

MULTNOMAH COUNTY LIBRARY DISTRICT ADOPTED BUDGET FISCAL YEAR 2021 - 2022



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**Multnomah County Library District
Budget Message
April 22, 2021**

It is my privilege to propose the Fiscal Year 2022 budget for the Multnomah County Library District. This is the ninth annual 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 value.

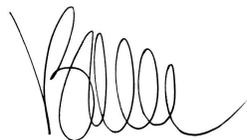
In Fiscal Year 2022, the library proposes to continue the levy rate of \$1.22 per \$1,000 of assessed value. Based on projections from the Multnomah County Budget Office, the \$1.22 rate will generate adequate revenue to maintain current service levels and support the long-term fiscal health of the district.

The district tax is expected to generate \$92.7 million; combined with other revenues (fines, fees, grants, and interest), the district's total revenues are projected at \$96.0 million. Of that amount, \$96.0 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 (\$9.4 million) are placed in the unappropriated fund balance as the District's reserve. No additional balance will be transferred into the Multnomah County Library District Capital Fund which will total (\$35.2 million). The Capital Fund includes limited funds for capital improvements (\$460,000) focused on security infrastructure, public bike parking, support for building accessibility, and Albina Library's public restroom.

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 will contribute to its community in new and meaningful ways, as 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 2021-2022

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, include, and adapt.

The proposed FY 2022 Library District Budget will fund a current service level budget for library operations. The library approaches FY 2022 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 along with limited capital expenditures.

In the next fiscal year, the Library will sustain its focus on meeting critical community needs, while redefining service models in light of the COVID-19 pandemic. This will include adapting library services in ways that support public health and safety and putting equity at the core of every decision. After Multnomah County voters approved the bond to construct and renovate library buildings, 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 157-year tradition of service. Over that time, this organization has responded to global pandemics, economic depression and recessions, war and the ongoing need to recognize and affirm essential civil and human rights and opportunity for all. The Library will continue to provide world-class library services to this diverse and growing community in new ways that rise to the challenge of the moment and beyond.

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 2022 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 2022. 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 23, 2020, the Multnomah County Library District Board passed Resolution 2020-051, adopting Multnomah County financial and budget policies as the policies of the Multnomah County Library District, with two Library-specific policies related to Reserves and Contingency, and transfers to the Library District Capital Fund replacing the County versions.

**FORM
LB-20**

**RESOURCES
General Fund
(Fund)**

Multnomah County Library District

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2021-2022			
	Actual		Adopted Budget This Year 2020 - 2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018 - 2019	First Preceding Year 2019 - 2020						
1				1. Available cash on hand* (cash basis) or				1
2	\$20,826,555	\$16,964,781	\$13,112,222	2. Beginning working capital (accrual basis)	\$9,851,836	\$9,851,836	\$9,851,836	2
3	\$800,921	\$868,660	\$824,103	3. Previously levied taxes estimated to be received	\$800,000	\$800,000	\$800,000	3
4	\$198,895	\$205,723	\$204,000	4. Interest	\$200,000	\$200,000	\$200,000	4
5				5. Transferred IN, from other funds				5
6				6 OTHER RESOURCES				6
7	\$642,863	\$303,095	\$340,000	7 Fines & Fees	\$20,000	\$20,000	\$20,000	7
8	\$741,704	\$706,345	\$200,000	8 Interest	\$180,000	\$180,000	\$180,000	8
9	\$1,847,529	\$1,807,535	\$1,886,750	9 Grants & Gifts	\$950,114	\$950,114	\$2,004,235	9
10	\$314,495	\$211,168	\$277,000	10 Sales To The Public	\$45,000	\$45,000	\$45,000	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	\$25,372,963	\$21,067,307	\$16,844,075	29. Total resources, except taxes to be levied	\$12,046,950	\$12,046,950	\$13,101,071	29
30			\$89,871,555	30. Taxes estimated to be received	\$92,721,884	\$92,721,884	\$92,721,884	30
31	\$82,567,521	\$86,402,047		31. Taxes collected in year levied				31
32	\$107,940,484	\$107,469,354	\$106,715,630	32. TOTAL RESOURCES	\$104,768,834	\$104,768,834	\$105,822,955	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 2021 - 2022		
	Second Preceding Year 2018 - 2019	First Preceding Year 2019 - 2020	Adopted Budget This Year 2020 - 2021		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	79,388,278	86,012,449	92,187,142	Contract with Multnomah County	94,882,913	94,882,913	95,937,034
6	-140	1,234					
7	79,388,138	86,013,683	92,187,142	7 TOTAL MATERIALS AND SERVICES	94,882,913	94,882,913	95,937,034
CAPITAL OUTLAY NOT ALLOCATED							
8				8			
9				9			
10	0	0	0	10 TOTAL CAPITAL OUTLAY	0	0	0
DEBT SERVICE							
11				11			
12				12			
13	0	0	0	13 TOTAL DEBT SERVICE	0	0	0
SPECIAL PAYMENTS							
14				14			
15				15			
16	0	0	0	16 TOTAL SPECIAL PAYMENTS	0	0	0
INTERFUND TRANSFERS							
17	11,587,564	8,882,973	4,938,522	17 Multnomah County Library District Capital Fund		0	0
18				18			
19				19			
20				20			
21				21			
22	11,587,564	8,882,973	4,938,522	22 TOTAL INTERFUND TRANSFERS	0	0	0
OPERATING CONTINGENCY							
23			500,000	23 TOTAL OPERATING CONTINGENCY	500,000	500,000	500,000
24	90,975,702	94,896,656	97,625,664	24 Total Requirements Not Allocated	95,382,913	95,382,913	96,437,034
25				25 Total Org./Prog. Requirements			
26				26 Reserved for future expenditure			
27	16,964,781	12,572,699		27 Ending balance (prior years)			
28			9,089,966	28 UNAPPROPRIATED ENDING FUND BALANCE	9,385,921	9,385,921	9,385,921
29	107,940,484	107,469,354	106,715,630	29 TOTAL REQUIREMENTS	104,768,834	104,768,834	105,822,955

**FORM
LB-20**

**RESOURCES
Capital Fund
(Fund)**

Multnomah County Library District

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2021-2022			
	Actual		Adopted Budget This Year 2020 - 2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018 - 2019	First Preceding Year 2019 - 2020						
1				1. Available cash on hand* (cash basis) or				1
2	\$8,827,332	\$20,431,711	\$29,633,684	2. Beginning working capital (accrual basis)	\$34,881,476	\$34,881,476	\$34,881,476	2
3				3. Previously levied taxes estimated to be received				3
4	\$308,528	\$426,643		4. Interest				4
5	\$11,587,564	\$8,882,973	\$4,938,522	5. Transferred IN, from other funds				5
6				6 OTHER RESOURCES				6
7				7 Fines & Fees				7
8			\$150,000	8 Interest	\$300,000	\$300,000	\$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	\$20,723,424	\$29,741,326	\$34,722,206	29. Total resources, except taxes to be levied	\$35,181,476	\$35,181,476	\$35,181,476	29
30				30. Taxes estimated to be received				30
31				31. Taxes collected in year levied				31
32	\$20,723,424	\$29,741,326	\$34,722,206	32. TOTAL RESOURCES	\$35,181,476	\$35,181,476	\$35,181,476	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 2021 - 2022		
	Second Preceding Year 2018 - 2019	First Preceding Year 2019 - 2020	Adopted Budget This Year 2020 - 2021		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	291,714	47,806	270,000	6	460,000	460,000	460,000
7	291,714	47,806	270,000	7 TOTAL MATERIALS AND SERVICES	460,000	460,000	460,000
CAPITAL OUTLAY NOT ALLOCATED							
8			1,600,000	8			
9				9			
10	0	0	1,600,000	10 TOTAL CAPITAL OUTLAY			
DEBT SERVICE							
11				11			
12				12			
13	0	0	0	13 TOTAL DEBT SERVICE	0	0	0
SPECIAL PAYMENTS							
14				14			
15				15			
16	0	0	0	16 TOTAL SPECIAL PAYMENTS	0	0	0
INTERFUND TRANSFERS							
17				17			
18				18			
19				19			
20				20			
21				21			
22	0	0	0	22 TOTAL INTERFUND TRANSFERS	0	0	0
OPERATING CONTINGENCY							
23			32,852,206	23 TOTAL OPERATING CONTINGENCY	34,721,476	34,721,476	34,721,476
24	291,714	47,806	34,722,206	24 Total Requirements Not Allocated	35,181,476	35,181,476	35,181,476
25				25 Total Org./Prog. Requirements			
26				26 Reserved for future expenditure			
27	20,431,711	29,693,520		27 Ending balance (prior years)			
28				28 UNAPPROPRIATED ENDING FUND BALANCE			
29	20,723,424	29,741,326	34,722,206	29 TOTAL REQUIREMENTS	35,181,476	35,181,476	35,181,476