

# 2021-2023 Adopted Budget

## Benton County Library Services County Service District

For the Fiscal Period

Beginning July 1, 2021

Ending June 30, 2023



### Governing Body

Xanthippe Augerot, 2021 BOC Chair

Patrick Malone, Commissioner

Nancy Wyse, Commissioner

### Citizen Budget Committee Members

Curtis Wright

Chas Jones

Javier Cervantes

# 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.cbcpubli.library.net)

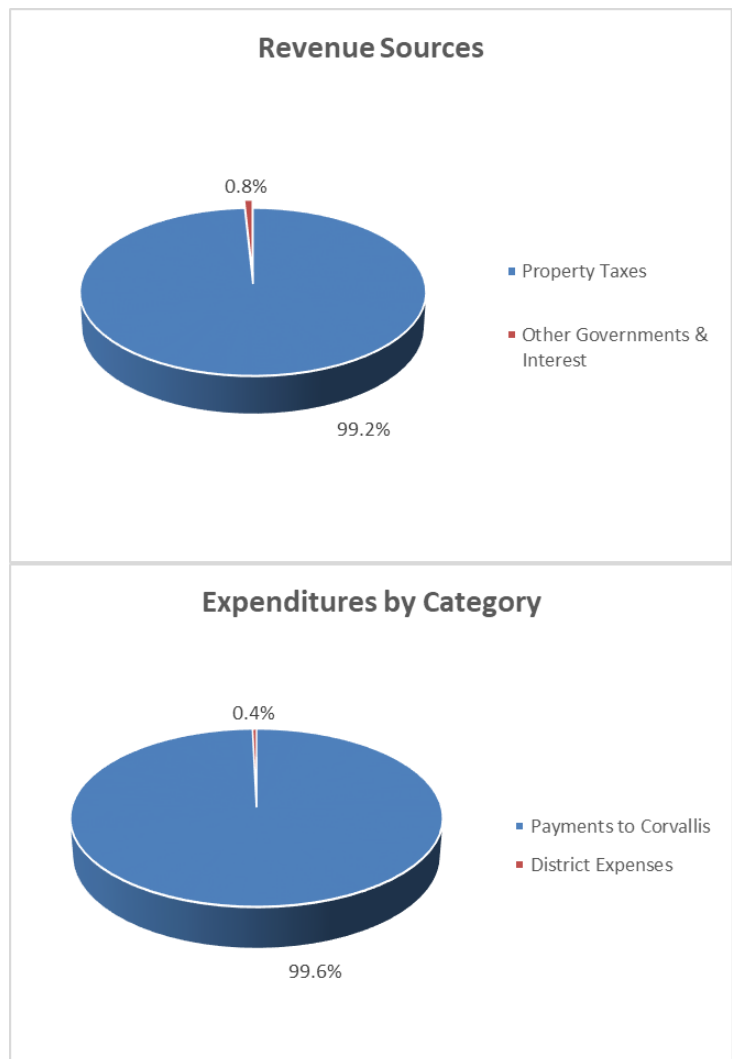
## DISTRICT OVERVIEW:

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'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	2015-17 Biennium Actual	2017-19 Biennium Actual	2019-21 Biennium Adopted	2021-23 Biennium Proposed Budget	2021-23 Biennium Approved Budget	2021-23 Biennium Adopted Budget
General Revenues	5,426,254	6,045,152	6,116,450	6,690,220	6,690,220	-
Operating Grants/Contributions	10,868	15,754	4,936	10,652	10,652	-
Current Program Income	5,437,122	6,060,906	6,121,386	6,700,872	6,700,872	-
Dedicated Beginning Balance	86,291	189,823	400,000	-	-	-
Beginning Balances	86,291	189,823	400,000	-	-	-
<b>Total Resources</b>	<b>5,523,413</b>	<b>6,250,729</b>	<b>6,521,386</b>	<b>6,700,872</b>	<b>6,700,872</b>	<b>-</b>
Materials & Services	5,333,590	6,265,772	6,521,386	6,700,872	6,700,872	-
Expenditures	5,333,590	6,265,772	6,521,386	6,700,872	6,700,872	-
<b>Total Budget</b>	<b>5,333,590</b>	<b>6,265,772</b>	<b>6,521,386</b>	<b>6,700,872</b>	<b>6,700,872</b>	<b>-</b>
Surplus / (Deficit) of Fund Resources to Expenditures	189,823	(15,043)	-	-	-	-
Full-Time-Equivalent (FTE)						
Regular	-	-	-	-	-	-
Temporary	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

This is a two-year budget for the 2021-23 biennium that begins July 1, 2021 and ends June 30, 2023.

It is estimated the district will provide the Corvallis Library Fund \$3,281,394 in the fiscal period 2021-22, and \$3,393,406 in the fiscal period 2022-23.

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 \$1,000 of assessed value.

During the 2019-21 biennium, the taxable value rose 4.51% in 2018-19, and 5.71% in 2019-20.

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 the Corvallis WEB site or contact the City of Corvallis.