price index hovered around zero or negative territory, instructions concerning salary assumptions were changed.

Personnel costs in the adopted budget are based on these key assumptions: (See Supplemental Data chapter for more details)

- For employee groups other than non-represented no general cost of living adjustment is assumed for either year of the biennium except those already committed in contract with the Deputy Sheriffs Association.
- Non-represented positions and elected officials salaries are frozen as of June 30, 2009 meaning no cost of living adjustment or salary step advancement is calculated into 2009-11 position costs.

- Retirement payroll rates were reduced significantly for the 2009-11 biennium reflecting strong systems earnings through 2007, which is the basis for rate setting for the 2009-11 biennium. (See PERS discussion below).
- Health insurance premiums are budgeted to increase 15% per year.

These factors contributed significantly to maintaining service and fiscal stability, but may force budget and/or service adjustments in the future depending on results of contract negotiations with the various employee groups.

Cost of Public Employee Retirement:

Given the complex history of public employee retirement costs in Oregon it is important to understand some key points as it affects current and future payroll costs to Benton County.

Employer payroll rates are set every two years based on the financial performance of markets and actuarial analysis at a point in time. Average employer rates for Benton County will decline significantly for the 2009-11 biennium because those rates are based on market performance and analysis as of the end of 2007. The decline in general service category employer rates benefitted all budgets and funds significantly. However, police & fire category rates did increase which did help drive up law enforcement personnel budgets. Overall, the cost of retirement payments declined from the prior biennium and that served to reduce pressure to further draw down reserves to maintain staff and services.

Market performance since 2007 has produced significant losses to the retirement system portfolio. Employer rates for the 2011-13 biennium beginning July 1, 2011 will be set based on portfolio value and actuarial analysis of data as of the end of 2009. Clearly, given the uncertainty of the economy, the state of the market at the end of 2009 is critical to rates set for 2011.

On a system-wide basis, given the policies in place on how market gains and losses are recognized in the rate setting process, the county can expect the worst case increase to be in the range of 6-7% of salary. The long-range forecast assumes the worst case and that is part of the reason a high level of unrestricted reserves have been maintained going forward.

Department Summaries:

Administrative Services:

Staffing is reduced in Records and Elections by 1 FTE. This position was vacant and as long as the volume of document recording remains at the current level staffing is adequate. Fee income from document recording is down and increased general revenue support was required to maintain an adequate budget for the elections division. The 1 FTE support position for the Department Director was eliminated through layout. Director support will be supplied by Board of Commissioner Staff.

Staffing for information technology was maintained, but redistributed among various funds to better reflect work requirements. Staffing in Human Resources was maintained by retaining a 1 FTE analyst position added in mid-2007-09.

Assessment:

Staffing is maintained at the current level, but supporting state resources will decline. State generated revenues support about 20 to 25% of the cost of the assessment and property tax (A&T) collection function. Most of the state support is derived from property document recording fees. An effort to increase state support in the interest of maintaining uniform state-wide standards failed at the end of the legislative session. As a consequence state general fund support for A&T functions, worth about \$60,000 annually to Benton County, was also lost. This will be an area for additional review later in the biennium as the county must file annual plans for operations and funding of the A&T system.

Board of Commissioners:

The water policy project is budgeted to end in mid-biennium. The 1 FTE staff position is not reflected in the departments FTE count because under budget rules it is not a position that will exist at the end of the biennium nor expected to be continued into the next.

Community Development:

There will be no material change to the planning functions of the department. The department will take on management of the Community Wildfire Prevention Plan (CWPP) that has been approved by the Board of Commissioners. Funding will come from Title III federal forest payments required to be set aside for designated purposes.

Building permit revenue has declined with the economy to the point the program can not fund itself in the 2009-11 biennium. Staffing will be maintained through work assignments to other funded activities including the CWPP and by making available up to \$101,000 of general revenues. The financial status of the program will be regularly monitor and reported to the Board of Commissioners. Future staff reductions are possible if general revenue resource requirements threaten to go beyond the budget allocation.

District Attorney:

The budget fully funds the positions restored by the local option levy. In addition the department will add a half-time medical examiner as a regular part-time position. The service was previously contracted. Through a cooperative effort of local police agencies and the Sheriff the cost will be supported largely by those agencies.

Fairgrounds:

State lottery support for county fairs will be reduced and offset by General Fund transfer of other lottery income. The Fair Fund budget assumes that major private fund raising will fund capital outlays planned in the Fair Fund.

Private funds of \$100,000 have been pledged and will be match by county general revenues to pay for renovations to the exterior of the Arena Building. See the Capital Improvement Plan for details..

Health Center:

Health clinic operations will benefit from federal stimulus funds directed toward helping the uninsured receive medical services. General fund support is budgeted at the same level as the prior biennium. An additional stimulus grant of nearly \$500,000 will be used to renovate portions of the Public Service Building to update data communications technology and improve the work flow of the physical space for clinic needs.

Health Department:

The primary question is the level of state support for mental health services. Overall it appears the estimate of state support is good, however, there may be program adjustments to respond to funding category requirements. General Fund and levy support for mental health services was increased. Drug court treatment services will continue but funding sources are still in flux.

Juvenile:

The budget fully funds positions restored by the local option levy. In addition the department will contact for one additional fixed cost bed at the Oak Creek detention facility in Linn County. State budget reductions were a minor factor and did not affect services. Juvenile drug court will be maintained and the department anticipates continuation of ODOT litter patrol contracts which will help maintain work experience and community service programs.

Law Enforcement:

The budget fully funds positions restored by the local option levy. As explained in the Sheriff's discussion (Law Enforcement) full 24/7 patrol will not be fully restored until late in 2009. State funding for parole and probation services is reduced. One FTE P&P Sergeant position has been cut from the budget and parole and probation officer vacancy may remain unfilled until the funding picture is clearer.

The program which rents jail space in Lincoln, Polk and Yamhill Counties will continue along with supporting transportation and medical services. These services were funded by previous dedicated levies in the Adult Corrections Program Fund.

The budget and reserves in the Adult Correction Programs Fund will be managed o reduce fund balance to zero and close out the fund at the end of the 2011-13 biennium. The size of the fund transfers from the Local Option Levy Fund are calculated to achieve the goal to reduce fund balance by half at the end of 2009-11. Service levels will not be affected. The program budget will move to either the General Fund or Local Option Levy fund in the 2013-15 biennium based on decisions made around levy renewal.

Natural Areas & Parks:

Service levels will remain unchanged although total budget will decline because of the end of the Habitat Conservation Plan grant funded program. The department is funded to begin work on follow up strategies for implementation of the Habitat Conservation Plan. It also received funds to follow up on the purchase of the Fort Tavern site to demolition the building and incorporate the grounds into Fort Hoskins Park.

Public Works:

Cost of fuel and the general economic downturn have reduced the county's share of state vehicle registration and fuel taxes significantly in the 2007-09 biennium. The trend is expected to continue into 2009-11. On a calendar year basis annual receipts have dropped 5% per year over the last three years. The Road Fund also faces reduced federal forest revenue and assumes there will be no state forest income available for road maintenance (See non-departmental budget).

The legislature did approved a significant highway funding package. However, phasing of the increases in registration fees and fuel taxes are expected to produce only a modest amount of new income to the Road Fund in the 2009-11 biennium. The major increase in revenue is anticipated to be in 2011-13. In light of that assumption the general fund will provide funding support to allow the Road Fund to maintain minimal staffing in 2009-11. The intent of the transfer is to ensure a minium level of resource. If the state highway funding package produces revenue at higher levels than expected, a portion of the transfer will not be executed.

The facilities budget is maintained at the current level of staffing. The facilities capital maintenance reserve will be restored with General Fund resources. The motor pool does considerable work for other public agencies. In fact almost half of its operating income is from this source. The budget assumes sufficient income to maintain current staffing, however there is concern that public agency cut backs may reduce income and force budget reductions.

Non-departmental:

The non-departmental budget primarily funds activities not directly the responsibility of operating departments and where management of general fund general revenue and unrestricted balances is done. It also is the place in the budget where most inter-fund transfers and loans in and out of the General Fund are recorded.

Closing thoughts:

Thanks to Anne Baker, Budget & Accounting Analyst, for preparation of the financial tables in the document and facilitating the editing of the department narratives and other tables. There are a number of other county staff that contributed to the budget process and this document. Their efficient response to requests from budget staff and Budget Committee contributed to good decisions in a timely manner.

The document attempts to explain strategies and goals that underpin the budget. Any deficiencies of explanation or errors of fact are the responsibility of the Budget Officer.

We are always interested in comments concerning document content and readability. E-mail can be directed to budget staff through the county WEB site.

Pat Cochran
Budget Manager/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 third 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 2009-11 biennium budget covers the period from July 1, 2009 through June 30, 2011.

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 original adopted budget, as modified, and the actual results of the prior two appropriated periods in the financial tables. The prior two actual periods include a single fiscal year (2004-05) and the county's first biennium budget (2005-07). All financial tables in this document will therefore include a mix of annual actual along with biennium actual results and budgets.

The biennium budget summaries include three columns. The first is the budget initially adopted for the 2007-09 biennium in June of 2007. The second column contains the 2007-09 biennium as modified by appropriation transfers or supplemental budget amendments through June 30, 2009. The final right hand column contains the budget as adopted by the Board of Commissioners on June 30, 2009.

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 Benton County Charter also requires the citizen members of the Budget Committee to set the salary of the Board of Commissioners. Under committee bylaws this is to be considered during the budget review period or prior to June 1 in the "off" budget year.

Following review and approval by the Budget Committee, a summary of the budget is advertised. The Board of Commissioners then hold a public hearing. After the hearing, the Board may adopt the budget, or within certain limits, make changes. In no case may the Board increase property tax rates above that set by the Budget Committee, nor increase the appropriation of a Fund by more than 10%. The budget must be adopted by the Board of Commissioners before July 1 of the new biennium.

Local Development Process:

In November 2008, 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 status of the preliminary budget during a work session on March 5, 2009.

In a parallel process a committee, established by county financial policies, evaluated capital improvement project proposals. The result of this process is the six-year capital improvement plan. This plan and recommendations was reported to the Budget Committee with the presentation of the proposed budget.

The Budget Committee received the proposed budget on April 28, 2009. It conducted 7 additional review meetings through approval of the budget on June 10, 2009. A summary of the approved budget was published in the Gazette-Times on June 24, 2009 as well as on the County WEB site.

The Board of Commissioners conducted a public hearing and adopted the budget on June 30, 2009.

Revenue and Expenditure Categories:

Definitions

In this document and in the county accounting system resources (revenues) are summarized into one of eight 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 used 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 with in the categories).

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

General Revenues: These resources can be used for any legal purpose of the fund in which they are reported. In the General and Local Option Levy Funds this category includes all discretionary revenue including property taxes. In all other Funds resources in the general revenue category consist mostly of interest earnings.

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 of 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)

The segregation of balances using the categories below occurs only in the General Fund. By definition, the beginning balance of any fund is dedicated to the purpose defined for that fund.

Unrestricted Beginning Balance: Resources carried forward from the prior budget period that is available for any legal purpose.

Dedicated Beginning Balance: Resources carried forward from the prior budget period that is dedicated to a specific purpose by contract, policy, law or grant agreement.

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 approve an appropriation transfer from the fund contingency account to the category where the expense will be charged.

Other: Debt Reserve: This category is reported only the in the Debt Service Fund. These funds are being held for use in a future budget period either to meet requirements of bond covenants or to accumulate resources for payments due in future years.

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).

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, 2009 and Ending June 30, 2011.)

BE IT RESOLVED that the Benton County Board of Commissioners hereby adopts the budget approved by the Budget Committee of Benton County on June 10, 2009 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, 2009 and for the purposes shown below are hereby appropriated as follows:

General Fund (001)		66,083,189
General Government Program (A)		20,357,873
Operating	13,184,566	
Transfers to Other Funds	5,029,387	
Contingency	2,143,920	
Public Safety Program (B)		17,846,996
Operating	17,691,686	
Transfersto Other Funds	155,310	
Health Program (D)		14,981,852
Operating	14,822,581	
Contingency (Dedicated)	159,271	
Justice Services Program (E)		8,078,697
Community Services Program (F)		1,998,439
Operating	1,842,439	
Transfers to Other Funds	156,000	
Cultural and Educational Program (G)		927,900
Parks and Natural Resources (R)		1,891,432
General Fund Unappropriated Balance		5,000,000
Total General Fund Budget (Memorandum Only)		71,083,189

Road Fund (102)		14,410,774
Public Works Program (C)		14,410,774
Operating	13,541,213	
Contingency	869,561	
County School Fund (103)		933,750
Cultural and Educational Program (G)		933,750
Fair Fund (106)		2,290,924
Cultural and Educational Program (G)		2,290,924
Operating	2,290,924	
Local Option Levy Fund (108)		14,133,025
General Government (A)		10,208,716
Operating	11,250	
Transfersto Other Funds	6,049,890	
Contingency	4,147,576	
Public Safety (B)		2,185,620
Health (D)		553,411
Justice Services (E)		1,185,278
Local Option Levy Fund Unappropriated Balance		900,000
Total Local Option Levy Fund Budget (Memorandum Only)		15,033,025
Corner Restoration Fund (110)		316,150
Public Works Program (C)		316,150
Operating	284,853	
Contingency	31,297	
HUD Block Grant Fund (114)		1,274,450
Community Services Program (F)		1,274,450
Oregon Health Plan Fund (118)		2,721,785
Trust (J)		2,721,785
Operating	2,281,074	
Contingency	440,711	
Court Security Fund (119)		203,215
Justice Services (E)		203,215
PL106-393 Title III Projects Fund (120)		682,853
General Government (A)		682,853

Adult Correction Programs Fund (123)		5,148,706
Public Safety (B)		5,148,706
Operating	4,276,434	
Transfers to Other Funds	2,992	
Contingency	869,280	
Special Transportation Fund (126)		2,506,573
Community Services (F)		2,506,573
Operating	2,271,467	
Inter-Fund Loan Payment	103,000	
Contingency	132,106	
Cemetery Operations Fund (128)		238,480
General Government (A)		238,480
Operating	50,567	
Transfers to Other Funds	10,524	
Contingency	177,389	
Debt Service Fund (215)		3,988,432
General Government (A)		3,988,432
Bond Principle & Interest	2,572,500	
Debt Service Reserve	1,415,932	
General Capital Improvements (300)		2,824,539
Public Safety Program (B)		1,956,971
Capital Improvements (Z)		867,568
Building Development Reserve Fund (303)		2,066,434
Capital Improvement (Z)		2,066,434
Operating	232,000	
Contingency	1,834,434	
Management Services Fund (510)		6,056,805
General Government Program (A)		6,056,805
Operating	5,931,805	
Contingency	125,000	
Intragovernmental Services Fund (514)		12,169,890
General Government (A)		11,923,143
Operating	10,621,844	
Contingency	1,301,299	
Public Safety (B)		246,747

Health Management Services (515)		7,119,524
Health Program (D)		7,119,524
Enterprise Operations Fund (520)		842,797
General Government (A)		649,577
Operating	236,803	
Transfers to Other Funds	143,434	
Contingency	269,340	
Parks and Natural Resources (R)		193,220
Operating	79,610	
Transfers to Other Funds	31,048	
Contingency	82,562	
Benton Community Health Center Fund (521)		15,867,212
Health Program (D)		15,867,212
Operating	15,067,212	
Contingency	800,000	
East Linn Health Center Fund (522)		2,348,893
Health Program (D)		2,348,893
Trust Fund (805)		732,410
Public Safety Program (B)		107,497
Operating	87,507	
Contingency	19,990	
Justice Services (E)		237,000
Cultural & Educational (G)		31,400
Trust - Expendable (J)		356,513
Operating	282,363	
Transfers to Other Funds	42,096	
Contingency	32,054	
Tax Title Land Fund (810)		275,800
Trust - Expendable (J)		275,800
Operating	117,800	
Reserve	158,000	
Employee Benefit Trust Fund (812)		1,622,274
General Government Program (A)		1,622,274
Operating	1,133,474	
Contingency	488,800	

TOTAL APPROPRIATION ALL FUNDS	166,858,884
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Total Unappropriated Balance All Funds	5,900,000
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Total Budget All Funds (Memorandum Only)	172,758,884
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RECAP OF TOTAL APPROPRIATIONS BY PROGRAM (All Funds)

General Government Program (A)	55,728,153
Public Safety Program (B)	27,492,537
Public Works Program (C)	14,726,924
Health Program (D)	40,870,892
Justice Services Program (E)	9,704,190
Community Services Program (F)	5,779,462
Cultural and Educational Program (G)	4,183,974
Expendable Trusts Program (J)	3,354,098
Parks and Natural Resources Program (R)	2,084,652
Capital Improvements Program (Z)	2,934,002

Total Appropriation - All Programs	166,858,884
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Unappropriated Balance - All Programs	5,900,000
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Total Budget (Memorandum only)	172,758,884
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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 2009)		
General Fund (001)		
Permanent Rate	\$2.2052/per \$1000 AV	0
Local Option Levy Fund (108)		
Local Option Levy	\$0.5900/per \$1000 AV	0
Total Tax Rate	\$2.7952/per \$1000 AV	0
TAX ALLOCATION (TAX YEAR 2010)		
General Fund (001)		
Permanent Rate	\$2.2052/per \$1000 AV	0
Local Option Levy Fund (108)		
Local Option Levy	\$0.6700/per \$1000 AV	0
Total Tax Rate	\$2.8752/per \$1000 AV	0

ADOPTED by the Benton County Board of Commissioners this 30 day of June 2009.

SIGNED this 30 day of June 2009.

BENTON COUNTY BOARD OF COMMISSIONERS

/S/Jay Dixon, Commission Chair

/S/Annabelle Jaramillo, 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 guidelines also determined the classification type 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 policy seeks to minimize the number of funds. There are only 25 active funds comprising the county budget. The consequence of this is that the county General Fund constitutes almost 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 3.

General Fund

Resource / Expense Category	2004-05	2005-07	2007-09	2007-09	2009-11	% Change
	Annual Actual	Biennium Actual	Biennium Adopted	Biennium Adjusted	Biennium Adopted	Over Adjusted
General Revenues	16,360,420	35,881,602	38,123,000	34,425,000	33,816,600	-1.8%
Charges for Service	3,225,726	9,182,588	10,354,941	6,533,399	5,834,183	-10.7%
Operating Grants/Contributions	16,974,360	33,823,001	20,815,652	19,379,249	17,975,071	-7.2%
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	35,317	84,322	577,034	594,517	2,672,924	349.6%
Loans	-	-	68,000	68,000	-	-100.0%
Current Revenues Total	36,595,823	78,971,513	69,938,627	61,000,165	60,298,778	-1.1%
Unrestricted Beginning Balance	7,588,724	7,526,998	6,700,000	6,700,000	9,600,000	43.3%
Dedicated Beginning Balance	2,329,722	2,355,716	1,511,827	1,511,827	1,184,411	-21.7%
Beginning Balance Total	9,918,446	9,882,714	8,211,827	8,211,827	10,784,411	31.3%
Total Resources	46,514,269	88,854,227	78,150,454	69,211,992	71,083,189	2.7%
Personnel Services	14,614,287	32,420,575	36,245,320	31,794,301	33,038,958	3.9%
Materials & Services	19,006,798	40,490,192	27,366,082	25,129,451	25,331,529	0.8%
Capital Outlay	155,123	202,660	45,065	78,956	73,814	-6.5%
Other: Internal Fund Transfers	2,855,390	6,011,676	2,049,240	4,286,887	5,335,697	24.5%
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	36,631,598	79,125,103	65,705,707	61,289,595	63,779,998	4.1%
Other: Contingency	-	-	8,944,747	4,422,397	2,303,191	-47.9%
Other: Debt Reserve	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	3,500,000	3,500,000	5,000,000	42.9%
Other Total	-	-	12,444,747	7,922,397	7,303,191	-7.8%
Fund Surplus or (Deficit)	9,882,671	9,729,124	-	-	-	
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	213.48	213.60	213.57	188.77	184.86	-2.1%
Temporary Hire	15.48	15.33	15.43	16.02	18.37	14.7%
Total FTE	228.96	228.93	229.00	204.79	203.23	-0.8%

Purpose:

Account for resources not required by law or policy to be reported in another fund. 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:

Most county discretionary revenues are accounted for in the general fund and are reported in the General Revenue category. Decline in Charges for Service from the 07-09 adjusted budget is from the slow down in property related services such as permits and recording. Operating Grants/Contributions decline is related to anticipate reduction in state program resources. Changes between the 07-09 Adopted and Adjusted budgets reflect a decision to move much of the mental health program to the Health Center Fund.

The Contingency and Unappropriated Balance categories are set asides of mostly unrestricted resources.

Road Fund

Resource / Expense Category	2004-05 Annual Actual	2005-07 Biennium Actual	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	2009-11 Biennium Adopted	% Change Over Adjusted
General Revenues	649	3,490	22,000	22,000	40,000	81.8%
Charges for Service	950,044	2,567,310	2,930,073	2,930,073	2,272,364	-22.4%
Operating Grants/Contributions	3,609,731	7,719,121	7,180,720	7,180,720	7,187,765	0.1%
Capital Grants/Contributions	1,122,297	2,401,617	2,426,380	2,426,380	2,754,928	13.5%
Internal Fund Transfers	73,500	190,000	723,356	723,356	1,100,000	52.1%
Loans	2,496	23,107	18,134	18,134	10,127	-44.2%
Current Revenues Total	5,758,717	12,904,645	13,300,663	13,300,663	13,365,184	0.5%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	1,970,502	1,112,818	789,719	789,719	1,045,590	32.4%
Beginning Balance Total	1,970,502	1,112,818	789,719	789,719	1,045,590	32.4%
Total Resources	7,729,219	14,017,463	14,090,382	14,090,382	14,410,774	2.3%
Personnel Services	2,573,481	5,425,942	5,768,665	5,768,665	5,868,911	1.7%
Materials & Services	2,545,210	4,473,655	4,358,473	4,358,473	3,689,604	-15.3%
Capital Outlay	1,497,710	2,571,838	3,440,744	3,440,744	3,982,698	15.8%
Other: Internal Fund Transfers	-	-	-	-	-	--
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	6,616,401	12,471,435	13,567,882	13,567,882	13,541,213	-0.2%
Other: Contingency	-	-	522,500	522,500	869,561	66.4%
Other: Debt Reserve	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	522,500	522,500	869,561	66.4%
Fund Surplus or (Deficit)	1,112,818	1,546,028	-	-	-	
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	37.95	38.20	36.20	36.20	35.01	-3.3%
Temporary Hire	2.33	3.76	2.13	2.13	1.98	-7.0%
Total FTE	40.28	41.96	38.33	38.33	36.99	-3.5%

Purpose:

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

Budget Overview:

The 2009 legislature approved an increase in state fuel taxes and vehicle registration fees. The County will eventually share in the increased revenue which is most of the income in the Operating Grants/Contributions category. However, most of the benefit will not occur until the 2011-13 biennium. In the 2007-09 biennium fuel tax related revenues decline significantly from expectation due to high fuel prices in 2008 and later the decline in the economy. See the Public Works Chapter and the Budget Officers message for additional details.

Charges for Service estimates assume reduced demand for work by other agencies and no income from a special general fund set-aside of state forest revenues due to doubt about harvest value in a poor timber market.

The General Fund will provide \$1.1 million dollars (Fund Transfer) to support capital projects and maintain minimum road maintenance crew levels into the 2011-13 biennium. Up to \$330,000 of the transfer is conditioned on the level of state share fuel tax and registration fees actually received in the biennium. If state shared revenue meet or exceed the estimate of the budget, the entire \$330,000 will not be transferred. Shared revenue less than the budget estimate will be offset by a dollar for dollar substitution up to \$330,000. The budget has been constructed so this arrangement will not affect planned projects or staffing levels.

County School Fund

Resource / Expense Category	2004-05 Annual Actual	2005-07 Biennium Actual	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	2009-11 Biennium Adopted	% Change Over Adjusted
General Revenues	-	-	8,000	8,000	-	-100.0%
Charges for Service	-	-	-	-	-	--
Operating Grants/Contributions	1,343,094	1,051,894	3,050,000	3,050,000	933,750	-69.4%
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	-	-	-	-	-	--
Loans	-	-	-	-	-	--
Current Revenues Total	1,343,094	1,051,894	3,058,000	3,058,000	933,750	-69.5%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	-	-	-	-	-	--
Beginning Balance Total	-	-	-	-	-	--
 Total Resources	 1,343,094	 1,051,894	 3,058,000	 3,058,000	 933,750	 -69.5%
Personnel Services	-	-	-	-	-	--
Materials & Services	1,343,094	1,051,894	3,058,000	3,058,000	933,750	-69.5%
Capital Outlay	-	-	-	-	-	--
Other: Internal Fund Transfers	-	-	-	-	-	--
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	1,343,094	1,051,894	3,058,000	3,058,000	933,750	-69.5%
Other: Contingency	-	-	-	-	-	--
Other: Debt Reserve	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	-	-	-	--
Fund Surplus or (Deficit)	-	-	-	-	-	--
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--
Total FTE	-	-	-	-	-	--

Purpose:

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

Budget Overview:

The prior biennium budget over estimated resources because the legislature in 2007 changed the means by which state common school land income is distributed. In the 2009-11 and future biennia the fund will pass-through only federal and state forest, and other local revenues received by the county and required by state law to be deposited and distributed through this fund.

Fair Fund

Resource / Expense Category	2004-05	2005-07	2007-09	2007-09	2009-11	% Change
	Annual Actual	Biennium Actual	Biennium Adopted	Biennium Adjusted	Biennium Adopted	Over Adjusted
General Revenues	753	2,167	-	-	-	--
Charges for Service	597,072	1,200,219	1,390,700	1,390,700	1,460,000	5.0%
Operating Grants/Contributions	74,306	190,636	225,000	225,000	107,924	-52.0%
Capital Grants/Contributions	3,878	-	30,000	30,000	200,000	566.7%
Internal Fund Transfers	219,500	544,050	507,000	507,000	523,000	3.2%
Loans	-	-	-	-	-	--
Current Revenues Total	895,509	1,937,072	2,152,700	2,152,700	2,290,924	6.4%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	-	(9,603)	-	-	-	--
Beginning Balance Total	-	(9,603)	-	-	-	--
 Total Resources	 895,509	 1,927,469	 2,152,700	 2,152,700	 2,290,924	 6.4%
Personnel Services	269,918	584,639	720,180	720,180	734,164	1.9%
Materials & Services	624,435	1,329,770	1,389,720	1,389,720	1,334,760	-4.0%
Capital Outlay	10,759	32,865	42,800	42,800	222,000	418.7%
Other: Internal Fund Transfers	-	-	-	-	-	--
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	905,112	1,947,274	2,152,700	2,152,700	2,290,924	6.4%
Other: Contingency	-	-	-	-	-	--
Other: Debt Reserve	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	-	-	-	--
Fund Surplus or (Deficit)	(9,603)	(19,805)	-	-	-	
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	3.50	4.00	4.00	4.00	4.00	0.0%
Temporary Hire	2.11	3.61	2.57	2.57	3.21	24.9%
Total FTE	5.61	7.61	6.57	6.57	7.21	9.7%

Purpose:

To account for resources and expenditures associated with operations of the annual county fair and 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. The budget anticipates the reduction of state lottery revenue dedicated to county fair support. This will be made up by increasing the transfer of operating support from other lottery funds available to the County. The fund expects private donations through the non-profit Fair Foundation to fund several capital improvements on the grounds. If private funds are not received, project expenditures will not be made. See the capital improvement plan.

Local Option Levy Fund

Resource / Expense Category	2004-05 Annual Actual	2005-07 Biennium Actual	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	2009-11 Biennium Adopted	% Change Over Adjusted
General Revenues	-	-	-	5,334,000	10,433,025	95.6%
Charges for Service	-	-	-	-	-	--
Operating Grants/Contributions	-	-	-	-	-	--
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	-	-	-	107,793	-	-100.0%
Loans	-	-	-	-	-	--
Current Revenues Total	-	-	-	5,441,793	10,433,025	91.7%
Unrestricted Beginning Balance	-	-	-	-	4,600,000	--
Dedicated Beginning Balance	-	-	-	-	-	--
Beginning Balance Total	-	-	-	-	4,600,000	--
 Total Resources	-	-	-	5,441,793	15,033,025	176.3%
Personnel Services	-	-	-	1,476,096	2,807,857	90.2%
Materials & Services	-	-	-	248,870	1,110,688	346.3%
Capital Outlay	-	-	-	6,400	-	-100.0%
Other: Internal Fund Transfers	-	-	-	1,510,000	6,066,904	301.8%
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	-	-	-	3,241,366	9,985,449	208.1%
Other: Contingency	-	-	-	1,500,427	4,147,576	176.4%
Other: Debt Reserve	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	700,000	900,000	28.6%
Other Total	-	-	-	2,200,427	5,047,576	129.4%
Fund Surplus or (Deficit)	-	-	-	-	-	--
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	16.50	16.40	-0.6%
Temporary Hire	-	-	-	-	-	--
Total FTE	-	-	-	16.50	16.40	-0.6%

Purpose:

This fund was established by county policy to account for all financial uses of the five-year local option levy approved by voters in November 2007 to be assessed in the tax years 2008 through 2012.

Budget Overview:

Specific staff and services promised in the measure are budgeted in this fund. Transfers out support the Adult Corrections Program Fund which is home to the budget for the jail space rental program, and to other County Funds to support programs and services.

The maximum approved levy rate is \$0.90/1000 assessed value annually. It replaced one-year early a previous local option levy that funded the rental of jail space in surrounding counties. The levy was also intended to offset an expected sharp decline in federal forest payments because of the expiration of federal legislation.

In late 2008 a temporary multi-year restoration of federal forest payments was passed. As pledged in the levy measure these forest payments will reduce the tax rate in years 2009 through 2012. See the Budget Officer's message for details on the offset and how this fund is integrated with the General and Adult Corrections Program Fund in the multi-year financial plan.

Land Corner Preservation Fund

Resource / Expense Category	2004-05 Annual Actual	2005-07 Biennium Actual	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	2009-11 Biennium Adopted	% Change Over Adjusted
General Revenues	-	-	24,413	24,413	3,150	-87.1%
Charges for Service	152,534	312,817	290,000	290,000	203,000	-30.0%
Operating Grants/Contributions	7,956	31,654	-	-	-	--
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	-	-	-	-	-	--
Loans	-	-	-	-	-	--
Current Revenues Total	160,490	344,471	314,413	314,413	206,150	-34.4%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	376,220	357,850	343,597	343,597	110,000	-68.0%
Beginning Balance Total	376,220	357,850	343,597	343,597	110,000	-68.0%
Total Resources	536,710	702,321	658,010	658,010	316,150	-52.0%
Personnel Services	138,362	282,081	309,662	309,662	183,056	-40.9%
Materials & Services	40,498	98,114	120,348	120,348	99,797	-17.1%
Capital Outlay	-	2,330	4,000	4,000	2,000	-50.0%
Other: Internal Fund Transfers	-	6,680	-	-	-	--
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	178,860	389,205	434,010	434,010	284,853	-34.4%
Other: Contingency	-	-	224,000	224,000	31,297	-86.0%
Other: Debt Reserve	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	224,000	224,000	31,297	-86.0%
Fund Surplus or (Deficit)	357,850	313,116	-	-	-	
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	1.70	1.70	1.70	1.70	1.00	-41.2%
Temporary Hire	0.25	0.25	0.25	0.25	-	-100.0%
Total FTE	1.95	1.95	1.95	1.95	1.00	-48.7%

Purpose:

Account for resources and expenditures for 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 fee charged at the time certain types of property related documents are presented for recording to the County Clerk. The decline in real estate transactions has affected revenue. (See Public Works Department for more information).

HUD Block Grant Fund

Resource / Expense Category	2004-05 Annual Actual	2005-07 Biennium Actual	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	2009-11 Biennium Adopted	% Change Over Adjusted
General Revenues	-		20,000	20,000	30,050	50.3%
Charges for Service	-		-	-	-	--
Operating Grants/Contributions	158,174	453,931	250,000	509,264	780,000	53.2%
Capital Grants/Contributions	371,826	234,754	186,000	186,000	-	-100.0%
Internal Fund Transfers	-	-	-	-	-	--
Loans	50,452	71,056	100,000	100,000	-	-100.0%
Current Revenues Total	580,452	759,741	556,000	815,264	810,050	-0.6%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	675,994	371,739	395,000	395,000	464,400	17.6%
Beginning Balance Total	675,994	371,739	395,000	395,000	464,400	17.6%
 Total Resources	 1,256,446	 1,131,480	 951,000	 1,210,264	 1,274,450	 5.3%
Personnel Services	365,543	689,425	-	-	-	--
Materials & Services	519,164	57,585	951,000	1,210,264	1,274,450	5.3%
Capital Outlay	-		-	-	-	--
Other: Internal Fund Transfers	-		-	-	-	--
Other: Loans	-		-	-	-	--
Other: Debt Principle	-		-	-	-	--
Other: Debt Interest	-		-	-	-	--
Expenditures Total	884,707	747,010	951,000	1,210,264	1,274,450	5.3%
Other: Contingency	-		-	-	-	--
Other: Debt Reserve	-		-	-	-	--
Other: Unappropriated Balance	-		-	-	-	--
Other Total	-	-	-	-	-	--
Fund Surplus or (Deficit)	371,739	384,470	-	-	-	
Full-Time-Equivalent (FTE) by Type						
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 housing rehabilitation loan repayments that may be used for any county purpose (Benton Opportunity Fund) or recycled to new housing rehabilitation loans based on federal rules. The opportunity fund under policy is to be used for low to moderate income housing development or economic development related activities or projects.

Budget Overview:

The budget assumes the equivalent of two 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). It appropriates all resources anticipated to be available to the Benton Opportunity Fund.

Valiant Fund

Resource / Expense Category	2004-05	2005-07	2007-09	2007-09	2009-11	% Change
	Annual Actual	Biennium Actual	Biennium Adopted	Biennium Adjusted	Biennium Adopted	Over Adjusted
General Revenues	-	-	-	-	-	--
Charges for Service	-	-	-	-	-	--
Operating Grants/Contributions	-	-	-	-	-	--
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	-	-	-	-	-	--
Loans	-	-	-	-	-	--
Current Revenues Total	-	-	-	-	-	--
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	633	633	-	17,483	-	-100.0%
Beginning Balance Total	633	633	-	17,483	-	-100.0%
 Total Resources	 633	 633	 -	 17,483	 -	 -100.0%
Personnel Services	-	-	-	-	-	--
Materials & Services	-	-	-	-	-	--
Capital Outlay	-	-	-	-	-	--
Other: Internal Fund Transfers	-	-	-	17,483	-	-100.0%
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	-	-	-	17,483	-	-100.0%
Other: Contingency	-	-	-	-	-	--
Other: Debt Reserve	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	-	-	-	--
 Fund Surplus or (Deficit)	 633	 633	 -	 -	 -	
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--
Total FTE	-	-	-	-	-	--

Purpose:

Account for assets of a disbanded multi-agency anti-drug program.

Budget Overview:

Final determinations were received concerning drug forfeiture assets that remained on the balance sheet. The budget was adjusted in 2007-09 so that these assets could be appropriated and expended in order to finally close out the fund and the balance sheet. Funds were transferred to support the activities of the Street Crimes Unit in the Law Enforcement Department in the General Fund. This fund is discontinued and shown here only for historical purposes.

Oregon Health Plan Fund

Resource / Expense Category	2004-05	2005-07	2007-09	2007-09	2009-11	% Change
	Annual Actual	Biennium Actual	Biennium Adopted	Biennium Adjusted	Biennium Adopted	Over Adjusted
General Revenues	-	-	56,000	40,000	19,200	-52.0%
Charges for Service	-	-	-	-	-	--
Operating Grants/Contributions	1,141,670	2,285,987	2,045,478	2,045,478	2,559,436	25.1%
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	-	-	-	-	-	--
Loans	75,000	-	-	-	-	--
Current Revenues Total	1,216,670	2,285,987	2,101,478	2,085,478	2,578,636	23.6%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	1,193,708	1,637,658	1,178,885	1,178,885	143,149	-87.9%
Beginning Balance Total	1,193,708	1,637,658	1,178,885	1,178,885	143,149	-87.9%
Total Resources	2,410,378	3,923,645	3,280,363	3,264,363	2,721,785	-16.6%
Personnel Services	76,995	172,918	182,812	182,812	-	-100.0%
Materials & Services	537,260	2,568,132	2,593,402	2,565,402	2,281,074	-11.1%
Capital Outlay	158,465	-	-	-	-	--
Other: Internal Fund Transfers	-	50,478	-	473,000	-	-100.0%
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	772,720	2,791,528	2,776,214	3,221,214	2,281,074	-29.2%
Other: Contingency	-	-	504,149	43,149	440,711	921.4%
Other: Debt Reserve	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	504,149	43,149	440,711	921.4%
Fund Surplus or (Deficit)	1,637,658	1,132,117	-	-	-	
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	1.00	1.00	1.00	1.00	-	-100.0%
Temporary Hire	-	-	-	-	-	--
Total FTE	1.00	1.00	1.00	1.00	-	-100.0%

Purpose:

To account for the receipt and distribution of capitation (per capita) payments for mental health services for Benton County residents enrolled in the Oregon Health Plan.

Budget Overview:

Payment for services from this fund are to private and non-profit community providers as well as the County's mental health program. See Health Department for more information.

Court Security Fund

Resource / Expense Category	2004-05 Annual Actual	2005-07 Biennium Actual	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	2009-11 Biennium Adopted	% Change Over Adjusted
General Revenues	-	-	7,000	7,000	7,000	0.0%
Charges for Service	-	-	-	-	-	--
Operating Grants/Contributions	63,927	142,367	122,000	122,000	100,000	-18.0%
Capital Grants/Contributions	-	51,347	-	-	-	--
Internal Fund Transfers	-	-	-	-	55,041	--
Loans	-	-	-	-	-	--
Current Revenues Total	63,927	193,714	129,000	129,000	162,041	25.6%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	181,124	176,262	102,665	102,665	41,174	-59.9%
Beginning Balance Total	181,124	176,262	102,665	102,665	41,174	-59.9%
Total Resources	245,051	369,976	231,665	231,665	203,215	-12.3%
Personnel Services	61,725	168,368	167,854	167,854	196,673	17.2%
Materials & Services	2,989	7,167	7,528	7,528	6,542	-13.1%
Capital Outlay	4,075	68,945	-	-	-	--
Other: Internal Fund Transfers	-	4,461	-	-	-	--
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	68,789	248,941	175,382	175,382	203,215	15.9%
Other: Contingency	-	-	56,283	56,283	-	-100.0%
Other: Debt Reserve	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	56,283	56,283	-	-100.0%
Fund Surplus or (Deficit)	176,262	121,035	-	-	-	
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	1.00	1.00	1.00	1.00	1.00	0.0%
Temporary Hire	-	0.11	-	-	-	--
Total FTE	1.00	1.11	1.00	1.00	1.00	0.0%

Purpose:

To account for revenue distributed under ORS 137.308 that is dedicated to security of state courts and court space.

Budget Overview:

The state established fee supporting this fund is inadequate to support the cost of 1 FTE for the entire biennium. The General Fund will provide temporary support up to \$55,041 to maintain staffing. It is expected a longer term solution will be found for the 2011-13 biennium. See the Law Enforcement Department for more information.

PL 106-393 Title III Projects Fund

Resource / Expense Category	2004-05 Annual Actual	2005-07 Biennium Actual	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	2009-11 Biennium Adopted	% Change Over Adjusted
General Revenues	-	-	2,000	2,000	2,000	0.0%
Charges for Service	-	-	-	-	-	--
Operating Grants/Contributions	305,609	933,462	429,800	429,800	337,643	-21.4%
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	-	-	-	-	-	--
Loans	-	-	-	-	-	--
Current Revenues Total	305,609	933,462	431,800	431,800	339,643	-21.3%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	174,539	68,867	6,000	6,000	343,210	5620.2%
Beginning Balance Total	174,539	68,867	6,000	6,000	343,210	5620.2%
Total Resources	480,148	1,002,329	437,800	437,800	682,853	56.0%
Personnel Services	-	-	-	-	-	--
Materials & Services	391,281	999,868	437,800	437,800	682,853	56.0%
Capital Outlay	20,000	-	-	-	-	--
Other: Internal Fund Transfers	-	-	-	-	-	--
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	411,281	999,868	437,800	437,800	682,853	56.0%
Other: Contingency	-	-	-	-	-	--
Other: Debt Reserve	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	-	-	-	--
Fund Surplus or (Deficit)	68,867	2,461	-	-	-	
Full-Time-Equivalent (FTE) by Type						
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 extension of federal forest payments under PL 110-343 passed in 2008.

Budget Overview:

This fund will account for new and residual funds under the two federal laws. The budget is based on long-range plans the Board of Commissioners has approved for use of new Title III funds to be received through 2012. There are no funds expected after that year. The "new" Title III funds will be allocated to support the Community Wildfire Protection Plan (CWPP) which will be managed through the Community Development Department. "Old" Title III funds, of which there is just over \$100,000 will be allocated early in the new biennium.

Permitted uses of residual funds under PL106-393 is broader than permitted uses under the 2008 extension.

Adult Correction Programs Fund

Resource / Expense Category	2004-05 Annual Actual	2005-07 Biennium Actual	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	2009-11 Biennium Adopted	% Change Over Adjusted
General Revenues	-	-	3,111,000	1,601,000	95,000	-94.1%
Charges for Service	-	-	-	-	-	--
Operating Grants/Contributions	1,490,904	3,118,158	6,000	6,000	-	-100.0%
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	-	-	-	1,510,000	3,364,627	122.8%
Loans	-	-	-	-	-	--
Current Revenues Total	1,490,904	3,118,158	3,117,000	3,117,000	3,459,627	11.0%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	777,767	1,164,706	1,920,813	1,920,813	1,689,079	-12.1%
Beginning Balance Total	777,767	1,164,706	1,920,813	1,920,813	1,689,079	-12.1%
 Total Resources	 2,268,671	 4,282,864	 5,037,813	 5,037,813	 5,148,706	 2.2%
Personnel Services	280,173	734,444	982,157	1,056,857	1,543,353	46.0%
Materials & Services	802,428	1,790,073	2,378,882	2,435,332	2,692,081	10.5%
Capital Outlay	21,004	44,378	14,180	14,180	14,000	-1.3%
Other: Internal Fund Transfers	360	17,791	720	720	2,992	315.6%
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	1,103,965	2,586,686	3,375,939	3,507,089	4,252,426	21.3%
Other: Contingency	-	-	1,661,874	1,530,724	896,280	-41.4%
Other: Debt Reserve	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	1,661,874	1,530,724	896,280	-41.4%
Fund Surplus or (Deficit)	1,164,706	1,696,178	-	-	-	
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	3.85	4.05	5.33	6.33	7.46	17.9%
Temporary Hire	1.05	1.00	1.33	1.33	1.58	18.8%
Total FTE	4.90	5.05	6.66	7.66	9.04	18.0%

Purpose:

To account for revenues and expenditures associated with a transitional housing program and rental of jail space in other counties funded by voters in past and current local option levies.

Budget Overview:

The funding source for services changed in the middle of the 2007-09 biennium following passage of the November 2007 local option levy. Taxes from the previous levy directly funded operations in the first half. Taxes from the new levy are received via the inter-fund transfer from the Local Option Levy Fund.

This fund was retained to provide continuity across the levy transition. The long-range financial plan is to draw down fund balance and look to discontinue the fund as a separate financial operation at the end of the 2011-13 biennium.

Special Transportation Fund

Resource / Expense Category	2004-05	2005-07	2007-09	2007-09	2009-11	% Change
	Annual Actual	Biennium Actual	Biennium Adopted	Biennium Adjusted	Biennium Adopted	Over Adjusted
General Revenues	-	-	20,000	20,000	12,000	-40.0%
Charges for Service	339,289	659,551	42,900	42,900	687,144	1501.7%
Operating Grants/Contributions	550,993	1,017,448	1,658,782	1,658,782	601,038	-63.8%
Capital Grants/Contributions	115,048	91,414	537,201	537,201	529,000	-1.5%
Internal Fund Transfers	-	-	-	-	-	--
Loans	-	-	100,000	100,000	100,000	0.0%
Current Revenues Total	1,005,330	1,768,413	2,358,883	2,358,883	1,929,182	-18.2%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	275,509	494,334	735,548	735,548	577,391	-21.5%
Beginning Balance Total	275,509	494,334	735,548	735,548	577,391	-21.5%
 Total Resources	 1,280,839	 2,262,747	 3,094,431	 3,094,431	 2,506,573	 -19.0%
Personnel Services	-	-	-	-	-	--
Materials & Services	648,814	1,611,329	2,093,032	2,093,032	1,663,667	-20.5%
Capital Outlay	137,691	122,589	444,749	444,749	607,800	36.7%
Other: Internal Fund Transfers	-	-	-	-	-	--
Other: Loans	-	-	103,000	103,000	103,000	0.0%
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	786,505	1,733,918	2,640,781	2,640,781	2,374,467	-10.1%
Other: Contingency	-	-	453,650	453,650	132,106	-70.9%
Other: Debt Reserve	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	453,650	453,650	132,106	-70.9%
Fund Surplus or (Deficit)	494,334	528,829	-	-	-	
Full-Time-Equivalent (FTE) by Type						
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.).

Budget Overview:

All income is dependent on state and federal funds. The state funding formula was revised resulting in an anticipated reduction of current income. Service reductions are possible in the next biennium if funding levels do not improve.

Cemetery Operations Fund

Resource / Expense Category	2004-05 Annual Actual	2005-07 Biennium Actual	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	2009-11 Biennium Adopted	% Change Over Adjusted
General Revenues	-	-	14,000	14,000	18,000	28.6%
Charges for Service	9,416	13,967	19,300	19,300	25,480	32.0%
Operating Grants/Contributions	4,807	133,430	-	-	-	--
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	-	-	12,000	12,000	-	-100.0%
Loans	-	-	-	-	-	--
Current Revenues Total	14,223	147,397	45,300	45,300	43,480	-4.0%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	118,840	103,338	196,124	196,124	195,000	-0.6%
Beginning Balance Total	118,840	103,338	196,124	196,124	195,000	-0.6%
Total Resources	133,063	250,735	241,424	241,424	238,480	-1.2%
Personnel Services	947	4,283	3,400	3,400	4,000	17.6%
Materials & Services	19,419	30,880	37,162	37,162	43,567	17.2%
Capital Outlay	5,427	5,068	1,500	1,500	3,000	100.0%
Other: Internal Fund Transfers	3,931	7,979	7,862	7,862	10,524	33.9%
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	29,724	48,210	49,924	49,924	61,091	22.4%
Other: Contingency	-	-	191,500	191,500	177,389	-7.4%
Other: Debt Reserve	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	191,500	191,500	177,389	-7.4%
Fund Surplus or (Deficit)	103,339	202,525	-	-	-	
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	0.02	0.10	0.10	0.10	0.0%
Total FTE	-	0.02	0.10	0.10	0.10	0.0%

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 plots and interest earnings. (See Natural Areas & Parks Department for more information).

Debt Service Fund

Resource / Expense Category	2004-05	2005-07	2007-09	2007-09	2009-11	% Change
	Annual Actual	Biennium Actual	Biennium Adopted	Biennium Adjusted	Biennium Adopted	Over Adjusted
General Revenues	3,961	-	65,000	65,000	50,000	-23.1%
Charges for Service	1,167,760	2,590,520	2,807,000	2,807,000	2,948,432	5.0%
Operating Grants/Contributions	16,118	79,051	-	-	-	--
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	-	1,267,046	-	-	-	--
Loans	-	-	-	-	-	--
Current Revenues Total	1,187,839	3,936,617	2,872,000	2,872,000	2,998,432	4.4%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	450,075	485,044	870,000	870,000	990,000	13.8%
Beginning Balance Total	450,075	485,044	870,000	870,000	990,000	13.8%
Total Resources	1,637,914	4,421,661	3,742,000	3,742,000	3,988,432	6.6%
Personnel Services	-	-	-	-	-	--
Materials & Services	850	3,686	-	-	-	--
Capital Outlay	-	-	-	-	-	--
Other: Internal Fund Transfers	7,800	-	-	-	-	--
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	51,166	1,483,678	237,500	237,500	362,500	52.6%
Other: Debt Interest	1,093,054	2,209,779	2,284,000	2,284,000	2,210,000	-3.2%
Expenditures Total	1,152,870	3,697,143	2,521,500	2,521,500	2,572,500	2.0%
Other: Contingency	-	-	-	-	-	--
Other: Debt Reserve	-	-	1,220,500	1,220,500	1,415,932	16.0%
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	1,220,500	1,220,500	1,415,932	16.0%
Fund Surplus or (Deficit)	485,044	724,518	-	-	-	--
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--
Total FTE	-	-	-	-	-	--

Purpose:

To account for resources that support principle and interest payments and maintain reserves to service bonded debt.

Budget Overview:

The fund currently accounts for income and expenses related to Pension Obligation Bonds issued in 2002 and 2004. The financial plan calls for reserves to grow so that future increases in the bond payment schedule can be met without increasing future payroll charges that support debt service. (See Administrative Services Department more information.)

General Capital Improvements Fund

Resource / Expense Category	2004-05	2005-07	2007-09	2007-09	2009-11	% Change
	Annual Actual	Biennium Actual	Biennium Adopted	Biennium Adjusted	Biennium Adopted	Over Adjusted
General Revenues	-	-	-	-	-	--
Charges for Service	-	-	-	-	-	--
Operating Grants/Contributions	34,341	-	-	-	100,000	--
Capital Grants/Contributions	173,540	360,247	90,000	3,036,973	2,419,826	-20.3%
Internal Fund Transfers	178,632	504,167	188,860	296,860	201,230	-32.2%
Loans	-	-	-	-	-	--
Current Revenues Total	386,513	864,414	278,860	3,333,833	2,721,056	-18.4%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	72,236	134,818	537,428	658,284	103,483	-84.3%
Beginning Balance Total	72,236	134,818	537,428	658,284	103,483	-84.3%
 Total Resources	 458,749	 999,232	 816,288	 3,992,117	 2,824,539	 -29.2%
Personnel Services	-	94,499	-	-	54,000	--
Materials & Services	13,943	81,558	181,091	1,478,594	951,316	-35.7%
Capital Outlay	234,988	527,020	494,917	2,393,374	1,819,223	-24.0%
Other: Internal Fund Transfers	-	25,907	-	33,750	-	-100.0%
Other: Loans	75,000	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	323,931	728,984	676,008	3,905,718	2,824,539	-27.7%
Other: Contingency	-	-	140,280	86,399	-	-100.0%
Other: Debt Reserve	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	140,280	86,399	-	-100.0%
Fund Surplus or (Deficit)	134,818	270,248	-	-	-	
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	0.50	--
Temporary Hire	-	-	-	-	-	--
Total FTE	-	-	-	-	0.50	--

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. Internal fund transfers usually represent a general fund contribution to approved projects. In the adopted budget Law Enforcement, Fairgrounds, Natural Areas and Parks, Administrative Services and Health Center have projects budgeted in this fund. See the Capital Improvement Plan for 2009-11 and named department chapters in this document for additional information.

Road Improvement Fund

Resource / Expense Category	2004-05 Annual Actual	2005-07 Biennium Actual	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	2009-11 Biennium Adopted	% Change Over Adjusted
General Revenues	-	-	1,000	1,533	-	-100.0%
Charges for Service	65,171	-	-	-	-	--
Operating Grants/Contributions	-	-	-	-	-	--
Capital Grants/Contributions	581,167	8,894	-	-	-	--
Internal Fund Transfers	-	-	-	-	-	--
Loans	-	-	-	-	-	--
Current Revenues Total	646,338	8,894	1,000	1,533	-	-100.0%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	-	513,774	71,000	71,673	-	-100.0%
Beginning Balance Total	-	513,774	71,000	71,673	-	-100.0%
Total Resources	646,338	522,668	72,000	73,206	-	-100.0%
Personnel Services	-	-	-	-	-	--
Materials & Services	129,874	450,996	72,000	73,206	-	-100.0%
Capital Outlay	2,690	-	-	-	-	--
Other: Internal Fund Transfers	-	-	-	-	-	--
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	132,564	450,996	72,000	73,206	-	-100.0%
Other: Contingency	-	-	-	-	-	--
Other: Debt Reserve	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	-	-	-	--
Fund Surplus or (Deficit)	513,774	71,672	-	-	-	
Full-Time-Equivalent (FTE) by Type						
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:

The use of this fund is being suspended. Unless requirements dictate special accounting, road improvement projects will be budgeted in the Road Fund.

Building Development Reserve Fund

Resource / Expense Category	2004-05 Annual Actual	2005-07 Biennium Actual	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	2009-11 Biennium Adopted	% Change Over Adjusted
General Revenues	-	-	100,000	100,000	123,000	23.0%
Charges for Service	-	-	-	-	-	--
Operating Grants/Contributions	10,829	72,344	-	-	-	--
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	245,047	355,596	132,073	332,073	343,434	3.4%
Loans	-	-	-	-	-	--
Current Revenues Total	255,876	427,940	232,073	432,073	466,434	8.0%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	457,287	713,163	1,110,000	1,110,000	1,600,000	44.1%
Beginning Balance Total	457,287	713,163	1,110,000	1,110,000	1,600,000	44.1%
Total Resources	713,163	1,141,103	1,342,073	1,542,073	2,066,434	34.0%
Personnel Services	-	-	-	-	-	--
Materials & Services	-	118	32,000	232,000	232,000	0.0%
Capital Outlay	-	-	-	-	-	--
Other: Internal Fund Transfers	-	-	-	-	-	--
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	-	118	32,000	232,000	232,000	0.0%
Other: Contingency	-	-	1,310,073	1,310,073	1,834,434	40.0%
Other: Debt Reserve	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	1,310,073	1,310,073	1,834,434	40.0%
Fund Surplus or (Deficit)	713,163	1,140,985	-	-	-	
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--
Total FTE	-	-	-	-	-	--

Purpose:

To accumulate resources over multiple years to make an equity contribution to construction of a downtown office building for county administrative and other space needs.

Budget Overview:

There are three sources of current income, interest earnings, transfer from the General Fund of \$100,000 per year and transfer from the Enterprise Operations Fund of net income from rental property on the Law Enforcement Building block. (See Non-departmental and Public Works chapters in this document, and the capital improvement plan for more information).

Management Services Fund

Resource / Expense Category	2004-05 Annual Actual	2005-07 Biennium Actual	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	2009-11 Biennium Adopted	% Change Over Adjusted
General Revenues	-	-	4,000	4,000	6,000	50.0%
Charges for Service	1,754,984	4,282,421	4,996,224	4,996,224	5,631,906	12.7%
Operating Grants/Contributions	66,712	31,374	-	-	-	--
Capital Grants/Contributions	311,979	-	-	-	-	--
Internal Fund Transfers	-	700,069	131,300	221,300	277,837	25.5%
Loans	-	-	-	-	-	--
Current Revenues Total	2,133,675	5,013,864	5,131,524	5,221,524	5,915,743	13.3%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	191,828	174,944	383,500	383,500	141,062	-63.2%
Beginning Balance Total	191,828	174,944	383,500	383,500	141,062	-63.2%
Total Resources	2,325,503	5,188,808	5,515,024	5,605,024	6,056,805	8.1%
Personnel Services	1,341,599	3,076,466	3,535,708	3,625,708	4,035,569	11.3%
Materials & Services	808,482	1,593,257	1,825,316	1,825,316	1,894,236	3.8%
Capital Outlay	478	37,933	2,000	2,000	2,000	0.0%
Other: Internal Fund Transfers	-	73,414	-	-	-	--
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	2,150,559	4,781,070	5,363,024	5,453,024	5,931,805	8.8%
Other: Contingency	-	-	152,000	152,000	125,000	-17.8%
Other: Debt Reserve	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	152,000	152,000	125,000	-17.8%
Fund Surplus or (Deficit)	174,944	407,738	-	-	-	
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	18.95	20.60	20.55	21.55	22.45	4.2%
Temporary Hire	0.46	0.36	1.65	1.65	0.60	-63.6%
Total FTE	19.41	20.96	22.20	23.20	23.05	-0.6%

Purpose:

Account for revenues and expenses of county central administrative services. Services include Finance, Budget, data processing, Human Resources and Administrative Services Department administration.

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 which is charged to all operating budgets. (See Administrative Services Department for more information).

Intra-governmental Service Fund

Resource / Expense Category	2004-05	2005-07	2007-09	2007-09	2009-11	% Change
	Annual Actual	Biennium Actual	Biennium Adopted	Biennium Adjusted	Biennium Adopted	Over Adjusted
General Revenues	-	-	7,266	7,266	8,587	18.2%
Charges for Service	3,946,447	8,279,118	8,733,398	8,733,398	8,849,015	1.3%
Operating Grants/Contributions	484,502	1,238,019	1,229,280	1,229,280	1,751,755	42.5%
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	-	41,000	-	33,750	413,736	1125.9%
Loans	30,700	6,530	-	-	-	--
Current Revenues Total	4,461,649	9,564,667	9,969,944	10,003,694	11,023,093	10.2%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	1,295,977	1,469,734	1,463,311	1,463,311	1,146,797	-21.6%
Beginning Balance Total	1,295,977	1,469,734	1,463,311	1,463,311	1,146,797	-21.6%
Total Resources	5,757,626	11,034,401	11,433,255	11,467,005	12,169,890	6.1%
Personnel Services	1,089,183	2,744,998	3,223,092	3,223,092	3,078,363	-4.5%
Materials & Services	2,225,469	5,249,424	5,377,828	5,461,578	6,248,255	14.4%
Capital Outlay	948,865	1,286,498	1,712,940	1,844,235	1,541,973	-16.4%
Other: Internal Fund Transfers	-	65,405	515,356	515,356	-	-100.0%
Other: Loans	24,376	6,888	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	4,287,893	9,353,213	10,829,216	11,044,261	10,868,591	-1.6%
Other: Contingency	-	-	604,039	422,744	1,301,299	207.8%
Other: Debt Reserve	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	604,039	422,744	1,301,299	207.8%
Fund Surplus or (Deficit)	1,469,733	1,681,188	-	-	-	
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	17.50	18.60	21.30	21.30	19.60	-8.0%
Temporary Hire	1.20	1.24	0.55	0.55	0.47	-14.5%
Total FTE	18.70	19.84	21.85	21.85	20.07	-8.1%

Purpose:

Account for a sinking fund to replace Law Enforcement equipment. Also operations 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 Law Enforcement, Public Works 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

Resource / Expense Category	2004-05	2005-07	2007-09	2007-09	2009-11	% Change
	Annual Actual	Biennium Actual	Biennium Adopted	Biennium Adjusted	Biennium Adopted	Over Adjusted
General Revenues	4,004	10,605	-	16,000	-	-100.0%
Charges for Service	2,985,273	5,587,673	6,035,484	6,335,559	6,978,274	10.1%
Operating Grants/Contributions	356,105	632,814	381,206	381,206	-	-100.0%
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	-	-	-	445,000	-	-100.0%
Loans	-	-	-	-	-	--
Current Revenues Total	3,345,382	6,231,092	6,416,690	7,177,765	6,978,274	-2.8%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	-	99,915	-	-	141,250	--
Beginning Balance Total	-	99,915	-	-	141,250	--
Total Resources	3,345,382	6,331,007	6,416,690	7,177,765	7,119,524	-0.8%
Personnel Services	2,019,446	5,053,719	5,227,703	5,486,308	5,511,633	0.5%
Materials & Services	1,218,362	1,282,474	1,188,987	1,691,457	1,533,891	-9.3%
Capital Outlay	7,659	-	-	-	74,000	--
Other: Internal Fund Transfers	-	-	-	-	-	--
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	3,245,467	6,336,193	6,416,690	7,177,765	7,119,524	-0.8%
Other: Contingency	-	-	-	-	-	--
Other: Debt Reserve	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	-	-	-	--
Fund Surplus or (Deficit)	99,915	(5,186)	-	-	-	
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	35.30	42.15	36.90	38.90	36.40	-6.4%
Temporary Hire	-	0.20	-	-	0.20	--
Total FTE	35.30	42.35	36.90	38.90	36.60	-5.9%

Purpose:

Account for revenues and expenditures for business services and administration for the Health and Health Center departments.

Budget Overview:

This fund accounts for all reception, scheduling, billing, accounting, purchasing and record keeping functions provided to the Health and Health Center Departments. In addition all administrative/management support for the Health Department is accounted for here. Revenues come from internal service charges to each department's operating budgets based on an internal cost allocation plan.. (See Health Department for more information.)

Enterprise Operations Fund

Resource / Expense Category	2004-05	2005-07	2007-09	2007-09	2009-11	% Change
	Annual Actual	Biennium Actual	Biennium Adopted	Biennium Adjusted	Biennium Adopted	Over Adjusted
General Revenues	344	7,892	6,900	6,900	9,500	37.7%
Charges for Service	205,506	399,106	470,187	470,187	496,785	5.7%
Operating Grants/Contributions	2,103	10,668	45,000	45,000	-	-100.0%
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	-	-	-	-	-	--
Loans	-	-	-	-	-	--
Current Revenues Total	207,953	417,666	522,087	522,087	506,285	-3.0%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	13,094	82,210	161,014	161,014	336,512	109.0%
Beginning Balance Total	13,094	82,210	161,014	161,014	336,512	109.0%
 Total Resources	 221,047	 499,876	 683,101	 683,101	 842,797	 23.4%
Personnel Services	-	-	104,965	104,965	133,360	27.1%
Materials & Services	31,001	107,446	158,792	158,792	170,683	7.5%
Capital Outlay	5,427	18,816	9,000	9,000	12,370	37.4%
Other: Internal Fund Transfers	102,409	183,901	147,797	155,797	174,482	12.0%
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	138,837	310,163	420,554	428,554	490,895	14.5%
Other: Contingency	-	-	262,547	254,547	351,902	38.2%
Other: Debt Reserve	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	262,547	254,547	351,902	38.2%
Fund Surplus or (Deficit)	82,210	189,713	-	-	-	
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	0.60	0.60	0.70	16.7%
Temporary Hire	-	-	-	-	-	--
Total FTE	-	-	0.60	0.60	0.70	16.7%

Purpose:

Account for rental or long-term leases of county property to private parties and the operation of computer hosting services, and fee for service access to certain county property related data.

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	2004-05 Annual Actual	2005-07 Biennium Actual	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	2009-11 Biennium Adopted	% Change Over Adjusted
General Revenues	965	6,831	-	-	-	--
Charges for Service	779,330	3,338,817	3,930,169	8,145,769	8,359,615	2.6%
Operating Grants/Contributions	1,735,104	3,583,013	1,553,249	3,645,092	4,026,731	10.5%
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	1,858,929	2,558,000	730,800	2,433,741	2,680,866	10.2%
Loans	-	-	-	-	-	--
Current Revenues Total	4,374,328	9,486,661	6,214,218	14,224,602	15,067,212	5.9%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	-	(99,313)	-	-	800,000	--
Beginning Balance Total	-	(99,313)	-	-	800,000	--
 Total Resources	 4,374,328	 9,387,348	 6,214,218	 14,224,602	 15,867,212	 11.5%
Personnel Services	2,085,957	4,094,493	2,989,985	7,668,541	9,132,510	19.1%
Materials & Services	2,351,448	5,235,924	3,224,233	6,556,061	5,914,702	-9.8%
Capital Outlay	36,236	-	-	-	20,000	--
Other: Internal Fund Transfers	-	-	-	-	-	--
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	4,473,641	9,330,417	6,214,218	14,224,602	15,067,212	5.9%
Other: Contingency	-	-	-	-	800,000	--
Other: Debt Reserve	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	-	-	800,000	--
Fund Surplus or (Deficit)	(99,313)	56,931	-	-	-	
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	31.60	32.85	17.64	43.54	50.97	17.1%
Temporary Hire	2.54	2.69	0.10	0.57	1.27	122.8%
Total FTE	34.14	35.54	17.74	44.11	52.24	18.4%

Purpose:

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

Budget Overview:

Most mental health service budgets were transferred to this fund early in 2007-09 from the General Fund. (See Health Center Department for more information). The composition of services accounted for in this fund has changed over time and that accounts for some of the fluctuation in budget. See the Health Services chapter which provides an overview of all health related expenditures.

East Linn Health Center Fund

Resource / Expense Category	2004-05 Annual Actual	2005-07 Biennium Actual	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	2009-11 Biennium Adopted	% Change Over Adjusted
General Revenues	-	-	-	-	12,000	--
Charges for Service	-	-	-	1,500,592	1,025,012	-31.7%
Operating Grants/Contributions	-	-	-	1,446,365	1,311,881	-9.3%
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	-	-	-	-	-	--
Loans	-	-	-	-	-	--
Current Revenues Total	-	-	-	2,946,957	2,348,893	-20.3%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	-	-	-	-	-	--
Beginning Balance Total	-	-	-	-	-	--
Total Resources	-	-	-	2,946,957	2,348,893	-20.3%
Personnel Services	-	-	-	1,445,359	1,587,728	9.9%
Materials & Services	-	-	-	1,501,598	761,165	-49.3%
Capital Outlay	-	-	-	-	-	--
Other: Internal Fund Transfers	-	-	-	-	-	--
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	-	-	-	2,946,957	2,348,893	-20.3%
Other: Contingency	-	-	-	-	-	--
Other: Debt Reserve	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	-	-	-	--
Fund Surplus or (Deficit)	-	-	-	-	-	--
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	11.95	8.70	-27.2%
Temporary Hire	-	-	-	-	0.10	--
Total FTE	-	-	-	11.95	8.80	-26.4%

Purpose:

Account for operations of the primary care medical clinic in Lebanon that is under the umbrella of Benton County's Federal Qualified Health Center.

Budget Overview:

Operationally this clinic site is fully integrated with the health clinic operations in Benton County. A separate fund was established by policy to provide financial separation because clinic services in Benton County receive financial support from the General Fund.

Trust Fund

Resource / Expense Category	2004-05 Annual Actual	2005-07 Biennium Actual	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	2009-11 Biennium Adopted	% Change Over Adjusted
General Revenues	-	99,694	25,250	25,250	30,800	22.0%
Charges for Service	47,198	389,688	133,400	133,400	151,330	13.4%
Operating Grants/Contributions	158,963	591,886	132,352	66,352	94,272	42.1%
Capital Grants/Contributions	166,527	-	-	110,650	-	-100.0%
Internal Fund Transfers	56,293	252,106	-	80,000	-	-100.0%
Loans	-	-	-	-	-	--
Current Revenues Total	428,981	1,333,374	291,002	415,652	276,402	-33.5%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	279,748	537,495	459,232	459,232	456,008	-0.7%
Beginning Balance Total	279,748	537,495	459,232	459,232	456,008	-0.7%
 Total Resources	 708,729	 1,870,869	 750,234	 874,884	 732,410	 -16.3%
Personnel Services	16,394	35,240	47,264	47,264	57,770	22.2%
Materials & Services	88,011	292,241	281,773	283,773	398,492	40.4%
Capital Outlay	51,105	1,002,384	161,700	241,700	182,008	-24.7%
Other: Internal Fund Transfers	15,724	48,665	31,448	31,448	52,044	65.5%
Other: Loans	-	-	68,000	110,650	-	-100.0%
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	171,234	1,378,530	590,185	714,835	690,314	-3.4%
Other: Contingency	-	-	160,049	160,049	42,096	-73.7%
Other: Debt Reserve	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	160,049	160,049	42,096	-73.7%
Fund Surplus or (Deficit)	537,495	492,339	-	-	-	
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	0.40	0.40	0.40	0.40	0.57	42.5%
Total FTE	0.40	0.40	0.40	0.40	0.57	42.5%

Purpose:

Account for assets transferred or given 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), Law Enforcement or Non-departmental for all other active trust programs.

Tax Title Land Fund

Resource / Expense Category	2004-05	2005-07	2007-09	2007-09	2009-11	% Change
	Annual Actual	Biennium Actual	Biennium Adopted	Biennium Adjusted	Biennium Adopted	Over Adjusted
General Revenues	-	-	10,000	10,000	8,000	-20.0%
Charges for Service	2,664	5,004	7,638	7,638	7,800	2.1%
Operating Grants/Contributions	9,273	22,037	20,000	20,000	20,000	0.0%
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	-	-	-	-	-	--
Loans	-	-	-	-	-	--
Current Revenues Total	11,937	27,041	37,638	37,638	35,800	-4.9%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	197,542	195,715	205,000	205,000	240,000	17.1%
Beginning Balance Total	197,542	195,715	205,000	205,000	240,000	17.1%
 Total Resources	 209,479	 222,756	 242,638	 242,638	 275,800	 13.7%
Personnel Services	-	-	-	-	-	--
Materials & Services	13,764	26,289	117,638	117,638	117,800	0.1%
Capital Outlay	-	-	-	-	-	--
Other: Internal Fund Transfers	-	-	-	-	-	--
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	13,764	26,289	117,638	117,638	117,800	0.1%
Other: Contingency	-	-	125,000	125,000	158,000	26.4%
Other: Debt Reserve	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	125,000	125,000	158,000	26.4%
Fund Surplus or (Deficit)	195,715	196,467	-	-	-	
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--
Total FTE	-	-	-	-	-	--

Purpose:

Account for expenses associated with maintenance and disposal of property acquired by the county through tax foreclosure and for revenues earned from the sale of foreclosed properties. (See Administrative Services Department for more information). The amount of tax foreclosed property managed annually is small and typically of low value. This pattern is not anticipated to change in the biennium. Assets in this fund are shared by all taxing districts in Benton County. Any surplus of funds not deemed necessary for property maintenance would be distributed through the property tax system to local governments and schools, including the county.

Employee Benefit Trust Fund

Resource / Expense Category	2004-05 Annual Actual	2005-07 Biennium Actual	2007-09 Biennium Adopted	2007-09 Biennium Adjusted	2009-11 Biennium Adopted	% Change Over Adjusted
General Revenues	-	-	50,000	50,000	25,000	-50.0%
Charges for Service	352,168	890,799	912,749	912,749	927,274	1.6%
Operating Grants/Contributions	25,293	73,261	-	-	-	--
Capital Grants/Contributions	-	-	-	-	-	--
Internal Fund Transfers	33,583	346,122	-	-	-	--
Loans	-	-	-	-	-	--
Current Revenues Total	411,044	1,310,182	962,749	962,749	952,274	-1.1%
Unrestricted Beginning Balance	-	-	-	-	-	--
Dedicated Beginning Balance	453,740	633,274	765,000	765,000	670,000	-12.4%
Beginning Balance Total	453,740	633,274	765,000	765,000	670,000	-12.4%
Total Resources	864,784	1,943,456	1,727,749	1,727,749	1,622,274	-6.1%
Personnel Services	10,987	121,865	230,000	230,000	217,274	-5.5%
Materials & Services	193,356	554,809	702,749	702,749	916,200	30.4%
Capital Outlay	-	-	-	-	-	--
Other: Internal Fund Transfers	27,167	346,122	250,000	250,000	-	-100.0%
Other: Loans	-	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	231,510	1,022,796	1,182,749	1,182,749	1,133,474	-4.2%
Other: Contingency	-	-	545,000	545,000	488,800	-10.3%
Other: Debt Reserve	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	-	-	-	--
Other Total	-	-	545,000	545,000	488,800	-10.3%
Fund Surplus or (Deficit)	633,274	920,660	-	-	-	
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	0.30	--
Total FTE	-	-	-	-	0.30	--

Purpose:

Account for expenditures related to workers compensation insurance premium and loss reserves, employee assistance and wellness programs, unemployment and payment of certain leave liabilities when eligible employees retire.

Budget Overview:

See Administrative Services for more information.