

# 2013-2015 Adopted Budget

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for the Fiscal Period  
Beginning July 1, 2013  
Ending June 30, 2015



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Annabelle Jaramillo, 2013 BOC Chair

Jay Dixon, Commissioner

Linda Modrell, Commissioner

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David Dowrie, Chair

Phyllis Lee

Joseph Bailey



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# BENTON COUNTY LIBRARY SERVICES COUNTY SERVICE DISTRICT

**Contact Information:**

District Governing Body: Benton County Board of Commissioners, 541-766-6800

District Financial Information: Benton County Budget Office, 541-766-6257

Library Services: Corvallis Library Administration, 541-766-6928

Benton County WEB Address: <http://www.co.benton.or.us/>

Library Services WEB Address: <http://www.thebestlibrary.net/>

**Organization:**

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. Records of Governing Body meetings are maintained by the Board of Commissioners staff. District financial operations are managed through County Finance and Budget.

**Overview:**

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 Stalhush 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 and its Library Fund, 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.

The district has no employees. Except for small administrative costs, all district funds are turned over as collected, or limited by appropriation to Corvallis as called for in the IGA. This is a two-year budget for the 2013-15 biennia that begins July 1, 2013 and ends June 20, 2015.

## Benton County Library Services District Budget Summary

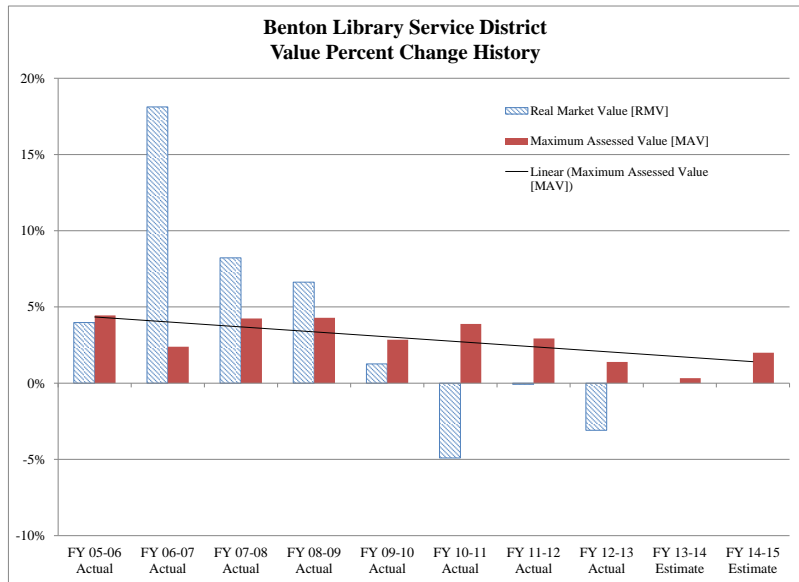
Category Title	2007-09 Biennium Actual	2009-11 Biennium Actual	2011-13 Biennium Adopted	2011-13 Biennium Adj. Adopted	2013-15 Biennium Adopted	% Change Adopted Adj Adopted
General Revenues	4,299,336	4,566,032	4,882,750	4,882,750	4,786,594	-2.0%
Charges for Service	-	-	-	-	-	0.0%
Operating Grants/Contributions	-	-	-	-	-	0.0%
Capital Grants/Contributions	-	-	-	-	-	0.0%
Fund Transfers In	-	-	-	-	-	0.0%
Loans	-	-	-	-	-	0.0%
Current Program Income	4,299,336	4,566,032	4,882,750	4,882,750	4,786,594	-2.0%
Unrestricted Beginning Balance	-	-	-	-	-	0.0%
Dedicated Beginning Balance	113,602	99,333	-	-	-	0.0%
Beginning Balances	113,602	99,333	-	-	-	0.0%
Total Resources	4,412,938	4,665,365	4,882,750	4,882,750	4,786,594	-2.0%
Personnel Services	-	-	-	-	-	0.0%
Materials & Services	4,313,605	4,646,176	4,882,750	4,882,750	4,786,594	-2.0%
Capital Outlay	-	-	-	-	-	0.0%
Other: Fund Transfers Out	-	-	-	-	-	0.0%
Other: Loans	-	-	-	-	-	0.0%
Other: Bond Debt Principle	-	-	-	-	-	0.0%
Other: Bond Debt Interest	-	-	-	-	-	0.0%
Expenditures	4,313,605	4,646,176	4,882,750	4,882,750	4,786,594	-2.0%
Other: Contingency	-	-	-	-	-	0.0%
Other: Debt Reserve	-	-	-	-	-	0.0%
Other: Unappropriated Balance	-	-	-	-	-	0.0%
Reserves	-	-	-	-	-	0.0%
Total Budget	4,313,605	4,646,176	4,882,750	4,882,750	4,786,594	-2.0%
Surplus / (Deficit) of Fund Resources to Expenditures	99,333	19,189	-	-	-	0.0%
Full-Time-Equivalent (FTE)						
Regular	-	-	-	-	-	0.0%
Temporary	-	-	-	-	-	0.0%
Total	-	-	-	-	-	0.0%

**Budget Discussion:**

The sole source of district income is the property tax and a small amount of other revenues required to be distributed to the district because it levies a tax. These revenues include a share of state forest income and in lieu of tax payments from the federal government.

The district’s maximum tax rate is \$0.3947 per 1000 dollars of assessed value. The district will levy the maximum rate in both tax years (2013 & 2014). It will generate 98% of district income.

Biennia income is affected by the recent Tax Court decision concerning valuation of Hewlett-Packard property. There are two aspects of the impact. The first will be a reduction in taxes credited to the district from 2013 collections to finance the refund due. The second effect is to reduce taxable value estimates going forward. District taxable value has trended downward in recent years. In 2012 taxable value increased 2.9% and 1.4% in 2013. The average of the last five years is 3.0%. The table below details the financial expectations resulting from the Tax Court decision.



No beginning balance is anticipate and as a consequence total available resources are expected to decrease \$96,156 from the budget of the 2011-13 biennia, and also the estimated actual for that biennia.

The district will generate about \$30 per capita annually to support library services.

District financial operations do not require reserves or contingency accounts. The inter-governmental agreement provides the district turnover cash monthly to Corvallis usually beginning after the first tax collection period in November. The only reason the district may have an ending balance is that appropriations were not sufficiently sized to allow turnover of all income in that biennium.

The District retains only enough resources to pay expenses for legal notices, auditing and other costs related to being an independent municipal entity.

	2011-13 Biennium Budget	2011-13 Estimated Actual	% of Budget Est.	2013-15 Biennium Adopted	Comment
Resources					
Property Taxes					
Estimated Tax Collections	4,763,250	4,681,584	98%	4,818,845	.33% & 2.00% annual increase in taxable value. 95.5% collection factor.
Hewlett Packard Refund Allowance	-	-	0%	(149,051)	Lost current revenue due to refund deducted from November 2013 tax collections.
Delinquent	77,000	90,244	117%	84,000	1.7% of prior imposed. collections YTD in 12-13 is behind last 3 prior years
Tax Interest	10,000	14,227	142%	15,000	From tax system earnings share on unsegregated taxes / delinquencies
Misc Interest	2,000	2,761	138%	400	On cash balance of fund. Expect cash balance to be low.
Benton County	8,500	7,129	84%	7,800	Over head offset per Intergovernmental Agreement.
State Forest	20,000	17,467	87%	8,000	Highly variable. 6 YR forest mgmt plan used as guide.
Game Refuge In-Lieu	2,000	1,593	80%	1,600	Dependent on federal appropriation
Current Resources	4,882,750	4,815,005	99%	4,786,594	
Beginning Balance	-	19,189		-	
Total Resources	4,882,750	4,834,194	99%	4,786,594	
Expenditures					
Legal Notice	700	600	86%	500	
Audit Expense	6,000	3,595	60%	5,000	
Ethics Commission	-	325		700	District assessment
Refunded Interest	2,400	3,186	133%	1,200	Expense tied to tax refunds
Corvallis Payment	4,865,150	4,818,674	99%	4,771,394	
County Overhead	8,500	7,814	92%	7,800	Offset with Benton County Payment per Inter-governmental Agreement.
Total Expenditures	4,882,750	4,834,194	99%	4,786,594	
Surplus/Deficit	-	(0)		-	