

# Appendix

**Contents:**

Salary and position classifications by fund by department

Glossary of budget and program terms

## Personnel Tables

**Contents:** Regular Full Time Equivalent (FTE) positions by Fund by Department. The table does not list extra or temporary hire FTE equivalents. FTE equivalents for temporary hire are shown in each department budget summary.

Where tables may indicate a less than .50 FTE the position cost is spread among more than one fund. The remaining FTE is listed in another fund..

**Notes on Salaries:** The contract with the Benton County Deputy Sheriffs Association (BCDSA) calls for a 2.5% salary schedule adjustment effective July 1, 2005 and 3% on July 1, 2006.

At the time the budget was adopted negotiations with the American Federation of State County Municipal Employees (AFSCME) and Oregon Nurses Association (ONA) were in progress. Also salary schedule adjustments, if any, for non-represented positions and the Sheriff and District Attorney were not determined. Salaries shown are based on the salary schedules in effect for these respective employee units from the prior fiscal year (FY04-05). Budget assumptions in the biennium budget included salary schedule adjustments of 2.5% annually.

The salary of the District Attorney is established and paid directly by the State of Oregon. Under ORS 8.830 the Board of Commissioners may supplement the salary of the District Attorney. The county salary supplement only is shown in these tables.

Under the County Charter the Board of Commissioners set the salary of the Sheriff. Also under the Charter the citizen members of the Budget Committee set the salary of the three commissioners. The citizen members increased the salary of the Board of Commissioners 3.9% effective July 1, 2005 as part of a their standing policy to move commissioner salary to equal that of step 1 of the lowest department head salary range. The policy was established in 2003 and was designed to reach its goal in 2007. The citizen members review application of the policy, and can make adjustments, annually.

Benefit costs are not shown in the tables, but cost of benefits is included in all personnel cost summaries. Benefits as a percentage of salary vary from 40% to 55% of salary depending on factors such as salary level, worker's compensation class, and number of dependents for health and dental insurances.

## Positions by Fund by Department

<u>Position Title</u>	<u>Salary Range</u>	<u>FTE</u>	<u>Position Title</u>	<u>Salary Range</u>	<u>FTE</u>
<b>Administrative Services</b>			<b>Community Development</b>		
DEPUTY CLERK	2,085 - 2,661	1.75	OFFICE SPECIALIST 2	2,127 - 2,715	0.20
ADMINISTRATIVE AIDE 1	2,220 - 2,835	1.00	BUILDING PERMITS CLERK	2,220 - 2,835	1.00
ACCOUNTING CLERK 2	2,274 - 2,904	1.00	DEPT ADMINISTRATIVE ASST 1	2,393 - 3,055	1.00
SENIOR DEPUTY CLERK	2,274 - 2,904	3.00	ASSISTANT PLANNER	2,616 - 3,340	1.00
ACCOUNTING CLERK 3	2,331 - 2,974	1.00	GIS ENGINEERING ANALYST	2,704 - 3,452	0.25
BUDGET/ACCOUNTING SPECIALIST	2,616 - 3,340	0.15	BUILDING INSPECTOR 1	2,801 - 3,575	1.00
REVENUE CLERK	2,616 - 3,340	0.10	ASSOCIATE PLANNER	3,156 - 4,028	3.00
A&D/CRIME PREVENTION COORD	2,704 - 3,452	1.00	SENIOR PLANNER	3,459 - 4,415	1.00
ELECTIONS SUPERVISOR	3,373 - 4,305	1.00	CHIEF BUILDING INSPECTOR	3,772 - 4,813	1.00
GEOGRAPHIC INFO SYS COORD	3,459 - 4,415	1.00	DEVELOPMENT DIRECTOR	4,567 - 5,829	1.00
DIRECTOR, CHILDREN & FAMILIES	3,772 - 4,813	1.00			
SYSTEMS ADMINISTRATOR	3,836 - 4,896	0.50	Community Development Total		10.45
RECORDS & ELECTIONS MANAGER	4,008 - 5,114	1.00			
PROGRAMMING UNIT MANAGER	4,271 - 5,452	0.10	<b>District Attorney</b>		
FINANCE MANAGER	4,567 - 5,829	0.50	DISTRICT ATTORNEY	1,077	1.00
Administrative Services Total		14.10	CRIME VICTIM ADVOCATE	2,274 - 2,904	1.80
			PARALEGAL	2,331 - 2,974	6.80
<b>Assessment</b>			DISTRICT ATTORNEY OFFICE ADMIN	3,056 - 3,901	1.00
PROPERTY APPRAISER TRAINEE	2,127 - 2,715	1.00	DEPUTY DISTRICT ATTORNEY 2	3,944 - 5,034	5.00
CARTOGRAPHIC AIDE	2,274 - 2,904	1.00	CHIEF DEPUTY DISTRICT ATTORNEY	4,793 - 6,118	1.00
SENIOR ASSESSMENT CLERK	2,274 - 2,904	1.00	District Attorney Total		16.60
ACCOUNTING CLERK 3	2,331 - 2,974	2.00			
ADMINISTRATIVE AIDE 3	2,331 - 2,974	1.00	<b>Health</b>		
APPRAISAL SUPPORT TECH	2,393 - 3,055	1.00	OFFICE SPECIALIST 1	2,085 - 2,661	1.00
PROPERTY APPRAISER 1	2,535 - 3,237	2.00	ENVIRON HEALTH PERMITS CLERK	2,220 - 2,835	1.00
SENIOR CARTOGRAPHER	2,535 - 3,237	1.00	MENTAL HLTH AIDE PEER SPEC	2,274 - 2,904	1.00
GIS CARTOGRAPHER	2,704 - 3,452	1.00	ADMINISTRATIVE AIDE 3	2,331 - 2,974	1.00
PROPERTY APPRAISER 2	2,801 - 3,575	3.00	CLINIC ASSISTANT	2,331 - 2,974	1.00
PROPERTY APPRAISER 3	2,908 - 3,711	1.00	MENTAL HEALTH CASE AIDE	2,331 - 2,974	1.20
SALES DATA ANALYST	3,027 - 3,863	1.00	MH AIDE-ACCESS SPECIALIST	2,331 - 2,974	0.50
CHIEF APPRAISER	3,772 - 4,813	1.00	C D BIOTERROR COORD ADMIN AIDE	2,704 - 3,452	0.50
CHIEF ASSESSMENT OFFICE DEPUTY	3,772 - 4,813	1.00	ENVIRONMENTAL HLTH SPEC TRAINEE	2,801 - 3,575	2.00
ASSESSOR	4,567 - 5,829	1.00	MENTAL HEALTH ASSOCIATE	2,801 - 3,575	7.60
Assessment Total		19.00	ASSOC MENTAL HEALTH PROF	3,027 - 3,863	1.00
			MENTAL HEATLH NURSE 1	3,027 - 3,863	0.75
<b>Board of Commissioners</b>			PUBLIC HEALTH NURSE 2	3,131 - 3,997	0.80
EXECUTIVE SECRETARY 1	2,249 - 2,870	1.60	ASSOC MH PROFESSIONAL A&D	3,156 - 4,028	4.00
PARALEGAL	2,304 - 2,942	1.00	MENTAL HEALTH SPEC 2	3,156 - 4,028	1.00
EXECUTIVE SECRETARY 2	2,365 - 3,019	1.00	ENV HEALTH SPECIALIST 2	3,300 - 4,212	2.00
BOC ADMINISTRATIVE MANAGER	3,056 - 3,901	1.00	MENTAL HEALTH NURSE 2	3,300 - 4,212	0.75
COUNTY COMMISSIONER	5,634	3.00	PROFESSIONAL CARE COORDINATOR	3,300 - 4,212	6.70
COUNTY COUNSEL	5,685 - 7,255	1.00	QUALIFIED MENTAL HEALTH PROF	3,300 - 4,212	8.80
POLICY ADVISOR	Undetermined	0.50	PUBLIC HEALTH NURSE 3	3,433 - 4,380	1.00
Board of Commissioners Total		9.10	PUBLIC HEALTH NURSE 3-LEAD	3,609 - 4,606	1.00
			ENV HEALTH SPECIALIST 4	3,638 - 4,643	1.00
			MENTAL HLTH PROG MANAGER	3,772 - 4,813	1.00
			MENTAL HLTH PROG MANAGER	4,008 - 5,114	2.00
			DEPUTY ADMIN - ENV HEALTH	4,271 - 5,452	1.00
			PSYCHIATRIST	8,129 - 10,373	1.50
			Health Total		51.10

## Positions by Fund by Department

<u>Position Title</u>	<u>Salary Range</u>	<u>FTE</u>	<u>Position Title</u>	<u>Salary Range</u>	<u>FTE</u>
<b>Juvenile</b>			<b>Natural Areas and Parks</b>		
OFFICE ASSISTANT 3	2,047 - 2,613	1.00	OFFICE ASSISTANT 2	2,011 - 2,567	0.50
OFFICE SPECIALIST 1	2,085 - 2,661	1.00	OFFICE SPECIALIST 2	2,127 - 2,715	0.20
COMM SVC WORK CREW ASSISTANT	2,173 - 2,773	1.00	LANDSCAPE GARDENER	2,331 - 2,974	0.75
JUVENILE OUTREACH SPECIALIST	2,461 - 3,140	0.50	DEPT ADMINISTRATIVE ASST 2	2,461 - 3,140	1.00
COMM SERVICE WORK CREW COORD	2,616 - 3,340	1.00	PARKS/FAIRGROUNDS RANGER	2,535 - 3,237	2.00
JUVENILE ADMIN SUPERVISOR	2,920 - 3,728	1.00	CORRECTIONS WORK CREW SUPV	2,704 - 3,452	0.50
JUVENILE COUNSELOR	3,156 - 4,028	8.00	COMMUNITY PROJECT COORDINATOR	3,027 - 3,863	1.00
DEPUTY JUVENILE DIRECTOR	3,563 - 4,546	1.00	PARKS SUPERINTENDENT	3,373 - 4,305	1.00
JUVENILE DIRECTOR	5,269 - 6,725	1.00	PARKS DIRECTOR	4,898 - 6,252	1.00
Juvenile Total		15.50	Natural Areas and Parks Total		7.95
<b>Law Enforcement</b>			<b>General Fund Total</b>		
LAW ENFORCEMENT RECORDS CLERK	2,127 - 2,715	2.00			<b>212.35</b>
OFFICE SPECIALIST 2	2,127 - 2,715	0.50	<b>Public Works</b>		
OFFICE SPECIALIST 3	2,173 - 2,773	1.00	OFFICE ASSISTANT 2	2,011 - 2,567	1.25
ADMINISTRATIVE AIDE 2	2,274 - 2,904	1.00	OFFICE SPECIALIST 2	2,127 - 2,715	2.40
WORK CREW ADMIN AIDE	2,274 - 2,904	1.00	GIS ENGINEERING TECHNICIAN	2,173 - 2,773	0.75
RESEARCH ANALYST	2,461 - 3,140	1.00	ROAD MAINTENENCE WORKER 1	2,173 - 2,773	2.50
ANIMAL CONTROL OFFICER	2,522 - 3,218	1.00	ACCOUNTING CLERK 2	2,274 - 2,904	1.00
CIVIL DIVISION COORDINATOR	2,535 - 3,237	1.00	COMPUTER AIDED DRAFTING TECH	2,535 - 3,237	0.25
EMERGENCY SERVICES COORDINATOR	3,027 - 3,863	1.00	ENGINEERING/SURVEYING TECH	2,535 - 3,237	1.00
MGR SUPPORT SVCS - BCSO	3,056 - 3,901	1.00	ROAD MAINT WORKER 3	2,616 - 3,340	12.00
CORRECTIONS DEPUTY A	3,065 - 3,911	1.00	CORRECTIONS WORK CREW SUPV	2,704 - 3,452	0.50
CORRECTIONS DEPUTY A	3,065 - 3,911	4.00	ENGINEERING & SURVEYING TECH	2,704 - 3,452	0.50
DEPUTY SHERIFF A	3,065 - 3,911	6.00	GIS ENGINEERING ANALYST	2,704 - 3,452	0.50
PUBLIC HEALTH NURSE 2	3,131 - 3,997	0.30	WORKING FOREMAN - ROAD	3,027 - 3,863	3.00
CORRECTIONS DEPUTY B	3,142 - 4,010	2.00	PW ADMIN SERVICES MANAGER	3,056 - 3,901	1.00
DEPUTY SHERIFF B	3,142 - 4,010	8.00	LAND SURVEYOR	3,300 - 4,212	1.00
PAROLE & PROBATION OFFICER B	3,142 - 4,010	6.00	WORKING FOREMAN, SIGN SHOP	3,300 - 4,212	1.00
CORRECTIONS DEPUTY C	3,218 - 4,107	2.00	ENGINEER ASSOCIATE	3,459 - 4,415	3.00
DEPUTY SHERIFF C	3,218 - 4,107	4.00	FISCAL & PROJECT MANAGER	3,459 - 4,415	1.00
DEPUTY CORPORAL B	3,464 - 4,422	2.00	ROAD MAINT MANAGER	3,563 - 4,546	3.00
DEPUTY CORPORAL C	3,548 - 4,528	7.00	SENIOR CIVIL ENGINEER	4,058 - 5,178	1.00
CORRECTIONS SERGEANT	4,008 - 5,114	3.00	ENGINEERING/SURVEYING PROG MG	4,567 - 5,829	0.80
EMERGENCY SERVICES MANAGER	4,008 - 5,114	1.00	PUBLIC WORKS DIRECTOR	5,269 - 6,725	1.00
PAROLE & PROBATION SERGEANT	4,008 - 5,114	2.00	Public Works Total		38.45
SERGEANT	4,008 - 5,114	5.00	<b>Road Fund Total</b>		<b>38.45</b>
CORRECTIONS FACILITY MANAGER	4,271 - 5,452	0.75	<b>Fair</b>		
LIEUTENANT	4,271 - 5,452	1.00	FAIRGROUNDS MAINT WORKER	2,331 - 2,974	1.00
PAROLE & PROBATION LT	4,271 - 5,452	1.00	FAIR EVENTS COORDINATOR	2,393 - 3,055	1.00
UNDERSHERIFF	4,567 - 5,829	1.00	DEPT ADMINISTRATIVE ASST 2	2,461 - 3,140	1.00
SHERIFF	6,267	1.00	FAIRGROUNDS MANAGER	3,772 - 4,813	1.00
Law Enforcement Total		68.55	Fair Total		4.00
			<b>Fair Fund Total</b>		<b>4.00</b>

## Positions by Fund by Department

<u>Position Title</u>	<u>Salary Range</u>	<u>FTE</u>	<u>Position Title</u>	<u>Salary Range</u>	<u>FTE</u>
<b>Public Works</b>			<b>Administrative Services</b>		
ENGINEERING & SURVEYING TECH	2,704 - 3,452	0.50	MAIL CLERK	1,893 - 2,417	0.80
LAND SURVEYOR	3,300 - 4,212	1.00	ADMINISTRATIVE AIDE 3	2,331 - 2,974	0.10
ENGINEERING/SURVEYING PROG MG	4,567 - 5,829	0.20	TELECOMMUNICATIONS SPECIALIST	2,616 - 3,340	1.00
Public Works Total		1.70	NETWORK/DESKTOP OPS MANAGER	4,271 - 5,452	0.10
<b>Land Corner Preservation Fund Total</b>		<b>1.70</b>	FINANCE MANAGER	4,567 - 5,829	0.10
<b>Health</b>			Administrative Services Total		2.10
QI/UTILIZATIONS MGMT COOD	3,459 - 4,415	1.00	<b>Public Works</b>		
Health Total		1.00	CUSTODIAL SERVICE WORKER	1,978 - 2,525	2.00
<b>Oregon Health Plan Fund Total</b>		<b>1.00</b>	ROAD MAINTENENCE WORKER 1	2,173 - 2,773	0.50
<b>Law Enforcement</b>			BUILDING MAINT TECHNICIAN 1	2,331 - 2,974	1.00
CORRECTIONS DEPUTY A	3,065 - 3,911	1.00	MECHANIC 1	2,616 - 3,340	1.00
Law Enforcement Total		1.00	BUILDING MAINT TECHNICIAN 2	2,801 - 3,575	4.00
<b>Courthouse Security Fund Total</b>		<b>1.00</b>	MECHANIC 2	2,801 - 3,575	4.00
<b>Law Enforcement</b>			WORKING FOREMAN - FACILITIES	3,027 - 3,863	1.00
OFFICE SPECIALIST 2	2,127 - 2,715	0.50	WORKING FOREMAN - FLEET	3,300 - 4,212	1.00
PUBLIC HEALTH NURSE	3,002 - 3,832	0.10	FLEET MANAGER	3,772 - 4,813	1.00
PUBLIC HEALTH NURSE 2	3,131 - 3,997	0.20	FACILITIES MANAGER	4,271 - 5,452	1.00
CORRECTIONS DEPUTY C	3,218 - 4,107	1.00	Public Works Total		16.50
PAROLE & PROBATION CORPORAL C	3,548 - 4,528	1.00	<b>Intragovernmental Services Fund Total</b>		<b>18.60</b>
CORRECTIONS SERGEANT	4,008 - 5,114	1.00	<b>Health</b>		
CORRECTIONS FACILITY MANAGER	4,271 - 5,452	0.25	PURCHASING ASSISTANT	2,011 - 2,567	0.50
Law Enforcement Total		4.05	OFFICE SPECIALIST 1	2,085 - 2,661	0.85
<b>Adult Corrections Fund Total</b>		<b>4.05</b>	MEDICAL TRANSCRIPTIONIST	2,127 - 2,715	1.00
<b>Administrative Services</b>			PURCHASING CLERK	2,173 - 2,773	1.80
ACCOUNTING CLERK 2	2,274 - 2,904	1.00	BUSINESS SVC REP 1 (BI-LING)	2,220 - 2,835	1.00
HUMAN RESOURCES ASSISTANT	2,304 - 2,942	1.00	CLIENT SVCS REPRESENTATIVE	2,220 - 2,835	5.00
ADMINISTRATIVE AIDE 3	2,331 - 2,974	0.90	ACCOUNTING CLERK 2	2,274 - 2,904	2.00
EXECUTIVE SECRETARY 2	2,365 - 3,019	0.50	CLIENT SVCS REP (BILINGUAL)	2,274 - 2,904	2.00
PAYROLL SPECIALIST	2,598 - 3,317	1.00	COMMUNITY RESOURCES REP	2,274 - 2,904	1.00
BUDGET/ACCOUNTING SPECIALIST	2,616 - 3,340	0.85	CONTRACTS & GRANTS COORD.	2,274 - 2,904	1.00
PC TECHNICIAN	2,616 - 3,340	3.00	ADMINISTRATIVE AIDE 3	2,331 - 2,974	5.00
REVENUE CLERK	2,616 - 3,340	0.90	BUSINESS SERVICES REP	2,331 - 2,974	5.00
HUMAN RESOURCES ANALYST	2,920 - 3,728	1.00	MEDICAL RECORDS LEAD	2,331 - 2,974	1.00
PROGRAMMER/ANALYST	3,027 - 3,863	2.00	OHP ENROLLMENT WORKER	2,331 - 2,974	1.00
ACCOUNTING FUNCTIONS SUPER	3,563 - 4,546	1.00	RECORDS CLERK - SENIOR	2,331 - 2,974	2.00
SENIOR NETWORK ENGINEER	3,836 - 4,896	1.00	BUSINESS SERVICES TEAM LEADER	2,393 - 3,055	1.00
SR PROGRAMMER/ANALYST	3,836 - 4,896	0.75	DEPT ADMINISTRATIVE ASST 1	2,393 - 3,055	0.60
SYSTEMS ADMINISTRATOR	3,836 - 4,896	0.50	DEPT ADMINSTRATIVE ASST 1	2,393 - 3,055	1.00
BUDGET MANAGER	4,271 - 5,452	1.00	LEAD CLIENT SERVICES REP	2,461 - 3,140	1.00
NETWORK/DESKTOP OPS MANAGER	4,271 - 5,452	0.90	CONTRACTS & BUDGET SPECIALIST	3,027 - 3,863	1.00
PROGRAMMING UNIT MANAGER	4,271 - 5,452	0.90	EPIDEMIOLOGIST	3,836 - 4,896	0.50
FINANCE MANAGER	4,567 - 5,829	0.40	CLINICAL PROGRAM MANAGER	4,271 - 5,452	0.80
HUMAN RESOURCES MANAGER	4,567 - 5,829	1.00	COMM HLTH PROG MANAGER	4,271 - 5,452	1.00
ADMIN SERVICES DIRECTOR	4,898 - 6,252	1.00	DEPUTY ADMIN. - COMM. HEALTH	4,567 - 5,829	1.00
Administrative Services Total		20.60	DEPUTY ADMIN-HLTH FINANCE	4,567 - 5,829	1.00
			DEPUTY ADMINSTR - M. HEALTH	4,567 - 5,829	1.00
			HEALTH CENTER DIRECTOR	4,567 - 5,829	1.00
			HEALTH ADMINISTRATOR	5,269 - 6,725	1.00
			MEDICAL DIRECTOR	9,058 - 11,561	0.10
			Health Total		42.15
			<b>Health Management Services Fund Total</b>		<b>42.15</b>

## Positions by Fund by Department

<u>Position Title</u>	<u>Salary Range</u>	<u>FTE</u>
<b>Health</b>		
GRANT ASSISTANT	2,127 - 2,715	0.75
CLINIC ASST TRAINEE-BILINGUAL	2,173 - 2,773	0.70
PROMOTORA	2,220 - 2,835	1.50
PROMOTORA (MALE OUTREACH)	2,220 - 2,835	1.00
CLIENT SVCS REPRESENTATIVE	2,220 - 2,835	1.00
CLINIC ASSISTANT	2,331 - 2,974	1.20
CLINIC ASSISTANT 2 (BILINGUAL)	2,461 - 3,140	5.00
HEALTH PROMOTION SPECIALIST I	2,535 - 3,237	1.80
HEALTH PROM SPEC 1 - BILINGUAL	2,616 - 3,340	1.00
HIV OUTREACH SPECIALIST	2,704 - 3,452	0.75
CLINICAL REGISTERED NURSE 2	2,884 - 3,681	3.40
HEALTH PROMOTION SPECIALIST 2	2,908 - 3,711	3.30
CLINICAL REGISTERED NURSE 2	3,002 - 3,832	1.20
PUBLIC HEALTH NURSE 2	3,131 - 3,997	0.75
PUBLIC HEALTH NURSE 3	3,433 - 4,380	1.15
HEALTH PROMOTION PROG MGR	3,772 - 4,813	1.00
NURSE PRACTITIONER	4,026 - 5,139	4.50
ADV-LEVEL HEALTH PRACTITIONER	4,058 - 5,178	1.00
PHYSICIAN	8,129 - 10,373	0.85
PSYCHIATRIST	8,129 - 10,373	0.10
MEDICAL DIRECTOR	9,058 - 11,561	0.90
Health Total		32.85
<b>Benton County Health Center Fund Total</b>		<b>32.85</b>
<b>Total All Funds:</b>		<b>376.75</b>

# Glossary

The glossary contains definition of terms commonly associated with the budget and finance operations in government. Also included is terminology specific to Benton County budget and finance systems.

## A

**Account:** Refers to the line item budget title and chart of account number. Examples are travel, or printing.

**Accounting System:** The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

**ACIST:** A County Integrated Services Team. Team created with funds from the five-year Health Public Safety Enhancement Levy (See Health Department in the Budget Document)

**Ad Valorem Tax:** A tax based “according to value” of property and used as the source of moneys to pay general obligation debt and to support operations. (See Assessed Value).

**Adopted Budget:** Appropriations approved by the Board of Commissioners which become the budget of the county. (See Appropriation). It is the plan of financial operation which contains a limit on expenditures (appropriation) and an estimate of resources supporting it.

**AOC:** Association of Oregon Counties.

**Approved Budget:** This is the budget recommended by the Budget Committee for adoption by the Board of Commissioners. The Board of Commissioners has limited authority to modify this budget. In no case may the Board of Commissioners increase the tax levy approved by the Budget Committee, nor may the appropriation of any fund be increased more than 10% above that approved by the budget committee.

**Appropriation:** The legal limit of expenditures as adopted by action of the governing body for a particular level of the organization (the county’s basis of appropriation is by Fund, by Program). To exceed an appropriation is illegal, a violation of state law for which the members of the governing body and/or other responsible public official can be held personally liable. The level of appropriation can be adjusted during the fiscal year. (See Appropriation Transfer, and Supplemental Budget.)

**Appropriation Transfer:** The transfer of all or part of expenditures from one area of the budget to another. Some transfers must be approved by the Board of Commissioners. Some transfers can be done administratively under county policy after approval of the Budget Manager. The conditions are described in County Financial Policies and Oregon Budget Law. A transfer cannot be made to create an appropriation level that did not previously exist. That must be done through a supplemental budget.

**ASD:** Administrative Services Department. One of nine county departments.

**Assessed Value:** A ratio of real market value as annually determined by the county assessor, and used as the basis for computing taxes due. The use of this value for computing taxes resulted from statewide Ballot Measure 50 in 1997 which amended Ballot Measure 47 passed in 1996. (See also real market value). On existing property assessed value is restricted to 3% or less annual growth (depending on the spread between assessed and real market value). Assessed value of an individual property can increase more than 3% in a year when improvements such as major renovations or additions exceed a define threshold amount.

**Audit:** As used here, the audit refers to the annual financial audit performed by an independent outside auditor at the end of each fiscal year as required by law. It is a test of management’s internal accounting controls and is intended to 1) Ascertain whether financial statements fairly present financial position and results of operations. 2) Test whether transactions have been legally performed. 3) Identify areas for possible improvements in accounting practices and procedures. 4) Ascertain whether transactions have been recorded accurately and consistently. 5) Ascertain the stewardship of officials responsible for governmental resources. (See also GASB, Governmental Accounting Standards Board).

## B

**Bancroft Bond:** The term commonly applied to bonds sold to finance Local Improvement District projects. The bonds are retired by annual assessments charged against the benefitting properties. This type of funding method is used to finance improvements to sidewalks, roads, water and sewer lines typically in an established area or neighborhood.

**Benchmark:** A measure of current standing, and/or a goal to be achieved or maintained.

**Biennial Budget:** Adoption of a budget on a two-year basis instead of the more traditional annual budget. The 2001 Oregon Legislature amended Oregon Local Budget Law to allow local governments to optionally adopt a biennial budget. The State of Oregon operates on a biennial budget.

**BOC:** Board of Commissioners

**Budget Calendar:** The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

**Budget Committee:** A committee composed of citizens and the governing body, required by Oregon Local Budget Law (ORS 294.305), which must approve a budget and set the maximum tax levy. The number of citizen appointees is equal to the number elected to the districts governing body. The citizen members of the committee are appointed to staggered three year terms. (If the local government adopts a biennial budget the citizen members must be appointed to staggered four year terms). In Benton County, the charter also requires the lay members of the committee set the salaries of the County Commissioners.

**Budget Control:** The management of a government or enterprise in accordance with an adopted budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.

**Budget Document:** The published summary of the budget prepared by the Budget Office. There are usually two versions published annually, the Proposed Budget as submitted to the Budget Committee and the Adopted Budget as approved by the Board of Commissioners. Oregon Budget Law requires the preparation and publication of a Budget Document and specifies some of the documents content.

**Budget Manual:** A set of documents published in preparation for the budget year outlining the County's budget policies, procedures, forms and calendar.

**Budget Office:** The central focal point to which budget issues and communications are brought by the governing body, departments, budget committee, news media, and citizens. The office is responsible for coordinating the budget process for the county and service districts and for the maintenance of budget records and legal documents. The Budget Office monitors revenues, expenses and appropriations and prepares financial forecasts and reports. The Budget Office administers all budget amendments, maintains the budget database and performs financial and management research. The office coordinates the preparation of the annual capital improvement plan.

**Budget Officer:** The person designated by the Governing Body to be responsible for preparation of the budget and meeting legal deadlines. The designation is required by Oregon Local Budget Law (ORS 294.305). The County Budget Manager is the designated Budget Officer.

**Budget Period:** Under Oregon Budget Law this is either one or two years beginning July 1. The default period is one-year (July 1 to June 30) unless the governing body of a city or county or special district takes specific formal steps to make two year appropriations (biennium budget).

## C

**Calendar year:** The year from January 1, to December 31. (See fiscal year).

**Capital Improvement:** Construction, renovation, or reconstruction of real property.

**Capital Outlay:** A budget summary category showing expenditures for both real and personal property. Although departments may budget for some personal property under this heading, by county policy only single item purchases in excess of \$5,000 are captured for accounting as a fixed asset for financial reporting (audits) purposes.

**Category:** In the county usage it defines a summary level. For instance all line item expenses related to wages, salaries and benefits paid to or on behalf of employees are summarized in the category Personal Services. The Budget Document lists and defines all revenue and expenditure categories in the Financial Summary section.

**Chart of Accounts:** A listing of account numbers, descriptions, departments, cost centers, program and fund codes used in the budget and accounting systems.

**Charter:** Oregon law allows cities and counties, upon a vote of the people, to establish charter or government. Commonly referred to as Home Rule it allows a local government more flexibility in organization and legal authority. Benton County voters adopted a Charter in 1972. There have been periodic amendments since that time approved by the people.

**Capital Improvement Plan (CIP):** A multi-year plan which ranks and prioritizes capital improvement projects. The plan includes estimated costs and the year of anticipated construction, revenue sources and project description. It is published separately from the Budget Document

**Capital Improvement Committee (CIC):** This group is appointed by the Board of Commissioners to coordinate development of the capital improvement plan and make recommendations on prioritization, and funding sources. By policy it consists of a member of the Budget Committee, Administrative Services Director, Budget Officer, Finance Manager, Facilities Manager and 3 county staff appointed to staggered three-year terms.

**COG:** Council of Governments. Oregon Cascades West Council of Governments (OCWCOG) serves Benton, Linn and Lincoln Counties.

**COLA:** Cost of Living Allowance/Adjustment.

**Comprehensive Annual Finance Report (CAFR):** The formal title of the annual financial audit. The format and content requirements are established by state law and/or the national Governmental Accounting Standards Board (GASB).

**Contingency:** State law allows each operating fund to have a contingency account. Government can use contingency to pay only for emergency or reasonably unanticipated expenses. Expenses are not charged to a contingency account, rather the Board of Commissioners

must formally approve a transfer of amounts from the contingency to the account to which expenses will be charged. Contingency funds not needed become a resource for the following budget period as part of beginning fund balance.

**Cost Allocation Plan:** A method for computing and distributing the costs of an organization's overhead functions like payroll, accounting, revenue recording, auditing, personnel, etc., across the operating service units. Allocating overhead allows for incorporating this cost into fee setting calculations, and provides a truer picture of cost of delivering a unit of service. (See also Direct and Indirect Cost)

**Cost Center:** A group of line item accounts associated with a specific service in which are recorded costs and revenues earned by the service.

**County Unrestricted Funds:** The category of General Fund revenue which can be used for any legal purpose of government without restriction. Other revenue categories may have narrow or broad restrictions on use. Often referred to by the acronym CURF. This source is made up mostly of property taxes and forest revenues. (Same as General Revenues).

**Current Operating Expense** Expenses for personnel, and/or goods or services which are the result of activities in the present fiscal period as opposed to a past or future period. In county usage these are also expenses likely to continue from year to year, as opposed to expenditures for one time only programs or projects.

**Current Operating Revenues** Revenues received as a result of activities in the present fiscal period as opposed to revenues which resulted from activities in a prior period (carry-over of beginning balance) or revenues to be received in a future fiscal period.

**CURF:** See County Unrestricted Funds or General Revenues.

## D

**Direct Cost:** Overhead expenses which can be specifically (and easily) associated with and billed to a cost center. (See Indirect Cost).

## E

**Enterprise Fund:** When a public agency operates a service on a self-paying basis, such as water or sewer or garbage collection, a separate accounting fund is established. In many cases, the fund is operated and accounted for like a nonprofit private enterprise. For example, water and sewer services in County Service Districts are treated as enterprise funds.

**Eden:** The name of the vendor (Eden Systems) which supplies and maintains the county's financial software system.

## F

**Fees:** A revenue summary category previously used by the County prior to FY02-03. It accounted for payments by individuals for services received.

**Fiscal Year:** The budget year. In Oregon this is July 1 of each calendar year through June 30 of the next. The Federal Fiscal Year is from October 1 to September 30. A fiscal year is often referred to by the last year of the fiscal year. Thus the fiscal year 2002-2003 may be simply referred to as fiscal year 2003 or 03.

**FTE:** Full Time Equivalent Employee. All county positions are stated in whole FTE's or portions thereof. (i.e., .50 FTE is equal to a person working half of the normal work hours in a fiscal year or full time for half a year). The county began quantifying temporary hire positions in FTE terms with the FY 00-01 fiscal year.

**Fund:** The traditional accounting device for government appropriations and for distinction between general purpose and special purpose appropriations. A fund is defined as a self-balancing set of accounts designed to carry out certain activities in accordance with certain restrictions or limitations. The county maintains funds for organizational purposes and to account for special revenue, internal services, and trust revenue transfers. Some funds are required by state law, or county ordinance. A convenient method of thinking about a fund is that it is like maintaining a number of separate checking accounts, each of account can only be used to pay for certain things.

**Fund Transfer:** A movement of resources as an expense of one fund to revenue in another fund. Transfers result in artificial inflation of the total budget, but provide a clearer picture of the true origins of revenue and expense.

## G

**General Revenues:** The category of General Fund revenue which can be used for any legal purpose of government without restriction. Other revenue categories may have narrow or broad restrictions on use. Often referred to by the acronym CURF. This source is made up mostly of property taxes and forest revenues. (Same as County Unrestricted Revenues).

**Governing Body:** The authority, commission, council, board, or directors responsible for governing a local government. When the Board of Commissioners serves as the head of county service districts, they are referred to as the Governing Body of the district.

**Governmental Accounting Standards Board (GASB):** A national organization that sets standards for reporting financial results of local government in annual audit reports. GASB guidelines are intended to provide a national standard for reporting government financial activity (annual audits).

## H

**Home Rule:** See Charter

## I

**IRAC:** Information Resources Advisory Committee. An inter-departmental team appointed by the Board of Commissioners to review and advise Information Resource Management Division and the Board of Commissioners on issues and policies related to use, acquisition, financing and servicing of technology in the organization.

**IRM:** Information Resource Management. The division of the Administrative Services Department that manages all computer and telecommunications systems operating or connected to county systems.

**Indirect Cost:** Costs which are incurred in the operation of the organization which cannot be associated specifically with a particular product or service. Formulas are used to allocate these costs to specific services. Also referred to as overhead or indirect expense. The County prepares and adopts an annual Cost Allocation Plan.

**Intra-governmental Services Fund:** See Internal Service Fund.

**Internal Control:** A plan of organization for purchasing, accounting, and other financial activities which, among other things, provides that 1) The duties of employees are subdivided so that no single employee handles a financial action from beginning to end. 2) Proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed. 3) Records and procedures are arranged appropriately to facilitate effective control.

**Internal Service Fund** A fund used to account for the financing of goods or services sold to departments, or governments on a cost-reimbursement basis. The county has three internal services funds. the Intra-governmental Services Fund accounts for motor pool, facilities, photocopy, mail services, computer hardware and communications. The Management Services Fund accounts for accounting, payroll, property & liability insurance, budgeting, human resources, county counsel, and data processing services (IRM). And the Health Management Services Fund accounts for all business and administrative functions of the Health Department.

## L

**Levy:** The amount, expressed as a tax rate or in dollars and cents, that a taxing district certifies to the Assessor to be spread (or levied) over the taxable value of property in that district.

**Line Item:** This is an accounting unit which shows what particular expenditures purchase (supplies, repairs, photocopy). This level of classification is primarily for internal management use, and is summarized to the next highest level of detail, the category, in county budget documents. (See Account).

**LPSCC:** Local Public Safety Coordinating Council. Counties are required by law to have this committee of agencies involved in providing public safety or justice (courts) services. The designated LPSCC in Benton County is the Willamette Criminal Justice Council (WCJC). (See WCJC)

**Local Option Levy:** The predecessor to serial levies created by the passage of ballot measure 50 in 1997. This form of levy is a temporary property tax, above the district's permanent tax rate, restricted to a maximum of 5 years for operations and up to 10 years for capital improvements. It must be approved by voters and can be expressed as either a tax rate or fixed annual dollar amount.

## M

**Mandate:** Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action, as a direct order or that is required as a condition for receiving financial or other assistance.

**Materials and Services:** A summary category showing all costs of expendable supplies, telephones, contracted services, etc.

**Measure 5:** A state wide property tax limitation measure approved in November 1990. It limits the combined tax rate of local governments to no more than \$10 per 1000 of real market value (RMV). The total tax rate for schools is limited to no more than \$5 per 1000/RMV. Limits do not apply to tax levies to retire voter approved general obligation bonds.

**Measure 47:** A state wide property tax limitation measure approved by voters in November 1996. The measure was replaced by Measure 50 six months later. (See Measure 50).

**Measure 50:** A state wide property tax limitation measure referred by the Oregon Legislature and approved by voters on May 20, 1997. This measure was prompted by confusion over the meaning of language contained in Measure 47. It kept most of the tax reduction intent of

Measure 47, but attempted to avoid legal challenges on the meaning of Measure 47. Measure 50 made significant changes to the application of the property tax system that were beyond the original scope of measure 47. Measure 50 converted the Oregon property tax system from a dollar based levy to a rate based levy system. It changed how properties are valued for property tax purposes (See Assessed Value), and mandated other changes in the administration of the property tax system. (See also, Permanent Rate).

## N

**Non-departmental:** This area of the budget contains county contributions to a variety of agencies, associations, and other entities which receive county funds, but who are, for a number of reasons, independent or semi-independent of the regular county organization, or not identifiable with any regular county department. Also included in Non-departmental budgets are special revenue accounts (i.e., Trusts, Historical Society), some construction accounts, and mandatory spending, such as the County School Fund.

## O

**OAR:** Oregon Administrative Rules, rules of various state agencies, details of program operation, purpose or criteria.

**Object:** See Account.

**ORS:** Oregon Revised Statutes, the laws of the State of Oregon.

**Oregon and California Land Grant (O & C Funds):** Moneys paid to 18 Oregon Counties as a result of federal legislation following the default on the Oregon and California Railroad land grant in the first part of the 20th century. Originally this source was supported by the harvest of timber on certain lands managed by the Bureau of Land Management in Oregon. Since the early 1990's payments have been divorced from harvest levels and based on a several formulas derived from averaging pre 1990 harvest income. Federal legislation passed in 2000 restricted the use of 15% of these funds to certain areas of expenditure. The same legislation set the total amount of funds that the county will receive annually through 2006. Current legislation must be re-authorized or county income will be based on old law (actual harvest income), which under current conditions would reduce Benton County annual income by several million dollars.

**Operating Fund:** A group of Funds that account for costs to deliver programs and services to county residents. The designation of this fund type is a part of County Financial Policies. This is opposed to other fund classifications such as capital or debt.

**Order:** A formal action of the Board of Commissioners that is a form of administrative directive. (See Resolution.)

**Ordinance:** Laws which are applicable inside the jurisdiction of the local government. Charter or home rule counties have much broader authority to adopt ordinances than general law counties.

**Other:** A summary category showing items such as inter fund transactions, debt service payments, or contingencies.

## P

**Pass-through Funds:** Revenue usually in the form of federal or state moneys which is awarded to a governmental unit for statutory or administrative reasons. That unit of government then turns the money over to another organization for specific purposes. The usual form is federal moneys awarded to states which is then channeled to specific programs within a state. The term may also be used to describe intra-governmental revenues such as those for motor pool services. Benton County has a number of pass-through program dollars particularly in the delivery of services to the developmentally disabled.

**Performance Measure:** A value which expresses how that function performed relative to some scale. Performance measures can show efficiency, effectiveness, quantity or timeliness factors. Meaningful measures help an organization make decisions on resource allocation and judge performance.

**Permanent Rate:** Ballot Measure 50, approved in 1997, converted the property tax system from a dollar levy to a rate based levy. The state computed an individual permanent rate for every taxing district in the state based on a complex formula that considered taxable value and current operating levy authorizations. The permanent rate can never be increased. Income from the rate is based on change in each districts assessed value. The only way to increase property tax revenues for operation is for voters to approve a temporary increase. (See local option levy). Benton County's permanent rate is \$2.2052 per \$1000 of taxable value.

**Personal Services:** A summary category showing all costs of wages and benefits paid to or on behalf of employees of the county.

**Position Description Questionnaire (PDQ):** A form used to describe the duties of a position for the purpose of determining its appropriate wage rate and classification.

**Program:** In budget use refers to a level of appropriation. State law allows the adoption of budgets by program. Programs are designated by the Board of Commissioners and represent identifiable activities of government with similar functions. As an example, Courts, Juvenile, and District Attorney, are all contained in the appropriation for the Justice Service Program. Program designations are contain in County Financial Policies.

**Proposed Budget:** This is the budget submitted to the Budget Committee. Presentation of the proposed budget begins the formal phase of budget deliberations by the Budget Committee.

## R

**Real Market Value:** The real market value (RMV) of all property is determined annually by the county assessor. Since 1997 property taxes are not based on this value, but rather on Assessed value. (See Assessed Value). However, real market value can be used if it is lower than assessed value under certain market conditions. Real market value plays a role in determining whether total property taxes exceed the operating tax rate limits of \$10/1000 for local government, or \$5/1000 for education. (See Measure 5).

**Resolution:** A formal action expressing the opinion of the governing body and which can be legally significance. Budget Adoption, and Transfers are examples of action which are approved by resolution. (See also Order)

**Reserve Fund:** A Fund established to accumulate resources for a specific purpose. It could be a major capital improvement in a future year or a “rainy day” reserve to stabilize program support during economic downturns..

## S

**Supplemental Budget:** After a budget is adopted, a supplemental budget process can be used to increase or decrease appropriation authority. All supplemental budgets must be approved by the Board of Commissioners at a regular public meeting. However, there are different requirements for public notification depending on the source, purpose and total amount involved. Generally if the revenue source is beginning balance or unrestricted the public must be notified by a legal advertisement. But if the source is dedicated to a specific use the appropriation increase can be enacted at an announced meeting of the governing body without formal specific advertisement.

## T

**Tax Rate:** Expressed as dollars and cents per \$1000 of assessed (taxable) value. A property with an assessed value of \$100,000 would pay \$100 dollars per year in taxes for every \$1.00 of tax rate. Any tax levy submitted by a government to the Assessor as a dollar figure (common for general obligation debt levies) is converted to a tax rate for extension on to the tax roll.

**Trial Balance:** An internal phase in the county’s budget development process where departments submit requested budgets to the Budget Officer to review for conformance with preparation instructions. The purpose of the process to identify how department requests compare with pre-established budget targets of the Budget Committee. The Budget Officer reports findings and recommendations to the Budget Committee. Budget Committee instructions become the basis for the proposed budget that will be formally reviewed by the Budget Committee.

## U

**Unappropriated Fund Balance:** Any Fund may contain an account for unappropriated funds. Resources given this designation cannot be spent for any reason in the fiscal period in which it is so designated. The purpose of this account is to reserve money for use in a future fiscal year, or to provide working capital to meet future operating expenses. The account may be used in the case of extreme natural disaster as outlined in Oregon Local Budget Law by action of the Governing Body.

**Unfunded Mandate:** Any responsibility, action or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action which is not accompanied by financial aid or inadequate financial aid.. Examples of unfounded mandates are changes in the hours law enforcement officers can be on duty which may require additional staff; judicial mandates to provide certain correctional facilities by a certain date which can impact capital improvements funds; the Americans with Disabilities Act which may require expenditures for facilities alterations.

**Unrestricted Funds and Taxes (CURF):** A group of revenue sources that are not restricted and therefore can be used for any legal purpose of government. This discretionary revenue is a key tool in the budget allocation process in setting service levels and priorities. (Same as General Revenues or County Unrestricted Funds).

## V

**Vendor:** A provider of goods or services to the county.

## W

**WCJC:** Willamette Criminal Justice Council. A voluntary body representing public safety agencies in Benton County which works to coordinate law enforcement systems and services. It is also designated the Local Public Safety Coordinating Council (LPSCC) for purposes of meeting planning and recommendations processes set in state law.

**Work Plan:** A listing of the planned activities for a certain period of time.