

# MULTNOMAH COUNTY LIBRARY DISTRICT PROPOSED BUDGET FISCAL YEAR 2015-2016



## **TABLE OF CONTENTS**

	<b>Page</b>
<b>Budget Message</b>	<b>3</b>
<b>Budget Document</b>	<b>4</b>
<b>Financial Policies</b>	<b>5</b>
<b>General Fund Resources</b>	<b>6</b>
<b>General Fund Requirements</b>	<b>7</b>

**Multnomah County Library District  
Budget Message  
May 7, 2015**

It is my privilege to propose the Fiscal Year 2016 budget for the Multnomah County Library District. This is the third annual library district budget since the adoption of Measure 26-143 in November 2012, which created a library district to fund library services with a permanent rate, limited to \$1.24.

The FY 2016 library district budget continues the FY 2015 tax rate of \$1.18 rather than the full rate of \$1.24. Based on projections from the Multnomah County Budget Office, the \$1.18 rate will generate adequate revenue to maintain current service levels and allow for some targeted additions.

The district tax is expected to bring in \$71.4 million; combined with other revenues (fines, fees, grants, and interest), the district's total revenues are projected at \$74.1 million. Of that amount, \$73.1 million is budgeted for transfer to the County Library Fund, leaving \$1.0 million in contingency.

The library district budget is based on an intergovernmental agreement between Multnomah County and the library district. As stated in the agreement, the district contracts with Multnomah County to provide library services. The county will be regularly reimbursed from the Library District Fund as library expenses are incurred.

After 150 years of service, Multnomah County Library is in a stable position, prepared to meet a changing set of needs and demands, thanks to the generous support of its community. The library remains a unique community asset, dedicated to serving all people and providing access to resources and information to help people achieve self-fulfillment and succeed.

Respectfully,

A handwritten signature in black ink, appearing to read 'Vailey Oehlke', with a long horizontal flourish extending to the right.

Vailey Oehlke  
Multnomah County Library District Director

## **Multnomah County Library District Budget FY 2015-16**

### **Evolving to meet community needs and goals**

A cherished institution for more than 150 years, Multnomah County Library is a key community asset, meeting a complex set of evolving individual and community needs and demands. With stable funding in place, Multnomah County Library District's Fiscal Year 2015-16 budget makes strategic investments to ensure the organization's relevance far into the future.

Over time, the public library has responded to changes in patron demand, mostly around formats. Now, a more fundamental shift is underway. Instead of serving as repositories, libraries are becoming engines of learning and creation. They are incubators for entrepreneurial efforts and places where skilled guides connect people with tools and strategies to help them fulfill their goals. Multnomah County Library is working to demonstrate its contributions to the community's needs and goals in this time of transition.

In the next fiscal year, the library proposes to focus effort and investment in the following key areas: IT capacity and support to meet patron demands; safety and security to ensure that library spaces are welcoming and safe places for all patrons; enhanced staff support and coordination; and direct service to patrons, adding more books, e-books and librarians; and developing a comprehensive capital plan.

Multnomah County Library is proud to serve this community. Thanks to community support and engagement, the library is able to offer services that will contribute to its sustained health and vitality, now and for generations to come.

## **About the budget**

By charter, members of Multnomah County Board of 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 2016 budget is proposed at a tax rate of \$1.18, rather than the full \$1.24 that voters approved in 2012. 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 utilizing the Library District Fund to receive the library district tax as well as any non-tax revenues for FY 2016. 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 contractual structure for the District and the County to provide library services.

## **Multnomah County Library District's Financial Policies**

On May 29, 2014 the Multnomah County Library District Board adopted Resolution 2014-065, adopting Multnomah County financial and budget policies as the policies of the Multnomah County Library District.

**FORM  
LB-20**

**RESOURCES**  
**General Fund**  
(Fund)

**Multnomah County Library District**

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2015-2016			
	Actual		Adopted Budget This Year 2014 - 2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year NA	First Preceding Year 2013 - 2014						
1				1. Available cash on hand* (cash basis) or				1
2		\$0	\$0	2. Beginning working capital (accrual basis)	\$6,344,954			2
3		\$0	\$1,324,953	3. Previously levied taxes estimated to be received	\$1,364,071			3
4		\$25,828	\$257,803	4. Interest	\$275,823			4
5				5. Transferred IN, from other funds				5
6				6 OTHER RESOURCES				6
7		\$1,413,197	\$1,347,000	7 Fines & Fees	\$1,306,000			7
8		\$31,767	\$20,000	8 Interest	\$50,000			8
9		\$1,311,660	\$2,001,669	9 Grants & Gifts	\$1,229,271			9
10		\$199,938	\$200,000	10 Sales To The Public	\$200,000			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	0	\$2,982,389	\$5,151,425	29. Total resources, except taxes to be levied	\$10,770,119	\$0	\$0	29
30			\$65,308,928	30. Taxes estimated to be received	\$69,766,373			30
31		\$62,722,491		31. Taxes collected in year levied				31
32	0	\$65,704,880	\$70,460,353	32. TOTAL RESOURCES	\$80,536,492	\$0	\$0	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)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2015 - 2016			
	Actual		Adopted Budget This Year 2014 - 2015		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year NA	First Preceding Year 2013 - 2014						
				PERSONNEL SERVICES NOT ALLOCATED				
1				1				1
2				2				2
3	0	0	0	3 TOTAL PERSONNEL SERVICES	0	0	0	3
4				Total Full-Time Equivalent (FTE)				4
				MATERIALS AND SERVICES NOT ALLOCATED				
5		62,880,556	69,043,439	Contract with Multnomah County	73,116,892			5
6				6				6
7	0	62,880,556	69,043,439	7 TOTAL MATERIALS AND SERVICES	73,116,892	0	0	7
				CAPITAL OUTLAY NOT ALLOCATED				
8				8				8
9				9				9
10	0	0	0	10 TOTAL CAPITAL OUTLAY	0	0	0	10
				DEBT SERVICE				
11				11				11
12				12				12
13	0	0	0	13 TOTAL DEBT SERVICE	0	0	0	13
				SPECIAL PAYMENTS				
14				14				14
15				15				15
16	0	0	0	16 TOTAL SPECIAL PAYMENTS	0	0	0	16
				INTERFUND TRANSFERS				
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22	0	0	0	22 TOTAL INTERFUND TRANSFERS	0	0	0	22
				OPERATING CONTINGENCY				
23			1,416,914	23 TOTAL OPERATING CONTINGENCY	7,419,600			23
24	0	62,880,556	70,460,353	24 Total Requirements Not Allocated	80,536,492	0	0	24
25				25 Total Org./Prog. Requirements				25
26				26 Reserved for future expenditure				26
27		2,824,324		27 Ending balance (prior years)				27
28				28 UNAPPROPRIATED ENDING FUND BALANCE				28
29	0	65,704,880	70,460,353	29 TOTAL REQUIREMENTS	80,536,492	0	0	29