

Non-Departmental

Function & Organization:

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

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

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

Budget Summary

Non-Departmental - All Funds

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	16,296,797	35,770,574	7,765,880	9,637,454	8,823,295	-8.4%
Charges for Service	42,098	81,936	80,000	80,000	84,000	5.0%
Operating Grants/Contributions	2,277,560	3,574,197	4,641,300	4,761,064	2,831,393	-40.5%
Capital Grants/Contributions	371,826	234,754	186,000	186,000	-	-100.0%
Internal Fund Transfers	331,183	355,596	599,073	799,073	2,863,914	258.4%
Loans	50,452	71,056	168,000	168,000	-	-100.0%
Current Revenues Total	19,369,916	40,088,113	13,440,253	15,631,591	14,602,602	-6.6%
Unrestricted Beginning Balance	7,588,724	7,526,998	6,700,000	6,700,000	14,208,500	112.1%
Dedicated Beginning Balance	2,123,001	1,859,450	2,005,380	2,005,380	2,850,610	42.1%
Beginning Balance Total	9,711,725	9,386,448	8,705,380	8,705,380	17,059,110	96.0%
Total Resources	29,081,641	49,474,561	22,145,633	24,336,971	31,661,712	30.1%
Personnel Services	-	7,146	-	12,000	13,000	8.3%
Materials & Services	3,432,058	5,805,277	6,790,360	7,543,974	6,474,476	-14.2%
Capital Outlay	561,448	57,585	158,700	158,700	175,570	10.6%
Other: Internal Fund Transfers	1,343,131	5,722,107	1,999,100	5,746,747	11,230,277	95.4%
Other: Loans	75,000	-	-	-	-	--
Other: Debt Principle	-	-	-	-	-	--
Other: Debt Interest	-	-	-	-	-	--
Expenditures Total	5,411,637	11,592,115	8,948,160	13,461,421	17,893,323	32.9%
Other: Contingency	-	-	9,697,473	6,675,550	7,868,389	17.9%
Other: Debt Reserve	-	-	-	-	-	--
Other: Unappropriated Balance	-	-	3,500,000	4,200,000	5,900,000	40.5%
Other Total	-	-	13,197,473	10,875,550	13,768,389	26.6%
Budget Surplus/(Deficit)	23,670,004	37,882,446	-	-	-	
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	0.10	0.23	130.0%
Personnel Distribution by Fund						
General	-	-	-	0.10	0.23	130.0%
Expenditures by Fund						
General	2,641,575	8,695,161	4,184,980	6,701,977	8,321,530	24.2%
County School	1,343,094	1,051,895	3,058,000	3,058,000	933,750	-69.5%
Health & Safety Levy	-	-	-	1,535,000	6,061,140	294.9%
HUD Block Grant	884,707	747,009	951,000	1,210,264	1,274,450	5.3%
PL106-393 Title III Projects	411,281	999,868	437,800	437,800	682,853	56.0%
General Capital Improvements	97,285	-	-	-	-	--
Building Development Reserve	-	118	32,000	232,000	232,000	0.0%
Trust	33,695	98,064	284,380	286,380	387,600	35.3%
Total Expenditures	5,411,637	11,592,115	8,948,160	13,461,421	17,893,323	32.9%
Reserve Distribution by Fund						
General	-	-	11,855,900	7,333,550	6,886,379	-6.1%
Health & Safety Levy	-	-	-	2,200,427	5,047,576	129.4%
Building Development Reserve	-	-	1,310,073	1,310,073	1,834,434	40.0%
Trust	-	-	31,500	31,500	-	-100.0%
Other (Reserve) Total	-	-	13,197,473	10,875,550	13,768,389	26.6%

Non-Departmental Services

Non-Department - General & Local Option Levy Fund

Purpose:

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

Resource / Expense Category	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	2,082,767	-	7,765,880	9,388,161	8,651,645	-7.8%
Program Income	179,677	317,553	615,000	615,000	2,600,480	322.8%
Beginning Balance (*)	3,336	7,526,998	6,700,000	6,807,793	14,208,500	108.7%
Resources	2,265,780	7,844,551	15,080,880	16,810,954	25,460,625	51.5%
Personnel Services	-	7,146	-	12,000	13,000	8.3%
Materials & Services	974,849	2,210,208	1,588,547	1,696,547	2,464,893	45.3%
Capital Outlay	-	-	-	-	-	--
All Other	1,283,131	5,546,107	13,492,333	15,102,407	22,982,732	52.2%
Budget Total	2,257,980	7,763,461	15,080,880	16,810,954	25,460,625	51.5%
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	0.10	-	0.10	0.23	130.0%

Budget Note:

The category of All Other includes General Fund contingency allocation of \$1,860,879, unappropriated balance allocation of \$5,000,000 and transfers out of the General Fund of \$5,024,387 of general revenues and \$156,000 of lottery revenues. It also includes Local Option Levy Fund contingency of \$4,147,576, unappropriated balance of \$900,000 and transfers of \$6,049,890. See Supplemental Data Chapter for details of inter fund transfers and reserve allocations.

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

General Revenue Allocations to Outside Agencies and Services

Agency / Service	2007-09	2009-11	Notes & Comments
Veterans Services (OCWCOG Contract)	148,284	148,356	Plus Oregon DVA pass-through of \$80,000
Willamette Criminal Justice Council	24,936	24,936	
County Organization Memberships	58,333	74,300	
Healthy Activity Communities Project	30,000	30,000	
Linn-Benton Loop Transit	9,500	9,500	
Community Alliance for Diversity	6,000	6,000	Contingent on work plan review
State court space	317,453	359,366	Statutory requirement
Benton County/OSU Extension Service	451,214	451,200	See also lottery funds page
Historical Museum	476,747	476,700	
Miscellaneous Payments/Tax Refunds	15,280	47,500	
Reserved for Special Projects	-	750,000	S Benton Railroad & Avery Property set-aside
Total	1,537,747	2,377,858	

State Forest Road Support

Non-departmental - General Fund

Purpose:

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

Resource / Expense Category	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	-	-	-	-	-	--
Program Income	200,000	400,000	400,000	400,000	400,000	0.0%
Beginning Balance	204,918	168,155	-	-	-	--
Resources	404,918	568,155	400,000	400,000	400,000	0.0%
Personnel Services	-	-	-	-	-	--
Materials & Services	236,764	562,615	400,000	400,000	400,000	0.0%
Capital Outlay	-	-	-	-	-	--
All Other	-	-	-	-	-	--
Budget Total	236,764	562,615	400,000	400,000	400,000	0.0%
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--

Accomplishments:

- Replace two bridges on Hoskins Road at Bottger Creek and over the west fork of the Mary's river.
- General maintenance on designated roads

Objectives:

- If funding is available begin reconstruction of Hoskins Road between Luckiamute and Marys River roads.

Budget Note:

Actual receipts are dependent on the level of harvest and market prices on state forest lands in Benton County. Since this land base is relatively small there can be considerable variation in receipts quarter to quarter and year over year. Current market conditions are not favorable to producing the level of revenue assumed in this budget. The Road Fund does not assume the availability of these revenues in its budget. This budget is a placeholder that will allow revenues to be expended, if available.

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

Landfill Surcharge Reserve

Non-departmental - General Fund

Purpose:

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

Resource / Expense Category	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	-	-	-	-	-	--
Program Income	-	-	-	-	-	--
Beginning Balance	383,466	324,052	200,000	200,000	76,000	-62.0%
Resources	383,466	324,052	200,000	200,000	76,000	-62.0%
Personnel Services	-	-	-	-	-	--
Materials & Services	19,414	61,403	110,875	110,875	50,500	-54.5%
Capital Outlay	-	-	-	-	-	--
All Other	40,000	106,000	89,125	89,125	25,500	-71.4%
Budget Total	59,414	167,403	200,000	200,000	76,000	-62.0%
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--

Accomplishments:

- Provide \$80,000 to the Road Fund for maintenance of road surfaces on county roads servicing the landfill site.

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

Objectives:

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

Budget Note:

- There has been no “excess” surcharge deposits since 2003 and it is unlikely there will be in the foreseeable future. SWAC grants were curtailed in 2007 because of declining balances. Distribution to the Road Fund are eliminated in the adopted budget in order to fund the first priority of maintaining the minimum amount in the clean up account in the 2009-11 biennia.

County Lottery Share

Non-departmental - General Fund

Purpose:

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

Resource / Expense Category	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	-	-	-	-	-	--
Program Income	78,218	307,682	270,000	270,000	270,000	0.0%
Beginning Balance	19,650	10,450	90,000	90,000	110,000	22.2%
Resources	97,868	318,132	360,000	360,000	380,000	5.6%
Personnel Services	-	-	-	-	-	--
Materials & Services	67,418	131,681	86,458	230,958	224,000	-3.0%
Capital Outlay	-	-	-	-	-	--
All Other	20,000	70,000	273,542	129,042	156,000	20.9%
Budget Total	87,418	201,681	360,000	360,000	380,000	5.6%
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--

Accomplishments:

- Contributed \$28,000 to animal damage control for benefit of livestock and forestry industries
- Contributed \$66,408 to Benton County/OSU Extension for benefit of agriculture and forestry education efforts
- Contributed \$48,000 to the fairgrounds for RV camping overflow space development
- Contributed \$40,000 to operations of the Fair Fund
- Contributed \$80,000 to support operations for Business Enterprise Center, a business incubator
- Contributed \$47,000 to support business development planning and support services of the Economic Vitality Partnership and the Corvallis/Benton Chamber Coalition.

Objectives:

- Contribute \$28,000 to animal damage control for benefit of livestock and forestry industries.
- Contributed \$66,408 to Benton County/OSU Extension for benefit of agriculture and forestry education efforts
- Contribute \$100,000 to renovation of the Exterior of the Arena Building at the fairgrounds
- Contributed \$56,000 to operations of the Fair Fund
- Continue diversion of \$15,300 annually to support community project coordinator
- Up to an additional \$129,600 to projects to be determined as funding level becomes clear

Budget Note:

This cost center is funded by the county’s share of electronic lottery games as determined by a formula. The budget assumes the same level of resources as the prior biennium. However this is an area vulnerable to both state budget balancing action and economic forces affecting the level of play in Benton County.

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

County School Fund

Non-Departmental - County School Fund

Purpose:

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

Resource / Expense Category	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	-	-	-	-	-	--
Program Income	1,343,094	1,051,894	3,058,000	3,058,000	933,750	-69.5%
Beginning Balance	-	-	-	-	-	--
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	-	-	-	-	-	--
All Other	-	-	-	-	-	--
Budget Total	1,343,094	1,051,894	3,058,000	3,058,000	933,750	-69.5%
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--

Budget Note:

The 2007 legislature changed the method by which certain income from state common school fund lands are distributed. That reduced resources passed through this fund. In the 2009-11 biennium only resources paid directly to the county, but required by law to be shared with the school fund will be received and expended. The fund budget is designed to provide sufficient appropriation authority to cover likely level of resources required to be distributed.

HUD Block Grant Fund

Non-Departmental - HUD Block Grant Fund

Purpose:

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

Resource / Expense Category	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	-	-	-	-	-	--
Program Income	580,452	759,741	556,000	815,264	810,050	-0.6%
Beginning Balance	675,994	371,740	395,000	395,000	464,400	17.6%
Resources	1,256,446	1,131,481	951,000	1,210,264	1,274,450	5.3%
Personnel Services	-	-	-	-	-	--
Materials & Services	365,543	689,425	951,000	1,210,264	1,274,450	5.3%
Capital Outlay	519,164	57,585	-	-	-	--
All Other	-	-	-	-	-	--
Budget Total	884,707	747,010	951,000	1,210,264	1,274,450	5.3%
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--

Accomplishments:

- Act as sponsor government for micro-business grants on behalf of Willamette Neighborhood Housing Services to encourage and train low income persons to develop their own small businesses.
- Act as sponsor government for Regional Housing Center grant for Willamette Neighborhood Housing Services.
- Act as sponsor government for two housing rehabilitation loan grants administered under agreement with Community Services Consortium.

Objectives:

- Budget for possible pass-through of two new housing rehabilitation grant
- Budget for possible pass-through of one micro-enterprise grant
- Budget full available resources in the Benton Opportunity Fund
- Allocate \$100,000 of the Benton Opportunity Fund to Benton Habitat for Humanity Hilltop home development project for infrastructure development.
- Account for rehabilitation loan payments and separate income mandated to be “recycled” into new loans from those funds available to the county for other purposes as allowed by federal program rules.

Budget Note:

Within the fund is a cost center which holds “defederalized” housing rehabilitation loan payments. The set of accounts is called the Benton Opportunity Fund. By policy the account balance is available for low or moderate income housing or economic development activities, The money is typically used as a source of no or low cost interim development loans until permanent project financing is obtained by the project sponsor. In some cases direct project grants have been approved by the Board of Commissioners. Estimated total resources in the opportunity fund is \$520,000.

PL 106-393 Title III Projects

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

Purpose:

Account for revenue and expenditures related to county projects as allowed by Title III of the “Secure Rural Schools and Community Self-Determination Act of 2000” (PL 106-393). Account for new Title III funds under the four-year extension of forest payments in PL 110-343 passed in October of 2008.

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	-	-	-	-	-	--
Program Income	305,609	933,462	431,800	431,800	339,643	-21.3%
Beginning Balance	174,539	68,867	6,000	6,000	343,210	5620.2%
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	-	-	-	-	--
All Other	-	-	-	-	-	--
Budget Total	411,281	999,868	437,800	437,800	682,853	56.0%
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--

Accomplishments:

- Contributed final installment of construction financing for the Beazell Memorial Forest Education Center of \$110,650.
- Contributed \$143,000 to support Law Enforcement forest patrol and emergency services in the 2007-09 biennium.

Objective:

- Account for and allocate residual balances of Title III dollars under the rules established in PL106-393.
- Account for and allocated new resources for Title III under different rules and reporting requirements of PL 110-343.

Budget Note:

The federal government approved a multi-year extension of federal forest payments. The law defines the maximum amount that can be set-aside for Title III activities. Under a multi-year plan approved by the Board of Commissioners all four years of title III income under the extension will be allocated to wildfire planning, education and prevention activities identified in the adopted Community Wildfire Prevention Plan (CWPP). Program activities will be administered through the Community Development Department.

Approximately \$104,000 of Title III funds from the original law (PL 106-393) remains to be allocated. The Board of Commissioners will initiate the allocation process in the summer of 2009.

Capital Improvements

Non-departmental - General Capital Improvements Fund

Purpose:

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

Resource / Expense Category	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	-	-	-	-	-	--
Program Income	75,000	-	-	-	-	--
Beginning Balance	22,285	-	-	-	-	--
Resources	97,285	-	-	-	-	--
Personnel Services	-	-	-	-	-	--
Materials & Services	-	-	-	-	-	--
Capital Outlay	22,285	-	-	-	-	--
All Other	75,000	-	-	-	-	--
Budget Total	97,285	-	-	-	-	--
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--

Budget Note:

No projects are budgeted in the biennium in this section of the budget. See the Capital Improvement Plan for information on projects and funding recommendations of the Capital Improvement Committee.

Building Development Reserve

Non-Departmental - Building Development Reserve Fund

Purpose:

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

Resource / Expense Category	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	-	-	-		-	--
Program Income	255,876	427,940	232,073	432,073	466,434	8.0%
Beginning Balance	457,287	713,162	1,110,000	1,110,000	1,600,000	44.1%
Resources	713,163	1,141,102	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	-	-	-	-	-	--
All Other	-	-	1,310,073	1,310,073	1,834,434	40.0%
Budget Total	-	118	1,342,073	1,542,073	2,066,434	34.0%
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--

Budget Note:

No specific activities are anticipated in the biennium. The budget does provide for expenditure authority for pre-development activities if necessary. None of the allocation in the 2007-09 biennium was spent. Program income comes from General Fund transfers, interest earnings and net income from leased or rented county owned property to private parties on the proposed development site (property facing Monroe between 5th and 6th streets). (See also Public Works, Rental Property Management).

Trust - Expendable

Non-Departmental - Trust Fund

Purpose:

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

Resource / Expense Category	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	-	-	-	-	-	--
Program Income	55,193	119,267	111,500	111,500	130,600	17.1%
Beginning Balance	181,526	203,023	204,380	204,380	257,000	25.7%
Resources	236,719	322,290	315,880	315,880	387,600	22.7%
Personnel Services	-	-	-	-	-	--
Materials & Services	33,695	98,065	125,680	125,680	212,030	68.7%
Capital Outlay	-	-	158,700	158,700	175,570	10.6%
All Other	-	-	31,500	31,500	-	-100.0%
Budget Total	33,695	98,065	315,880	315,880	387,600	22.7%
Full-Time-Equivalent (FTE) by Type						
Regular (Greater than .50 FTE)	-	-	-	-	-	--
Temporary Hire	-	-	-	-	-	--

Budget Note:

All funds are dedicated to specific purposes.

Active Trusts

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