



**Benton
County**
OREGON

Adopted Biennium Budget 2025-2027



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Introductory Section



BUDGET MESSAGE: 2025-27 ADOPTED BUDGET

June 17, 2025

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

The Benton County 2025-27 Adopted 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 Adopted 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 Adopted 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 adopted by the Board of Commissioners on June 17, 2025, for the 2025-27 biennial budget and 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 adopted budget for each County department.

The 2025-27 Adopted 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. Additionally, the budget was reviewed and approved by the Benton County Budget Committee on Friday, May 30, 2025, and adopted by the Board of Commissioners on Tuesday, June 17, 2025.

While the 2025-27 Adopted 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 adopted 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.

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 Adopted Budget increased by 4.6% from the 2023-25 Adopted Budget. The primary contributor to the relatively low budget growth is a 28.2% 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 16.9% 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 Adopted Budget, the General Fund and Local Option Levy Fund shows a 20.7% reduction. This reduction is a result of an adopted 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 Adopted Budget for the General Fund and Local Option Levy Fund equals a 0.4% decrease.

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 13.8% in 2025-27. However, reserves for the General Fund and Local Option Levy Fund have reduced, after adjustment of the Health Fund, by 25.3%. 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	Adopted Budget 2025-27					
	All Funds			General Fund & Local Option Levy Fund		
	Adopted Budget 2023-25	Adopted Budget 2025-27	% Change	Adopted Budget 2023-25	Adopted Budget 2025-27	% Change
Current Revenues:						
General Revenues	\$ 87,924,954	\$ 92,727,774	5.5%	\$ 77,735,353	\$ 85,531,935	10.0%
Charges for Service	136,156,172	175,418,291	28.8%	14,433,068	6,937,403	-51.9%
Operating Grants	82,076,506	92,898,001	13.2%	25,065,336	15,233,951	-39.2%
Capital Grants	54,968,530	37,333,419	-32.1%	113,119	30,000	-73.5%
Inter Fund Transfers	33,828,736	34,136,364	0.9%	9,884,980	10,924,997	10.5%
Loans	20,000	-	-100.0%	-	-	0.0%
Total Current Revenue	394,974,898	432,513,849	9.5%	127,231,856	118,658,286	-6.7%
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	516,746,719	540,274,492	4.6%	172,896,615	137,102,166	-20.7%
Expenditures:						
Personnel Services	157,065,569	202,193,408	28.7%	84,333,810	73,897,987	-12.4%
Materials & Services	132,974,278	142,303,494	7.0%	40,397,183	31,090,917	-23.0%
Capital Outlay	138,727,442	99,586,265	-28.2%	1,440,752	1,698,838	17.9%
Inter Fund Transfers	33,872,135	34,136,363	0.8%	21,757,227	19,126,860	-12.1%
Interfund & 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	473,183,373	490,700,845	3.7%	147,928,972	125,814,602	-14.9%
Reserves:						
Contingency	28,812,309	39,316,045	36.5%	14,106,127	1,287,564	-90.9%
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	43,563,346	49,573,647	13.8%	24,967,643	11,287,564	-54.8%
Total Appropriations	511,746,719	535,274,492	4.6%	167,896,615	132,102,166	-21.3%
Total Unappropriated	5,000,000	5,000,000	0.0%	5,000,000	5,000,000	0.0%
Balancing Total	\$ 516,746,719	\$ 540,274,492	4.6%	\$ 172,896,615	\$ 137,102,166	-20.7%

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 5.6% higher than the 2023-25 adopted level.

While the total growth in CSL is not extraordinarily high at 5.6%, when you subtract the CSL decreases from phasing out one-time capital construction and ARPA funds, the total CSL growth is 13.6%. The CSL expenditures supported by the General Fund and Local Option Levy Fund grew approximately 9.6%. 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 7.6%. This, along with the 2023-25 biennium use of General Fund reserves, has decreased the total resources available for the 2025-27 budget by 6.0% from the previous biennial period.

The result of all these factors left 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 adopted 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 were 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 adopted 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.

- 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.

Adopted 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 Adopted 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 Adopted	2025-27 Current Service Level	2025-27 Budget Adjustments	2025-27 Policy Packages	2025-27 Adopted Budget
\$302.1	\$516.7	\$545.8	(\$8.2)	\$2.7	\$540.3

Revenue Discussion

The 2025-27 Adopted 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 Adopted 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 Lands	1,103,486	1,353,259	1,060,000	1,100,000	1%	3.8%
Interest Earnings	983,915	960,137	1,477,000	2,145,851	3%	45.3%
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	76,774,324	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 Adopted Budget maintain the permanent and local option levies at the maximum authorized rate. The rates have not changed since 2013-15 and are adopted 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 45.3% 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 Adopted 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 adopted 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 3.7%. 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 16.9%. 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 Adopted 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 adopted salaries and what was adopted in 2023-25.

Benefits Cost Increases

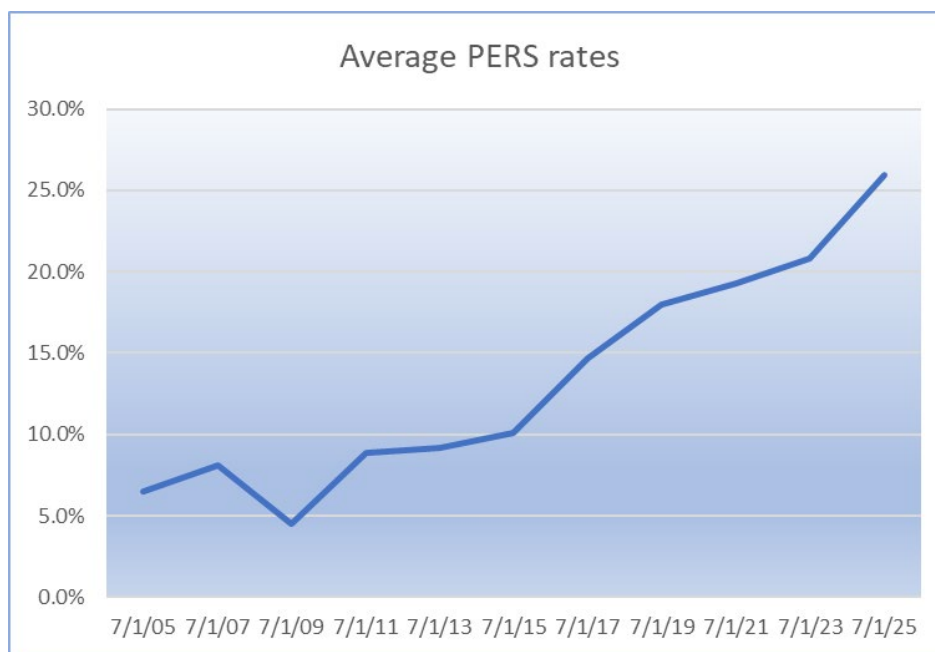
The total cost of benefits for 2025-27 is estimated to rise by 37.2%. PERS retirement cost accounts for approximately 44% of employer-paid benefit costs. For 2025-27, the PERS Board has established PERS employer rates for Benton County — sorted by employee retirement status - as displayed in Table 6 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 Adopted 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 PERS Rate Change		
Staff PERS Classification	Actuals 2023-25	Budgeted 2025-27	Change	Actuals 2021-23	Actuals 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 4.8% for the biennium. This, along with the adopted 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 Adopted 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 Adopted 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 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 Adopted Budget.

Table 9: History of County FTE by Department

Department	2019-21	2021-23	2023-25	2025-27 Adopted
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 7.0% 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 28.2% 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 Adopted 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 THE 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 No. R2025-018
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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		<u>662,003</u>
 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>	
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	<u>84,098</u>	
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	<u>64,965</u>	

Debt Service Fund (215)		10,135,510
Operating Program:		
General Government	1,700	
Debt Service Principal & Interest	10,133,810	
Debt Service Reserve	257,602	
	<hr/>	
Total Debt Service Fund Budget (Memorandum Only)	10,393,112	
	<hr/>	
General Capital Improvement Fund (300)		1,000,000
Operating Program		
Capital Improvements	1,000,000	
	<hr/>	
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/>	
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 Intragovernmental Services Fund (516)	2,424,172
Operating Program:	
Public Safety	1,970,685
Contingency	<u>453,487</u>
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	<u>1,127,377</u>
Benton Community Health Center Fund (521)	77,262,413
Operating Program:	
Health	72,681,998
Debt Service Principal & 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	1,602,962
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><u>540,274,492</u></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		78,398,799

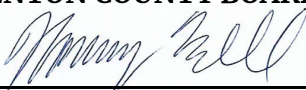
Total Appropriations - All Programs \$ **530,016,890**

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.

BENTON COUNTY BOARD OF COMMISSIONERS

Nancy Wyse, Chair



Pat Malone, Vice Chair



Gabe Shepherd, Commissioner

Fund Summaries & Discussion



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	87,924,954	92,727,774	92,727,774	92,727,774	5.5%
Charges for Service	97,977,397	113,982,363	136,156,172	175,655,461	175,418,291	175,418,291	28.8%
Operating Grants/Contributions	78,010,803	96,444,627	82,076,506	92,381,141	92,898,001	92,898,001	13.2%
Capital Grants/Contributions	1,242,539	2,045,392	54,968,530	37,333,419	37,333,419	37,333,419	-32.1%
Fund Transfers In	17,472,416	22,679,322	33,828,736	33,899,194	34,136,364	34,136,364	0.9%
Loans	11,187,068	38,832,620	20,000	-	-	-	0.0%
Current Program Income	278,118,571	353,809,601	394,974,898	431,996,989	432,513,849	432,513,849	9.5%
Unrestricted Beginning Balance	22,867,347	22,665,560	29,654,900	16,680,364	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	91,080,279	-1.1%
Beginning Balances	50,629,176	71,808,868	121,771,821	107,430,503	107,760,643	107,760,643	-11.5%
Total Resources	328,747,747	425,618,469	516,746,719	539,427,492	540,274,492	540,274,492	4.6%
Personnel Services	118,205,261	130,926,611	157,065,569	201,195,007	202,193,409	202,193,409	28.7%
Materials & Services	94,203,845	108,305,300	132,974,278	141,783,601	142,303,494	142,303,494	7.0%
Capital Outlay	20,937,064	34,019,887	138,727,442	100,086,264	99,586,265	99,586,265	-28.2%
Other: Fund Transfers Out	17,472,416	22,679,322	33,872,135	33,899,194	34,136,363	34,136,363	0.8%
Other: Loans	-	2,226,550	2,222,232	2,230,958	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	6,190,000	73.6%
Other: Bond Debt Interest	2,654,412	1,583,915	4,756,717	4,060,357	4,060,357	4,060,357	-14.6%
Expenditures	256,938,879	302,816,585	473,183,373	489,445,381	490,700,846	490,700,846	3.7%
Other: Contingency	-	-	28,812,309	39,724,509	39,316,044	39,316,044	36.5%
Other: Reserve for Future	-	-	9,751,037	5,257,602	5,257,602	5,257,602	-46.1%
Other: Unappropriated Balance	-	-	5,000,000	5,000,000	5,000,000	5,000,000	0.0%
Reserves	-	-	43,563,346	49,982,111	49,573,646	49,573,646	13.8%
Total Budget	256,938,879	302,816,585	516,746,719	539,427,492	540,274,492	540,274,492	4.6%
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	613.75	1.6%
Total	511.64	563.55	603.89	612.75	613.75	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	65,067,757	10.4%
Charges for Service	10,313,159	10,932,445	14,433,068	7,174,573	6,937,403	6,937,403	-51.9%
Operating Grants/Contribution	32,703,479	28,187,587	24,732,814	14,768,200	14,768,200	14,768,200	-40.3%
Capital Grants/Contributions	136,912	201,630	113,119	30,000	30,000	30,000	-73.5%
Fund Transfers In	11,054,442	9,192,999	9,884,980	10,687,827	10,924,997	10,924,997	10.5%
Loans	10,910	6,635	-	-	-	-	0.0%
Current Program Income	105,702,261	105,153,462	108,101,885	97,728,357	97,728,357	97,728,357	-9.6%
Unrestricted Beginning Balance	16,974,137	19,838,906	27,374,900	15,280,364	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	1,763,516	-89.0%
Beginning Balances	21,426,126	31,019,466	43,384,759	17,043,880	17,043,880	17,043,880	-60.7%
Total Resources	127,128,387	136,172,928	151,486,644	114,772,237	114,772,237	114,772,237	-24.2%
Personnel Services	57,955,150	61,457,699	75,765,577	63,351,640	63,482,041	63,482,041	-16.2%
Materials & Services	32,454,732	29,762,137	36,528,723	27,381,683	27,381,683	27,381,683	-25.0%
Capital Outlay	1,006,103	1,102,533	1,429,147	1,682,527	1,682,528	1,682,528	17.7%
Other: Fund Transfers Out	4,692,936	8,529,454	12,795,554	11,201,252	10,938,421	10,938,421	-14.5%
Expenditures	96,108,921	100,851,823	126,519,001	103,617,102	103,484,673	103,484,673	-18.2%
Other: Contingency	-	-	14,106,127	1,155,135	1,287,564	1,287,564	-90.9%
Other: Reserve for Future	-	-	5,861,516	5,000,000	5,000,000	5,000,000	-14.7%
Other: Unappropriated Balance	-	-	5,000,000	5,000,000	5,000,000	5,000,000	0.0%
Reserves	-	-	24,967,643	11,155,135	11,287,564	11,287,564	-54.8%
Total Budget	96,108,921	100,851,823	151,486,644	114,772,237	114,772,237	114,772,237	-24.2%
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	180.60	-35.5%
Total	227.47	246.24	280.11	181.60	180.60	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	45,000	0.0%
Charges for Service	1,654,609	1,352,625	1,191,322	1,389,128	1,389,128	1,389,128	16.6%
Operating Grants/Contribution	12,959,497	19,333,675	27,768,714	22,056,645	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	1,250,000	-42.1%
Fund Transfers In	-	239,000	337,535	160,315	160,315	160,315	-52.5%
Current Program Income	15,369,879	22,852,826	31,502,868	24,901,088	24,901,088	24,901,088	-21.0%
Dedicated Beginning Balance	2,914,218	3,417,758	2,000,000	6,255,809	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	6,255,809	212.8%
Total Resources	18,284,097	26,270,584	33,502,868	31,156,897	31,156,897	31,156,897	-7.0%
Personnel Services	6,202,578	6,629,121	7,959,447	9,546,615	9,563,931	9,563,931	20.2%
Materials & Services	4,926,324	5,341,886	8,018,988	9,028,208	9,028,208	9,028,208	12.6%
Capital Outlay	3,737,436	7,467,841	16,062,412	8,022,799	8,022,799	8,022,799	-50.1%
Expenditures	14,866,338	19,438,848	32,040,847	26,597,622	26,614,938	26,614,938	-16.9%
Other: Contingency	-	-	1,462,021	4,559,275	4,541,959	4,541,959	210.7%
Reserves	-	-	1,462,021	4,559,275	4,541,959	4,541,959	210.7%
Total Budget	14,866,338	19,438,848	33,502,868	31,156,897	31,156,897	31,156,897	-7.0%
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	28.40	0.0%
Total	32.95	30.75	28.40	28.40	28.40	28.40	0.0%

Purpose: To account for resources that are statutorily or state constitutionally restricted to maintenance of roads.

Overview: Existing shared motor fuel taxes are forecasted with a small increase. Overall revenue decrease is related reductions in one time Operating Grants/Contributions.

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	617,003	12.6%
Operating Grants/Contribution	44,860	54,989	45,000	45,000	45,000	45,000	0.0%
Current Program Income	505,866	532,694	593,000	662,003	662,003	662,003	11.6%
Total Resources	505,866	532,694	593,000	662,003	662,003	662,003	11.6%
Materials & Services	505,866	532,694	593,000	662,003	662,003	662,003	11.6%
Expenditures	505,866	532,694	593,000	662,003	662,003	662,003	11.6%
Total Budget	505,866	532,694	593,000	662,003	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%

Purpose: Fund required by law to account for accumulation of certain forest and cooperative power gross receipts taxes and distribution to county school districts as instructed by the Oregon Department of Education.

Overview: Income is variable from year to year. Fund is budgeted to provide sufficient appropriation authority to expend amounts received.

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	1,030,000	-18.9%
Charges for Service	1,088,814	819,971	1,189,600	1,117,300	1,117,300	1,117,300	-6.1%
Operating Grants/Contribution	124,563	218,141	460,112	106,333	106,333	106,333	-76.9%
Fund Transfers In	686,000	543,980	259,509	268,074	268,074	268,074	3.3%
Current Program Income	2,601,343	2,773,244	3,179,221	2,521,707	2,521,707	2,521,707	-20.7%
Dedicated Beginning Balance	219,898	699,785	990,000	1,849,973	1,849,973	1,849,973	86.9%
Beginning Balances	219,898	699,785	990,000	1,849,973	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	4,371,680	4.9%
Personnel Services	1,019,359	475,967	437,265	688,376	998,189	998,189	128.3%
Materials & Services	1,069,561	1,125,809	1,558,196	1,987,744	1,987,744	1,987,744	27.6%
Capital Outlay	32,536	430,876	2,098,257	1,020,660	1,020,660	1,020,660	-51.4%
Expenditures	2,121,456	2,032,652	4,093,718	3,696,780	4,006,593	4,006,593	-2.1%
Other: Contingency	-	-	75,503	674,900	365,087	365,087	383.5%
Reserves	-	-	75,503	674,900	365,087	365,087	383.5%
Total Budget	2,121,456	2,032,652	4,169,221	4,371,680	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	2.80	55.6%
Total	5.00	1.80	1.80	1.80	2.80	2.80	55.6%

Purpose: To account for resources and expenditures associated with operations of the annual fair and fairgrounds on a year round basis. The Fund is mandated based on acceptance of state resources in support of the annual fair.

Overview: Funding is provided mostly through a combination of Transient Lodging Taxes (TLT) and Charges for Services related to the Annual County Fair. Charges for Services are anticipated to be slightly lower based on current trends, while TLT is down due to timing and recording of quarterly transactions. Adjustments to TLT will need to be made in an upcoming supplemental budget. Operational Grants are down due to loss of one-time state grant support.

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/Contribution	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%
Dedicated Beginning Balance	-	9,049,293	14,295,354	4,641,235	4,641,235	4,641,235	-67.5%
Beginning Balances	-	9,049,293	14,295,354	4,641,235	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	4,641,235	-72.6%
Personnel Services	-	630,268	417,722	169,424	169,424	169,424	-59.4%
Materials & Services	-	3,120,612	1,242,527	96,856	96,856	96,856	-92.2%
Capital Outlay	-	5,597,123	9,839,640	-	-	-	0.0%
Other: Fund Transfers Out	-	2,250,065	4,727,510	4,374,955	4,374,955	4,374,955	-7.5%
Expenditures	-	11,598,068	16,227,399	4,641,235	4,641,235	4,641,235	-71.4%
Other: Contingency	-	-	732,048	-	-	-	0.0%
Reserves	-	-	732,048	-	-	-	0.0%
Total Budget	-	11,598,068	16,959,447	4,641,235	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%

Purpose: To account for all projects and initiatives that are supported directly by American Rescue Plan Act (ARPA) resources and any associated matching resources.

Overview: Benton County has been awarded ARPA resources from both the Federal and State government to help combat the impacts of the pandemic. These resources, as well as other matching resources that are tied to specific projects funded with ARPA, must be fully committed no later than December 31, 2024, and expended no later than December 31, 2026.

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	18,797,449	20,464,178	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	465,751	40.1%
Current Program Income	16,515,136	18,163,273	19,129,971	20,929,929	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	1,400,000	-38.6%
Beginning Balances	5,893,210	2,826,654	2,280,000	1,400,000	1,400,000	1,400,000	-38.6%
Total Resources	22,408,346	20,989,927	21,409,971	22,329,929	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	10,415,946	21.6%
Materials & Services	2,510,968	3,345,006	3,868,460	3,709,234	3,709,234	3,709,234	-4.1%
Capital Outlay	17,119	15,789	11,605	16,310	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	8,188,439	-8.6%
Expenditures	19,581,692	18,644,905	21,409,971	22,329,929	22,329,929	22,329,929	4.3%
Other: Contingency	-	-	-	-	-	-	0.0%
Reserves	-	-	-	-	-	-	0.0%
Total Budget	19,581,692	18,644,905	21,409,971	22,329,929	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	22.60	-5.6%
Total	20.55	23.55	23.95	22.60	22.60	22.60	-5.6%

Purpose: This fund was established by County Financial Policy to account for all uses of the five-year local option levy renewed by voters in 2017 and 2021. (Tax years 2018 to 2022 and Tax years 2023 to 2028).

Overview: Resources are primarily from property tax collected under the Local Option Levy Fund which is required to be used for Public Health and Safety Services. Expenditures represent eligible uses charged directly to the Local Option Levy Fund with any remaining resources transferred to the General Fund where they are applied to Public Health and Safety Services charged directly to that Fund.

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	4,000	-35.5%
Charges for Service	252,417	185,681	210,000	150,000	150,000	150,000	-28.6%
Current Program Income	258,969	192,042	216,200	154,000	154,000	154,000	-28.8%
Dedicated Beginning Balance	219,801	244,897	250,000	138,673	138,673	138,673	-44.5%
Beginning Balances	219,801	244,897	250,000	138,673	138,673	138,673	-44.5%
Total Resources	478,770	436,939	466,200	292,673	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	139,146	60.5%
Expenditures	233,873	170,640	205,960	139,146	139,146	139,146	-32.4%
Other: Contingency	-	-	260,240	153,527	153,527	153,527	-41.0%
Reserves	-	-	260,240	153,527	153,527	153,527	-41.0%
Total Budget	233,873	170,640	466,200	292,673	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	0.85	0.0%
Total	0.85	0.85	0.85	0.85	0.85	0.85	0.0%

Purpose: To account for resources and expenditures of a fee established under county code (BCC Chapter 25) as allowed by ORS 203.148 for the preservation and restoration of government survey corners and markers.

Overview: The sole income source is a fee imposed at the time certain types of property related documents are presented for recording. Expenditures are being managed to remain within expected income. Income to some degree reflects activity in the housing market.

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	15,000	-25.0%
Operating Grants/Contribution	49,104	1,764,912	3,995,812	2,211,314	2,728,174	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	2,743,174	-58.0%
Dedicated Beginning Balance	343,012	182,549	1,105,420	3,479,300	3,809,440	3,809,440	244.6%
Beginning Balances	343,012	182,549	1,105,420	3,479,300	3,809,440	3,809,440	244.6%
Total Resources	426,556	2,022,346	7,641,232	5,705,614	6,552,614	6,552,614	-14.2%
Personnel Services	-	-	576,760	1,230,771	1,553,087	1,553,087	169.3%
Materials & Services	244,007	943,937	4,485,052	1,731,701	2,211,513	2,211,513	-50.7%
Capital Outlay	-	90,795	2,500,000	2,500,000	2,500,000	2,500,000	0.0%
Other: Fund Transfers Out	-	-	-	20,000	20,000	20,000	0.0%
Expenditures	244,007	1,034,732	7,561,812	5,482,472	6,284,600	6,284,600	-16.9%
Other: Contingency	-	-	79,420	223,142	268,014	268,014	237.5%
Reserves	-	-	79,420	223,142	268,014	268,014	237.5%
Total Budget	244,007	1,034,732	7,641,232	5,705,614	6,552,614	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	4.00	166.7%
Total	-	-	1.50	4.00	4.00	4.00	166.7%

Purpose: To account for dedicated grant funds to help coordinate community efforts in addressing houselessness; state grants to administer county deflection program; defederalized loan repayments used for community grants; and other targeted programs funded through dedicated grant resources.

Overview: The budget assumes continued state funding for the deflection program, and grants dedicated for responding to houselessness in Benton County.

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	57,000	0.0%
Charges for Service	-	-	-	15,530,766	15,530,766	15,530,766	0.0%
Operating Grants/Contribution	-	-	-	23,391,161	23,391,161	23,391,161	0.0%
Fund Transfers In	-	-	-	6,707,114	6,707,114	6,707,114	0.0%
Current Program Income	23,938	-	-	45,686,041	45,686,041	45,686,041	0.0%
Dedicated Beginning Balance	770,365	668,726	-	14,965,789	14,965,789	14,965,789	0.0%
Beginning Balances	770,365	668,726	-	14,965,789	14,965,789	14,965,789	0.0%
Total Resources	794,303	668,726	-	60,651,830	60,651,830	60,651,830	0.0%
Personnel Services	-	-	-	33,227,183	33,264,458	33,264,458	0.0%
Materials & Services	-	-	-	13,358,205	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	1,280,920	0.0%
Expenditures	125,577	668,726	-	47,866,308	47,903,583	47,903,583	0.0%
Other: Contingency	-	-	-	12,785,522	12,748,247	12,748,247	0.0%
Reserves	-	-	-	12,785,522	12,748,247	12,748,247	0.0%
Total Budget	125,577	668,726	-	60,651,830	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	113.40	0.0%
Total	-	-	-	112.40	113.40	113.40	0.0%

Purpose: To account for resources and expenditures for programs related to Public Health, Behavioral Health, and Developmental Diversity Programs and Services that are not directly administered by the Community Health Center.

Overview: Payment for services from this Fund are for behavioral health services and contracts, healthy community programs, immunizations, homeless programs and support services, environmental health programs and services, and developmentally disabled services.

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	459	-54.1%
Operating Grants/Contribution	80,115	83,122	79,162	82,183	82,183	82,183	3.8%
Current Program Income	82,090	83,736	80,162	82,642	82,642	82,642	3.1%
Dedicated Beginning Balance	81,448	38,494	14,133	1,456	1,456	1,456	-89.7%
Beginning Balances	81,448	38,494	14,133	1,456	1,456	1,456	-89.7%
Total Resources	163,538	122,230	94,295	84,098	84,098	84,098	-10.8%
Personnel Services	-	-	-	-	-	-	0.0%
Materials & Services	125,044	112,822	85,159	84,098	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	84,098	-10.8%
Total Budget	125,044	121,994	94,295	84,098	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%

Purpose: To account for revenue distributed by state appropriation that is dedicated to security of state courts and court space.

Overview: Fund resources are dedicated to contract services that provide court security to the Benton County Courthouse. These funds provided the initial contribution for services and any additional cost for services is supplemented with the General Fund.

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%
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%

Purpose: To account for the receipt and distribution of federal timber payments allocated under Title III of the “Secure Rural Schools and Community Self-Determination Act of 2000” (PL106-393) and its successor PL110-343 which continued payments until the fall of 2012.

Overview: Since 2009 nearly all resources in this Fund are dedicated to implementation of the County’s Community Wildfire Protection Plan (CWPP). No new resources are expected. Fund was fully expended in 2023-25 and will be discontinued.

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	109,510	943.0%
Charges for Service	521,190	419,873	295,200	318,000	318,000	318,000	7.7%
Operating Grants/Contribution	6,606,902	6,501,536	8,644,709	10,888,493	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	33,500	0.0%
Current Program Income	7,630,791	7,022,853	8,983,909	11,349,503	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	3,389,695	9.6%
Beginning Balances	143,752	2,195,427	3,092,650	3,389,695	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	14,739,198	22.0%
Materials & Services	4,935,879	5,452,192	10,354,916	11,188,400	11,188,400	11,188,400	8.0%
Capital Outlay	643,237	157,224	812,000	2,615,000	2,615,000	2,615,000	222.0%
Expenditures	5,579,116	5,609,416	11,166,916	13,803,400	13,803,400	13,803,400	23.6%
Other: Contingency	-	-	909,643	935,798	935,798	935,798	2.9%
Reserves	-	-	909,643	935,798	935,798	935,798	2.9%
Total Budget	5,579,116	5,609,416	12,076,559	14,739,198	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%

Purpose: To account for revenues and expenditures dedicated by state law and contracts to provide transportation for seniors and the disabled. Some general public transit services are also included in this fund, with separate grant funding.

Overview: Nearly all income is dependent on state and federal sources. See Public Works for additional information.

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	33,040	3.3%
Fund Transfers In	-	-	-	26,270	26,270	26,270	0.0%
Current Program Income	35,056	35,439	32,000	59,310	59,310	59,310	85.3%
Unrestricted Beginning Balance	-	-	-	-	-	-	0.0%
Dedicated Beginning Balance	29,852	34,493	32,000	5,655	5,655	5,655	-82.3%
Beginning Balances	29,852	34,493	32,000	5,655	5,655	5,655	-82.3%
Total Resources	64,908	69,932	64,000	64,965	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	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	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	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%

Purpose: To account for revenues and expenditures related to operation of Crystal Lake Cemetery.

Overview: The County assumed ownership of Crystal Lake Cemetery in 2001. Resources from the sale of cemetery plots are used for maintenance and operations, however, resources have become insufficient to support cost so transfers from other NAPE enterprise activities are subsidizing the budget. See Natural Areas, Parks & Events for additional discussion.

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	177,000	89,851	89,851	89,851	-49.2%
Charges for Service	4,513,420	3,687,710	4,605,872	3,810,466	3,810,466	3,810,466	-17.3%
Fund Transfers In	-	-	4,537,167	4,501,938	4,501,938	4,501,938	-0.8%
Current Program Income	4,711,304	3,813,662	9,320,039	8,402,255	8,402,255	8,402,255	-9.8%
Dedicated Beginning Balance	2,782,130	3,349,143	2,775,000	1,990,857	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	1,990,857	-28.3%
Total Resources	7,493,434	7,162,805	12,095,039	10,393,112	10,393,112	10,393,112	-14.1%
Materials & Services	1,700	1,700	2,000	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	6,190,000	73.6%
Other: Bond Debt Interest	2,230,705	1,471,148	4,638,518	3,943,810	3,943,810	3,943,810	-15.0%
Expenditures	4,144,291	4,547,848	8,205,518	10,135,510	10,135,510	10,135,510	23.5%
Other: Reserve for Future	-	-	3,889,521	257,602	257,602	257,602	-93.4%
Reserves	-	-	3,889,521	257,602	257,602	257,602	-93.4%
Total Budget	4,144,291	4,547,848	12,095,039	10,393,112	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%

Purpose: To account for resources that support principal and interest payments to service debt.

Overview: The Fund accounts for resources dedicated for the payment of debt service payments that are specific to the 2002 and 2004 Pension Obligation Bonds, and 2023 General Obligation Bonds for the construction of the County Courthouse and District Attorney's Office. Debt service payments for Pension Obligation Bonds are funded through monthly payroll charge, and General Obligation debt service payments are supported through a transfer from the General Fund.

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/Contribution	-	20,000	26,045	-	-	-	0.0%
Fund Transfers In	938,023	2,508,061	2,217,724	1,000,000	1,000,000	1,000,000	-54.9%
Current Program Income	949,023	2,528,061	2,243,769	1,000,000	1,000,000	1,000,000	-55.4%
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	2,286,038	1,000,000	1,000,000	1,000,000	-56.3%
Materials & Services	32,300	-	247,137	-	-	-	0.0%
Capital Outlay	953,719	2,502,017	2,038,901	1,000,000	1,000,000	1,000,000	-51.0%
Expenditures	986,019	2,502,017	2,286,038	1,000,000	1,000,000	1,000,000	-56.3%
Total Budget	986,019	2,502,017	2,286,038	1,000,000	1,000,000	1,000,000	-56.3%
Surplus / (Deficit) of Fund							
Resources to Expenditures	42,270	68,313	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	-	-	-	-	-	-	0.0%
Total	-	-	-	-	-	-	0.0%

Purpose: To account for improvements to real property and development or acquisition of major software systems as defined in County Financial Policies and the Capital Improvement Plan (CIP).

Overview: Generally, this Fund accounts for projects outside of road, bridge and facilities listed in the Capital Improvement Plan. Due to budget constraints, the total funds allocated for the program in 2025-27 were reduced from \$3.0 million to \$1.0 million.

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	1,207,411	-34.5%
Charges for Service	-	-	93,500	-	-	-	0.0%
Operating Grants/Contribution	-	-	-	52,788	52,788	52,788	0.0%
Capital Grants/Contributions	-	-	47,968,522	36,053,419	36,053,419	36,053,419	-24.8%
Fund Transfers In	-	333,333	6,396,950	3,431,017	3,431,017	3,431,017	-46.4%
Loans	-	38,760,881	-	-	-	-	0.0%
Current Program Income	13,768	39,094,214	56,303,551	40,744,635	40,744,635	40,744,635	-27.6%
Dedicated Beginning Balance	608,563	-	35,182,323	36,654,163	36,654,163	36,654,163	4.2%
Beginning Balances	608,563	-	35,182,323	36,654,163	36,654,163	36,654,163	4.2%
Total Resources	622,331	39,094,214	91,485,874	77,398,798	77,398,798	77,398,798	-15.4%
Personnel Services	3,343	-	-	-	-	-	0.0%
Materials & Services	39,759	281,000	114,302	212,385	212,385	212,385	85.8%
Capital Outlay	245,795	3,630,891	90,613,772	73,975,038	73,475,038	73,475,038	-18.9%
Other: Fund Transfers Out	333,434	-	757,800	2,400,000	2,900,000	2,900,000	282.7%
Expenditures	622,331	3,911,891	91,485,874	76,587,423	76,587,423	76,587,423	-16.3%
Other: Contingency	-	-	-	811,375	811,375	811,375	0.0%
Other: Reserve for Future	-	-	-	-	-	-	0.0%
Reserves	-	-	-	811,375	811,375	811,375	0.0%
Total Budget	622,331	3,911,891	91,485,874	77,398,798	77,398,798	77,398,798	-15.4%
Surplus / (Deficit) of Fund							
Resources to Expenditures	-	35,182,323	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	-	-	-	-	-	-	0.0%
Total	-	-	-	-	-	-	0.0%

Purpose: To account for major projects to improve county office space and accumulate resources for future needs.

Overview: Purpose of fund was modified by the Board of Commissioners in December 2016. The fund's purpose includes accounting for major construction and improvements to county buildings. Current budget includes funding for the Courthouse and District Attorney Projects and the Emergency Operations Center Project.

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	16,000	39.1%
Charges for Service	10,238,924	12,229,966	18,225,485	23,751,878	23,751,878	23,751,878	30.3%
Operating Grants/Contribution	23	10,000	-	-	-	-	0.0%
Fund Transfers In	754,634	331,544	451,859	262,364	262,364	262,364	-41.9%
Current Program Income	11,011,918	12,591,725	18,688,844	24,030,242	24,030,242	24,030,242	28.6%
Dedicated Beginning Balance	604,145	994,865	600,000	2,064,000	2,064,000	2,064,000	244.0%
Beginning Balances	604,145	994,865	600,000	2,064,000	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	26,094,242	35.3%
Personnel Services	6,948,773	8,294,643	12,754,332	16,139,458	16,204,946	16,204,946	27.1%
Materials & Services	3,589,017	4,751,641	6,199,780	7,513,837	7,513,837	7,513,837	21.2%
Capital Outlay	83,407	-	-	679,000	679,000	679,000	0.0%
Other: Fund Transfers Out	-	-	-	212,364	212,364	212,364	0.0%
Expenditures	10,621,197	13,046,284	18,954,112	24,544,659	24,610,147	24,610,147	29.8%
Other: Contingency	-	-	334,732	1,549,583	1,484,095	1,484,095	0.0%
Reserves	-	-	334,732	1,549,583	1,484,095	1,484,095	0.0%
Total Budget	10,621,197	13,046,284	19,288,844	26,094,242	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	50.50	6.1%
Total	30.05	34.15	47.60	50.50	50.50	50.50	6.1%

Purpose: To account, in an internal service fund, for the revenues and expenditures of county wide administrative service functions including Finance, Budget, Human Resources and Information Technology (IT).

Overview: Fund income is from an internal cost allocation plan (CAP) which charges cost of overhead to all funds and departments. The Transfer In is from the Intragovernmental Fund; the PC Replacement cost center surplus was directed to this fund. Additionally, the Telecomm cost center has been removed and is included in the Charges for Service as part of cost allocation.

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	4,700,000	3,800,000	3,800,000	3,800,000	-19.1%
Operating Grants/Contribution	1,715	1,485	-	-	-	-	0.0%
Current Program Income	1,710,675	2,300,361	4,700,000	3,800,000	3,800,000	3,800,000	-19.1%
Dedicated Beginning Balance	103,916	75,586	450,960	115,070	115,070	115,070	-74.5%
Beginning Balances	103,916	75,586	450,960	115,070	115,070	115,070	-74.5%
Total Resources	1,814,591	2,375,947	5,150,960	3,915,070	3,915,070	3,915,070	-24.0%
Materials & Services	1,739,005	1,924,988	5,150,960	3,915,070	3,915,070	3,915,070	-24.0%
Expenditures	1,739,005	1,924,988	5,150,960	3,915,070	3,915,070	3,915,070	-24.0%
Total Budget	1,739,005	1,924,988	5,150,960	3,915,070	3,915,070	3,915,070	-24.0%
Surplus / (Deficit) of Fund							
Resources to Expenditures	75,586	450,959	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	-	-	-	-	-	-	0.0%
Total	-	-	-	-	-	-	0.0%

Purpose: To account for non-tax collection system investment returns on commingled cash of all County Funds and to record the cost of banking services.

Overview: This fund records expenses of banking services and gross income of interest on investments. After deduction of banking and investment costs, net earnings are distributed monthly to County funds based on cash balances.

Employee Benefits 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	115,400	49,000	49,000	49,000	-57.5%
Charges for Service	16,671,928	18,048,515	19,708,836	21,830,456	21,830,456	21,830,456	10.8%
Operating Grants/Contribution	80,000	30,000	30,000	30,000	30,000	30,000	0.0%
Current Program Income	16,878,334	18,331,722	19,854,236	21,909,456	21,909,456	21,909,456	10.4%
Dedicated Beginning Balance	2,741,880	3,751,212	4,870,305	4,134,320	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	4,134,320	-15.1%
Total Resources	19,620,214	22,082,934	24,724,541	26,043,776	26,043,776	26,043,776	5.3%
Personnel Services	519,148	407,742	654,322	561,956	561,956	561,956	-14.1%
Materials & Services	15,074,855	17,086,530	18,576,272	19,872,832	19,872,832	19,872,832	7.0%
Other: Fund Transfers Out	275,000	-	1,722,360	1,893,000	1,893,000	1,893,000	9.9%
Expenditures	15,869,003	17,494,272	20,952,954	22,327,788	22,327,788	22,327,788	6.6%
Other: Contingency	-	-	3,771,587	3,715,988	3,715,988	3,715,988	-1.5%
Reserves	-	-	3,771,587	3,715,988	3,715,988	3,715,988	-1.5%
Total Budget	15,869,003	17,494,272	24,724,541	26,043,776	26,043,776	26,043,776	5.3%
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%

Purpose: To account for revenues and expenditures related to program costs of worker's compensation including premium payments and loss reserves, employee assistance program (EAP), unemployment costs, and payment of certain leave liabilities upon retirement under various bargaining agreements.

Overview: See Finance and Human Resources Departments for additional discussion. Personnel costs budgeted are non-salary items such as paying off vacation or sick leave upon retirement according to personnel policies or bargaining unit contracts. In 2017-18 fiscal year, the County converted its dental insurance program to self-insure. In fiscal year 2018-19, the medical insurance was converted to self-insure.

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	423,105	-	-	-	0.0%
Charges for Service	11,886,151	12,957,434	15,437,589	17,797,735	17,797,735	17,797,735	15.3%
Operating Grants/Contribution	198,656	788,387	77,200	303,000	303,000	303,000	292.5%
Fund Transfers In	2,210,859	6,034,287	4,631,669	2,430,958	2,430,958	2,430,958	-47.5%
Loans	10,151,178	-	-	-	-	-	0.0%
Current Program Income	24,842,013	20,012,410	20,569,563	20,531,693	20,531,693	20,531,693	-0.2%
Dedicated Beginning Balance	4,426,016	8,284,661	5,647,876	3,907,815	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	3,907,815	-30.8%
Total Resources	29,268,029	28,297,071	26,217,439	24,439,508	24,439,508	24,439,508	-6.8%
Personnel Services	2,362,015	2,676,717	3,701,745	4,699,114	4,705,531	4,705,531	27.1%
Materials & Services	5,630,271	6,117,366	7,255,316	7,822,802	7,822,802	7,822,802	7.8%
Capital Outlay	10,369,671	9,929,879	6,945,209	1,601,324	1,601,324	1,601,324	-76.9%
Other: Fund Transfers Out	700,000	1,331,544	2,497,256	2,230,958	2,230,958	2,230,958	-10.7%
Other: Loans	-	2,226,550	2,222,232	2,230,958	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	22,621,758	18,585,156	18,591,573	18,591,573	-17.8%
Other: Contingency	-	-	3,595,681	5,854,352	5,847,935	5,847,935	62.6%
Other: Reserve for Future	-	-	-	-	-	-	0.0%
Reserves	-	-	3,595,681	5,854,352	5,847,935	5,847,935	62.6%
Total Budget	20,983,367	22,282,056	26,217,439	24,439,508	24,439,508	24,439,508	-6.8%
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	18.50	0.4%
Total	13.85	15.34	18.42	18.50	18.50	18.50	0.4%

Purpose: To account for county wide internal service operations of the motor pool, facilities, general, and road vehicle fleet replacement, telecommunications services, PC desktop and network hardware replacement, and mail/courier and large photocopier/printers. This also includes law enforcement with the exception of vehicle replacement which has been transferred to Law Enforcement Intragovernmental Services Fund.

Overview: See departments of Public Works, Finance, Information Technology, and Law Enforcement for discussion of specific operations.

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	9,697,955	40.6%
Operating Grants/Contribution	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	9,697,955	40.6%
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	9,697,955	16.7%
Personnel Services	5,759,720	6,139,970	6,502,295	8,073,786	8,104,778	8,104,778	24.6%
Materials & Services	1,519,285	1,504,448	1,809,530	1,424,169	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	9,528,947	14.6%
Other: Contingency	-	-	-	200,000	169,008	169,008	0.0%
Reserves	-	-	-	200,000	169,008	169,008	0.0%
Total Budget	7,288,462	7,644,418	8,311,825	9,697,955	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	26.30	-6.7%
Total	35.50	34.00	28.20	26.30	26.30	26.30	-6.7%

Purpose: To account, in an internal service fund, for business and administrative services shared by the Community Health Centers and Health Department.

Overview: Services are funded by an internal Cost Allocation Plan (CAP) to distribute overhead charges to all funds and costs centers within the Health Department and Community Health Centers.

Law Enforcement (LE) 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
Operating Grants/Contribution	-	-	-	30,304	30,304	30,304	0.0%
Fund Transfers In	-	-	-	1,505,935	1,505,935	1,505,935	0.0%
Current Program Income	-	-	-	1,536,239	1,536,239	1,536,239	0.0%
Dedicated Beginning Balance	-	-	-	887,933	887,933	887,933	0.0%
Beginning Balances	-	-	-	887,933	887,933	887,933	0.0%
Total Resources	-	-	-	2,424,172	2,424,172	2,424,172	0.0%
Materials & Services	-	-	-	70,140	70,140	70,140	0.0%
Capital Outlay	-	-	-	1,900,545	1,900,545	1,900,545	0.0%
Expenditures	-	-	-	1,970,685	1,970,685	1,970,685	0.0%
Other: Contingency	-	-	-	453,487	453,487	453,487	0.0%
Reserves	-	-	-	453,487	453,487	453,487	0.0%
Total Budget	-	-	-	2,424,172	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%

Purpose: To account, in an internal service fund, for replacement reserves for all Law Enforcement vehicles.

Overview: Represents resources collected from each division of the Sheriff's Office to help support future replacement of vehicles which are assigned that division.

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	77,100	2,300	2,300	2,300	-97.0%
Charges for Service	3,127,815	6,624,310	8,786,495	8,639,346	8,639,346	8,639,346	-1.7%
Operating Grants/Contribution	194,252	206,131	845,000	200,000	200,000	200,000	-76.3%
Fund Transfers In	-	465,065	616,564	-	-	-	0.0%
Current Program Income	3,327,126	7,306,613	10,325,159	8,841,646	8,841,646	8,841,646	-14.4%
Dedicated Beginning Balance	334,394	(181,159)	280,000	1,342,200	1,342,200	1,342,200	379.4%
Beginning Balances	334,394	(181,159)	280,000	1,342,200	1,342,200	1,342,200	379.4%
Total Resources	3,661,520	7,125,454	10,605,159	10,183,846	10,183,846	10,183,846	-4.0%
Personnel Services	1,230,109	1,601,740	1,872,444	1,580,385	1,582,524	1,582,524	-15.5%
Materials & Services	1,533,846	2,172,831	2,916,911	2,446,827	2,446,827	2,446,827	-16.1%
Capital Outlay	608,724	2,643,974	4,665,163	4,532,774	4,532,774	4,532,774	-2.8%
Other: Fund Transfers Out	470,000	691,831	673,596	494,344	494,344	494,344	-26.6%
Expenditures	3,842,679	7,110,376	10,128,114	9,054,330	9,056,469	9,056,469	-10.6%
Other: Contingency	-	-	477,045	1,129,516	1,127,377	1,127,377	136.3%
Reserves	-	-	477,045	1,129,516	1,127,377	1,127,377	136.3%
Total Budget	3,842,679	7,110,376	10,605,159	10,183,846	10,183,846	10,183,846	-4.0%
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	5.00	-27.8%
Total	6.00	5.51	6.93	5.00	5.00	5.00	-27.8%

Purpose: To account for rental or long-term lease of county property to private entities and operations of fleet services to outside agencies.

Overview: See Public Works (Property Management & Fleet Services) and Natural Areas, Parks & Events (Concession Management) for additional discussion.

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	62,841	139.6%
Charges for Service	27,091,027	34,065,040	40,387,478	57,422,606	57,422,606	57,422,606	42.2%
Operating Grants/Contribution	11,796,773	15,017,477	11,513,164	15,849,801	15,849,801	15,849,801	37.7%
Fund Transfers In	1,787,385	2,814,553	4,461,279	2,883,882	2,883,882	2,883,882	-35.4%
Loans	1,000,000	-	-	-	-	-	0.0%
Current Program Income	41,890,695	52,007,703	56,388,147	76,219,130	76,219,130	76,219,130	35.2%
Dedicated Beginning Balance	4,427,633	2,855,132	1,582,836	1,043,283	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	1,043,283	-34.1%
Total Resources	46,318,328	54,862,835	57,970,983	77,262,413	77,262,413	77,262,413	33.3%
Personnel Services	25,209,994	31,773,045	33,701,922	46,447,753	46,564,079	46,564,079	38.2%
Materials & Services	15,092,627	20,989,314	20,930,364	25,847,140	25,847,140	25,847,140	23.5%
Capital Outlay	3,104,283	404,872	1,433,473	270,779	270,779	270,779	-81.1%
Other: Debt Service	56,292	112,767	118,199	116,547	116,547	116,547	-1.4%
Expenditures	43,463,196	53,279,998	56,183,958	72,682,219	72,798,545	72,798,545	29.6%
Other: Contingency	-	-	1,787,025	4,580,194	4,463,868	4,463,868	149.8%
Reserves	-	-	1,787,025	4,580,194	4,463,868	4,463,868	149.8%
Total Budget	43,463,196	53,279,998	57,970,983	77,262,413	77,262,413	77,262,413	33.3%
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	143.18	-3.2%
Total	114.33	150.44	147.89	143.18	143.18	143.18	-3.2%

Purpose: To account for the operation of primary care medical clinics, associated services, most mental health services and supporting federal grants and other income. All services in this fund are considered “in-scope” of the County’s Federally Qualified Health Center (FQHC). All services are provided within Benton County.

Overview: See Health Center and Health Department chapters for additional discussion of specific services and budgets.

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	6,866,117	51.1%
Operating Grants/Contribution	3,325,118	6,267,391	3,063,974	1,653,908	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	8,520,025	10.4%
Dedicated Beginning Balance	1,162,350	901,041	321,217	700,000	700,000	700,000	117.9%
Beginning Balances	1,162,350	901,041	321,217	700,000	700,000	700,000	117.9%
Total Resources	7,933,334	10,847,594	8,038,538	9,220,025	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	4,953,510	24.5%
Materials & Services	2,355,531	2,987,369	2,145,726	2,616,697	2,616,697	2,616,697	21.9%
Capital Outlay	-	-	-	46,856	46,856	46,856	0.0%
Other: Fund Transfers Out	-	695,000	1,681,979	1,602,962	1,602,962	1,602,962	-4.7%
Expenditures	7,032,294	7,526,377	7,805,823	9,220,025	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	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	17.42	4.1%
Total	25.09	20.92	16.74	17.42	17.42	17.42	4.1%

Purpose: To account for dental services and primary care medical clinics in Lebanon and Sweet Home in Linn County that are under the umbrella of Benton County's Federally Qualified Health Center (FQHC).

Overview: Operationally, clinic sites are fully integrated with health clinic operations in Benton County. A separate fund was established by policy to provide financial separation because clinic services in Benton County receive financial support from the General Fund and a broad array of Benton Mental Health Services are integrated with clinic operations. This fund is allocated county and Health Department overhead in the same manner as are Benton County clinic sites.

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	78,464	-83.9%
Charges for Service	95,475	411,164	118,129	126,095	126,095	126,095	6.7%
Operating Grants/Contribution	500,715	481,721	334,777	246,260	246,260	246,260	-26.4%
Fund Transfers In	7,573	-	-	-	-	-	0.0%
Current Program Income	650,349	910,532	941,123	450,819	450,819	450,819	-52.1%
Dedicated Beginning Balance	597,887	497,466	579,567	835,137	835,137	835,137	44.1%
Beginning Balances	597,887	497,466	579,567	835,137	835,137	835,137	44.1%
Total Resources	1,248,236	1,407,998	1,520,690	1,285,956	1,285,956	1,285,956	-15.4%
Personnel Services	60,188	50,903	56,100	69,009	69,009	69,009	23.0%
Materials & Services	661,583	659,931	707,935	607,759	607,759	607,759	-14.2%
Capital Outlay	-	36,901	268,727	222,652	222,652	222,652	-17.1%
Other: Fund Transfers Out	29,000	58,751	39,637	-	-	-	0.0%
Expenditures	750,771	806,486	1,072,399	899,420	899,420	899,420	-16.1%
Other: Contingency	-	-	448,291	386,536	386,536	386,536	-13.8%
Reserves	-	-	448,291	386,536	386,536	386,536	-13.8%
Total Budget	750,771	806,486	1,520,690	1,285,956	1,285,956	1,285,956	-15.4%
Surplus / (Deficit) of Fund							
Resources to Expenditures	497,465	601,512	-	-	-	-	0.0%
Full-Time-Equivalent (FTE)							
Regular	-	-	-	0.20	0.20	0.20	0.0%
Total	-	-	-	0.20	0.20	0.20	0.0%

Purpose: To account for expendable trusts transferred or given to Benton County for specific long term purposes.

Overview: For additional discussion of the various trusts see Natural Areas, Parks & Events, District Attorney, Law Enforcement, and Non-Departmental.

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	12,000	79.1%
Operating Grants/Contribution	307,721	3,000	-	-	-	-	0.0%
Current Program Income	320,669	15,256	6,700	12,000	12,000	12,000	79.1%
Dedicated Beginning Balance	317,192	564,759	562,000	584,260	584,260	584,260	4.0%
Beginning Balances	317,192	564,759	562,000	584,260	584,260	584,260	4.0%
Total Resources	637,861	580,015	568,700	596,260	596,260	596,260	4.8%
Materials & Services	73,103	89	40,000	40,081	40,081	40,081	0.2%
Expenditures	73,103	89	40,000	40,081	40,081	40,081	0.2%
Other: Contingency	-	-	528,700	556,179	556,179	556,179	5.2%
Reserves	-	-	528,700	556,179	556,179	556,179	5.2%
Total Budget	73,103	89	568,700	596,260	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%

Purpose: To account for maintenance and disposal of property acquired by the County through property tax foreclosure.

Overview: Historically, properties acquired through tax foreclosure are few and generally of low value. This Fund is under the control of the tax collector. Assets belong to the taxing districts of Benton County. The tax collector determines the need to add or release funds based on Oregon law.

Department Summaries & Discussion



Assessment Department

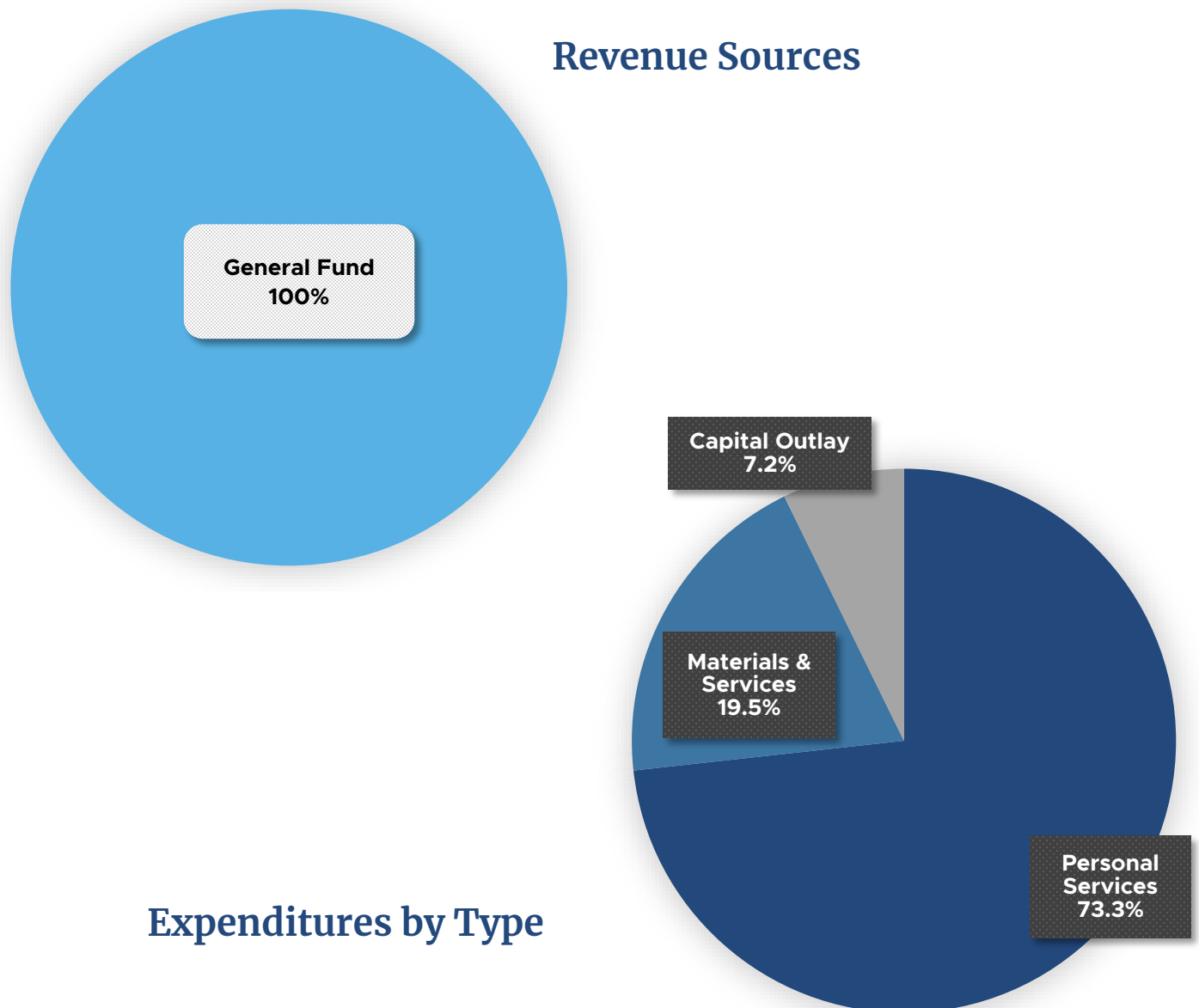
Director:	Tami Tracy
Office Location:	Kalapuya Building, 4500 SW Research Way, Corvallis
Telephone:	(541) 766-6855
Internet Address:	https://assessment.bentoncountyor.gov/

Department Overview

The Assessment Department performs the statutory functions of the County Assessor under Oregon Law. Primary functions include valuing all real and personal property, mapping, administration of special programs, maintaining property ownership, and property tax calculation for all districts authorized to levy in Benton County. The Assessor reports to the Assistant County Administrator.

In 2024 the department valued 40,521 real and personal property accounts in the County at a real market value of more than \$25.3 billion, with a total taxable value of just over \$11.1 billion. Total taxes extended in 2022 were approximately \$199.8 million for all taxing districts authorized to levy property taxes in Benton County.

Revenue Sources



Assessment						
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
General Revenues	-	-	-	-	-	-
Charges for Service	123,805	125,000	134,250	135,000	135,000	135,000
Operating Grants/Contributions	771,825	728,948	690,000	690,000	690,000	690,000
Fund Transfers In	76,682	15,000	126,273	453,548	453,548	453,548
Current Program Income	972,312	868,948	950,523	1,278,548	1,278,548	1,278,548
Total Resources	972,312	868,948	950,523	1,278,548	1,278,548	1,278,548
Personnel Services	3,021,583	3,689,403	4,259,205	4,822,342	4,834,274	4,834,274
Materials & Services	963,329	1,129,739	1,600,524	1,286,509	1,286,509	1,286,509
Capital Outlay	81,001	6,562	180,573	478,350	478,350	478,350
Expenditures	4,065,913	4,825,704	6,040,302	6,587,201	6,599,133	6,599,133
Total Budget	4,065,913	4,825,704	6,040,302	6,587,201	6,599,133	6,599,133
Surplus / (Deficit) of Fund						
Resources to Expenditures	(3,093,601)	(3,956,756)	(5,089,779)	(5,308,653)	(5,320,585)	(5,320,585)

Fund 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
General Fund	4,065,913	4,820,120	6,013,302	6,587,201	6,599,133	6,599,133
General Capital Improvements	-	5,584	27,000	-	-	-
Total	4,065,913	4,825,704	6,040,302	6,587,201	6,599,133	6,599,133

Full-Time-Equivalent (FTE)	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted
Regular	17.00	17.00	17.00	16.00	16.00	16.00
Total	17.00	17.00	17.00	16.00	16.00	16.00

Assessment: Goal Narrative

Goal 1: By June 30, 2027, ensure all electronically scanned property jackets and historical content (approximately 41,000) are linked to the account on the assessment property search website.

- ✓ **Core Value/Focus Area:** Environment and Natural Resources
- ✓ **Commissioner Priority:** Responsible Governance
- ✓ **Funded:** 2025-27 Assessment Department CSL- Requested as part of the integration to new AT&T system (ORCATS) web platform.

Goal 2: By June 30, 2027, add all tax lot cards to the assessment property search web page.

- ✓ **Core Value/Focus Area:** Prosperous Economy
- ✓ **Commissioner Priority:** Responsible Governance
- ✓ **Funded:** 2025-27 Assessment Department CSL- Requested as part of the integration to new AT&T system (ORCATS) web platform.

Goal 3: To meet the aggressive timelines for conversion to ORCATS, our new A&T system, and complete the project by 9/1/2026

- ✓ **Core Value/Focus Area:** Environment and Natural Resources
- ✓ **Commissioner Priority:** Responsible Governance
- ✓ **Funded:** Policy Option Package AS-03

Goal 4: To complete an organizational restructuring providing professional growth and advancement opportunities that provide essential reclassifications due to change in business need, cross training, and succession planning by June 30, 2027.

- ✓ **Core Value/Focus Area:** Environment and Natural Resources
- ✓ **Commissioner Priority:** Responsible Governance
- ✓ **Funded:** Policy Option Package AS-06

Office of the Board of Commissioners

Commissioners:	<i>Patrick Malone, Gabe Shepherd & Nancy Wyse</i>
Director:	<i>Rachel McEneny</i>
Office Location:	<i>Kalapuya Building, 4500 SW Research Way, Corvallis</i>
Telephone:	<i>(541) 766-6800</i>
Internet Address:	<i>https://boc.bentoncountyor.gov/</i>

Office Overview

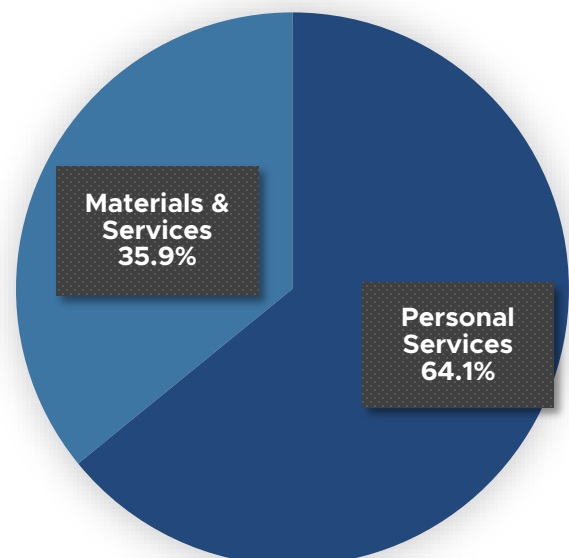
Commissioners are elected at large on a partisan ballot to four-year terms. The County Charter requires that commissioners devote full time to the office. Commissioners serve as the chief executive and legislative body and hear certain matters, such as land use issues in a quasi-judicial setting. Under the Charter they have broad powers to enact ordinances, appoint citizen boards and committees, take administrative actions, and enter into agreements with other public agencies and organizations.

The County Administrator's Office oversees the County Departments and is responsible for the day-to-day operations of the County. The County Administrator reports directly to the Board of Commissioners, and is charged with overseeing execution of Board policy, advising the Board on administrative matters and coordination of department activities. The County Administrator, with support from the Assistant County Administrator, also hires and supervises appointed department heads in consultation with the Board.

Divisions within the department include Governance and Board of Commissioner Support; Resiliency and Change Management, and Public Relations and Communications. Collectively the Office of the Board of Commissioners includes 3.00 FTE of Commissioners, and 10.0 FTE of staff.



Revenue Sources



Expenditures by Type

Board of Commissioners						
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
General Revenues	180	1	-	-	-	-
Charges for Service	338	-	-	-	-	-
Fund Transfers In	29,800	-	-	-	-	-
Current Program Income	30,318	1	-	-	-	-
Dedicated Beginning Balance	758	1,129	-	-	-	-
Beginning Balances	758	1,129	-	-	-	-
Total Resources	31,076	1,130	-	-	-	-
Personnel Services	2,751,078	3,507,937	4,367,131	4,490,371	4,514,231	4,514,231
Materials & Services	872,741	2,926,790	2,941,706	2,526,489	2,526,489	2,526,489
Capital Outlay	29,800	-	-	-	-	-
Other: Fund Transfers Out	-	1,130	-	-	-	-
Expenditures	3,653,619	6,435,857	7,308,837	7,016,860	7,040,720	7,040,720
Total Budget	3,653,619	6,435,857	7,308,837	7,016,860	7,040,720	7,040,720
Surplus / (Deficit) of Fund						
Resources to Expenditures	(3,622,543)	(6,434,727)	(7,308,837)	(7,016,860)	(7,040,720)	(7,040,720)

Fund 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
General Fund	3,623,819	6,434,727	7,308,837	7,016,860	7,040,720	7,040,720
General Capital Improvements	29,800	-	-	-	-	-
Trust Fund	-	1,130	-	-	-	-
Total	3,653,619	6,435,857	7,308,837	7,016,860	7,040,720	7,040,720

Full-Time-Equivalent (FTE)	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted
Regular	10.25	12.50	14.00	13.00	13.00	13.00
Total	10.25	12.50	14.00	13.00	13.00	13.00

Board of Commissioners: Goal Narrative

Goal 1: Develop and implement a leadership dashboard to enable the Board of Commissioners and Department Heads to make data-driven decisions through the identification of trends and leveraging data. Develop data points and metrics by December 31, 2025, and implement dashboard no later than June 30, 2026.

- ✓ **Core Value/Focus Area:** All Core Value/Focus Areas
- ✓ **Commissioner Priority:** Responsible Governance
- ✓ **Funded:** 2025-27 Board of Commissioners CSL

Goal 2: By June 30, 2026, lead the creation of a plan that successfully right sizes all current facilities for existing and future needs; reduces excess cost and waste; leverages existing surplus assets to rebuild county reserves; and improves public perception of upkeep and quality.

- ✓ **Core Value/Focus Area:** All Core Value/Focus Areas
- ✓ **Commissioner Priority:** Responsible Governance
- ✓ **Funded:** 2025-27 Board of Commissioners and Public Works CSL

Goal 3: Identify current actions, as well as best practices, that effectively support and stimulate the growth of workforce housing and economic development in Benton County. By June 30, 2026, formulate a regional advisory workgroup to complete a strategic plan on how best to support efforts going forward.

- ✓ **Core Value/Focus Area:** All Core Value/Focus Areas
- ✓ **Commissioner Priority:** Housing Insecurity
- ✓ **Funded:** 2025-27 Board of Commissioners CSL

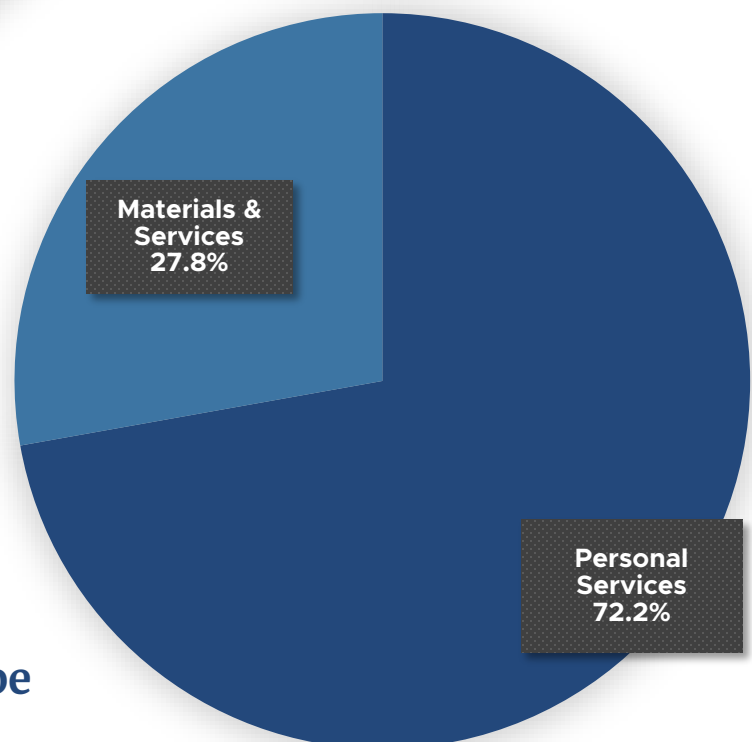
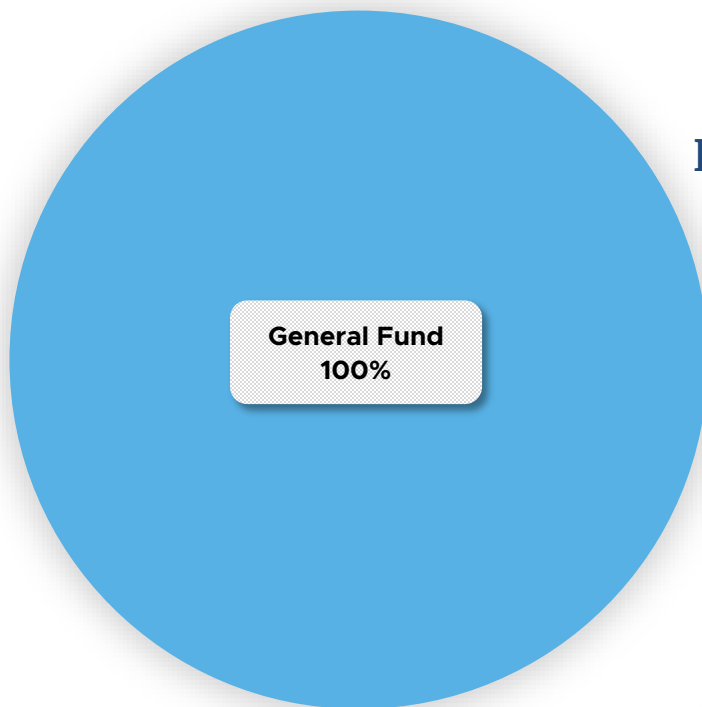
Community Development Department

Director:	<i>Gary Stockhoff (Interim)</i>
Office Location:	<i>Kalapuya Building, 4500 SW Research Way, Corvallis</i>
Telephone:	<i>(541) 766-6819</i>
Internet Address:	<i>https://cd.bentoncountyor.gov/</i>

Department Overview

The Community Development Department combines long-range planning, zoning regulation, building permit and inspection, code compliance, water quality, and solid waste management/materials management. The department staffs the Planning Commission, Historic Resources Commission, and Disposal Site Advisory Committee. The department's priorities are to preserve public health and safety and contribute positively to the quality of life in Benton County.

Revenue Sources



Expenditures by Type

Community Development						
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
General Revenues	247,444	423,413	378,198	312,000	312,000	312,000
Charges for Service	3,034,272	2,007,685	2,309,868	1,755,536	1,755,536	1,755,536
Operating Grants/Contributions	10,672	15,110	65,164	365,000	365,000	365,000
Fund Transfers In	-	-	75,000	-	-	-
Current Program Income	3,292,388	2,446,208	2,828,230	2,432,536	2,432,536	2,432,536
Dedicated Beginning Balance	567,420	1,135,323	1,700,000	1,300	1,300	1,300
Beginning Balances	567,420	1,135,323	1,700,000	1,300	1,300	1,300
Total Resources	3,859,808	3,581,531	4,528,230	2,433,836	2,433,836	2,433,836
Personnel Services	3,145,478	3,971,420	5,559,990	5,497,042	5,516,394	5,516,394
Materials & Services	1,318,373	1,051,003	1,484,751	2,125,058	2,125,058	2,125,058
Capital Outlay	11,656	6,000	75,000	-	-	-
Expenditures	4,475,507	5,028,423	7,119,741	7,622,100	7,641,452	7,641,452
Other: Contingency	-	-	390,150	-	-	-
Reserves	-	-	390,150	-	-	-
Total Budget	4,475,507	5,028,423	7,509,891	7,622,100	7,641,452	7,641,452
Surplus / (Deficit) of Fund						
Resources to Expenditures	(615,699)	(1,446,892)	(2,981,661)	(5,188,264)	(5,207,616)	(5,207,616)

Fund 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
General Fund	4,475,507	5,028,423	7,434,891	7,622,100	7,641,452	7,641,452
General Capital Improvements Fund	-	-	75,000	-	-	-
Total	4,475,507	5,028,423	7,509,891	7,622,100	7,641,452	7,641,452

Full-Time-Equivalent (FTE)	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted
Regular	14.79	16.95	20.00	16.65	16.65	16.65
Total	14.79	16.95	20.00	16.65	16.65	16.65

Community Development: Goal Narrative

Goal 1: Pursue grant funding and implement Phase 2 of Comprehensive Plan Periodic Review and Development Code by January 1, 2026.

- ✓ **Core Value/Focus Area:** All Core Value/Focus Areas
- ✓ **Commissioner Priority:** Responsible Governance
- ✓ **Funded:** 2025-27 Community Development Policy Package CD-01

Goal 2: Develop and implement a Solid Waste Management Plan by June 30, 2027.

- ✓ **Core Value/Focus Area:** Environment and Natural Resources
- ✓ **Commissioner Priority:** Responsible Governance
- ✓ **Funded:** 2025-27 Board of Commissioners and Community Development CSL

Goal 3: By June 1, 2026, develop interdepartmental alliance for Environmental Planning/Services workgroup, bridging respective environmental related work.

- ✓ **Core Value/Focus Area:** Housing Growth
- ✓ **Commissioner Priority:** Environment and Natural Resources
- ✓ **Funded:** 2025-27 Community Development CSL

Goal 4: Develop and maintain Transportation element to the Planning Division by July 1, 2026.

- ✓ **Core Value/Focus Area:** Mobility and Transportation
- ✓ **Commissioner Priority:** Community Resiliency
- ✓ **Funded:** 2025-27 Community Development CSL

Goal 5: Innovate Code Compliance/Community Solutions Program by June 30, 2027.

- ✓ **Core Value/Focus Area:** All
- ✓ **Commissioner Priority:** Responsible Governance
- ✓ **Funded:** 2025-27 Community Development CSL

Community Health Centers of Benton and Linn Counties

Director:	Lacey Mollel
Office Location:	Health Services Building, 530 NW 27th St, Corvallis
Telephone:	(541) 766-6835
Internet Address:	https://clinics.bentoncountyor.gov/

Department Overview

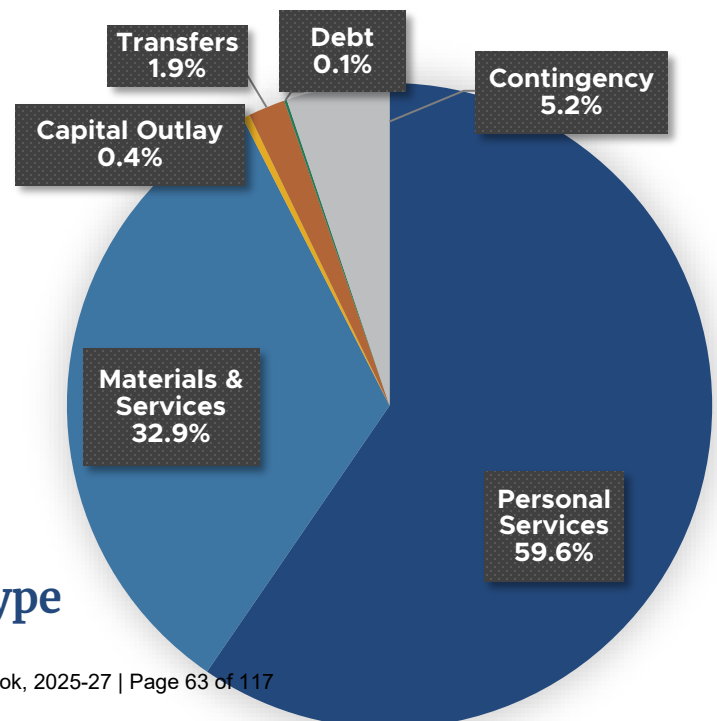
The Community Health Center (CHC) is a Federally Qualified Health Center (FQHC) established in 2004. For four years it operated only in Benton County. In 2008, in partnership with Linn County, the East Linn Health Center, located in Lebanon, was established. At that time, the formal title of the organization became the Community Health Centers of Benton and Linn Counties.

Today there are three primary care sites in Benton County- the Benton Health Center, Lincoln Health Center, and Monroe Health Center. Lincoln and Monroe are both School Based Health Centers serving students and the community. There are two fixed dental sites in Benton County- at the Benton Health Center and the Boys & Girls Club of Corvallis.

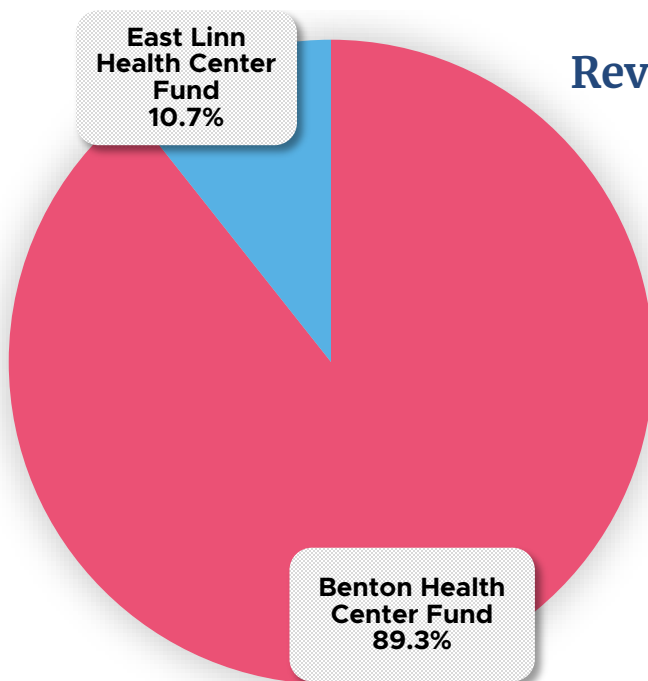
There are two health center sites in Linn County- East Linn Health Center in Lebanon and Sweet Home Health Center. *Linn County sites have a separate budget and do not receive any Benton County general fund support.*

CHC revenue is driven by its federal designation, the services provided (number of billable encounters), and the number of patients empaneled to the clinics. The more patients empaneled, the more revenue received through capitation agreements with the Oregon Health Authority (OHA) and local Coordinated Care Organizations (CCO). The federal designation also provides preferential reimbursement rates from Medicaid and Medicare, in exchange for providing low or no cost services to under insured or uninsured people through a Sliding Fee Discount Program.

Revenue Sources



Expenditures by Type



Community Health Centers

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
General Revenues	351,475	214,665	48,424	62,841	62,841	62,841
Charges for Service	30,400,928	37,640,170	45,018,627	64,288,723	64,288,723	64,288,723
Operating Grants/Contributions	15,121,891	18,284,868	14,577,138	17,503,709	17,503,709	17,503,709
Capital Grants/Contributions	-	-	-	-	-	-
Fund Transfers In	1,793,044	2,814,553	4,461,279	2,883,882	2,883,882	2,883,882
Loans	1,000,000	-	-	-	-	-
Current Program Income	48,667,338	58,954,256	64,105,468	84,739,155	84,739,155	84,739,155
Dedicated Beginning Balance	5,589,984	3,756,173	1,904,053	1,743,283	1,743,283	1,743,283
Beginning Balances	5,589,984	3,756,173	1,904,053	1,743,283	1,743,283	1,743,283
Total Resources	54,257,322	62,710,429	66,009,521	86,482,438	86,482,438	86,482,438
Personnel Services	29,890,072	35,617,054	37,680,040	51,401,263	51,517,589	51,517,589
Materials & Services	17,483,717	23,976,683	23,076,090	28,463,837	28,463,837	28,463,837
Capital Outlay	3,355,737	1,099,872	1,433,473	317,635	317,635	317,635
Other: Fund Transfers Out	-	-	1,681,979	1,602,962	1,602,962	1,602,962
Other: Loans	56,292	-	-	-	-	-
Other: Bond Debt Principal	-	112,767	67,500	66,910	66,910	66,910
Other: Bond Debt Interest	-	-	50,699	49,637	49,637	49,637
Expenditures	50,785,818	60,806,376	63,989,781	81,902,244	82,018,570	82,018,570
Other: Contingency	-	-	2,019,740	4,580,194	4,463,868	4,463,868
Reserves	-	-	2,019,740	4,580,194	4,463,868	4,463,868
Total Budget	50,785,818	60,806,376	66,009,521	86,482,438	86,482,438	86,482,438
Surplus / (Deficit) of Fund						
Resources to Expenditures	3,471,504	1,904,053	-	-	-	-

Fund 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
General Capital Improvements	5,659	-	-	-		
Building Development Reserve	284,669	-	-			
Benton Health Center	43,463,196	53,279,998	57,970,983	77,262,413	77,262,413	77,262,413
East Linn Health Center	7,032,294	7,526,377	8,038,538	9,220,025	9,220,025	9,220,025
Total	50,785,818	60,806,376	66,009,521	86,482,438	86,482,438	86,482,438

Full-Time-Equivalent (FTE)	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted
Regular	99.58	114.10	98.62	94.65	94.65	94.65
Total	99.58	114.10	98.62	94.65	94.65	94.65

Community Health Centers: Goal Narrative

Goal 1: By June 30, 2027, the Community Health Centers of Benton and Linn Counties (CHC) will expand and enhance access to comprehensive, integrated primary care, behavioral health, and enabling services for uninsured and underinsured residents by increasing the number of service access points by 15% and strengthening referral pathways to social services, as measured by EHR data, referral completion rates, and patient feedback surveys. This effort will contribute to improved community health, safety, stability, and civic engagement.

- ✓ **Core Value/Focus Area:** Community Safety
- ✓ **Commissioner Priority:** Community Resiliency
- ✓ **Funded:** 2025-27 Current Service Level

Goal 2: By June 30, 2027, the CHC will conduct and document emergency preparedness drills at 100% of the CHC sites annually and provide annual staff training on safety protocols to ensure consistent, practiced responses that prioritize employee and patient safety. In partnership with the Benton County Emergency Management team and the Benton County Safety Officer, the CHC will review and update the all-hazards risk assessment and safety/security plans for each health center site at least once during the biennium, incorporating real-world experiences, staff input, and emerging risks to strengthen preparedness and promote community resiliency.

- ✓ **Core Value/Focus Area:** Emergency Preparedness
- ✓ **Commissioner Priority:** Community Resiliency
- ✓ **Funded:** 2025-27 Current Service Level

Goal 3: By June 30, 2027, the CHC will strengthen access to integrated health services for Migrant and Seasonal Agricultural Workers (MSAW) and their families by establishing or renewing formal referral partnerships with at least five Community-Based Organizations (CBOs) and collaborating with Oregon Health Authority (OHA)-funded outreach initiatives. These efforts will result in a 20% increase in MSAW patient referrals to CHC sites across Benton and Linn Counties, tracked through EHR documentation and partner feedback.

- ✓ **Core Value/Focus Area:** Food and Agriculture
- ✓ **Commissioner Priority:** Community Resiliency
- ✓ **Funded:** 2025-27 Current Service Level

Office of County Counsel

Counsel:	Vance Croney
Office Location:	Kalapuya Building, 4500 SW Research Way, Corvallis
Telephone:	(541) 766-6800
Internet Address:	https://counsel.bentoncountyor.gov/

Office Overview

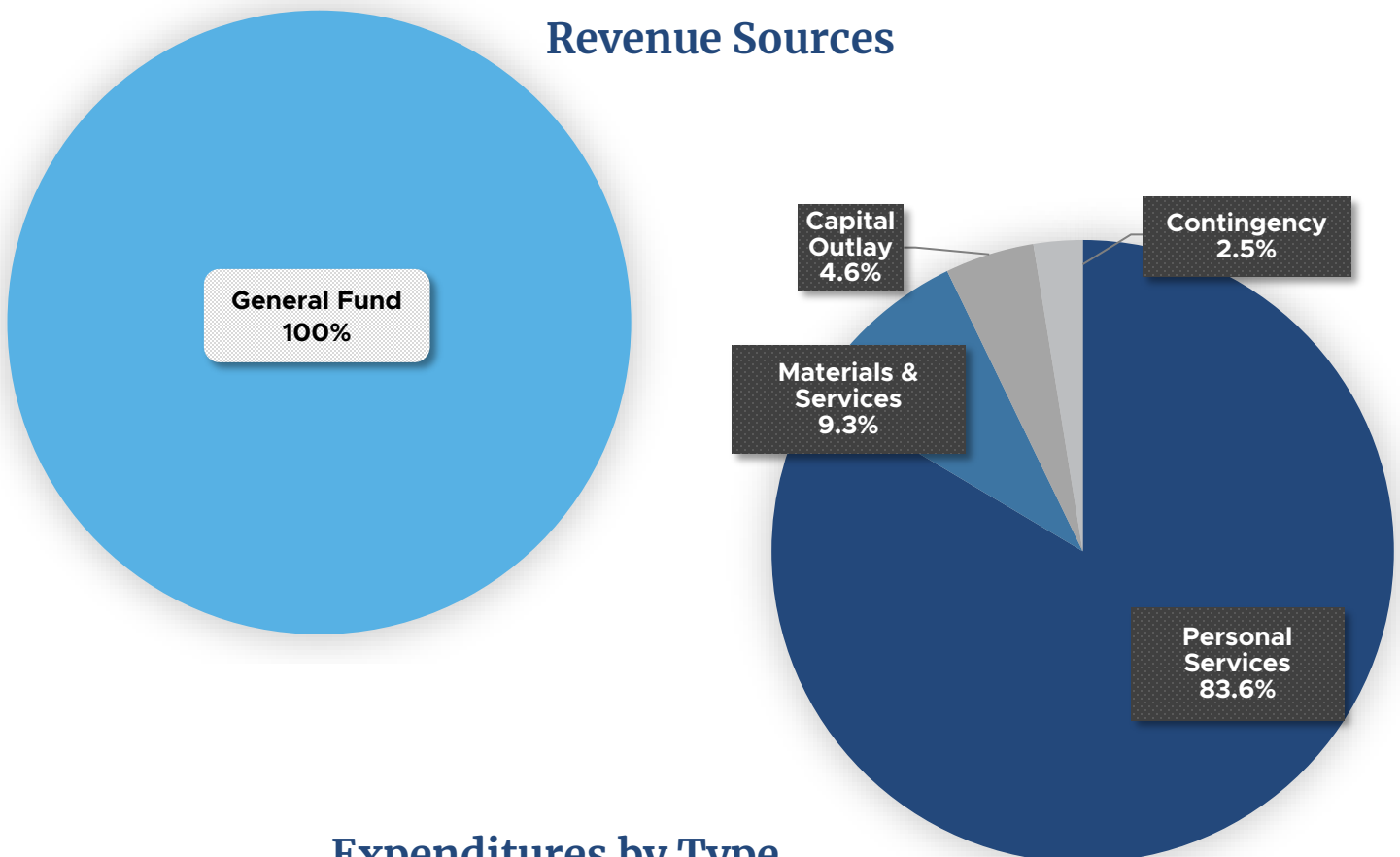
Benton County Counsel's client is the legal entity of Benton County, Oregon. The Board of Commissioners is the governing body of the County. Benton County is controlled by its Charter and is one of nine home-rule counties in the State of Oregon. County Counsel is prohibited from providing legal advice to the public or to parties other than the political subdivision and County service districts.

The Office of County Counsel provides legal services to the Board of Commissioners, County departments, boards, commissions, service districts and to individual County employees within the course and scope of their Benton County duties. The Office of County Counsel has an attorney-client relationship with the County.

The office's legal services include representing the County in a variety of areas including tort claims, land use and planning appeals, public records matters, code enforcement, civil litigation, foreclosure and lien actions, nuisance abatement, real property matters, environmental issues, road and right-of-way regulation, solid waste collection, disposal and franchising matters, fiscal and taxation matters. Legal services also include approving, modifying or disapproving contracts, agreements, ordinances, policies, and other county actions.

Counsel's office also administers the County Charter, overseeing the Charter Review Committee, which meets once every five years. It also staffs and operates the County Law Library.

Revenue Sources



Expenditures by Type

County Counsel						
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
Charges for Service	681,729	731,156	747,123	1,566,955	1,566,955	1,566,955
Operating Grants/Contributions	100,134	101,893	104,000	108,000	108,000	108,000
Current Program Income	781,863	833,049	851,123	1,674,955	1,674,955	1,674,955
Dedicated Beginning Balance	25,912	43,917	57,000	40,750	40,750	40,750
Beginning Balances	25,912	43,917	57,000	40,750	40,750	40,750
Total Resources	807,775	876,966	908,123	1,715,705	1,715,705	1,715,705
Personnel Services	620,955	646,369	708,770	1,431,905	1,442,487	1,442,487
Materials & Services	137,789	109,750	171,950	159,959	159,959	159,959
Capital Outlay	-	-	-	80,000	80,000	80,000
Expenditures	758,744	756,119	880,720	1,671,864	1,682,447	1,682,447
Other: Contingency	-	-	27,403	43,841	43,841	43,841
Reserves	-	-	27,403	43,841	43,841	43,841
Total Budget	758,744	756,119	908,123	1,715,705	1,726,287	1,726,287
Surplus / (Deficit) of Fund Resources to Expenditures	49,031	120,847	-	-	(10,582)	(10,582)

Fund 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
General Fund	758,744	756,119	908,123	1,715,705	1,726,287	1,726,287
Total	758,744	756,119	908,123	1,715,705	1,726,287	1,726,287

Full-Time-Equivalent (FTE)	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted
Regular	1.50	1.50	1.50	3.00	3.00	3.00
Total	1.50	1.50	1.50	3.00	3.00	3.00

County Counsel: Goal Narrative

Goal 1: Increase the capacity of the Office of County Counsel from 1.5 FTE to 3.0 FTE by June 30, 2026, 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.

- ✓ **Core Value/Focus Area:** Community Safety
- ✓ **Commissioner Priority:** Responsible Governance
- ✓ **Funded:** Policy Option Package COU-01

Goal 2: Develop and train additional lawyers and staff in Counsel's office by January 1, 2027.

- ✓ **Core Value/Focus Area:** Lifelong Learning and Education
- ✓ **Commissioner Priority:** Responsible Governance
- ✓ **Funded:** 2025-27 Current Service Level

Goal 3: By January 1, 2027, provide opportunity for staff to telecommute during the week and coordinate work-site responsibilities to minimize transportation requirements.

- ✓ **Core Value/Focus Area:** Mobility and Transportation/Environment and Natural Resources
- ✓ **Commissioner Priority:** Community Resiliency
- ✓ **Funded:** 2025-27 Current Service Level

District Attorney's Office

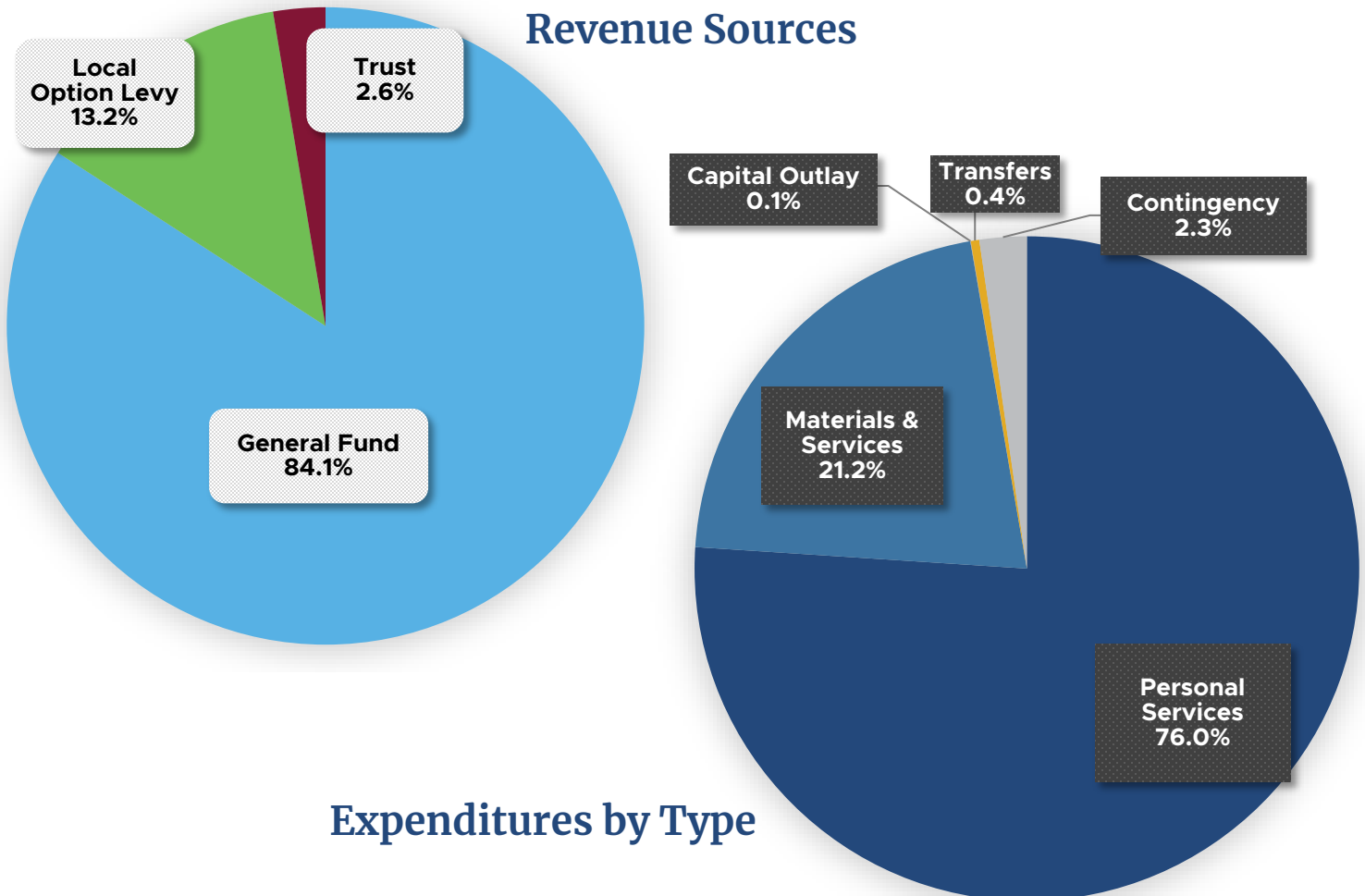
District Attorney:	Ryan Joslin
Office Location:	Courthouse, 120 NW 4th St, Corvallis
Telephone:	(541) 766-6815
Internet Address:	https://da.bentoncountyor.gov/

Office Overview

Pursuant to the Oregon Constitution, the District Attorney is the law enforcement officer of the State. As a State Constitutional officer, the District Attorney is elected on a non-partisan ballot. Functions of the office are generally described by state statute. Functions include evaluation and prosecution of adult and juvenile criminal cases, assistance to crime victims as mandated by Oregon Law, death investigations, child abuse investigations, civil commitments, juvenile dependency, and review denials of public records requests. The base salary and benefits of the District Attorney are paid directly by the State. Only the optional County salary supplement is included in personnel costs. Counties are responsible for budgeting for all other functions and costs, including staffing.

It is the mission of the District Attorney's office to protect the public from crime; safeguard children and vulnerable adults from abuse and neglect; assist and advise crime victims; and foster a respect for the rule of law. This mission will be accomplished through the District Attorney's inherent responsibility to respond to all corresponding legal matters arising within the jurisdiction. Historically, the State once funded a significant percentage of the cost of adult criminal prosecution. Over time there were drastic reductions in State funding that resulted in Oregon's 36 counties having to bear virtually all the direct costs associated with prosecuting State crimes. The District Attorney's Office has responded to a growing number of demands in criminal and civil prosecution. One of the keys to the District Attorney's Office's success is the experience, commitment, and self-sacrifice of attorneys and staff.

Revenue Sources



District Attorney

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
General Revenues	4,204	18,988	1,550	6,577	6,577	6,577
Charges for Service	470,441	430,264	314,352	366,093	366,093	366,093
Operating Grants/Contributions	1,165,321	1,109,097	749,728	820,724	820,724	820,724
Fund Transfers In	57,780	28,890	28,890	46,224	46,224	46,224
Current Program Income	1,697,746	1,587,239	1,094,520	1,239,618	1,239,618	1,239,618
Dedicated Beginning Balance	226,845	376,969	317,934	366,537	366,537	366,537
Beginning Balances	226,845	376,969	317,934	366,537	366,537	366,537
Total Resources	1,924,591	1,964,208	1,412,454	1,606,155	1,606,155	1,606,155
Personnel Services	5,011,022	5,977,246	7,146,422	8,463,293	8,510,535	8,510,535
Materials & Services	1,534,302	1,744,050	2,233,740	2,377,608	2,377,608	2,377,608
Capital Outlay	26,612	4,328	10,000	2,500	2,500	2,500
Other: Fund Transfers Out	57,780	28,890	32,657	46,224	46,224	46,224
Expenditures	6,629,716	7,754,514	9,422,819	10,889,625	10,936,867	10,936,867
Other: Contingency	-	-	97,187	256,456	256,456	256,456
Reserves	-	-	97,187	256,456	256,456	256,456
Total Budget	6,629,716	7,754,514	9,520,006	11,146,081	11,193,323	11,193,323
Surplus / (Deficit) of Fund						
Resources to Expenditures	(4,705,125)	(5,790,306)	(8,107,552)	(9,539,926)	(9,587,168)	(9,587,168)

Fund 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
General Fund	5,406,378	6,518,522	8,181,460	9,371,226	9,418,468	9,418,468
Local Option Levy Fund	925,298	945,176	1,147,029	1,479,563	1,479,563	1,479,563
Trust Fund	298,039	290,815	191,517	295,292	295,292	295,292
Total	6,629,716	7,754,514	9,520,006	11,146,081	11,193,323	11,193,323

Full-Time-Equivalent (FTE)	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted
Regular	26.00	30.00	30.00	29.00	29.00	29.00
Total	26.00	30.00	30.00	29.00	29.00	29.00

District Attorney: Goal Narrative

Goal 1: Maintain capacity to provide 40,000 services to crime victims each year; Maintain capacity to respond to 18,000 scheduled court appearances per year; and Review 2,700 cases and 6,500 charges referred by law enforcement per year.

- ✓ **Core Value/Focus Area:** Community Safety
- ✓ **Commissioner Priority:** Community Safety & Justice Improvement
- ✓ **Funded:** 2025-27 Current Service Level

Goal 2: Establish ability to maintain uninterrupted operations off site in event of extreme weather conditions, natural or manmade disaster, or other calamity, by no later than June 30, 2026, by maintaining an up-to-date COOP plan by annual review and amendment as necessary; maintaining ability to communicate with courts, law enforcement, and DA personnel; and maintaining ability to continue all base levels of operations.

- ✓ **Core Value/Focus Area:** Community Safety
- ✓ **Commissioner Priority:** Community Safety & Justice Improvement
- ✓ **Funded:** 2025-27 Current Service Level

Goal 3: Fully implement program for digital receipt and discovery of media, by September 1, 2025, and maintain ability to process 3,300 pieces of media annually.

- ✓ **Core Value/Focus Area:** Community Safety
- ✓ **Commissioner Priority:** Climate Crisis
- ✓ **Funded:** 2025-27 Current Service Level

Goal 4: Update and improve the Benton County District Attorney website, by June 30, 2026, by: providing a bilingual (Spanish) option and adding an explanation of the basic workings/processes of the Oregon criminal justice system for those who may not be familiar with the American criminal justice system.

- ✓ **Core Value/Focus Area:** Community Safety
- ✓ **Commissioner Priority:** Diversity
- ✓ **Funded:** 2025-27 Current Service Level

Financial Services Department

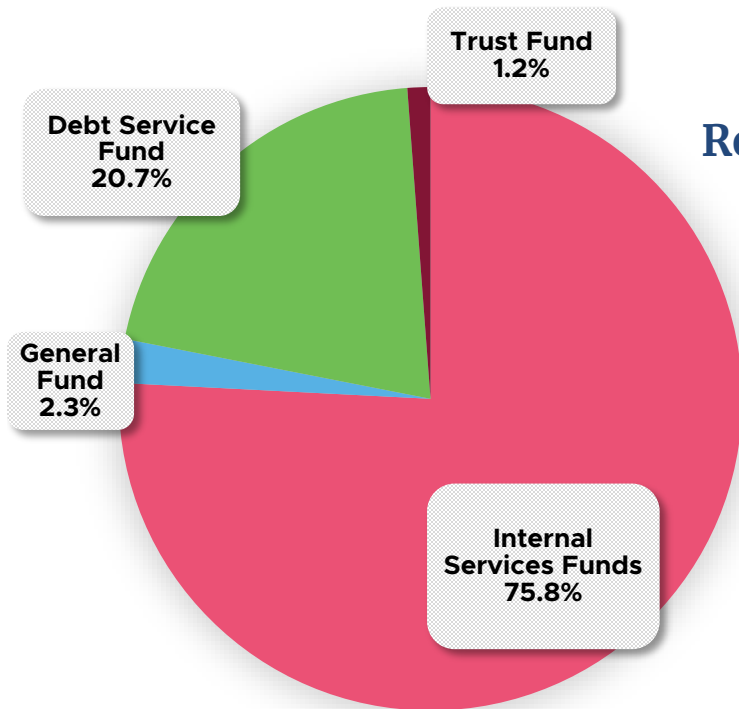
Chief Financial Officer:	<i>Jennifer Ferrer-Santa Ines</i>
Office Location:	<i>Kalapuya Building, 4500 SW Research Way, Corvallis</i>
Telephone:	<i>(541) 766-6076</i>
Internet Address:	<i>https://finance.bentoncountyor.gov/</i>

Department Overview

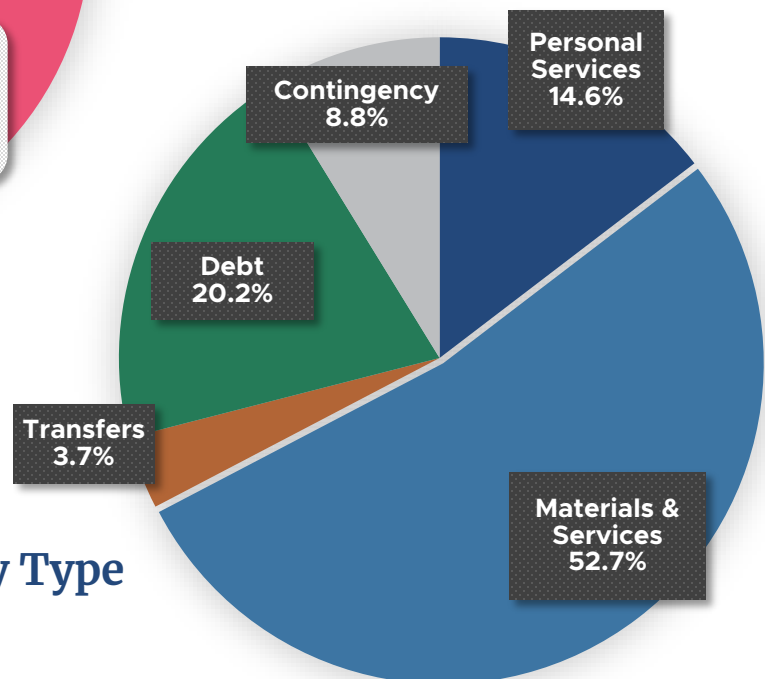
The Financial Services Department provides efficient and high-quality financial services and support to all county departments in helping them meet their goals and objectives. These services and support include property tax collection, general accounting, procurement, payroll, and mail delivery. Additionally, the Department is responsible for the development and execution of the County's biennial budget.

The Department also administers a variety of specialized funds that support county risk and insurance administration; debt management, administration of employee benefit funds and payment of claims; treasury and investment management; and management of foreclosed property.

Revenue Sources



Expenditures by Type



Financial 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
General Revenues	2,104,615	2,710,686	5,027,100	3,968,351	3,968,351	3,968,351
Charges for Service	22,013,431	22,814,804	26,229,626	33,642,424	33,642,424	33,642,424
Operating Grants/Contributions	1,500,009	150,316	139,000	153,125	153,125	153,125
Fund Transfers In	275,000	-	4,537,167	4,501,938	4,501,938	4,501,938
Current Program Income	25,893,055	25,675,806	35,932,893	42,265,838	42,265,838	42,265,838
Dedicated Beginning Balance	6,201,358	7,789,682	8,493,189	6,781,687	6,781,687	6,781,687
Beginning Balances	6,201,358	7,789,682	8,493,189	6,781,687	6,781,687	6,781,687
Total Resources	32,094,413	33,465,488	44,426,082	49,047,525	49,047,525	49,047,525
Personnel Services	3,000,345	3,491,539	6,032,432	7,291,322	7,328,954	7,328,954
Materials & Services	19,352,872	21,020,698	26,467,150	26,428,029	26,426,329	26,426,329
Capital Outlay	89,182	-	42,269	-	-	-
Other: Fund Transfers Out	555,058	-	1,722,360	1,843,000	1,843,000	1,843,000
Debt Service	4,142,591	4,546,148	8,203,518	10,133,810	10,133,810	10,133,810
Other: Bond Debt Interest	-	-	-	-	-	-
Expenditures	27,140,048	29,058,385	42,467,729	45,696,161	45,732,093	45,732,093
Other: Contingency	-	-	3,990,734	4,146,143	4,146,143	4,146,143
Other: Reserve for Future	-	-	3,889,521	257,602	257,602	257,602
Reserves	-	-	7,880,255	4,403,745	4,403,745	4,403,745
Total Budget	27,140,048	29,058,385	50,347,984	50,099,906	50,135,838	50,135,838
Surplus / (Deficit) of Fund						
Resources to Expenditures	4,954,365	4,407,103	(5,921,902)	(1,052,381)	(1,088,313)	(1,088,313)
Fund 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
General Fund	2,196,610	1,259,965	1,022,319	1,131,878	1,136,383	1,136,383
Debt Service Fund	4,144,291	4,547,848	12,095,039	10,393,112	10,393,112	10,393,112
General Capital Improvements	38,075	-	42,269			
Management Services Fund	2,998,828	3,611,565	6,863,688	8,385,630	8,417,057	8,417,057
Treasury Management Fund	1,739,005	1,924,988	5,150,960	3,915,070	3,915,070	3,915,070
Employee Benefit Trust Fund	15,668,877	17,378,975	24,238,192	25,677,956	25,677,956	25,677,956
Intragovernmental Services Fund	281,260	334,955	366,817			
Tax Title Land Fund	73,103	89	568,700	596,260	596,260	596,260
Total	27,140,048	29,058,385	50,347,984	50,099,906	50,135,838	50,135,838
Full-Time-Equivalent (FTE)	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted
Regular	10.85	11.85	20.85	21.80	21.80	21.80
Total	10.85	11.85	20.85	21.80	21.80	21.80

Financial Services: Goal Narrative

Goal 1: Develop standards of operations; document job expectations; and create onboarding process and documentation for all staff in Financial Services by June 30, 2026.

- ✓ **Core Value/Focus Area:** All Core Value/Focus Areas
- ✓ **Commissioner Priority:** Responsible Governance
- ✓ **Funded:** 2025-27 Current Service Level

Goal 2: In partnership with the Information Technology Department, identify a series of automation tools and processes that aid in more efficient and effective budget development and management practices. No later than December 31, 2025, identify at least two automation tools and processes that can be implemented by June 30, 2026.

- ✓ **Core Value/Focus Area:** All Core Value/Focus Areas
- ✓ **Commissioner Priority:** Responsible Governance
- ✓ **Funded:** 2025-27 Current Service Level

Goal 3: Establish a shared definition of payroll error with relevant partners within the County. Based on definition, create a payroll error tracking mechanism to provide transparency and benchmark data by December 31, 2026.

- ✓ **Core Value/Focus Area:** All Core Value/Focus Areas
- ✓ **Commissioner Priority:** Responsible Governance
- ✓ **Funded:** 2025-27 Current Service Level

Goal 4: Using the benchmark data collected and tracking mechanism resulting from Goal 3, reduce the number of payroll errors produced by 25% by December 31, 2027.

- ✓ **Core Value/Focus Area:** All Core Value/Focus Areas
- ✓ **Commissioner Priority:** Responsible Governance
- ✓ **Funded:** 2025-27 Current Service Level

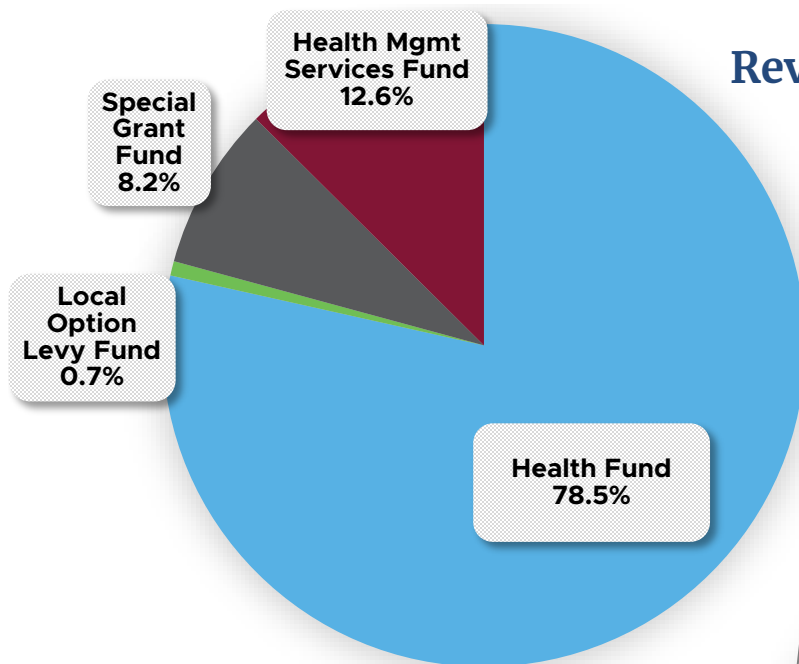
Health Department

Director:	April Holland
Office Location:	Sunset Building, 4077 SW Research Way, Corvallis
Telephone:	(541) 766-6835
Internet Address:	https://health.bentoncountyor.gov/

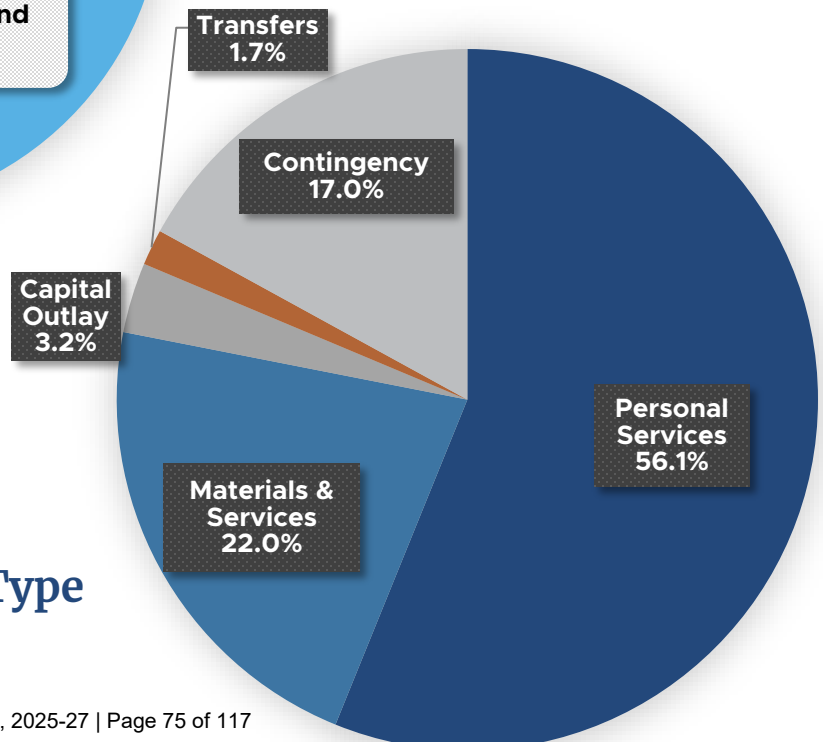
Department Overview

The Health Department administers most of the public, environmental and mental health services associated with County government in Oregon. The Department's mission is to protect and improve the health of underserved individuals in Benton County. This is accomplished by focusing on three (3) specific areas: Public Health and Healthy Communities, Developmental Diversity, and Behavioral Health.

- **Public Health and Healthy Communities:** Includes a variety of programs and services aimed to protect and protect individuals from issues that adversely impact their health and well-being.
- **Developmental Diversity:** Includes services and support for children and adults with intellectual and developmental disabilities.
- **Behavioral Health –** Provides for a community mental health programs and services to help support adults, children and families to navigate and address mental health issues.



Revenue Sources



Expenditures by Type

Health Department						
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
General Revenues	817,481	89,373	28,486	57,000	57,000	57,000
Charges for Service	10,199,709	13,592,180	14,819,079	25,228,721	25,228,721	25,228,721
Operating Grants/Contributions	17,033,578	21,126,862	20,394,684	25,602,475	26,119,335	26,119,335
Capital Grants/Contributions	-	-	2,500,000	-	-	-
Fund Transfers In	-	625,304	-	6,707,114	6,707,114	6,707,114
Current Program Income	28,050,768	35,433,719	37,742,249	57,595,310	58,112,170	58,112,170
Dedicated Beginning Balance	2,229,603	5,650,485	13,684,108	18,265,789	18,595,929	18,595,929
Beginning Balances	2,229,603	5,650,485	13,684,108	18,265,789	18,595,929	18,595,929
Total Resources	30,280,371	41,084,204	51,426,357	75,861,099	76,708,099	76,708,099
Personnel Services	18,544,234	20,751,424	27,534,404	42,985,594	43,376,177	43,376,177
Materials & Services	9,533,859	10,446,632	16,520,400	16,483,490	16,963,302	16,963,302
Capital Outlay	169,834	49,289	2,637,539	2,500,000	2,500,000	2,500,000
Other: Fund Transfers Out	-	668,726	685,279	1,280,920	1,280,920	1,280,920
Expenditures	28,247,927	31,916,071	47,377,622	63,250,004	64,120,399	64,120,399
Other: Contingency	-	-	10,041,549	13,171,688	13,148,293	13,148,293
Reserves	-	-	10,041,549	13,171,688	13,148,293	13,148,293
Total Budget	28,247,927	31,916,071	57,419,171	76,421,692	77,268,692	77,268,692
Surplus / (Deficit) of Fund						
Resources to Expenditures	2,032,444	9,168,133	(5,992,814)	(560,593)	(560,593)	(560,593)

Fund 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
General Fund	20,344,849	23,288,560	41,613,075			
Local Option Levy Fund	489,039	314,368	173,768	560,593	560,593	560,593
Special Grant Fund	-	-	7,146,050	5,511,314	6,358,314	6,358,314
Health Fund	125,577	668,726	174,453	60,651,830	60,651,830	60,651,830
Health Management Services	7,288,462	7,644,418	8,311,825	9,697,955	9,697,955	9,697,955
Total	28,247,927	31,916,071	57,419,171	76,421,692	77,268,692	77,268,692

Full-Time-Equivalent (FTE)	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted
Regular	136.34	159.05	187.92	210.15	211.15	211.15
Total	136.34	159.05	187.92	210.15	211.15	211.15

Health Department: Goal Narrative

Goal 1: By June 30, 2027, ensure the continuity of foundational Health Department programs and capabilities that protect and promote the health of all people in Benton County, supported by proactive contingency planning to address potential fluctuations in federal, state, and local funding.

- ✓ **Core Value/Focus Area:** Vibrant, Livable Communities, High Quality Environment & Access, Community Resilience, Supportive People & Resources
- ✓ **Commissioner Priority:** Health & Equity in All Actions
- ✓ **Funded:** 2025-27 Current Service Level

Goal 2: By June 30, 2027, utilize the results of the comprehensive health communications assessment to guide the ongoing development and implementation of a communications plan that ensures all individuals in Benton County receive timely, relevant, and accessible health information.

- ✓ **Core Value/Focus Area:** Vibrant, Livable Communities, High Quality Environment & Access, Community Resilience, Supportive People & Resources
- ✓ **Commissioner Priority:** Health & Equity in All Actions
- ✓ **Funded:** Policy Option Package HD-01

Goal 3: By June 30, 2027, sustain and expand capacity of the Flexible Housing Subsidy Pool to rehouse at least an additional 15 individuals/households, prioritizing households with high & complex needs. The Coordinated Homeless Response Office will accomplish this through: A.) implementation of the Housing 360 Pilot grant with a focus on resource connection including mental health supports, intensive case management, & skills building; B.) Partnership with the City of Corvallis to utilize at least 15 publicly owned project-based housing units; C.) Increase access to privately owned housing units through implementation of a Landlord Outreach and Recruitment program.

- ✓ **Core Value/Focus Area:** Housing and Growth
- ✓ **Commissioner Priority:** Homelessness & Insecurity
- ✓ **Funded:** Policy Option Package HD-07

Goal 4: Children's mental health is an urgent priority in Benton County, where many youth lack access to developmentally appropriate, timely behavioral health care. To address this critical gap, the Behavioral Health Division aims to establish a "Young Adult Hub" by June 30, 2027, offering accessible, comprehensive services in a welcoming, modern space. Designed to support privacy, connection, and engagement, empowering young people, ages 14-26, to thrive and improve mental health outcomes across our community.

- ✓ **Core Value/Focus Area:** Community Safety: Behavioral Health
- ✓ **Commissioner Priority:** Community Resiliency
- ✓ **Funded:** 2025-27 Current Service Level

Human Resources Department

Director:	Tracy Martineau
Office Location:	Kalapuya Building, 4500 SW Research Way, Corvallis
Telephone:	(541) 766-6081
Internet Address:	https://hr.bentoncountyor.gov/

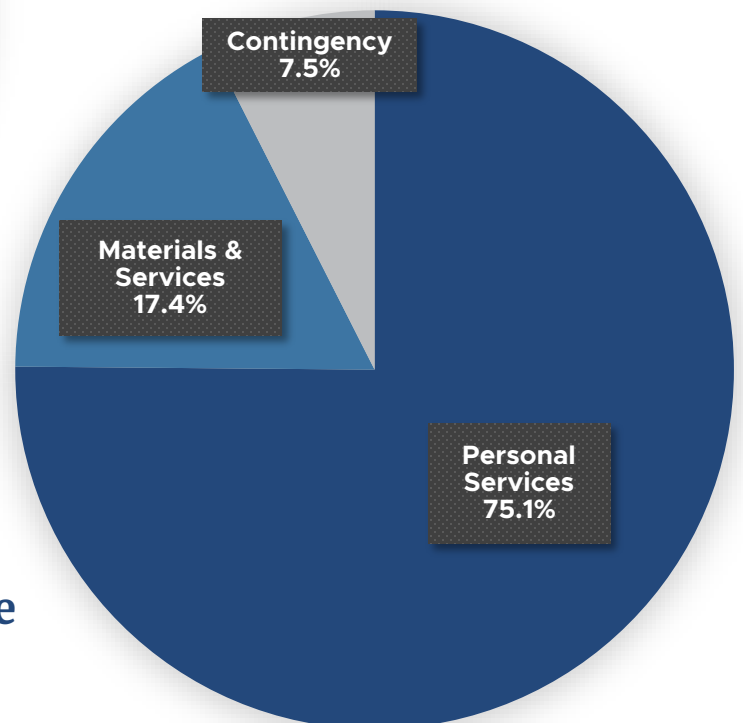
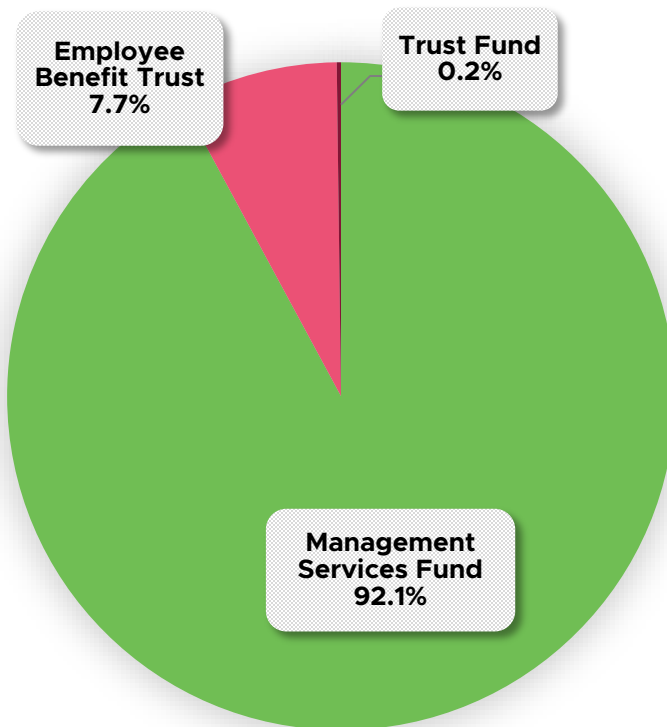
Department Overview

The Human Resources Department strives to provide high-quality services to the County organization across a range of functions: policy development, organizational development, job evaluation and compensation, benefit administration, labor and employee relations, recruitment and selection, performance management, HRIS, and cultural proficiency.

In addition to these functions, the Human Resources Department directly administers internal programs related to employee rewards and recognition, wellness, and employee assistance. These programs focus on supporting Benton County employees to be the best they can be.

The 2025-27 Adopted Budget provides staffing of 11.00 FTE to work as strategic business partners with County departments by providing the infrastructure that enables them to achieve their program goals through effective human resource programs.

Revenue Sources



Expenditures by Type

Human Resources						
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
General Revenues	5,930	4,559	80	5,250	5,250	5,250
Charges for Service	147,949	180,003	244,004	4,407,499	4,407,499	4,407,499
Operating Grants/Contributions	84,350	30,000	38,600	34,000	34,000	34,000
Fund Transfers In	-	-	246,279	50,000	50,000	50,000
Current Program Income	238,229	214,562	528,963	4,496,749	4,496,749	4,496,749
Dedicated Beginning Balance	108,126	141,792	218,945	248,195	248,195	248,195
Beginning Balances	108,126	141,792	218,945	248,195	248,195	248,195
Total Resources	346,355	356,354	747,908	4,744,944	4,744,944	4,744,944
Personnel Services	1,805,373	2,229,870	3,153,348	3,638,232	3,659,900	3,659,900
Materials & Services	480,356	716,344	714,499	930,504	930,504	930,504
Other: Fund Transfers Out	-	-	-	50,000	50,000	50,000
Expenditures	2,285,729	2,946,214	3,867,847	4,618,736	4,640,404	4,640,404
Other: Contingency	-	-	312,174	126,208	126,208	126,208
Reserves	-	-	312,174	126,208	126,208	126,208
Total Budget	2,285,729	2,946,214	4,180,021	4,744,944	4,766,612	4,766,612
Surplus / (Deficit) of Fund						
Resources to Expenditures	(1,939,374)	(2,589,860)	(3,432,113)	-	(21,668)	(21,668)

Fund 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
Management Services Fund	2,081,166	2,830,051	3,678,392	4,369,499	4,391,167	4,391,167
Employee Benefit Trust Fund	200,126	115,297	486,349	365,820	365,820	365,820
Trust Fund	4,437	866	15,280	9,625	9,625	9,625
Total	2,285,729	2,946,214	4,180,021	4,744,944	4,766,612	4,766,612

Full-Time-Equivalent (FTE)	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted
Regular	7.00	8.00	11.00	11.00	11.00	11.00
Total	7.00	8.00	11.00	11.00	11.00	11.00

Human Resources: Goal Narrative

Goal 1: Review position specifications for classification to standardize minimum qualifications and alignment with job matches by June 30, 2026.

- ✓ **Core Value/Focus Area:** Equity
- ✓ **Commissioner Priority:** Responsible Governance
- ✓ **Funded:** 2025-27 Current Service Level

Goal 2: Design, develop, and continue phased-in implementation of a structured employee development program for job enrichment and to promote County career planning, by June 30, 2027.

- ✓ **Core Value/Focus Area:** Prosperous Economy, Environment and Natural Resources
- ✓ **Commissioner Priority:** Responsible Governance
- ✓ **Funded:** 2025-27 Current Service Level

Information Technology Department

Director:	Adam Loerts
Office Location:	Kalapuya Building, 4500 SW Research Way, Corvallis
Telephone:	(541) 766-6881
Internet Address:	https://it.bentoncountyor.gov/

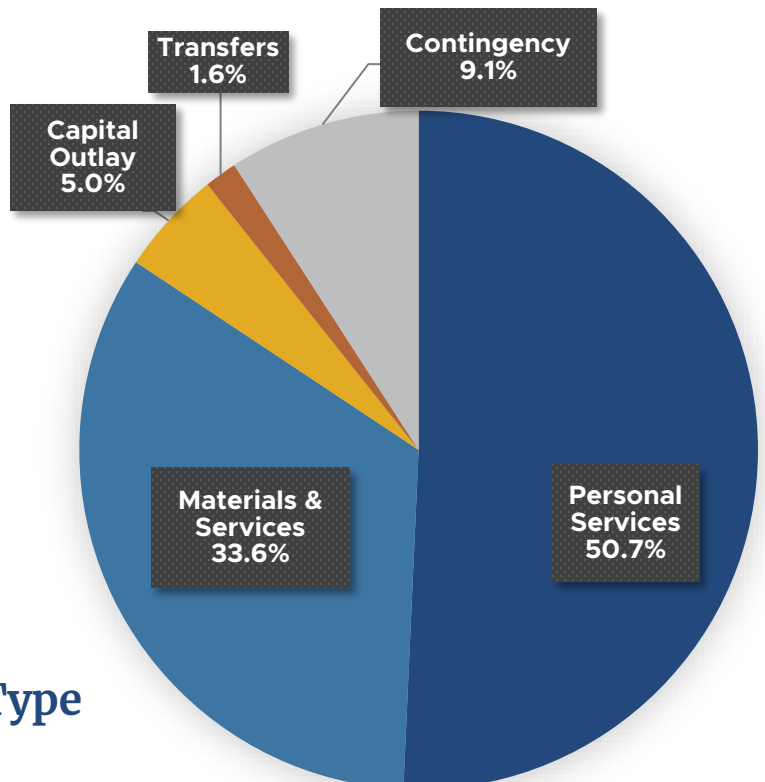
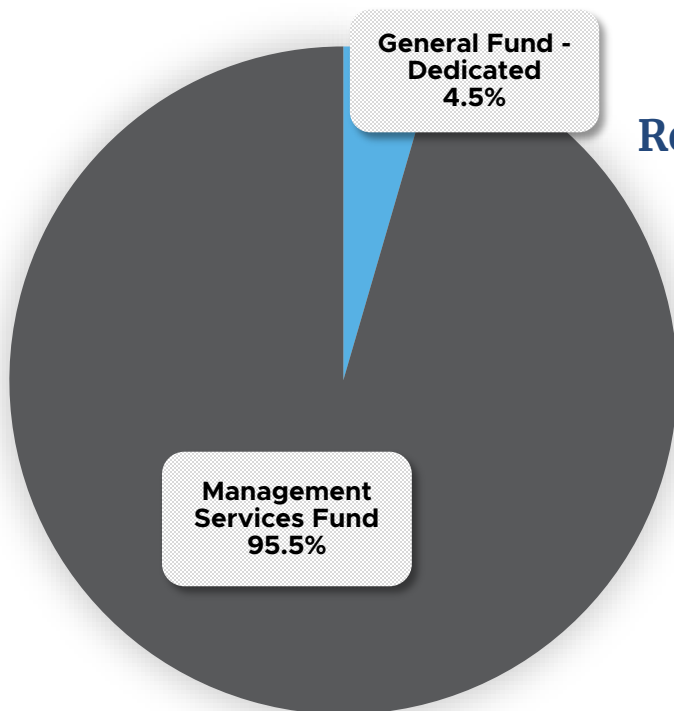
Department Overview

Information Technology (IT) is responsible for managing and supporting all County technology used to conduct County business. This includes the network and datacenter infrastructure to enable data, voice communications and collaboration technology, and data production and data storage systems used by all County departments.

In addition, IT provides Service Desk operations for customer support and scheduled replacement of desktop, laptop, server and network devices; Information Security assessment, compliance, and auditing; Data backup and archive; Server hardware and software system upgrades, maintenance and installation; Vendor management and vendor provided system implementation and maintenance; Customer technology coaching, development and training; Geographic Information Systems administration and integrations; Custom application and systems development, integration, and reporting; Support and replacement of printers, multi-function printing devices, network printers, and peripheral network devices; Installation and maintenance of conference room technology.

IT also provides Business Analysis Services for technological and non-technological solutions to address evolving County requirements. This includes business process analysis, market analysis, and project management with an emphasis on leveraging existing technologies and improving existing processes.

Revenue Sources



Expenditures by Type

Information Technology						
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
Charges for Service	2,017,838	2,422,411	2,605,866	11,363,347	11,363,347	11,363,347
Fund Transfers In	200,000	331,544	205,580	212,364	212,364	212,364
Current Program Income	2,217,838	2,754,638	2,811,446	11,575,711	11,575,711	11,575,711
Dedicated Beginning Balance	1,405,895	1,296,131	1,413,065	1,114,000	1,114,000	1,114,000
Beginning Balances	1,405,895	1,296,131	1,413,065	1,114,000	1,114,000	1,114,000
Total Resources	3,623,733	4,050,769	4,224,511	12,689,711	12,689,711	12,689,711
Personnel Services	3,826,496	4,402,881	5,447,181	6,919,495	6,931,888	6,931,888
Materials & Services	2,681,636	3,072,088	4,482,369	4,595,199	4,595,199	4,595,199
Capital Outlay	614,069	477,697	1,280,820	679,000	679,000	679,000
Other: Fund Transfers Out	200,000	331,544	205,580	212,364	212,364	212,364
Expenditures	7,322,201	8,284,210	11,415,950	12,406,058	12,418,451	12,418,451
Other: Contingency	-	-	606,014	1,249,583	1,249,583	1,249,583
Reserves	-	-	606,014	1,249,583	1,249,583	1,249,583
Total Budget	7,322,201	8,284,210	12,021,964	13,655,641	13,668,034	13,668,034
Surplus / (Deficit) of Fund						
Resources to Expenditures	(3,698,468)	(4,233,441)	(7,797,453)	(965,930)	(978,323)	(978,323)

Fund 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
General Fund	432,442	526,092	802,630	616,528	616,528	616,528
Management Services Fund	5,541,204	6,604,669	8,412,032	13,039,113	13,051,506	13,051,506
Intragovernmental Services Fund	1,348,556	1,153,450	2,807,302			
Total	7,322,201	8,284,210	12,021,964	13,665,641	13,668,034	13,668,034

Full-Time-Equivalent (FTE)	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted
Regular	17.00	19.00	21.00	21.00	21.00	21.00
Total	17.00	19.00	21.00	21.00	21.00	21.00

Information Technology: Goal Narrative

Goal 1: Enterprise Level Web Modernization and CRM Integration - By June 30, 2027, plan and deploy an integrated web services platform using WordPress Multisite to unify department websites, enable CRM features, and support public webform and payment processing functions.

The initiative will modernize the county's online presence, improve usability and accessibility, and consolidate fragmented web infrastructure into a maintainable system-wide solution.

- ✓ **Core Value/Focus Area:** Mobility and Transportation
- ✓ **Commissioner Priority:** Responsible Governance
- ✓ **Funded:** 2025-27 Current Service Level

Goal 2: Mobile Device Management - By June 30, 2027, design more efficient Mobile device deployment process to ship devices directly to employees, refine the recycling process to better manage old devices. Contract services for recycling to ensure workflow does not result in electronic devices ending up in the landfill.

- ✓ **Core Value/Focus Area:** Environment and Natural Resources
- ✓ **Commissioner Priority:** Responsible Governance
- ✓ **Funded:** 2025-27 Current Service Level

Goal 3: Inclusive IT Training and Service Access - By June 30, 2027, develop and implement a strategy to improve equitable access to IT services for all county employees. This includes providing clear, plain-language documentation for IT processes, accessible digital forms via The Bee, translated or adapted materials where needed, and training resources such as onboarding videos and interactive guides. Focus will be placed on supporting users with lower technical fluency or accessibility needs..

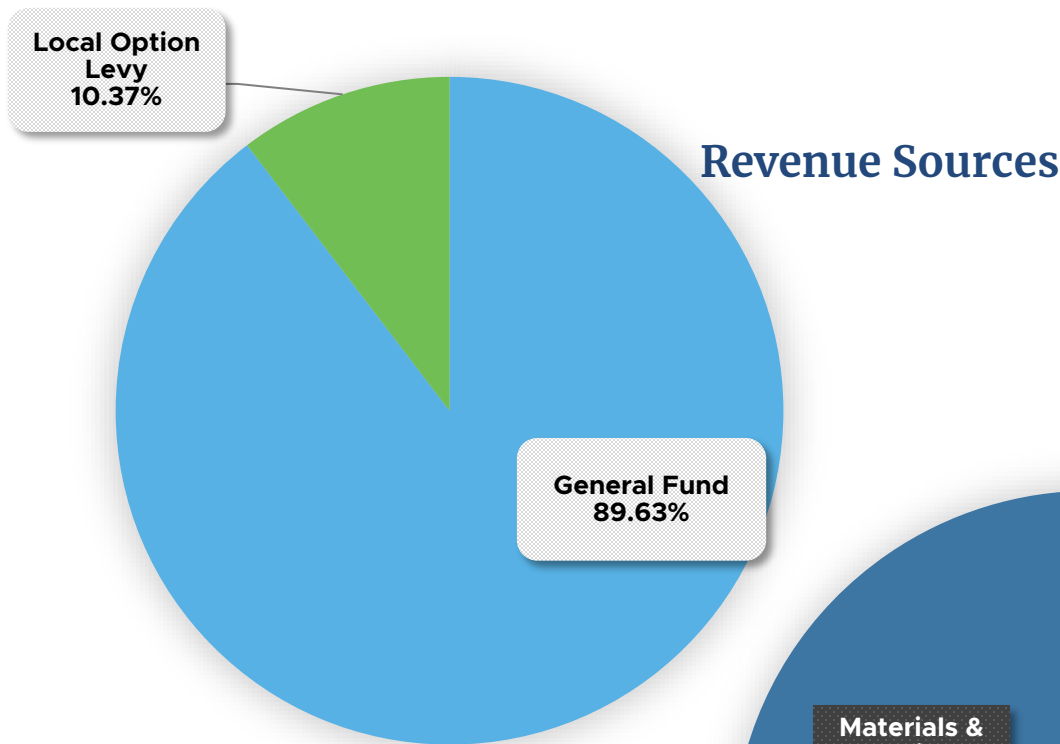
- ✓ **Core Value/Focus Area:** Lifelong Learning and Education
- ✓ **Commissioner Priority:** Health & Equity in All Actions
- ✓ **Funded:** 2025-27 Current Service Level

Juvenile Department

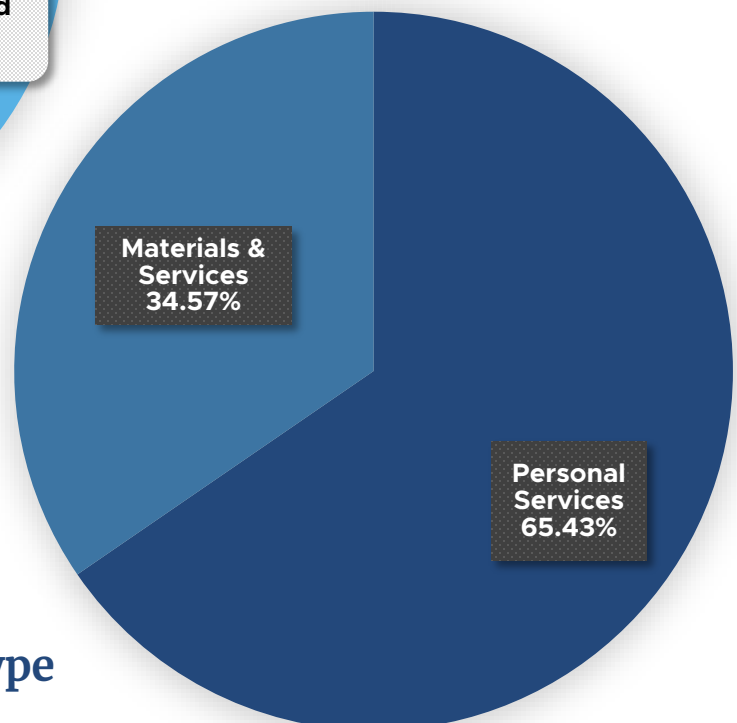
Director:	<i>Rick Crager (Interim)</i>
Office Location:	<i>Sunset Building, 4077 SW Research Way, Corvallis</i>
Telephone:	<i>(541) 766-6810</i>
Internet Address:	<i>https://juvenile.bentoncountyor.gov/</i>

Department Overview

The Juvenile Department's mission is to protect the community and youth through a balanced approach of Accountability, Community Safety, and Competency Development. The Department accomplishes this by providing a continuum of care that includes supervision and rehabilitation services to youth and families referred to the Department. The Department believes that our youth are the most important members of our community, and they are committed to working with families to support the growth of necessary skills to live responsibly, safely, and productively in our communities. In collaboration with families and community partners, the Juvenile Department works to strengthen the opportunities of youth to contribute to a resilient and thriving community.



Expenditures by Type



Juvenile						
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
General Revenues	1,753	12,383	12,000	-	-	-
Charges for Service	(12,135)	-	10,000	28,000	28,000	28,000
Operating Grants/Contributions	413,282	393,004	501,040	406,704	406,704	406,704
Current Program Income	402,900	405,387	523,040	434,704	434,704	434,704
Total Resources	402,900	405,387	523,040	434,704	434,704	434,704
Personnel Services	2,960,232	3,234,604	3,769,274	4,330,588	4,340,442	4,340,442
Materials & Services	1,514,285	1,626,349	1,991,915	2,025,887	2,025,887	2,025,887
Capital Outlay	-	12,179	-	-	-	-
Expenditures	4,474,517	4,873,132	5,761,189	6,356,475	6,366,329	6,366,329
Total Budget	4,474,517	4,873,132	5,761,189	6,356,475	6,366,329	6,366,329
Surplus / (Deficit) of Fund						
Resources to Expenditures	(4,071,617)	(4,467,745)	(5,238,149)	(5,921,771)	(5,931,625)	(5,931,625)

Fund 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
General Fund	3,977,914	4,244,992	5,164,001	5,563,126	5,572,980	5,572,980
Local Option Levy Fund	496,602	628,141	597,188	793,349	793,349	793,349
Total	4,474,517	4,873,133	5,761,189	6,356,475	6,366,329	6,366,329

Full-Time-Equivalent (FTE)	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted
Regular	15.00	15.00	15.00	14.00	14.00	14.00
Total	15.00	15.00	15.00	14.00	14.00	14.00

Juvenile: Goal Narrative

Goal 1: Reduce Recidivism through Family Engagement. During the biennium, we aim to implement at least two-family engagement events. Our goal is to ensure that 20-30% of our youth and families have the opportunity to participate in family-friendly events that encourage interaction with other supportive families.

- ✓ **Core Value/Focus Area:** Community Safety
- ✓ **Commissioner Priority:** Community Resiliency
- ✓ **Funded:** 2025-27 Current Service Level

Goal 2: Reduce Recidivism through Mental Health Treatment. Throughout the biennium, we will schedule a minimum of two training sessions focused on understanding various mental health conditions and exploring effective strategies for addressing them within the juvenile justice system.

- ✓ **Core Value/Focus Area:** Community Safety
- ✓ **Commissioner Priority:** Community Resiliency
- ✓ **Funded:** 2025-27 Current Service Level

Goal 3: Reduce Recidivism through Community Collaboration. During the biennium, we will collaborate with local businesses and community partners to create opportunities for youth to engage in prosocial activities or work programs.

Throughout the biennium, we will partner with community organizations to develop a system that addresses substance abuse among juvenile offenders.

- ✓ **Core Value/Focus Area:** Lifelong Learning and Education
- ✓ **Commissioner Priority:** Community Safety and Justice Systems
- ✓ **Funded:** 2025-27 Current Service Level

Sheriff's Office

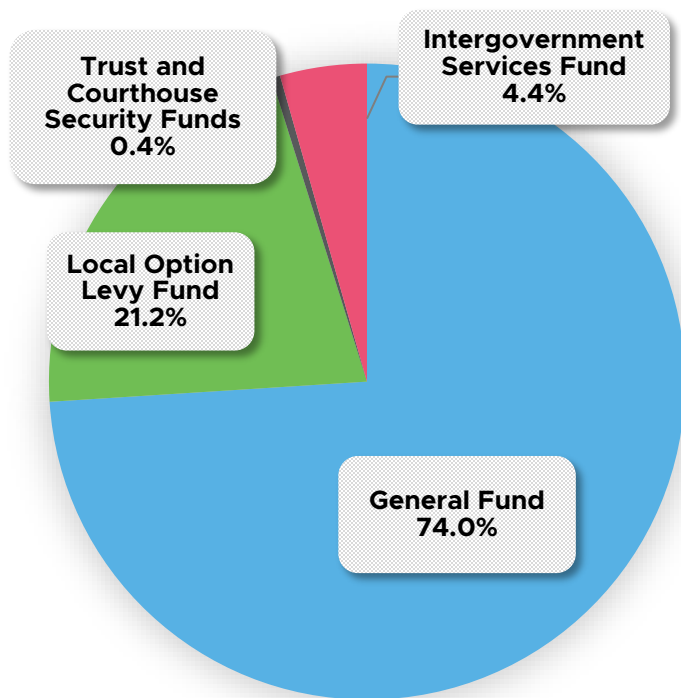
Sheriff:	Jef Van Arsdall
Office Location:	180 NW 5th St., Corvallis
Telephone:	(541) 766-6858
Internet Address:	https://sheriff.bentoncountyor.gov

Office Overview

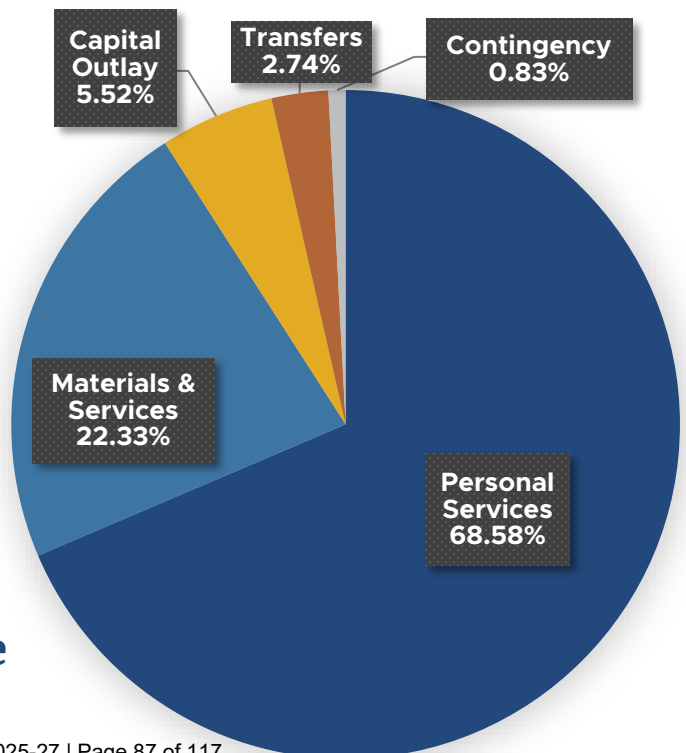
The department is headed by the Sheriff, a non-partisan elected official under the County Charter. The Sheriff oversees the Department of Law Enforcement formally named by the County Charter, but commonly known as the Benton County Sheriff's Office (BCSO). As an elected official, the Sheriff is responsible for and has been given the authority to make spending decisions for the agency within the limits of the budget that has been approved by the Benton County Board of Commissioners.

The jurisdiction of the Sheriff's Office is all of Benton County which includes 676 square miles of land and 65 miles of waterways. The BCSO serves a population estimated just under 100,000 and is constantly working to keep the community safe by providing cost-effective, professional public safety services such as: investigating crimes, coordinating emergency preparedness activities, supervising offenders, finding creative solutions to overcrowding at the jail, or streamlining administrative processes.

The Sheriff's Office is organized into five (5) divisions: Administration, Patrol & Investigation, Parole & Probation, Corrections (Jail), and Emergency Services. The agency shares building space and currently some services with the Corvallis Police Department (CPD) including records/reception, evidence, Street Crimes, dispatch (911), Major Crime Team, Crash Team, Child Abuse Response Team, and others.



Revenue Sources



Expenditures by Type

Sheriff's Office

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
General Revenues	317,394	192,566	510,137	96,150	96,150	96,150
Charges for Service	508,727	714,038	923,745	1,122,353	885,184	885,184
Operating Grants/Contributions	4,981,736	4,389,913	5,412,518	5,983,529	5,983,529	5,983,529
Capital Grants/Contributions	136,912	201,630	113,119	30,000	267,169	267,169
Fund Transfers In	975,804	1,267,306	1,596,728	1,505,935	1,505,935	1,505,935
Current Program Income	6,920,573	6,765,453	8,556,247	8,737,967	8,737,967	8,737,967
Dedicated Beginning Balance	2,071,601	2,504,767	2,311,784	1,360,622	1,360,622	1,360,622
Beginning Balances	2,071,601	2,504,767	2,311,784	1,360,622	1,360,622	1,360,622
Total Resources	8,992,174	9,270,220	10,868,031	10,098,589	10,098,589	10,098,589
Personnel Services	24,406,449	26,275,375	32,489,509	37,607,449	37,696,796	37,696,796
Materials & Services	9,415,385	9,868,211	11,367,712	12,274,497	12,274,497	12,274,497
Capital Outlay	1,379,793	1,791,412	3,421,571	3,035,941	3,035,941	3,035,941
Other: Fund Transfers Out	834,998	1,019,057	1,397,176	1,505,935	1,505,935	1,505,935
Expenditures	36,036,625	38,954,055	48,675,968	54,423,822	54,513,169	54,513,169
Other: Contingency	-	-	471,030	453,487	453,487	453,487
Reserves	-	-	471,030	453,487	453,487	453,487
Total Budget	36,036,625	38,954,055	49,146,998	54,877,309	54,966,656	54,966,656
Surplus / (Deficit) of Fund						
Resources to Expenditures	(27,044,451)	(29,683,835)	(38,278,967)	(44,778,720)	(44,868,067)	(44,868,067)

Fund 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
General Fund	28,105,714	29,216,347	35,460,122	40,579,763	40,669,110	40,669,110
Local Option Levy Fund	6,881,469	8,528,091	10,657,110	11,631,306	11,631,306	11,631,306
Court Security Fund	125,044	121,994	94,295	84,098	84,098	84,098
General Capital Improvements	140,806	69,039	-			
Intragovernmental Services Fund	709,510	989,638	2,860,478	-	-	-
LE Intragovernmental Services Fund		-		2,424,172	2,424,172	2,424,172
Trust Fund	74,083	28,946	74,993	157,970	157,970	157,970
Total	36,036,626	38,954,055	49,146,998	54,877,309	54,966,656	54,966,656

Full-Time-Equivalent (FTE)	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted
Regular	83.50	87.00	91.00	89.00	89.00	89.00
Total	83.50	87.00	91.00	89.00	89.00	89.00

Sheriff's Office: Goal Narrative

Goal 1: The Sheriff's Office will have the capacity to respond to 20,000 calls for service per year, which include self-initiated and dispatched calls.

- ✓ **Core Value/Focus Area:** Community Safety
- ✓ **Commissioner Priority:** Community Safety and Justice Improvement
- ✓ **Funded:** 2025-27 Current Service Level

Goal 2: The Sheriff's Office will provide one Search and Rescue training academy in 2026 and 2027, with at least 16 students each, to stand ready to respond to at least 10 in-county rescue missions each year.

- ✓ **Core Value/Focus Area:** Community Safety
- ✓ **Commissioner Priority:** Community Safety and Justice Improvement
- ✓ **Funded:** 2025-27 Current Service Level

Goal 3: Reduce miles driven, fuel used, and emissions by 78% for adults in custody transports across the entire biennium of FY 2025-27.

- ✓ **Core Value/Focus Area:** Climate Crisis/Mobility & Transportation
- ✓ **Commissioner Priority:** Community Resiliency/Responsible Governance
- ✓ **Funded:** 2025-27 Current Service Level

Goal 4: This Office will host, at minimum, one Deputy Sheriff Citizens' Academy in 2025 and one in 2026, with at least 20 students in attendance for each.

- ✓ **Core Value/Focus Area:** Lifelong Learning and Education
- ✓ **Commissioner Priority:** Community Resiliency
- ✓ **How Funded:** 2025-27 Current Service Level

Goal 5: By the end of 2026, the Benton County Jail will aim to create electronic health records for 100% of individuals in custody, ensuring continuity of care from the County Community Health Department and other providers upon release.

- ✓ **Core Value/Focus Area:** Equity/Community Safety
- ✓ **Commissioner Priority:** Health & Equity in All Actions
- ✓ **Funded:** 1115 Medicaid Waiver Grant Funding

Natural Areas, Parks & Events Department

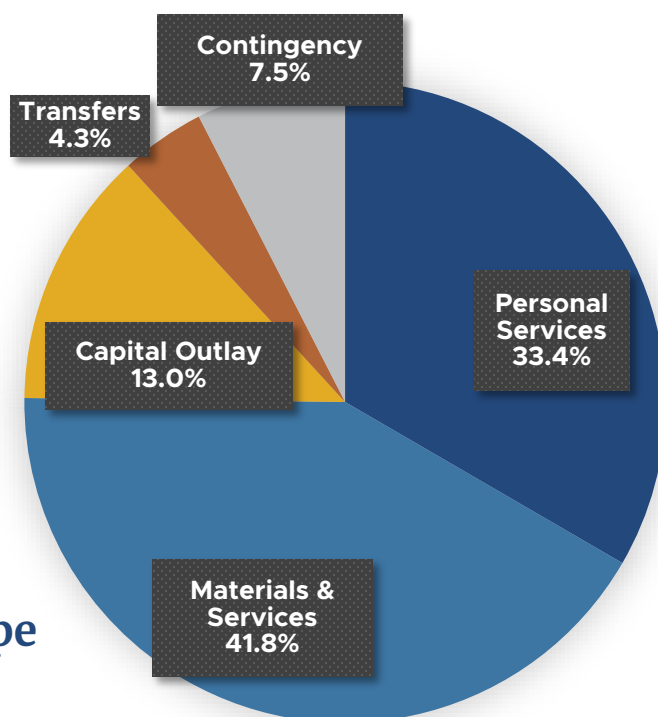
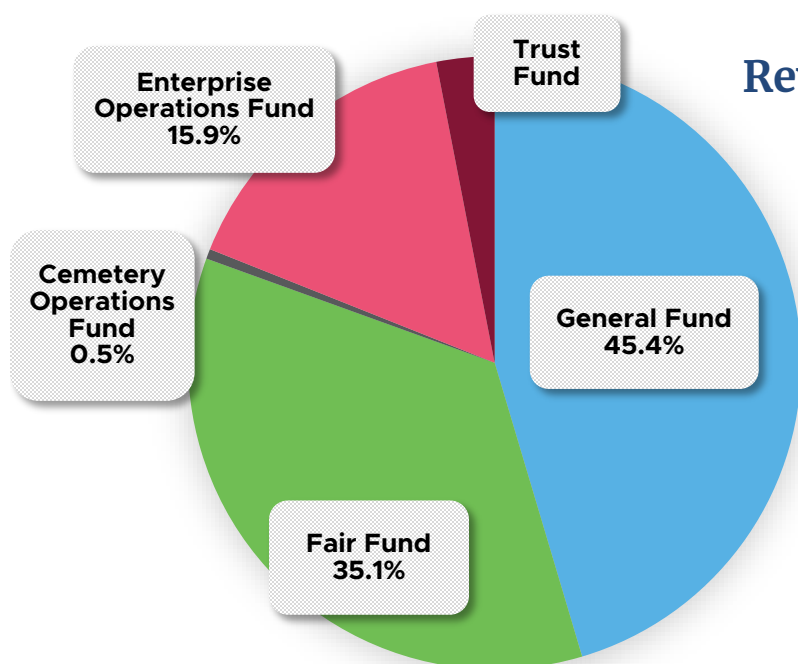
Director:	Jesse Ott
Office Location:	Benton County Fairgrounds, 110 SW 53rd St., Corvallis
Telephone:	(541) 766-6871
Internet Address:	https://nape.bentoncountyor.gov/

Department Overview

The department manages approximately 1,700 acres of developed and undeveloped park lands, natural areas, trails, historic sites and buildings, Crystal Lake Cemetery, boat launches, Salmonberry Campground, McBee Campground, Benton Oaks RV Park, and the Benton County Event Center & Fairgrounds. Department staff play a prominent role in the management and restoration of open spaces, conservation areas, and the meadows within County forestlands to benefit a range of rare prairie species. The department is also tasked with the production of the annual Benton County Fair & Rodeo.

The NAPE Director reports to the Assistant County Administrator and works closely with two (2) volunteer advisory boards, the Natural Areas & Parks Board and the Fair Board, with members appointed by the Board of Commissioners. Full-time department staff is supplemented by part-time and seasonal employees, as well as staff living on-site as camp hosts and caretakers. Two (2) 501(c)(3) non-profit organizations support the work of the department through fundraising efforts – the Fair Foundation and the Alliance for Recreation and Natural Areas (AFRANA).

Revenue Sources



Expenditures by Type

Natural Areas, Parks & Events

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
General Revenues	755,109	1,218,709	1,826,100	1,087,300	1,087,300	1,087,300
Charges for Service	1,487,622	2,345,072	2,423,136	2,615,418	2,615,418	2,615,418
Operating Grants/Contributions	387,056	511,497	1,359,612	306,333	306,333	306,333
Fund Transfers In	1,582,997	1,049,391	1,030,736	294,344	294,344	294,344
Current Program Income	4,212,784	5,124,669	6,639,584	4,303,395	4,303,395	4,303,395
Dedicated Beginning Balance	689,046	1,030,474	1,362,000	3,120,284	3,120,284	3,120,284
Beginning Balances	689,046	1,030,474	1,362,000	3,120,284	3,120,284	3,120,284
Total Resources	4,901,830	6,155,143	8,001,584	7,423,679	7,423,679	7,423,679
Personnel Services	2,725,169	3,038,865	3,226,046	3,939,133	4,153,613	4,153,613
Materials & Services	2,473,210	3,098,298	4,423,966	5,205,021	5,205,021	5,205,021
Capital Outlay	816,424	698,310	3,369,401	1,617,180	1,617,180	1,617,180
Other: Fund Transfers Out	213,000	742,662	723,788	294,344	531,513	531,513
Expenditures	6,227,803	7,578,135	11,743,201	11,055,678	11,507,326	11,507,327
Other: Contingency	-	-	633,787	1,247,809	937,996	937,996
Reserves	-	-	633,787	1,247,809	937,996	937,996
Total Budget	6,227,803	7,578,135	12,376,988	12,303,487	12,445,323	12,445,323
Surplus / (Deficit) of Fund						
Resources to Expenditures	(1,325,973)	(1,422,992)	(4,375,404)	(4,879,808)	(5,021,644)	(5,021,644)

Fund 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
General Fund	2,844,833	4,153,613	5,033,667	5,507,386	5,649,222	5,649,222
Fair Fund	2,121,456	2,032,652	4,169,221	4,371,680	4,371,680	4,371,680
Cemetery Operations Fund	30,415	34,143	64,000	64,965	64,965	64,965
General Capital Improvements	694,997	207,940	506,500			
Enterprise Operations Fund	380,380	785,809	1,790,600	1,979,337	1,979,337	1,979,337
Trust Fund	155,722	363,979	813,000	380,119	380,119	380,119
Total	6,227,803	7,578,135	12,376,988	12,303,487	12,445,323	12,445,323

Full-Time-Equivalent (FTE)	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted
Regular	14.03	14.00	14.00	14.00	14.00	14.00
Total	14.03	14.00	14.00	14.00	14.00	14.00

Natural Areas, Parks & Events: Goal Narrative

Goal 1: By June 30, 2027, convert all Fairgrounds lighting to LED.

- ✓ **Core Value/Focus Area:** Climate Crisis/ Environment and Natural Resource
- ✓ **Commissioner Priority:** Responsible Governance
- ✓ **Funded:** 2025-27 Current Service Level

Goal 2: By September 30, 2025, host a Community Stage at the 2025 Benton County Fair & Rodeo.

- ✓ **Core Value/Focus Area:** Outdoor Recreation
- ✓ **Commissioner Priority:** Health & Equity in All Actions
- ✓ **Funded:** 2025-27 Current Service Level

Goal 3: By December 31, 2025, install heat pump heating system at Beazell Forest Education center.

- ✓ **Core Value/Focus Area:** Climate Crisis/Outdoor Recreation/Lifelong Learning and Education
- ✓ **Commissioner Priority:** Community Resiliency
- ✓ **Funded:** 2025-27 Current Service Level

Goal 4: By June 30, 2027, incorporate new listed endangered species into the Habitat Conservation Plan.

- ✓ **Core Value/Focus Area:** Mobility and Transportation
- ✓ **Commissioner Priority:** Community Resiliency
- ✓ **Funded:** 2025-27 Current Service Level

Goal 5: By June 30, 2027, prepare an action plan for emerald ash borer.

- ✓ **Core Value/Focus Area:** Environment and Natural Resource
- ✓ **Commissioner Priority:** Responsible Governance
- ✓ **Funded:** 2025-27 Current Service Level

Non-Departmental

Director:	<i>Rick Crager, Assistant County Administrator</i>
Office Location:	<i>Kalapuya Building, 4500 SW Research Way, Corvallis</i>
Telephone:	<i>(541) 766-6246</i>
Internet Address:	<i>https://finance.bentoncountyor.gov/</i>

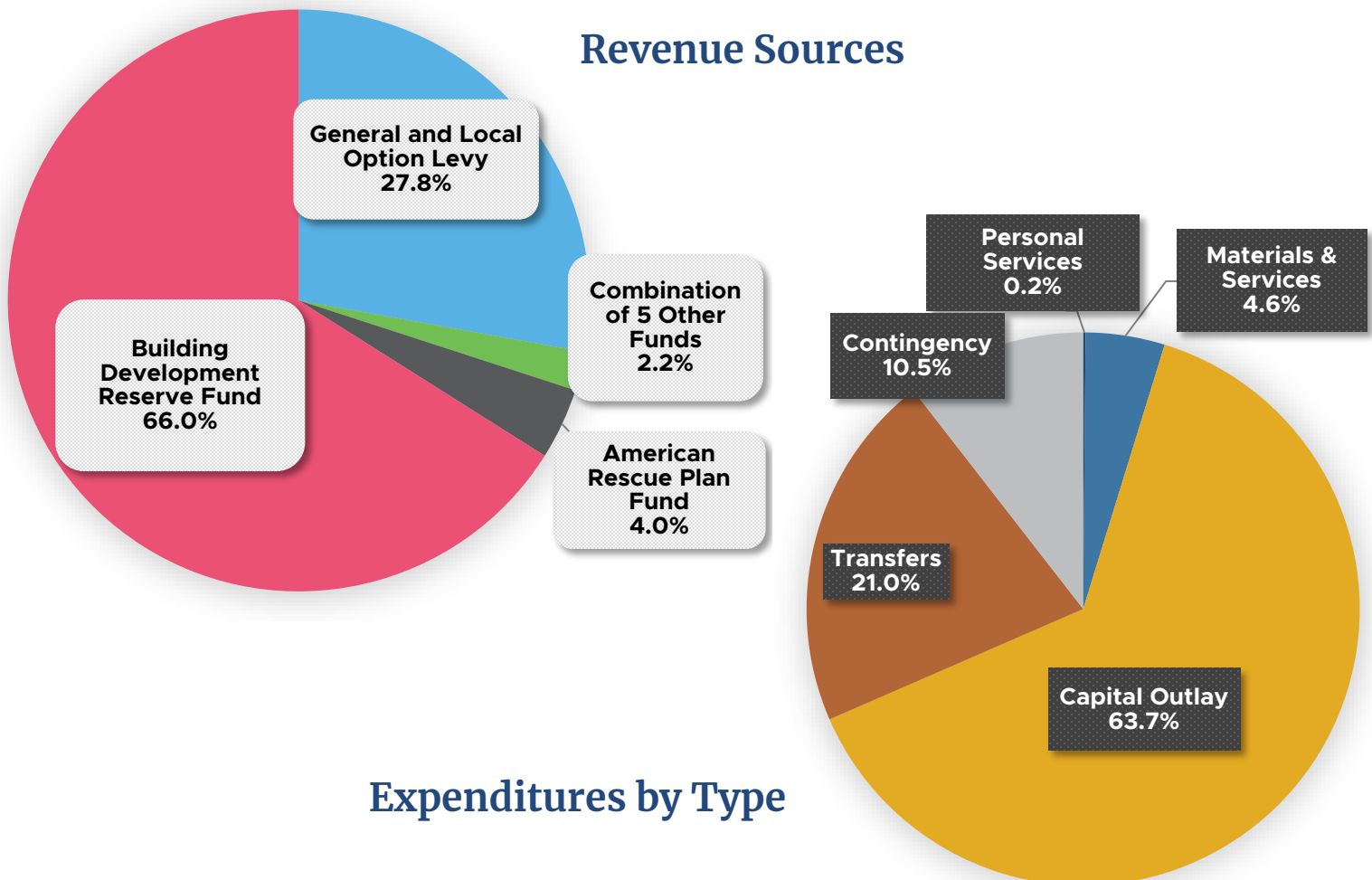
Overview

The Non-Departmental budget accounts for resources, expenditures and internal financial transactions that are not directly related to the function or services of other departments.

Some examples include, but are not limited to:

- Transfer of General Revenue of the General or Local Option Levy Funds to other Funds.
- General Fund support of community agencies.
- Statutorily restricted revenues not associated with regular department services or functions.
- Budget estimates of general discretionary revenue available to the General and Local Option Levy Funds.
- Budget allocations for the General and Local Option Levy Fund reserves and estimates of unrestricted fund balance.
- Administer resources from the American Rescue Plan Ant (ARPA).
- Administer major capital construction of county facilities.

Revenue Sources



Non-Departmental						
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
General Revenues	67,101,113	70,692,171	79,944,803	86,971,795	86,971,795	86,971,795
Charges for Service	9,286,581	10,928,340	16,120,881	256,530	256,530	256,530
Operating Grants/Contributions	16,688,175	23,343,773	1,620,808	7,151,148	7,151,148	7,151,148
Capital Grants/Contributions	-	22,083,129	50,195,114	36,053,419	36,053,419	36,053,419
Fund Transfers In	11,064,374	8,639,141	15,805,110	14,619,073	14,619,073	14,619,073
Loans	35,890	1,300,000	20,000	-	-	-
Current Program Income	104,176,133	136,986,554	163,706,716	145,051,965	145,051,965	145,051,965
Unrestricted Beginning Balance	22,867,347	20,700,000	29,654,900	16,680,364	16,680,364	16,680,364
Dedicated Beginning Balance	2,453,055	14,522,653	51,347,749	43,580,037	43,580,037	43,580,037
Beginning Balances	25,320,402	35,222,653	81,002,649	60,260,401	60,260,401	60,260,401
Total Resources	129,496,535	172,209,207	244,709,365	205,312,366	205,312,366	205,312,366
Personnel Services	5,296,034	1,669,227	417,722	169,424	169,424	169,424
Materials & Services	9,219,028	8,071,273	6,687,135	5,414,393	5,414,393	5,414,393
Capital Outlay	297,306	9,571,736	100,774,875	75,161,535	74,661,536	74,661,536
Other: Fund Transfers Out	14,811,580	17,992,313	24,931,640	24,632,487	24,632,487	24,632,487
Expenditures	29,623,948	37,304,549	132,811,372	105,377,839	104,877,840	104,877,840
Other: Contingency	-	-	4,677,882	2,258,789	2,325,730	2,325,730
Other: Reserve for Future	-	-	5,861,516	5,000,000	5,000,000	5,000,000
Other: Unappropriated Balance	-	-	5,000,000	5,000,000	5,000,000	5,000,000
Reserves	-	-	15,539,398	12,258,789	12,325,730	12,325,730
Total Budget	29,623,948	37,304,549	148,350,770	117,636,628	117,203,570	117,203,570
Surplus / (Deficit) of Fund						
Resources to Expenditures	99,872,587	134,904,658	96,358,595	87,675,738	88,108,796	88,108,796

Fund 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
General Fund	17,527,812	11,876,442	29,235,893	25,132,224	24,764,654	24,764,654
County School Fund	505,866	532,694	593,000	662,003	662,003	662,003
American Rescue Plan Fund	-	11,598,068	16,959,447	4,641,235	4,641,235	4,641,235
Local Option Levy Fund	10,789,283	8,229,129	8,660,423	7,865,118	7,865,118	7,865,118
Special Grant Fund	244,007	1,034,732	495,182	194,300	194,300	194,300
Title III Fund	856	844	18,652			
General Capital Improvements	-	-	141,667	1,000,000	1,000,000	1,000,000
Building Development Reserve	337,634	3,911,891	91,485,874	77,398,798	77,398,798	77,398,798
Management Services Fund	-	-	334,732	300,000	234,512	234,512
Trust Fund	218,489	120,749	425,900	442,950	442,950	442,950
Total	29,623,948	37,304,549	148,350,770	117,636,628	117,203,570	117,203,570

Full-Time-Equivalent (FTE)	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted
Regular	-	-	1.50	-	-	-
Total	-	-	1.50	-	-	-

Public Works Department

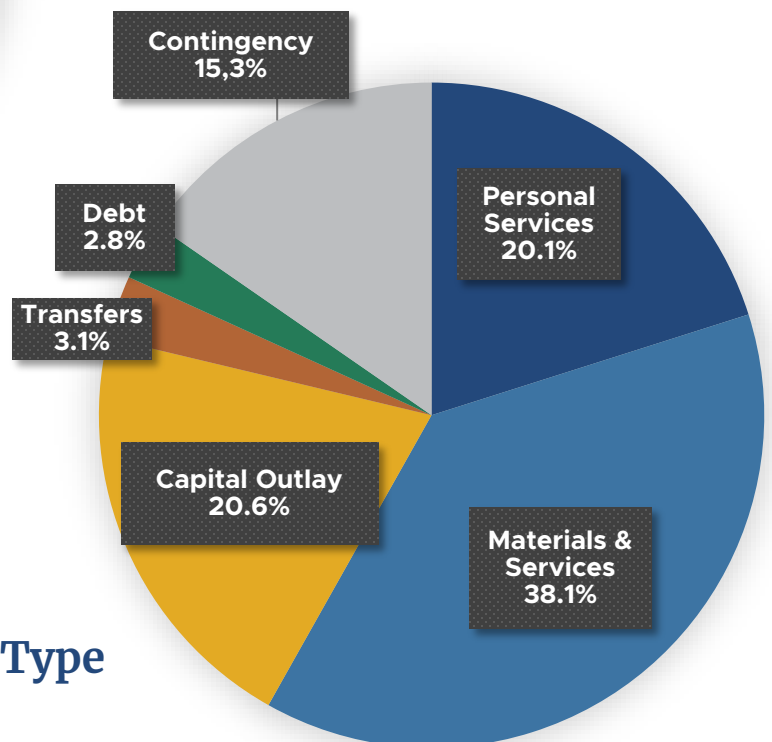
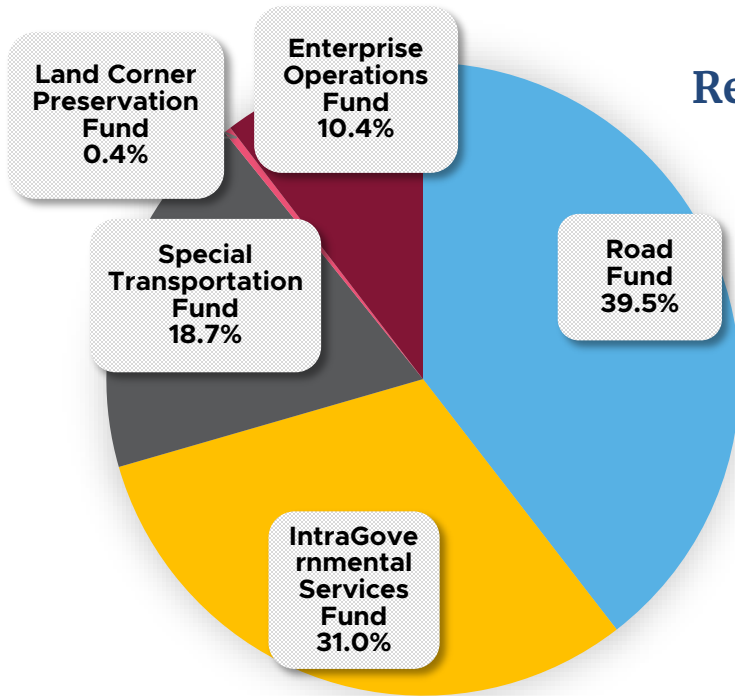
Director:	Gary Stockhoff
Office Location:	Avery Complex, 360 SW Avery Ave., Corvallis
Telephone:	(541) 766-6821
Internet Address:	https://pw.bentoncountyor.gov/

Department Overview

The Public Works Department consists of the Administration, Engineering and Surveying, Facilities, Fleet, and Road Divisions. The core mission of the Department is to oversee the operation and maintenance of County-owned roads, facilities, and vehicles. Additionally, the Public Works Department directs the Special Transportation Program, which is operated by and through the Benton Area Transit (BAT) Program.

The Public Works Department also oversees and administers several small water and/or sewer utility districts throughout the County. The Board of County Commissioners function as the governing body for the County Service Districts. These service districts have separate budgets and are not included as part of the 2025-27 Benton County Adopted Budget.

Revenue Sources



Expenditures by Type

Public Works						
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
General Revenues	521,651	332,537	61,700	160,510	160,510	160,510
Charges for Service	15,798,747	18,672,059	22,973,422	27,521,709	27,521,709	27,521,709
Operating Grants/Contributions	19,675,947	26,529,031	36,413,423	33,248,138	33,248,138	33,248,138
Capital Grants/Contributions	1,105,627	1,843,762	2,160,297	1,250,000	1,250,000	1,250,000
Fund Transfers In	1,416,934	7,998,293	5,715,694	2,624,773	2,624,773	2,624,773
Loans	10,151,178	-	-	-	-	-
Current Program Income	48,670,084	55,375,682	67,324,536	64,805,130	64,805,130	64,805,130
Dedicated Beginning Balance	5,970,333	11,854,748	9,212,094	14,027,655	14,027,655	14,027,655
Beginning Balances	5,970,333	11,854,748	9,212,094	14,027,655	14,027,655	14,027,655
Total Resources	54,640,417	67,230,430	76,536,630	78,832,785	78,832,785	78,832,785
Personnel Services	9,828,374	10,805,486	13,449,470	15,821,714	15,847,586	15,847,586
Materials & Services	16,217,498	18,356,276	27,330,101	29,998,642	29,998,642	29,998,642
Capital Outlay	14,018,413	20,978,626	25,501,921	16,214,123	16,214,123	16,214,123
Other: Fund Transfers Out	800,000	1,200,000	2,491,676	2,430,958	2,430,958	2,430,958
Other: Bond Debt Principal	1,553,995	1,915,607	1,738,222	1,578,500	1,578,500	1,578,500
Other: Bond Debt Interest	367,415	310,942	484,010	652,458	652,458	652,458
Expenditures	42,785,696	53,566,938	70,995,400	66,696,395	66,722,267	66,722,267
Other: Contingency	-	-	5,541,230	12,136,390	12,110,518	12,110,518
Other: Reserve for Future	-	-	-	-	-	-
Reserves	-	-	5,541,230	12,136,390	12,110,518	12,110,518
Total Budget	42,785,696	53,566,938	76,536,630	78,832,785	78,832,785	78,832,785
Surplus / (Deficit) of Fund						
Resources to Expenditures	11,854,721	13,663,492	-	-	-	-

Fund 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
Road Fund	14,866,338	19,438,848	33,502,868	31,156,897	31,156,897	31,156,897
Land Corner Preservation Fund	233,873	170,640	466,200	292,673	292,673	292,673
Special Transportation Fund	5,579,116	5,609,415	12,076,559	14,739,198	14,739,198	14,739,198
General Capital Improvements	-	2,219,454	1,493,602			
Building Development Reserve	27	-				
Intragovernmental Services Fund	18,644,043	19,804,013	20,182,842	24,439,508	24,439,508	24,439,508
Enterprise Operations Fund	3,462,299	6,324,567	8,814,559	8,204,509	8,204,509	8,204,509
Total	42,785,696	53,566,938	76,536,630	78,832,785	78,832,785	78,832,785

Full-Time-Equivalent (FTE)	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted
Regular	52.80	51.60	53.75	52.75	52.75	52.75
Total	52.80	51.60	53.75	52.75	52.75	52.75

Public Works: Goal Narrative

Goal 1: By December 31, 2026, complete the public outreach, plan development and adoption of the Benton County Traffic Safety Action Plan (TSAP).

- ✓ **Core Value/Focus Area:** Mobility and Transportation
- ✓ **Commissioner Priority:** Community Resiliency
- ✓ **Funded:** Oregon DOT Traffic Safety Grant

Goal 2: By June 30, 2026, complete the acquisition of up to 6 electric buses, and construction of a charging station at the Benton Area Transit facility on Research Way. This goal is dependent upon federal grant funds being released.

- ✓ **Core Value/Focus Area:** Environment and Natural Resources
- ✓ **Commissioner Priority:** Community Resiliency
- ✓ **Funded:** 2025-27 Current Service Level – 2023 Federal Earmark Grant

Goal 3: By October 31, 2026, if adequate funding is secured, complete the design and rehabilitation of the Midge Cramer Multi-use Path.

- ✓ **Core Value/Focus Area:** Outdoor Recreation
- ✓ **Commissioner Priority:** Health and Equity in All Actions
- ✓ **Funded:** 2025-27 CIP Request

Records and Elections Department

Director:	James Morales
Office Location:	Kalapuya Building, 4500 SW Research Way, Corvallis
Telephone:	(541) 766-6031
Internet Address:	https://re.bentoncountyor.gov/

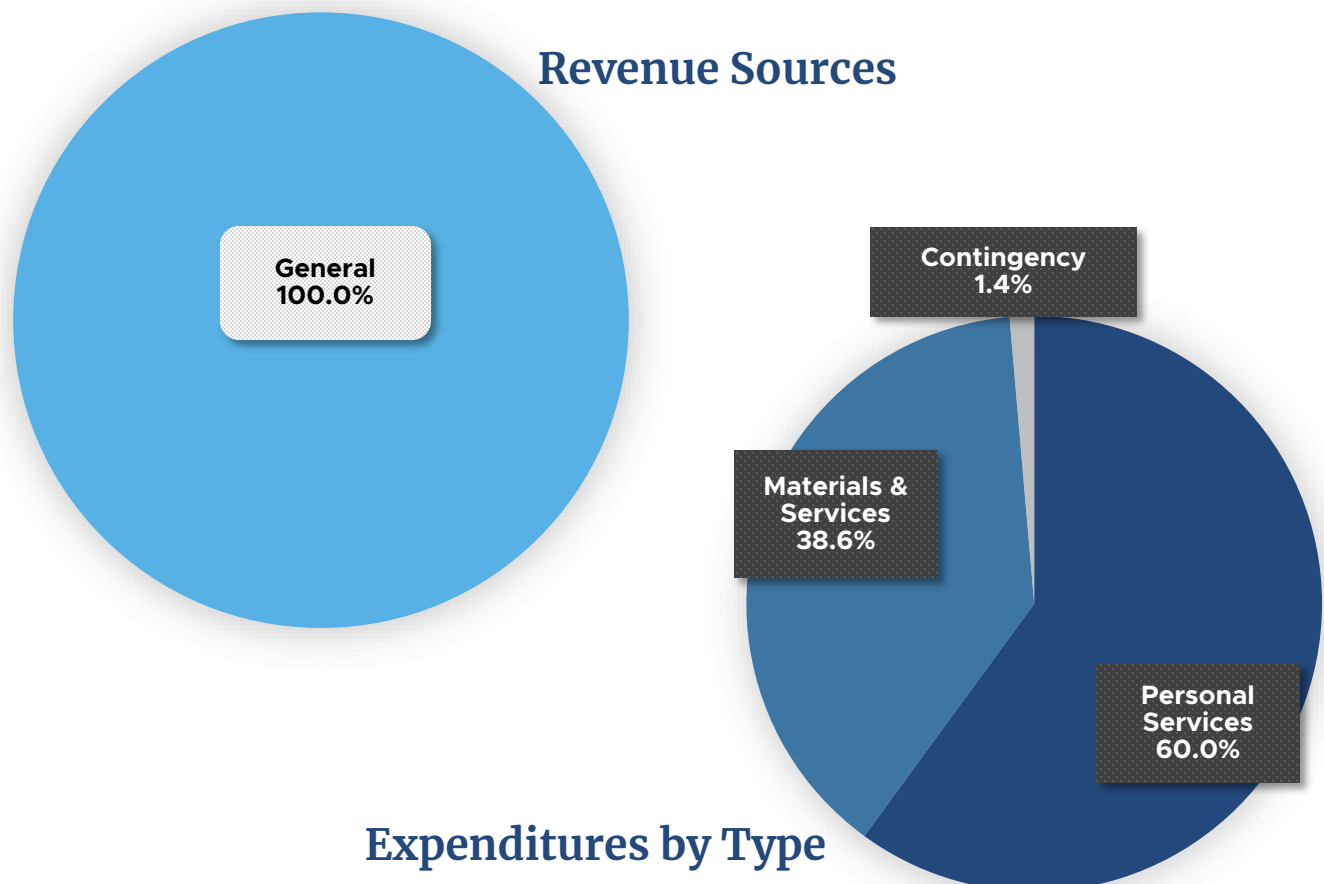
Department Overview

The Records and Elections Director reports to the County Administrator. This position manages the department and carries out the responsibilities and duties of the County Clerk under Oregon Law, as well as the administration of a countywide dog license program and U.S. passport acceptance services. Each program supported by this department is in one (1) of two (2) divisions: Records & Licenses or Elections & Passports.

The Records & Licenses Division accepts payment, records, and preserves real estate instruments, marriage licenses, dog licenses, and domestic partnerships. Maintains dog license and vaccination records. Marriage Licenses are processed, and Declarations of Domestic Partnerships register in this office. This division also oversees microfilm processes, records management, and records disposition programs. The Clerk must coordinate and provide administrative support to the Board of Property Tax Appeals.

The Elections & Passports Division administers all voter registration and election activities. Maintains the voter address library to ensure precinct and district information is accurately associated with each registered voter. Reviews and processes all local petitions. Assists cities and special districts with their elections. Accepts voter pamphlet filings for candidates and measure arguments. Prepares and distributes ballots and voters' pamphlets. Establishes and maintains ballot drop sites. Processes and counts all ballots returned in accordance with the governing statutes. Serves as a U.S. Passport Acceptance Agent facility. Provides passport photo services. Collects payment for candidate filings, measure arguments, passport applications, photo services and billable election expenses.

Revenue Sources



Records and Elections						
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
Charges for Service	1,817,415	1,386,046	3,821,200	1,357,152	1,357,152	1,357,152
Operating Grants/Contributions	76,827	56,853	8,160	8,256	8,256	8,256
Current Program Income	1,894,242	1,442,899	3,829,360	1,365,408	1,365,408	1,365,408
Dedicated Beginning Balance	221,894	185,398	95,000	100,000	100,000	100,000
Beginning Balances	221,894	185,398	95,000	100,000	100,000	100,000
Total Resources	2,116,136	1,628,297	3,924,360	1,465,408	1,465,408	1,465,408
Personnel Services	1,372,367	1,617,892	1,837,284	2,355,200	2,364,260	2,364,260
Materials & Services	1,005,465	1,091,134	1,467,611	1,519,119	1,519,119	1,519,119
Capital Outlay	47,236	18,875	-	-	-	-
Expenditures	2,425,068	2,727,901	3,304,895	3,874,319	3,883,379	3,883,379
Other: Contingency	-	-	3,429	53,921	53,921	53,921
Reserves	-	-	3,429	53,921	53,921	53,921
Total Budget	2,425,068	2,727,901	3,308,324	3,928,240	3,937,300	3,937,300
Surplus / (Deficit) of Fund Resources to Expenditures	(308,932)	(1,099,604)	616,036	(2,462,832)	(2,471,892)	(2,471,892)

Fund 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
General Fund	2,425,068	2,727,901	3,308,324	3,928,240	3,937,300	3,937,300
Total	2,425,068	2,727,901	3,308,324	3,928,240	3,937,300	3,937,300

Full-Time-Equivalent (FTE)	2019-21 Biennium Actual	2021-23 Biennium Actual	2023-25 Biennium Adopted	2025-27 Biennium Proposed	2025-27 Biennium Approved	2025-27 Biennium Adopted
Regular	6.00	6.00	6.75	6.75	6.75	6.75
Total	6.00	6.00	6.75	6.75	6.75	6.75

Records and Elections: Goal Narrative

Goal 1: Implement online, shopping cart for real property record review, copy and certified copy orders using existing technology in the Records and Elections Department's (Helion) real property records, receipting and credit/debit card systems by June 30, 2027.

- ✓ **Core Value/Focus Area:** Environment and Natural Resources
- ✓ **Commissioner Priority:** Responsible Governance
- ✓ **Funded:** 2025-27 Current Service Level

Goal 2: Implement expanded appointment calendars for Passport and Marriage License services by 1 hour each day for our constituents by January 1, 2026. Support this goal by revising staff schedules with expanded work hours that will also eliminate the drive to work one (1) out of every ten (10) days thereby reducing the current environmental impact of staff commuting by ten (10%) percent.

- ✓ **Core Value/Focus Area:** Environment and Natural Resources
- ✓ **Commissioner Priority:** Responsible Governance
- ✓ **Funded:** 2025-27 Current Service Level

Appendix



General Programs & Services Detail

Itemization of line items included in the budget summary under the heading General Programs and Services in the Non-departmental budget chapter. General Revenue column indicates the source of support is from that category of revenue. Other Dedicated column indicates there is a dedicated source of revenue supporting all or a portion of the expense.

Service/Agency/Account	2023-25 Adopted Budget (Adjusted)				2025-27 Adopted Budget			
	Discretionary Revenue	Beginning Balance or One-Time	Other Dedicated	Adopted Budget Total	Discretionary Revenue	Beginning Balance or One-Time	Other Dedicated	Adopted Budget Total
Materials and Services	2,094,310	509,000	1,453,478	4,056,788	2,796,009	609,398	758,256	4,163,663
Outside Agency Contributions								
Meals On Wheels	4,000	-	-	4,000	-	-	-	-
Mary's River Watershed	10,550	-	-	10,550	-	-	-	-
Water Master	10,000	-	-	10,000	-	-	-	-
Linn-Benton Food Share	75,960	-	-	75,960	-	-	-	-
Small Cities Transient Lodging Tax	30,000	-	-	30,000	-	-	-	-
Other Outside Agencies	7,100	-	-	7,100	-	-	-	-
Benton County Historical Society	-	-	500,000	500,000	-	-	500,000.00	500,000
Economic Development								
City of Corvallis	-	-	315,000	315,000	-	338,318	13,256	351,574
OCWCOG Veterans Services Contract	437,825	-	240,000	677,825	451,088	-	245,000	696,088
Memberships:								
Cascade West Council of Governments	-	-	-	-	-	-	-	-
Association of Oregon Counties	-	-	-	-	-	-	-	-
National Association of Counties	-	-	-	-	-	-	-	-
Willamette Criminal Justice Council (WCJC)	40,000	-	-	40,000	44,812	-	-	44,812
Cost Allocation (Write-off & Non-Dept Charge) ₁	717,674	-	-	717,674	1,101,154	-	-	1,101,154
Supplies	40	-	-	40	-	-	-	-
Interest Expense	7,000	-	-	7,000	-	-	-	-
Potential Credit Refunds	57,500	-	-	57,500	8,699	-	-	8,699
Payment to Library District per IGA	16,849	-	-	16,849	21,366	-	-	21,366
State Ethics Commission Local Gov't Assessment	2,100	-	-	2,100	3,282	-	-	3,282
State Court Space Costs	677,712	-	-	677,712	1,165,608	-	-	1,165,608
State Forest Road Support	-	509,000	398,478	907,478	-	271,080	-	271,080
Capital Outlay	-	-	-	-	1	-	-	1
Correctional Facility Replacement	-	-	-	-	1	-	-	1
Transfer to Other Funds	19,446,330	-	-	19,446,330	17,337,532	-	-	17,337,532
Operating: Health Center Fund	1,582,500	-	-	1,582,500	-	-	-	-
Operating: Health Fund	-	-	-	-	6,707,114	-	-	6,707,114
Special Capital: To Debt Service	4,537,167	-	-	4,537,167	1,601,938	-	-	1,601,938
Operating: Special Transportation Fund	33,500	-	-	33,500	33,500	-	-	33,500
Operating: Local Option to General Fund	8,645,771	-	-	8,645,771	7,854,666	-	-	7,854,666
Operating: Road Fund ₂	140,315	-	-	140,315	140,314	-	-	140,314
Operating: Enterprise Operations Fund	349,465	-	-	349,465	-	-	-	-
Capital Improvement Projects	2,191,679	-	-	2,191,679	1,000,000	-	-	1,000,000
Capital Improvement: Building Development Reserve	1,965,933	-	-	1,965,933	-	-	-	-

Service/Agency/Account	2023-25 Adopted Budget (Adjusted)				2025-27 Adopted Budget			
	Discretionary Revenue	Beginning Balance or One-Time	Other Dedicated	Adopted Budget Total	Discretionary Revenue	Beginning Balance or One-Time	Other Dedicated	Adopted Budget Total
Reserves	-	14,393,198	-	14,393,198	-	10,598,980	529,596	11,128,576
Contingency	-	5,861,516	-	5,861,516	-	598,980	529,596	1,128,576
Reserve for Future Expense	-	3,531,682	-	3,531,682	-	5,000,000	-	5,000,000
Unappropriated Balance	-	5,000,000	-	5,000,000	-	5,000,000	-	5,000,000
Totals	21,540,640	14,902,198	1,453,478	37,896,316	20,133,542	11,208,378	1,287,852	32,629,772

(1) Cost Allocation for this group (Grouped to avoid confusion with actual organization allocations).

(2) Expenditures for APHIS & AWPP non-lethal program have been moved under Transfer to Road Fund.

Full-Time-Equivalent (FTE)

Fund	Cost Center	2019-21 Adopted	2021-23 Adopted	2023-25 Adopted	2025-27 Proposed	2025-27 Approved	2025-27 Adopted
001 General							
	Board of Commissioners (BOC)	3.00	3.00	3.00	3.00	3.00	3.00
	County Administration	2.00	2.00	3.00	3.00	3.00	3.00
	Governance and BOC Support	2.50	3.00	2.50	2.50	2.50	2.50
	Public Relations and Communication	1.00	1.00	3.00	2.00	2.00	2.00
	Resiliency and Change Management	1.75	3.50	3.50	2.50	2.50	2.50
	Land Use Planning	8.55	9.78	10.20	6.00	6.00	6.00
	Building Permits & Inspection	4.99	5.74	7.80	4.65	4.65	4.65
	Solid Waste Program	1.25	1.43	2.00	6.00	6.00	6.00
	Valuation & Tax Extension	17.00	17.00	17.00	16.00	16.00	16.00
	Prosecution & Enforcement	14.00	14.00	14.00	13.80	13.80	13.80
	Medical Examiner	0.15	0.15	0.15	0.15	0.15	0.15
	Victim of Crime Act Services	5.00	5.00	5.00	5.00	5.00	5.00
	Criminal Media	4.00	8.00	8.00	7.00	7.00	7.00
	Child Abuse Multidisp Team	0.00	0.00	0.00	0.00	0.00	0.00
	Juvenile Services	11.00	12.00	11.50	10.50	10.50	10.50
	Juvenile Diversion	0.50	0.50	0.50	0.50	0.50	0.50
	Juvenile Accountability	1.50	0.50	1.00	1.00	1.00	1.00
	LE Department Administration	7.00	7.00	8.00	7.00	7.00	7.00
	Civil Process	1.00	1.00	1.00	1.00	1.00	1.00
	Patrol & Investigation	24.90	24.90	25.90	25.90	25.90	25.90
	Marine Law Enforcement	0.10	0.10	0.10	0.10	0.10	0.10
	Street Crimes	2.00	2.00	2.00	2.00	2.00	2.00
	Animal Law Enforcement	1.00	1.00	1.00	1.00	1.00	1.00
	Parole & Probation Services	12.00	11.00	10.00	10.00	10.00	10.00
	Custody & Incarceration	16.25	17.25	18.25	20.25	20.25	20.25
	Sheriff's Work Crew Program	0.50	1.00	1.00	1.00	1.00	1.00
	Corrections Medical Services	0.50	0.50	0.50	0.50	0.50	0.50
	Special Services	0.00	0.00	2.00	2.00	2.00	2.00
	Emergency Management Services	4.00	4.00	3.00	2.00	2.00	2.00
	Records & Filings	2.50	2.50	2.5	1.8	1.8	1.8
	Election Administration	1.50	1.50	1.87	1.99	1.99	1.99
	Elections	1.30	1.30	1.68	2.16	2.16	2.16
	Animal Licensing	0.50	0.50	0.50	0.60	0.60	0.60
	Property Value Appeals Board	0.20	0.20	0.20	0.20	0.20	0.20
	HOPE Program	0.00	1.00	1.00	0.00	0.00	0.00
	Community Navigation	12.75	7.75	9.40	0.00	0.00	0.00
	Communicable Diseases	1.40	3.40	5.00	0.00	0.00	0.00
	Public Health Modernization	0.00	0.00	4.50	0.00	0.00	0.00
	Immunizations	0.60	0.30	0.00	0.00	0.00	0.00
	Maternal Child Health	0.55	2.55	4.10	0.00	0.00	0.00
	Women/Children (WIC) Nutrition	2.70	2.70	2.70	0.00	0.00	0.00
	Emergency Preparedness	0.61	1.00	1.00	0.00	0.00	0.00
	Solid Waste & Water Quality	6.09	6.20	6.20	0.00	0.00	0.00
	Health Promotion	7.05	10.30	10.80	0.00	0.00	0.00
	Behavioral Health Support Services	8.80	10.14	12.66	0.00	0.00	0.00
	Benton Housing	0.00	0.00	0.00	0.00	0.00	0.00
	Mobile Crisis Services	0.00	0.00	8.00	0.00	0.00	0.00
	Developmental Diversity	19.00	21.00	26.00	0.00	0.00	0.00
	NAPE Department Administration	3.28	5.40	5.40	5.40	4.40	4.40
	Park Maintenance	4.50	5.05	5.05	5.05	5.05	5.05
	Building Grounds Maintenance	0.25	0.25	0.25	0.25	0.25	0.25
	Habitat Conservation Program	1.00	1.50	1.50	1.50	1.50	1.50
	Property Tax Collection	2.75	2.75	2.30	2.30	2.30	2.30
	County Counsel	1.50	1.50	1.30	3.00	3.00	3.00
	Law Library	0.00	0.00	0.20	0.00	0.00	0.00
	Geographic Information Systems	1.20	1.10	1.10	1.00	1.00	1.00
Totals for Fund: 001 General		227.47	246.24	280.11	181.60	180.60	180.60

Full-Time-Equivalent (FTE)

Fund	Cost Center	2019-21 Adopted	2021-23 Adopted	2023-25 Adopted	2025-27 Proposed	2025-27 Approved	2025-27 Adopted
102 Road							
	Road Department Administration	6.30	5.35	3.00	3.00	3.00	3.00
	Engineering	10.15	10.65	10.65	10.65	11.50	11.50
	Road Maintenance	16.50	14.75	14.75	14.75	14.75	14.75
	Totals for Fund: 102 Road	32.95	30.75	28.40	28.40	29.25	29.25
106 Fair							
	Fair Operations	4.00	0.00	0.00	0.00	1.00	1.00
	Annual Fair	1.00	1.00	1.00	1.00	1.00	1.00
	Transient Lodging Tax	0.00	0.80	0.80	0.80	0.80	0.80
	Totals for Fund: 106 Fair	5.00	1.80	1.80	1.80	2.80	2.80
107 ARPA							
	American Rescue Plan	0.00	0.00	1.50	0.00	0.00	0.00
	Totals for Fund: 107 ARPA	0.00	0.00	1.50	0.00	0.00	0.00
108 LOL							
	Prosecution & Enforcement	2.85	2.85	2.85	2.85	2.85	2.85
	Juvenile Services	2.00	2.00	2.00	2.00	2.00	2.00
	Patrol & Investigation	8.00	8.00	10.00	9.00	9.00	9.00
	Transition Program	0.00	1.00	1.00	1.00	1.00	1.00
	Custody & Incarceration	5.75	7.75	6.75	5.75	5.75	5.75
	Corrections Medical Services	0.50	0.50	0.50	0.50	0.50	0.50
	Health Administration Services	0.50	0.50	0.50	0.50	0.50	0.50
	Immunizations	0.80	0.80	0.20	0.80	0.80	0.80
	Maternal Child Health	0.15	0.15	0.15	0.20	0.20	0.20
	Totals for Fund: 108 LOL	20.55	23.55	23.95	22.60	22.60	22.60
110 Land Corner							
	Land Corver Preservation	0.85	0.85	0.85	0.85	0.00	0.00
	Totals for Fund: 110 Land Corner	0.85	0.85	0.85	0.85	0.00	0.00
114 Special Grant							
	HB 4123 - Coordinated Homelessness Response Office	0.00	0.00	1.50	2.00	2.00	2.00
	HB5019 - Emergency Shelter Grant Funds	0.00	0.00	0.00	2.00	2.00	2.00
	Totals for Fund: 114 Special Grant	0.00	0.00	1.50	4.00	4.00	4.00
118 Health							
	HOPE Program	0.00	0.00	0.00	1.00	1.00	1.00
	Community Navigation	0.00	0.00	0.00	5.50	5.50	5.50
	Communicable Diseases	0.00	0.00	0.00	2.85	2.85	2.85
	Public Health Modernization	0.00	0.00	0.00	4.00	4.00	4.00
	Immunizations	0.00	0.00	0.00	0.10	0.10	0.10
	Maternal Child Health	0.00	0.00	0.00	4.75	4.75	4.75
	Women/Children (WIC) Nutrition	0.00	0.00	0.00	3.10	3.10	3.10
	Emergency Preparedness	0.00	0.00	0.00	1.00	1.00	1.00
	Solid Waste & Water Quality	0.00	0.00	0.00	6.45	6.45	6.45
	Health Promotion	0.00	0.00	0.00	5.35	5.35	5.35
	Behavioral Health Support Services	0.00	0.00	0.00	48.65	49.65	49.65
	Opioid Settlement Distribution	0.00	0.00	0.00	2.65	2.65	2.65
	Mobile Crisis	0.00	0.00	0.00	0.00	0.00	0.00
	Developmental Diversity	0.00	0.00	0.00	27.00	27.00	27.00
	Totals for Fund: 118 Health	0.00	0.00	0.00	112.40	113.40	113.40
510 Mgmt Svcs							
	Human Resource Administration	7.00	8.00	11.00	11.00	11.00	11.00
	Accounting	5.75	6.75	13.20	13.20	13.20	13.20
	Budget Preparation & Management	1.50	1.50	4.50	5.50	5.50	5.50
	IT Operations	15.80	17.90	18.90	20.00	20.00	20.00
	Mail & Courier Services	0.00	0.00	0.00	0.80	0.80	0.80
	Totals for Fund: 510 Mgmt Svcs	30.05	34.15	47.60	50.50	50.50	50.50
514 IntraGovt							
	Internal Fleet Services	4.00	3.99	4.07	5.00	5.00	5.00
	County Building Maintenance	8.75	10.25	12.25	11.15	11.15	11.15
	Law Enforment Building Operations	0.25	0.25	1.25	2.35	2.35	2.35
	Mail & Courier Services	0.85	0.85	0.85	0.00	0.00	0.00
	Totals for Fund: 514 IntraGovt	13.85	15.34	18.42	18.50	18.50	18.50

Full-Time-Equivalent (FTE)

Fund	Cost Center	2019-21 Adopted	2021-23 Adopted	2023-25 Adopted	2025-27 Proposed	2025-27 Approved	2025-27 Adopted
515 Health Mgmt							
	Business Services	11.00	11.00	11.00	9.00	9.00	9.00
	Quality & Data	8.50	5.00	4.00	4.00	4.00	4.00
	Records Services	3.00	3.00	3.00	4.00	4.00	4.00
	Administration	13.00	15.00	10.20	9.30	9.30	9.30
	Totals for Fund: 515 Health Mgmt	35.50	34.00	28.20	26.30	26.30	26.30
520 Enterprise							
	External Fleet Services	6.00	5.51	6.93	5.00	5.00	5.00
	Totals for Fund: 520 Enterprise	6.00	5.51	6.93	5.00	5.00	5.00
521 Benton Health Center							
	Adult Drug Treatment Court	0.00	6.50	4.30	0.00	0.00	0.00
	Behavioral Health Support Services	20.44	25.98	19.41	21.25	21.25	21.25
	Outpatient Behavioral Health Services	19.40	24.78	24.37	25.45	25.45	25.45
	Child Behavior Health Services	0.00	0.00	18.00	19.25	19.25	19.25
	Administration	6.96	8.10	7.30	6.12	6.12	6.12
	Primary Care	45.40	56.15	53.25	50.68	50.68	50.68
	Family Planning	3.00	3.12	2.00	1.10	1.10	1.10
	Behaviorist Services	3.18	3.68	1.90	0.00	0.00	0.00
	Health Navigation	10.75	12.30	6.75	9.25	9.25	9.25
	Dental Services: Boys & Girls Club	2.00	3.53	3.48	3.38	3.38	3.38
	Dental Services: Outreach	0.80	0.70	1.83	1.90	1.90	1.90
	Dental Services: Benton Health Center	2.40	5.60	5.30	4.80	4.80	4.80
	Totals for Fund: 521 Benton	114.33	150.44	147.89	143.18	143.18	143.18
522 East Linn Health Center							
	Administration	1.90	0.60	0.60	0.50	0.50	0.50
	Primary Care	20.99	18.55	14.62	15.40	15.40	15.40
	Behaviorist Services	0.80	0.80	0.80	0.00	0.00	0.00
	Dental Services: Outreach	1.40	0.97	0.72	1.52	1.52	1.52
	Totals for Fund: 522 East Linn	25.09	20.92	16.74	17.42	17.42	17.42
805 Trust							
	WCJC Administration	0.00	0.00	0.00	0.20	0.20	0.20
	Totals for Fund: 805 Trust	0.00	0.00	0.00	0.20	0.20	0.20

Inter Fund Transfer Detail					
Schedule of Inter Fund Transfers 2025-27 Adopted Budget					
Source Fund Receiving Fund	FY 2025-26	FY 2026-27	Total	Revenue Source	Purpose
General Fund					
Road Fund	70,157	70,157	140,314	Discretionary Balance	AWPP & APHIS Program Support
Health Fund	3,353,557	3,353,557	6,707,114	Discretionary Balance	Public Health Operating Support
Special Transportation Fund	16,750	16,750	33,500	Discretionary Balance	Albany Connector Service Support
Debt Service Fund	800,969	800,969	1,601,938	Discretionary Balance	Debt Payments
General Capital Improvements Fund	500,000	500,000	1,000,000	Discretionary Balance	Capital Improvement Program
Intragovernmental Services Fund	249,435	249,429	498,864	Discretionary Balance	Equipment Replacement Sinking Fund
LE Intragovernmental Services Fund	336,651	336,647	673,298	Discretionary Balance	LE Vehicle Replacement Sinking Fund
Fund Total Out	5,327,519	5,327,509	10,655,028		
American Rescue Plan Fund					
General Fund	943,938	-	943,938	Investment Earnings	General Program Operating Support
Building Development Reserve Fund	3,431,017	-	3,431,017	Discretionary Balance	Facilities Construction Project
Fund Total Out	4,374,955	-	4,374,955		
Local Option Levy Fund					
General Fund	3,927,333	3,927,333	7,854,666	Discretionary Balance	Operating Support
Intragovernmental Services Fund	59,891	59,887	119,778	Discretionary Balance	Equipment Replacement Sinking Fund
LE Intragovernmental Services Fund	106,998	106,997	213,995	Discretionary Balance	LE Vehicle Replacement Sinking Fund
Fund Total Out	4,094,222	4,094,217	8,188,439		
Special Grant Fund					
Road Fund	10,000	10,000	20,000	Benton Opportunity Fund	AWPP & APHIS Program Support
Fund Total Out	10,000	10,000	20,000		
Health Fund					
Benton County Health Center Fund	640,460	640,460	1,280,920	Behavioral Health Capitation	Health Center Operating Support
Fund Total Out	640,460	640,460	1,280,920		
Building Development Reserve Fund					
Debt Service Fund	1,450,000	1,450,000	2,900,000	Investment Earnings	Debt Payments
Fund Total Out	1,450,000	1,450,000	2,900,000		
Employee Benefit Trust Fund					
Management Services Fund	50,000	-	50,000	Discretionary Balance	Wellness Program
General Fund	1,843,000	-	1,843,000	Discretionary Reserves	Operating Support
Fund Total Out	1,893,000	-	1,893,000		
Intragovernmental Services Fund					
Debt Service	1,115,479	1,115,479	2,230,958	Facilities Program Income	Debt Payments
Fund Total Out	1,115,479	1,115,479	2,230,958		
Enterprise Operations Fund					
General Fund	100,000	100,000	200,000	Net Property Rental Income	Operating Support
Fair Fund	134,037	134,037	268,074	Benton Oaks Rental Income	Fair Operating Support
Cemetery Operations Fund	13,135	13,135	26,270	Benton Oaks Rental Income	Cemetery Operating Support
Fund Total Out	247,172	247,172	494,344		
East Linn Health Center Fund					
Benton Health Center Fund	801,482	801,480	1,602,962	Fund Income	Health Center Operating Support
Fund Total Out	801,482	801,480	1,602,962		
Total all Transfers	19,954,289	13,686,317	33,640,606		

Footnote:

LE = Law Enforcement

NAPE = Natural Areas, Parks & Events

Loan & Debt Schedules

Schedule of External Debt Payments 2025-27 Adopted Budget

Payor Fund	FY 2025-26	FY 2026-27	Total	Revenue Source	Purpose
Debt Service Fund					
Bond Principal (Series 2002)	1,475,000	1,655,000	3,130,000	Department Payroll Charge	Pension Obligation Bond
Bond Interest (Series 2002)	272,630	171,592	444,222	Department Payroll Charge	Pension Obligation Bond
Bond Principal (Series 2004)	865,000	965,000	1,830,000	Department Payroll Charge	Pension Obligation Bond
Bond Interest (Series 2004)	140,185	87,463	227,648	Department Payroll Charge	Pension Obligation Bond
Bond Principal (Series 2023)	600,000	630,000	1,230,000	General Fund and Investment Earnings	County Facilities
Bond Interest (Series 2023)	1,650,969	1,620,969	3,271,938	General Fund and Investment Earnings	County Facilities
Fund Total	5,003,784	5,130,024	10,133,808		
Intragovernmental Services Fund					
Bond Principal (Series 2018)	465,000	480,000	945,000	Uniform Rental Rate Charge	County Facilities
Bond Interest (Series 2018)	113,163	100,375	213,538	Uniform Rental Rate Charge	County Facilities
Debt Principal (Series 2020)	312,376	321,430	633,806	Uniform Rental Rate Charge	County Facilities
Debt Interest (Series 2020)	222,502	216,630	439,132	Uniform Rental Rate Charge	County Facilities
Fund Total	1,113,041	1,118,435	2,231,476		
Benton Health Clinic Fund					
Debt Principal (Series 2020)	32,624	33,570	66,194	Clinic Revenue	County Facilities
Debt Interest (Series 2020)	23,238	22,624	45,862	Clinic Revenue	County Facilities
Fund Total	55,862	56,194	112,056		
Total External Loan P&I	6,172,687	6,304,653	12,477,340		

Footnote:

Pension Bond debt schedule runs to 2028

Reserve Details

About Reserves

Budget allocations to contingency are not intended for expenditure in the current biennium except in the case of emergency or unforeseeable event. County long range financial plans consider contingency allocations to be an expected contributor to ending Fund balance. Expenditures are never charged to contingency accounts. The Board of Commissioners must formally act by resolution to transfer an amount from contingency to the area of the budget requiring additional appropriation authority.

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

Contingency is appropriated at the Fund level. However, in some Funds the appropriation is an aggregate of smaller cost center contingency accounts. Cost centers allow segregation of dedicated revenues and expenditures as is necessary to comply with law, contract or policy.

The table below details all contingency, debt reserve and unappropriated accounts and the reason for each.

Fund/Department/Service	Contingency	Reserved for Future	Unappropriated	Purpose
General Fund				
District Attorney				
Medical Examiner	61,226	-	-	Contingency/Reserve (Dedicated)
Elections				
Records Systems	41,499	-	-	Contingency/Reserve (Dedicated)
Elections Pilot Program	12,422	-	-	Contingency/Reserve (Dedicated)
County Counsel				
Law Library	43,841	-	-	Contingency/Reserve (Dedicated)
Non-Departmental				
Video Lottery	131,466	-	-	Contingency/Reserve (Dedicated)
State Forest Road Support	864,681	-	-	Contingency/Reserve (Dedicated)
General Programs & Services	132,429	5,000,000	5,000,000	Contingency/Working Capital
General Fund Total	1,287,564	5,000,000	5,000,000	
Road Fund				
Public Works				
Administration	1,320,821	-	-	Contingency/ Working Capital (Dedicated)
Engineering & Survey Service	3,192,912	-	-	Contingency/ Working Capital (Dedicated)
Road Maintenance	28,226	-	-	Contingency/ Working Capital (Dedicated)
Road Fund Total	4,541,959	-	-	
Fair Fund				
Natural Areas, Parks & Events				
Annual Fair	365,087	-	-	Operating Contingency
Fair Fund Total	365,087	-	-	
Land Corner Preservation Fund				
Public Works				
Corner Preservation	153,527	-	-	Contingency/Reserve (Dedicated)
Land Corner Preservation Fund Total	153,527	-	-	
Special Grant Fund				
Health Department				
HB4123 - Coordinated Homeless Response Office	186,166	-	-	Contingency/Reserve (Dedicated)
HB4002 - Behavioral Health Deflection Program	44,872	-	-	Contingency/Reserve (Dedicated)
Non-Departmental				
Benton Opportunity Fund	36,976	-	-	Operating Contingency
Special Grant Fund Total	268,014	-	-	

Fund/Department/Service	Contingency	Reserved for Future	Unappropriated	Purpose
Health Fund				
Health Department				
Public Health Modernization	163,699	-	-	Contingency/Reserve (Dedicated)
Opioid Settlement Funds	361,794	-	-	Contingency/Reserve (Dedicated)
Developmental Diversity Program	440,150	-	-	Contingency/Reserve (Dedicated)
Mental Health Crisis Support Services	3,723,667	-	-	Contingency/Reserve (Dedicated)
Behavioral Health Workforce Expansion	1,837,145	-	-	Contingency/Reserve (Dedicated)
Mental Health Sub-Contracts	2,051,920	-	-	Contingency/Reserve (Dedicated)
Benton Housing	4,169,873	-	-	Contingency/Reserve (Dedicated)
Health Fund Total	12,748,247	-	-	
Special Transportation Fund				
Public Works				
STF Demand Response	607,107	-	-	Operating Contingency (Dedicated)
HB2017 External Allocation	328,691	-	-	Contingency/Working Capital
Special Transportation Fund Total	935,798	-	-	
Debt Service Fund				
Financial Services				
2002 Pension Bond	-	197,937	-	Future Principal Payments
2004 Pension Bond	-	59,665	-	Future Principal Payments
Debt Service Fund Total	-	257,602	-	
Building Development Reserve Fund				
Non-Departmental				
Courthouse/DA	52,031	-	-	Contingency/ Working Capital (Dedicated)
HB 5204 - Behavioral Health Facilities	759,344	-	-	Contingency/ Working Capital (Dedicated)
Building Development Reserve Fund Total	811,375	-	-	
Management Services Fund				
Non-Departmental				
Administration	234,512	-	-	Contingency/Working Capital
Information Technology				
Copier Maintenance & Supplies	57,806	-	-	Contingency/Future Replacement
Conference Room Technology	105,580	-	-	Contingency/Future Replacement
User Device	601,197	-	-	Contingency/Future Replacement
Infrastructure	150,000	-	-	Contingency/Future Replacement
Fiber Optic	335,000	-	-	Contingency/Future Replacement
Management Service Fund Total	1,484,095	-	-	
Employee Benefit Trust Fund				
Human Resources				
Wellness	81,668	-	-	Operating Contingency
Employee Assistance	44,356	-	-	Operating Contingency
Financial Services				
Medical	3,103,946	-	-	Operating Contingency
Dental	248,387	-	-	Operating Contingency
Workers Compensation	170,391	-	-	Operating Contingency
Unemployment	67,240	-	-	Operating Contingency
Employee Benefit Trust Fund Total	3,715,988	-	-	
Intragovernmental Services Fund				
Public Works - Fleet Services				
Fleet Services Internal	357,709	-	-	Operating Contingency
Equipment Pool	4,933,309	-	-	Contingency/Future Replacement
Public Works - Facilities				
Building Maintenance	514,673	-	-	Operating Contingency
Capital Maintenance	42,244	-	-	Contingency/Working Capital
Intragovernmental Services Fund Total	5,847,935	-	-	

Fund/Department/Service	Contingency	Reserved for Future	Unappropriated	Purpose
Health Management Services Fund				
Health Business Services				
Administration	169,008	-	-	Operating Contingency
Health Management Services Fund Total	169,008	-	-	
LE Intragovernmental Services Fund				
Sheriff Administration				
Tech Equipment Replacement	178,280	-	-	Contingency/Future Replacement
Patrol & Investigation				
Vehicle Replacement	275,207	-	-	Contingency/Future Replacement
LE Intragovernmental Services Fund Total	453,487	-	-	
Enterprise Operations Fund				
Fleet Services				
Public Works - Fleet Services External	222,900	-	-	Operating Contingency
Facilities				
Property Management	408,399	-	-	Operating Contingency
Natural Areas, Parks & Events				
Salmonberry Campground	102,320	-	-	Operating Contingency
McBee Campground	8,618	-	-	Operating Contingency
Adair Clubhouse	91,699	-	-	Operating Contingency
Benton Oaks	293,441	-	-	Operating Contingency
Enterprise Operations Fund Total	1,127,377	-	-	
Benton Health Center Fund				
Benton Health Center				
Behavioral Health	2,427,181	-	-	Operating Contingency
Health Administration	2,036,688	-	-	Operating Contingency
Benton Health Center Fund Total	4,463,868	-	-	
Trust Fund				
District Attorney				
WCJC Administration	160,893	-	-	Contingency/Reserve (Dedicated)
DUII Victim Impact	34,337	-	-	Contingency/Reserve (Dedicated)
Natural Areas, Parks & Events				
Beazell Memorial Forest	76,831	-	-	Contingency/Reserve (Dedicated)
Human Resources				
Employer Partnership Diversity	184	-	-	Contingency/Reserve (Dedicated)
Non-Departmental				
Court Mediation Trust	114,291	-	-	Contingency/Reserve (Dedicated)
Trust Fund Total	386,536	-	-	
Tax Title Land Fund				
Financial Services				
Property Sales & Maintenance	556,179	-	-	Contingency/Reserve (Dedicated)
Tax Title Land Fund Total	556,179	-	-	
Grand Total All Funds	39,316,045	5,257,602	5,000,000	

State Funding Summaries

Required by ORS 294.444

Budget law requires counties prepare an annual report showing expenditures and revenues associated with specified state programs. This data is reported to the Association of Oregon Counties which in turn compiles a report to the Legislature.

ORS 294.444 states:

County budgets must contain a summary of revenues and expenditures for major programs funded in part by state resources. The summary must include, at a minimum, functions related to assessment and taxation, community corrections, district attorneys, juvenile corrections and probation, public health, mental health and chemical dependency, veterans' services, roads and economic development. The summary must provide the total expenses for each program and identify the revenues used to fund the program from general county resources, state grants, federal grants, video lottery resources and other resources as applicable. The summary must include the revenues and expenditures in the adopted budget, revenues and expenditures in the prior year's adopted budget, and actual revenue and expenditure data from the two previous years.

While Benton County adopts a biennial budget it is in practice two one-year budgets combined into a single appropriation. One-year actuals are tracked because of annual auditing requirements. The values in these tables will not completely coincide with the budget numbers in this Budget Document due to requirements of what is reported and not reported for purposes of this report, and adjustments required for the conversion to annual from biennial for beginning balances and contingencies in some dedicated, self-funded programs.

Programs	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Adopted	FY 25/26 Adopted
Assessment & Taxation				
Resources				
State Funds	259,819	308,142	345,000	345,000
General County Funds	2,201,394	2,476,915	2,714,814	2,613,376
Federal Funds	-	-	-	-
Lottery Funds	-	-	-	-
Other Funds	63,493	59,833	67,125	521,048
Total Resources	2,524,706	2,844,890	3,126,939	3,479,424
Total Requirements	2,524,706	2,844,890	3,126,939	3,479,424
Behavioral Health				
Resources				
State Funds	16,019,244	14,062,155	15,003,702	18,160,269
General County Funds	-	-	-	-
Federal Funds	196,533	196,533	196,533	196,500
Lottery Funds	-	-	-	-
Other Funds	6,469,864	12,187,863	13,877,172	19,706,294
Total Resources	22,685,640	26,446,550	29,077,407	38,063,063
Total Requirements	11,958,298	14,100,821	12,828,234	23,019,707

Programs	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Adopted	FY 25/26 Adopted
Community Corrections				
Resources				
State Funds	1,645,543	1,717,984	1,529,093	2,000,343
General County Funds	290,999	310,862	320,207	384,793
Federal Funds	-	-	-	-
Lottery Funds	-	-	-	-
Other Funds	1,103,260	806,723	535,840	395,195
Total Resources	3,039,802	2,835,570	2,385,140	2,780,331
Total Requirements	2,259,979	2,334,319	2,584,218	2,567,319
District Attorney				
Resources				
State Funds	166,975	189,985	166,975	192,369
General County Funds	3,411,599	3,753,009	3,556,120	3,974,397
Federal Funds	239,161	177,786	153,110	150,169
Lottery Funds	-	-	-	-
Other Funds	710,627	717,615	582,600	643,807
Total Resources	4,528,363	4,838,394	4,458,805	4,960,742
Total Requirements	4,114,349	4,482,744	4,760,258	5,408,157
Economic Development				
Resources				
State Funds	-	-	-	-
General County Funds	-	-	-	-
Federal Funds	-	-	-	-
Lottery Funds	235,116	355,975	300,000	325,000
Other Funds	487,344	447,321	401,848	338,318
Total Resources	722,460	803,296	701,848	663,318
Total Requirements	722,460	803,296	701,848	663,318
Juvenile				
Resources				
State Funds	173,496	202,364	250,520	203,351
General County Funds	2,375,073	2,393,138	2,669,805	2,908,594
Federal Funds	-	-	-	-
Lottery Funds	-	-	-	-
Other Funds	10,883	20,182	11,000	14,000
Total Resources	2,559,452	2,615,684	2,931,325	3,125,945
Total Requirements	2,559,452	2,615,684	2,931,325	3,125,945

Programs	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Adopted	FY 25/26 Adopted
Health Services				
Resources				
State Funds	7,190,576	8,000,769	4,979,453	10,192,914
General County Funds	5,002,740	5,917,410	4,995,239	3,353,557
Federal Funds	5,387,060	4,387,081	4,143,575	4,777,278
Lottery Funds	-	-	-	-
Other Funds	18,919,057	19,053,534	15,033,846	30,523,465
Total Resources	36,499,434	37,358,794	29,152,113	48,847,214
Total Requirements	32,626,972	32,640,595	34,395,802	43,792,123

Roads

Resources				
State Funds	12,042,997	8,353,661	13,871,858	10,948,322
General County Funds	70,157	70,157	70,158	80,158
Federal Funds	970,736	80,590	880,149	555,000
Lottery Funds	-	-	-	-
Other Funds	5,129,714	7,822,175	4,912,386	7,122,873
Total Resources	18,213,605	16,326,583	19,734,551	18,706,353
Total Requirements	11,381,868	12,442,078	16,166,454	13,194,759

Veterans

Resources				
State Funds	118,488	118,040	120,000	122,500
General County Funds	208,120	221,007	219,960	227,064
Federal Funds	-	-	-	-
Lottery Funds	-	-	-	-
Other Funds	-	-	-	-
Total Resources	326,608	339,047	339,960	349,564
Total Requirements	326,608	339,047	339,960	349,564

Notes on adjustments from Biennial to Annual

Beginning Balances are divided in half so the amount is "shared" and smoothed year over year.

Budgeted Contingency is excluded.

2040 / FY 2025-27 Departmental Goals & Requested POPs

The following is an analysis that examines Department Goals and Policy Option Package requests (POPs) through the lenses of the Commissioners' Priorities and the organization's Focus Areas based on our communities' 2040 Core Values. Each Goal and POP were assigned a primary Commissioner Priority and Focus Area.

A total of 53 Department Goals were adopted in the 2025-27 biennial budget. In addition, there were six policy option packages adopted that totaled \$2,259,887 in new investments that focused on four out of five Commissioner Priorities and all ten focus areas. The table below depicts the number of goals in each Commissioner Priority and Focus Area as well as the total amount invested.

New Funding Investments per Commissioner Priority & Focus Areas

Commissioner Priorities				
CR	CSJSIP	H&E	H&HI	RG
16	5	7	2	25
\$661,101		\$312,465	\$909,004	\$377,317

Focus Areas									
CS	EP	OR	PE	E&NR	M&T	H&G	Arts	Ag.	Ed.
24	10	12	11	22	15	10	9	10	14
\$1,008,566	\$35,000	\$35,000	\$35,000	\$62,317	\$35,000	\$944,004	\$35,000	\$35,000	\$35,000

Keys:

Abbreviation	Commissioner Priorities
CR	Community Resiliency
CSJSIP	Community Safety & Justice Systems Improvement
H&E	Health & Equity in All Actions
H&HI	Homelessness & Housing Insecurity
RG	Responsible Governance

Abbreviation	Commissioner Focus Areas
CS	Community Safety
EP	Emergency Preparedness
OR	Outdoor Recreation
PE	Prosperous Economy
E&NR	Environment & Natural Resources
M&T	Mobility & Transportation
H&G	Housing & Growth
Arts	Arts, Entertainment, Culture, & History
Ag.	Food & Agriculture
Ed.	Lifelong Learning & Education



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