

**WASCO COUNTY LIBRARY SERVICE DISTRICT**

**AGENDA**

**WEDNESDAY, JUNE 2, 2021**

*LOCATION: In light of the current COVID-19 crisis, the Board will be meeting electronically. You can join the meeting at <https://wascocounty-org.zoom.us/j/3957734524> or call in to [1-253-215-8782](tel:1-253-215-8782) Meeting ID: 3957734524#*

**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.

10:10 a.m.

**CALL TO ORDER**

10:10 a.m.     [Fiscal Year 2021/2022 Budget Hearing](#)

[3.17.2021 Minutes Approval](#)

**NEW / OLD BUSINESS**

**ADJOURN**



WASCO COUNTY LIBRARY SERVICE DISTRICT MEETING  
JUNE 2, 2021

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

At 10:07 a.m. Chair Hege opened the meeting.

**Budget Hearing**

Library Service District Executive Director Jeff Wavrunek reviewed the Budget Message included in the Board Packet. He reported that the Library is open for patronage although they do not have chairs out. Business has picked up. Most programming has been online with Zoom; they have been so popular that they plan to continue that even after the restrictions are relaxed. The Maupin Librarian has moved to another position in the City and that position is posted. He said that nothing has changed in the budget since the Budget Committee met.

**{{Vice-Chair Schwartz moved to approve Resolution 21-004 Adopting the Fiscal Year 2021-2022 Library Service District Budget in the amount of \$2,992,543 and the 68¢ per \$1,000 tax rate for the Wasco County Library Service District for Fiscal Year 2021-2022 as approved by the Budget Committee. Commissioner Kramer seconded the motion which passed unanimously.}}**

**Minutes**

**{{Commissioner Kramer moved to approve the March 17, 2021 Library Service District minutes. Vice-Chair Schwartz seconded the motion which passed unanimously.}}**

Chair Hege adjourned the meeting at 10:13 a.m.

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

  
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Scott C. Hege, Commission Chair

  
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Kathleen B. Schwartz, Vice-Chair

  
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Steven D. Kramer, County Commissioner



## AGENDA ITEM

### 2021/2022 Library Service District Budget Hearing

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[BUDGET MESSAGE](#)

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[PROPOSED FY22 BUDGET](#)

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[FORM LB-20](#)

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[FORM LB-30](#)

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[RESOLUTION 21-004 ADOPTING FY22 BUDGET](#)

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[MOTION LANGUAGE](#)

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# **Wasco County Library Service District**

## **Fiscal Year 2021-2022 Proposed Budget**

### **FISCAL YEAR 2021-2022 BUDGET MESSAGE**

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

Fiscal year 2021-2022 will be the fifteenth 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 2021-2022 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 2021-2022 District revenues are estimated at \$1,616,307. These revenues include \$ 1,540,909 from property taxes (91% collectibles rate), \$61,636 in prior year's taxes and

\$13,762 in interest. When added to the beginning fund balance (\$1,376,236), the resulting total resources equal \$2,992,543.

During FY 2021-2022 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. Almost \$20,000 has been additionally funded to the Advantage Library2Go account to give Wasco County residents exclusive rights to some of the more popular digital and audio book titles. 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 2020-2021 allocation. Maupin and Dufur (Dufur added a part-time employee) got a 25% increase to accommodate personnel costs and The Dalles received a 3% bump. 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	\$1,439,606
Dufur School District	29,276
Southern Wasco Co. Library	68,859
Total	\$1,537,741

#### **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 2021-2022 these expenses are budgeted at \$18,000. Contingency for the District is budgeted at \$450,000. 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 2021-2022) 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 \$981,802.

May 12, 2021

**Proposed**

**FISCAL YEAR 2021-2022 BUDGET**

**WASCO COUNTY LIBRARY SERVICE DISTRICT**

**REVENUE**

Beginning Fund Balance	1,376,236
Property Tax - Current Year	1,540,909
Property Tax - Prior Year	61,636
Interest	13,762

TOTAL RESOURCES      2,992,543

**EXPENDITURES**

**Contractual Library Services**

City of The Dalles	1,439,606
Dufur School District	29,276
City of Maupin	68,859
Subtotal Library Services	1,537,741

Legal Services	5,000
Audit	9,500
Office Supplies	1,000
Legal Notices	1,500
Taxes/Permits/Assessments	1,000
Total Expenditures	1,555,741

Reserved for Future Expenditure      981,802

Contingency	450,000
Unappropriated	5,000

Total      2,992,543

5-12-21

**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 2021-2022.

Motion #2 To approve the Fiscal Year 2021-2022 Library Service District Budget in the amount of \$2,992,543 as proposed.



**FORM  
LB-20**

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

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year FY 2021-2022			
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020						
1	996,613	1,193,094	1,193,094	1. Available cash on hand* (cash basis) or	1,376,236			1
2	0	0	0	2. Net working capital (accrual basis)	0			2
3	50,607	51,500	58,800	3. Previously levied taxes estimated to be received	61,636			3
4	50,865	34,866	22,820	4. Interest	13,762			4
5	23076	-6346	0	5. Transferred IN, from other funds	0			5
6				6 OTHER RESOURCES				6
7	7,980	15,580	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
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19				19				19
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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	1,129,141	1,288,694	1,274,714	29. Total resources, except taxes to be levied	1,451,634			29
30			1,470,009	30. Taxes estimated to be received	1,540,909			30
31	1,412,705	1,476,514		31. Taxes collected in year levied				31
32	2,541,846	2,765,208	2,744,723	32. TOTAL RESOURCES	2,992,543			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 2021-2022			
	Actual		Adopted Budget This Year FY 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year FY 2018-2019	First Preceding Year FY 2019-2020						
				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	1,344,296	1,384,623	1,476,162	8 Contractural Library Services	1,537,741			8
9	0	0	5,000	9 Legal Services	5,000			9
10	3,750	3,800	9,500	10 Audit	9,500			10
11	0	0	0	11 Insurance	0	0	0	11
12	0	0	1,000	12 Office Supplies	1,000			12
13	231	0	1,500	13 Legal Notices	1,500			13
14	475	549	1,000	14 Taxes/Permits/Assessments	1,000			14
15	1,348,752	1,388,972	1,494,162	15 TOTAL MATERIALS AND SERVICES	1,555,741			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			350,000	25 OPERATING CONTINGENCY	450,000			
26			895,561	26 Reserved For Future Expenditure	981,802			
27	1,193,094	1,376,236		27 Ending Balance (Prior Years)				28
28			5,000	28 UNAPPROPRIATED ENDING FUND BALANCE	5,000			29
29	2,541,846	2,765,208	2,744,723	29 TOTAL REQUIREMENTS	2,992,543			30



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 2021-2022 BUDGET, TAX LEVY AND APPROPRIATIONS FOR THE WASCO COUNTY LIBRARY SERVICE DISTRICT

**RESOLUTION #21-004**

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 12, 2021, with changes Adopted by the Board of Commissioners and now on file in the Finance Office for the amount of \$2,992,543.

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 2020-2021 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 1, 2021, be and hereby are as follows: the total appropriated amount is \$2,005,741, the total amount reserved for future expenditure is \$981,802 and the total unappropriated is \$5,000 for a total budget of \$2,992,543.

**Budget Summary**

<b>Fund</b>	<b>Department/Classification</b>	<b>Budget Revenue</b>	<b>Budget Expense</b>
Library District	LIBRARY DISTRICT	2,992,543	2,005,741
	CONTINGENCY		981,802
	UNAPPROPRIATED		5,000
Total General		2,992,543	2,992,543

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 2<sup>nd</sup> day of June, 2020.

**APPROVED AS TO FORM:**

**WASCO COUNTY BOARD OF COMMISSIONERS:**

*Governing Body of the*

*Wasco County Library Service District*

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Kristen Campbell, County Counsel

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Scott C. Hege, Commission Chair

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Kathleen B. Schwartz, Vice-Chair

**ATTEST:**

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Kathy Clark  
Executive Assistant

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Steven D. Kramer, County Commissioner



## MOTION

**SUBJECT: Library Service District Budget**

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I move to approve Resolution 21-004 Adopting the Fiscal Year 2021-2022 Library Service District Budget in the amount of \$2,992,543 and the 68¢ per \$1,000 tax rate for the Wasco County Library Service District for Fiscal Year 2021-2022 as approved by the Budget Committee.



## AGENDA ITEM

### Minutes Approval

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[3.17.2021 MINUTES](#)

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[MOTION LANGUAGE](#)

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WASCO COUNTY LIBRARY SERVICE DISTRICT MEETING  
MARCH 17, 2021

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

At 10:01 a.m. Chair Hege opened the meeting.

**Budget Committee Appointment**

Ms. Clark explained that John Carter, having served 9 years as a member of the Budget Committee, declined reappointment for the 2021/2022 budget cycle. At the March 3, 2021 Session, the Wasco County Board of Commissioners Appointed Frank Kay to fill the vacancy on the Wasco County Budget Committee which also serves as the Budget Committee for the Wasco County Library Service District and the Wasco County 4H and Extension Service Districts. This appointment formally recognizes Mr. Kay as a member of the Wasco County Library Service District Budget Committee.

**{{{Commissioner Kramer move to approve Order 21-008 appointing Frank Kay to the Wasco County Library Service District Budget Committee. Vice-Chair Schwartz seconded the motion which passed unanimously.}}}**

**Minutes**

**{{{Commissioner Kramer moved to approve the December 16, 2020 minutes. Vice-Chair Schwartz seconded the motion which passed unanimously.}}}**

Chair Hege adjourned the meeting at 10:03 a.m.

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

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Scott C. Hege, Commission Chair

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Kathleen B. Schwartz, Vice-Chair

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Steven D. Kramer, County Commissioner



## MOTION

**SUBJECT:** Library Service District Minutes

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I move to approve the March 17, 2021 Library Service District Minutes.