

**WASCO COUNTY LIBRARY SERVICE DISTRICT
AGENDA**

WEDNESDAY, June 3, 2020

LOCATION: In light of the current COVID-19 crisis, the Board will be meeting electronically.

**You can join the meeting at: <https://meet.google.com/joo-mudn-vpm?hs=122>
or [1-502-382-4610](tel:1-502-382-4610) PIN: 321 403 268#**

NOTE: This Agenda is subject to last minute changes. Meetings are ADA accessible. For special accommodations please contact the Commission Office in advance, (541) 506-2520. TDD 1-800-735-2900. Wasco County does not discriminate against individuals with disabilities.

9:30 a.m.

CALL TO ORDER

9:30 a.m. [Fiscal Year 2020/2021 Budget Hearing](#)

[2.5.2020 Minutes Approval](#)

[Motion Language](#)

**NEW / OLD BUSINESS
ADJOURN**



WASCO COUNTY LIBRARY SERVICE DISTRICT MEETING

JUNE 3, 2020

PRESENT: Scott C. Hege, Commission Chair
Kathleen B. Schwartz, Vice-Chair
Steven D. Kramer, County Commissioner

STAFF: Kathy Clark, Executive Assistant
Tyler Stone, Wasco County Administrative Officer
Jeff Wavrunek, District Budget Officer

At 9:29 a.m. Chair Hege opened the meeting.

Budget Hearing

Chair Hege opened the hearing at 9:29 a.m.

District Budget Officer Jeff Wavrunek reported that The Dalles Library is open for curbside so folks can place holds from home or by calling in. People come to the back door, ring the bell and staff places the items on a cart. That system began in mid-May and people love it. The first 2 days of the system, 500 items were placed on hold for pick up. It has been steady ever since.

Mr. Wavrunek said that they are working on a Phase 2 plan which will allow patrons to enter and browse the collection with limited time in the building. They will not be able to use the public computers or read newspapers/magazines. The Library has just purchased sneeze guards for the front desk as well as masks for staff.

Mr. Wavrunek continued by saying this budget has a large contingency because the economic ramifications of the pandemic are unknown; AMC Theaters did not survive. He said they do not want to have to interrupt services any more than what is dictated by the virus. Dufur Library will be closed for the summer as it is housed in a school which is currently closed. The Maupin Library is open a little more than The Dalles Library.

Chair Hege asked if there have been any changes to the budget since it was presented to the Budget Committee. Mr. Wavrunek replied that there have been no changes.

Chair Hege asked if the Commissioners had any questions. There were none.

Chair Hege opened the floor to public comment/questions. There were none.

Chair Hege closed the hearing at 9:36 a.m.

{{{Commissioner Kramer moved to approve Resolution 20-005 adopting the fiscal year 2021 Budget, Tax Levy and appropriations for the Wasco County Library Service District. Vice-Chair Schwartz seconded the motion which passed unanimously.}}}

Minutes

{{{Commissioner Kramer moved to approve the February 5, 2020 minutes. Vice-Chair Schwartz seconded the motion which passed unanimously.}}}

Chair Hege adjourned the meeting at 9:38 a.m.

WASCO COUNTY BOARD
OF COMMISSIONERS
*Governing Body of the Wasco County
Library Service District*



Scott C. Hege, Commission Chair



Kathleen B. Schwartz, Vice-Chair



Steven D. Kramer, County Commissioner



AGENDA ITEM

2020/2021 Library Service District Budget Hearing

[BUDGET MESSAGE](#)

[FORM LB-20](#)

[FORM LB-30](#)

[FORM LB-1](#)

[PROPOSED FISCAL YEAR 20-21 BUDGET](#)

[RESOLUTION 20-005 ADOPTING BUDGET](#)

[MOTION LANGUAGE](#)

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.

**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	1,193,094		1
2	0	0	0	2. Net working capital (accrual basis)	0	0		2
3	45,479	50,607	57,876	3. Previously levied taxes estimated to be received	58,800	58,800		3
4	13,978	50,865	13,978	4. Interest	22,820	22,820		4
5	57	23076	0	5. Transferred IN, from other funds	0	0		5
6				6 OTHER RESOURCES				6
7	26,378	7,980	0	Miscellaneous receipts	0	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	1,274,714		29
30			1,446,890	30. Taxes estimated to be received	1,470,009	1,470,009		30
31	1,338,300	1,412,705		31. Taxes collected in year levied				31
32	2,306,256	2,541,846	2,515,357	32. TOTAL RESOURCES	2,744,723	2,744,723		32

*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 Contractural Library Services	1,476,162	1,476,162		8
9	0	0	4,000	9 Legal Services	5,000	5,000		9
10	4,100	3,750	9,000	10 Audit	9,500	9,500		10
11	0	0	0	11 Insurance	0	0	0	11
12	23	0	500	12 Office Supplies	1,000	1,000		12
13	127	231	1,000	13 Legal Notices	1,500	1,500		13
14	250	475	900	14 Taxes/Permits/Assessments	1,000	1,000		14
15	1,309,643	1,348,752	1,400,023	15 TOTAL MATERIALS AND SERVICES	1,494,162	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	350,000		
26			1,010,334	26 Reserved For Future Expenditure	895,561	895,561		
27	996,613	1,193,094		27 Ending Balance (Prior Years)				28
28			5,000	28 UNAPPROPRIATED ENDING FUND BALANCE	5,000	5,000		29
29	2,306,256	2,541,846	2,515,357	29 TOTAL REQUIREMENTS	2,744,723	2,744,723		30

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Wasco County Commission will be held on June 3rd, 2020 at 9:30 am. Due to the current COVID-19 crisis, the meeting will be electronic and can be joined at: <https://meet.google.com/joo-mudn-vpm?hs=122> or 1-502-382-4610 PIN: 321 403 268#. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 as approved by the Wasco County Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Wasco County Finance Department, 511 Washington Street, Room 207, The Dalles, Oregon, between the hours of 8:00 a.m. and 4:30 p.m. or online at <http://www.co.wasco.or.us/>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Jeff Wavrunek

Telephone: 541-506-2042

Email: jwavrunek@ci.the-dalles.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2018-19	Adopted Budget This Year 2019-20	Approved Budget Next Year 2020-21
Beginning Fund Balance/Net Working Capital	996,613	996,613	1,193,094
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	0	0	0
Federal, State and all Other Grants, Gifts, Allocations and Donations	0	0	0
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	0	0	0
All Other Resources Except Current Year Property Taxes	132,528	71,854	81,620
Current Year Property Taxes Estimated to be Received	1,412,705	1,446,890	1,470,009
Total Resources	2,541,846	2,515,357	2,744,723

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	0	0	0
Materials and Services	1,348,752	1,400,023	1,494,162
Capital Outlay	0	0	0
Debt Service	0	0	0
Interfund Transfers	0	0	0
Contingencies	100,000	100,000	350,000
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	1,093,094	1,015,334	900,561
Total Requirements	2,541,846	2,515,357	2,744,723

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Library Services	1,348,752	1,400,023	1,494,162
FTE	0	0	0
Not Allocated to Organizational Unit or Program	1,193,094	1,115,334	1,250,561
FTE	0	0	0
Total Requirements	2,541,846	2,515,357	2,744,723
Total FTE	0	0	0

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *			

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2018-19	Rate or Amount Imposed This Year 2019-20	Rate or Amount Approved Next Year 2020-21
Permanent Rate Levy (rate limit .68 per \$1,000)	.68 per \$1,000	.68 per \$1,000	.68 per \$1,000
Local Option Levy			
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds		
Other Bonds		
Other Borrowings		
Total		

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
TOTAL RESOURCES	2,744,723

EXPENDITURES

Contractual Library Services	
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
Total	2,744,723



IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF ADOPTING THE FISCAL YEAR 2020-2021 BUDGET, TAX LEVY AND APPROPRIATIONS FOR THE WASCO COUNTY LIBRARY SERVICE DISTRICT

RESOLUTION #20-005

NOW ON THIS DAY, the above-entitled matter having come on regularly for consideration, said day being one duly set in term for the transaction of public business and a majority of the Board of Commissioners being present; and

BE IT HEREBY RESOLVED that the Wasco County Board of Commissioners hereby adopts the Fiscal Year 2020-2021 Budget approved by the Budget Committee of the Wasco County Library Service District on May 13, 2020, with changes Adopted by the Board of Commissioners and now on file in the Finance Office for the amount of \$2,744,723.

BE IT FURTHER RESOLVED that the Board of Commissioners of Wasco County, Oregon hereby imposes the taxes provided for in the adopted budget at the rate of \$0.68 per \$1,000 of assessed value for operations and that these taxes are hereby imposed and categorized for tax year 2019-2020 upon the assessed value of all taxable property within the district as follows:

	Subject to the General Government <u>Limitation</u>	Excluded From <u>Limitation</u>
Library District Fund	\$0.68/\$1,000	

BE IT FURTHER RESOLVED that the amounts and the purposes shown in the detail below for the Fiscal Year beginning July 1st, 2020, be and hereby are as follows: the total appropriated amount is \$1,494,162, the total amount reserved for future expenditure is \$895,561 and the total unappropriated is \$5,000 for a total budget of \$2,744,723.

Budget Summary

Fund	Department/Classification	Budget Revenue	Budget Expense
Library District	LIBRARY DISTRICT	2,744,723	1,494,162
	CONTINGENCY	-	350,000
	UNAPPROPRIATED	-	900,561
TOTAL GENERAL		2,744,723	2,744,723

BE IT FURTHER RESOLVED that the County Clerk certify to the Assessor of Wasco County, Oregon the tax levy made by this Resolution.

The above Resolution Statements were approved and declared adopted on this 3RD day of June, 2020.

APPROVED AS TO FORM:

WASCO COUNTY BOARD OF COMMISSIONERS:
*Governing Body of the
Wasco County Library Service District*

Kristen Campbell, County Counsel

Scott C. Hege, Commission Chair

Kathleen B. Schwartz, Vice-Chair

ATTEST:

Kathy Clark
Executive Assistant

Steven D. Kramer, County Commissioner



WASCO COUNTY LIBRARY SERVICE DISTRICT MEETING

FEBRUARY 5, 2020

PRESENT: Scott C. Hege, Commission Chair
Kathleen B. Schwartz, Vice-Chair
Steven D. Kramer, County Commissioner

STAFF: Kathy Clark, Executive Assistant
Tyler Stone, Wasco County Administrative Officer
Jeff Wavrunek, District Budget Officer

At 9:29 a.m. Chair Hege opened the meeting.

Audit Report

Finance Director Mike Middleton introduced Kenny Allen with Pauly Rogers CPA Company who performed the audit for the Library Service District. Mr. Allen reported that the audit resulted in an unmodified opinion with no reservations or qualifications. There were no exceptions or difficulties/disagreements with staff.

District Librarian and Budget Officer Jeff Wavrunek stated that things are going well and he has nothing to add.

The Board thanked Mr. Allen for his work and commended the Library Service District for a clean audit.

{{{Commissioner Kramer moved to approve the December 18, 2019 minutes. Vice Chair Schwartz seconded the motion which passed unanimously.}}}

Mr. Wavrunek stated that they are currently working on their budgeting for the next fiscal year. Maupin will open their new library in the spring. The December fund raiser went well. The Dufur library is busy and has organized a teen advisory board.

Chair Hege asked how things are going at The Dalles Library. Mr. Wavrunek replied that right now patrons can create laser cut cards for Valentine's Day – you have to register but it is free. For Father's Day last year they did personalized hammers; for Mother's Day they did personalized

cutting boards. They also did Christmas ornaments. He stated that they have a 3D printer and will do some activities using that with their teen groups. There is a sewing club that meets on Monday's with a lot of beginners showing up to learn. February is mending month. He said that libraries have changes a lot – people visit libraries more than they go to the movies, restaurants or the zoo.

Chair Hege adjourned the meeting at 9:36 a.m.

WASCO COUNTY BOARD
OF COMMISSIONERS
*Governing Body of the Wasco County
Library Service District*

Scott C. Hege, Commission Chair

Kathleen B. Schwartz, Vice-Chair

Steven D. Kramer, County Commissioner



MOTION

SUBJECT: Budget Resolution and Minutes Motions – Library Service District

I move to approve Resolution 20-005 adopting the fiscal year 2021 Budget, Tax Levy and appropriations for the Wasco County Library Service District.

I move to approve the February 5, 2020 Minutes.