

**MULTNOMAH COUNTY LIBRARY
DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2022 - 2023**



Photo by Motoya Nakamura, Multnomah County

TABLE OF CONTENTS

	Page
Budget Message	3
Budget Document	4
Financial Policies	5
Library District Resources	6
Library District Requirements	7
Capital Fund Resources	8
Capital Fund Requirements	9

**Multnomah County Library District
Budget Message May 5, 2022**

It is my privilege to propose the Fiscal Year 2023 budget for the Multnomah County Library District. This is the tenth library district budget since the adoption of Measure 26-143 in November 2012, which created the library district with a permanent tax rate, limited to \$1.24 per \$1,000 of assessed property value.

The library proposes to continue the levy rate of \$1.22 per \$1,000 of assessed value in Fiscal Year 2023. Multnomah County Budget Office projections indicate the \$1.22 rate will generate adequate revenue to maintain current service levels.

The district tax is expected to generate \$97.6 million; combined with other revenues (fines, fees, grants, and interest), the district's total revenues are projected at \$100.1 million. Of that amount, \$99.4 million is budgeted for transfer to the County Library Fund. Based on the county's financial policy and Budget Office recommendations, \$0.5 million is placed in contingency and 10% of the expected tax revenues (\$9.9 million) are placed in the unappropriated fund balance as the District's reserve. The additional balance of \$18.5 million will be transferred into the Multnomah County Library District Capital Fund which will total \$53.6 million. The Capital Fund includes funds for capital improvements (\$6.4 million) and a reserve for the long term financial health of the district. Capital improvements for the coming year include support for a new Central Library public terrace, space for library services during bond-related closures, and technology improvements in bond renovated spaces.

The library district budget is based on an intergovernmental agreement between Multnomah County and the Library District. The District contracts with Multnomah County to provide library services. The District will regularly reimburse the County from the Library District Fund as expenses are incurred.

Multnomah County Library is a collaborative force to support people and communities responding to and recovering from the most daunting challenges of our lifetime. The Library will remain committed, responsive and nimble to serve a vibrant and diverse community.

Respectfully,



Vailey Oehlke
Director of Libraries, Multnomah County Library District

Multnomah County Library District Budget FY 2022-2023

A continuing evolution to serve the community

The Multnomah County Library District was approved by voters in 2012 in order to fund library services on an ongoing basis for the use of the people of Multnomah County. The district funds the entirety of the Multnomah County Library Fund that is adopted each year by the Multnomah County Board of County Commissioners.

As the needs of the community change, Multnomah County Library must balance and serve changing community needs in new ways. The District Fund is prepared with an eye towards long-term sustainability to fund our libraries while still supporting library efforts to innovate and evolve.

The proposed FY 2023 Library District Budget will fund a current service level budget for library operations. The library approaches FY 2023 with an eye toward the future fiscal health of the Library in order to mitigate the long-term implications of Library District expenditures growing more quickly than revenue. This budget will preserve the balance in the Multnomah County Library District Capital Fund for the long-term fiscal health of the Library District while enhancing some bond-related expenditures to maximize the public benefit of bond investments.

In the next fiscal year, the Library will continue on a path of evolution and improvement to focus resources on people and groups who are marginalized due to systemic inequities. This will include shifting service and staffing models to meet challenges around safety and security and adding additional capacity to center the voices and needs of culturally specific communities.

After Multnomah County voters approved the bond to construct and renovate library buildings in November 2020, Multnomah County issued the bonds with proceeds budgeted in Fund 2517. More details on that work can be found in the Department of County Assets program offer 78227.

Multnomah County Library is proud to continue its 158-year tradition of service. Over that time, the role of the Library has changed as community needs dictated and that evolution will continue with purpose and intention. The Library will continue to provide world-class library services to this diverse and growing community for the present and the future.

About the budget

By charter, members of the Multnomah County Board of County Commissioners serve as the governing body of the District. The Budget Committee consists of the members of the Board, convening as the Multnomah County Library District Board.

The FY 2023 budget is proposed at a tax rate of \$1.22 per \$1,000 of assessed value. That rate is a continuation of the level set for the current fiscal year. This rate will generate enough revenue to maintain current hours and services.

This budget continues a practice of maintaining the Library department budget in the current Library Fund and using the Library District Fund to receive the library district tax as well as any non-tax revenues for FY 2023. This will ensure that the district's taxes and revenues are received and accounted for separately.

An Intergovernmental Agreement (IGA) between Multnomah County and Multnomah County Library District provides a contractual structure for the District and the County to provide library services.

Multnomah County Library District's Financial Policies

On June 3, 2021, the Multnomah County Library District Board passed Resolution 2021-047, adopting Multnomah County Library District financial and budget policies.

**FORM
LB-20**

**RESOURCES
General Fund
(Fund)**

Multnomah County Library District

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 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. Available cash on hand* (cash basis) or				1
2	\$16,964,781	\$12,572,699	\$9,851,836	2. Beginning working capital (accrual basis)	\$28,121,243			2
3	\$868,660	\$923,963	\$800,000	3. Previously levied taxes estimated to be received	\$980,232			3
4	\$205,723	\$224,408	\$200,000	4. Interest	\$233,474			4
5				5. Transferred IN, from other funds				5
6				6 OTHER RESOURCES				6
7	\$303,095	\$13,100	\$20,000	7 Fines & Fees	\$15,000			7
8	\$706,345	\$309,437	\$180,000	8 Interest	\$200,000			8
9	\$1,807,535	\$1,468,359	\$2,004,235	9 Grants & Gifts	\$1,011,431			9
10	\$211,168	\$22,304	\$45,000	10 Sales To The Public	\$7,500			10
11		\$180,493		Heavy Equipment Rental Tax				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	\$21,067,307	\$15,714,762	\$13,101,071	29. Total resources, except taxes to be levied	\$30,568,880			29
30			\$92,721,884	30. Taxes estimated to be received	\$97,647,371			30
31	\$86,402,047	\$90,958,154		31. Taxes collected in year levied				31
32	\$107,469,354	\$106,672,916	\$105,822,955	32. TOTAL RESOURCES	\$128,216,251			32

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**FORM
LB-30**

**REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**

Multnomah County Library District General Fund

(name of fund)

	Actual			REQUIREMENTS DESCRIPTION	Budget For Next Year 2022 - 2023		
	Second Preceding Year 2019 - 2020	First Preceding Year 2020 - 2021	Adopted Budget This Year 2021 - 2022		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	PERSONNEL SERVICES NOT ALLOCATED						
1				1			
2				2			
3	0	0	0	3 TOTAL PERSONNEL SERVICES	0		
4				Total Full-Time Equivalent (FTE)			
MATERIALS AND SERVICES NOT ALLOCATED							
5	86,012,449	80,518,825	95,937,034	Contract with Multnomah County	99,373,174		
6	1,234	-8,215					
7	86,013,683	80,510,610	95,937,034	7 TOTAL MATERIALS AND SERVICES	99,373,174		
CAPITAL OUTLAY NOT ALLOCATED							
8				8			
9				9			
10	0	0	0	10 TOTAL CAPITAL OUTLAY	0		
DEBT SERVICE							
11				11			
12				12			
13	0	0	0	13 TOTAL DEBT SERVICE	0		
SPECIAL PAYMENTS							
14				14			
15				15			
16	0	0	0	16 TOTAL SPECIAL PAYMENTS	0		
INTERFUND TRANSFERS							
17	8,882,973	4,938,522		17 Multnomah County Library District Capital Fund	18,456,969		
18				18			
19				19			
20				20			
21				21			
22	8,882,973	4,938,522	0	22 TOTAL INTERFUND TRANSFERS	18,456,969		
OPERATING CONTINGENCY							
23			500,000	23 TOTAL OPERATING CONTINGENCY	500,000		
24	94,896,656	85,449,132	96,437,034	24 Total Requirements Not Allocated	118,330,143		
25				25 Total Org./Prog. Requirements			
26				26 Reserved for future expenditure			
27	12,572,699	21,223,784		27 Ending balance (prior years)			
28			9,385,921	28 UNAPPROPRIATED ENDING FUND BALANCE	9,886,108		
29	107,469,354	106,672,916	105,822,955	29 TOTAL REQUIREMENTS	128,216,251		

**FORM
LB-20**

**RESOURCES
Capital Fund
(Fund)**

Multnomah County Library District

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 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. Available cash on hand* (cash basis) or				1
2	\$20,431,711	\$29,693,520	\$34,881,476	2. Beginning working capital (accrual basis)	\$34,881,168			2
3				3. Previously levied taxes estimated to be received				3
4	\$426,643	\$319,232		4. Interest				4
5	\$8,882,973	\$4,938,522		5. Transferred IN, from other funds	\$18,456,969			5
6				6 OTHER RESOURCES				6
7				7 Fines & Fees				7
8			\$300,000	8 Interest	\$300,000			8
9				9 Grants & Gifts				9
10				10 Sales To The Public				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	\$29,741,326	\$34,951,274	\$35,181,476	29. Total resources, except taxes to be levied	\$53,638,137			29
30				30. Taxes estimated to be received				30
31				31. Taxes collected in year levied				31
32	\$29,741,326	\$34,951,274	\$35,181,476	32. TOTAL RESOURCES	\$53,638,137			32

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**FORM
LB-30**

**REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**

Multnomah County Library District Capital Fund

(name of fund)

	Actual			REQUIREMENTS DESCRIPTION	Budget For Next Year 2022 - 2023		
	Second Preceding Year 2019 - 2020	First Preceding Year 2020 - 2021	Adopted Budget This Year 2021 - 2022		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	PERSONNEL SERVICES NOT ALLOCATED						
1				1			
2				2			
3	0		0	3 TOTAL PERSONNEL SERVICES	0		
4				Total Full-Time Equivalent (FTE)			
MATERIALS AND SERVICES NOT ALLOCATED							
5				Contract with Multnomah County			
6	47,806	110,106	460,000	6	6,386,534		
7	47,806	110,106	460,000	7 TOTAL MATERIALS AND SERVICES	6,386,534		
CAPITAL OUTLAY NOT ALLOCATED							
8				8			
9				9			
10	0	0	0	10 TOTAL CAPITAL OUTLAY			
DEBT SERVICE							
11				11			
12				12			
13	0	0	0	13 TOTAL DEBT SERVICE	0		
SPECIAL PAYMENTS							
14				14			
15				15			
16	0	0	0	16 TOTAL SPECIAL PAYMENTS	0		
INTERFUND TRANSFERS							
17				17			
18				18			
19				19			
20				20			
21				21			
22	0	0	0	22 TOTAL INTERFUND TRANSFERS	0		
OPERATING CONTINGENCY							
23			34,721,476	23 TOTAL OPERATING CONTINGENCY	47,251,603		
24	47,806	110,106	35,181,476	24 Total Requirements Not Allocated	53,638,137		
25				25 Total Org./Prog. Requirements			
26				26 Reserved for future expenditure			
27	29,693,520	34,841,168		27 Ending balance (prior years)			
28				28 UNAPPROPRIATED ENDING FUND BALANCE			
29	29,741,326	34,951,274	35,181,476	29 TOTAL REQUIREMENTS	53,638,137		