

# **Wasco County Library Service District**

## **Fiscal Year 2020-2021 Proposed Budget**

### **FISCAL YEAR 2020-2021 BUDGET MESSAGE**

#### **SECTION I: Background**

Fiscal year 2020-2021 will be the fourteenth year of operation for the Wasco County Library Service District. In November 2006 Wasco County voters approved the creation of a Library Service District for Wasco County under ORS Ch. 451 with a formation date of July 1, 2007 and a District tax rate of \$.68 per \$1,000 of TAV (taxable assessed value).

A Feasibility Study Report for the District was prepared by Ruth Metz Associates in January 2006. The proposed 2020-2021 fiscal year budget continues the service plan outlined in the report. During the District's first year of operation, branch libraries were established at Dufur, Maupin, and The Dalles with library stations at Shaniko and Tygh Valley. The branch libraries receive funding directly from the District while funding for the stations is included in the funding for countywide services that The Dalles branch receives.

Under the terms of the Intergovernmental Agreements entered into with the three branch libraries, each entity receives District funding for basic operating costs and routine building maintenance (for Maupin and The Dalles branches only). In addition each library benefits from Districtwide services such as Sage Library System membership, children's programming, collection development, technical support, and staff training. The stations receive computer workstations, supplies, technical support, book collections, and access to the Internet and Sage Library System collection.

The service plan outlined in the Feasibility Study was phased in over two years for The Dalles branch and is being maintained in the proposed budget. The delay in the proposed increase in hours at The Dalles branch was due to the library increasing its hours from 20 to 40 hours per week immediately following the November 2006 election. As a result, a further increase to 55 hours as outlined in the study was delayed. In July 2008 library hours were increased from 40 to 57 hours per week at The Dalles branch. In 2016 hours at The Dalles branch increased to 58 hours per week.

#### **SECTION II: Proposed Budget Highlights**

For FY 2020-2021 District revenues are estimated at \$1,551,629. These revenues include \$ 1,470,009 from property taxes (91% collectibles rate & about \$29,827 lost due to

compression), \$58,800 in prior year's taxes and \$22,820 in interest. When added to the beginning fund balance (\$1,193,094), the resulting total resources equal \$2,744,723.

During FY 2020-2021 Districtwide goal related expenditures include cooperative database purchasing, live and online training for staff and Library Board, expanded public programming, outreach services, upgraded library PCs, downloadable audio and e-book service (Library2Go), streaming video service (Kanopy) and Sage Library System membership. These expenditures are included in the allocation to The Dalles branch.

### **SECTION III: Budget Components**

#### **A. Contractual Library Services**

The funding to be paid directly to Maupin, Dufur and The Dalles Library operating expenses includes an increase over each library's FY 2019-2020 allocation. The Dalles allocation also enables the library to have sufficient funds in its beginning balance to operate the library and provide Districtwide services until tax revenues are received each year in November.

The cost of the Districtwide services is included in the amount for the City of The Dalles and makes up an estimated 59% of the allocation for The Dalles.

City of The Dalles	\$1,397,676
Dufur School District	23,399
Southern Wasco Co. Library	55,087
Total	\$1,476,162

#### **B. Library District General Expenses**

This category includes the cost to the County for governing the District. It includes legal services, audit, office supplies, legal notices, and assessments. For FY 2020-2021 these expenses are budgeted at \$18,000. Contingency for the District is budgeted at \$350,000. This is higher than previous years to account for the uncertainty related to the economy and COVID-19. The Unappropriated Ending Balance of \$5,000 provides funds for operation during the next fiscal year (FY 2020-2021) until the first tax revenues are received in late November.

#### **C. Reserve Fund**

The District Feasibility Study recommends building a reserve fund in order to sustain the service level over time. If revenues are higher than anticipated, the reserve fund should continue to be built until it is certain that higher service levels can be maintained. Funds Reserved for Future Expenditure in the FY 2020-2021 budget total \$895,561.

5-13-20

**Library District Budget Committee Motions:**

Motion #1 To recommend the adoption of the 68 cents per \$1,000 tax rate for the Wasco County Library Service District for Fiscal Year 2020-2021.

Motion #2 To approve the Fiscal Year 2020-2021 Library Service District Budget in the amount of \$2,744,723 as proposed.

May 13, 2020

**Proposed**

**FISCAL YEAR 2020-2021 BUDGET**

**WASCO COUNTY LIBRARY SERVICE DISTRICT**

**REVENUE**

Beginning Fund Balance	1,193,094
Property Tax - Current Year	1,470,009
Property Tax - Prior Year	58,800
Interest	22,820
<b>TOTAL RESOURCES</b>	<b>2,744,723</b>

**EXPENDITURES**

<b>Contractual Library Services</b>	
City of The Dalles	1,397,676
Dufur School District	23,399
City of Maupin	55,087
Subtotal Library Services	1,476,162
Legal Services	5,000
Audit	9,500
Office Supplies	1,000
Legal Notices	1,500
Taxes/Permits/Assessments	1,000
Total Expenditures	1,494,162
Reserved for Future Expenditure	895,561
Contingency	350,000
Unappropriated	5,000
<b>Total</b>	<b>2,744,723</b>

**FORM  
LB-20**

**RESOURCES**  
**Wasco County Library Service District**  
(Fund)

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year FY 2020-2021			
	Actual		Adopted Budget This Year 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2017-2018	First Preceding Year 2018-2019						
1	882,064	996,613	996,613	1. Available cash on hand* (cash basis) or	1,193,094			1
2	0	0	0	2. Net working capital (accrual basis)	0			2
3	45,479	50,607	57,876	3. Previously levied taxes estimated to be received	58,800			3
4	13,978	50,865	13,978	4. Interest	22,820			4
5	57	23076	0	5. Transferred IN, from other funds	0			5
6				6 <b>OTHER RESOURCES</b>				6
7	26,378	7,980	0	Miscellaneous receipts	0			7
8				8				8
9				9				9
10				10				10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	967,956	1,129,141	1,068,467	29. Total resources, except taxes to be levied	1,274,714			29
30			1,446,890	30. Taxes estimated to be received	1,470,009			30
31	1,338,300	1,412,705		31. Taxes collected in year levied				31
<b>32</b>	<b>2,306,256</b>	<b>2,541,846</b>	<b>2,515,357</b>	<b>32. TOTAL RESOURCES</b>	<b>2,744,723</b>			<b>32</b>

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**FORM  
LB-30**

**REQUIREMENTS SUMMARY  
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM**

Wasco County Library Service District  
(name of organizational unit - fund)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next year FY 2020-2021			
	Actual		Adopted Budget This Year FY 2019-2020		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year FY 2017-2018	First Preceding Year FY 2018-2019						
				PERSONNEL SERVICES				
1				1				1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7	0	0	0	7 TOTAL PERSONNEL SERVICES	0	0	0	7
				Total Full-Time Equivalent (FTE)				
				MATERIALS AND SERVICES				
8	1,305,143	1,344,296	1,384,623	8 Contractual Library Services	1,476,162			8
9	0	0	4,000	9 Legal Services	5,000			9
10	4,100	3,750	9,000	10 Audit	9,500			10
11	0	0	0	11 Insurance	0	0	0	11
12	23	0	500	12 Office Supplies	1,000			12
13	127	231	1,000	13 Legal Notices	1,500			13
14	250	475	900	14 Taxes/Permits/Assessments	1,000			14
15	1,309,643	1,348,752	1,400,023	15 TOTAL MATERIALS AND SERVICES	1,494,162			15
				CAPITAL OUTLAY				
16				16				16
17				17				17
18				18				18
19				19				19
20				20				21
21	0	0	0	21 TOTAL CAPITAL OUTLAY	0	0	0	22
				TRANSFERRED TO OTHER FUNDS				
22				22				23
23				23				24
24	0	0	0	24	0	0	0	25
25			100,000	25 OPERATING CONTINGENCY	350,000			
26			1,010,334	26 Reserved For Future Expenditure	895,561			
27	996,613	1,193,094		27 Ending Balance (Prior Years)				28
28			5,000	28 UNAPPROPRIATED ENDING FUND BALANCE	5,000			29
29	2,306,256	2,541,846	2,515,357	29 TOTAL REQUIREMENTS	2,744,723			30

# Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of Wasco County

# FORM LB-50 2020-2021

Check here if this is an amended form.

▪ Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The Wasco County Library Service District has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Wasco County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>511 Washington Sreet, Suite 302</u> <small>Mailing Address of District</small>	<u>The Dalles</u> <small>City</small>	<u>Oregon</u> <small>State</small>	<u>97058</u> <small>ZIP code</small>
<u>Jeff Wavrunek</u> <small>Contact Person</small>	<u>Budget Officer</u> <small>Title</small>	<u>541-506-2042</u> <small>Daytime Telephone</small>	<u>May 13, 2020</u> <small>Date</small>
			<a href="mailto:jwavrunek@ci.the-dalles.or">jwavrunek@ci.the-dalles.or</a> <small>Contact Person E-Mail</small>

**CERTIFICATION - You must check one box if your district is subject to Local Budget Law.**

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

**PART I: TAXES TO BE IMPOSED**

		Subject to General Government Limits Rate -or- Dollar Amount	
1.	Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . .	0.68	
2.	Local option operating tax . . . . .		<b>Excluded from Measure 5 Limits Dollar Amount of Bond Levy</b>
3.	Local option capital project tax . . . . .		
4.	City of Portland Levy for pension and disability obligations . . . . .		
5a.	Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .		
5b.	Levy for bonded indebtedness from bonds approved by voters <b>on or after</b> October 6, 2001 . . . . .		5b.
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) . . . . .	<b>0</b>	5c.

**PART II: RATE LIMIT CERTIFICATION**

6.	Permanent rate limit in dollars and cents per \$1,000 . . . . .	<b>0.68</b>	
7.	Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . .		7
8.	<b>Estimated</b> permanent rate limit for newly <b>merged/consolidated district</b> . . . . .		8

**PART III: SCHEDULE OF LOCAL OPTION TAXES** - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

**Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES**

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1		
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS \_\_\_\_\_ (Must be completed if you have an entry in Part IV)