

NON-DEPARTMENTAL BUDGET

2025-27 PROPOSED BUDGET PRESENTATION



2025-27 BUDGET BY FUNCTIONAL AREA

Functional Area (in millions)	2021-23 Actuals	2023-25 Adopted	2025-27 CSL	2025-27 Net Change	2025-27 Proposed	CSL Increase	Proposed Increase
Fund Administration	\$14.58	\$35.58	\$28.42	\$1.91	\$30.33	(20.1%)	(14.8%)
American Rescue Plan Act	\$11.60	\$16.96	\$4.64	(\$0.001)	\$4.64	(72.6%)	(72.6%)
Community & Economic Development	\$1.72	\$2.01	\$2.01	\$0.02	\$2.03	(0.2%)	0.7%
Building Development Fund	\$3.91	\$90.73	\$77.40	-	\$77.40	(14.7%)	(14.7%)
Capital Improvement Program	-	\$0.26	-	\$1.00	\$1.00	(100.0%)	280.8%
COVID Response Funds	\$3.49	-	-	-	-	-	-
Other Programs and Services	\$1.88	\$2.02	\$1.80	(\$0.001)	\$1.80	(10.7%)	(10.7%)
Trust Funds	\$0.12	\$0.31	\$0.44	(\$0.001)	\$0.44	43.6%	43.4%
Total Budget	\$37.30	\$147.87	\$114.71	\$2.93	\$117.64	(22.4%)	(20.4%)

2025-27 REVENUE SOURCES

2025-27 PROPOSED REVENUE			
Fund	Dedicated Revenue	Discretionary Revenue	Total Revenue
General and Local Option Levy	\$ 2,370,949.00	\$ 30,626,393.00	\$ 32,997,342.00
County School Fund	\$ 662,003.00	\$ -	\$ 662,003.00
American Rescue Plan Fund	\$ 4,641,235.00	\$ -	\$ 4,641,235.00
Special Grant Fund	\$ 194,300.00	\$ -	\$ 194,300.00
Forest Payment Title III Fund	\$ -	\$ -	\$ -
General Capital Improvements Fund	\$ 1,000,000.00	\$ -	\$ 1,000,000.00
Building Development Reserve Fund	\$ 77,398,798.00	\$ -	\$ 77,398,798.00
Management Services Fund	\$ 300,000.00	\$ -	\$ 300,000.00
Trust Fund	\$ 442,950.00	\$ -	\$ 442,950.00
Total	\$ 87,010,235.00	\$ 30,626,393.00	\$117,636,628.00

FUND ADMINISTRATION

Purpose

Fund Administration is used to manage General Fund, Local Option Levy, and Management Service Fund Transfers and Unrestricted Reserves, as well as any other administrative activity that is not associated directly with a County Department.

Budget Adjustments – Net \$1.91 million increase

- Elimination of \$1.58 million General Fund Transfer to CHC.
- One-Time Reduction of \$2.40 million Transfer to Debt Service. Payment will be made from surplus earning on tax-exempt bonds.
- Increase Unrestricted Reserves and Transfer to CIP by \$6.00 million from one-time sale or lease of assets.
- Decrease expenditure of \$0.11 million from savings from Internal Service Department reductions.

2025-27 Current Service Level Budget: \$28,416,534

2025-27 Proposed Budget: \$30,328,421

2025-27 Proposed Budget

Transfers

General Fund Transfers	\$9,842,552
Local Option Levy Transfers	<u>\$7,854,666</u>
Total Transfers	\$17,697,218

Unrestricted Reserves

General Fund	\$10,000,000
Management Service Fund	<u>\$300,000</u>
Total Unrestricted Reserve	\$10,300,000

Administration

Central Cost Allocation and Misc. Cost	\$1,163,187
State Court Space Charges	<u>\$1,168,016</u>
Total Administration	\$2,331,203

AMERICAN RESCUE PLAN ACT

Purpose

The American Rescue Plan Act (ARPA) Fund provides direct Federal and State resources awarded through the Federal Act to support eligible county services and projects. The County's Proposed Budget has an estimated \$3,697,297 of remaining obligated ARPA funds for three county projects and administration. Additionally, \$943,938 of accumulated ARPA interest earnings and the Local Assistance/Tribal Consistency Fund will be transferred to General Fund for general government purposes and the implementation of the new Assessment System.

2025-27 Current Service Level Budget: \$4,645,089

2025-27 Proposed Budget: \$4,641,235

2025-27 Proposed Budget

Administration and Projects

Administration	\$165,340
Emergency Operations Center	\$1,304,753
CSD Water Infrastructure	\$282,419
Benton County Courthouse/DA Office	\$1,931,017
Transfer to General Fund (Assessment System)	\$453,548
Transfer to General Fund Administration	\$490,390
Website Redesign Project	<u>\$17,622</u>
Total Current Service Level	\$4,645,089
Policy Option Packages	<u>(\$3,854)</u>
Total Proposed Budget	\$4,641,235

Proposed Budget includes CSL reduction of \$3,854 from internal service department reductions.

COMMUNITY AND ECONOMIC DEVELOPMENT

Purpose: The Community and Economic Development budget support projects funded within the General Fund (both discretionary and dedicated resources) to support efforts of local businesses and initiatives that help create a prosperous economy, as well as community services that support veterans, culture and history, and other community focused investments.

- Veteran Services (\$696,088) – Through the use of General Fund discretionary resources, the county contracts out with the Oregon Cascades West Council of Governments (OCWCG) to provide services for veterans and their widows for counseling on benefits provided by federal, state, and local government assistance with medical benefits; dissemination of information on veteran programs; and advocacy. In addition, there is a direct pass-through grant from the State Veteran Affairs Office estimated at \$245,000 to enhance and support the contracted staffing based on service outputs.
- Economic Development Services (\$483,040): With Lottery Funds allocated by the State of Oregon, the County contracts out to provide resources to support a joint Economic Development Office with the City of Corvallis that delivers economic development services for the county, as well as other economic development activities.
- Benton Historical Society (\$500,000): With Lottery Funds allocated through the State of Oregon, the county provides support to the Benton Historical Society for staffing cost that enable the organization to meet its mission of connecting our community by preserving and sharing its diverse, evolving stories through history, culture, and art.
- Agriculture & Wildlife Protection Program(\$67,475): With General Fund discretionary resources, the Public Works Department provides services to agricultural operations within the County that are anticipating or have experienced conflicts with wildlife.
- Animal and Plant Health Inspection Services (\$92,839) Through the use of General Fund discretionary resources, the County Public Works Department provides services to protect agriculture and natural resources against invasive predators, pests, and diseases, **Includes \$20,000 increase from recommended policy package.**
- Community Grants (\$174,300) The County provides resource to various organizations that provide critical community support in areas including but not limited to, inspection of critical infrastructure, food assistance, natural environment protection, and local government capacity. **This is shifted from General Fund to resources from Benton Opportunity Fund.**
- Administration (\$11,848): Covers central cost allocation which helps support the administration and oversight of community and economic development investments.

2025-27 Current Service Level Budget: \$2,006,960

2025-27 Proposed Budget: \$2,025,590

Proposed Budget includes CSL increase of \$18,630 from additional funding added to AWPP that is offset by savings from internal service department reductions. There is also a shift of funding source for Community Grants from General Fund to Benton Co. Opportunity Fund.

CAPITAL PROJECTS

The Building Development Fund is used as needed to account for new county facility projects during their course of development, construction and/or rehabilitation. In 2025-27, the County will utilize the fund for the completion of three facilities projects.

- Benton County Courthouse and District Attorney's Office - \$69,086,666 estimated budget expenses for 2025-27. Scheduled to be completed in Spring 2027.
- Benton County Emergency Operations Center - \$7,552,788 estimated budget expenses for 2025-27. Scheduled to be completed in Spring 2027.
- Monroe Health Center Replacement Project - \$759,344 currently in contingency until full funding for estimated \$3.5 million project is committed.

2025-27 Proposed Budget: \$77,398,798

The Capital Improvement Fund is a set aside of General Fund discretionary resources that enable County Departments to apply for capital improvement projects. These include projects such as data management systems, county vehicles or equipment, facility upgrades or renovations, park improvement, road improvement projects and information technology infrastructure.

- In 2025-27, the County proposes setting aside \$1,000,000 of funds to be allocated through an internal department application process.
- Resources are reduced from the past biennial allocations of \$3.0 million due to General Fund budget constraints.
- County staff have already verbally solicited applications from Departments and estimate over \$2.0 million of need.

2025-27 Proposed Budget: \$1,000,000

OTHER PROGRAMS AND SERVICES

- **State Forest Road Support (\$1,137,631)** – This program accounts for state forest payments which are allocated to maintenance of County roads that provide access to state forest lands in Benton County. These roads were designated via resolution by the Board of Commissioners, as allowed by state law. The resolution sets aside the first \$200,000 of the annual county payment from state forest harvest for this purpose. The funds are held in the General Fund until reimbursement is requested from the Road Fund for work consistent with the intent of statute and the resolution.
- **County School Fund (\$662,003):** This fund accounts for revenues and expenditures required by state law to be retained in the County School Fund and dispersed to local school districts as directed by the Oregon Department of Education.

2025-27 Current Service Level: \$1,799,776

2025-27 Proposed Budget: \$1,799,634

Proposed Budget includes CSL reduction of \$142 from internal service department reductions.

TRUST FUNDS

- **Benton County Mediation Trust (\$222,307)** – This Trust secures resources provided by the Oregon Judicial Department to support court ordered mediation services in the County.
- **Benton County Cultural Coalition Trust (\$34,146):** Benton County operates as the fiduciary organization for the Benton County Cultural Coalition. The funds dedicated to this trust come from the Oregon Cultural Trust and are disbursed as sub-grants to community organizations on behalf of the Coalition.
- **Courthouse Preservation Trust (\$186,497):** The Courthouse Preservation Trust includes a carry forward contribution to support the preservation of the historic courthouse. The County will need to formulate a plan on how best to utilize these resources as the new courthouse is constructed.

2025-27 Current Service Level: \$443,664

2025-27 Proposed Budget: \$442,950

Proposed Budget includes CSL reduction of \$714 from internal service department reductions.