



DESCHUTES PUBLIC
LIBRARY

Deschutes Public Library 2017/2018 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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Train Man Program

Budget Priorities

Strategic Plan 2016-2018

The Deschutes Public Library (DPL) is in the midst of a three-year strategic plan. Much of the impetus behind the strategic plan is to address how DPL will continue to provide excellent, innovative services to citizens of Deschutes County now and into the future. The strategic plan factors advancements in technology, variations in the way people access books and information, and most significantly, the rapid increases in population predicted for Deschutes County and in the more urban areas of Bend and Redmond.

DPL will meet these challenges by focusing on three key values: People, Place and Platform.

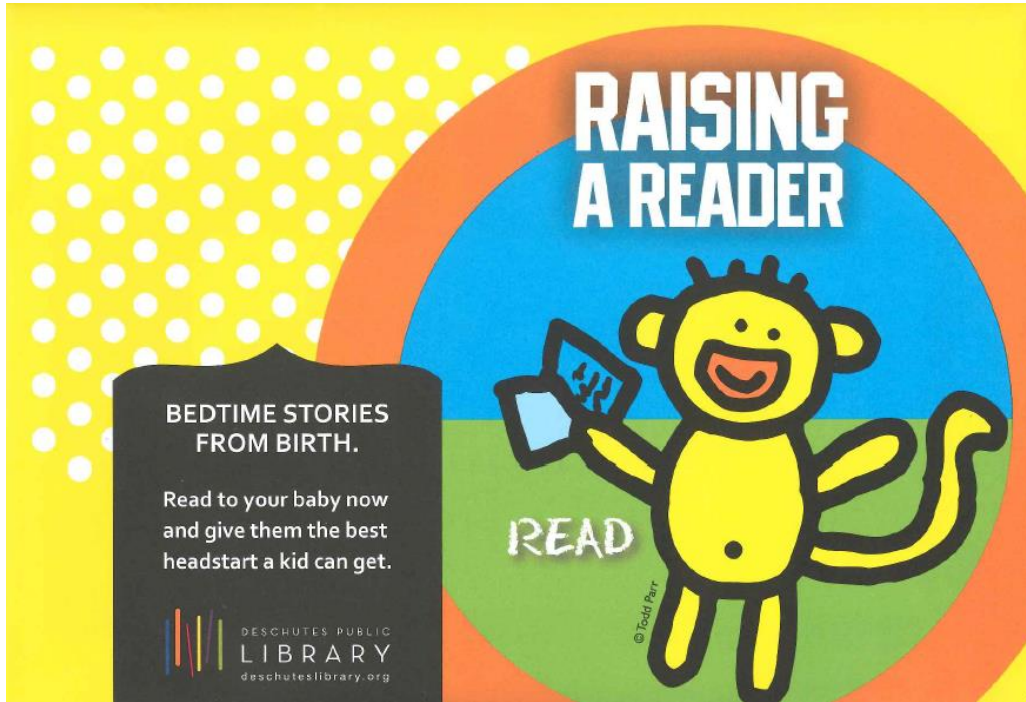
People

The most important work we do is connecting with people. We are friendly and helpful to our customers and guide them to the information and the entertainment they want, when they want it. We do this in a variety of ways from connecting parents and children to the love of reading to creating space for meetings and casual gatherings to finding job seekers and entrepreneurs' the critical resources to change their lives. From infants to teens to immigrants and seniors, we find the best resources, services and programs to enrich individuals' lives in the manner they are seeking—their library, their way.

DPL will focus on the following initiatives in 2017/2018 to maximize our ability to serve the people of Deschutes County:

- **Community Survey** – DPL staff will work with a professional survey consultant to conduct discussions with Deschutes County residents and discover their aspirations and concerns and how they want to shape their communities into the future. The survey will also identify the library's role as we move into that future. Data from this survey will inform and shape the Library Board's discussion around future plans for library services and facilities.
2017/2018 Budget Impact: \$40,000 for consulting services and survey implementation (Future Facilities Reserve Fund, page 15)
- **Enhance Staff Training** – DPL staff are the most vital connection we have with the people who seek library services. The addition of online training resources and improved training software are designed to maximize the ability to support the continuing education of DPL staff.
2017/2018 Budget Impact: Fiscally neutral for implementing learning management system software acquired in 2016/2017 budget.
- **Increased Adult Programming:** Interest and engagement in DPL programs has increased dramatically over the past five years. The addition of a half-time program assistant will allow for additional cultural and educational programs for adults, create the opportunity to reach new audiences and allow for more efficient planning and presentation of programs.
2017/2018 Budget Impact: \$20,000 for part-time programs assistant (Form LB-31, Personal Services, Step 7A, page 22)

- **Marketing** – The 2017/2018 budget reflects a continued investment in building public awareness and engagement through strategic marketing. A core area of focus is to promote the library and the importance of early literacy to parents of newborns in Deschutes County. The Read, Rhyme, Romp baby packet is included in this year’s marketing budget. Another marketing push directs new residents to core services and resources available to enrich their lives.
2017/2018 Budget Impact: \$20,000 increase in library marketing (Community Relations, page 11)



Read, Rhyme, Romp Baby Packet

Place

The six Deschutes Public Libraries serve as physical and virtual anchors and community centers for our Deschutes County communities. Rapid population growth, especially in the cities of Redmond and Bend, impacts the long-term ability for the library to provide safe, welcoming and innovative physical places and spaces for people to meet, interact and engage in individual pursuits. The Library Board’s vision for Place:

- Our libraries engender a love of reading by providing ample space to offer robust and fresh collections for people of all ages to browse, explore, discover and enjoy.
- Our libraries create a welcoming experience that is full of wonder, excitement and inspiration.
- Our libraries are cultural centers where people gather in adaptable, flexible spaces to attend a variety of community programs, lectures and events.
- Our libraries serve as the bridge to the digital divide and technology hub for the community.
- Our libraries offer creative, flexible and innovative spaces where people are encouraged to learn, grow and create.

DPL will focus on the following initiatives in 2017/2018 to maximize our sense of place to better serve the people of Deschutes County:

- **Long-Range Vision and Plan for Future Facilities** – The Library Board is currently studying options for a long-range vision and plan for current and future library facilities. Over the next seven months the Board will conduct and participate in a variety of educational and discovery sessions to determine the optimal steps to create a strong foundation for DPL’s future.
2017/2018 Budget Impact: \$1,000,000 for potential land acquisition costs and consulting services (Future Facilities Reserve Fund, page 15)

Platform

The Library provides mechanisms for library customers to participate in the curation, enjoyment and sharing of the library’s knowledge, entertainment and innovation. We provide customers access to a variety of collections, tools and resources with which to discover, create and impart knowledge using the Library’s website and public catalog. Through the use of an updated and improved integrated library system, DPL staff will be able to provide consistent, thoughtful and high-quality service to all library customers whether they are visiting virtually via our website or coming to a library branch.

DPL will focus on the following initiatives in 2017/2018 to maximize our customers’ ability to connect with vital resources:

- **Excellent Collections:** DPL has a strong commitment to develop, maintain and innovate strong library collections for our customers. An excellent library collection is essential to create a love for reading and life-long learning. The following three elements make it possible to grow a collection and meet the needs of library customers: increase digital materials and resources, create reduced wait times for materials, and ensure collections are available to browse. We propose a 36% increase in the budget to address the growing demands and to allow for a collection that is both robust in popular online and physical titles, as well as allows for spontaneous discovery of library materials and resources.
2017/2018 Budget Impact: \$500,000 increase in the collection budget (Technical Services, Books, page 14)
- **Improved Integrated Library System (ILS):** The ILS is the mission critical software for the library which includes our ability to access, maintain and circulate our library collections. The ILS encompasses the online library catalog, the customer database, and the book and materials database which includes materials acquisitions, cataloging and processing. The system also encompasses the customer interface which includes the ability to find materials, place holds on materials and materials checkouts and returns. A robust system is needed, as it directly impacts how we interact with our customers and our staff workflows.
2017/2018 Budget Impact: \$465,000 (Materials Delivery Reserve Fund, page 15)

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.



La Pine Library Internet Users

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 5.25% in the 2017/2018 Fiscal Year. The budget assumes modest growth in Deschutes County and estimates a 3% increase in the 2018/2019 and a 3% increase in the 2019/2020 fiscal years.
- ◆ Personnel costs for 2017/2018 are projected to increase by 3.36%. Personnel costs are projected to increase up to 6% each year in 2018/2019 and 2019/2020.
- ◆ The Public Employees Retirement System (PERS) rate for the 2017/2018 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 5.25% increase in total assessed value for the 2017/2018 fiscal year. Deschutes County estimates Net Collection Rate by reviewing budget experience over the past several years.

Deschutes Public Library Operating Levy Projection	
	Assessed Value
January 2016 Assessed Value	\$21,663,278,943
Growth	5.25%
January 2017 Estimated Assessed Value	\$22,800,601,088
Rate	0.55
Gross Levy	\$12,540,331
Net Collection Rate	94.00%
Estimated taxes to be received	\$11,787,911

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% = \$2,205,574) of the District's general fund annual operating expenditures.

The Adopted 2017/2018 budget meets and exceeds this standard with a projected ending balance of \$4,792,414.

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

	FY 16/17 Budgeted	Estimated Actual 16/17	FY 17/18 Proposed	Projected FY 18/19	Projected FY 19/20
Resources					
Cash Forward	4,544,490	4,553,692	5,440,950	4,792,414	4,269,707
Previously Levied Taxes Estimated to be received	150,000	145,000	125,000	175,000	185,000
Interest	25,000	62,000	50,000	25,000	25,000
Fines & Fees	120,000	120,000	110,000	120,000	120,000
Donations	2,500	182	200	2,500	2,500
Miscellaneous	18,500	25,230	31,000	32,000	33,000
Charges for Services	56,667	65,187	71,316	73,455	74,190
Law Library	150,000	150,000	150,000	150,000	150,000
Tax Income From Current Year Taxes	11,268,359	11,273,629	11,787,911	12,141,548	12,505,795
Total Resources	16,335,516	16,394,920	17,766,377	17,511,917	17,365,192
Annual Expenditures					
Personnel	4,750,176	4,750,176	4,909,874	5,204,466	5,516,734
PERS	789,724	766,032	930,817	1,051,823	1,114,933
Social Security/Medicare	363,465	356,195	375,005	397,505	409,430
Workers Compensation	58,000	55,000	44,282	45,610	46,979
Health Insurance	1,000,000	1,000,000	1,038,000	1,069,140	1,101,214
Unemployment Insurance	10,000	10,500	10,000	15,000	20,000
Materials & Services	3,912,067	3,912,067	4,655,985	4,795,665	4,939,534
Transfer To Capital Projects Reserve Fund	3,100,000	100,000	585,000	650,000	650,000
Capital Outlay	4,000	4,000	25,000	13,000	13,000
Contingency	400,000	0	400,000		
TOTAL ANNUAL APPROPRIATIONS	14,387,432	10,953,970	12,973,963	13,242,210	13,811,825
Projected Ending Balance	1,948,084	5,440,950	4,792,414	4,269,707	3,553,367

General Fund Materials & Services

Distribution by Department

	Totals	Public Services	Community Relations	Facilities	Financial Services	Human Resources	Information Technology	Technical Services	System
Auditing	24,000		-	-	24,000	-	-	-	-
Books	1,955,500	-	-	-	-	-	-	1,955,500	-
Contractual Services	1,240,685	132,200	125,000	273,300	19,900	21,500	568,360	90,625	9,800
Custodial Supplies	21,000	-	-	21,000	-	-	-	-	-
Education/Travel	73,500	42,000	-	-	-	8,000	-	-	23,500
Election Expense	-	-	-	-	-	-	-	-	-
Facility Financing Payment	215,000	-	-	-	-	-	-	-	215,000
Janitorial Services & Garbage	248,000	-	-	248,000	-	-	-	-	-
Legal Services	10,000	-	-	-	-	-	-	-	10,000
Liability & Property Insurance	60,500	-	-	60,500	-	-	-	-	-
Maintenance Agreements	187,500	-	-	187,500	-	-	-	-	-
Meeting Support	7,500	5,000	-	-	-	-	-	-	2,500
Memberships	17,000	11,000	-	-	-	-	-	-	6,000
Mileage	22,250	18,250	-	-	-	-	-	-	4,000
Supplies	98,250	46,900	1,500	-	500	6,200	11,650	28,500	3,000
Postage/Freight	31,000	-	-	-	-	-	-	-	31,000
Printing	172,500	4,500	168,000	-	-	-	-	-	-
Refund Adjustments	300	300	-	-	-	-	-	-	-
Recruitment	12,000	-	-	-	-	12,000	-	-	-
Volunteer & Staff Recognition	11,000	-	-	-	-	11,000	-	-	-
Utilities	248,500	-	-	248,500	-	-	-	-	-
TOTAL MATERIALS & SERVICES	4,655,985	260,150	294,500	1,038,800	44,400	58,700	580,010	2,074,625	304,800
CAPITAL OUTLAY	25,000	-	-	-	-	25,000	-	-	-

General Fund Materials & Services Detail

The following pages provide detailed line-item information to support a policy level discussion of the Adopted 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.

	132,200	42,000	5,000	11,000	18,250	46,900	4,500	300
Public Services	Contractual	Education Travel	Meeting Support	Memberships	Mileage	Supplies	Printing	Refunds
General Contractual Services	6,000							
Collection Agency	13,000							
Security	43,200							
Courier	70,000							
Law Library		3,000		500	250			
Departmental Education/Travel		39,000						
Events and Meetings			5,000					
Memberships				10,500				
In-district Mileage					18,000			
General Supplies						27,900		
Library Cards						4,000		
Idea Funds						15,000		
Summer Reading							4,500	
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.

	125,000	1,500	168,000
Community Relations	Contractual	Supplies	Printing
Adult Programs	25,000		
Marketing/Branding Services	100,000		
General Supplies		1,500	
Marketing/Branding/Program Materials			168,000

Facilities

The facilities department is responsible for maintaining the District’s three vehicles and seven facilities.

	273,300	21,000	248,000	60,500	187,500	248,500
Facilities	Contractual	Custodial Supplies	Janitorial & Garbage	Insurance	Maintenance	Utilities
Vendors & Contracts	273,300	21,000	248,000			
Utilities						248,500
Property Insurance				60,500		
Building General Maintenance & Repair					47,300	
Building Systems Maintenance & Repair					72,200	
Building Exterior Maintenance & Repair					25,000	
Building Interior Maintenance & Repair					43,000	

Financial Services

Financial Services is responsible for maintaining salary administration and accounting processing at the District level.

	24,000	19,900	500
Financial Services	Auditing	Contractual	Supplies
Audit	24,000		
Accounting Services and Support		19,900	
Assorted Office Supplies			500

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.

	21,500	8,000	6,200	12,000	11,000	25,000
Human Resources	Contractual	Education Travel	Supplies	Recruitment	Volunteer & Staff Recognition	Capital Outlay
Staff Development and Support	21,500					
MLS Reimbursement		6,000				
Staff Day		2,000				
Assorted Office Supplies			6,200			
Advertisements & Expenses				12,000		
Volunteer and Staff Recognition					11,000	
Ergonomics						25,000

Information Technology

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

	568,360	11,650
IT	Contractual	Supplies
Paper and Misc. Supplies		11,650
Software Services	122,035	
Maintenance Contracts	295,025	
Telecommunications Services	151,300	

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.

	1,955,500	90,625	28,500
Technical Services	Books	Contractual	Supplies
Invest in Collections	1,920,500		
Law Library	35,000	32,100	
Cataloging/Interlibrary Loan		50,400	
Statewide Courier		8,125	
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.

	9,800	23,500	-	215,000	10,000	2,500	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	9,800									
Board Support		11,000								
Director Travel		1,500								
Departmental Ed/Travel		11,000								
County Election Costs			-							
Facility Finance Payment				215,000						
Legal services					10,000					
Board & Staff meetings						2,500				
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 planned maintenance and/or expansion 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 17/18	Future Facilities	Materials Delivery	PERS	IT	Facilities	Totals
Projected Balance Forward	2,800,000	464,000	100,100	29,900	145,000	3,539,000
Budgeted Resources						-
Trsf from GF	-	-	-	330,000	255,000	585,000
Misc income						
Trsf across reserve fund						
Interest	20,000	1,000	100	1,000	1,000	23,100
Total Resources	2,820,000	465,000	100,200	360,900	401,000	4,147,100
Budgeted Expenditures						
Personal Services						-
Materials & Services	40,000	465,000		71,493	154,200	730,693
Capital Outlay	1,000,000	-	-	271,599	236,000	1,507,599
Total Budgeted expenditures	1,040,000	465,000	0	343,092	390,200	2,238,292
						-
Total Projected Ending Balance	1,780,000	0	100,200	17,808	10,800	1,908,808

Reserve Fund: Future Facilities Investment Plan –

See narrative: Long-Range Vision (page 5) and Community Survey (page 3) for more information on proposed spending.

Reserve Fund: Materials Delivery

This reserve fund is designed as a savings plan to be used toward the future cost of possible upgrade or replacement of the existing Integrated Library System (circulation and catalog software). See narrative (page 5)

Reserve Fund: PERS

This reserve fund is designed as a savings plan to be used toward future costs related to Public Employees Retirement System (PERS) costs based on expected increases due to Oregon State legislation and recent Supreme Court decisions.

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 anticipated replacements and maintenance. Discretionary new projects or enhancements would require an increased transfer from the General Fund.

IT Reserve Schedule	2017/2018	2018/2019	2019/2020	2020/2021
Balance Forward	29,900	17,808	18,308	18,808
Earnings from Temporary Investment	1,000	500	500	500
Scheduled Transfer	330,000	150,000	150,000	150,000
Total Resources	360,900	168,308	168,808	169,308
Materials & Services	71,493	50,000	50,000	50,000
Capital Outlay	271,599	100,000	100,000	100,000
Total Expenditures	343,092	150,000	150,000	150,000
Reserve Fund Total Projected Balance	17,808	18,308	18,808	19,308

Reserve Fund: Information Technology Detail

IT Reserve Expenditures	RF Capital	RF M&S
	271,599	71,493
Unanticipated Equipment Expenditures	10,000	
Unanticipated Service Expenditures		10,000
Computers and Equipment	184,399	713
Networking and Telecommunications	77,200	
Software and Licensing		60,780

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 anticipated replacements and maintenance, including projects such as carpet replacement. Discretionary new projects or enhancements would require an increased transfer from the General Fund.

Facilities Reserve Schedule	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
Balance Forward	145,000	10,800	11,300	11,800	12,300
Earnings from Temporary Investment	1,000	500	500	500	500
Scheduled Transfer	255,000	200,000	200,000	200,000	200,000
Total Resources	401,000	211,300	211,800	212,300	212,800
Materials & Services	154,200	100,000	100,000	100,000	100,000
Capital Outlay	236,000	100,000	100,000	100,000	100,000
Total Expenditures	390,200	200,000	200,000	200,000	200,000
Reserve Fund Total Projected Balance	10,800	11,300	11,800	12,300	12,800

Reserve Fund: Facilities Detail

This table reflects planned projects over the next fiscal year. Most items reflect planned expenses from the Asset Protection Plan, a multiple year investment plan that anticipates replacement/repair of major systems.

Facilities Reserve Expenditures	RF Capital	RF M&S
	236,000	154,200
Unanticipated Repair/Service	10,000	40,000
Building Maintenance	200,000	7,200
Carpet		20,000
Vehicles	26,000	
Interior Maintenance		87,000

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 2017	Ready to Read 2018	A Novel Idea	Collection Development	Youth Initiatives	Budget Totals
FY 2017/2018						
RESOURCES						
Balance Forward	21,000		12,000	20,000	29,000	82,000
Local Grants	0		30,000	30,000	25,000	85,000
State and Federal Grant		30,000				30,000
Interest	30	30	30	50	50	190
Total Resources	21,030	30,030	42,030	50,050	54,050	197,190
						0
EXPENDITURES						
Personnel	0	0	0	0	0	0
Materials & Services	21,030	27,910	42,030	50,050	54,050	195,070
Capital Outlay	0	0	0	0	0	0
Total All Expenditures	21,030	27,910	42,030	50,050	54,050	195,070
Projected Ending Balance	0	2,120	0	0	0	2,120

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 2017/2018				
ACTUAL		ADOPTED BUDGET THIS YEAR 16/17		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY		
SECOND PRECEDING 14/15	FIRST PRECEDING 15/16							
			Beginning Fund Balance:					
1			1 *Available cash on-hand (cash basis), or				1	
2	5,130,896	4,792,289	2 *Net working Capital (Accrual Basis)	5,440,950	5,440,950	5,440,950	2	
3	197,299	186,265	3 Previously Levied Taxes Estimated to be received	125,000	125,000	125,000	3	
4	32,027	39,616	4 Interest	50,000	50,000	50,000	4	
5	149,991	154,771	5 Fines & Fees	110,000	110,000	110,000	5	
6	389	287	6 Donations	200	200	200	6	
7	19,267	25,945	7 Miscellaneous	31,000	31,000	31,000	7	
8	44,391	53,368	8 Charges for Services	71,316	71,316	71,316	8	
9	0	112,500	9 Law Library	150,000	150,000	150,000	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	5,574,260	5,365,041	5,067,157	29 Total Resources, Except Taxes to be Levied	5,978,466	5,978,466	5,978,466	29
30			11,268,359	30 Taxes Necessary to Balance Budget	11,787,911	11,787,911	11,787,911	30
31	10,299,284	10,853,596		31 Taxes collected in Year Levied				31
32	15,873,544	16,218,637	16,335,516	TOTAL RESOURCES	17,766,377	17,766,377	17,766,377	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 2017/2018				
ACTUAL		ADOPTED BUDGET THIS YEAR 16/17				PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY		
Second PRECEDING 14/15	FIRST PRECEDING 15/16									
1			1 PERSONAL SERVICES						1	
2	24,923	44,791	35,000	2			46,170	46,170	46,170	2
3	22,986	26,011	22,700	3			23,290	23,290	23,290	3
4	112,537	218,340	222,115	4	IT-1		175,170	175,170	175,170	4
5	0	82,900	84,407	5	IT-2		156,500	156,500	156,500	5
6	0	98,177	102,670	6	IT-3		108,396	108,396	108,396	6
	0	0	0	7	1A		6,000	6,000	6,000	7
7	21,436	22,190	22,286	8	2A		22,670	22,670	22,670	8
8	469,284	451,226	462,597	9	4A		429,814	429,814	429,814	9
9	1,181,088	1,285,163	1,222,252	10	6A		1,355,343	1,355,343	1,355,343	10
10	0	0	91,636	11	7A		106,156	106,156	106,156	11
11	142,425	171,644	179,478	12	8A		191,167	191,167	191,167	12
12	0	8,609	36,372	13	9A		0	0	0	13
13	730,424	784,545	823,805	14	10A		905,292	905,292	905,292	14
14	96,807	114,128	139,509	15	13N		146,164	146,164	146,164	15
15	328,034	399,991	350,486	16	14N		382,575	382,575	382,575	16
16	53,523	59,998	52,064	17	16N		0	0	0	17
17	308,799	70,886	0	18	17N		0	0	0	18
18	398,307	377,195	470,399	19	19N		508,894	508,894	508,894	19
19	0	92,088	95,684	20	20N		100,981	100,981	100,981	20
20	190,720	201,349	208,824	21	21N		110,239	110,239	110,239	21
21	122,324	126,560	127,892	22			135,053	135,053	135,053	22
22				23						23
23				24						24
24	4,203,617	4,635,791	4,750,176	25	TOTAL		4,909,874	4,909,874	4,909,874	25
25				26						26
26	572,202	742,363	789,724	27	PERS RETIREMENT		930,817	930,817	930,817	27
27	307,687	338,787	363,465	28	SOCIAL SECURITY/MEDICARE		375,005	375,005	375,005	28
28	37,860	43,968	58,000	29	WORKERS COMPENSATION		44,282	44,282	44,282	29
29	975,450	969,013	1,000,000	30	HEALTH INSURANCE		1,038,000	1,038,000	1,038,000	30
30	6,202	-208	10,000	31	UNEMPLOYMENT INSURANCE		10,000	10,000	10,000	31
31	1,899,401	2,093,923	2,221,189	32	TOTAL		2,398,104	2,398,104	2,398,104	32
32				33						33
33	6,103,018	6,729,714	6,971,365	34	TOTAL PERSONAL SERVICES		7,307,978	7,307,978	7,307,978	34

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 2017/2018				
ACTUAL		ADOPTED BUDGET THIS YEAR 16/17			PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY		
SECOND PRECEDING 14/15	FIRST PRECEDING 15/16								
			MATERIALS & SERVICES						
1	21,996	26,399	24,000	1	Auditing	24,000	24,000	24,000	1
2	1,252,884	1,512,489	1,462,500	2	Collection Development (Books, etc)	1,955,500	1,955,500	1,955,500	2
3	897,997	986,410	1,147,312	3	Contractual Services	1,240,685	1,240,685	1,240,685	3
4	26,014	18,461	21,000	4	Custodial Supplies	21,000	21,000	21,000	4
5	66,860	84,367	67,000	5	Education/Travel	73,500	73,500	73,500	5
6	19,665	0	20,000	6	Election Expense	0	0	0	6
7	206,941	208,185	210,500	7	Facility Financing Payment	215,000	215,000	215,000	7
8	240,870	218,529	248,000	8	Janitorial Services & Garbage	248,000	248,000	248,000	8
9	15,470	4,168	10,000	9	Legal Services	10,000	10,000	10,000	9
10	52,344	55,367	58,000	10	Liability & Property Insurance	60,500	60,500	60,500	10
11	63,111	65,777	85,505	11	Maintenance Agreements	187,500	187,500	187,500	11
12	3,669	5,248	5,500	12	Meeting Support	7,500	7,500	7,500	12
13	7,149	14,491	15,500	13	Memberships	17,000	17,000	17,000	13
14	22,770	24,637	22,250	14	Mileage	22,250	22,250	22,250	14
15	41,613	42,850	69,000	15	Supplies	98,250	98,250	98,250	15
16	11,357	14,225	25,000	16	Postage/Freight	31,000	31,000	31,000	16
17	118,110	155,519	157,500	17	Printing	172,500	172,500	172,500	17
18	381	70	500	18	Refund Adjustments	300	300	300	18
19	11,539	10,544	12,000	19	Recruitment	12,000	12,000	12,000	19
20	9,270	9,332	11,000	20	Volunteer & Staff Recognition	11,000	11,000	11,000	20
21	206,430	200,163	240,000	21	Utilities (Electricity, Natural Gas, Water/Sewer)	248,500	248,500	248,500	21
22				22					22
23				23					23
24				24					24
25				25					25
26	3,296,440	3,657,231	3,912,067	26	Total Material & Services	4,655,985	4,655,985	4,655,985	26

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 2017/2018			
ACTUAL		ADOPTED BUDGET THIS YEAR 16/17				PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
SECOND PRECEDING 14/15	FIRST PRECEDING 15/16								
1	0	0	1	SHORT TERM LOAN INTEREST		0	0	0	1
2			2						2
3	11,797	0	3	CAPITAL OUTLAY		25,000	25,000	25,000	3
4			4						4
5	1,670,000	1,278,000	5	TRANSFER TO RESERVE		585,000	585,000	585,000	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	11,081,255	11,664,945	30	TOTAL EXPENDITURES		12,973,963	12,973,963	12,973,963	30
31	4,792,289	4,553,692	31	UNAPPROPRIATED ENDING FUND BALANCE		4,792,414	4,792,414	4,792,414	31
32	15,873,544	16,218,637	32	TOTAL		17,766,377	17,766,377	17,766,377	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 2017/2018		
Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding 14/15	First Preceding 15/16	This Year 16/17				
Resources						
1			1	Cash on Hand (Cash Basis), or		1
2	1,694,809	3,036,320	2	Working Capital (Accrual Basis)	3,539,000	3,539,000
3			3	Previously Levied Taxes Estimated to be Received		
4	8,749	18,788	4	Earnings from Temporary Investments	23,100	23,100
5			5			
6	1,670,000	1,278,000	6	From General Fund	585,000	585,000
7			7	Certificates of Participation		
8	0		8	Other		
9	3,373,558	4,333,108	9	Total Resources, Except Taxes to be Levied	4,147,100	4,147,100
10			10	Taxes Necessary to Balance		
11			11	Taxes Collected in Year Levied		
12	3,373,558	4,333,108	12	Total Resources	4,147,100	4,147,100
Requirements						
13			13			
14			14			
15	0	0	15	PERSONAL SERVICES	0	0
16			16			
17	121,592	173,686	17	MATERIALS & SERVICES	730,693	730,693
18			18			
19	215,646	276,127	19	CAPITAL OUTLAY	1,507,599	1,507,599
20			20			
21			21			
22			22			
23			23			
24			24			
25			25			
26			26			
27			27			
28			28			
29			29			
30			30			
31			31			
32			32			
33			33			
34	3,036,320	3,883,295	34	Reserved for Future Expenditure	1,908,808	1,908,808
35	3,373,558	4,333,108	35	Total Requirements	4,147,100	4,147,100

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

**GRANT FUND
FUND**

**DESCHUTES PUBLIC LIBRARY DISTRICT
(NAME OF MUNICIPAL CORPORATION)**

HISTORICAL DATA				DESCRIPTION RESOURCES AND REQUIREMENTS	BUDGET FOR NEXT YEAR 2017/2018				
ACTUAL		ADOPTED BUDGET THIS YEAR 16/17	1		2	3	4		
SECOND PRECEDING 14/15	FIRST PRECEDING 15/16							PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE
Beginning Fund Balance:									
1			1	*Cash on-hand (cash basis), or			1		
2	62,520	25,948	24,000	2 *Working Capital (Accrual Basis)	82,000	82,000	82,000		
3				3 Previously Levied Taxes Estimated to be received					
4	410	587	190	4 Earning from Temporary Investments	190	190	190		
5				5 Cash Forward From County					
6	112,138	104,372	88,500	6 Local Grants	85,000	85,000	85,000		
7	77,756	30,454	29,000	7 State and Federal Grants	30,000	30,000	30,000		
8				8					
9	252,824	161,361	141,690	9 Total Resources, Except Taxes to be levied	197,190	197,190	197,190		
10	0	0	0	10 Taxes Necessary to Balance	0	0	0		
11				11 Taxes Collected in Year Levied					
12	252,824	161,361	141,690	12 TOTAL RESOURCES	197,190	197,190	197,190		
13				13 REQUIREMENTS					
14				14					
15	0	0	0	15 PERSONAL SERVICES	0	0	0		
16				16					
17	160,587	95,610	123,570	17 MATERIALS & SERVICES	195,070	195,070	195,070		
18				18					
19	66,289	0	17,000	19 CAPITAL OUTLAY	0	0	0		
20				20					
21				21					
22				22					
23				23					
24				24					
25				25					
26				26					
27				27					
28				28					
29				29					
30				30					
31	25,948	65,751	1,120	31 UNAPPROPRIATED ENDING FUND BAL	2,120	2,120	2,120		
32	252,824	161,361	141,690	32 TOTAL REQUIREMENTS	197,190	197,190	197,190		

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Deschutes Public Library District will be held on June 14, 2017 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, 2017 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 2015-2016	Adopted Budget This Year 2016-2017	Approved Budget Next Year 2017-2018
Beginning Fund Balance/Net Working Capital	7,854,557	8,437,626	9,061,950
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	154,771	120,000	110,000
Federal, State and All Other Grants, Gifts, Allocations and Donations	135,113	120,000	115,200
Revenue from Bonds and Other Debt			
Interfund Transfers / Internal Service Reimbursements	1,278,000	3,100,000	585,000
All Other Resources Except Current Year Property Taxes	437,069	411,457	450,606
Current Year Property Taxes Estimated to be Received	10,853,596	11,268,359	11,787,911
Total Resources	20,713,106	23,457,442	22,110,667

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	6,729,714	6,971,365	7,307,978
Materials and Services	3,926,527	4,982,037	5,581,748
Capital Outlay	276,127	284,050	1,532,599
Debt Service			
Interfund Transfers	1,278,000	3,100,000	585,000
Contingencies	0	400,000	400,000
Special Payments			
Unappropriated Ending Balance and Reserved for Future Expenditure	8,502,738	7,719,990	6,703,342
Total Requirements	20,713,106	23,457,442	22,110,667

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	20,713,106	23,457,442	22,110,667
FTE	93.08	88.21	87.78
Non-Departmental / Non-Program			
FTE			
Total Requirements	20,713,106	23,457,442	22,110,667
Total FTE	93.08	88.21	87.78

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	\$365,000	
Other Bonds		
Other Borrowings		
Total	\$365,000	

Board Results Policies

Results Policies describe the effect 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: 2/8/2017

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.
 - Students, parents, teachers and other school personnel understand the resources and scale of support services that the library can provide.

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 non-intimidating 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.