

Deschutes Public Library 2018/2019 Adopted Budget



Deschutes Public Library Mission:

Residents of Deschutes County freely access ideas and information to enrich their lives and build community through life-long learning opportunities consistent with the responsible application of District resources.

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Flybrary at the Redmond Airport

Budget Priorities

As the Deschutes Public Library (DPL) moves into its second century of service, we recognize that the next five years are pivotal for DPL as we consider how to best meet the needs of Deschutes County residents where they live, work, and play. DPL continues to listen, act, and evaluate the programs, services, and resources that will best meet the needs of our communities. DPL strives to foster and expand its role to provide residents with an experience of community engagement, enrichment, and a sense of belonging in this rapidly growing region.

People

DPL provides the best resources, services and programs to enrich each individual's life in the manner they are seeking—their library, their way. We do this in a variety of ways from connecting parents and children to the love and value of reading to creating space for meetings and casual gatherings to finding people the critical resources needed to change their lives. We spark curiosity in nonusers to seek out the library and we encourage current users to discover more through library resources, programs and events.

DPL will focus on the following initiatives in 2018/2019 to maximize our ability to serve the people of Deschutes County:

- **Increased Adult Programming:** To meet the growing demand and popularity for engaging and informative programs, DPL will add an additional 60 programs.
2018/2019 Budget Impact: Additional \$10,000 for program expenses. (Community Relations, page 10)
- **Marketing** – In a growing and changing community it is imperative that DPL raise awareness of the scope of services, resources and programs that the library offers. DPL will expand the size and distribution of the Event Guide, reaching an additional 20,000 households throughout Deschutes County, as well as printing and distributing welcome packets for new residents.
2018/2019 Budget Impact: \$50,000 increase in printing costs (Community Relations, page 10)
- **Developing a Love of Reading** – Study after study shows the importance of parents and caregivers modeling early learning skills to young children. In 2017, DPL successfully launched the “Raising a Reader” program which provides packets of information on the importance of early literacy.
2018/2019 Budget Impact: \$65,000 for new Raising a Reader Packets and distribution (Community Relations, page 10)



Eager Author! Author! Audience

Place

For many residents, a library is the cornerstone that represents the character and heart of a community. Rapid, regional population growth increases community demand for more; more library resources and services, more collaborative and flexible gathering spaces, more innovative and dynamic programming, more nimble and adaptable technology solutions. More opportunities to connect and thrive.

DPL will focus on the following initiatives in 2018/2019 to maximize our sense of place to better serve the people of Deschutes County:

- **Library Facilities Capital Planning** – DPL is currently working with Group 4 Architecture, Research & Planning to develop a long-range vision and plan for current and future library facilities.
2018/2019 Budget Impact: \$300,000 for current planning efforts and for additional planning based on library board direction. (Future Facilities Reserve Fund, page 14)
- **Asset Management for Current Facilities** – As our facilities age, additional attention and resources are needed to maintain excellent facilities for our public. In 2017/2018 DPL conducted thorough commercial inspections for each building.
2018/2019 Budget Impact: \$121,450 for scheduled upkeep and maintenance of current facilities and equipment. (Business Services – Capital Projects, page 11)

Platform

Residents find DPL services and resources available when and where they want it in a variety of ways and formats. DPL customers easily browse shelves to discover new titles, access credible information using our online and physical resources, receive a library card, download a variety of digital materials, and pick up or drop off materials at their library of choice.

DPL will focus on the following initiatives in 2018/2019 to maximize our customers' ability to connect with vital resources:

- **Radio Frequency Identification (RFID)**: DPL has planned and saved to move to a RFID systems to help maintain our physical collections for many years. Advances in technology and significant decreases in costs now make RFID a viable option. RFID will dramatically reduce processing time and efficiencies in checking out and checking in materials, allow for greatly improved inventory processes and add an advanced level of security.
2018/2019 Budget Impact: \$425,000 for purchase and implementation of RFID System (Reserve Fund, Materials Delivery, page 14)

Overview: Budget Process

The Library District operates using governance and management systems based on outcome management. The District monitors and evaluates success by measuring the effectiveness of library programs in achieving Board outcomes or “Results.”

The budget process follows five steps:

1. The District Board adopts Results Policies which define the desired outcomes for end-users.
2. The Library Director is responsible for interpreting these Results into an effective action plan.
3. The Library Director meets with all staff on Staff Day to discuss Board priorities.
4. The Management Team works with the Director to develop budget proposals to support these implementation strategies.
5. The Board and Budget Committee review these proposals within the context of the Results Policies when adopting the budget.

District Board

The primary duties of the District Board under the Governance by Policy Model can be summarized as follows:

- ◆ Study community needs, establish the desired outcomes for the end users of the District and assign a relative “worth” to each outcome. These outcomes are known as Results Policies.
- ◆ Prohibit unacceptable practices in policies known as Executive Limitations.
- ◆ Monitor the success of the District in achieving the Results Policies while complying with the Executive Limitations.

Budget Committee

The primary duties of the Budget Committee within the budget process are summarized as follows:

- ◆ Receive and review the budget document.
- ◆ Hear the budget message.
- ◆ Hear and consider public comment.
- ◆ Request and receive additional information as needed.
- ◆ Discuss and revise the budget as needed.
- ◆ Approve the budget.
- ◆ Approve the property tax rate.



Royal Tea Party

Executive Limitations and Budget Principles

The budget was developed to comply with the following District Policies:

POLICY TITLE: FINANCIAL PLANNING AND BUDGETING

Financial planning for any fiscal year or the remaining part of any fiscal year will not deviate materially from the Board's Results priorities, risk fiscal jeopardy, or fail to be derived from a multiyear plan.

POLICY TITLE: ASSET PROTECTION

The Library Director will not allow the assets to be unprotected, inadequately maintained, or unnecessarily risked.

POLICY TITLE: MANAGEMENT PRACTICES

The Library Director may not cause or allow management practices to occur which do not reflect contemporary management best practices and legal requirements, and may not cause or allow management practices to be applied inconsistently in a manner that is to the detriment of an employee(s).

Director's interpretation

- ◆ Assumptions which materially impact the budget will be explained within the budget narrative or at the budget meeting.
- ◆ Three-year projections are included in the budget document as an indicator of sustainable operations.
- ◆ Income projections within the budget are based on estimates provided by Deschutes County.
- ◆ Cash flow is managed in such a way as to ensure that cash is available to meet payroll and other routine expenditures for a period not less than 45 days.
- ◆ Major capital projects and the ongoing investment of funds to update and maintain the District's capital assets are tracked in the Reserve Fund.
- ◆ Transfers to the Reserve Fund are sufficient to maintain the seven facilities and the wide-area computer network and include a savings plan which anticipates the repair and/or replacement of major systems.
- ◆ Staff development is funded at a level sufficient to support collaborative management practices and professionalism at all levels of the organization.
- ◆ Sufficient information is provided to evaluate the budget at the project level and within the context of Results Policies.

Executive limitations and budget principles

Assumptions which materially impact the budget will be explained within the budget narrative or at the budget meeting.

The following assumptions have been made in this budget:

- ◆ Deschutes County Assessor projects that assessed valuation will increase by 5.3% in the 2018/2019 Fiscal Year. The budget assumes modest growth in Deschutes County and estimates a 3% increase in the 2019/2020 and a 3% increase in the 2020/2021 fiscal years.
- ◆ Personnel costs for 2018/2019 are projected to increase by 7.33%. Personnel costs are projected to increase up to 6% each year in 2019/2020 and 2020/2021.
- ◆ The Public Employees Retirement System (PERS) rate for the 2018/2019 Fiscal Year has been set by PERS at 22.65% for Tier One and Tier Two employees, and 17.18% for Oregon Public Service Retirement Plan (OPSRP) employees. This rate is determined by a PERS actuarial study.

Tax Projections

The following table projects a 5.3% increase in total assessed value for the 2018/2019 fiscal year. Deschutes County estimates Net Collection Rate by reviewing budget experience over the past several years.

Deschutes Public Library Operating Levy Projection	
January 2017 Assessed Value	\$22,893,161,669
Growth	5.30%
January 2018 Estimated Assessed Value	\$24,106,499,237
Rate	0.55
Gross Levy	\$13,258,575
Net Collection Rate	94.00%
Estimated taxes to be received	\$12,463,060

Three-year projections are included in the Budget document as an indicator of sustainable operations.

This three-year plan reflects a commitment by Management to maintain a sufficient ending cash balance to absorb short-term variations in tax income.

The Board recognizes that good fiscal management comprises the foundational support of the entire District. To make that support as effective as

possible, the Board intends to maintain a minimum fund balance of 17% (17% = \$2,356,369) of the District’s general fund annual operating expenditures.

The proposed 2018/2019 budget meets and exceeds this standard with a projected ending balance of \$5,368,737.

Tax Rate: No change in the library tax rate is proposed.

	FY 17/18 Budgeted	Estimated Actual 17/18	FY 18/19 Proposed	Projected FY 19/20	Projected FY 20/21
Resources					
Cash Forward	5,440,950	6,213,285	6,148,011	5,368,737	4,762,473
Previously Levied Taxes Estimated to be received	125,000	180,000	170,000	175,000	185,000
Interest	50,000	120,000	140,000	130,000	120,000
Fines & Fees	110,000	125,000	50,000	50,000	50,000
Donations	200	400	200	200	200
Miscellaneous	31,000	41,000	35,000	32,000	33,000
Charges for Services	71,316	68,500	73,461	75,665	76,421
Law Library	150,000	150,000	150,000	150,000	150,000
Tax Income From Current Year Taxes	11,787,911	11,890,000	12,463,060	12,836,952	13,222,060
Total Resources	17,766,377	18,788,185	19,229,732	18,818,554	18,599,155
Annual Expenditures					
Personnel	4,909,874	4,763,000	5,269,523	5,585,694	5,920,836
PERS	930,817	906,244	985,000	1,113,050	1,179,833
Social Security/Medicare	375,005	356,255	402,009	426,130	438,913
Workers Compensation	44,282	51,809	32,545	33,521	34,527
Health Insurance	1,038,000	1,000,000	1,060,000	1,091,800	1,124,554
Unemployment Insurance	10,000	10,000	10,000	15,000	20,000
Materials & Services	4,655,985	4,562,866	5,241,068	5,189,210	5,344,886
Transfer To Capital Projects Reserve Fund	585,000	585,000	100,000	230,000	280,000
Capital Outlay	25,000	5,000	360,850	371,676	382,826
Contingency	400,000	400,000	400,000		
TOTAL ANNUAL APPROPRIATIONS	12,973,963	12,640,174	13,860,995	14,056,081	14,726,376
Projected Ending Balance	4,792,414	6,148,011	5,368,737	4,762,473	3,872,779

General Fund Cost Centers

Distribution by Department

	Totals	Public Services	Community Relations	Business Services	Human Resources	Information Technology	Technical Services	System
Auditing	24,000	-	-	24,000	-	-	-	-
Books	1,970,500	-	-	-	-	-	1,970,500	-
Building/Grounds	218,106	-	-	218,106	-	-	-	-
Contractual Services	1,134,100	160,500	159,000	24,000	25,700	593,900	156,000	15,000
Education/Travel	125,000	58,500	-	-	33,000	-	-	33,500
Election Expense	20,000	-	-	-	-	-	-	20,000
Facility Financing Payment	203,000	-	-	-	-	-	-	203,000
Insurance	63,000	-	-	63,000	-	-	-	-
Legal Services	15,000	-	-	-	-	-	-	15,000
Maintenance Contracts	336,372	-	-	336,372	-	-	-	-
Meeting Support	9,000	5,000	-	-	-	-	-	4,000
Memberships	18,000	12,000	-	-	-	-	-	6,000
Mileage	26,500	22,500	-	-	-	-	-	4,000
Non-Employee Labor	16,500	-	-	16,500	-	-	-	-
Postage/Freight	31,000	-	-	-	-	-	-	31,000
Printing	268,000	5,000	263,000	-	-	-	-	-
Refund Adjustments	300	300	-	-	-	-	-	-
Recruitment	12,000	-	-	-	12,000	-	-	-
Rent	170,340	-	-	170,340	-	-	-	-
Software	88,700	-	-	-	-	88,700	-	-
Supplies	153,650	59,100	1,500	26,500	13,500	21,550	28,500	3,000
Vehicles	8,000	-	-	8,000	-	-	-	-
Volunteer & Staff Recognition	18,500	-	-	-	18,500	-	-	-
Unanticipated Materials & Services	100,000	-	-	100,000	-	-	-	-
Utilities	211,500	-	-	211,500	-	-	-	-
TOTAL MATERIALS & SERVICES	5,241,068	322,900	423,500	1,198,318	102,700	704,150	2,155,000	334,500
CAPITAL OUTLAY	360,850	-	-	121,450	12,500	226,900	-	-

General Fund Materials & Services Detail

The following pages provide detailed line-item information to support a policy level discussion of the proposed budget. Additional explanation will be provided at the Budget Committee meeting.

Public Services

Public Services encompass all areas of the library that provide direct services and resources to the general public.

	160,500	58,500	5,000	12,000	22,500	59,100	5,000	300
Public Services	Contractual	Education Travel	Meeting Support	Memberships	Mileage	Supplies	Printing	Refunds
General Contractual Services	6,000							
Collection Agency	13,000							
Security	60,000							
Courier	81,500							
Law Library		3,500		500	500			
Departmental Education/Travel		55,000						
Events and Meetings			5,000					
Memberships				11,500				
In-district Mileage					22,000			
General Supplies						40,100		
Library Cards						4,000		
Idea Funds						15,000		
Summer Reading							5,000	
Repay Disputed Charges								300

Community Relations

Community Relations is responsible for public relations, branding, marketing, programming for adults, printing, signage and provides support to the Deschutes Public Library Foundation.

	159,000	1,500	263,000
Community Relations	Contractual	Supplies	Printing
Adult Programs	35,000		
Marketing/Branding Services	104,000		
General Supplies		1,500	
Raising a Reader Packets	20,000		45,000
Marketing/Branding/Program Materials			218,000

Business Services

The business services department is responsible for maintaining salary administration and accounting processing at the district level as well as maintaining the district's vehicles and seven facilities.

	24,000	24,000	218,106	63,000	16,500	336,372	170,340	26,500	100,000	8,000	211,500	121,450
Business Services	Auditing	Contractual	Building/Grounds	Insurance	Non-Employee Labor	Maintenance Contracts	Rent	Supplies	Unanticipated	Vehicles	Utilities	Capital Projects
Audit	24,000											
Accounting Services and Support		24,000										
Buildings/Grounds Repair and Maintenance			218,106									
Insurance				63,000								
Non-Employee Labor					16,500							
Maintenance Contracts						336,372						
Lease/Rent							170,340					
Storage												
Supplies								26,500				
Unanticipated Materials and Services									100,000			
Vehicles										8,000		
Utilities											211,500	
Capital Projects												121,450

Human Resources

Human Resources is responsible for maintaining all personnel records, employee recruitment, new employee orientation, benefits, employee and union relations, staff development and volunteer services at the District level.

	25,700	33,000	13,500	12,000	18,500	12,500
Human Resources	Contractual	Education Travel	Supplies	Recruitment	Volunteer & Staff Recognition	Capital Outlay
Staff Development and Support	25,700					
MLS Reimbursement		8,000				
Staff Day		25,000				
Assorted Office Supplies			13,500			
Advertisements & Expenses				12,000		
Volunteer and Staff Recognition					18,500	
Ergonomics						12,500

Information Technology

Information Technology supports the Library's wide-area computer network and the library automation system.

	593,900	88,700	21,550	226,900
IT	Contractual	Software	Supplies	Capital Outlay
Software Services	116,400			
Maintenance Contracts	297,050			
Telecommunications Services	180,450			
Software		88,700		
General Supplies			21,550	
Computers				91,200
Servers				76,500
Networking Equipment				59,200

Technical Services

Technical Services orders, receives, catalogs, processes and manages all items added to the collection annually (Books, Digital Downloads, CDs, etc.) based on collection development and interlibrary loan policies.

	1,970,500	156,000	28,500
Technical Services	Books	Contractual	Supplies
Invest in Collections	1,920,500		
Law Library	50,000	46,000	
Cataloging/Interlibrary Loan		100,000	
Authority Control		10,000	
Processing Supplies			28,500

System Support/Administration

Library Administration supports the District Board and manages district-wide activities with the support of the Management Team and Library Administration.

	15,000	33,500	20,000	203,000	15,000	4,000	6,000	4,000	3,000	31,000
System	Contractual	Education Travel	Election Expenses	Facility Payments	Legal	Meeting Support	Memberships	Mileage	Supplies	Postage Freight
Facilitators	15,000									
Board Support		15,000								
Director Travel		2,500								
Departmental Ed/Travel		16,000								
County Election Costs			20,000							
Facility Finance Payment				203,000						
Legal services					15,000					
Board & Staff meetings						4,000				
Membership Fees							6,000			
In-District Travel								4,000		
Staff Room Supplies									3,000	
District Postage										31,000

RESERVE FUND

The Reserve Fund is used to fund the unplanned maintenance of District facilities and the wide-area network.

OVERVIEW

This table provides an overview of projects that are tracked in the Reserve Fund. More specific project information is detailed on the following pages.

FY 18/19	Future Facilities	Materials Delivery	PERS	IT	Facilities	Totals
Projected Balance Forward	2,765,730	375,000	100,100	180,000	265,000	3,685,830
Budgeted Resources						-
Trsf from GF	40,000	60,000	-	-	-	100,000
Misc income						
Trsf across reserve fund						
Interest	34,572	4,688	1,251	2,250	3,313	46,073
Total Resources	2,840,302	439,688	101,351	182,250	268,313	3,831,903
Budgeted Expenditures						
Personal Services						-
Materials & Services	300,000	425,000	-			725,000
Capital Outlay	-	-	-	100,000	200,000	300,000
Total Budgeted expenditures	300,000	425,000	0	100,000	200,000	1,025,000
						-
Total Projected Ending Balance	2,540,302	14,688	101,351	82,250	68,313	2,806,903

Reserve Fund: Future Facilities Investment Plan –

See narrative: Library Facilities Capital Planning (page 4) for more information on proposed spending.

Reserve Fund: Materials Delivery

This reserve fund is designed as a savings plan to be used toward the Integrated Library System (ILS) upgrades and materials delivery and handling systems such as RFID. See narrative (page 4)

Reserve Fund: PERS

This reserve fund was designed as a savings plan to be used toward future costs related to Public Employees Retirement System (PERS) costs based on significant expected increases starting in the 2019/2020 fiscal cycle.

Reserve Fund: Information Technology Investment Plan

The tables below provide an overview of the investment plan for District Information Technology. The accumulated funds in subsequent years are sufficient for unanticipated replacements and maintenance.

IT Reserve Schedule	2018/2019	2019/2020	2020/2021	2021/2022
Balance Forward	180,000	82,250	97,750	103,250
Earnings from Temporary Investment	2,250	500	500	500
Scheduled Transfer	0	90,000	80,000	80,000
Total Resources	182,250	172,750	178,250	183,750
Materials & Services				
Capital Outlay	100,000	75,000	75,000	75,000
Total Expenditures	100,000	75,000	75,000	75,000
Reserve Fund Total Projected Balance	82,250	97,750	103,250	108,750

Reserve Fund: Information Technology Detail

This table reflects unanticipated repair and maintenance over the next fiscal year.

IT Reserve Expenditures	RF Capital
	100,000
Unanticipated IT Expenditures	100,000

Reserve Fund: Facilities Asset Protection Investment Plan (Facilities)

The tables below provide an overview of the investment plan for District facilities. The accumulated funds in subsequent years are sufficient for unanticipated replacements and maintenance.

Facilities Reserve Schedule	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
Balance Forward	265,000	68,313	9,166	9,281	9,397
Earnings from Temporary Investment	3,313	854	115	116	117
Scheduled Transfer	0	140,000	200,000	200,000	200,000
Total Resources	268,313	209,166	209,281	209,397	209,514
Materials & Services					
Capital Outlay	200,000	200,000	200,000	200,000	200,000
Total Expenditures	200,000	200,000	200,000	200,000	200,000
Reserve Fund Total Projected Balance	68,313	9,166	9,281	9,397	9,514

Reserve Fund: Facilities Detail

This table reflects unanticipated repair and maintenance over the next fiscal year.

Facilities Reserve Expenditures	RF Capital
	200,000
Unanticipated Repair/Service	200,000

Grant Fund

The Grant Fund is used to isolate dedicated donations and grants from other resources. This ensures that these funds are expended as required by the donor or granting agencies.

	Ready to Read 2018	Ready to Read 2019	A Novel Idea	Collection Development	Youth Initiatives	Budget Totals
FY 2018/2019						
RESOURCES						
Balance Forward	20,000		1,000	52,000	30,000	103,000
Local Grants	0		30,000	30,000	25,000	85,000
State and Federal Grant		35,000				35,000
Interest	30	40	30	50	50	200
Total Resources	20,030	35,040	31,030	82,050	55,050	223,200
EXPENDITURES						
Personnel	0	0	0	0	0	0
Materials & Services	20,030	28,100	30,030	70,050	50,050	198,260
Capital Outlay	0	0	0	0	0	0
Total All Expenditures	20,030	28,100	30,030	70,050	50,050	198,260
Projected Ending Balance	0	6,940	1,000	12,000	5,000	24,940

Ready-To-Read Grants

The Ready-to-Read Grants are grants from the State of Oregon which are used to fund the Summer Reading Program and Early Literacy initiatives for area children.

Novel Idea Grant

The Deschutes Public Library Foundation provides grant funds for the Novel Idea program. The Foundation is supported by donations, the Friends of the Libraries and sponsors.

Collection Development Grant

This grant represents generous contributions to the health of the Library's circulating materials collection from the Friends of the Library groups in Bend, La Pine, Redmond, Sisters and Sunriver.

Youth Initiatives Grant

The Friends of the Library groups in Bend, La Pine, Redmond, Sisters and Sunriver donate funds for this grant to support Early Literacy projects, Summer Reading Programs for all ages and programs for youth ages 0-18.

*Additional grants may be received during the fiscal year. The District Board has the authority to accept and allocate grants by resolution.

OREGON DEPARTMENT OF REVENUE BUDGET DOCUMENTS

The next several pages consist of budget forms provided by the Oregon Department of Revenue. A brief explanation of the forms follows:

LB-20 General Fund Resources

This form represents all projected income for the general fund of the library system.

LB-31 General Fund Detailed Expenditures

This form provides line-item information within the major expenditure categories within the General Fund. Note that funds are transferred to the Capital Expenditure Reserve Fund.

LB-10 Grant Fund

This form reflects income and expenditures for all grants.

LB-11 Capital Expenditure Reserve Fund

This form reflects income and expenditures within the Reserve Fund. Note that funds are received from the General Fund.

LB-1 Total of All Funds

This form reflects income and expenditures of the General Fund, Reserve Fund and Grant Fund combined.

RESOURCES

GENERAL FUND
FUND

DESCHUTES PUBLIC LIBRARY DISTRICT
(NAME OF MUNICIPAL CORPORATION)

HISTORICAL DATA			RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 2018/2019		
ACTUAL		ADOPTED BUDGET THIS YEAR 17/18		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
SECOND PRECEDING 15/16	FIRST PRECEDING 16/17					
			Beginning Fund Balance:			
1			1 *Available cash on-hand (cash basis), or			1
2	4,792,289	4,553,692	2 *Net working Capital (Accrual Basis)	6,148,011	6,148,011	6,148,011
3	186,265	143,748	3 Previously Levied Taxes Estimated to be received	170,000	170,000	170,000
4	39,616	72,278	4 Interest	140,000	140,000	140,000
5	154,771	142,138	5 Fines & Fees	50,000	50,000	50,000
6	287	309	6 Donations	200	200	200
7	25,945	31,175	7 Miscellaneous	35,000	35,000	35,000
8	53,368	65,187	8 Charges for Services	73,461	73,461	73,461
9	112,500	150,000	9 Law Library	150,000	150,000	150,000
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	5,365,041	5,158,527	5,978,466 29 Total Resources, Except Taxes to be Levied	6,766,672	6,766,672	6,766,672 29
30			30 Taxes Necessary to Balance Budget	12,463,060	12,463,060	12,463,060 30
31	10,853,596	11,424,364	31 Taxes collected in Year Levied			
32	16,218,637	16,582,891	17,766,377 32 TOTAL RESOURCES	19,229,732	19,229,732	19,229,732 32

DETAILED EXPENDITURES

GENERAL FUND
NAME OF ORGANIZATIONAL UNIT-FUND

DESCHUTES PUBLIC LIBRARY DISTRICT
(NAME OF MUNICIPAL CORPORATION)

HISTORICAL DATA			EXPENDITURE DESCRIPTION	NO. OF EMPS	R A N G E	BUDGET FOR NEXT YEAR 2018/2019			
ACTUAL		ADOPTED BUDGET THIS YEAR 17/18				PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
Second PRECEDING 15/16	FIRST PRECEDING 16/17								
1			1 PERSONAL SERVICES						1
2	44,791	63,409	2 On Call Library Services			55,000	55,000	55,000	2
3	26,011	24,713	3 IT On Call			24,000	24,000	24,000	3
4	0	0	4 IT-0 Technician	1.00	IT-0	49,335	49,335	49,335	4
5	218,340	157,930	5 IT-1 Technician/Content Development	3.00	IT-1	178,528	178,528	178,528	5
6	82,900	123,591	6 IT-2 eServices Manager	2.00	IT-2	163,579	163,579	163,579	6
7	98,177	102,580	7 IT-3 IT Manager	1.00	IT-3	113,900	113,900	113,900	7
8	0	0	8 1A Intern	0.00	1A	0	0	0	8
9	22,190	22,313	9 2A Processing Specialist	0.00	2A	0	0	0	9
10	451,226	439,978	10 4A Materials Specialist	8.40	4A	332,382	332,382	332,382	10
11	1,285,163	1,197,578	11 6A Public, Acquisitions & Meta Specialists	33.10	6A	1,419,408	1,419,408	1,419,408	11
12	0	89,963	12 7A Graphic Design/Latino Specialist	3.55	7A	162,918	162,918	162,918	12
13	171,644	179,813	13 8A Coordinators	3.75	8A	201,512	201,512	201,512	13
14	8,609	0	14 9A Intern Community Librarian	0.00	9A	0	0	0	14
15	784,545	859,051	15 10A Community/Collection Librarian	15.80	10A	1,057,119	1,057,119	1,057,119	15
16	114,128	139,725	16 13N Accounting/Admin Assistant	3.00	13N	164,555	164,555	164,555	16
17	399,991	359,317	17 14N Library Services Supervisor	7.00	14N	402,070	402,070	402,070	17
18	59,998	33,226	18 16N Staff Development/HR Generalist	1.00	16N	54,269	54,269	54,269	18
19	70,886	0	19 17N Branch Library Services Manager	0.00	17N	0	0	0	19
20	377,195	413,026	20 19N District Library Services Managers	5.00	19N	424,495	424,495	424,495	20
21	92,088	95,825	21 20N Marketing & Development, HR Manager	2.00	20N	207,475	207,475	207,475	21
22	201,349	213,698	22 21N Assistant Director	1.00	21N	116,088	116,088	116,088	22
23	126,560	128,146	23 Library Director	1.00		142,890	142,890	142,890	23
24			24						24
25			25						25
26	4,635,791	4,643,882	26 TOTAL	91.60		5,269,523	5,269,523	5,269,523	26
27			27						27
28	742,363	747,191	28 PERS RETIREMENT			985,000	985,000	985,000	28
29	338,787	336,748	29 SOCIAL SECURITY/MEDICARE			402,009	402,009	402,009	29
30	43,968	53,821	30 WORKERS COMPENSATION			32,545	32,545	32,545	30
31	969,013	921,994	31 HEALTH INSURANCE			1,060,000	1,060,000	1,060,000	31
32	-208	10,718	32 UNEMPLOYMENT INSURANCE			10,000	10,000	10,000	32
33	2,093,923	2,070,472	33 TOTAL			2,489,554	2,489,554	2,489,554	33
34			34						34
35	6,729,714	6,714,354	35 TOTAL PERSONAL SERVICES			7,759,077	7,759,077	7,759,077	35

DETAILED EXPENDITURES

GENERAL FUND
NAME OF ORGANIZATIONAL UNIT-FUND

DESCHUTES PUBLIC LIBRARY DISTRICT
(NAME OF MUNICIPAL CORPORATION)

HISTORICAL DATA				EXPENDITURE DESCRIPTION	NO. OF EMPS	BUDGET FOR NEXT YEAR 2018/2019			
ACTUAL		ADOPTED BUDGET THIS YEAR 17/18	PROPOSED BY BUDGET OFFICER			APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY		
SECOND PRECEDING 15/16	FIRST PRECEDING 16/17								
				MATERIALS & SERVICES					
1	26,399	23,064	24,000	1 Auditing		24,000	24,000	24,000	1
2	0	0	0	2 Building/Grounds		218,106	218,106	218,106	2
3	1,512,489	1,416,653	1,955,500	3 Collection Development (Books, etc)		1,970,500	1,970,500	1,970,500	3
4	986,410	1,025,494	1,240,685	4 Contractual Services		1,134,100	1,134,100	1,134,100	4
5	18,461	16,242	21,000	5 Custodial Supplies		0	0	0	5
6	84,367	53,991	73,500	6 Education/Travel		125,000	125,000	125,000	6
7	0	8,643	0	7 Election Expense		20,000	20,000	20,000	7
8	208,185	210,320	215,000	8 Facility Financing Payment		203,000	203,000	203,000	8
9	55,367	57,771	60,500	9 Insurance		63,000	63,000	63,000	9
10	218,529	216,971	248,000	10 Janitorial Services & Garbage		0	0	0	10
11	4,168	9,483	10,000	11 Legal Services		15,000	15,000	15,000	11
12	65,777	68,864	187,500	12 Maintenance Contracts		336,372	336,372	336,372	12
13	5,248	2,811	7,500	13 Meeting Support		9,000	9,000	9,000	13
14	14,491	13,067	17,000	14 Memberships		18,000	18,000	18,000	14
15	24,637	19,717	22,250	15 Mileage		26,500	26,500	26,500	15
16	0	0	0	16 Non-Employee Labor		16,500	16,500	16,500	16
17	14,225	13,242	31,000	17 Postage/Freight		31,000	31,000	31,000	17
18	155,519	140,326	172,500	18 Printing		268,000	268,000	268,000	18
19	70	175	300	19 Refund Adjustments		300	300	300	19
20	10,544	5,950	12,000	20 Recruitment		12,000	12,000	12,000	20
21	0	0	0	21 Rent		170,340	170,340	170,340	21
22	0	0	0	22 Software		88,700	88,700	88,700	22
23	42,850	45,355	98,250	23 Supplies		153,650	153,650	153,650	23
24	0	0	0	24 Vehicles		8,000	8,000	8,000	24
25	9,332	7,136	11,000	25 Volunteer & Staff Recognition		18,500	18,500	18,500	25
26	0	0	0	26 Unanticipated Materials & Services		100,000	100,000	100,000	26
26	200,163	198,447	248,500	26 Utilities (Electricity, Natural Gas, Water/Sewer)		211,500	211,500	211,500	26
27				27					27
28				28					28
29				29					29
30				30					30
31	3,657,231	3,553,722	4,655,985	31 Total Material & Services		5,241,068	5,241,068	5,241,068	31

DETAILED EXPENDITURES

GENERAL FUND
NAME OF ORGANIZATIONAL UNIT-FUND

DESCHUTES PUBLIC LIBRARY DISTRICT
(NAME OF MUNICIPAL CORPORATION)

HISTORICAL DATA				EXPENDITURE DESCRIPTION	NO. OF EMPS	BUDGET FOR NEXT YEAR 2018/2019			
ACTUAL		ADOPTED BUDGET THIS YEAR 17/18				PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
SECOND PRECEDING 15/16	FIRST PRECEDING 16/17								
1	0	0	0	1	SHORT TERM LOAN INTEREST	0	0	0	1
2				2					2
3	0	1,530	25,000	3	CAPITAL OUTLAY	360,850	360,850	360,850	3
4				4					4
5	1,278,000	100,000	585,000	5	TRANSFER TO RESERVE	100,000	100,000	100,000	5
6				6					6
7			400,000	7	CONTINGENCY	400,000	400,000	400,000	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				29					29
30	11,664,945	10,369,606	12,973,963	30	TOTAL EXPENDITURES	13,860,995	13,860,995	13,860,995	30
31	4,553,692	6,213,285	4,792,414	31	UNAPPROPRIATED ENDING FUND BALANCE	5,368,737	5,368,737	5,368,737	31
32	16,218,637	16,582,891	17,766,377	32	TOTAL	19,229,732	19,229,732	19,229,732	32

This fund is authorized and established by Board resolution on June 17, 2009 for development of library facilities purchase equipment and other capital projects.

Capital Expenditure Reserve Fund
Fund

RESERVE FUND
RESOURCES AND REQUIREMENTS
Form LB-11

Year this fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment. **Review Year: 2019**

DESCHUTES PUBLIC LIBRARY DISTRICT
Name of Municipal Corporation

Historical Data			Description	Budget For Next Year 2018/2019		
Actual		Adopted Budget This Year 17/18		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding 15/16	First Preceding 16/17					
			Resources			
1			1 Cash on Hand (Cash Basis), or			1
2	3,036,320	3,883,296	2 Working Capital (Accrual Basis)	3,685,830	3,685,830	2 3,685,830
3			3 Previously Levied Taxes Estimated to be Received			3
4	18,788	39,522	4 Earnings from Temporary Investments	46,073	46,073	4 46,073
5		79,632	5 Miscellaneous Revenues			5
6	1,278,000	100,000	6 From General Fund	100,000	100,000	6 100,000
7			7 Certificates of Participation			7
8			8 Other			8
9	4,333,108	4,102,450	9 Total Resources, Except Taxes to be Levied	3,831,903	3,831,903	3,831,903 9
10			10 Taxes Necessary to Balance			10
11			11 Taxes Collected in Year Levied			11
12	4,333,108	4,102,450	12 Total Resources	3,831,903	3,831,903	3,831,903 12
			Requirements			
14			14			14
15	0	0	15 PERSONAL SERVICES	0	0	0 15
16			16			16
17	173,686	204,850	17 MATERIALS & SERVICES	725,000	725,000	725,000 17
18			18			18
19	276,127	254,062	19 CAPITAL OUTLAY	300,000	300,000	300,000 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			29			29
30			30			30
31			31			31
32			32			32
33			33			33
34	3,883,295	3,643,538	34 Reserved for Future Expenditure	2,806,903	2,806,903	2,806,903 34
35	4,333,108	4,102,450	35 Total Requirements	3,831,903	3,831,903	3,831,903 35

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

HISTORICAL DATA				DESCRIPTION RESOURCES AND REQUIREMENTS	BUDGET FOR NEXT YEAR 2018/2019			
ACTUAL		ADOPTED BUDGET THIS YEAR 17/18	PROPOSED BY BUDGET OFFICER		APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY		
SECOND PRECEDING 15/16	FIRST PRECEDING 16/17							
RESOURCES				Beginning Fund Balance:				
1			1	*Cash on-hand (cash basis), or				1
2	25,948	65,750	2	*Working Capital (Accrual Basis)	103,000	103,000	103,000	2
3			3	Previously Levied Taxes Estimated to be received				3
4	587	1,317	4	Earning from Temporary Investments	200	200	200	4
5			5	Cash Forward From County				5
6	104,372	115,719	6	Local Grants	85,000	85,000	85,000	6
7	30,454	30,286	7	State and Federal Grants	35,000	35,000	35,000	7
8			8					8
9	161,361	213,072	9	Total Resources, Except Taxes to be levied	223,200	223,200	223,200	9
10	0	0	10	Taxes Necessary to Balance	0	0	0	10
11			11	Taxes Collected in Year Levied				11
12	161,361	213,072	12	TOTAL RESOURCES	223,200	223,200	223,200	12
				REQUIREMENTS				
13			13					13
14			14					14
15	0	0	15	PERSONAL SERVICES	0	0	0	15
16			16					16
17	95,610	147,829	17	MATERIALS & SERVICES	198,260	198,260	198,260	17
18			18					18
19	0	3,020	19	CAPITAL OUTLAY	0	0	0	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			29					29
30			30					30
31	65,751	62,223	31	UNAPPROPRIATED ENDING FUND BAL	24,940	24,940	24,940	31
32	161,361	213,072	32	TOTAL REQUIREMENTS	223,200	223,200	223,200	32

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Deschutes Public Library District will be held on June 13, 2018 at noon at the Sisters Library, 110 N Cedar St., Sisters, OR. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2018 as approved by the Deschutes Public Library District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at library administration, 507 NW Wall Street, Bend between the hours of 9 a.m. and 5 p.m. or online at www.deschuteslibrary.org. This budget is for an x annual biennial budget period. This budget was prepared on a basis of accounting that is x the same as different than used the preceding year. If different, the major changes and their effect on the budget are:

Contact: Todd Dunkelberg Telephone: 541-312-1021 Email: toddd@deschuteslibrary.org

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2016-2017	Adopted Budget This Year 2017-2018	Approved Budget Next Year 2018-2019
Beginning Fund Balance/Net Working Capital	8,502,738	9,061,950	9,936,841
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	142,138	110,000	50,000
Federal, State and All Other Grants, Gifts, Allocations and Donations	146,314	115,200	120,200
Revenue from Bonds and Other Debt			
Interfund Transfers / Internal Service Reimbursements	100,000	585,000	100,000
All Other Resources Except Current Year Property Taxes	503,227	450,606	614,734
Current Year Property Taxes Estimated to be Received	11,424,364	11,787,911	12,463,060
Total Resources	20,818,781	22,110,667	23,284,835

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	6,714,354	7,307,978	7,759,077
Materials and Services	3,906,401	5,581,748	6,164,328
Capital Outlay	258,612	1,532,599	660,850
Debt Service			
Interfund Transfers	100,000	585,000	100,000
Contingencies	0	400,000	400,000
Special Payments			
Unappropriated Ending Balance and Reserved for Future Expenditure	9,919,046	6,703,342	8,200,580
Total Requirements	20,898,413	22,110,667	23,284,835

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		
Deschutes Public Library	20,898,413	22,110,667	23,284,835
FTE	88.21	87.78	91.60
Non-Departmental / Non-Program			
FTE			
Total Requirements	20,898,413	22,110,667	23,284,835
Total FTE	88.21	87.78	91.60

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit 0.55 per \$1,000)	0.55	0.55	0.55
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	\$203,000	
Other Bonds		
Other Borrowings		
Total	\$203,000	

Board Results Policies

Results Policies describe the effect that the Library District seeks to have on the world outside itself. Each Result consists of three parts:

- ◆ A description of the desired change, difference, benefit, or outcome.
- ◆ The identification, description, or characteristic of the consumer who benefits from the change.
- ◆ The monetary expense, relative worth, or relative priority of the benefit.

Policy Type: Results Policies

IV-A Policy Title: Purpose, Results and Priorities

Approved: 1/10/2018

Residents of Deschutes County freely access ideas and information to enrich their lives and build community through life-long learning opportunities consistent with the responsible application of District resources.

PEOPLE

1. Residents of all ages acquire an appreciation of reading and a desire for knowledge.
 - Residents who want materials to enhance their leisure time find what they want when and where they want them and obtain the help they need to make choices.
 - Residents attend programs and utilize services that stimulate discussion, curiosity, literacy and an appreciation of reading.
 - Residents explore and discuss topical issues in a safe and neutral environment.
2. Residents understand the types and scope of services that the library provides.

PLACE

1. Residents of all ages, cultures and backgrounds find safe and welcoming places to meet and interact with others or to engage in individual pursuits.
 - Residents enjoy the library as a gathering space, meeting space and cultural center for their community in a nonintimidating and supportive environment.
 - Residents browse the collection, conduct research, or engage in personal reflection free from unreasonable disturbances or distractions.
2. The Library provides online services for residents to access

PLATFORM

1. Residents obtain information to resolve an issue or answer a question and have the skills and resources to search for, locate, and evaluate information to meet their needs.
 - Residents obtain the information they need to fully participate in community decision-making.
 - New residents obtain information in a supportive environment and use library resources designed to assist their transition to life in Central Oregon.
 - Residents have the support they need to improve their technology literacy skills.
 - Residents have access to the digital world with no unnecessary restrictions or fees.
 - Residents who have difficulty accessing library facilities obtain library services.