



2025-27 Biennium Budget Document Approved

Benton County

For the period
July 1, 2025 to June 30, 2027

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June 10, 2025

TABLE OF CONTENTS

I.	Budget Message.....	3
II.	Resolution	20
III.	Summary of All Funds	25
IV.	Individual Funds	
	a. General Fund.....	26
	b. Road Fund	27
	c. School Fund.....	28
	d. Fair Fund.....	29
	e. American Rescue Plan Fund.....	30
	f. Local Option Levy Fund.....	31
	g. Land Corner Preservation Fund.....	32
	h. Special Grant Fund.....	33
	i. Health Fund.....	34
	j. Court Security Fund.....	35
	k. Title III Projects Fund.....	36
	l. Special Transportation Fund.....	37
	m. Cemetery Operations Fund.....	38
	n. Debt Service Fund	39
	o. Capital Improvements Fund.....	40
	p. Building Development Fund	41
	q. Management Services Fund.....	42
	r. Treasury Management Fund	43
	s. Employee Benefit Trust Fund	44
	t. Intragovernmental Services Fund.....	45
	u. Health Management Services Fund.....	46
	v. Law Enforcement Intergovernmental Services Fund.....	47
	w. Enterprise Operations Fund.....	48
	x. Benton Health Center Fund	49
	y. East Linn Health Center Fund	50
	z. Trust Fund	51
	aa. Tax Title Land Fund.....	52
V.	Appropriations by Department	53
VI.	Appropriations by Fund	54
VII.	Policy Option Packages Summary	55

BUDGET MESSAGE: 2025-27 APPROVED BUDGET

June 10, 2025

Members of the Budget Committee, County Commissioners, and Citizens of Benton County:

The Benton County 2025-27 Approved Budget has been developed using both the County's 2040 Thriving Communities Initiative and the Board of Commissioners' strategic priorities as guides. The 2040 Initiative provides a framework of goals aimed at building public trust and relationships, aligning operational and organizational efforts with our communities' shared vision, demonstrating fiscal capability and responsibility, increasing efficiency and effectiveness, practicing environmental stewardship for current and future generations, and supporting health and equity for all.

To provide specific priorities to assist the County and its departments in developing the 2025-27 Approved Budget, the Benton County Board of Commissioners continues to support the five core priorities adopted in the previous budget. These priorities are meant not only to guide proposals for new strategic investments and initiatives, but also to help establish specific department goals that effectively utilize current service-level resources over the course of the next two years. The Board of Commissioners' priorities include the following:

- **Community Resiliency:** Support local livability and economic opportunities, reduce greenhouse gas emissions to address climate change, and institute long-term, adaptive actions to prepare for an uncertain future.
- **Community Safety & Justice Systems Improvement:** Advance systemic approaches to increase well-being by balancing treatment and accountability to transform lives, ensure safety, and strengthen our communities.
- **Health & Equity in All Actions:** Integrate equity, diversity, inclusion, social justice, health, and well-being to effectively support prosperous and sustainable communities.
- **Homelessness Housing Insecurity and Houselessness:** Provide tools and resources that ensure individuals and families have opportunities to live in decent, safe, and affordable housing.
- **Responsible Governance:** Identify innovative measures to further ensure integrity, transparency, responsibility, and fiscal sustainability in County actions, policies, and endeavors.

In addition to using both the 2040 Thriving Communities Initiative and the Board of Commissioners' strategic priorities, the County must also consider budget drivers and fiscal realities that will dramatically increase the pressure on continuing to deliver the same level of services within existing revenues. These include:

- Loss of significant one-time funding from a variety of federal COVID relief acts.
- Increased labor costs which ensure the workforce is compensated fairly and equitably and helps the county attract and retain talented staff.
- Policy and economic changes that may impact state and federal resources used to support critical services at the local level.
- Continued risk of inflationary and/or unanticipated costs for capital projects still under construction.
- Reduced growth and expansion of taxable properties contributing to decreased revenue projections for property taxes.

Included below is a summary of the 2025-27 Approved Budget, as well as discussions related to both forecasted revenue and expenditures. This Budget Message is part of the Budget Document provided to the Benton County Budget Committee and the Board of Commissioners. The Budget Document also includes the Budget Resolution that will go to the Board of Commissioners for adoption of the 2025-27 Budget, the approved permanent property and local option levy tax rates for tax years 2025 and 2026, detailed budget statements for each of the twenty-seven County Funds, and a summary of the approved budget for each County department.

The 2025-27 Approved Budget represents the projected revenues and anticipated expenses for the upcoming biennium (July 1, 2025, to June 30, 2027). This budget has been prepared in conformance with Oregon Budget Law, County financial policies, and other state laws. This budget was reviewed and approved by the Benton County Budget Committee on Friday, May 30, 2025, and will be brought forward to the Board of Commissioners for a public hearing and adoption of the 2025-27 budget and tax rate on Tuesday, June 17, 2025.

While the 2025-27 Approved Budget has been developed in accordance with Oregon Budget Law, beginning with the 2023-25 budget the County implemented a new process in estimating expenses by identifying both the Current Service Level (CSL) cost of existing programs and services, as well as approved budget adjustments and new or enhanced investments to the CSL budget. All budget adjustments and investments requested by the County have been measured and evaluated against the core values and focus areas identified in the County's 2040 Thriving Communities Initiative and the priorities established by the Benton County Board of Commissioners.

Budget Summary

The County's goal in developing the budget is to balance current expenditures (excluding inter-fund transfers) with current revenues. This goal was not accomplished in the development of the 2025-27 budget due to the large amount of beginning balances that are earmarked for one-time expenditures or dedicated programs in the approved budget. This includes remaining resources received from both the American Rescue Plan Act and CARES Act which must be expended no later than December 31, 2026. It also includes resources from the sale of General Obligation Bonds in 2023 that will be spent in the 2025-27 budget for the construction of new County facilities.

Overview

Table 1 below is a high-level consolidation of the budget for all twenty-seven Funds, as well as a breakout of the General Fund and Local Option Levy Fund. The General Fund and Local Option Levy Fund are, by policy, managed as one fund. However, by choice, the Local Option Levy Fund is budgeted separately to be transparent about how the local option levy is used. These two Funds contain a substantial portion of the operating budget and 100% of the County's unrestricted fund balance. The significance of biennium-over-biennium change for all twenty-seven Funds should be evaluated by reviewing the budget statements for each Fund on pages 26-52.

In total, the 2025-27 Approved Budget increased by 5.7% from the 2023-25 Adopted Budget. The primary contributor to the relatively low budget growth is a 27.0% decrease in capital outlay expenditure due to the completion of the Benton County Crisis Center and partial completion of the new County Courthouse, District Attorney's Office, and Emergency Operations Center. The total of all other expenditures and transfers equals a 18.4% increase which was primarily driven by higher labor and benefits costs, historically high inflation, construction cost increases, and restoration of full debt service cost for PERS Bonds.

As a subset of the 2025-27 Approved Budget, the General Fund and Local Option Levy Fund shows a 20.4% reduction. This reduction is a result of an approved budgetary shift of health activities not related to the community health centers, to a stand-alone fund (Fund 118 – Health Fund). These activities are primarily supported with dedicated revenues from state and federal grants, as well as charges for services. Without this budget shift, the 2025-27 Approved Budget for the General Fund and Local Option Levy Fund equals a 0.7% increase.

The County continues to prudently manage and plan its budget resources through both the execution of the 2023-25 budget and planning for the 2025-27 budget. As a result, total estimated reserves are forecasted to grow by 12.0% in 2025-27. However, reserves for the General Fund and Local Option Levy Fund have reduced, after adjustment of the Health Fund, by 26.2%. This has required the County to propose adjustments to its current service level budget to ensure the maintenance of a prudent level of discretionary reserves now and into the future.

Table 1: Total Budget Summary

Budget Categories	Approved Budget 2025-27					
	All Funds			General Fund & Local Option Levy Fund		
	Adopted Budget 2023-25	Approved Budget 2025-27	% Change	* Adopted Budget 2023-25	Approved Budget 2025-27	% Change
Current Revenues:						
General Revenues	\$ 86,098,349	\$ 92,727,774	7.7%	\$ 77,728,353	\$ 85,531,935	10.0%
Charges for Service	136,140,172	175,418,291	28.9%	14,433,068	6,937,403	-51.9%
Operating Grants	80,168,294	92,898,001	15.9%	23,954,169	15,233,951	-36.4%
Capital Grants	54,968,530	37,333,419	-32.1%	113,119	30,000	-73.5%
Inter Fund Transfers	31,817,111	34,136,364	7.3%	10,239,255	10,924,997	6.7%
Loans	20,000	-	-100.0%	-	-	0.0%
Total Current Revenue	389,212,456	432,513,849	11.1%	126,467,964	118,658,286	-6.2%
Unrestricted Balance	29,654,900	16,680,364	-43.8%	29,654,900	16,680,364	-43.8%
Dedicated Balances	92,116,921	91,080,279	-1.1%	16,009,859	1,763,516	-89.0%
Total Balances	121,771,821	107,760,643	-11.5%	45,664,759	18,443,880	-59.6%
Total Budget Resources	510,984,277	540,274,492	5.7%	172,132,723	137,102,166	-20.4%
Expenditures:						
Personnel Services	157,065,569	202,193,409	28.7%	84,333,810	73,897,987	-12.4%
Materials & Services	130,834,006	142,303,494	8.8%	39,968,016	31,090,917	-22.2%
Capital Outlay	136,362,894	99,586,265	-27.0%	832,027	1,698,838	104.2%
Inter Fund Transfers	31,931,235	34,136,363	6.9%	20,957,747	19,126,860	-8.7%
Other Loans	2,222,232	2,230,958	0.4%	-	-	0.0%
Bonded P & I	8,321,717	10,250,357	23.2%	-	-	0.0%
Total Expenditures	466,737,653	490,700,846	5.1%	146,091,600	125,814,602	-13.9%
Reserves						
Contingency	29,495,587	39,316,044	33.3%	15,179,607	1,287,564	-91.5%
Reserves	9,751,037	5,257,602	-46.1%	5,861,516	5,000,000	0.0%
Unappropriated Balance	5,000,000	5,000,000	0.0%	5,000,000	5,000,000	0.0%
Total Estimated Reserves	44,246,624	49,573,646	12.0%	26,041,123	11,287,564	-56.7%
Total Appropriations	505,984,277	535,274,492	5.8%	167,132,723	132,102,166	-21.0%
Total Unappropriated	5,000,000	5,000,000	0.0%	5,000,000	5,000,000	0.0%
Balancing Total	\$ 510,984,277	\$ 540,274,492	5.7%	\$ 172,132,723	\$ 137,102,166	-20.4%

* The 2023-25 General Fund and Local Option Fund includes dedicated revenues and expense for public health activities. These activities have been moved to its own fund (Public Health Fund) for 2025-27.

Understanding Current Service Level

As discussed, the County adopted a new budgeting practice in 2023-25 in developing its biennial budget. This involved introducing the calculation of a Current Service Level (CSL). CSL is essentially a calculated cost of continuing current programs and services adopted by the Board of Commissioners, phasing in and phasing out programs or services, and eliminating one-time cost (grants, construction projects, etc.) with the remainder adjusted by standard inflation and estimates for forecasted labor cost growth. The use of CSL is an effective tool for forecasting budgets on a biennial basis, which are subject to more uncertainty over a two-year period as opposed to a one-year budget. After applying these factors, the County CSL for 2025-27 is \$545.8 million, which is 6.8% higher than the 2023-25 adopted level.

While the total growth in CSL is not extraordinarily high at 6.8%, when you subtract the CSL decreases from phasing out one-time capital construction and ARPA funds, the total CSL growth is 15.0%. The CSL expenditures supported by the General Fund and Local Option Levy Fund grew approximately 11.3%. However, unlike other Funds with dedicated revenues (grants, dedicated fees, and charges for services) which kept pace with expenditures, the revenues for General Fund and Local Option Levy were only forecasted to grow by 8.6%. This, along with the 2023-25 biennium use of General Fund reserves, has decreased the total resources available for the 2025-27 budget by 5.4% from the previous biennial period.

The result of all these factors leaves the County \$11.9 million short of balancing its CSL budget for General Fund and Local Option Levy and maintaining only \$6.1 million in reserves. Assuming the budget was balanced with expenditure reductions, the \$6.1 million in reserves equals 5.0% of the operating expenditures for each fund — well below the best practice—standard and County target of 12%.

Budget Adjustments

To address the forecasted budget deficit for the General Fund and Local Option Levy Fund and ensure a prudent level of reserves remain, the County is first proposing a \$10.8 million (8.0%) and 11.35 FTE net budget decrease in expenditures supported by the General Fund and Local Option Levy. The recommended budget adjustments for the General Fund and Local Option Levy Funds are as follows:

Table 2 – General Fund and Local Option Levy Budget Reductions

Budget Reduction (in millions)	Amount
Eliminate ECI salary adjustments for 2025-27 (management staff only).	\$1.6 M
Decrease debt service payment based on excess interest earnings on bond proceeds.	\$2.9 M
Eliminate General Fund transfer to Community Health Centers.	\$1.6 M
Apply budget reductions in all county departments supported by General Fund resources.	\$4.7M
Total General Fund Budget Reductions	\$10.8 M

In addition to budget reductions, a 6.5% increase in revenues is approved through the utilization of one-time revenues from excess interest earnings, other dedicated fund reserves, and funds generated through the leveraging of surplus county facilities and other assets. This increase equals \$8.3 million and consists of leveraging excess assets through the sale and/or lease of facilities and surplus vehicles and reducing other fund reserves for workers' compensation and self-insurance to lower, but still prudent, levels.

With the application of these one-time funds and the approved budget adjustments from Table 2, the CSL budget deficit will be eliminated, one million of funding will be dedicated to the Capital Improvement Program for 2025-27, and the unobligated reserve funds for the General Fund and Local Option Levy Fund will equal \$11.2 million (or 10.6%) of operating expenditures in each fund. This is slightly lower than the best practice standard of 12.0% but still very prudent and secure. In addition, there will be a surplus of \$1.2 million for consideration of policy option package investment. Table 3 below provides a summary of the reconciliation of the 2025-27 Approved General Fund and Local Option Fund budget.

Table 3 – General Fund and Local Option Levy Fund Budget Reconciliation

Budget Category	2025-27 CSL	Budget Adjustments		2025-27 Modified CSL
		Budget Reduction	Revenue Adjustment	
Beginning Balance	\$18.4	-	-	\$18.4
Current Revenues	\$110.3	-	\$8.3	\$118.6
Current Expenditures	\$134.5	(\$10.9)	\$1.0	\$124.6
Reserves	\$6.1	\$0.1	\$5.0	\$11.2
Operating Surplus (Deficit)	(\$11.9)	\$10.8	\$2.3	\$1.2

The total recommended budgetary adjustments for the remaining county funds equal a decrease of \$3.4 million. This decrease is primarily driven by \$4.3 million in reductions applied to internal service departments or departments with dedicated funds. (This includes dedicated federal or state grants, enterprise funds, health service charges, etc.). The reductions are offset by a \$847,000 and 1.00 FTE increase for a technical adjustment to restore the Deflection Program.

In total, the 2025-27 Budget Proposal recommends budget adjustments of \$14.2 million in net budget reductions and a \$6.0 million increase in General Fund and Local Option Levy Fund for reserves and the Capital Improvement Program. (**\$8.2 million net budget decrease**).

Policy Packages

In addition to the CSL estimate of \$545.5 million and the \$8.2 million net budget decrease, the approved budget includes \$2.7 million in increases in 2025-27 for new and enhanced investments through Policy Packages.

The County administered the Policy Package process by allowing departments to submit proposals that were reviewed by the County Administrator and Assistant County Administrator (standing in for the vacant Chief Financial Officer). In total, departments requested Policy Packages in the amount of \$6.9 million of which \$3.6 million was from General Fund, and the remaining \$3.3 million was related to dedicated revenues and increased internal service rates. The requests included 15.90 FTE.

After careful review, \$2.7 million in new investments and 5.5 FTE were approved by the Budget Committee for 2025-27. This represents approximately 39% of what was requested. These recommended investments include \$1.2 million in General Fund surplus generated through the budget adjustments (See Table 3 above). The approved investments for 2025-27 include the following:

- Increase staff by 1.50 FTE in the Office of County Counsel to help address capacity necessary for the growth in complex legal issues, reduce cost burden from contracted legal support, and create more sustainability and succession planning for the Office.
- Investment of grant funding to complete Phase 2 of the County's Comprehensive Plan Update that began in the 2023-25 Biennium. The current plan has not been updated since 2007.
- Invest additional funding for grants for the Agriculture and Wildlife Protection Program (AWPP) that helps support small farms in protecting crops and livestock.
- Expand existing information technology staff capacity in supporting the customer service desk and network security risk.
- Establish 1.0 FTE and convert 2.0 FTE of limited-duration staff to permanent for the Coordinated Homeless Response Office (CHRO) to help ensure effective management and oversight of increased responsibilities.
- Increase funding in the Health Fund to support reclassification of existing Environmental Health position and convert a 1.0 FTE limited duration bilingual communications coordinator to permanent to fulfill Oregon Public Health Standards.
- Improve the current capacity of the Records and Elections Department by creating more workforce sustainability, addressing changing workload requirements, and developing a leadership succession plan.
- Provide staffing adjustments in both the Juvenile Department and Public Works Department to address current workload needs and better align the staffing structure to meet the needs of services delivered to the community.

Approved Budget Summary

After accounting for the recommended CSL adjustments of a \$8.2 million budget decrease and applying total Policy Package investments of \$2.7 million, the total 2025-27 Approved Budget

equals \$540.3 million. The phases and results of the 2025-27 budget development process are illustrated in the table below:

Table 4: Budget Development Summary (in millions)

2021-23 Budget Actuals	2023-25 Budget Approved	2025-27 Current Service Level	2025-27 Budget Adjustments	2025-27 Policy Packages	2025-27 Approved Budget
\$302.1	\$511.0	\$545.8	(\$8.2)	\$2.7	\$540.3

Revenue Discussion

The 2025-27 Approved Budget includes \$432.5 million of current revenues. Approximately 19.6% of these revenues are discretionary and are generated from property taxes, landfill charges, interest earnings, and other state, local, and federal taxes and fees within the General Fund and Local Option Levy Fund. The remaining 80.4% is dedicated revenues that can only be applied to a specific program, activity, and/or service.

Discretionary Revenues

The table below identifies the revenues within the combined General Fund and Local Option Levy Fund that are considered discretionary.

Table 5: Discretionary Revenues

General & Local Option Levy Funds	2019-21 Actual	2021-23 Actual	2023-25 Budget Adopted	2025-27 Approved Budget	Share of 25-27 Total	25-27 % Change Over 23-25 Adopted
Current Property Taxes	55,925,102	60,486,460	64,054,135	70,284,681	83%	9.7%
Delinquent Taxes	576,717	701,383	760,000	263,000	0%	-65.4%
Landfill Franchise Fee	4,222,474	4,271,880	5,790,000	5,122,000	6%	-11.5%
Landfill Host Fee	-	1,857,163	-	2,169,649	3%	0.0%
Transient Lodging Tax	182,708	389,547	444,000	500,000	1%	12.6%
Federal O & C Forest Land	1,103,486	1,353,259	1,060,000	1,100,000	1%	3.8%
Interest Earnings	983,915	960,137	1,470,000	2,145,851	3%	46.0%
State Shared Taxes	1,523,427	1,705,510	1,700,000	1,480,000	2%	-12.9%
State Forest	233,202	276,800	120,000	200,000	0%	66.7%
Electric Cooperative in-Lieu	421,149	472,984	540,612	600,000	1%	11.0%
Cable Franchise	238,437	252,272	259,239	240,000	0%	-7.4%
Court Fines	218,844	260,427	260,000	276,000	0%	6.2%
Federal In-Lieu/PILT	297,781	304,511	309,338	300,000	0%	-3.0%
All Other	10,910	32,974	-	-	0%	0.0%
Total General Revenues	65,938,151	73,325,308	76,767,324	84,681,181	100.0%	10.3%

Property Taxes: The property tax from the permanent and local option levy provides about 83% of discretionary revenue. These resources can be used for any County governmental purpose. The steady growth of property tax receipts represents both a recovery and expansion. Recovery, from a period where large property value appeals and refunds reduced income and expansion from large new construction, single family residential subdivisions and multi-family residential units. The unknown is the number and size of value appeals on those properties assessed by the Oregon Department of Revenue. These are generally large commercial properties and utilities.

The 2025-27 approved budget maintain the permanent and local option levies at the maximum authorized rate. The rates have not changed since 2013-15 and are approved at \$2.205 and \$0.90 per \$1,000 of assessed (taxable) value for the permanent rate and the local option levy, respectively. In May 2021, voters renewed the Local Option Levy for another five-year term, extending the levy through 2027-28.

Landfill Charge: The second largest source of discretionary revenue is the combined amount of the franchise fee and tonnage host fee for the Coffin Butte landfill. These fees represent 9% of the County's discretionary revenue. Each fee is projected in accordance with the 20-year agreement with Valley Landfills, Inc. that was executed in December 2020. As described in the agreement, if a landfill expansion application is not approved by 2025, the Host Fee for calendar year 2025 will be \$3.43/ton, and the Franchise Fee will be \$2,500,000 per calendar year. Every calendar year after 2025, both fees are adjusted annually by the same percentage as the increase/decrease in the annual Consumer Price Index (CPI) for Western Region as published by the United States Department of Labor, Bureau of Labor Statistics for the preceding calendar year.

As of January 1, 2025, there was not an approved landfill expansion application; therefore, the franchise fee and annual host fee have been established at \$2.5 million and \$3.43 per ton for calendar year 2025. For calendar years 2026 and 2027, the estimated annual CPI is forecasted at 2.4% and 2.5% respectively.

Table 6: Landfill Revenue Fee Projections

Calendar Year	Franchise Fee	Host Fee
2025	\$2,500,000	\$3.43 per ton
2026	\$2,560,000	\$3.51 per ton
2027	\$2,624,000	\$3.59 per ton

Federal Oregon and California Forest Payments: Federal Oregon & California Forest payments (O&C) are assumed to continue under the law and formula that was put in place before federal forest (extension) guarantees began nearly 27 years ago. Under the "old" formula, Benton County

receives 2.81% of 50% of the harvest dollar value on O&C lands. The estimate reflects recent history of cuts and dollar value as reported by the Bureau of Land Management (BLM), which manages O&C forestlands.

Interest Earnings: The County has greatly benefited from stronger interest rates during the 2023-25 biennium. This was much higher than the historically low market interest rates experienced in the previous three budget periods. For 2025-27, interest revenue is forecasted to increase 46% but is lower than the 2023-25 returns due to recent uncertainties in market conditions.

Transient Lodging Tax: This is a 3% tax on transient lodging located within Benton County. Seventy percent of the tax received must be used to fund tourism-related facilities and tourism promotion activities. These funds are allocated to the Fair Fund to meet the intended purpose. Thirty percent of the tax can be used for any governmental service and is categorized as discretionary revenues in the General Fund. This tax was greatly impacted by COVID-19, but it has rapidly recovered over the last biennium. The 2025-27 budget anticipates a 12.6% increase based on current trends.

Other Discretionary Revenues:

All other discretionary revenues, apart from state shared taxes, are forecasted to have modest growth of approximately 8.5%. The state shared taxes include funds from cigarette taxes, marijuana taxes, tax on video lottery and tax on liquor sales. The forecasted 12.9% decrease in this revenue is based completely on the lower-than-anticipated tax from liquor sales. All other state shared tax is forecasted to either be stable or modestly higher.

Dedicated Revenues

The balance of the \$432.5 million of estimated current revenues, approximately \$347.8 million, is dedicated made up of revenues that are specifically pledged to a particular expense, activity, and/or program.

Operating Grants: Operating grants represent 26.6% of all estimated current revenues. Most of the operating grants – 44.3% -- are related to services in the Health Department and Community Health Centers. These funds are primarily grants from the Oregon Health Authority for Public Health and Behavioral Health, and the U.S. Department of Health and Human Services for grants that support the operations of the Community Health Centers.

Over 35% of total operating grants are from the Oregon Department of Transportation for the Road and Special Transportation Fund to provide road maintenance, infrastructure improvement, and special transportation. These revenues were increased by HB2017 (2017), the state transportation investment, which increased gas taxes and vehicle registration fees statewide.

In total, the 2025-27 forecast for these resources is relatively close to the 2023-25 level. There is a slight decrease in forecasted funds for the Road Fund based on reduced state forecasting related to fuel taxes.

The 2025-27 Approved Budget includes a \$6.0 million increase in operating agreements related to the sale or lease of facilities or other county assets. This represents 6.5% of the total estimated operating grants. As outlined in the Budget Summary Section above, the County is proposing a budget adjustment to begin leveraging its existing facilities and other assets either through lease or sale. The County has acquired or begun constructing a total of five different facilities since 2020. These investments were necessary to enable growing County services and the workforce necessary to operate and support them. The County can now either surplus and sell those facilities no longer needed or lease them to other organizations to help recoup past investments. Of the \$6.0 million forecasted, \$5.0 million will be directed toward regrowing the county General Fund reserves, and the remaining \$1.0 million will be targeted for the County's Capital Improvement Program.

The remaining Operating Grants are for a variety of state, local, and federal operating grants targeted at specific services related to parole and probation, emergency management, community services, economic development, and other government-related services and/or initiatives.

Charges for Services: Charges for services represent the largest share of the current revenue estimate at 40.7%. Nearly half (45.4%) of these revenues are generated by the Community Health Centers (CHC) and Health Department through insurance payments and Oregon Health Plan/Medicaid reimbursement.

The next-largest portion of this category is 41.7% from internal service charges. These charges represent revenues received from all County departments to pay for the cost of debt service and maintenance on facilities, employee benefits, internal fleet operations, county liability insurance, vehicle and equipment replacements, and central support cost (human resources, information technology, accounting, budgeting, and legal).

The 12.9% remaining revenue comes from fees and charges related to various governmental services including but not limited to land use, building permits, dog licensing, passports, recording fees, County Fair activity, etc.

Charges for services are estimated to increase by approximately 28.9% in 2025-27. There are two primary drivers for this increase. The first is related to revenues paid by County departments for internal services. The internal service cost increase is driven by the rising cost of labor, historically

high inflation, increased cost of capital improvements, and the addition of four new facilities in 2025-27. This increased cost is impacting all departments and County-wide services for 2025-27.

The second-biggest driver is a combination of revenue increases in capitation payments for Behavioral Health Programs, APCM (Alternative Payment & Advance Care Model) capitation payments for Primary Care services in the CHC, and an increase in Wrap Around Service PPS (Prospective Payment System) payments for behavioral health, dental, and primary care services provided through the Community Health Centers. A capitation payment is a fixed dollar amount paid per member over a set period of time to cover a defined set of services for patients eligible for Medicaid. Benton County has not received any significant adjustments to its capitation payments since 2007 even though health care costs have risen significantly during that same time.

Capital Grants: These grants are related to capital and infrastructure projects. For 2025-27, they represent 8.6% of the total current revenues. The 32.1% decrease for 2025-27 is related to the elimination of one-time grants that were awarded by state and federal organizations to support various County facility and infrastructure projects. This reduction is attributed to the completion or partial completion of the grants and associated projects during the 2023-25 biennium. The balance for 2025-27 is what remains to be expended on projects not yet completed.

Fund Transfers In: These fund transfers simply represent transfers received from other funds for specific purposes that are addressed within the scope of the receiving Fund. They are offset by transfers out identified in the expenditure section for the sending Fund. The increase in 2025-27 is mostly related to an increase in transfer for debt service for the re-establishment of full biennial debt service cost for outstanding PERS bonds, and the elimination of the transfer of General Fund resources for the Community Health Center as a County cost cutting measure.

Expenditure Discussion

The total approved expenditures for 2025-27 is \$490.7 million. As with past adopted budgets, personal services represent the largest share of total expenditures at 41.2%. Capital outlay will continue to be a large expense at 20.3% of total expenditures as the county completes the construction of the new Courthouse, District Attorney's Office, and Emergency Operations Center by spring of 2027.

Overall expenditures are increasing by only 5.1%. However, if you do not include the decrease related to capital outlay for the reduction of one-time project costs, the remaining categories increased by 18.4%. The primary contributors to this growth are a 28.7% increase in labor cost, rising costs associated with health insurance, and continuous growth in the cost of PERS.

Salary Cost Increases

The 2025-27 estimated salary increases associated with bargaining agreements are 3% to 4% per year depending on the bargaining unit or representation group. This is intended to cover bargaining unit-contracted general salary schedule adjustments and estimated salary adjustments for management and non-represented staff. Table 7 provides the estimated increases in the 2025-27 Approved Budget.

Table 7: 2025-27 Salary Adjustment Projections

Representation	2025-26	2026-27
American Federation of State, County, and Municipal Employees (AFSCME)	3.25%	*3.25%
Benton County Deputy Sheriffs' Association (BCDSA)	4.00%	4.00%
Oregon Nursing Association (ONA)	4.00%**	4.00%**
Management and non-represented ***	0.00%	0.00%

** For budgeting purposes, 2026-27 is estimated same as 2025-26. Rates will be established based on results of a market study.*

*** ONA contract ends on 6/30/25. Rates for 2025-26 and 2026-27 are only an estimate for budgeting purposes.*

**** For cost cutting measures, the County is assuming no ECI wage adjustments for 2025-26 and 2026-27.*

The total salary growth for 2025-27 is estimated at 29.4%. This increase includes the estimates from Table 5, as well as regular salary steps forecasted in 2025-27 (up to 5% per year for employees not at top of range). Two actions from 2023-25 that also contributed to this increase were: 1) 2023-25 salary adjustments for AFSCME employees that were higher than forecasted for year 2 of the biennium, and 2) management and non-represented salaries being adjusted based on a market study as opposed to the projected ECI, which was a lower increase. These two drivers contributed to a substantial difference between the 2025-27 approved salaries and what was adopted in 2023-25.

Benefits Cost Increases

The total cost of benefits for 2025-27 is estimated to rise by 37.2%. PERS retirement cost accounts for approximately 44% of employer-paid benefit costs. For 2025-27, the PERS Board has established PERS employer rates for Benton County — sorted by employee retirement status - as displayed in Table 6 below. In total, this represents a 5.09% average rate increase, which is significantly higher than the previous biennial increase of 1.52% and represents the highest increase since 2005. The growth in the PERS employer rate as well as the employer paid employee 6% pickup on larger salaries will have an enormous impact on the 2025-27 Approved Budget. In total, PERS costs are estimated to increase 54% from the 2023-25 adopted budget.

Table 8: Forecasted PERS Employer Rates

2025-27 PERS Rate Change				2023-25		
Staff PERS Classification	Actuals 2023-25	Budgeted 2025-27	Change	Actuals 2021-23	Budgeted 2023-25	Change
Tier 1 & 2 - General Service	19.25%	25.40%	6.15%	18.30%	19.25%	0.95%
Tier 1 & 2 - Police & Fire	26.43%	30.85%	4.42%	24.84%	26.43%	1.59%
OPSRP - General Service	16.43%	21.09%	4.66%	14.88%	16.43%	1.55%
OPSRP - Police & Fire	21.22%	26.36%	5.14%	19.24%	21.22%	1.98%

The chart below shows the PERS employer rate for Benton County was relatively flat from 2011-13 through 2015-2017. The rates began increasing in 2017-19 but stabilized because of a deposit to an additional PERS side account in 2019. As the County draws closer to the expiration of its first side account on December 31, 2027, the benefits will continue to diminish resulting in higher rate increases. The County will need to evaluate steps to mitigate future PERS cost increases.

Chart 1: Average PERS Rates

The County became self-insured for dental benefits in 2017 and followed up with self-insuring for medical benefits in 2019. As part of its health benefit offerings, the County negotiated increased premium sharing for the traditional medical plan while offering a fully paid, but lower employer cost, high-deductible plan. The 2025-27 forecast for cost increases for the high-deductible medical benefit plan is 10% per year, while the dental premium is between 3-5% per year for two separate plan options. The traditional medical plan, which less than 10% of current

staff choose, is also estimated to increase 10% per year in 2025-27. The County will discuss this plan in the upcoming year and the feasibility of continuation based on the successful experience factor and low premium experience of the high-deductible plan.

Vacancy Factor

In 2023-25, the County began budgeting for vacancies in each department to account for the cost savings generated from attrition. In total, a vacancy factor of 3.6% was applied for 2023-25. For 2025-27, with the impacts of increased cost outpacing revenues in the General Fund and Local Option Levy Fund, the County proposes to increase the vacancy factor to an average of 4.7% for the biennium. This, along with the approved freezing and elimination of positions, will help address the forecasted budget deficit. The County will need to begin implementing hiring freezes and take additional administrative cost saving measures beyond just relying on savings from attrition.

Personnel – Full-time Equivalents (FTE)

The total personnel levels for the 2025-27 Approved Budget, measured in Full-Time-Equivalents (FTE), is 613.75. This represents an increase of 9.86 FTE or 1.6% increase from the 2023-25 biennium.

Since 2019 the number of positions has grown 19.9% or 102.11 FTE. That growth is mostly driven by health services administered through both the Health Department and Community Health Centers. The average growth in this area since 2019 is approximately 23.3 FTE per budget period and is attributed mostly to increased service demand and program funding. These FTE are supported through dedicated funding from state and federal grants; health cost reimbursement rates, and — during the pandemic — additional federal funding support.

The increase in FTE specifically for Community Health Centers between 2017 and 2023 equaled 69.88 FTE. This was linked to the County opening a primary care clinic in Sweet Home, taking over management of a clinic in Alsea, expanding dental and behavioral health programs, and increased federal resources to replace lost revenue during the pandemic. Beginning with the 2023-25 biennium most of these one-time federal resources went away, and as a result, the County had to reduce FTE by 15.48. For the 2025-27 Approved Budget, the number of FTE is recommended to decrease by an additional 3.97 due to efficiency adjustments. As identified in the revenue summary, the county is forecasting increased revenues for Community Health Centers from capitation payments in 2025-27. While this increase results in significant growth in the overall fund balance for the CHC, the current uncertainty of federal funding has prompted the County to hold on recommending any additional investments. Once there is more reassurance on the level of ongoing federal funding, the County and CHC will bring forward a proposal to the Board of Commissioners for potential increases in services, budget, and FTE, if necessary.

The average growth in FTE for all remaining County departments is approximately 10.75 FTE per budget period. The Financial Services Department represents the largest growth among the remaining departments, but that growth is largely from positions that were transferred from other areas in the County in 2023-25 to better coordinate centralized services.

The total FTE growth of 9.86 FTE from the 2023-25 adopted budget is due to the following: 1) 14.71 FTE growth in the CSL Budget from adding staffing for the new Crisis Center, as well as reductions in limited duration positions and other adjustments; 2) the elimination or biennial freeze of 11.35 FTE due to estimated budget deficit; 3) an increase of 5.50 FTE (4.00 FTE has dedicated resources to support) recommended in policy option packages; and 1.00 FTE for the Behavioral Health Deflection Program. This brings the total approved FTE for the 2025-27 Adopted Budget to 613.75.

Table 9 provides a summary of the number of FTEs in each county department from 2019 through the 2025-27 Approved Budget.

Table 9: History of County FTE by Department

Department	2019-21	2021-23	2023-25	2025-27 Approved
Assessment	17.00	17.00	17.00	16.00
Board of Commissioners	10.25	12.50	14.00	13.00
Community Development	14.79	16.95	20.00	16.65
County Counsel	1.50	1.50	1.50	3.00
District Attorney	26.00	30.00	30.00	29.00
Financial Services	10.85	11.85	20.85	21.80
Health Center	99.58	114.10	98.62	94.65
Health Department	136.34	159.05	187.92	211.15
Human Resources	7.00	8.00	11.00	11.00
Information Technology	17.00	19.00	21.00	21.00
Juvenile	15.00	15.00	15.00	14.00
Law Enforcement	83.50	87.00	91.00	89.00
Natural Areas & Parks	14.03	14.00	14.00	14.00
Public Works	52.80	51.60	53.75	52.75
Non Departmental	-	-	1.50	-
Records & Elections	6.00	6.00	6.75	6.75
Totals	511.64	563.55	603.89	613.75

Materials and Services

Overall, the materials and services category will increase by 8.8% from the previous 2023-25 levels. Within this category, internal service charges paid to other County Departments represent approximately 26% of the cost. These include services related to human resources, information technology, payroll, budget, accounting, fleet and facilities, legal counsel, and other indirect support. These costs are projected to increase by 24.2%, which aligns with the estimated budget increase for other departments. The remaining 74% of materials and supplies is forecasted to grow by approximately 3.6% to address standard inflation.

Capital Outlay

Capital outlay represents all costs associated with purchasing, constructing, maintaining, and/or repairing the County's capital assets. Capital assets can include items such as land, equipment, buildings, or machinery. The 27.0% decrease is attributed to right sizing the remaining budget for those fully funded facility projects that started in 2023-25 but are carrying over to 2025-27 for completion. The County has also allocated \$1.0 million for the Capital Improvement Program, which is lower than the previous biennium due to cost cutting measures.

Bond Debt Principal and Loans

The 2025-27 Approved Budget for the principal and interest to be paid on bonded debt and loans is estimated to increase by 18.4%. This increase is primarily the result of a past restructuring of the PERS Bonds that enabled the County to skip one year of principal payments in 2023-25. The increase is related to restoring that one-year principal and interest payment as planned in the debt payment schedule for 2025-27.

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR THE STATE OF OREGON, FOR THE COUNTY OF BENTON**

**In the Matter of Adopting a Budget,)
Making Appropriations and Levying)
Taxes for the Biennium beginning)
July 1, 2025 and ending June 30, 2027)**

RESOLUTION R 2025-018

BE IT RESOLVED that the Benton County Board of Commissioners hereby adopts the budget approved by the Budget Committee of Benton County on May 30, 2025, and amended by this Board as provided for in ORS 294.456, and

BE IT RESOLVED that the amounts for the Biennium beginning July 1, 2025 and for the purposes shown below are hereby appropriated as follows:

General Fund (001)		\$ 104,772,237
Operating Programs:		
General Government	\$ 30,619,945	
Public Safety	39,029,228	
Health	-	
Justice Service	16,624,643	
Community Service	860,382	
Cultural and Educational	-	
Parks and Natural Resources	5,412,053	
Capital Improvements	1	
Transfers to Other Funds	10,938,421	
Contingency	<u>1,287,564</u>	
Reserves for Future	5,000,000	
General Fund Unappropriated Balance	<u>5,000,000</u>	
 Total General Fund Budget (Memorandum Only)	 114,772,237	
 Road Fund (102)		 31,156,897
Operating Program		
Public Works	26,614,938	
Contingency	<u>4,541,959</u>	
 County School Fund (103)		 662,003
Operating Program		
Cultural and Educational	662,003	
 Fair Fund (106)		 4,371,680
Operating Program		
Cultural and Educational	4,006,593	
Contingency	<u>365,087</u>	
 American Rescue Plan Fund (107)		 4,641,235
Operating Program		
General Government	266,280	
Transfers to Other Funds	<u>4,374,955</u>	

Local Option Levy Fund (108)		22,329,929
Operating Programs:		
General Government	10,452	
Public Safety	11,297,533	
Health	560,593	
Justice Service	2,272,912	
Transfers to Other Funds	<u>8,188,439</u>	
Land Corner Preservation (110)		292,673
Operating Program		
Public Works	292,673	
Special Grant Fund (114)		6,552,614
Operating Program		
Health	6,127,276	
Community Services	137,324	
Transfers to Other Funds	20,000	
Contingency	<u>268,014</u>	
Public Health Fund (118)		60,651,830
Operating Program		
Health	46,622,663	
Transfers to Other Funds	1,280,920	
Contingency	<u>12,748,247</u>	
Court Security Fund (119)		84,098
Operating Program:		
Justice Services	84,098	
Special Transportation Fund (126)		14,739,198
Operating Program		
Community Services	13,803,400	
Contingency	<u>935,798</u>	
Cemetery Operations Fund (128)		64,965
Operating Program:		
General Government	64,965	
Debt Service Fund (215)		10,135,510
Operating Program:		
General Government	1,700	
Debt Service Principal & Interest	<u>10,133,810</u>	
Debt Service Reserve	<u>257,602</u>	
Total Debt Service Fund Budget (Memorandum Only)	<u>10,393,112</u>	
General Capital Improvement Fund (300)		1,000,000
Operating Program		
Capital Improvements	1,000,000	

Building Development Reserve Fund (303)		77,398,798
Operating Program		
Capital Improvements	73,687,423	
Transfer to Other Funds	2,900,000	
Contingency	811,375	
	<hr/>	
Total Debt Service Fund Budget (Memorandum Only)	77,398,798	
	<hr/>	
Management Services Fund (510)		26,094,242
Operating Program:		
General Government	24,397,783	
Transfer to Other Funds	212,364	
Contingency	1,484,095	
	<hr/>	
Treasury Management Fund (511)		3,915,070
Operating Program:		
General Government	3,915,070	
	<hr/>	
Employee Benefit Trust Fund (512)		26,043,776
Operating Program:		
General Government	20,434,788	
Transfer to Other Funds	1,893,000	
Contingency	3,715,988	
	<hr/>	
Intragovernmental Services Fund (514)		24,439,508
Operating Programs:		
General Government	14,129,657	
Debt Service Principal & Interest	2,230,958	
Transfer to Other Funds	2,230,958	
Contingency	5,847,935	
	<hr/>	
Health Management Services Fund (515)		9,697,955
Operating Program:		
Health	9,528,947	
Contingency	169,008	
	<hr/>	
Law Enforcement Intergovernmental Services Fund (516)		2,424,172
Operating Program:		
Public Safety	1,970,685	
Contingency	453,487	
	<hr/>	
Enterprise Operations Fund (520)		10,183,846
Operating Programs:		
General Government	7,373,210	
Parks and Natural Resources	1,188,915	
Transfer to Other Funds	494,344	
Contingency	1,127,377	
	<hr/>	

Benton Community Health Center Fund (521)		77,262,413
Operating Program:		
Health	72,681,998	
Debt Service Principle & Interest	116,547	
Contingency	<u>4,463,868</u>	
East Linn Health Center Fund (522)		9,220,025
Operating Program:		
Health	7,617,063	
Transfer to Other Funds	<u>1,602,962</u>	
Trust Fund (805)		1,285,956
Operating Programs:		
Public Safety	258,032	
Justice Services	108,016	
Cultural & Educational	34,146	
Trust	499,226	
Contingency	<u>386,536</u>	
Tax Title Land Fund (810)		596,260
Operating Program:		
Trust	40,081	
Contingency	<u>556,179</u>	
TOTAL APPROPRIATIONS ALL FUNDS		530,016,890
Total Reserve for Future		5,257,602
Total Unappropriated Balance All Funds		<u>5,000,000</u>
Total Budget all Funds (Memorandum Only)		<u>\$ 540,274,492</u>

RECAP OF TOTAL APPROPRIATIONS BY PROGRAM (ALL FUNDS)

General Government	\$ 152,417,461
Public Safety	54,710,130
Public Works	31,449,570
Health	163,751,130
Justice Services	19,355,251
Community Services	16,065,660
Cultural and Educational	5,067,829
Expendable Trust	1,172,501
Parks and Natural Resources	7,628,559
Capital Improvements	<u>78,398,799</u>
Total Appropriations - All Programs	<u>\$ 530,016,890</u>
Unappropriated Balance - All Programs	10,257,602

BE IT RESOLVED that the Benton County Board of Commissioners hereby levies the taxes provided for in the adopted budget and that these taxes are hereby levied and assessed upon all taxable property within Benton County. The allocation and categorization subject to the limits of the Oregon Constitution make up the aggregate levy stated below:

	Subject to the General Government Limitation	Excluded from Limitation
TAX ALLOCATION (TAX YEAR 2025)		
General Fund (001)		
Permanent Rate	\$2.2052 per \$1,000 AV	0
Local Option Levy Fund (108)		
Local Option Levy Rate	\$0.9000 per \$1,000 AV	0
Total Tax Rate	\$3.1052 per \$1,000 AV	0
TAX ALLOCATION (TAX YEAR 2026)		
General Fund (001)		
Permanent Rate	\$2.2052 per \$1,000 AV	0
Local Option Levy Fund (108)		
Local Option Levy Rate	\$0.9000 per \$1,000 AV	0
Total Tax Rate	\$3.1052 per \$1,000 AV	0

ADOPTED by the Benton County Board of Commissioners this 17th day of June, 2025.

SIGNED this 17th day of June, 2025.

BENTON COUNTY BOARD OF COMMISSIONERS

Nancy Wyse, Chair

Patrick Malone, Commissioner

Gabe Shepherd, Commissioner

ALL FUNDS

Category Title	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted	% Change Over Adopted
General Revenues	72,228,348	79,825,277	86,098,349	92,727,774	92,727,774	-	7.7%
Charges for Service	97,977,397	113,982,363	136,140,172	175,655,461	175,418,291	-	28.9%
Operating Grants/Contributions	78,010,803	96,444,627	80,168,294	92,381,141	92,898,001	-	15.9%
Capital Grants/Contributions	1,242,539	2,045,392	54,968,530	37,333,419	37,333,419	-	-32.1%
Fund Transfers In	17,472,416	22,679,322	31,817,111	33,899,194	34,136,364	-	7.3%
Loans	11,187,068	38,832,620	20,000	-	-	-	0.0%
Current Program Income	278,118,571	353,809,601	389,212,456	431,996,989	432,513,849	-	11.1%
Unrestricted Beginning Balance	22,867,347	22,665,560	29,654,900	16,680,364	16,680,364	-	-43.8%
Dedicated Beginning Balance	27,761,829	49,143,308	92,116,921	90,750,139	91,080,279	-	-1.1%
Beginning Balances	50,629,176	71,808,868	121,771,821	107,430,503	107,760,643	-	-11.5%
Total Resources	328,747,747	425,618,469	510,984,277	539,427,492	540,274,492	-	5.7%
Personnel Services	118,205,261	130,926,611	157,065,569	201,195,007	202,193,409	-	28.7%
Materials & Services	94,203,845	108,305,300	130,834,006	141,783,601	142,303,494	-	8.8%
Capital Outlay	20,937,064	34,019,887	136,362,894	100,086,264	99,586,265	-	-27.0%
Other: Fund Transfers Out	17,472,416	22,679,322	31,931,235	33,899,194	34,136,363	-	6.9%
Other: Loans	-	2,226,550	2,222,232	2,230,958	2,230,958	-	0.4%
Other: Bond Debt Principal	3,465,881	3,075,000	3,565,000	6,190,000	6,190,000	-	73.6%
Other: Bond Debt Interest	2,654,412	1,583,915	4,756,717	4,060,357	4,060,357	-	-14.6%
Expenditures	256,938,879	302,816,585	466,737,653	489,445,381	490,700,846	-	5.1%
Other: Contingency	-	-	29,495,587	39,724,509	39,316,044	-	33.3%
Other: Reserve for Future	-	-	9,751,037	5,257,602	5,257,602	-	-46.1%
Other: Unappropriated Balance	-	-	5,000,000	5,000,000	5,000,000	-	0.0%
Reserves	-	-	44,246,624	49,982,111	49,573,646	-	12.0%
Total Budget	256,938,879	302,816,585	510,984,277	539,427,492	540,274,492	-	5.7%
Surplus / (Deficit) of Fund							
Resources to Expenditures	71,808,868	122,801,884	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	511.64	563.55	603.89	612.75	613.75	-	1.6%
Total	511.64	563.55	603.89	612.75	613.75	-	1.6%

GENERAL FUND

Category Title	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted	% Change Over Adopted
General Revenues	51,483,359	56,632,166	58,937,904	65,067,757	65,067,757	-	10.4%
Charges for Service	10,313,159	10,932,445	14,433,068	7,174,573	6,937,403	-	-51.9%
Operating Grants/Contributions	32,703,479	28,187,587	23,621,647	14,768,200	14,768,200	-	-37.5%
Capital Grants/Contributions	136,912	201,630	113,119	30,000	30,000	-	-73.5%
Fund Transfers In	11,054,442	9,192,999	10,239,255	10,687,827	10,924,997	-	6.7%
Loans	10,910	6,635	-	-	-	-	0.0%
Current Program Income	105,702,261	105,153,462	107,344,993	97,728,357	97,728,357	-	-9.0%
Unrestricted Beginning Balance	16,974,137	19,838,906	27,374,900	15,280,364	15,280,364	-	-44.2%
Dedicated Beginning Balance	4,451,989	11,180,560	16,009,859	1,763,516	1,763,516	-	-89.0%
Beginning Balances	21,426,126	31,019,466	43,384,759	17,043,880	17,043,880	-	-60.7%
Total Resources	127,128,387	136,172,928	150,729,752	114,772,237	114,772,237	-	-23.9%
Personnel Services	57,955,150	61,457,699	75,765,577	63,351,640	63,482,041	-	-16.2%
Materials & Services	32,454,732	29,762,137	36,106,556	27,381,683	27,381,683	-	-24.2%
Capital Outlay	1,006,103	1,102,533	820,422	1,682,527	1,682,528	-	105.1%
Other: Fund Transfers Out	4,692,936	8,529,454	11,996,074	11,201,252	10,938,421	-	-8.8%
Expenditures	96,108,921	100,851,823	124,688,629	103,617,102	103,484,673	-	-17.0%
Other: Contingency	-	-	15,179,607	1,155,135	1,287,564	-	-91.5%
Other: Reserve for Future	-	-	5,861,516	5,000,000	5,000,000	-	-14.7%
Other: Unappropriated Balance	-	-	5,000,000	5,000,000	5,000,000	-	0.0%
Reserves	-	-	26,041,123	11,155,135	11,287,564	-	-56.7%
Total Budget	96,108,921	100,851,823	150,729,752	114,772,237	114,772,237	-	-23.9%
Surplus / (Deficit) of Fund							
Resources to Expenditures	31,019,466	35,321,105	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	227.47	246.24	280.11	181.60	180.60	-	-35.5%
Total	227.47	246.24	280.11	181.60	180.60	-	-35.5%

Purpose: To account for resources not required by law or policy to be reported in another fund. In general, County Financial Policies seek to limit the number of Funds to those required by statute, ordinance, contract, or best practice accounting standards. This Fund includes an array of services associated with general governmental functions of county governments.

Overview: This Fund accounts for income from the permanent property tax rate, other discretionary revenue, and expenditures for many core county services.

ROAD FUND

Category Title	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted	% Change Over Adopted
General Revenues	87,007	83,764	45,000	45,000	45,000	-	0.0%
Charges for Service	1,654,609	1,352,625	1,191,322	1,389,128	1,389,128	-	16.6%
Operating Grants/Contributions	12,959,497	19,333,675	27,768,714	22,056,645	22,056,645	-	-20.6%
Capital Grants/Contributions	668,766	1,843,762	2,160,297	1,250,000	1,250,000	-	-42.1%
Fund Transfers In	-	239,000	140,315	160,315	160,315	-	14.3%
Current Program Income	15,369,879	22,852,826	31,305,648	24,901,088	24,901,088	-	-20.5%
Unrestricted Beginning Balance	-	-	-	-	-	-	0.0%
Dedicated Beginning Balance	2,914,218	3,417,758	2,000,000	6,255,809	6,255,809	-	212.8%
Beginning Balances	2,914,218	3,417,758	2,000,000	6,255,809	6,255,809	-	212.8%
Total Resources	18,284,097	26,270,584	33,305,648	31,156,897	31,156,897	-	-6.5%
Personnel Services	6,202,578	6,629,121	7,959,447	9,546,615	9,563,931	-	20.2%
Materials & Services	4,926,324	5,341,886	8,018,988	9,028,208	9,028,208	-	12.6%
Capital Outlay	3,737,436	7,467,841	15,865,192	8,022,799	8,022,799	-	-49.4%
Expenditures	14,866,338	19,438,848	31,843,627	26,597,622	26,614,938	-	-16.4%
Other: Contingency	-	-	1,462,021	4,559,275	4,541,959	-	210.7%
Reserves	-	-	1,462,021	4,559,275	4,541,959	-	210.7%
Total Budget	14,866,338	19,438,848	33,305,648	31,156,897	31,156,897	-	-6.5%
Surplus / (Deficit) of Fund							
Resources to Expenditures	3,417,759	6,831,736	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	32.95	30.75	28.40	28.40	28.40	-	0.0%
Total	32.95	30.75	28.40	28.40	28.40	-	0.0%

SCHOOL FUND

Category Title	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted	% Change Over Adopted
General Revenues	461,006	477,705	548,000	617,003	617,003	-	12.6%
Operating Grants/Contributions	44,860	54,989	45,000	45,000	45,000	-	0.0%
Current Program Income	505,866	532,694	593,000	662,003	662,003	-	11.6%
Total Resources	505,866	532,694	593,000	662,003	662,003	-	11.6%
Materials & Services	505,866	532,694	593,000	662,003	662,003	-	11.6%
Expenditures	505,866	532,694	593,000	662,003	662,003	-	11.6%
Total Budget	505,866	532,694	593,000	662,003	662,003	-	11.6%
Surplus / (Deficit) of Fund							
Resources to Expenditures	-	-	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	-	-	-	-	-	-	0.0%
Total	-	-	-	-	-	-	0.0%

FAIR FUND

Category Title	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted	% Change Over Adopted
General Revenues	701,966	1,191,152	1,270,000	1,030,000	1,030,000	-	-18.9%
Charges for Service	1,088,814	819,971	1,189,600	1,117,300	1,117,300	-	-6.1%
Operating Grants/Contributions	124,563	218,141	460,112	106,333	106,333	-	-76.9%
Fund Transfers In	686,000	543,980	259,509	268,074	268,074	-	3.3%
Current Program Income	2,601,343	2,773,244	3,179,221	2,521,707	2,521,707	-	-20.7%
Unrestricted Beginning Balance	-	-	-	-	-	-	0.0%
Dedicated Beginning Balance	219,898	699,785	990,000	1,849,973	1,849,973	-	86.9%
Beginning Balances	219,898	699,785	990,000	1,849,973	1,849,973	-	86.9%
Total Resources	2,821,241	3,473,029	4,169,221	4,371,680	4,371,680	-	4.9%
Personnel Services	1,019,359	475,967	437,265	688,376	998,189	-	128.3%
Materials & Services	1,069,561	1,125,809	1,558,196	1,987,744	1,987,744	-	27.6%
Capital Outlay	32,536	430,876	2,098,257	1,020,660	1,020,660	-	-51.4%
Expenditures	2,121,456	2,032,652	4,093,718	3,696,780	4,006,593	-	-2.1%
Other: Contingency	-	-	75,503	674,900	365,087	-	383.5%
Reserves	-	-	75,503	674,900	365,087	-	383.5%
Total Budget	2,121,456	2,032,652	4,169,221	4,371,680	4,371,680	-	4.9%
Surplus / (Deficit) of Fund							
Resources to Expenditures	699,785	1,440,377	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	5.00	1.80	1.80	1.80	2.80	-	55.6%
Total	5.00	1.80	1.80	1.80	2.80	-	55.6%

AMERICAN RESCUE PLAN FUND

Category Title	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted	% Change Over Adopted
General Revenues	12,066	429,645	310,000	-	-	-	0.0%
Operating Grants/Contributions	9,037,227	17,019,730	127,501	-	-	-	0.0%
Capital Grants/Contributions	-	-	2,226,592	-	-	-	0.0%
Current Program Income	9,049,293	17,449,375	2,664,093	-	-	-	0.0%
Unrestricted Beginning Balance	-	-	-	-	-	-	0.0%
Dedicated Beginning Balance	-	9,049,293	14,295,354	4,641,235	4,641,235	-	-67.5%
Beginning Balances	-	9,049,293	14,295,354	4,641,235	4,641,235	-	-67.5%
Total Resources	9,049,293	26,498,668	16,959,447	4,641,235	4,641,235	-	-72.6%
Personnel Services	-	630,268	417,722	169,424	169,424	-	-59.4%
Materials & Services	-	3,120,612	1,439,747	96,856	96,856	-	-93.3%
Capital Outlay	-	5,597,123	9,839,640	-	-	-	0.0%
Other: Fund Transfers Out	-	2,250,065	4,955,290	4,374,955	4,374,955	-	-11.7%
Expenditures	-	11,598,068	16,652,399	4,641,235	4,641,235	-	-72.1%
Other: Contingency	-	-	307,048	-	-	-	0.0%
Reserves	-	-	307,048	-	-	-	0.0%
Total Budget	-	11,598,068	16,959,447	4,641,235	4,641,235	-	-72.6%
Surplus / (Deficit) of Fund							
Resources to Expenditures	9,049,293	14,900,600	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	-	-	1.50	-	-	-	0.0%
Total	-	-	1.50	-	-	-	0.0%

LOCAL OPTION LEVY FUND

Category Title	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted	% Change Over Adopted
General Revenues	16,492,534	17,708,032	18,790,449	20,464,178	20,464,178	-	8.9%
Charges for Service	22,602	-	-	-	-	-	0.0%
Operating Grants/Contributions	-	455,241	332,522	465,751	465,751	-	40.1%
Current Program Income	16,515,136	18,163,273	19,122,971	20,929,929	20,929,929	-	9.4%
Unrestricted Beginning Balance	5,893,210	2,826,654	2,280,000	1,400,000	1,400,000	-	-38.6%
Beginning Balances	5,893,210	2,826,654	2,280,000	1,400,000	1,400,000	-	-38.6%
Total Resources	22,408,346	20,989,927	21,402,971	22,329,929	22,329,929	-	4.3%
Personnel Services	6,095,559	6,844,159	8,568,233	10,415,946	10,415,946	-	21.6%
Materials & Services	2,510,968	3,345,006	3,861,460	3,709,234	3,709,234	-	-3.9%
Capital Outlay	17,119	15,789	11,605	16,310	16,310	-	40.5%
Other: Fund Transfers Out	10,958,046	8,439,951	8,961,673	8,188,439	8,188,439	-	-8.6%
Expenditures	19,581,692	18,644,905	21,402,971	22,329,929	22,329,929	-	4.3%
Other: Contingency	-	-	-	-	-	-	0.0%
Reserves	-	-	-	-	-	-	0.0%
Total Budget	19,581,692	18,644,905	21,402,971	22,329,929	22,329,929	-	4.3%
Surplus / (Deficit) of Fund							
Resources to Expenditures	2,826,654	2,345,022	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	20.55	23.55	23.95	22.60	22.60	-	-5.6%
Total	20.55	23.55	23.95	22.60	22.60	-	-5.6%

LAND CORNER PRESERVATION FUND

Category Title	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted	% Change Over Adopted
General Revenues	6,552	6,361	6,200	4,000	4,000	-	-35.5%
Charges for Service	252,417	185,681	210,000	150,000	150,000	-	-28.6%
Current Program Income	258,969	192,042	216,200	154,000	154,000	-	-28.8%
Unrestricted Beginning Balance	-	-	-	-	-	-	0.0%
Dedicated Beginning Balance	219,801	244,897	250,000	138,673	138,673	-	-44.5%
Beginning Balances	219,801	244,897	250,000	138,673	138,673	-	-44.5%
Total Resources	478,770	436,939	466,200	292,673	292,673	-	-37.2%
Personnel Services	159,760	98,688	119,287	-	-	-	0.0%
Materials & Services	74,113	71,952	86,673	139,146	139,146	-	60.5%
Expenditures	233,873	170,640	205,960	139,146	139,146	-	-32.4%
Other: Contingency	-	-	260,240	153,527	153,527	-	-41.0%
Reserves	-	-	260,240	153,527	153,527	-	-41.0%
Total Budget	233,873	170,640	466,200	292,673	292,673	-	-37.2%
Surplus / (Deficit) of Fund							
Resources to Expenditures	244,897	266,299	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	0.85	0.85	0.85	0.85	0.85	-	0.0%
Total	0.85	0.85	0.85	0.85	0.85	-	0.0%

SPECIAL GRANT FUND

Category Title	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted	% Change Over Adopted
General Revenues	9,460	9,781	20,000	15,000	15,000	-	-25.0%
Operating Grants/Contributions	49,104	1,764,912	3,995,812	2,211,314	2,728,174	-	-31.7%
Capital Grants/Contributions	-	-	2,500,000	-	-	-	0.0%
Loans	24,980	65,104	20,000	-	-	-	0.0%
Current Program Income	83,544	1,839,797	6,535,812	2,226,314	2,743,174	-	-58.0%
Unrestricted Beginning Balance	-	-	-	-	-	-	0.0%
Dedicated Beginning Balance	343,012	182,549	1,105,420	3,479,300	3,809,440	-	244.6%
Beginning Balances	343,012	182,549	1,105,420	3,479,300	3,809,440	-	244.6%
Total Resources	426,556	2,022,346	7,641,232	5,705,614	6,552,614	-	-14.2%
Personnel Services	-	-	576,760	1,230,771	1,553,087	-	169.3%
Materials & Services	244,007	943,937	4,485,052	1,731,701	2,211,513	-	-50.7%
Capital Outlay	-	90,795	2,500,000	2,500,000	2,500,000	-	0.0%
Other: Fund Transfers Out	-	-	-	20,000	20,000	-	0.0%
Expenditures	244,007	1,034,732	7,561,812	5,482,472	6,284,600	-	-16.9%
Other: Contingency	-	-	79,420	223,142	268,014	-	237.5%
Reserves	-	-	79,420	223,142	268,014	-	237.5%
Total Budget	244,007	1,034,732	7,641,232	5,705,614	6,552,614	-	-14.2%
Surplus / (Deficit) of Fund							
Resources to Expenditures	182,549	987,614	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	-	-	1.50	4.00	4.00	-	166.7%
Total	-	-	1.50	4.00	4.00	-	166.7%

HEALTH FUND

Category Title	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted	% Change Over Adopted
General Revenues	23,938	-	-	57,000	57,000	-	0.0%
Charges for Service	-	-	-	15,530,766	15,530,766	-	0.0%
Operating Grants/Contributions	-	-	-	23,391,161	23,391,161	-	0.0%
Fund Transfers In	-	-	-	6,707,114	6,707,114	-	0.0%
Current Program Income	23,938	-	-	45,686,041	45,686,041	-	0.0%
Unrestricted Beginning Balance	-	-	-	-	-	-	0.0%
Dedicated Beginning Balance	770,365	668,726	-	14,965,789	14,965,789	-	0.0%
Beginning Balances	770,365	668,726	-	14,965,789	14,965,789	-	0.0%
Total Resources	794,303	668,726	-	60,651,830	60,651,830	-	0.0%
Personnel Services	-	-	-	33,227,183	33,264,458	-	0.0%
Materials & Services	-	-	-	13,358,205	13,358,205	-	0.0%
Capital Outlay	125,577	-	-	-	-	-	0.0%
Other: Fund Transfers Out	-	668,726	-	1,280,920	1,280,920	-	0.0%
Expenditures	125,577	668,726	-	47,866,308	47,903,583	-	0.0%
Other: Contingency	-	-	-	12,785,522	12,748,247	-	0.0%
Reserves	-	-	-	12,785,522	12,748,247	-	0.0%
Total Budget	125,577	668,726	-	60,651,830	60,651,830	-	0.0%
Surplus / (Deficit) of Fund							
Resources to Expenditures	668,726	-	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	-	-	-	112.40	113.40	-	0.0%
Total	-	-	-	112.40	113.40	-	0.0%

COURT SECURITY FUND

Category Title	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted	% Change Over Adopted
General Revenues	1,975	614	1,000	459	459	-	-54.1%
Operating Grants/Contributions	80,115	83,122	79,162	82,183	82,183	-	3.8%
Current Program Income	82,090	83,736	80,162	82,642	82,642	-	3.1%
Unrestricted Beginning Balance	-	-	-	-	-	-	0.0%
Dedicated Beginning Balance	81,448	38,494	14,133	1,456	1,456	-	-89.7%
Beginning Balances	81,448	38,494	14,133	1,456	1,456	-	-89.7%
Total Resources	163,538	122,230	94,295	84,098	84,098	-	-10.8%
Materials & Services	125,044	112,822	85,159	84,098	84,098	-	-1.2%
Capital Outlay	-	9,172	9,136	-	-	-	0.0%
Expenditures	125,044	121,994	94,295	84,098	84,098	-	-10.8%
Total Budget	125,044	121,994	94,295	84,098	84,098	-	-10.8%
Surplus / (Deficit) of Fund							
Resources to Expenditures	38,494	236	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	-	-	-	-	-	-	0.0%
Total	-	-	-	-	-	-	0.0%

TITLE III PROJECTS FUND

Category Title	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted	% Change Over Adopted
General Revenues	579	398	500	-	-	-	0.0%
Current Program Income	579	398	500	-	-	-	0.0%
Unrestricted Beginning Balance	-	-	-	-	-	-	0.0%
Dedicated Beginning Balance	18,922	18,645	18,152	-	-	-	0.0%
Beginning Balances	18,922	18,645	18,152	-	-	-	0.0%
Total Resources	19,501	19,043	18,652	-	-	-	0.0%
Materials & Services	856	844	18,652	-	-	-	0.0%
Expenditures	856	844	18,652	-	-	-	0.0%
Total Budget	856	844	18,652	-	-	-	0.0%
Surplus / (Deficit) of Fund							
Resources to Expenditures	18,645	18,199	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	-	-	-	-	-	-	0.0%
Total	-	-	-	-	-	-	0.0%

SPECIAL TRANSPORTATION FUND

Category Title	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted	% Change Over Adopted
General Revenues	32,338	67,944	10,500	109,510	109,510	-	943.0%
Charges for Service	521,190	419,873	295,200	318,000	318,000	-	7.7%
Operating Grants/Contributions	6,606,902	6,501,536	8,644,709	10,888,493	10,888,493	-	26.0%
Capital Grants/Contributions	436,861	-	-	-	-	-	0.0%
Fund Transfers In	33,500	33,500	33,500	33,500	33,500	-	0.0%
Current Program Income	7,630,791	7,022,853	8,983,909	11,349,503	11,349,503	-	26.3%
Dedicated Beginning Balance	143,752	2,195,427	3,092,650	3,389,695	3,389,695	-	9.6%
Beginning Balances	143,752	2,195,427	3,092,650	3,389,695	3,389,695	-	9.6%
Total Resources	7,774,543	9,218,280	12,076,559	14,739,198	14,739,198	-	22.0%
Materials & Services	4,935,879	5,452,192	10,354,916	11,188,400	11,188,400	-	8.0%
Capital Outlay	643,237	157,224	812,000	2,615,000	2,615,000	-	222.0%
Expenditures	5,579,116	5,609,416	11,166,916	13,803,400	13,803,400	-	23.6%
Other: Contingency	-	-	909,643	935,798	935,798	-	2.9%
Reserves	-	-	909,643	935,798	935,798	-	2.9%
Total Budget	5,579,116	5,609,416	12,076,559	14,739,198	14,739,198	-	22.0%
Surplus / (Deficit) of Fund							
Resources to Expenditures	2,195,427	3,608,864	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	-	-	-	-	-	-	0.0%
Total	-	-	-	-	-	-	0.0%

CEMETERY OPERATIONS FUND

Category Title	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted	% Change Over Adopted
General Revenues	1,135	1,539	-	-	-	-	0.0%
Charges for Service	33,921	33,900	32,000	33,040	33,040	-	3.3%
Fund Transfers In	-	-	-	26,270	26,270	-	0.0%
Current Program Income	35,056	35,439	32,000	59,310	59,310	-	85.3%
Unrestricted Beginning Balance	-	-	-	-	-	-	0.0%
Dedicated Beginning Balance	29,852	34,493	32,000	5,655	5,655	-	-82.3%
Beginning Balances	29,852	34,493	32,000	5,655	5,655	-	-82.3%
Total Resources	64,908	69,932	64,000	64,965	64,965	-	1.5%
Personnel Services	2,802	1,941	-	-	-	-	0.0%
Materials & Services	13,613	18,202	37,699	64,965	64,965	-	72.3%
Other: Fund Transfers Out	14,000	14,000	14,770	-	-	-	0.0%
Expenditures	30,415	34,143	52,469	64,965	64,965	-	23.8%
Other: Contingency	-	-	11,531	-	-	-	0.0%
Reserves	-	-	11,531	-	-	-	0.0%
Total Budget	30,415	34,143	64,000	64,965	64,965	-	1.5%
Surplus / (Deficit) of Fund							
Resources to Expenditures	34,493	35,789	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	-	-	-	-	-	-	0.0%
Total	-	-	-	-	-	-	0.0%

DEBT SERVICE FUND

Category Title	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted	% Change Over Adopted
General Revenues	197,884	125,952	175,000	89,851	89,851	-	-48.7%
Charges for Service	4,513,420	3,687,710	4,605,872	3,810,466	3,810,466	-	-17.3%
Fund Transfers In	-	-	4,537,167	4,501,938	4,501,938	-	-0.8%
Current Program Income	4,711,304	3,813,662	9,318,039	8,402,255	8,402,255	-	-9.8%
Unrestricted Beginning Balance	-	-	-	-	-	-	0.0%
Dedicated Beginning Balance	2,782,130	3,349,143	2,775,000	1,990,857	1,990,857	-	-28.3%
Beginning Balances	2,782,130	3,349,143	2,775,000	1,990,857	1,990,857	-	-28.3%
Total Resources	7,493,434	7,162,805	12,093,039	10,393,112	10,393,112	-	-14.1%
Materials & Services	1,700	1,700	-	1,700	1,700	-	0.0%
Other: Bond Debt Principal	1,911,886	3,075,000	3,565,000	6,190,000	6,190,000	-	73.6%
Other: Bond Debt Interest	2,230,705	1,471,148	4,638,518	3,943,810	3,943,810	-	-15.0%
Expenditures	4,144,291	4,547,848	8,203,518	10,135,510	10,135,510	-	23.6%
Other: Reserve for Future	-	-	3,889,521	257,602	257,602	-	-93.4%
Reserves	-	-	3,889,521	257,602	257,602	-	-93.4%
Total Budget	4,144,291	4,547,848	12,093,039	10,393,112	10,393,112	-	-14.1%
Surplus / (Deficit) of Fund							
Resources to Expenditures	3,349,143	2,614,957	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	-	-	-	-	-	-	0.0%
Total	-	-	-	-	-	-	0.0%

CAPITAL IMPROVEMENTS FUND

Category Title	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted	% Change Over Adopted
General Revenues	11,000	-	-	-	-	-	0.0%
Operating Grants/Contributions	-	20,000	-	-	-	-	0.0%
Fund Transfers In	938,023	2,508,061	2,364,709	1,000,000	1,000,000	-	-57.7%
Current Program Income	949,023	2,528,061	2,364,709	1,000,000	1,000,000	-	-57.7%
Unrestricted Beginning Balance	-	-	-	-	-	-	0.0%
Dedicated Beginning Balance	79,266	42,269	42,269	-	-	-	0.0%
Beginning Balances	79,266	42,269	42,269	-	-	-	0.0%
Total Resources	1,028,289	2,570,330	2,406,978	1,000,000	1,000,000	-	-58.5%
Materials & Services	32,300	-	247,137	-	-	-	0.0%
Capital Outlay	953,719	2,502,017	2,159,841	1,000,000	1,000,000	-	-53.7%
Expenditures	986,019	2,502,017	2,406,978	1,000,000	1,000,000	-	-58.5%
Total Budget	986,019	2,502,017	2,406,978	1,000,000	1,000,000	-	-58.5%
Surplus / (Deficit) of Fund							
Resources to Expenditures	42,270	68,313	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	-	-	-	-	-	-	0.0%
Total	-	-	-	-	-	-	0.0%

BUILDING DEVELOPMENT FUND

Category Title	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted	% Change Over Adopted
General Revenues	13,768	-	1,844,579	1,207,411	1,207,411	-	-34.5%
Charges for Service	-	-	93,500	-	-	-	0.0%
Operating Grants/Contributions	-	-	-	52,788	52,788	-	0.0%
Capital Grants/Contributions	-	-	47,968,522	36,053,419	36,053,419	-	-24.8%
Fund Transfers In	-	333,333	5,640,950	3,431,017	3,431,017	-	-39.2%
Loans	-	38,760,881	-	-	-	-	0.0%
Current Program Income	13,768	39,094,214	55,547,551	40,744,635	40,744,635	-	-26.6%
Unrestricted Beginning Balance	-	-	-	-	-	-	0.0%
Dedicated Beginning Balance	608,563	-	35,182,323	36,654,163	36,654,163	-	4.2%
Beginning Balances	608,563	-	35,182,323	36,654,163	36,654,163	-	4.2%
Total Resources	622,331	39,094,214	90,729,874	77,398,798	77,398,798	-	-14.7%
Personnel Services	3,343	-	-	-	-	-	0.0%
Materials & Services	39,759	281,000	114,302	212,385	212,385	-	85.8%
Capital Outlay	245,795	3,630,891	90,615,572	73,975,038	73,475,038	-	-18.9%
Other: Fund Transfers Out	333,434	-	-	2,400,000	2,900,000	-	0.0%
Expenditures	622,331	3,911,891	90,729,874	76,587,423	76,587,423	-	-15.6%
Other: Contingency	-	-	-	811,375	811,375	-	0.0%
Other: Reserve for Future	-	-	-	-	-	-	0.0%
Reserves	-	-	-	811,375	811,375	-	0.0%
Total Budget	622,331	3,911,891	90,729,874	77,398,798	77,398,798	-	-14.7%
Surplus / (Deficit) of Fund							
Resources to Expenditures	-	35,182,323	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	-	-	-	-	-	-	0.0%
Total	-	-	-	-	-	-	0.0%

MANAGEMENT SERVICES FUND

Category Title	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted	% Change Over Adopted
General Revenues	18,337	20,215	11,500	16,000	16,000	-	39.1%
Charges for Service	10,238,924	12,229,966	18,225,485	23,751,878	23,751,878	-	30.3%
Operating Grants/Contributions	23	10,000	-	-	-	-	0.0%
Fund Transfers In	754,634	331,544	451,859	262,364	262,364	-	-41.9%
Current Program Income	11,011,918	12,591,725	18,688,844	24,030,242	24,030,242	-	28.6%
Unrestricted Beginning Balance	-	-	-	-	-	-	0.0%
Dedicated Beginning Balance	604,145	994,865	600,000	2,064,000	2,064,000	-	244.0%
Beginning Balances	604,145	994,865	600,000	2,064,000	2,064,000	-	244.0%
Total Resources	11,616,063	13,586,590	19,288,844	26,094,242	26,094,242	-	35.3%
Personnel Services	6,948,773	8,294,643	12,754,332	16,139,458	16,204,946	-	27.1%
Materials & Services	3,589,017	4,751,641	6,199,780	7,513,837	7,513,837	-	21.2%
Capital Outlay	83,407	-	334,732	679,000	679,000	-	102.8%
Expenditures	10,621,197	13,046,284	19,288,844	24,544,659	24,610,147	-	27.6%
Other: Contingency	-	-	-	1,549,583	1,484,095	-	0.0%
Reserves	-	-	-	1,549,583	1,484,095	-	0.0%
Total Budget	10,621,197	13,046,284	19,288,844	26,094,242	26,094,242	-	35.3%
Surplus / (Deficit) of Fund							
Resources to Expenditures	994,866	540,306	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	30.05	34.15	47.60	50.50	50.50	-	6.1%
Total	30.05	34.15	47.60	50.50	50.50	-	6.1%

TREASURY MANAGEMENT FUND

Category Title	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted	% Change Over Adopted
General Revenues	1,708,960	2,298,876	3,400,000	3,800,000	3,800,000	-	11.8%
Operating Grants/Contributions	1,715	1,485	-	-	-	-	0.0%
Current Program Income	1,710,675	2,300,361	3,400,000	3,800,000	3,800,000	-	11.8%
Unrestricted Beginning Balance	-	-	-	-	-	-	0.0%
Dedicated Beginning Balance	103,916	75,586	450,960	115,070	115,070	-	-74.5%
Beginning Balances	103,916	75,586	450,960	115,070	115,070	-	-74.5%
Total Resources	1,814,591	2,375,947	3,850,960	3,915,070	3,915,070	-	1.7%
Materials & Services	1,739,005	1,924,988	3,850,960	3,915,070	3,915,070	-	1.7%
Expenditures	1,739,005	1,924,988	3,850,960	3,915,070	3,915,070	-	1.7%
Total Budget	1,739,005	1,924,988	3,850,960	3,915,070	3,915,070	-	1.7%
Surplus / (Deficit) of Fund							
Resources to Expenditures	75,586	450,959	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	-	-	-	-	-	-	0.0%
Total	-	-	-	-	-	-	0.0%

EMPLOYEE BENEFIT TRUST FUND

Category Title	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted	% Change Over Adopted
General Revenues	126,406	253,207	97,000	49,000	49,000	-	-49.5%
Charges for Service	16,671,928	18,048,515	19,708,836	21,830,456	21,830,456	-	10.8%
Operating Grants/Contributions	80,000	30,000	30,000	30,000	30,000	-	0.0%
Current Program Income	16,878,334	18,331,722	19,835,836	21,909,456	21,909,456	-	10.5%
Unrestricted Beginning Balance	-	-	-	-	-	-	0.0%
Dedicated Beginning Balance	2,741,880	3,751,212	4,870,305	4,134,320	4,134,320	-	-15.1%
Beginning Balances	2,741,880	3,751,212	4,870,305	4,134,320	4,134,320	-	-15.1%
Total Resources	19,620,214	22,082,934	24,706,141	26,043,776	26,043,776	-	5.4%
Personnel Services	519,148	407,742	654,322	561,956	561,956	-	-14.1%
Materials & Services	15,074,855	17,086,530	19,169,272	19,872,832	19,872,832	-	3.7%
Other: Fund Transfers Out	275,000	-	1,110,960	1,893,000	1,893,000	-	70.4%
Expenditures	15,869,003	17,494,272	20,934,554	22,327,788	22,327,788	-	6.7%
Other: Contingency	-	-	3,771,587	3,715,988	3,715,988	-	-1.5%
Reserves	-	-	3,771,587	3,715,988	3,715,988	-	-1.5%
Total Budget	15,869,003	17,494,272	24,706,141	26,043,776	26,043,776	-	5.4%
Surplus / (Deficit) of Fund							
Resources to Expenditures	3,751,211	4,588,662	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	-	-	-	-	-	-	0.0%
Total	-	-	-	-	-	-	0.0%

INTRAGOVERNMENTAL SERVICES FUND

Category Title	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted	% Change Over Adopted
General Revenues	395,169	232,302	-	-	-	-	0.0%
Charges for Service	11,886,151	12,957,434	15,421,589	17,797,735	17,797,735	-	15.4%
Operating Grants/Contributions	198,656	788,387	77,200	303,000	303,000	-	292.5%
Fund Transfers In	2,210,859	6,034,287	4,287,368	2,430,958	2,430,958	-	-43.3%
Loans	10,151,178	-	-	-	-	-	0.0%
Current Program Income	24,842,013	20,012,410	19,786,157	20,531,693	20,531,693	-	3.8%
Unrestricted Beginning Balance	-	-	-	-	-	-	0.0%
Dedicated Beginning Balance	4,426,016	8,284,661	5,647,876	3,907,815	3,907,815	-	-30.8%
Beginning Balances	4,426,016	8,284,661	5,647,876	3,907,815	3,907,815	-	-30.8%
Total Resources	29,268,029	28,297,071	25,434,033	24,439,508	24,439,508	-	-3.9%
Personnel Services	2,362,015	2,676,717	3,701,745	4,699,114	4,705,531	-	27.1%
Materials & Services	5,630,271	6,117,366	6,867,655	7,822,802	7,822,802	-	13.9%
Capital Outlay	10,369,671	9,929,879	6,331,934	1,601,324	1,601,324	-	-74.7%
Other: Fund Transfers Out	700,000	1,331,544	2,497,256	2,230,958	2,230,958	-	-10.7%
Other: Loans	-	2,226,550	2,222,232	2,230,958	2,230,958	-	0.4%
Other: Bond Debt Principal	1,553,995	-	-	-	-	-	0.0%
Other: Bond Debt Interest	367,415	-	-	-	-	-	0.0%
Expenditures	20,983,367	22,282,056	21,620,822	18,585,156	18,591,573	-	-14.0%
Other: Contingency	-	-	3,813,211	5,854,352	5,847,935	-	53.4%
Other: Reserve for Future	-	-	-	-	-	-	0.0%
Reserves	-	-	3,813,211	5,854,352	5,847,935	-	53.4%
Total Budget	20,983,367	22,282,056	25,434,033	24,439,508	24,439,508	-	-3.9%
Surplus / (Deficit) of Fund							
Resources to Expenditures	8,284,662	6,015,015	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	13.85	15.34	18.42	18.50	18.50	-	0.4%
Total	13.85	15.34	18.42	18.50	18.50	-	0.4%

HEALTH MANAGEMENT SERVICES FUND

Category Title	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted	% Change Over Adopted
General Revenues	26,841	29,949	-	-	-	-	0.0%
Charges for Service	7,156,044	8,638,599	6,896,825	9,697,955	9,697,955	-	40.6%
Operating Grants/Contributions	83	102	-	-	-	-	0.0%
Fund Transfers In	-	183,000	-	-	-	-	0.0%
Current Program Income	7,182,968	8,851,650	6,896,825	9,697,955	9,697,955	-	40.6%
Unrestricted Beginning Balance	-	-	-	-	-	-	0.0%
Dedicated Beginning Balance	383,200	277,706	1,415,000	-	-	-	0.0%
Beginning Balances	383,200	277,706	1,415,000	-	-	-	0.0%
Total Resources	7,566,168	9,129,356	8,311,825	9,697,955	9,697,955	-	16.7%
Personnel Services	5,759,720	6,139,970	6,502,295	8,073,786	8,104,778	-	24.6%
Materials & Services	1,519,285	1,504,448	1,809,530	1,424,169	1,424,169	-	-21.3%
Capital Outlay	9,457	-	-	-	-	-	0.0%
Expenditures	7,288,462	7,644,418	8,311,825	9,497,955	9,528,947	-	14.6%
Other: Contingency	-	-	-	200,000	169,008	-	0.0%
Reserves	-	-	-	200,000	169,008	-	0.0%
Total Budget	7,288,462	7,644,418	8,311,825	9,697,955	9,697,955	-	16.7%
Surplus / (Deficit) of Fund							
Resources to Expenditures	277,706	1,484,938	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	35.50	34.00	28.20	26.30	26.30	-	-6.7%
Total	35.50	34.00	28.20	26.30	26.30	-	-6.7%

LE INTERGOVERNMENTAL SERVICES

Category Title	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted	% Change Over Adopted
Operating Grants/Contributions	-	-	-	30,304	30,304	-	0.0%
Fund Transfers In	-	-	-	1,505,935	1,505,935	-	0.0%
Current Program Income	-	-	-	1,536,239	1,536,239	-	0.0%
Dedicated Beginning Balance	-	-	-	887,933	887,933	-	0.0%
Beginning Balances	-	-	-	887,933	887,933	-	0.0%
Total Resources	-	-	-	2,424,172	2,424,172	-	0.0%
Materials & Services	-	-	-	70,140	70,140	-	0.0%
Capital Outlay	-	-	-	1,900,545	1,900,545	-	0.0%
Expenditures	-	-	-	1,970,685	1,970,685	-	0.0%
Other: Contingency	-	-	-	453,487	453,487	-	0.0%
Reserves	-	-	-	453,487	453,487	-	0.0%
Total Budget	-	-	-	2,424,172	2,424,172	-	0.0%
Surplus / (Deficit) of Fund							
Resources to Expenditures	-	-	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	-	-	-	-	-	-	0.0%
Total	-	-	-	-	-	-	0.0%

ENTERPRISE OPERATIONS FUND

Category Title	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted	% Change Over Adopted
General Revenues	5,059	11,107	1,000	2,300	2,300	-	130.0%
Charges for Service	3,127,815	6,624,310	8,786,495	8,639,346	8,639,346	-	-1.7%
Operating Grants/Contributions	194,252	206,131	200,000	200,000	200,000	-	0.0%
Fund Transfers In	-	465,065	150,000	-	-	-	0.0%
Current Program Income	3,327,126	7,306,613	9,137,495	8,841,646	8,841,646	-	-3.2%
Dedicated Beginning Balance	334,394	(181,159)	280,000	1,342,200	1,342,200	-	379.4%
Beginning Balances	334,394	(181,159)	280,000	1,342,200	1,342,200	-	379.4%
Total Resources	3,661,520	7,125,454	9,417,495	10,183,846	10,183,846	-	8.1%
Personnel Services	1,230,109	1,601,740	1,872,444	1,580,385	1,582,524	-	-15.5%
Materials & Services	1,533,846	2,172,831	2,222,247	2,446,827	2,446,827	-	10.1%
Capital Outlay	608,724	2,643,974	4,020,163	4,532,774	4,532,774	-	12.8%
Other: Fund Transfers Out	470,000	691,831	673,596	494,344	494,344	-	-26.6%
Expenditures	3,842,679	7,110,376	8,788,450	9,054,330	9,056,469	-	3.0%
Other: Contingency	-	-	629,045	1,129,516	1,127,377	-	79.2%
Reserves	-	-	629,045	1,129,516	1,127,377	-	79.2%
Total Budget	3,842,679	7,110,376	9,417,495	10,183,846	10,183,846	-	8.1%
Surplus / (Deficit) of Fund							
Resources to Expenditures	(181,159)	15,078	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	6.00	5.51	6.93	5.00	5.00	-	-27.8%
Total	6.00	5.51	6.93	5.00	5.00	-	-27.8%

BENTON HEALTH CENTER FUND

Category Title	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted	% Change Over Adopted
General Revenues	215,510	110,633	26,226	62,841	62,841	-	139.6%
Charges for Service	27,091,027	34,065,040	40,387,478	57,422,606	57,422,606	-	42.2%
Operating Grants/Contributions	11,796,773	15,017,477	11,513,164	15,849,801	15,849,801	-	37.7%
Fund Transfers In	1,787,385	2,814,553	3,703,479	2,883,882	2,883,882	-	-22.1%
Loans	1,000,000	-	-	-	-	-	0.0%
Current Program Income	41,890,695	52,007,703	55,630,347	76,219,130	76,219,130	-	37.0%
Dedicated Beginning Balance	4,427,633	2,855,132	1,582,836	1,043,283	1,043,283	-	-34.1%
Beginning Balances	4,427,633	2,855,132	1,582,836	1,043,283	1,043,283	-	-34.1%
Total Resources	46,318,328	54,862,835	57,213,183	77,262,413	77,262,413	-	35.0%
Personnel Services	25,209,994	31,773,045	33,701,922	46,447,753	46,564,079	-	38.2%
Materials & Services	15,092,627	20,989,314	20,930,364	25,847,140	25,847,140	-	23.5%
Capital Outlay	3,104,283	404,872	675,673	270,779	270,779	-	-59.9%
Other: Fund Transfers Out	-	-	-	-	-	-	0.0%
Other: Bond Debt Principal	-	-	-	-	-	-	0.0%
Other: Bond Debt Interest	56,292	112,767	118,199	116,547	116,547	-	-1.4%
Expenditures	43,463,196	53,279,998	55,426,158	72,682,219	72,798,545	-	31.3%
Other: Contingency	-	-	1,787,025	4,580,194	4,463,868	-	149.8%
Reserves	-	-	1,787,025	4,580,194	4,463,868	-	149.8%
Total Budget	43,463,196	53,279,998	57,213,183	77,262,413	77,262,413	-	35.0%
Surplus / (Deficit) of Fund							
Resources to Expenditures	2,855,132	1,582,837	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	114.33	150.44	147.89	143.18	143.18	-	-3.2%
Total	114.33	150.44	147.89	143.18	143.18	-	-3.2%

EAST LINN HEALTH CENTER FUND

Category Title	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted	% Change Over Adopted
General Revenues	135,965	104,032	108,574	-	-	-	0.0%
Charges for Service	3,309,901	3,575,130	4,544,773	6,866,117	6,866,117	-	51.1%
Operating Grants/Contributions	3,325,118	6,267,391	3,063,974	1,653,908	1,653,908	-	-46.0%
Current Program Income	6,770,984	9,946,553	7,717,321	8,520,025	8,520,025	-	10.4%
Dedicated Beginning Balance	1,162,350	901,041	321,217	700,000	700,000	-	117.9%
Beginning Balances	1,162,350	901,041	321,217	700,000	700,000	-	117.9%
Total Resources	7,933,334	10,847,594	8,038,538	9,220,025	9,220,025	-	14.7%
Personnel Services	4,676,763	3,844,008	3,978,118	4,953,510	4,953,510	-	24.5%
Materials & Services	2,355,531	2,987,369	2,145,726	2,616,697	2,616,697	-	21.9%
Capital Outlay	-	-	-	46,856	46,856	-	0.0%
Other: Fund Transfers Out	-	695,000	1,681,979	1,602,962	1,602,962	-	-4.7%
Expenditures	7,032,294	7,526,377	7,805,823	9,220,025	9,220,025	-	18.1%
Other: Contingency	-	-	232,715	-	-	-	0.0%
Reserves	-	-	232,715	-	-	-	0.0%
Total Budget	7,032,294	7,526,377	8,038,538	9,220,025	9,220,025	-	14.7%
Surplus / (Deficit) of Fund							
Resources to Expenditures	901,040	3,321,217	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	25.09	20.92	16.74	17.42	17.42	-	4.1%
Total	25.09	20.92	16.74	17.42	17.42	-	4.1%

TRUST FUND

Category Title	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted	% Change Over Adopted
General Revenues	46,586	17,647	488,217	78,464	78,464	-	-83.9%
Charges for Service	95,475	411,164	118,129	126,095	126,095	-	6.7%
Operating Grants/Contributions	500,715	481,721	208,777	246,260	246,260	-	18.0%
Fund Transfers In	7,573	-	9,000	-	-	-	0.0%
Current Program Income	650,349	910,532	824,123	450,819	450,819	-	-45.3%
Dedicated Beginning Balance	597,887	497,466	579,567	835,137	835,137	-	44.1%
Beginning Balances	597,887	497,466	579,567	835,137	835,137	-	44.1%
Total Resources	1,248,236	1,407,998	1,403,690	1,285,956	1,285,956	-	-8.4%
Personnel Services	60,188	50,903	56,100	69,009	69,009	-	23.0%
Materials & Services	661,583	659,931	590,935	607,759	607,759	-	2.8%
Capital Outlay	-	36,901	268,727	222,652	222,652	-	-17.1%
Other: Fund Transfers Out	29,000	58,751	39,637	-	-	-	0.0%
Expenditures	750,771	806,486	955,399	899,420	899,420	-	-5.9%
Other: Contingency	-	-	448,291	386,536	386,536	-	-13.8%
Reserves	-	-	448,291	386,536	386,536	-	-13.8%
Total Budget	750,771	806,486	1,403,690	1,285,956	1,285,956	-	-8.4%
Surplus / (Deficit) of Fund							
Resources to Expenditures	497,465	601,512	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	-	-	-	0.20	0.20	-	0.0%
Total	-	-	-	0.20	0.20	-	0.0%

TAX TITLE LAND FUND

Category Title	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted	% Change Over Adopted
General Revenues	12,948	12,256	6,700	12,000	12,000	-	79.1%
Operating Grants/Contributions	307,721	3,000	-	-	-	-	0.0%
Current Program Income	320,669	15,256	6,700	12,000	12,000	-	79.1%
Dedicating Beginning Balance	317,192	564,759	562,000	584,260	584,260	-	4.0%
Beginning Balances	317,192	564,759	562,000	584,260	584,260	-	4.0%
Total Resources	637,861	580,015	568,700	596,260	596,260	-	4.8%
Materials & Services	73,103	89	40,000	-	40,081	-	0.2%
Expenditures	73,103	89	40,000	40,081	40,081	-	0.2%
Other: Contingency	-	-	528,700	556,179	556,179	-	5.2%
Reserves	-	-	528,700	556,179	556,179	-	5.2%
Total Budget	73,103	89	568,700	596,260	596,260	-	4.8%
Surplus / (Deficit) of Fund							
Resources to Expenditures	564,758	579,926	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	-	-	-	-	-	-	0.0%
Total	-	-	-	-	-	-	0.0%

2025-27 BENTON COUNTY APPROVED BUDGET
History of Actual and Budgeted Expenditures by Department

DEPARTMENT	2019-21 ACTUAL EXPENDITURES	2021-23 ACTUAL EXPENDITURES	2023-25 ADOPTED BUDGET	2025-27 CURRENT SERVICE LEVEL	2025-27 BUDGET ADJUSTMENTS	2025-27 POLICY PACKAGES	2025-27 APPROVED BUDGET
Board of Commissioners	4,945,272	6,435,857	7,308,837	8,055,255	(1,014,535)	-	\$ 7,040,720
Community Development	4,475,456	5,028,423	7,509,891	7,366,413	(74,961)	350,000	\$ 7,641,452
Assessment	4,065,913	4,825,705	6,394,577	7,053,214	(481,398)	27,317	\$ 6,599,133
District Attorney's Office	6,629,716	7,754,514	9,520,006	12,284,798	(1,091,475)	-	\$ 11,193,323
Juvenile Services	4,474,517	4,873,133	5,761,189	6,765,920	(426,530)	26,939	\$ 6,366,329
Sheriff's Office	36,036,617	38,954,055	47,612,726	57,321,385	(2,354,729)	-	\$ 54,966,656
Records & Elections	2,425,068	2,727,902	3,308,324	3,975,176	(169,725)	131,849	\$ 3,937,300
Health Department	28,247,953	31,916,072	57,419,171	76,746,633	(824,728)	1,346,787	\$ 77,268,692
Public Works	42,785,697	53,566,937	75,528,545	79,682,961	(949,263)	99,086	\$ 78,832,785
Natural Areas Parks & Events	6,227,803	7,578,135	11,381,888	12,926,443	(501,017)	19,897	\$ 12,445,323
Non-Departmental	28,332,329	37,304,549	147,865,710	114,710,641	2,472,929	20,000	\$ 117,203,570
Human Resources	2,285,729	2,946,214	4,180,021	5,207,402	(440,790)	-	\$ 4,766,612
Financial Services	25,986,743	29,058,386	49,027,584	50,722,574	(586,736)	-	\$ 50,135,838
County Counsel	758,744	756,119	908,123	1,126,690	(61,504)	661,101	\$ 1,726,287
Information Technology	7,322,201	8,284,210	12,005,964	14,317,446	(684,484)	35,072	\$ 13,668,034
Community Health Centers	51,939,122	60,806,376	65,251,721	87,530,240	(1,047,802)	-	\$ 86,482,438
TOTAL	\$ 256,938,879	\$ 302,816,585	\$ 510,984,277	\$ 545,793,191	\$ (8,236,748)	\$ 2,718,048	\$ 540,274,492

2025-27 BENTON COUNTY APPROVED BUDGET

History of Actual and Budgeted Expenditures by Fund

FUND	2019-21 ACTUALS	2021-23 ACTUALS	2023-25 BUDGET	2025-27 CURRENT SERVICE LVL.	2025-27 ADJUSTMENTS	2025-27 POLICY PACKAGES	2025-27 APPROVED
001 - GENERAL	96,108,921	100,851,823	150,729,752	117,841,604	(4,286,470)	\$ 1,217,103	\$ 114,772,237
102 - ROAD	14,866,338	19,438,848	33,305,648	31,258,294	(159,743)	58,346	\$ 31,156,897
103 - COUNTY SCHOOL	505,866	532,694	593,000	662,003	-	-	\$ 662,003
106 - FAIR	2,121,456	2,032,652	4,169,221	4,399,432	(27,752)	-	\$ 4,371,680
107 - ARPA	-	11,598,068	16,959,447	4,645,089	(3,854)	-	\$ 4,641,235
108 - LOL	19,581,692	18,644,905	21,402,971	22,814,643	(484,714)	-	\$ 22,329,929
110 - LAND CORNER	233,873	170,640	466,200	296,395	(3,722)	-	\$ 292,673
114 - SPECIAL GRANT	244,007	1,034,732	7,641,232	4,616,966	1,006,644	929,004	\$ 6,552,614
118 - PUBLIC HEALTH PLAN	125,577	668,726	-	60,881,411	(667,364)	437,783	\$ 60,651,830
119 - COURT SECURITY	125,044	121,994	94,295	84,840	(742)	-	\$ 84,098
120 - TITLE III	856	844	18,652	-	-	-	\$ -
126 - SPECIAL TRANSPORTATION	5,579,116	5,609,416	12,076,559	14,751,916	(12,718)	-	\$ 14,739,198
128 - CEMETARY OPS	30,415	34,143	64,000	65,785	(820)	-	\$ 64,965
215 - DEBT SERVICE	4,144,291	4,547,848	12,093,039	10,393,112	-	-	\$ 10,393,112
300 - GENERAL CAPITAL	986,019	2,502,017	2,406,978	-	1,000,000	-	\$ 1,000,000
303 - BUILDING DEVELOPMENT	622,331	3,911,891	90,729,874	77,398,798	-	-	\$ 77,398,798
510 - MANAGEMENT SVCS	10,621,197	13,046,284	19,288,844	27,781,723	(1,722,553)	35,072	\$ 26,094,242
511 - TREASURY MGMT	1,739,005	1,924,988	3,850,960	3,916,300	(1,230)	-	\$ 3,915,070
512 - EMPLOYEE BENEFIT TRUST	15,869,003	17,494,272	24,706,141	26,051,706	(7,930)	-	\$ 26,043,776
514 - INTRAGOVERNMENTAL SVCS	20,983,367	22,282,056	25,434,033	25,004,896	(585,757)	20,369	\$ 24,439,508
515 - HEALTH MANAGEMENT SVCS	7,288,462	7,644,418	8,311,825	10,708,664	(1,010,709)	-	\$ 9,697,955
516 - LAW ENFORCEMENT INTERGOVT	-	-	-	2,425,518	(1,346)	-	\$ 2,424,172
520 - ENTERPRISE OPS	3,842,679	7,110,376	9,417,495	10,377,517	(214,042)	20,371	\$ 10,183,846
521 - BENTON HEALTH CENTER	43,463,196	53,279,998	57,213,183	78,203,748	(941,335)	-	\$ 77,262,413
522 - EAST LINN HEALTH CENTER	7,032,294	7,526,377	8,038,538	9,326,492	(106,467)	-	\$ 9,220,025
805 - TRUST	750,771	806,486	1,403,690	1,290,080	(4,124)	-	\$ 1,285,956
810 - TAX TITLE LAND	73,103	89	568,700	596,260	-	-	\$ 596,260
TOTAL	256,938,879	302,816,585	510,984,277	545,793,192	(8,236,748)	2,718,048	540,274,492

Benton County
2025-27 Budget Development
Approved Policy Option Packages

BOARD OF COMMISSIONERS											
Package Title	Package #	Description	Department Requested				Budget Committee Approved				Notes
			General Fund	Dedicated Revenue	Internal Rates	FTE	General Fund	Dedicated Revenue	Internal Rates	FTE	
BOC Operational Improvements	BOC-01	Establish a permanent manager to oversee the Office of Public Relations and Communication and improve the overall management and oversight of county communications.	\$275,106	\$0	\$0	1.00	\$0	\$0	\$0	0.00	Not Recommended – No funding.
County Policy & Project Initiatives	BOC-02	Establish a permanent policy and operations position to staff a Regional Housing Subcommittee and create a Housing Production Strategic Plan. Also, will support other countywide priorities and initiatives.	\$673,164	\$0	\$0	1.00	\$0	\$0	\$0	0.00	Not Recommended – No funding.
TOTAL BOARD OF COMMISSIONERS			\$948,270	\$0	\$0	2.00	\$0	\$0	\$0	0.00	
COUNTY COUNSEL											
Package Title	Package #	Description	Department Requested				Budget Committee Approved				Notes
			General Fund	Dedicated Revenue	Internal Rates	FTE	General Fund	Dedicated Revenue	Internal Rates	FTE	
Increase Counsel’s Capacity	COU-01	Increase the capacity of the Office of County Counsel from 1.5 FTE to 4.0 FTE to address capacity needed for increased and complex legal issues, reduce cost burden from contracted legal support, and create more sustainability and succession for office.	\$812,309	\$0	\$0	2.50	\$661,101	\$0	\$0	1.50	Partially recommended with 1.50 FTE to address workload, build capacity, provide for succession planning, and have the potential to reduce outside legal costs.
TOTAL COUNSEL			\$812,309	\$0	\$0	2.50	\$661,101	\$0	\$0	1.50	
COMMUNITY DEVELOPMENT											
Package Title	Package #	Description	Department Requested				Budget Committee Approved				Notes
			General Fund	Dedicated Revenue	Internal Rates	FTE	General Fund	Dedicated Revenue	Internal Rates	FTE	
Comprehensive Plan Update – Phase 2	CD-01	Complete Phase 2 of the Comprehensive Plan Update Project which was started in the 2023-25 Biennium. The current plan should be updated every 10 years; however, the County plan hasn’t been updated since 2007 with some components from 1999.	\$350,000	\$0	\$0	0.00	\$350,000	\$0	\$0	0.00	Recommended – BOC Priority Project. Dedicated funds from DLCD Grant are deposited to General Fund.
TOTAL COMMUNITY DEVELOPMENT			\$350,000	\$0	\$0	0.00	\$350,000	\$0	\$0	0.00	

HEALTH DEPARTMENT											
Package Title	Package #	Description	Department Requested				Budget Committee Approved				Notes
			General Fund	Dedicated Revenue	Internal Rates	FTE	General Fund	Dedicated Revenue	Internal Rates	FTE	
Communications Coordinator	HD-01	Establishes permanently a current Limited Duration Bilingual Communications Coordinator (Position 500887) to fulfill Oregon Public Health Standards.	\$0	\$300,560	\$0	1.00	\$0	\$312,465	\$0	1.00	Recommended – CSL funding for modernization (CC 510) has contingency to fund.
Contact Investigator	HD-02	Maintains existing Communicable Disease Contact Investigator to continue active COVID monitoring until end of grant on 6/30/2026.	\$0	\$110,156	\$0	0.00	\$0	\$110,156	\$0	0.00	Recommended on contingency that OHA notifies county that COVID funding will continue. Recent federal communication indicates funding discontinuation. Will need follow up.
Environmental Health (EH) Administrative Staff reclassification	HD-03	Permanently establishes reclassification of EH Administrative Staff from AS1 to AS2. WOC was approved by HR in 2023-25.	\$0	\$15,162	\$0	0.00	\$0	\$15,162	\$0	0.00	Recommended - supports current workload needs already being performed by staff.
Housing Navigator	HD-04	Establishes a current Limited Duration Flexible Housing Subsidy Pool Program Housing Navigator (501073) to continue current work supported by dedicated funding.	\$0	\$223,291	\$0	1.00	\$0	\$0	\$0	0.00	Not recommended – Duplicate. See HD07
Immunization Coordinator	HD-05	Establishes Part-Time 0.60 FTE Immunization Coordinator to 1.00 FTE to address current responsibilities. Additional funding to be supported through Health Services Admin Fund.	\$0	\$126,029	\$0	0.40	\$0	\$0	\$0	0.00	Not recommended – FTE increase was part of CSL estimate as individuals is currently performing full time.
Developmental Diversity Replacement Van	HD-06	Replace existing and aging van with new vehicle that addresses both the need for more capacity and accessibility.	\$42,000	\$62,000	\$0	0.00	\$0	\$0	\$0	0.00	Not recommended – This should be submitted as CIP Request.
Homeless Response Office	HD-07	Expands capacity of Coordinated Homeless Response Office by adding 1.0 FTE CHRO manager; converting 1.0 FTE existing LD to permanent FHSP Coordinator; and converting 1.0 FTE existing LD to permanent Housing Navigator. Cost is covered through dedicated funding.	\$0	\$974,992	\$0	3.00	\$0	\$909,004	\$0	3.00	Recommended, but contingent upon continuation of existing dedicated resources from Oregon Housing and Community Services.
TOTAL HEALTH DEPARTMENT			\$42,000	\$1,812,190	\$0	5.40	\$0	\$1,346,787	\$0	4.00	
JUVENILE DEPARTMENT											
Package Title	Package #	Description	Department Requested				Budget Committee Approved				Notes
			General Fund	Dedicated Revenue	Internal Rates	FTE	General Fund	Dedicated Revenue	Internal Rates	FTE	
Department Reorganization	JV-01	Reorganizes Juvenile Department personnel through the abolishment of 1.0 FTE position, and reestablishing a Deputy Director, as well as reclassifying a Program Coordinator, and Juvenile Services Navigator.	\$26,939	\$0	\$0	0.00	\$26,939	\$0	\$0	0.00	Recommended. Proposal is mostly funded by existing permanent finance. This investment represents the small shortage necessary to create this needed restructure.
Training	JV-02	Enables Department to begin sending staff to specific conferences to learn new trends, concepts and what works with supervising Youth.	\$25,000	\$0	\$0	0.00	\$0	\$0	\$0	0.00	Not recommended. No funding.
TOTAL JUVENILE DEPARTMENT			\$51,939	\$0	\$0	0.00	\$26,939	\$0	\$0	0.00	

INFORMATION TECHNOLOGY DEPARTMENT											
Package Title	Package #	Description	Department Requested				Budget Committee Approved				Notes
			General Fund	Dedicated Revenue	Internal Rates	FTE	General Fund	Dedicated Revenue	Internal Rates	FTE	
Service Desk Supervisor Reclassification	IT-01	Permanently establishes reclassification of Services Desk Supervisor from Supervisor 1 to Supervisor 2. WOC was approved by HR in 2023-25.	\$0	\$0	\$18,415	0.00	\$0	\$0	\$18,055	0.00	Recommended as it supports current workload needs already being performed.
Network Administrator Reclassification	IT-02	Permanently establishes reclassification of Network Administrator from NA1 to NA2. WOC was approved by HR in 2023-25.	\$0	\$0	\$17,017	0.00	\$0	\$0	\$17,017	0.00	Recommended as it supports current workload needs already being performed.
TOTAL INFORMATION TECHNOLOGY DEPARTMENT			\$0	\$0	\$35,432	0.00	\$0	\$0	\$35,072	0.00	
SHERIFF’S OFFICE											
Package Title	Package #	Description	Department Requested				Budget Committee Approved				Notes
			General Fund	Dedicated Revenue	Internal Rates	FTE	General Fund	Dedicated Revenue	Internal Rates	FTE	
Electronic Health Records	LE-01	Funding to transition from using paper charts and health records to electronic health records resulting in increased efficiency and reduced administrative cost.	\$120,774	\$0	\$0	0.00	\$0	\$0	\$0	0.00	Not recommended – Initiative is currently part of grant application submitted to the Oregon Health Authority.
TOTAL SHERIFF’S OFFICE			\$120,774	\$0	\$0	0.00	\$0	\$0	\$0	0.00	
PUBLIC WORKS DEPARTMENT											
Package Title	Package #	Description	Department Requested				Budget Committee Approved				Notes
			General Fund	Dedicated Revenue	Internal Rates	FTE	General Fund	Dedicated Revenue	Internal Rates	FTE	
Agriculture and Wildlife Protection Program (AWPP)	PW-01	Increase grant capacity for the AWPP to better support small farms in protecting crops and livestock.	\$20,000	\$0	\$0	0.00	\$0	\$20,000	\$0	0.00	Recommended, but shifted to Benton County Opportunity Fund with other dedicated community organization grant funding.
Road Worker Reclassification	PW-02	Permanently establishes reclassification of Road Maintenance Worker 1 to 3. Position change was approved by HR in 2023-25.	\$0	\$38,346	\$0	0.00	\$0	\$38,346	\$0	0.00	Recommended as it supports current workload needs already being performed.
Fleet Service Writer	PW-03	Establish a new Fleet Service Writer to improve the efficiency and quality of fleet services for all customers.	\$0	\$0	\$236,785	1.00	\$0	\$0	\$0	0.00	Not recommended. Fleet services will be evaluated in 2025-27
Mechanic 1 Reclassification	PW-04	Permanently establishes reclassification of Maintenance Operations Specialist 2 to Mechanic 1 as identified in Employee Offer Letter.	\$0	\$0	\$16,411	0.00	\$0	\$0	\$20,369	0.00	Recommended as it supports what was agreed upon in the employee offer letter.
Mechanic 2 Reclassification	PW-05	Permanently establishes reclassification of Mechanic 1 to Mechanic 2. WOC was approved by HR in 2023-25.	\$0	\$0	\$16,220	0.00	\$0	\$0	\$20,371	0.00	Recommended as it supports current workload needs already being performed.
Fleet Replacement	PW-06	Replacement of all vehicles older than 2019, and four 2020 vehicles. Benefits include vehicles with latest safety features (lane assist, auto stopping, etc.), lower maintenance costs, and higher resale value.	\$0	\$0	\$1,000,000	0.00	\$0	\$0	\$0	0.00	Not recommended. No funding. Public Works will be working on a new fleet model in 2025-27.
Custodian	PW-07	Establish custodian position to addressed increased work maintenance required by facility space increases.	\$0	\$0	\$98 030	1.00	\$0	\$0	\$0	0.00	Not recommended. No funding.
TOTAL PUBLIC WORKS DEPARTMENT			\$20,000	\$38,346	\$1,367,446	2.00	\$0	\$58,346	\$40,740	0.00	

NON-DEPARTMENTAL											
Package Title	Package #	Description	Department Requested				Budget Committee Approved				Notes
			General Fund	Dedicated Revenue	Internal Rates	FTE	General Fund	Dedicated Revenue	Internal Rates	FTE	
Agriculture and Wildlife Protection Program (AWPP)	PW-01	Increase grant capacity for the AWPP to better support small farms in protecting crops and livestock.	\$20,000	\$0	\$0	0.00	\$0	\$20,000	\$0	0.00	Recommended, but shifted to Benton County Opportunity Fund with other community organization grant programs. See PW-01 in Public Works.
TOTAL NON-DEPARTMENTAL			\$20,000	\$0	\$0	0.00	\$0	\$20,000	\$0	0.00	
DISTRICT ATTORNEY’S OFFICE											
Package Title	Package #	Description	Department Requested				Budget Committee Approved				Notes
			General Fund	Dedicated Revenue	Internal Rates	FTE	General Fund	Dedicated Revenue	Internal Rates	FTE	
Axon Justice Premier	DA-01	Provides for licensing cost for Axon Justice Premier System to obtain digital media via body worn camera, patrol cameras, or drones, and then to store and later share that media with the District Attorney's office.	\$63,009	\$0	\$0	0.00	\$0	\$0	\$0	0.00	Not recommended as system was already acquired and is included in CSL.
Fleet Car	DA-02	Provides additional staff transportation brought on mostly from DA-03 below that creates a position for DA Investigator as opposed to contracting.	\$15,552	\$0	\$0	0.00	\$0	\$0	\$0	0.00	Not recommended, DA will revisit current CSL budget for contracting.
DA Investigator	DA-03	Establishes a permanent DA Investigator to replace contracted position that will be retiring. Position is necessary due to the challenge of identifying new contractor within existing budget.	\$283,767	\$0	\$0	1.00	\$0	\$0	\$0	0.00	Not recommended, DA will revisit current CSL budget for contracting.
TOTAL DISTRICT ATTORNEY’S OFFICE			\$362,328	\$0	\$0	1.00	\$0	0.00	\$0	0.00	
RECORDS AND ELECTIONS											
Package Title	Package #	Description	Department Requested				Budget Committee Approved				Notes
			General Fund	Dedicated Revenue	Internal Rates	FTE	General Fund	Dedicated Revenue	Internal Rates	FTE	
Senior Deputy Clerks	RE-01	Reclassification of 3.0 FTE Administrative Specialist 2’s to Technical Specialist 3’s to provide for an expanded and necessary scope of work and create more sustainability for Department.	\$53,324	\$0	\$0	0.00	\$53,324	\$0	\$0	0.00	Recommended as it supports current workload needs already being performed.
Deputy Director	RE-02	Reclassification of existing Elections & Passports Division Manager with Records and Elections Deputy Director. This request better positions Department for succession planning and leadership transition. The position is already receiving WOC for this role.	\$83,792	\$0	\$0	0.00	\$78,525	\$0	\$0	0.00	Recommended as it supports current workload needs already being performed.
TOTAL RECORDS AND ELECTIONS			\$137,116	\$0	\$0	0.00	\$131,849	\$0	\$0	0.00	

NATURAL AREAS PARKS AND EVENTS											
Package Title	Package #	Description	Department Requested				Budget Committee Approved				Notes
			General Fund	Dedicated Revenue	Internal Rates	FTE	General Fund	Dedicated Revenue	Internal Rates	FTE	
Fair Manager	NA-01	Permanently establish reclassification of LD Fair Manager that was hired as an overfill on permanent position. HR approved in 2023-25.	\$19,508	\$0	\$0	0.00	\$19,897	\$0	\$0	0.00	Recommended as it supports current workload needs already being performed.
Maintenance Tech Weekend	NA-02	Establish new Maintenance Technician to ensure seven days a week coverage to maintain current service levels needed for added parks, particularly McBee campground.	\$236,819	\$0	\$0	1.00	\$118,791	\$0	\$0	0.00	Partially recommended. NA-03 savings will be used to support additional temporary and seasonal support.
Project Coordinator	NA-03	Reclassify Deputy Director Position to Program Coordinator and utilize savings for NA-02 new position.	(\$118,791)	\$0	\$0	0.00	(\$118,791)	\$0	\$0	0.00	Recommended, however, savings will be applied only too temporary/seasonal employees in NA-02 – not permanent position.
Working Foreman	NA-04	Establish new Parks Foreman position to maintain existing standards for enabling outdoor recreation opportunities for community.	\$267,421	\$0	\$0	1.00	\$0	\$0	\$0	0.00	Not recommended. No funding.
Slurry Seal Alsea Parks	NA-05	Slurry Seal Alsea Parks - Apply slurry seal to parks asphalt in our Alsea sites. Four locations. Clemens, Campbell Millcreek and Salmonberry.	\$30,000	\$0	\$0	0.00	\$0	\$0	\$0	0.00	Not recommended as POP. CIP Application should be submitted.
Gator with dump bed	NA-06	Gator with dump bed – Provides equipment for Habitat Conservation Program that will result in higher volunteerism for trail system projects.	\$17,000	\$0	\$0	0.00	\$0	\$0	\$0	0.00	Not recommended as POP. CIP Application should be submitted.
Civics Plus	NA-07	Civics Plus – New system to enable consolidation of two existing IT systems used for managing rentals and campground reservations. Will result in cost savings of current licenses.	\$32,703	\$0	\$0	0.00	\$0	\$0	\$0	0.00	Not recommended as POP. CIP Application should be submitted.
Clubhouse Roof	NA-08	Clubhouse Roof – Replace existing roof that is nearing the end of its serviceability life. New roof would provide 15–20-year life expectancy.	\$160,000	\$0	\$0	0.00	\$0	\$0	\$0	0.00	Not recommended as POP. CIP Application should be submitted.
Crystal Lake Cemetery House Renovation	NA-09	Crystal Lake Cemetery House Renovation – Project will bring house up to date with efficiency equipment and basic remodel materials. The renovation would enable increase rentals to offset rising cemetery maintenance cost.	\$22,320	\$0	\$0	0.00	\$0	\$0	\$0	0.00	Not recommended as POP. CIP Application should be submitted.
Annual Fair Electrical Updates	NA-10	Annual Fair Electrical Updates – Provide electrical connections that will enable additional services and booths to rent during the fair.	\$9,000	\$0	\$0	0.00	\$0	\$0	\$0	0.00	Not recommended as POP. CIP Application should be submitted.
Fairgrounds LED Upgrades	NA-11	Fairgrounds LED Upgrades – Upgrade existing lighting to advance resource efficiency and reduction in utility cost.	\$25,000	\$0	\$0	0.00	\$0	\$0	\$0	0.00	Not recommended as POP. CIP Application should be submitted.
Water storage buffer	NA-12	Water storage buffer – Provides for unchlorinated water for livestock during the fair. The system will ensure County has water needed for fair operations, while protecting the neighbors water systems that are currently be utilized.	\$13,500	\$0	\$0	0.00	\$0	\$0	\$0	0.00	Not recommended as POP. CIP Application should be submitted.
TOTAL NATURAL AREAS PARKS AND EVENTS			\$714,480	\$0	\$0	2.00	\$19,897	\$0	\$0	0.00	

ASSESSMENT DEPARTMENT											
Package Title	Package #	Description	Department Requested				Budget Committee Approved				Notes
			General Fund	Dedicated Revenue	Internal Rates	FTE	General Fund	Dedicated Revenue	Internal Rates	FTE	
Appraiser 2 Reclassification	AS-01	Create succession planning within the Department by establishing either a lead residential appraiser or a farm/forest appraiser.	\$20,414	\$0	\$0	0.00	\$0	\$0	\$0	0.00	Discussion with Director has led them to pull POP.
Appraiser 1 to 2 Reclassification	AS-02	Reclassification of vacant Appraiser 1 position to create more capacity within the appraisal team.	\$20,943	\$0	\$0	0.00	\$0	\$0	\$0	0.00	Not Recommended – Individual that vacated position is in LD position that won’t be established permanently.
Program Coordinator	AS-03	LD position needed as permanent to complete conversion to new tax system as well as managing additional department projects.	\$16,207	\$0	\$0	1.00	\$16,207	\$0	\$0	0.00	Recommended by establishing as Program Coordinator and abolishing or reclassifying old position. See AS-02
Deputy Director	AS-04	Create succession planning within Department by establishing Deputy Director through existing position reclassification.	\$25,858	\$0	\$0	0.00	\$0	\$0	\$0	0.00	Not Recommended – No funding
Personal Property Specialist	AS-05	Reclassification of existing position to focus on personal property taxes and machinery and equipment. Will create more capacity for commercial appraisers.	\$14,657	\$0	\$0	0.00	\$0	\$0	\$0	0.00	Not Recommended – No funding
Technical Specialist	AS-06	Reclassification of existing position for processing of all exemptions currently being completed by Chief Office Deputy. Duties already being performed through WOC.	\$11,410	\$0	\$0	0.00	\$11,110	\$0	\$0	0.00	Recommended – Position is already performing duties through WOC. This action will resolve WOC.
TOTAL ASSESSMENT DEPARTMENT			\$109,489	\$0	\$0	1.00	\$27,317	\$0	\$0	0.00	
TOTAL COUNTY			\$3,688,705	\$1,850,536	\$1,402,878	15.90	\$1,217,103	\$1,425,133	\$75,812	5.50	