



# **2025-27 Biennium Budget Document Approved**

**Benton County Library Services County Service District**

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

**Prepared By:**

**Benton County Financial Services Department**  
Rick Crager, Assistant County Administrator

June 17, 2025

# Benton County Library Services County Service District

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**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:** <https://www.bentoncountyor.gov/>

**LIBRARY SERVICES WEB ADDRESS:** <https://cbcpubliclibrary.net/>

## DISTRICT OVERVIEW:

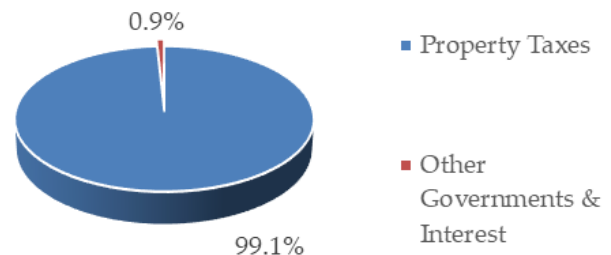
The Benton County Library Services County Service District (BCLSCSD) was created by a vote of the people on May 17, 1994. The District is organized as a county service district under ORS 451 for the sole purpose of funding library services. The District is a separate municipal entity from County government 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 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 it also includes a very small portion of Linn County in the Stalhush Island area.

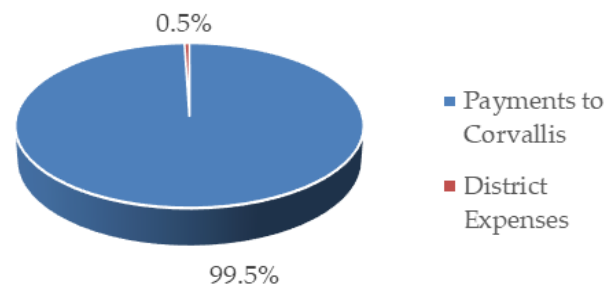
The District's financial operations are managed through County Financial Services. By Inter-governmental Agreement (IGA) between the District Governing Body and the City of Corvallis, all library services are managed and operated through the city, including branch libraries in Philomath, Monroe, Alsea and mobile services.

For information concerning Corvallis Library Fund financial operations consult the City of Corvallis annual budget.

## Revenue Sources



## Expenditures by Category



# BENTON COUNTY LIBRARY SERVICES COUNTY SERVICE DISTRICT

## Budget Summary – All Cost 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	6,510,553	7,073,954	7,524,067	7,690,199	7,690,199	7,690,199
Operating Grants/Contributions	4,936	10,652	16,914	21,366	21,366	21,366
Current Program Income	6,515,489	7,084,606	7,540,981	7,711,565	7,711,565	7,711,565
Dedicated Beginning Balance	(15,043)	39,672	336,000	-	-	-
Beginning Balances	(15,043)	39,672	336,000	-	-	-
Total Resources	6,500,446	7,124,278	7,876,981	7,711,565	7,711,565	7,711,565
Materials & Services	6,460,774	6,699,831	7,876,981	7,711,565	7,711,565	7,711,565
Expenditures	6,460,774	6,699,831	7,876,981	7,711,565	7,711,565	7,711,565
Total Budget	6,460,774	6,699,831	7,876,981	7,711,565	7,711,565	7,711,565
Surplus / (Deficit) of Fund Resources to Expenditures	39,672	424,447	-	-	-	-
Full-Time-Equivalent (FTE)						
Regular	-	-	-	-	-	-
Total	-	-	-	-	-	-

# BENTON COUNTY LIBRARY SERVICES COUNTY SERVICE DISTRICT

## District Statement

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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 the City of Corvallis as called for in the IGA (Intergovernmental Agreement).

This is a two-year budget for the 2025-27 biennium that begins July 1, 2025, and ends June 30, 2027.

It is estimated the District will provide the Corvallis Library Fund \$3,776,366 in the fiscal period 2025-26, and \$3,895,383 in the fiscal period 2026-27. The remaining \$39,816 of funding be used for district and county administrative expenses.

Tax revenue estimate assumes 3.2% 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. 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 [cbcpubliclibrary.net](http://cbcpubliclibrary.net) or contact the City of Corvallis.