

2023-2025 Adopted Budget

Benton County Library Services County Service District

For the Fiscal Period

Beginning July 1, 2023

Ending June 30, 2025



Governing Body

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

Citizen Budget Committee Members

Curtis Wright
Chas Jones
Liz Irish

Benton County Library Services County Service District

DISTRICT GOVERNING BODY: Benton County Board of Commissioners, 541-766-6800

DISTRICT FINANCIAL INFORMATION: Benton County Financial Services, 541-766-6257

LIBRARY SERVICES: Corvallis Library Administration, 541-766-6928

BENTON COUNTY WEB ADDRESS: [HTTP://WWW.CO.BENTON.OR.US](http://www.co.benton.or.us)

LIBRARY SERVICES WEB ADDRESS: [HTTP://WWW.CBCPUBLICLIBRARY.NET](http://www.cbcpubliblibrary.net)

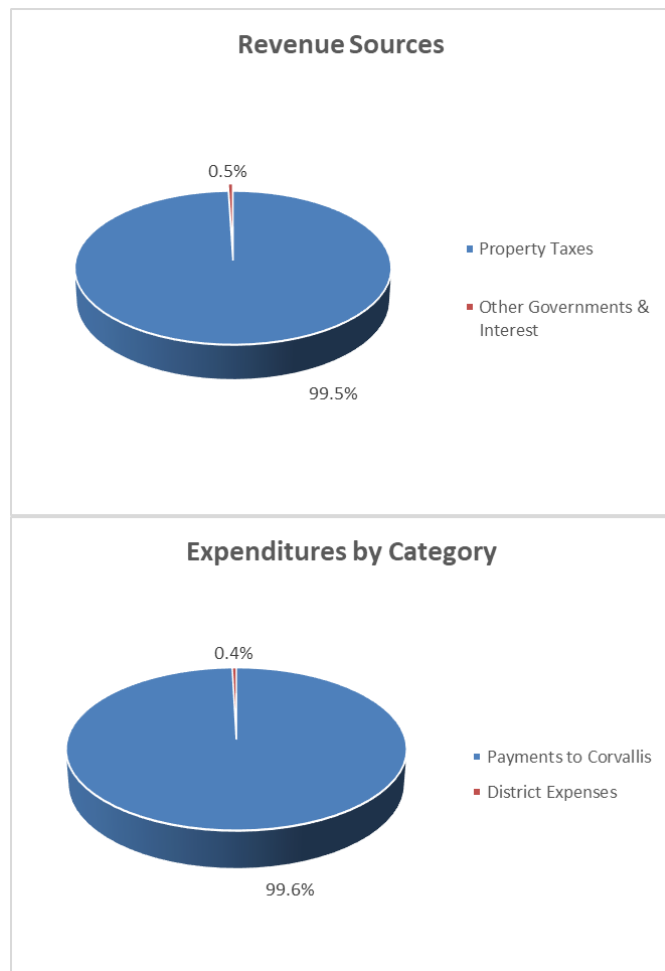
DISTRICT OVERVIEW:

The Benton County Library Services County Service District (BCLSCSD) was created by a vote of the people on May 17, 1994. The district is organized as a county service district under ORS 451 for the sole purpose of funding library services. The district is a separate municipal entity from County government but by law the district Governing Body is the Board of Commissioners. The Board of Commissioners staff maintains the records of Governing Body meetings. The Governing Body also appoints five members of the ten member Corvallis-Benton County Library Board. (The Mayor of Corvallis appoints the other five.)

The District's financial operations are managed through County Financial Services.

The district comprises the whole of Benton County except for the portion that is within the City of Albany. Due to a county boundary change approved by the 2005 legislature the district also includes a very small portion of Linn County in the Stalhbush Island area.

By Inter-governmental Agreement (IGA) between the district Governing Body and the City of Corvallis all library services are managed and operated through the City, including branch libraries in Philomath, Monroe, Alsea and mobile services. For information concerning Corvallis Library Fund financial operations consult the City of Corvallis annual budget



BENTON COUNTY LIBRARY SERVICES COUNTY SERVICE DISTRICT
Budget Summary – All Cost Centers

Category Title	2017-19 Biennium Actual	2019-21 Biennium Actual	2021-23 Biennium Adopted	2023-25 Biennium Proposed	2023-25 Biennium Approved	2023-25 Biennium Adopted
General Revenues	6,045,152	6,510,553	6,690,220	7,206,067	7,206,067	7,206,067
Operating Grants/Contributions	15,754	4,936	10,652	16,914	16,914	16,914
Current Program Income	6,060,906	6,515,489	6,700,872	7,222,981	7,222,981	7,222,981
Dedicated Beginning Balance	189,823	(15,043)	-	-	-	-
Beginning Balances	189,823	(15,043)	-	-	-	-
Total Resources	6,250,729	6,500,446	6,700,872	7,222,981	7,222,981	7,222,981
Materials & Services	6,265,772	6,460,774	6,700,872	7,222,981	7,222,981	7,222,981
Expenditures	6,265,772	6,460,774	6,700,872	7,222,981	7,222,981	7,222,981
Total Budget	6,265,772	6,460,774	6,700,872	7,222,981	7,222,981	7,222,981
Surplus / (Deficit) of Fund Resources to Expenditures	(15,043)	39,672	-	-	-	-
Full-Time-Equivalent (FTE)						
Regular	-	-	-	-	-	-
Total	-	-	-	-	-	-

BENTON COUNTY LIBRARY SERVICES COUNTY SERVICE DISTRICT

District Statement

The district has no employees. All financial and administrative functions are carried out by County Departments. Except for a small amount of administrative costs, all district funds are turned over as collected, or limited by appropriation to Corvallis as called for in the IGA (Intergovernmental Agreement).

This is a two-year budget for the 2023-25 biennium that begins July 1, 2023 and ends June 30, 2025.

It is estimated the district will provide the Corvallis Library Fund \$3,535,145 in the fiscal period 2023-24, and \$3,656,312 in the fiscal period 2024-25.

Tax revenue estimate assumes 3.5% annual growth in taxable value, a 95% collection rate on imposed taxes, and the district levies its full tax rate of \$0.3947 per \$1,000 of assessed value.

During the 2021-23 biennium, the taxable value rose 4.65% in 2021-22, and 3.56% in 2022-23

Nearly all District revenue is from property taxes. A very small amount comes from interest earnings, state forest distribution and federal wildlife refuge in-lieu of tax payment.

The district does not maintain reserves because it does not have an operating environment that requires it.

A nominal monthly balance of a few thousand dollars is usually maintained throughout a fiscal period. This avoids negative balances from direct financial interactions with the County's property tax collection system.

For information on the financial operations of the Corvallis Library Fund and library services within the boundary of the district please visit the Corvallis WEB site or contact the City of Corvallis.