

# Supplemental Data

## Contents:

- Position & Salary Distribution
- Table: FTE Distribution by Fund
- Table: Budget by Fund by Department
- Table: Budget by Program by Department
- Breakdown of Resources by Source
- Discretionary Revenue Pool
- Allocation of Discretionary Income
- Allocation of Property Taxes
- Table: Inter Fund Transfers & Loans (Itemized)
- Table: Contingency, Reserve & Unappropriated Balance (Itemized)

# Position & Salary Distribution

## Position & Salary Range - By Department

### Schedule Adjustments:

Salary ranges shown are as of July 1, 2007. As of that date contract negotiations had been concluded with two of the three employee bargaining units. In addition, the Board of Commissioners had approved schedule adjustments for non-represented positions, Sheriff and the county supplemental to the District Attorney's state salary. As required by the county charter, the citizen members of the Budget Committee reviewed and adjusted the salary of the Commissioners.

The county was in negotiations with the Benton County Deputy Sheriffs Association (BCDSA) when the budget was adopted. The salary range shown is for the 2006-07 contract period. BCDSA positions are indicated with an asterisk (\*).

The table shows current contract language for schedule adjustments for the period of the 2007-09 biennium. The budget was planned based on 2.5% annual adjustment to the 2006-07 schedule.

Employee Unit / Positions	Increase 7/1/2007	Increase 7/1/2008
American Federation of State County Municipal Employees (AFSCME)	3.00%	3.00%
Oregon Nurses Association (ONA)	3.00%	4.00%
Benton County Deputy Sheriffs Association (BCDSA)	?	?
Non-represented	3.00%	?
Commissioners	3.50%	?
Sheriff	3.00%	?
District Attorney Supplement	3.00%	?

### FTE Distribution Table:

This table shows the distribution and monthly salary range of regular (benefitted) hire positions in the 2007-09 Adopted Budget. To be a benefitted position (eligible for health insurance, retirement, etc) a position must be assigned a budget FTE of .50 or better. The salary range shown is for a full-time (40 hour week) employee. The number of positions in that salary range are expressed in FTE's (Full Time Equivalent). One (1) FTE is equal to one person working a 40 hour week equaling 2,080 annual hours (40 x 52 weeks).

The table shows number of FTE by title and salary range associated with that department in the budget. Some costs of positions are allocated to more than one department. A position with an FTE below .50 FTE would indicate a position whose costs are distributed among two or more departments. Also, while not indicated in this table, a few positions have costs split (shared) between more than one fund within the same department.

Each standard salary schedule grade has six steps (except elected offices). There are a very few positions that for market or contract reasons may have a seventh or eighth step equivalent. Not all of the positions on those grades have access to the seventh/eighth step and so only the standard top step is shown.

Department / Position Title	Budgeted FTE	Minimum (Step 1)	Maximum (Step 6)
<b>Administrative Services</b>			
MAIL CLERK	0.80	2,069	2,642
DEPUTY CLERK	1.00	2,278	2,908
ADMINISTRATIVE AIDE 1	1.00	2,427	3,098
ACCOUNTING CLERK 2	2.00	2,484	3,173
SENIOR DEPUTY CLERK	4.00	2,484	3,173
HUMAN RESOURCES ASSISTANT	1.00	2,517	3,215
ACCOUNTING CLERK 3	1.00	2,547	3,250
ADMINISTRATIVE AIDE 3	1.00	2,547	3,250
EXECUTIVE SECRETARY 2	0.50	2,584	3,299
PAYROLL SPECIALIST	1.00	2,839	3,626
PC TECHNICIAN	3.00	2,859	3,649

Department / Position Title	Budgeted FTE	Minimum (Step 1)	Maximum (Step 6)
REVENUE CLERK	1.00	2,859	3,649
TELECOMMUNICATIONS SPECIALIST	1.00	2,859	3,649
A&D/CRIME PREVENTION COORD	1.00	2,955	3,773
BUDGET/ACCOUNTING ANALYST	1.00	3,061	3,907
SYSTEM ANALYST	1.00	3,061	3,907
HUMAN RESOURCES ANALYST	1.00	3,191	4,073
PROGRAMMER/ANALYST	2.00	3,308	4,221
WEBMASTER <sup>1</sup>	0.75	3,308	4,221
ELECTIONS SUPERVISOR	1.00	3,685	4,704
GEOGRAPHIC INFO SYS COORD	1.00	3,780	4,825
ACCOUNTING FUNCTIONS SUPV	1.00	3,893	4,971
DIRECTOR, CHILDREN & FAMILIES	1.00	4,122	5,260
NETWORK ENGINEER	1.00	4,192	5,350
SR PROGRAMMER/ANALYST	0.75	4,192	5,350
SYSTEMS ADMINISTRATOR	1.00	4,192	5,350
RECORDS & ELECTIONS MANAGER	1.00	4,380	5,588
BUDGET MANAGER	1.00	4,667	5,959
COUNTY INFORMATION OFFICER	1.00	4,990	6,368
FINANCE MANAGER	1.00	4,990	6,368
HUMAN RESOURCES MANAGER	1.00	4,990	6,368
ADMIN SERVICES DIRECTOR	1.00	5,352	6,831
Administrative Services Total	37.80		
<b>Assessment</b>			
ASSESSMENT CLERK	1.00	2,278	2,908
SENIOR ASSESSMENT CLERK	1.00	2,484	3,173
ACCOUNTING CLERK 3	1.00	2,547	3,250
ADMINISTRATIVE AIDE 3	1.00	2,547	3,250
APPRAISAL SUPPORT TECH	1.00	2,615	3,338
CARTOGRAPHER	1.00	2,770	3,537
PROPERTY APPRAISER 1	1.00	2,770	3,537
GIS CARTOGRAPHER	1.00	2,955	3,773
PROPERTY APPRAISER 2	3.00	3,061	3,907
PROPERTY APPRAISER 3	2.00	3,178	4,055
SALES DATA ANALYST	1.00	3,308	4,221
CHIEF APPRAISER	1.00	4,122	5,260
CHIEF ASSESSMENT OFFICE DEPUTY	1.00	4,122	5,260
ASSESSOR	1.00	4,990	6,368
Assessment Total	17.00		
<b>Board of Commissioners</b>			
EXECUTIVE SECRETARY 1	1.60	2,458	3,136
PARALEGAL	0.50	2,517	3,215
EXECUTIVE SECRETARY 2	1.00	2,584	3,299
PUBLIC INFORMATION OFFICER	1.00	3,061	3,907
BOC ADMINISTRATIVE MANAGER	1.00	3,339	4,263
COUNTY COMMISSIONER	3.00	6,064	-
COUNTY COUNSEL	1.00	6,213	7,930
Board of Commissioners Total	9.10		

<sup>(1)</sup>New position. Proposed salary range. Position has not been officially classified and placed on the salary schedule.

Department / Position Title	Budgeted FTE	Minimum (Step 1)	Maximum (Step 6)
<b>Community Development</b>			
OFFICE SPECIALIST 2	0.40	2,325	2,967
BUILDING PERMITS CLERK	1.00	2,427	3,098
DEPT ADMINISTRATIVE ASST 1	1.00	2,615	3,338
ASSISTANT PLANNER	1.00	2,859	3,649
GIS ENGINEERING ANALYST	0.25	2,955	3,773
BUILDING INSPECTOR 1	1.00	3,061	3,907
ASSOCIATE PLANNER	2.00	3,449	4,402
SENIOR PLANNER	1.00	3,780	4,825
CHIEF BUILDING INSPECTOR	1.00	4,122	5,260
DEVELOPMENT DIRECTOR	1.00	4,990	6,368
Community Development Total	9.65		
<b>District Attorney</b>			
DISTRICT ATTORNEY <sup>2</sup>	1.00	1,176	-
CRIME VICTIM ADVOCATE	2.00	2,484	3,173
PARALEGAL	6.00	2,547	3,250
DISTRICT ATTORNEY OFFICE ADMIN	1.00	3,339	4,263
DEPUTY DISTRICT ATTORNEY 2	4.00	4,310	5,500
CHIEF DEPUTY DISTRICT ATTORNEY	1.00	5,238	6,685
District Attorney Total	15.00		
<b>Fairgrounds</b>			
FAIRGROUNDS MAINT WORKER	1.00	2,547	3,250
FAIR EVENTS COORDINATOR	1.00	2,615	3,338
DEPT ADMINISTRATIVE ASST 2	1.00	2,689	3,431
FAIRGROUNDS MANAGER	1.00	4,122	5,260
Fairgrounds Total	4.00		
<b>Health</b>			
PURCHASING ASSISTANT	0.50	2,197	2,805
OFFICE SPECIALIST 1	1.00	2,278	2,908
RECORDS CLERK	2.00	2,278	2,908
OFFICE SPECIALIST 2 - CHILD MH	0.50	2,325	2,967
PURCHASING CLERK	1.00	2,374	3,030
CLIENT SVCS REPRESENTATIVE	4.00	2,427	3,098
CLIENT SVCS REPRESENTATIVE - DTC	1.00	2,427	3,098
ENVIRON HEALTH PERMITS CLERK	1.20	2,427	3,098
PROMOTORA	1.00	2,427	3,098
PROMOTORA (MALE OUTREACH)	1.00	2,427	3,098
ACCOUNTING CLERK 2	1.00	2,484	3,173
ACCOUNTING CLERK 2-RECEIVABLES	1.00	2,484	3,173
CLIENT SVCS REP (BILINGUAL)	2.00	2,484	3,173
COMMUNITY RESOURCES REP	1.00	2,484	3,173
MENTAL HEALTH AIDE	1.00	2,484	3,173
ADMINISTRATIVE AIDE 3	4.00	2,547	3,250

<sup>(1)</sup>New position. Proposed salary range. Position has not been officially classified and placed on the salary schedule.

<sup>(2)</sup>District Attorney is a state officer. Salary and benefits of the position are established by the legislature and state processes and provided direct to the District Attorney. Those costs are not a part of the county budget. As of June 2007 the state established salary was \$79,512. Under law, counties may pay a supplemental salary at the discretion of the Board of Commissioners. The salary shown is the county supplement. Cost of the supplement and related payroll expenses are a part of the county budget.

Department / Position Title	Budgeted FTE	Minimum (Step 1)	Maximum (Step 6)
BUSINESS SERVICES REP	6.00	2,547	3,250
MENTAL HEALTH CASE AIDE	1.00	2,547	3,250
MH AIDE-ACCESS SPECIALIST	1.00	2,547	3,250
OHP ENROLLMENT WORKER	2.00	2,547	3,250
RECORDS CLERK - SENIOR	1.00	2,547	3,250
BUSINESS SVC REP 2-BILINGUAL	1.00	2,615	3,338
DEPT ADMINISTRATIVE ASST 1	1.40	2,615	3,338
MARS PROGRAM ASSISTANT	0.75	2,615	3,338
BUSINESS ANALYST - HEALTH DEPT	1.00	2,770	3,537
HEALTH PROMOTION SPECIALIST I	2.00	2,770	3,537
HEALTH PROMOTION AIDE	0.60	2,859	3,649
C D BIOTERROR COORD ADMIN AIDE	0.50	2,955	3,773
CONTRACTS & PROCUREMENT AIDE	1.00	2,955	3,773
HIV OUTREACH SPECIALIST	0.75	2,955	3,773
COMMUNITY LIVING COORDINATOR - DD	0.60	3,061	3,907
ENVIRONMENTAL HLTH SPEC TRAINE	1.00	3,061	3,907
SERVICES COORDINATOR - DD	7.00	3,061	3,907
HEALTH PROMOTION SPECIALIST 2	2.95	3,178	4,055
HLTH PROMOTION SPEC 2 -TOBACCO	0.75	3,178	4,055
ASSOC MENTAL HEALTH PROF	0.50	3,308	4,221
MENTAL HEALTH NURSE 1	0.75	3,308	4,221
CLIENT SERVICE MANAGER	1.00	3,339	4,263
MANAGER BUSINESS SERVICES	1.00	3,339	4,263
ASSOC MH PROFESSIONAL A&D	4.00	3,449	4,402
MENTAL HLTH SPEC 2 (EXEMPT)	0.80	3,449	4,402
MANAGER FISCAL SERVICES	1.00	3,503	4,470
PUBLIC HEALTH NURSE 2	0.75	3,556	4,539
ENV HEALTH SPECIALIST 2	3.00	3,606	4,602
MENTAL HEALTH NURSE 2	0.75	3,606	4,602
QUALIFIED MENTAL HEALTH PROF	12.70	3,606	4,602
LEAD QUALIFIED MH PROFESSIONAL	1.00	3,780	4,825
QI/UTILIZATIONS MGMT COORDINATOR	1.00	3,780	4,825
PUBLIC HEALTH NURSE 3	4.10	3,899	4,974
ENV HEALTH SPECIALIST 4	1.00	3,975	5,074
PUBLIC HEALTH NURSE 3-LEAD	1.00	4,098	5,230
EPIDEMIOLOGIST-EXEMPT	1.00	4,192	5,350
MENTAL HLTH PROG MANAGER	3.00	4,122	5,588
COMM HLTH PROG MANAGER	1.00	4,667	5,959
DEPUTY ADMIN. - ENV HEALTH	1.00	4,667	5,959
DEPUTY ADMIN. - COMM. HEALTH	1.00	4,990	6,368
DEPUTY ADMIN. - HLTH FINANCE	1.00	4,990	6,368
DEPUTY ADMIN. - MENTAL HEALTH	1.00	4,990	6,368
HEALTH ADMINISTRATOR	1.00	5,758	7,349
PSYCHIATRIST	1.50	8,883	11,335
Health Total	101.35		
<b>Health Center</b>			
ADMINISTRATIVE AIDE 3	1.00	2,547	3,250
CLIENT SERVICE REP 2	0.80	2,547	3,250
CLINIC ASSISTANT 2	1.00	2,615	3,338

Department / Position Title	Budgeted FTE	Minimum (Step 1)	Maximum (Step 6)
CLINIC ASSISTANT 2 (BILINGUAL)	5.00	2,689	3,431
CLINICAL REGISTERED NURSE 2	0.80	3,274	4,180
FP RN CASE MANAGER	0.60	3,556	4,539
PUBLIC HEALTH NURSE 3	1.00	3,899	4,974
DENTAL HYGIENIST <sup>4</sup>	1.00	3,975	5,074
NURSE PRACTITIONER	3.69	4,572	5,836
HEALTH CLINIC DIRECTOR	1.00	5,352	6,831
PHYSICIAN	1.65	8,883	11,335
PSYCHIATRIST	0.10	8,883	11,335
Health Center Total	17.64		
<b>Juvenile</b>			
OFFICE ASSISTANT 3	1.00	2,236	2,855
OFFICE SPECIALIST 1	1.00	2,278	2,908
COMM SVC WORK CREW ASSISTANT	1.00	2,374	3,030
COMM SERVICE WORK CREW COORD	1.00	2,859	3,649
JUVENILE ADMIN SUPERVISOR	1.00	3,191	4,073
JUVENILE COUNSELOR	7.50	3,449	4,402
DEPUTY JUVENILE DIRECTOR	1.00	3,893	4,971
JUVENILE DIRECTOR	1.00	5,758	7,349
Juvenile Total	14.50		
<b>Law Enforcement</b>			
OFFICE SPECIALIST 2	1.00	2,325	2,967
OFFICE SPECIALIST 3	1.00	2,374	3,030
RECORDS SPECIALIST	0.50	2,374	3,030
ADMINISTRATIVE AIDE 2	1.00	2,484	3,173
WORK CREW ADMIN AIDE	1.00	2,484	3,173
DEPT ADMINISTRATIVE ASST 1	0.75	2,615	3,338
RESEARCH ANALYST	1.00	2,689	3,431
CIVIL DIVISION COORDINATOR	1.00	2,770	3,537
ANIMAL CONTROL DEPUTY (*)	1.00	2,863	3,654
CORRECTIONS DEPUTY A (*)	9.00	3,157	4,028
DEPUTY SHERIFF A (*)	6.00	3,157	4,028
PAROLE & PROBATION OFFICER A (*)	3.00	3,157	4,028
ACCREDITATION/POLICY SPECIALIST	1.00	3,178	4,055
CORRECTIONS DEPUTY B (*)	2.00	3,236	4,130
DEPUTY SHERIFF B (*)	4.00	3,236	4,130
PAROLE & PROBATION OFFICER B (*)	4.00	3,236	4,130
EMERGENCY SERVICES COORDINATOR	1.00	3,308	4,221
CORRECTIONS DEPUTY C (*)	1.00	3,315	4,230
DEPUTY SHERIFF C (*)	4.00	3,315	4,230
OFFICE MANAGER - BCSO	1.00	3,339	4,263
PUBLIC HEALTH NURSE 2	0.75	3,556	4,539
DEPUTY CORPORAL B (*)	1.00	3,568	4,555
DEPUTY CORPORAL C (*)	7.00	3,654	4,664

<sup>(1)</sup>New position. Proposed salary range. Position has not been officially classified and placed on the salary schedule.

<sup>(2)</sup>District Attorney is a state officer. Salary and benefits of the position are established by the legislature and state processes and provided direct to the District Attorney. Those costs are not a part of the county budget. As of June 2007 the state established salary was \$79,512. Under law, counties may pay a supplemental salary at the discretion of the Board of Commissioners. The salary shown is the county supplement. Cost of the supplement and related payroll expenses are a part of the county budget.

<sup>(4)</sup>New position. Proposed salary range. Position has not been officially classified and placed on salary schedule. Schedule for second year of biennium.

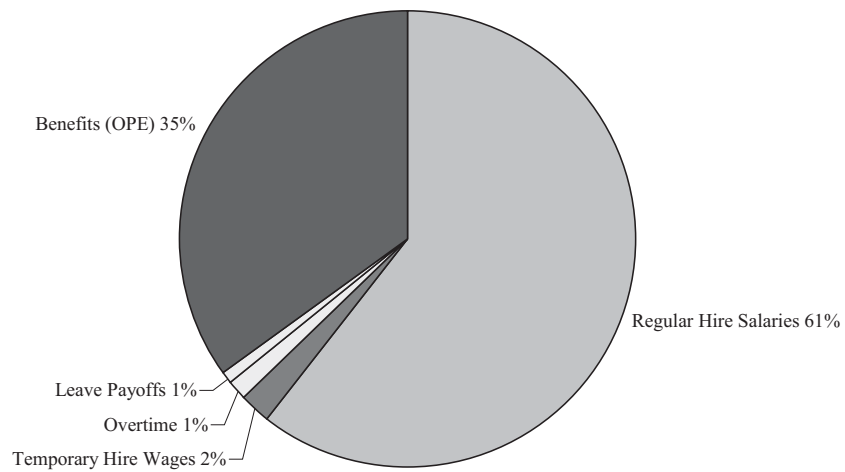
Department / Position Title	Budgeted FTE	Minimum (Step 1)	Maximum (Step 6)
CORRECTIONS SERGEANT	4.00	4,380	5,588
EMERGENCY SERVICES MANAGER	1.00	4,380	5,588
PAROLE & PROBATION SERGEANT	2.00	4,380	5,588
SERGEANT	3.00	4,380	5,588
CORRECTIONS FACILITY MANAGER	1.00	4,667	5,959
LIEUTENANT	1.00	4,667	5,959
PAROLE & PROBATION LT	1.00	4,667	5,959
UNDERSHERIFF	1.00	4,990	6,368
SHERIFF	1.00	6,849	-
Law Enforcement Total	68.00		
<b>Natural Areas &amp; Parks</b>			
OFFICE ASSISTANT 2	0.50	2,197	2,805
OFFICE SPECIALIST 2	0.20	2,325	2,967
LANDSCAPE GARDENER	0.75	2,547	3,250
DEPT ADMINISTRATIVE ASST 2	1.00	2,689	3,431
PARKS/FAIRGROUNDS RANGER	2.00	2,770	3,537
CORRECTIONS WORK CREW SUPV	0.50	2,955	3,773
COMMUNITY PROJECT COORDINATOR	1.00	3,308	4,221
PARKS SUPERINTENDENT	1.00	3,685	4,704
PARKS DIRECTOR	1.00	5,352	6,831
Natural Areas & Parks Total	7.95		
<b>Public Works</b>			
CUSTODIAL SERVICE WORKER	2.50	2,161	2,759
OFFICE ASSISTANT 2	1.25	2,197	2,805
OFFICE SPECIALIST 2	2.40	2,325	2,967
GIS ENGINEERING TECHNICIAN	0.75	2,374	3,030
ROAD MAINTENANCE WORKER 1	3.00	2,374	3,030
WORKING FOREMAN - ROAD	1.00	2,374	3,030
ACCOUNTING CLERK 2	1.00	2,484	3,173
APPRENTICE MECHANIC	1.00	2,484	3,173
BUILDING MAINT TECHNICIAN 1	1.00	2,547	3,250
ENGINEERING & SURVEY TECH 1	1.00	2,770	3,537
MECHANIC 1	2.00	2,859	3,649
ROAD MAINT WORKER 3	10.00	2,859	3,649
CORRECTIONS WORK CREW SUPV	0.50	2,955	3,773
ENGINEERING & SURVEYING TECH 2	1.00	2,955	3,773
GIS ENGINEERING ANALYST	0.75	2,955	3,773
BUILDING MAINT TECHNICIAN 2	3.85	3,061	3,907
MECHANIC 2	3.00	3,061	3,907
SENIOR MECHANIC	1.00	3,178	4,055
WORKING FOREMAN - FACILITIES	1.00	3,308	4,221
WORKING FOREMAN - ROAD	2.00	3,308	4,221
PW ADMIN SERVICES MANAGER	1.00	3,339	4,263
LAND SURVEYOR	2.00	3,606	4,602
WORKING FOREMAN - FLEET	1.00	3,606	4,602
WORKING FOREMAN, SIGN SHOP	1.00	3,606	4,602
ENGINEER ASSOCIATE	3.00	3,780	4,825
FISCAL & PROJECT MANAGER	1.00	3,780	4,825

Department / Position Title	Budgeted FTE	Minimum (Step 1)	Maximum (Step 6)
ROAD MAINT MANAGER	3.00	3,893	4,971
FLEET MANAGER	1.00	4,122	5,260
SENIOR CIVIL ENGINEER	1.00	4,434	5,658
FACILITIES MANAGER	1.00	4,667	5,959
ENGINEERING/SURVEYING PROGRAM	1.00	4,990	6,368
PUBLIC WORKS DIRECTOR	1.00	5,758	7,349
Public Works Total	57.00		
Grand Total (Regular Hire Positions)	358.99		

**Components of Budgeted Personnel Cost:**

Regular Hire Salaries	36,229,302
Temporary Hire Wages	1,350,956
Overtime	702,546
Leave Payoffs	541,858
Benefits (OPE)	20,914,105
<b>Budget Total</b>	<b>59,738,767</b>

**Components of Personnel Cost**  
2007-09 Biennium Budget



# FTE Distribution by Fund

Regular & Temporary Hire FTE

Fund/Department	Adm Ser	Asmt	BOC	Com Dev	DA	Hlth Ser	Hlth Ctr	Juv	Law Enf	Nat & Pks	Pub Wkrs	Fair	Total
General	17.29	17.00	9.40	9.95	15.00	65.05	-	16.80	68.62	8.96	-	-	228.07
Road	-	-	-	-	-	-	-	-	-	-	38.33	-	38.33
School	-	-	-	-	-	-	-	-	-	-	-	-	-
Fair	-	-	-	-	-	-	-	-	-	-	-	6.57	6.57
Land Corner Preservation	-	-	-	-	-	-	-	-	-	-	1.95	-	1.95
HUD Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
Oregon Health Plan	-	-	-	-	-	1.00	-	-	-	-	-	-	1.00
Court Security	-	-	-	-	-	-	-	-	1.00	-	-	-	1.00
PL106-393 Title III	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult Correction Programs	-	-	-	-	-	-	-	-	6.79	-	-	-	6.79
Special Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
Cemetery Operations	-	-	-	-	-	-	-	-	-	0.10	-	-	0.10
Health Mgt Services	-	-	-	-	-	36.90	-	-	-	-	-	-	36.90
Benton County Hlth Ctr	-	-	-	-	-	-	17.74	-	-	-	-	-	17.74
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
General Capital Improvement.	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-
Bldg. Development Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
Management Services	22.20	-	-	-	-	-	-	-	-	-	-	-	22.20
Intra-governmental Ser.	2.22	-	-	-	-	-	-	-	-	-	19.63	-	21.85
Enterprise Operations	0.60	-	-	-	-	-	-	-	-	-	-	-	0.60
Trust	-	-	-	-	0.40	-	-	-	-	-	-	-	0.40
Tax Title Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefit	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	42.31	17.00	9.40	9.95	15.40	102.95	17.74	16.80	76.41	9.06	59.91	6.57	383.50

# Budget by Fund by Department

Total Budget - Including Reserves

Fund/Department	Adm Ser	Asmt	BOC	Com Dev	DA	Hlth Ser	Hlth Ctr	Juv	Law Enf	Nat & Pks	Pub Wkrs	Fair	Non Dep	Total
General	5,418,844	3,396,995	2,393,490	2,196,132	3,260,200	22,181,676	0	3,449,034	17,537,707	2,275,496	0	0	16,040,880	78,150,454
Road	0	0	0	0	0	0	0	0	0	0	14,090,382	0	0	14,090,382
School	0	0	0	0	0	0	0	0	0	0	0	0	3,058,000	3,058,000
Fair	0	0	0	0	0	0	0	0	0	0	0	2,152,700	0	2,152,700
Land Corner Preservation	0	0	0	0	0	0	0	0	0	0	658,010	0	0	658,010
HUD Block Grant	0	0	0	0	0	0	0	0	0	0	0	0	951,000	951,000
Oregon Health Plan	0	0	0	0	0	3,280,363	0	0	0	0	0	0	0	3,280,363
Court Security	0	0	0	0	0	0	0	0	231,665	0	0	0	0	231,665
PL106-393 Title III	0	0	0	0	0	0	0	0	0	0	0	0	437,800	437,800
Adult Correction Programs	0	0	0	0	0	0	0	0	5,037,813	0	0	0	0	5,037,813
Special Transportation	0	0	0	0	0	0	0	0	0	0	3,094,431	0	0	3,094,431
Cemetery Operations	0	0	0	0	0	0	0	0	0	241,424	0	0	0	241,424
Debt Service	3,742,000	0	0	0	0	0	0	0	0	0	0	0	0	3,742,000
General Capital Impr.	36,091	0	0	0	0	0	0	0	732,197	0	0	48,000	0	816,288
Road Improvement	0	0	0	0	0	0	0	0	0	0	72,000	0	0	72,000
Bldg. Development Resv.	0	0	0	0	0	0	0	0	0	0	0	0	1,342,073	1,342,073
Management Services	5,515,024	0	0	0	0	0	0	0	0	0	0	0	0	5,515,024
Intra-governmental Ser.	1,975,399	0	0	0	0	0	0	0	0	0	9,457,856	0	0	11,433,255
Health Mgt Services	0	0	0	0	0	6,416,690	0	0	0	0	0	0	0	6,416,690
Enterprise Operations	260,000	0	0	0	0	0	0	0	0	213,107	209,994	0	0	683,101
Benton Health Center	0	0	0	0	0	0	6,214,218	0	0	0	0	0	0	6,214,218
Trust	68,290	0	0	0	101,652	0	0	0	0	264,412	0	0	315,880	750,234
Tax Title Land	242,638	0	0	0	0	0	0	0	0	0	0	0	0	242,638
Employee Benefit	1,727,749	0	0	0	0	0	0	0	0	0	0	0	0	1,727,749
<b>Total</b>	<b>18,986,035</b>	<b>3,396,995</b>	<b>2,393,490</b>	<b>2,196,132</b>	<b>3,361,852</b>	<b>31,878,729</b>	<b>6,214,218</b>	<b>3,449,034</b>	<b>23,539,382</b>	<b>2,994,439</b>	<b>27,582,673</b>	<b>2,200,700</b>	<b>22,145,633</b>	<b>150,339,312</b>

# Budget by Program by Department

Total Budget - Including Reserves

Benton County appropriates in lump sum by fund, by program. This table summarizes the appropriation resolution in the front of this document

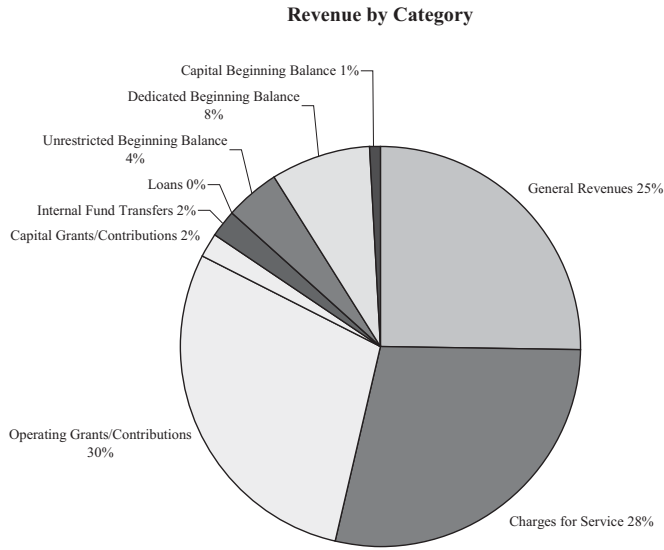
Department/P rogram	General Governme nt	Public Safety	Public Works	Health	Justice Services	Communi ty Services	Cultural & Education al	Animal Control	Expendable Trusts	Parks & Natural Resources	Capital Improvem ents	Total
Adm Services	16,524,033	0	0	0	68,290	1,892,147	0	222,836	242,638	0	36,091	18,986,035
Assessment	3,396,995	0	0	0	0	0	0	0	0	0	0	3,396,995
BOC	2,286,082	0	0	0	107,408	0	0	0	0	0	0	2,393,490
Com. Dev.	2,196,132	0	0	0	0	0	0	0	0	0	0	2,196,132
Dist. Attorney	0	101,652	0	0	3,260,200	0	0	0	0	0	0	3,361,852
Health	0	0	0	28,598,366	0	0	0	0	3,280,363	0	0	31,878,729
Health Center	0	0	0	6,214,218	0	0	0	0	0	0	0	6,214,218
Juvenile	0	0	0	0	3,449,034	0	0	0	0	0	0	3,449,034
Law Enforcement	0	22,666,804	0	0	417,187	0	0	253,474	0	0	201,917	23,539,382
Natural Areas & Parks	241,424	85,771	0	0	0	0	0	0	264,412	2,402,832	0	2,994,439
Public Work	9,667,850	0	14,748,392	0	0	3,094,431	0	0	0	0	72,000	27,582,673
Fairgrounds	0	0	0	0	0	0	2,152,700	0	0	0	48,000	2,200,700
Non Dep't	14,856,966	0	0	0	450,453	1,327,300	4,006,961	0	161,880	0	1,342,073	22,145,633
<b>Total</b>	<b>49,169,482</b>	<b>22,854,227</b>	<b>14,748,392</b>	<b>34,812,584</b>	<b>7,752,572</b>	<b>6,313,878</b>	<b>6,159,661</b>	<b>476,310</b>	<b>3,949,293</b>	<b>2,402,832</b>	<b>1,700,081</b>	<b>150,339,312</b>

# Resource Breakdowns

All Funds Unless Otherwise Noted

## Resources by Category:

General Revenues	38,120,000
Charges for Service	42,464,451
Operating Grants/Contributions	43,290,060
Capital Grants/Contributions	3,270,581
Internal Fund Transfers	3,002,423
Loans	286,134
Unrestricted Beginning Balance	6,700,000
Dedicated Beginning Balance	11,838,788
Capital Beginning Balance	1,366,875
Total All Resources	150,339,312



All resources in the General Revenue and Unrestricted Beginning Balance categories are accounted for in the General Fund. By definition these categories are not used in any other fund.

The table to the right shows the general sources of revenues in the various categories. Internal charges for service are for services provided to county departments such as motor pool, facilities maintenance and internal cost allocation charges for countywide overhead such as technology services, accounting and human resources. This category also included intra-departmental cost allocation, in particular for health business services. External charges are any charges paid by a third party for a service on a transactional or fee for service basis.

The dedicated property tax under operating grants and contributions is the jail space rental local option levy. By its authorizing language it is dedicated to a specific purpose. A levy that is more general in nature would be classified under the General Revenue category.

State sources may also include some federal resources that are managed by and distributed by state agencies. For a detailed list of federal program support, see the annual audit report "Schedule of Expenditures of Federal Awards". Audit reports are published on the county's WEB site.

Most of the local and other category is interest earnings in funds outside of the General Fund. Also included are contracts, donations or grants from non-state or federal sources.

<b>General Revenues</b>		<b>Share</b>
Property Taxes	25,182,000	66%
Local Option Levy	3,698,000	10%
Forest Income	3,772,000	10%
Franchises	2,750,900	7%
All other	2,717,100	7%
	38,120,000	

<b>Charges For Service</b>		
Internal	22,063,225	52%
External	20,401,226	48%
	42,464,451	

<b>Operating Grants/Contributions</b>		
Dedicated Property Tax	3,011,000	7%
State Sources	31,431,667	73%
Direct Federal	4,549,850	11%
Local and Other	4,297,543	10%
	43,290,060	

<b>Capital Grants/Contributions</b>		
Misc & Interest	31,000	1%
State (Road & Bridge)	787,581	24%
Federal (Road & Bridge)	2,176,000	67%
Homeland Security (LE)	90,000	3%
Housing Rehabilitation	186,000	6%
	3,270,581	

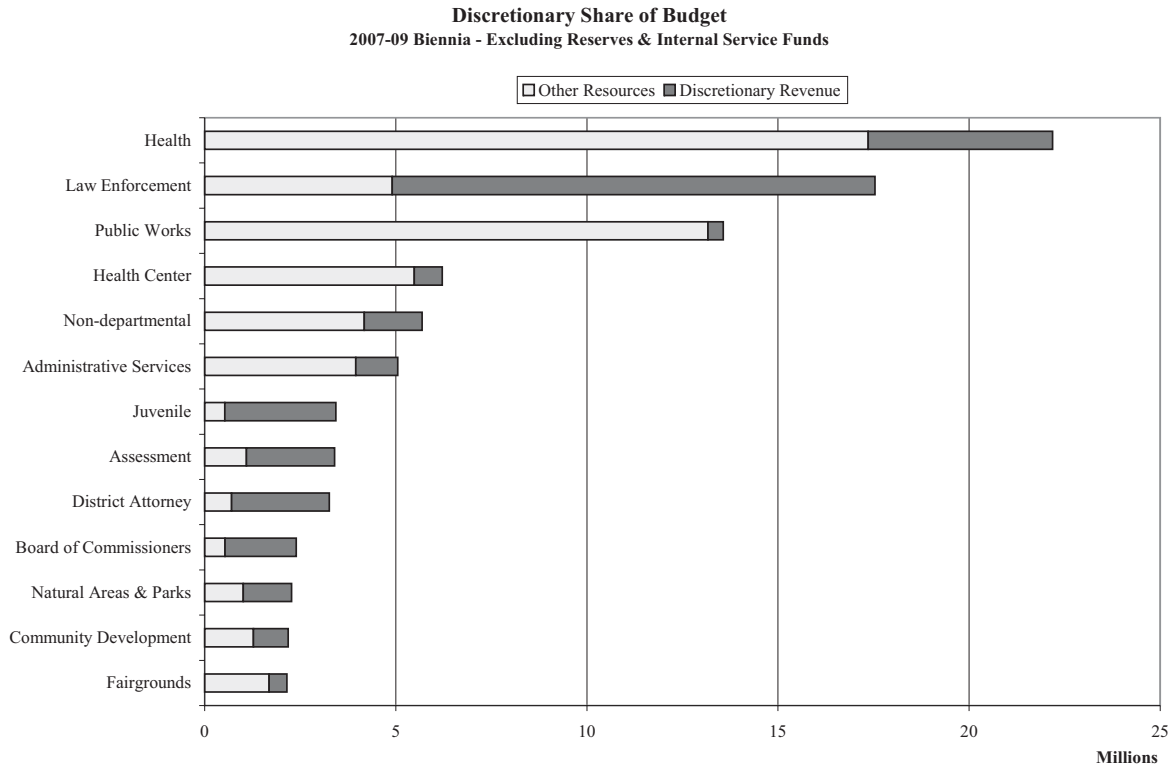
## Discretionary Income Pool

Discretionary income is a super-category which defines the total pool of resources from all sources that are available for any legal purpose of county government. The table below contains the schedule of discretionary income by year anticipated. A consideration in budgeting is whether the income source will be reoccurring to maintaining ongoing expenditures in future biennia. Budget allocation decisions were made on the basis of whether the resource was likely to continue or was only a one-time occurrence.

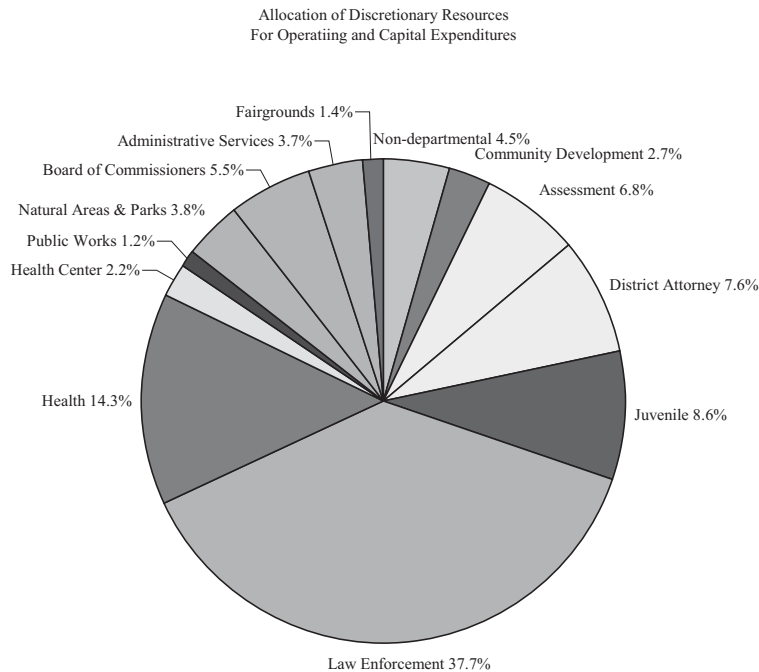
	2007-08	2008-09	Total
<b>Category: General Revenues</b>			
Property Taxes (Permanent)	12,374,000	12,808,000	25,182,000
Local Option Levy (Assumption)	-	3,698,000	3,698,000
Prior Yrs. Property Taxes	200,000	200,000	400,000
O & C Forest Lands	2,772,000	500,000	3,272,000
Interest Earnings	500,000	450,000	950,000
Alcoholic Beverage	313,700	320,000	633,700
Cigarette Taxes	100,600	98,600	199,200
State Forest	250,000	250,000	500,000
Consumer's Power	140,000	140,000	280,000
Cable Franchise	108,800	112,100	220,900
Landfill Host Surcharge	1,230,000	1,300,000	2,530,000
Court Fines	75,000	75,000	150,000
Miscellaneous	52,100	52,100	104,200
Total General Revenues	18,116,200	20,003,800	38,120,000
<b>Category: Internal Fund Transfers</b>			
Excess Worker's comp reserve	250,000	-	250,000
From Facilities Capital Reserve	217,000	-	217,000
Total Internal Fund Transfers	467,000	-	467,000
<b>Category: Loans</b>			
Repay Beazell Construction Loan	68,000	-	68,000
<b>Category: Unrestricted Beginning Balance</b>			
Unrestricted Balance Estimate	6,700,000	-	6,700,000
<b>Total Discretionary</b>	<b>25,283,200</b>	<b>20,003,800</b>	<b>45,355,000</b>
<b>Summary:</b>			
Current Revenue			
Expected continuing resource in following biennia			32,150,000
Local Option Levy (if approved)			3,698,000
			35,848,000
One-Time (Not likely to be reoccurring)			
One-year extension of forest payment			2,272,000
Excess Worker's Compensation Reserve			250,000
From facilities capital reserve			217,000
Repayment of inter fund loan from 2005-07			68,000
			2,807,000
Unrestricted fund Balance			6,700,000
		<b>Total</b>	<b>45,355,000</b>

# Allocation of Discretionary Income

The chart shows the allocation of discretionary revenues to operations and capital relative to the size of department budgets. It does not display discretionary income allocated to contingency, reserve and unappropriated balance (See Budget Officer's message). The chart shows the "all funds" budget of each department for operating and capital improvements.



The chart below shows the share of discretionary revenue allocated to each department.



## Allocation of Property Taxes

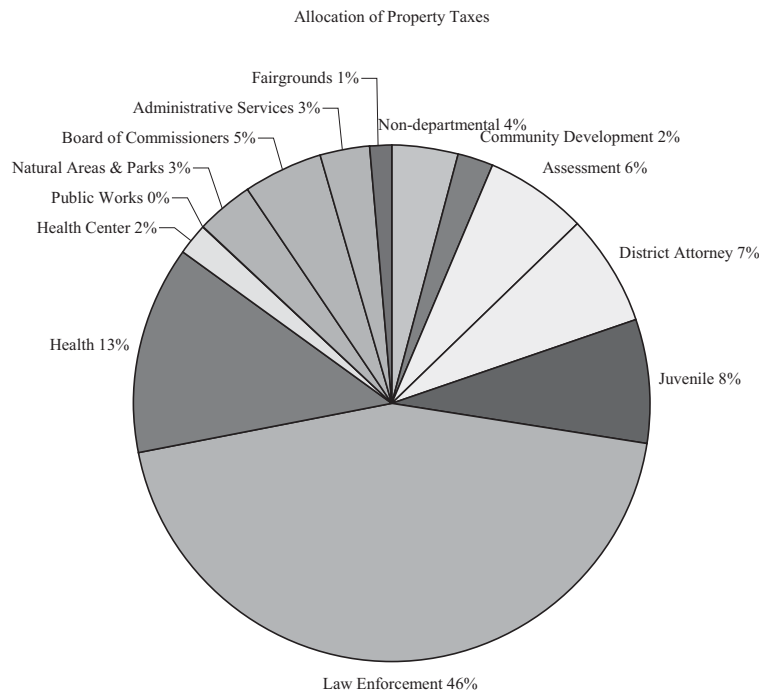
The table shows the amount of property tax expected to be collected in the 2007-09 biennium (excluding the proposed local option levy). The table translates these taxes into the approximate share of the tax rate required to support the budget allocation.

For example: The District Attorney function is allocated 8% of resources from the General Revenue category. That is equivalent to 7% of property taxes and equal to about 17 cents of the total tax rate of \$2.4652 per 1000 of taxable value. For each \$100,000 of taxable value the tax cost of the District Attorney function is \$16.98 per year.

	Estimated Revenues	Tax Rate
General Fund	25,182,000	2.20520
Adult Corrections Program Fund	2,969,000	0.26000
Total	28,151,000	2.46520

### Share of Operations budget

Department	Share of Gen Rev	General Fund Taxes	Adult Corrections Fund Taxes	Total Taxes	Tax Share	Tax Rate Value	Tax per \$100,000 of AV
Non-departmental	5%	1,144,094	-	1,144,094	4.1%	\$ 0.1002	\$ 10.02
Community Development	3%	689,475	-	689,475	2.4%	\$ 0.0604	\$ 6.04
Assessment	7%	1,749,647	-	1,749,647	6.2%	\$ 0.1532	\$ 15.32
District Attorney	8%	1,939,022	-	1,939,022	6.9%	\$ 0.1698	\$ 16.98
Juvenile	9%	2,201,886	-	2,201,886	7.8%	\$ 0.1928	\$ 19.28
Law Enforcement	38%	9,577,554	2,969,000	12,546,554	44.6%	\$ 1.0987	\$ 109.87
Health	15%	3,657,755	-	3,657,755	13.0%	\$ 0.3203	\$ 32.03
Health Center	2%	554,245	-	554,245	2.0%	\$ 0.0485	\$ 4.85
Public Works	0%	-	-	-	0.0%	\$ -	\$ -
Natural Areas & Parks	4%	971,217	-	971,217	3.5%	\$ 0.0851	\$ 8.51
Board of Commissioners	6%	1,410,701	-	1,410,701	5.0%	\$ 0.1235	\$ 12.35
Administrative Services	4%	932,228	-	932,228	3.3%	\$ 0.0816	\$ 8.16
Fairgrounds	1%	354,177	-	354,177	1.3%	\$ 0.0310	\$ 3.10
<b>Totals</b>		<b>25,182,000</b>	<b>2,969,000</b>	<b>28,151,000</b>		<b>\$ 2.4652</b>	<b>\$ 246.52</b>



# Inter-Fund Transfers & Loans

All funds

## Transfers:

Detail of inter-fund transfers included in the adopted budget. These are reported under “All Other” category on department service pages. Total of transfers is equal to the amount on page 4 (Budget Officers Message) listing of the total budget.

Source Fund	Receiving Fund	FP 2008	FP 2009	Total	Revenue Source	Purpose
General	Benton County Health Center	365,400	365,400	730,800	General Revenues	Operating support
General	Cemetery	6,000	6,000	12,000	General Revenues	Juvenile Work Crew expense
General	Management Services	65,650	65,650	131,300	General Revenues	Operating support
General	Fair	233,500	233,500	467,000	General Revenues	Operating support & facilities heavy maintenance program
General	Road	200,000	200,000	400,000	General Revenues	Chip Seals & overlays (Surface Maintenance)
General	Road	40,000	40,000	80,000	Landfill Surcharge	Road surface maintenance
General	Fair	20,000	20,000	40,000	Video Lottery	Operating support
General	General Capital Improvements	-	48,000	48,000	Video Lottery	CIP: Fairground RV Overflow
General	General Capital Improvements	75,000	-	75,000	General Revenues	CIP: Jail Management Software Project
General	General Capital Improvements	15,000	-	15,000	General Revenues	CIP: HR WEB Job Application Interface
General	General Capital Improvements	8,280	8,280	16,560	LE Operating	Ballistic Vest replacement pool
General	General Capital Improvements	16,790	16,790	33,580	LE Jail Operating	Jail maintenance sinking fund
Adult Correction Programs	General Capital Improvements	360	360	720	Dedicated Revenues	Ballistic Vest replacement pool
Cemetery Operations	General	3,931	3,931	7,862	Fund income	NAP Department overhead
Intra-governmental Services	Road	243,356	-	243,356	Equipment replacement sinking fund	Refund of equipment replacement reserve
Intra-governmental Services	General	217,000	-	217,000	Facilities Reserve	Refund Capital/Maintenance Reserve
Intra-governmental Services	General	-	55,000	55,000	Facilities Operating	Support NAP Building Grounds Maintenance
Enterprise Operations	Building Development Reserve	53,735	78,338	132,073	Net Rental Income	Future Building Development
Enterprise Operations	General	7,862	7,862	15,724	Clubhouse Income	NAP Department overhead
Trust (Beazell)	General	15,724	15,724	31,448	Fund income	NAP Department overhead
Employee Benefit Trust	General	250,000	-	250,000	Worker's Comp Reserve	Refund surplus reserve
	Total all Transfers	1,837,588	1,164,835	3,002,423		

## Inter-Fund Loans:

Inter-fund loans in the adopted budget. Does not include loans to outside entities such as housing loans from the HUD Block Grant Fund. Reported under “All Other” on department service pages. Total of loans equal to amount on page 4 listing of total budget.

Payee or Loan Origination Fund	Receiving Fund	FP 2008	FP 2009	Total	Revenue Source	Purpose
Trust	General	68,000	-	68,000	Title III Forest Payment	Payoff construction loan from 2005-07
	Total Loans	68,000	-	68,000		

# Contingency & Reserve Listing

All funds

**Budget Note:**

In general, budget allocations to contingency and reserve are intended for expenditure in the current biennium only in the case of emergency or unforeseeable event. Expenditures are never charged to these accounts. The Board of Commissioners must formally act on a resolution to transfer an amount from contingency or reserve to the area of the budget requiring additional expenditure authority.

Unappropriated balance can not be used to fund services in the biennium except in the case of natural disaster or extreme civil disruption as defined in the law. The purpose of unappropriated balance is to reserve a certain amount of resources for working capital and/or to explicitly save resources for use in a future budget period.

The table itemizes General Fund contingency, reserve and unappropriated balance because there is a mix of unrestricted and restricted accounts. By definition contingency, reserve and unappropriated amounts in other funds are dedicated to the purposes of that fund.

Fund	Department & Service	Contingency	Reserve	Unappropriated	Purpose
General	Administrative Services				
	Records & Filing	0	34,696	0	Restricted clerks fee
	Geographic Information Systems	0	330,819	0	Program dedicated by ordinance
	PEG Telecommunications	0	3,692	0	Program dedicated by federal law
	Board of Commissioners				
	Law Library	0	845	0	Program dedicated by statute
	Juvenile				
	Youth Outreach	0	17,396	0	Uncertainty about state funding support
	Health				
	Mental Health Contract Services	0	191,399	0	Pass-through contract working capital
	Non-Departmental				
	Non-Departmental Services	4,463,233	0	0	Unrestricted contingency including forest payment one-year extension
	Non-Departmental Services	0	3,698,000	0	Allowance for proposed levy
	Non-Departmental Services			3,500,000	General fund working capital policy set aside
	Landfill Surcharge	0	9,125	0	Policy dedication to future biennium
	County Lottery Share	0	185,542	0	Reserve for economic development opportunities
	Community Development				
	Building Regulation & Code Services	0	10,000	0	Restricted for future biennium use
	<b>Fund Total</b>	<b>4,463,233</b>	<b>4,481,514</b>	<b>3,500,000</b>	<b>12,444,747</b>
Road	Public Works				
	Administration	250,000	0	0	Fund contingency and working capital
	Engineering Services	0	22,500	0	Reserve for future equipment replacement
	Capital Projects	250,000	0	0	Capital project contingency
	<b>Fund Total</b>	<b>500,000</b>	<b>22,500</b>	<b>0</b>	<b>522,500</b>
Corner Preservation	Public Works				
	Land Corner Preservation	25,000	0	0	Fund contingency and working capital

Fund	Department & Service	Contingency	Reserve	Unappropriated	Purpose
	Land Corner Preservation	0	199,000	0	Program dedicated by ordinance
	Fund Total	25,000	199,000	0	224,000
Oregon Health Plan	Health				
	Oregon Health Plan	0	504,149	0	Program dedicated for future expense
	Fund Total	0	504,149	0	504,149
Court Security	Law Enforcement				
	Court Security	0	56,283	0	Program dedicated by law
	Fund Total	0	56,283	0	56,283
Adult Corrections Program	Law Enforcement				
	Jail Space Rental	0	1,661,874	0	Fund contingency and working capital
	Fund Total	0	1,661,874	0	1,661,874
Special Transportation	Public Works				
	Special Transportation	453,650	0	0	Fund contingency and working capital
	Fund Total	453,650	0	0	453,650
Cemetery Operations	Natural Areas & Parks				
	Cemetery Operations	0	191,500	0	Program dedicated trust
	Fund Total	0	191,500	0	191,500
Debt Service	Administrative Services				
	PERS Pension Bonds	0	1,220,500	0	Debt reserve for future principle payments
	Fund Total	0	1,220,500	0	1,220,500
General Capital Improvements	Law Enforcement				
	General Capital Improvements	0	140,280	0	Future ballistic vest & communications equipment
	Fund Total	0	140,280	0	140,280
Building Development Reserve	Non-Departmental				
	Building Development Reserve	0	1,310,073	0	Future downtown building development
	Fund Total	0	1,310,073	0	1,310,073
Management Services	Administrative Services				
	Accounting/Insurance	152,000	0	0	Fund contingency and working capital
	Fund Total	152,000	0	0	152,000
Intra-governmental Service	Administrative Services				
	Photocopy & Mailing Services	0	36,083	0	Future equipment replacement
	Telecommunications & DP Equipment	0	198,915	0	Future equipment replacement
	Public Works				

<b>Fund</b>	<b>Department &amp; Service</b>	<b>Contingency</b>	<b>Reserve</b>	<b>Unappropriated</b>	<b>Purpose</b>
	Motor Pool	22,937	0	0	Operating contingency
	Motor Pool	112,143	0	0	County fleet vehicle replacement contingency
	Motor Pool	102,666	0	0	Law Enforcement vehicle replacement contingency
	Facilities	50,000	0	0	Operating contingency
	Facilities	81,295	0	0	Capital projects contingency
	Fund Total	369,041	234,998	0	604,039
Enterprise Operations	Public Works				
	Rental Property Management	25,000	0	0	Operating contingency
	Natural Areas & Parks				
	Enterprise Operations	0	105,512	0	Future capital projects & building maintenance
	Administrative Services				
	DP Hosting Services	0	132,035	0	Working capital & future equipment
	Fund Total	25,000	237,547	0	262,547
Trust Fund	Non-departmental				
	Trust - Expendable	0	31,500	0	Court mediation service
	District Attorney				
	Willamette Criminal Justice Council	0	19,919	0	Future program expenditures
	Natural Areas & Parks				
	Trust Program	0	108,630	0	Beazell Forest Trust
	Fund Total	0	160,049	0	160,049
Tax Title Land	Administrative Services				
	Property Sales & Maintenance	0	125,000	0	Working capital and contingency
	Fund Total	0	125,000	0	125,000
Employee Benefit Trust	Administrative Services				
	Employee Benefit Trust Fund	0	294,000	0	Worker's compensation loss reserve
	Employee Benefit Trust Fund	0	175,000	0	Unemployment expense reserve
	Employee Benefit Trust Fund	0	76,000	0	Future retirement leave cash out expense
	Fund Total	0	545,000	0	545,000
	Grand Total All Funds	5,987,924	11,090,267	3,500,000	20,578,191

