

Library Service District

Administration: Board of Commissioners (As the Governing Body of the District)
Administrative Services Department

Location: Benton Plaza
408 SW Monroe
Corvallis

Telephone: (541) 766-6800, District Governing Body (Board of Commissioners)
(541) 766-6257, Administrative Services (Budget Office)
(541) 766-6928, Library Operations (City of Corvallis)

Libraries: (541) 766-6926 Corvallis
(541) 487-5061 Alsea
(541) 847-5174 Monroe
(541) 929-3016 Philomath

Mission: Ensure availability and access to a county wide library system.

Purpose: Provide financial support for a county wide library system.

Organization: The Benton County Library Services County Service District is a county service district dedicated to providing financing of a county wide library system. The county Board of Commissioners is the governing body, but it is a separate legal entity from county government.

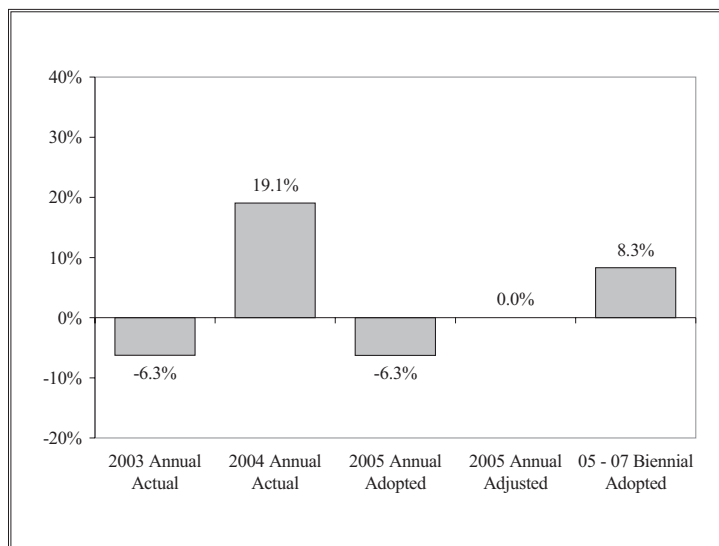
The district was formed and a tax base established by a vote of the people May 17, 1994. Its first fiscal year of operation was 1994-95. The district includes all of Benton County except the portion that is within the City of Albany.

The City of Corvallis operates and manages library services through an inter-governmental agreement. The main library is the Corvallis Public Library in Corvallis. There are branch libraries in Philomath, Alsea and Monroe. Mobile library service is provided on a regular schedule throughout the rest of the district's territory.

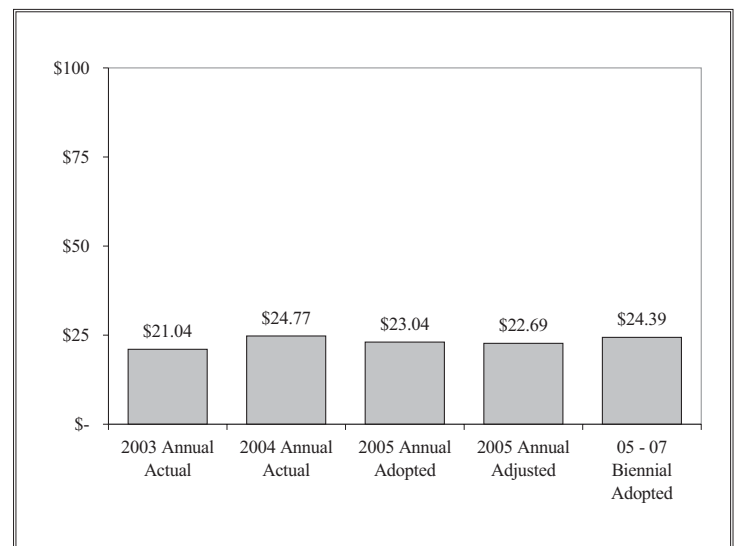
Budget Notes: The financial plan assumes 3% annual growth in taxable value, minimal revenue loss to rate compression and levy of the full permanent rate each year.

The budget of the district is adopted on a biennial basis and covers the fiscal period from July 1, 2005 to June 30, 2007.

Annual Change in Budget (Biennial value based on average annual value)



Expenses Per Capita



Budget Summary

	2003 Annual Actual	2004 Annual Actual	2005 Annual Adopted	2005 Annual Adjusted	05 - 07 Biennial Adopted
Operating Grants/Contributions	1,762,199	1,864,212	1,834,900	1,834,900	4,018,150
Loans & Transfer/Revenues	1,275	-	-	-	-
Dedicated Beginning Balance	27,937	128,970	20,000	20,000	-
Total Resources	1,791,410	1,993,182	1,854,900	1,854,900	4,018,150
Personal Services	-	-	-	-	-
Materials & Services	1,662,440	1,979,200	1,854,900	1,854,900	4,018,150
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Expenditures	1,662,440	1,979,200	1,854,900	1,854,900	4,018,150
Surplus / (Deficit)	128,970	13,983	-	-	-
Full Time Equivalent (FTE)	0.00	0.00	0.00	0.00	0.00
Temporary Hire Equivalent (FTE)	0.00	0.00	0.00	0.00	0.00

Budget Discussion:

The Governing Body (Board of Commissioners) approved the required resolution to adopt the district budget on a biennial (two-year) basis in January 2005. This is the first biennial budget adopted by the district.

All of the budget increase will be provided by property tax growth. Nearly the entire district budget is supported by property taxes. Some additional revenue comes from state forest and federal in-lieu of tax payments that are required by law to be distributed to it because it is a separate taxing district.

Direct administrative costs of the district include auditing, and publication of legal notices.

The maximum permanent tax rate is \$0.3947 per 1000 of assessed value. This will produce estimated net tax revenue of \$1,878,600 for 2006 and \$1,944,000 in 2007 assuming 3% annual value growth. There are no local option or debt service levies associated with this district.