

Wasco County Library Service District

Fiscal Year 2022-2023 Proposed Budget

FISCAL YEAR 2022-2023 BUDGET MESSAGE

SECTION I: Background

Fiscal year 2022-2023 will be the sixteenth 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 2022-2023 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 2022-2023 District revenues are estimated at \$1,660,803. These revenues include \$ 1,583,354 from property taxes (91% collectibles rate), \$63,334 in prior year's taxes and

\$14,115 in interest. When added to the beginning fund balance (\$1,492,459), the resulting total resources equal \$3,153,262.

During FY 2022-2023 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. This money has been well spent as circulation of these items in Library2Go has been steadily increasing. These Districtwide 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 2021-2022 allocation. Maupin and Dufur receive a 3% increase. To accommodate Districtwide personnel costs (bookmobile/outreach employee), and a bookmobile/outreach van and website for the Library District, The Dalles received a 30% increase. 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 Districtwide services is included in the amount for the City of The Dalles.

City of The Dalles	\$1,887,794
Dufur School District	30,154
Southern Wasco Co. Library	70,925
Total	\$1,988,873

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 2022-2023 these expenses are budgeted at \$18,500. Contingency for the District is budgeted at \$325,000. This accounts for the uncertainty related to the economy, high inflation, and the bookmobile/outreach van purchase and website redesign. The Unappropriated Ending Balance of \$10,000 provides funds for operation during the next fiscal year (FY 2022-2023) 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 sustained. Funds Reserved for Future Expenditure in the FY 2022-2023 budget total \$810,889.

May 11, 2022

Proposed

FISCAL YEAR 2022-2023 BUDGET

WASCO COUNTY LIBRARY SERVICE DISTRICT

REVENUE

Beginning Fund Balance	1,492,459
Property Tax - Current Year	1,583,354
Property Tax - Prior Year	63,334
Interest	14,115
TOTAL RESOURCES	3,153,262

EXPENDITURES

Contractual Library Services	
City of The Dalles	1,887,794
Dufur School District	30,154
City of Maupin	70,925
Subtotal Library Services	1,988,873
Legal Services	5,000
Audit	8,500
Office Supplies	2,000
Legal Notices	1,500
Taxes/Permits/Assessments	1,500
Total Expenditures	2,007,373
Reserved for Future Expenditure	810,889
Contingency	325,000
Unappropriated	10,000
Total	3,153,262

**FORM
LB-20**

RESOURCES
Wasco County Library Service District
(Fund)

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year FY 2022-2023			
	Actual		Adopted Budget This Year 2021-2022		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
1	1,193,094	1,376,236	1,376,236	1. Available cash on hand* (cash basis) or	1,492,459			1
2	0	0	0	2. Net working capital (accrual basis)	0			2
3	51,500	24,233	61,636	3. Previously levied taxes estimated to be received	63,334			3
4	34,866	12,768	13,762	4. Interest	14,115			4
5	-6346	0	0	5. Transferred IN, from other funds	0			5
6				6 OTHER RESOURCES				6
7	15,580	15,395	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	1,288,694	1,428,632	1,451,634	29. Total resources, except taxes to be levied	1,569,908			29
30			1,540,909	30. Taxes estimated to be received	1,583,354			30
31	1,476,514	1,557,750		31. Taxes collected in year levied				31
32	2,765,208	2,986,382	2,992,543	32. TOTAL RESOURCES	3,153,262			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 2022-2023			
	Actual		Adopted Budget This Year FY 2021-2022		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year FY 2019-2020	First Preceding Year FY 2020-2021						
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	1,384,623	1,476,162	1,537,741	8 Contractural Library Services	1,988,873			8
9	0	0	5,000	9 Legal Services	5,000			9
10	3,800	0	9,500	10 Audit	8,500			10
11	0	0	0	11 Insurance	0			11
12	0	0	1,000	12 Office Supplies	2,000			12
13	0	48	1,500	13 Legal Notices	1,500			13
14	549	17,713	1,000	14 Taxes/Permits/Assessments	1,500			14
15	1,388,972	1,493,923	1,555,741	15 TOTAL MATERIALS AND SERVICES	2,007,373			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			450,000	25 OPERATING CONTINGENCY	325,000			
26			981,802	26 Reserved For Future Expenditure	810,889			
27	1,376,236	1,492,459		27 Ending Balance (Prior Years)				28
28			5,000	28 UNAPPROPRIATED ENDING FUND BALANCE	10,000			29
29	2,765,208	2,986,382	2,992,543	29 TOTAL REQUIREMENTS	3,153,262			30