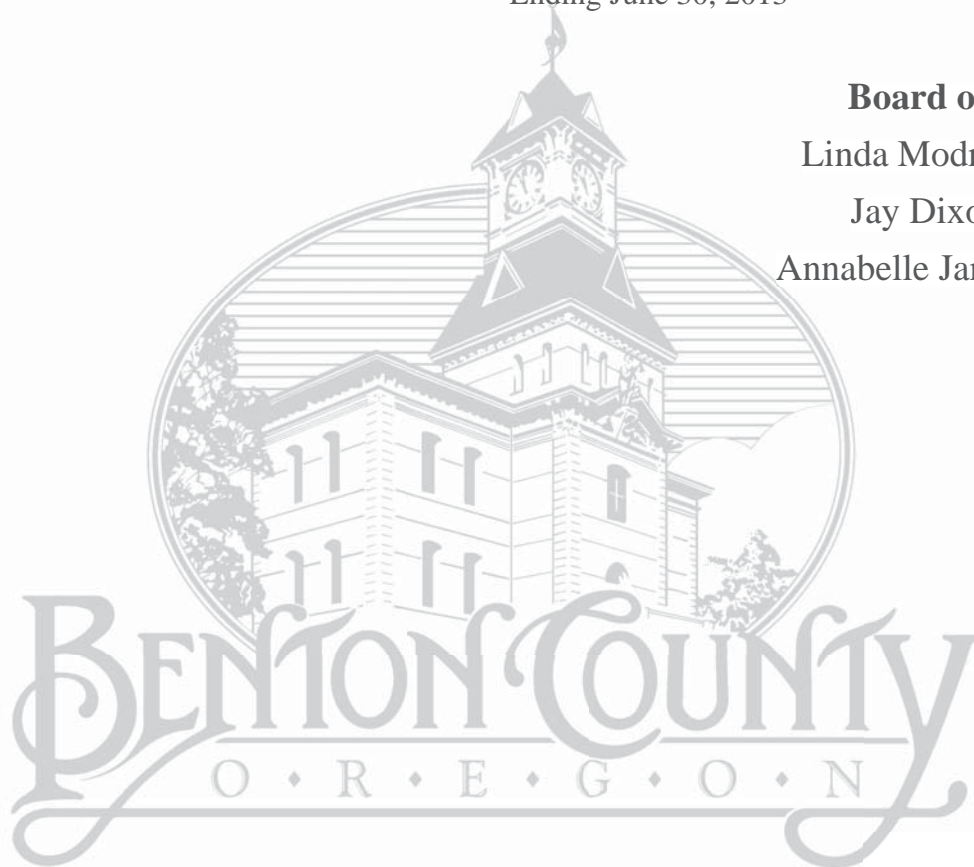


2011-2013 Adopted Biennium Budget

for the Fiscal Period
Beginning July 1, 2011
Ending June 30, 2013

Board of Commissioners

Linda Modrell, 2011 BOC Chair
Jay Dixon, Commissioner
Annabelle Jaramillo, Commissioner



Citizen Budget Committee Members

David Dowrie, Committee Chair
Phyllis Lee
Penny York

**For the
Benton County Library Services County Service District**

**BEFORE THE GOVERNING BODY OF THE
BENTON COUNTY LIBRARY SERVICES COUNTY SERVICE DISTRICT
OF THE STATE OF OREGON, FOR THE COUNTY OF BENTON**

**In the Matter of Adopting a Budget,)
Levying Taxes, and Making Appropriations)
for the Biennium Beginning) RESOLUTION R2011-020
July 1, 2011 and Ending June 30, 2013)**

BE IT RESOLVED that the Service District for Library Services Governing Body hereby adopts the biennial budget approved by the district's Budget Committee on May 10, 2011

BE IT RESOLVED that the amount for the Biennium beginning July 1, 2011, and for the purposes show below are hereby appropriated with allocations and categorizations subject to the limits of the Oregon Constitution as follows:

Subject to General
Government Limitation

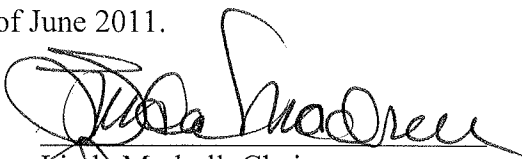
DISTRICT TAX RATE	\$0.3947/\$1000
LIBRARY SERVICES FUND (540)	
Materials and Services	\$4,882,750

BE IT RESOLVED that the Chair of the Governing Body of the Service District for Library Services certifies to the Assessor Benton County, Oregon, the tax levy made by this resolution and shall file with the County Clerk one copy and the Assessor of Benton County, Oregon two copies of this resolution.


BE IT FURTHER RESOLVED that the Benton County Library Services County Service District Governing Body hereby levies the taxes provided for in the adopted budget at the rate of \$0.3947 per \$1000 of Assessed Value each tax year of the biennium, and that taxes are hereby levied on all taxable property within the Service District for Library Services.

ADOPTED by the Governing Body this 21st day of June 2011.

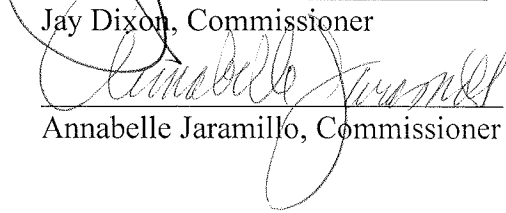
SIGNED this 21st day of June, 2011



Linda Modrell, Chair



Jay Dixon, Commissioner



Annabelle Jaramillo, Commissioner

LIBRARY SERVICE DISTRICT

Library District Operations:

County Budget Office
541-766-6257

Library Services:

Corvallis Library Administration
541-766-6928

Library information on the WEB:

<http://www.thebestlibrary.net/>

Function & 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 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. District financial operations are managed through the Finance and Budget units of the County's Administrative Services Department.

Department 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 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 the 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 2011-13 biennia that begins July 1, 2011 and ends June 20, 2013.

BUDGET SUMMARY

	2005-07 Biennium Actual	2007-09 Biennium Actual	2009-11 Biennium Budget	2011-13 Biennium Adopted	% Change from 2009-11 to 2011-13
General Revenues	-	2,165,795	4,549,000	4,852,250	6.7%
Operating Grants/Contributions	4,064,912	2,133,541	42,700	30,500	-28.6%
Program Income	4,064,912	4,299,336	4,591,700	4,882,750	6.3%
Dedicated Beginning Balance	69,201	113,602	120,000	-	-100.0%
Total Resources	4,134,113	4,412,938	4,711,700	4,882,750	3.6%
Materials & Services	4,020,511	4,313,605	4,711,700	4,882,750	3.6%
Total Expenditures	4,020,511	4,313,605	4,711,700	4,882,750	3.6%
Surplus / (Deficit)	113,602	99,333	-	-	
<i>Expenditures by Activity</i>					
Payment for Library Services	4,008,450	4,298,000	4,694,900	4,865,150	3.6%
All other Expenses	12,061	15,605	16,800	17,600	4.8%
Total Expenditures by Activity	4,020,511	4,313,605	4,711,700	4,882,750	3.6%

Budget Notes:

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 county state forest income and in lieu of tax payments from the federal government. Revenue from state forests is expected to be less than the estimate for 2009-11 and this accounts for the decline in Operating Grants/Contributions.

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 (2011 & 2012). It will generate 98% of district income during the biennium. Income estimates assume total district assessed value will increase 3% annually. No beginning balance is anticipate and as a consequence total available resources is expected to increase just 3.6% over 2009-11. The district will generate about \$15.30 per capita annually to support library services in the 2011-13 period.

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 expenses related to being an independent taxing district.

A note on the financial tables. In 2005-07 and half of the 2007-09 biennium property taxes were classified under Operating Grants/Contributions. To align with new auditing guidelines property taxes were re-classed to General Revenues in the middle of 2007-09.

