

BEFORE THE MULTNOMAH COUNTY LIBRARY DISTRICT BOARD

RESOLUTION NO. 2023-028

Approving the Multnomah County Library District's Proposed Fiscal Year 2024 Budget for Submittal to the Tax Supervising and Conservation Commission.

The Multnomah County Library District (MCLD) Board Finds:

- a. ORS 294.423 provides that the MCLD Board is the Budget Committee for the MCLD.
- b. ORS 294.635 requires transmittal of the MCLD Budget to the Tax Supervising and Conservation Commission (TSCC) prior to May 15.
- c. On April 27, 2023 the MCLD Board received the budget message from the MCLD Director/Budget Officer and the Proposed Budget for the fiscal year July 1, 2023 to June 30, 2024, in compliance with ORS 294.426. The documents are attached as Exhibit 1.
- d. The MCLD Director/Budget Officer requests that the MCLD Board approve the Proposed Budget for submittal to the TSCC as required by ORS 294.428.
- e. The Budget submitted to the TSCC establishes the estimated maximum expenditures for the MCLD. The MCLD Board generally may not increase these expenditures by more than ten percent.
- f. The Budget submitted to the TSCC establishes the maximum property tax levy for the MCLD.
- g. Submitting the Budget to the TSCC does not prevent the MCLD Board from making reallocations within the limitations noted above.
- h. The MCLD Board will conduct a review and public discussion of the Fiscal Year 2024 Budget.

The Multnomah County Library District Board Resolves:

1. The MCLD Proposed Fiscal Year 2024 Budget, attached as Exhibit 1, is approved. The MCLD Director/Budget Officer will prepare the Fiscal Year 2024 Approved Budget and forward it to the TSCC.
2. The following tax levy is approved and included in the Approved Budget forwarded to the TSCC.

3. This tax is at the authorized tax rate as follows:

General Government Category	
Operating Taxes	Tax Rate / 1,000
Permanent Tax Rate	\$ 1.2200
Total Operating Taxes	\$ 1.2200

ADOPTED this 27th day of April 2023.



BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

Jessica Vega Pederson, Chair

REVIEWED:

JENNY M. MADKOUR, COUNTY ATTORNEY
FOR MULTNOMAH COUNTY, OREGON

By

Katherine Thomas, Assistant County Attorney

SUBMITTED BY: Katie Shifley, Library Finance and Facilities Director

Exhibit 1 to Resolution Approving the
Multnomah County Library District's
Proposed Fiscal Year 2024 Budget
Submittal to the Tax Supervising and
Conservation Commission

MULTNOMAH COUNTY LIBRARY DISTRICT PROPOSED BUDGET FISCAL YEAR 2023 - 2024



Photo by Motoya Nakamura, Multnomah County

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Multnomah County Library District Budget Message April 27, 2023

It is my privilege to propose the Fiscal Year 2024 budget for the Multnomah County Library District. This is the eleventh 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 2024. 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 \$107.4 million; combined with other revenues (fines, fees, grants, and interest), the district's total revenues are projected at \$110.1 million. Of that amount, \$108.1 million is budgeted for transfer to the County Library Fund. In addition to regular operating expenses, this total includes \$1.4 million in one-time spending on special projects. These projects are primarily for the continuity of library services during bond-related closures in the coming years; \$4.6 million has been set aside for special projects in FY 2025 and beyond.

In accordance with planned updates to district financial policies, \$1.0 million is placed in contingency, and \$18.7 million in unappropriated fund balance is held in reserve to address future structural operating deficit issues.

The Multnomah County Library District Capital Fund totals \$62.2 million, which will support long-term infrastructure needs for the financial health of the district. FY 2024 expenditures include a \$1.0 million transfer to the Multnomah County Library Capital Construction Fund.

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 2023-2024

A time of transformation and commitment to 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 transform and innovate.

The library's Fiscal Year 2024 budget proposal will fund a current service level budget for library operations. This budget proposal continues the library's core work with a deep commitment to serving those who have been marginalized and oppressed. It applies [the library's priorities](#) to location-based services, outreach programs, technology, capital projects and more.

As a result of Multnomah County voters' approval of a capital bond to construct and renovate library buildings in November 2020, Multnomah County Library is in a time of rapid transformation and growth (find more details on that work in the Department of County Assets program offers 78228A - 78228I).

In the next fiscal year, the Library will also continue to focus resources on ensuring successful program outcomes with bond funds and other investments to transform library spaces. Those include a special project program (program offer 80025) to fund temporary space and storage needs during bond closures, as well as support for community partnerships, technology for creative learning spaces, improved data equity approaches, updating security incident tracking systems, and additional resources for public information in multiple languages.

Multnomah County Library is proud to continue its long tradition of service to our community. The role of the Library continues to change as community needs dictate and that evolution will continue with purpose and intention, driven by community voices. 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 2024 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 2024. This will ensure that the district's taxes and revenues are received and accounted for separately. New this year, one-time spending for special projects within the Library department budget is matched with a sub-fund in the Library District Fund to improve communication and transparency around district fund balance utilization.

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 16, 2022, the Multnomah County Library District Board passed Resolution 2022-059, adopting Multnomah County Library District financial and budget policies. Updated financial policies that encompass changes to operating contingency and reserve amounts will be presented to the District Board for approval in June of 2023.

**FORM
LB-20**

RESOURCES
General Fund
(Fund)

Multnomah County Library District

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022 - 2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020 - 2021	First Preceding Year 2021 - 2022						
1				1. Available cash on hand* (cash basis) or				1
2	\$12,572,699	\$21,223,784	\$28,121,243	2. Beginning working capital (accrual basis)	\$24,690,971			2
3	\$923,963	\$1,106,100	\$980,232	3. Previously levied taxes estimated to be received	\$1,009,639			3
4	\$224,408	\$235,231	\$233,474	4. Interest	\$256,821			4
5				5. Transferred IN, from other funds				5
6				6 OTHER RESOURCES				6
7	\$13,100	\$14,425	\$15,000	7 Fines & Fees	\$15,000			7
8	\$309,437	\$293,162	\$200,000	8 Interest	\$300,000			8
9	\$1,468,360	\$2,589,492	\$1,945,026	9 Grants & Gifts	\$1,068,001			9
10	\$22,304	\$8,658	\$7,500	10 Sales To The Public	\$8,500			10
11	\$180,493	\$79,848		11 Heavy Equipment Rental Tax				11
12	\$8,215	\$286		12 Miscellaneous				12
13				13				13
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	\$15,722,979	\$25,550,987	\$31,502,475	29. Total resources, except taxes to be levied	\$27,348,932			29
30			\$97,647,371	30. Taxes estimated to be received	\$107,407,718			30
31	\$90,958,154	\$96,157,209		31. Taxes collected in year levied				31
32	\$106,681,133	\$121,708,196	\$129,149,846	32. TOTAL RESOURCES	\$134,756,650			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)

				REQUIREMENTS DESCRIPTION	Budget For Next Year 2023 - 2024		
	Actual		Adopted Budget This Year 2022 - 2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2020 - 2021	First Preceding Year 2021 - 2022					
				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	80,518,825	84,713,216	100,306,769	Contract with Multnomah County	106,770,207		
6		-78		Library District 1520 subfund	1,362,411		
7	80,518,825	84,713,138	100,306,769	7 TOTAL MATERIALS AND SERVICES	108,132,618		
				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	4,938,522		18,456,969	17 Multnomah County Library District Capital Fund	2,311,202		
18				18			
19				19			
20				20			
21				21			
22	4,938,522	0	18,456,969	22 TOTAL INTERFUND TRANSFERS	2,311,202		
				OPERATING CONTINGENCY			
23			500,000	23 TOTAL OPERATING CONTINGENCY	1,000,000		
24	85,457,347	84,713,138	119,263,738	24 Total Requirements Not Allocated	111,443,820		
25				25 Total Org./Prog. Requirements			
26				26 Reserved for future expenditure	4,635,082		
27	21,223,786	36,995,058		27 Ending balance (prior years)			
28			9,886,108	28 UNAPPROPRIATED ENDING FUND BALANCE	18,677,748		
29	106,681,133	121,708,196	129,149,846	29 TOTAL REQUIREMENTS	134,756,650		

**FORM
LB-20**

RESOURCES
Capital Fund
(Fund)

Multnomah County Library District

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022 - 2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020 - 2021	First Preceding Year 2021 - 2022						
1				1. Available cash on hand* (cash basis) or				1
2	\$29,693,520	\$34,841,168	\$34,881,168	2. Beginning working capital (accrual basis)	\$59,896,128			2
3				3. Previously levied taxes estimated to be received				3
4	\$319,232			4. Interest				4
5	\$4,938,522		\$18,456,969	5. Transferred IN, from other funds	\$2,311,202			5
6				6 OTHER RESOURCES				6
7				7 Fines & Fees				7
8		\$222,697	\$300,000	8 Interest				8
9				9 Grants & Gifts				9
10				10 Sales To The Public				10
11				11				11
12				12				12
13				13				13
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	\$34,951,274	\$35,063,865	\$53,638,137	29. Total resources, except taxes to be levied	\$62,207,330			29
30				30. Taxes estimated to be received				30
31				31. Taxes collected in year levied				31
32	\$34,951,274	\$35,063,865	\$53,638,137	32. TOTAL RESOURCES	\$62,207,330			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)

				REQUIREMENTS DESCRIPTION	Budget For Next Year 2023 - 2024		
	Actual		Adopted Budget This Year 2022 - 2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2020 - 2021	First Preceding Year 2021 - 2022					
				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	110,106	117,087	6,386,534	6 Multnomah County Library Capital Construction Fund	1,020,000		
7	110,106	117,087	6,386,534	7 TOTAL MATERIALS AND SERVICES	1,020,000		
				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							
18				18			
19				19			
20				20			
21				21			
22	0	0	0	22 TOTAL INTERFUND TRANSFERS	0		
				OPERATING CONTINGENCY			
23			47,251,603	23 TOTAL OPERATING CONTINGENCY	61,187,330		
24	110,106	117,087	53,638,137	24 Total Requirements Not Allocated	62,207,330		
25				25 Total Org./Prog. Requirements			
26				26 Reserved for future expenditure			
27	34,841,168	34,946,778		27 Ending balance (prior years)			
28				28 UNAPPROPRIATED ENDING FUND BALANCE			
29	34,951,274	35,063,865	53,638,137	29 TOTAL REQUIREMENTS	62,207,330		