

2023-2024 Adopted Budget

Alsea Human Services County Service District

For the Fiscal Period
Beginning July 1, 2023
Ending June 30, 2024



Governing Body

Patrick Malone, 2023 BOC Chair
Nancy Wyse, Commissioner
Xanthippe Augerot, Commissioner

Citizen Budget Committee Members

Mary Ann Carr
Deb Coddington

Alsea Human Services County Service District

ADMINISTRATION: Benton County Financial Services

Rick Crager, Chief Financial Officer

OFFICE LOCATION: 4077 SW Research Way, Corvallis

TELEPHONE: 541-766-6246

INTERNET ADDRESS: [HTTPS://WWW.CO.BENTON.OR.US/BUDGETOFFICE](https://www.co.benton.or.us/budgetoffice)

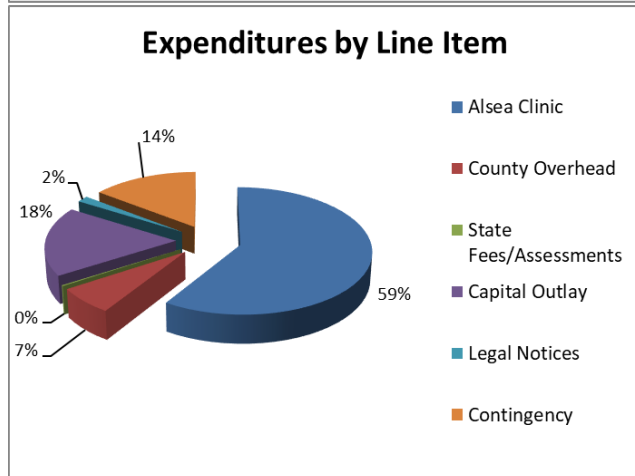
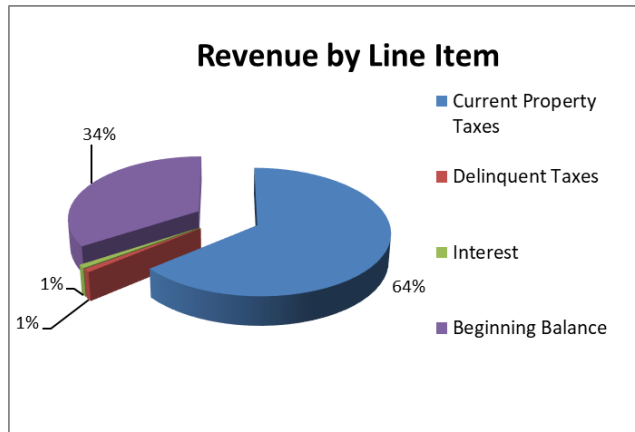
DISTRICT OVERVIEW:

This County Service District was created by a vote of the people on May 15, 2012. At the same time voters approved a maximum district property tax rate of \$0.84 / 1000 of assessed value. The rate for FY 2023-24 is \$0.38 / 1000.

The District is a separate municipal entity from the County. By law the Governing Body is the Board of Commissioners. District operations are delegated to County Finance Services to manage accounting and budget processes. The County is reimbursed from district funds for administrative expenses.

The District encompasses the same boundary as the Alsea School District within Benton County. The purpose of the district is to supplement the finances of the Alsea clinic founded by Alsea Rural Health Inc. a non-profit formed in 1981, that serves a population of about 1,300 in southwestern Benton County.

The budget shown in this document is only for the resources available to the district to expend. It does not include financial resources and expenditures of the non-profit Alsea Rural Health Care Inc.



ALSEA HUMAN SERVICES COUNTY SERVICE DISTRICT
Budget Summary

Category Title	2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed Budget	2023-24 Approved Budget	2023-24 Adopted Budget
General Revenues	32,939	34,352	34,900	36,900	36,900	36,900
Current Program Income	32,939	34,352	34,900	36,900	36,900	36,900
Dedicated Beginning Balance	11,040	15,161	17,939	19,202	19,202	19,202
Beginning Balances	11,040	15,161	17,939	19,202	19,202	19,202
Total Resources	43,979	49,512	52,839	56,102	56,102	56,102
Materials & Services	28,818	30,940	34,907	37,927	37,927	37,927
Capital Outlay	-	-	10,000	10,000	10,000	10,000
Expenditures	28,818	30,940	44,907	47,927	47,927	56,102
Other: Contingency	-	-	7,932	8,175	8,175	8,175
Reserves	-	-	7,932	8,175	8,175	8,175
Total Budget	28,818	30,940	52,839	56,102	56,102	64,277
Surplus / (Deficit) of Fund Resources to Expenditures	15,161	18,573	-	-	-	(8,175)
Full-Time-Equivalent (FTE)						
Regular	-	-	-	-	-	-
Total	-	-	-	-	-	-

ALSEA HUMAN SERVICES COUNTY SERVICE DISTRICT

District Statement

FY 2023-24 Budget Highlights

The adopted budget is based on a tax rate of \$0.38/1000, the same rate as the prior year. Income assumes an assessed value increase of 3.0%, and that 95% of imposed taxes are collected for net property tax income of \$35,900. The district will also receive income from delinquent tax collections from prior years, estimated at \$500. Other income comes from interest earnings.

Assessed value increase and subsequent tax collections in FY 22-23 were in line with the budget estimate.

In September, 2019, the non-profit, Alsea Rural Health Care, Inc. (ARHC) deeded the Alsea Clinic to Benton County. At that time, a new Memorandum of Understanding (MOU) between the district and the non-profit ARHC was adopted. The MOU defines the relationship between the district and ARHC including annual updates on the operations of the Alsea Clinic, any considerations of changes to the property tax rate and updates on the financial condition of the Alsea Clinic.

Property taxes collected will be disbursed to the Alsea Clinic to be used for operations. The amount of total 2023-24 transfers to the Alsea Clinic are estimated to be \$33,133 with the balance of district materials & services expenditures covering county overhead, legal notices and state mandated filing fees and assessments.

Beyond FY2023-24

The district's purpose is to supplement maintenance and operation of a clinic site in Alsea. The purpose of the district cannot be changed without consent of district voters. The maximum tax rate can never be increased under the Oregon Constitution. Local option levies for up to five years can be approved by voters to supplemental the maximum rate.

A challenge of the district budget committee will be determining what to levy annually within the maximum allowed rate. Effectively, at minimum, this requires input from the ARHC Inc. Board of Directors, Benton County Health Center Administration and the Board of Commissioners. The three commissioners and three citizen members of the Budget Committee have the final decision on the annual budget and tax levy.

Additional Sources of Information

Use these web links to find additional information:

For information about Benton County Community Health Centers (including Alsea clinic site)

<http://bentonlinnhealthcenters.org/> select Community Health Centers under "Health and Families".

For information on current or past County or Service District budgets go to:

<https://www.co.benton.or.us/budgetoffice/page/benton-county-budget-documents>

As a tax exempt non-profit, Alsea Rural Health Care Inc. is required to file an annual return with the IRS. Past and most recently filed Form 990 can be found through a search of the IRS website or charity monitoring websites.

ALSEA HUMAN SERVICES COUNTY SERVICE DISTRICT
Health Services

Category Title	2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed Budget	2023-24 Approved Budget	2023-24 Adopted Budget
General Revenues	32,939	34,352	34,900	36,900	36,900	36,900
Dedicated Beginning Balance	(3,960)	161	2,939	4,202	4,202	4,202
Total Resources	28,979	34,512	37,839	41,102	41,102	41,102
Materials and Services	28,818	30,940	34,907	37,927	37,927	37,927
Other: Contingency	-	-	2,932	3,175	3,175	3,175
Total Expenditures	28,818	30,940	37,839	41,102	41,102	41,102
Regular	-	-	-	-	-	-
Total	-	-	-	-	-	-

ALSEA HUMAN SERVICES COUNTY SERVICE DISTRICT

Facilities

Category Title	2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed Budget	2023-24 Approved Budget	2023-24 Adopted Budget
Dedicated Beginning Balance	15,000	15,000	15,000	15,000	15,000	15,000
Total Resources	15,000	15,000	15,000	15,000	15,000	15,000
Capital Outlay	-	-	10,000	10,000	10,000	10,000
Other: Contingency	-	-	5,000	5,000	5,000	5,000
Total Expenditures	-	-	15,000	15,000	15,000	15,000
Regular	-	-	-	-	-	-
Total	-	-	-	-	-	-