

2017-19 Proposed Budget

Benton County Library Services County Service District

For the Fiscal Period
Beginning July 1, 2017
Ending June 30, 2019

Governing Body

Anne Schuster, 2017 BOC Chair
Annabelle Jaramillo, Commissioner
Xan Augerot, Commissioner



Citizen Budget Committee Members

David Dowrie
Phyllis Lee
Curtis Wright

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.cbcpubliclibrary.net)

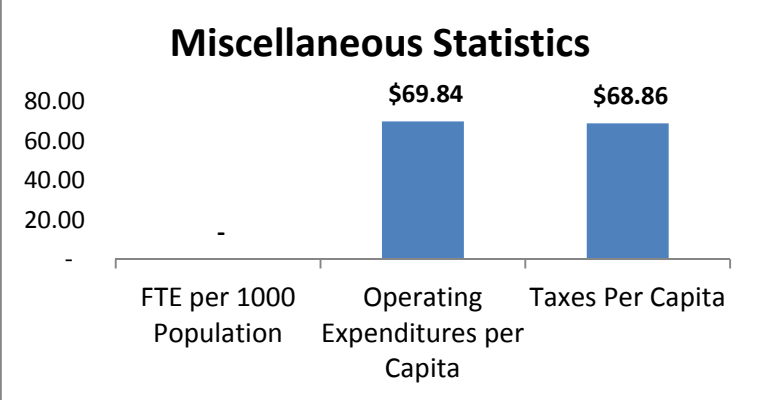
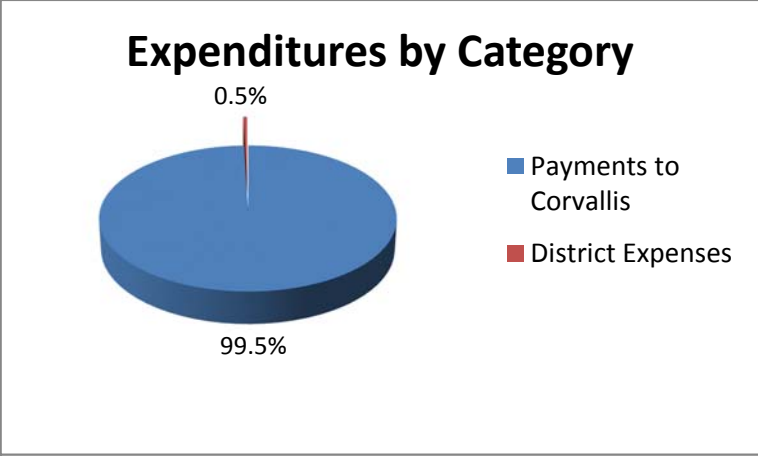
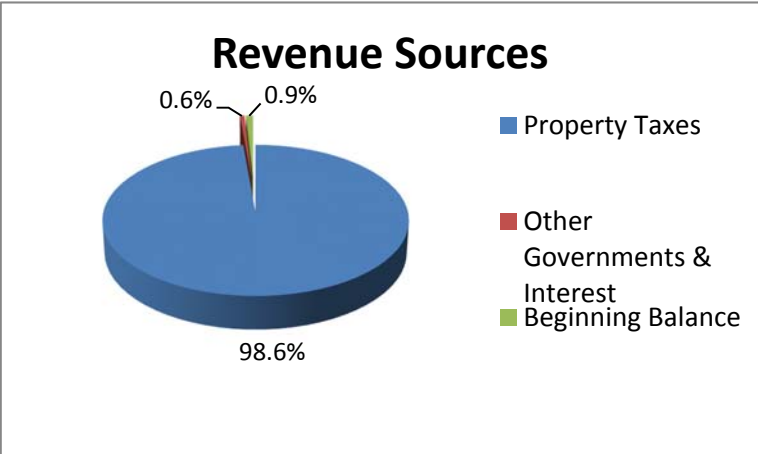
DEPARTMENT OVERVIEW:

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	2011-13 Biennium Actual	2013-15 Biennium Actual	2013-15 Biennium Adopted	2015-17 Biennium Adj. Adopted	2015-17 Biennium Budget	% Change Budget over Adj Adopted
General Revenues	4,788,459	4,828,279	5,406,737	5,406,737	5,812,900	7.5%
Charges for Service	-	-	-	-	-	0.0%
Operating Grants/Contributions	26,074	14,086	11,854	11,854	15,754	32.9%
Capital Grants/Contributions	-	-	-	-	-	0.0%
Fund Transfers In	-	-	-	-	-	0.0%
Loans	-	-	-	-	-	0.0%
Current Program Income	4,814,533	4,842,365	5,418,591	5,418,591	5,828,654	7.6%
Unrestricted Beginning Balance	-	-	-	-	-	0.0%
Dedicated Beginning Balance	19,189	30,286	-	-	50,000	0.0%
Beginning Balances	19,189	30,286	-	-	50,000	0.0%
Total Resources	4,833,722	4,872,651	5,418,591	5,418,591	5,878,654	8.5%
Personnel Services	-	-	-	-	-	0.0%
Materials & Services	4,803,436	4,786,360	5,418,591	5,418,591	5,878,654	8.5%
Capital Outlay	-	-	-	-	-	0.0%
Other: Fund Transfers Out	-	-	-	-	-	0.0%
Other: Loans	-	-	-	-	-	0.0%
Other: Bond Debt Principal	-	-	-	-	-	0.0%
Other: Bond Debt Interest	-	-	-	-	-	0.0%
Expenditures	4,803,436	4,786,360	5,418,591	5,418,591	5,878,654	8.5%
Other: Contingency	-	-	-	-	-	0.0%
Other: Debt Reserve	-	-	-	-	-	0.0%
Other: Unappropriated Balance	-	-	-	-	-	0.0%
Reserves	-	-	-	-	-	0.0%
Total Budget	4,803,436	4,786,360	5,418,591	5,418,591	5,878,654	8.5%
Surplus / (Deficit) of Fund Resources to Expenditures	30,286	86,291	-	-	-	0.0%
Full-Time-Equivalent (FTE)						
Regular	-	-	-	-	-	0.0%
Temporary	-	-	-	-	-	0.0%
Total	-	-	-	-	-	0.0%

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 2017-19 biennia that begins July 1, 2017 and ends June 30, 2019.

It is estimated the district will provide the Corvallis Library Fund \$2,876,000 in the fiscal period 2017-18, and \$2,973,350 in the fiscal period 2018-19.

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 1000 of assessed value.

In the 2015-17 taxable value rose 2.85% in FP 2015-16, and 5.12% in FP 2016-17. Biennium ending assessed value increased 8.1% over the ending assessed value from 2013-15 biennia.

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.

The anticipated beginning balance is due to better than expected tax collections, and an unusually large state forest distribution in 2016-17. Turnover of these extra dollars is limited by 2015-17 appropriation authority. The carry-over will augment 2017-19 tax collections and increases the estimate of resources available for turnover under the IGA.

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.