

SUMMARY OF SIGNIFICANT FEATURES AND CHANGES IN THE PROPOSED BUDGET

- The proposed budget allocates funding for collection development
- Facilities repair and maintenance projects to keep the library in compliance with requirements
- Slight increase in salary and benefits to Staff
- Cash carryover in General Fund
- Cash basis method of accounting

TAX REVENUE AND RESOURCES PROJECTION

The General Fund Budget proposal is based on a slight increase in collection of property taxes for the Library District. The majority of operating money comes from tax levies of Malheur County Property, Ontario Library District Boundaries. The District's permanent tax rate of \$0.5500 is projected to generate approximately 65% of the total budget. The remaining 35% comes from Ready to Read, fines, County support for Bookmobile and Friends endowment.

EXPENDITURES – SUMMARY

Expense Considerations

On the expense side of the budget equation, personnel costs in general fund, consisting of salary and benefits, are increasing as the library is updating their pay schedule and working on more benefits for part time employees. There is an increase in collection development to keep the library serving their patrons with collections current and available to patrons. There is an increase in Technology service and data processing and CD's.

PERSONAL SERVICES

Payroll is higher as the library is updating their payroll schedule and working on benefits for part time employees.

MATERIALS AND SERVICES

Material and services are overall remaining the same as projected for 2021-22. The following items are seeing an increase: There is an increase in computer service, and all other areas that deal with online and computer data access. As we know the main increase in any of these areas is to cover the continuous increase in these services and the need for the services to be updated and available for patrons and an increase in supplies, collection development to keep current items and technology available to our patrons.

CONTINGENCY AND CAPITAL OUTLAY

Contingency is estimated at approximately \$200,000.00 with capital outlay at approximately \$500,000.00. We hope to do building improvements, hoping to add more space in the library for patrons, and looking at adding solar panels.

UNAPPROPRIATED CASH

None at this time.

CONCLUSION

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None at this time.

CONCLUSION

The budget has been developed that reflects compliance with the library's goals of being fiscally conservative while at the same time providing the high level of service that the citizens of the Ontario Library District receive.

I ask that you accept the 2022-2023 District Budget as submitted. Thank you.

Darlyne Johnson, Budget Officer

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Ontario Library District hereby adopts the budget for fiscal year 2022 - 23 in the total of \$ 2,207,886. * This budget is now on file at ... Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2022, and for the purposes shown below are hereby appropriated:

General Fund

Organizational Unit or Program:
Personnel Services \$ 505,831
Materials & Services \$ 839,000
Capital Outlay \$ 500,000
Debt Service \$ 0
Special Payments \$ 0
Transfers Out \$ 0
Contingency \$ 100,000
Total \$ 1,944,831

Not Allocated to Organizational Unit or Program:
Personnel Services \$ 505,831
Materials & Services \$ 839,000
Capital Outlay \$ 500,000
Debt Service \$ 0
Special Payments \$ 0
Transfers Out \$ 0
Contingency \$ 100,000
Total \$ 1,944,831

Debt Service Fund

Debt Service \$
Total \$

Stowe, RtoR, Turnbull Fund
(Organizational Unit or Program) \$ 79,777
Special Payments \$ 0
Transfers Out \$ 0
Contingency \$ 0
Total \$ 79,777

Fund
(Organizational Unit or Program) \$
Special Payments \$
Transfers Out \$
Contingency \$
Total \$

Total Appropriations, All Funds \$ 2,024,608

Total Unappropriated and Reserve Amounts, All Funds \$ 183,278

TOTAL ADOPTED BUDGET \$ 2,207,886

RESOLUTION IMPOSING THE TAX

(*amounts with asterisks must match)

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2022 - 23 upon the assessed value of all taxable property within the district:

- (1) In the amount of \$ OR at the rate of \$ 0.55 per \$1,000 of assessed value for permanent rate tax;
(2) In the amount of \$ OR at the rate of \$ per \$1,000 of assessed value for local option tax; and
(3) In the amount of \$ for debt service for general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

General Government Limitation

Permanent Rate Tax \$ or 0.55/\$1,000
Local Option Tax \$ or /\$1,000

Excluded from Limitation

General Obligation Bond Debt Service \$

The above resolution statements were approved and declared adopted on this 9th day of June 2022.

Signature of Board member

X Signature of Clerk

Requirements Summary
ALLOCATED to an organizational unit or program & activity.

General Fund (Fund)

Ontario Library District
(Name of Municipal Corporation)

	Historical data			Requirements for (Name of program or organizational unit)	Budget for next year 2022-23			
	Actual Second preceding year 2019-20	First preceding year 2020-21	Adopted budget this year year 2021-22		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				1 Personnel services				1
2	236,173.00	244,372.00	300,000.00	2 Payroll	325,979.60	325,979.60	325,979.60	2
3	17,383.00	16,803.00	86,000.00	3 Payroll Taxes	86,000.00	86,000.00	86,000.00	3
4	41,914.00	54,191.00	65,000.00	4 Employee Benefits	81,422.15	81,422.15	81,422.15	4
5	6,686.00	7,710.00	10,000.00	5 Retirement	12,429.00	12,429.00	12,429.00	5
6				6				6
7				7				7
8	302,156.00	323,076.00	461,000.00	8 Total personnel services	505,830.75	505,830.75	505,830.75	8
9				9 Total full-time equivalent (FTE)				9
10				10 Materials and services				10
11	198,411.00	251,226.00	594,900.00	11	839,000.00	839,000.00	839,000.00	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	198,411.00	251,226.00	594,900.00	27 Total materials and services	839,000.00	839,000.00	839,000.00	27
28				28 Capital outlay				28
29				29				29
30				30				30
31				31				31
32				32				32
33				33				33
34	15,000	12,941.00	500,000.00	34 Total capital outlay	500,000.00	500,000.00	500,000.00	34
35	515,567.00	587,243.00	1,555,900.00	35 Organizational unit / Activity total	1,844,830.75	1,844,830.75	1,844,830.75	35

Requirements Summary
NOT ALLOCATED to an organizational unit or program.

General Fund _____ Ontario Library District _____
(Fund) (Name of Municipal Corporation)

	Historical data			Requirements description	Budget for next year 20 22 _23			
	Actual Second preceding Year 20 19 -20	First preceding Year 20 20 -21	Adopted budget this year 20 21 -22		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				1 Personnel services - Not allocated				1
2				2				2
3				3				3
4				4 Total personnel services				4
5				5 Total full-time equivalent (FTE)				5
6				6 Materials and services - Not allocated				6
7				7				7
8				8				8
9				9 Total materials and services				9
10				10 Capital outlay - Not allocated				10
11				11				11
12				12				12
13				13 Total capital outlay				13
14				14 Debt service				14
15				15				15
16				16				16
17				17 Total debt service				17
18				18 Special payments				18
19				19				19
20				20				20
21				21 Total special payments				21
22				22 Interfund transfers				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28 Total interfund transfers				28
29				29 Operating contingency	100,000.00	100,000.00	100,000.00	29
30				30 Reserved for future expenditure				30
31				31 Unappropriated ending balance	183,278.50	183,278.50	183,278.50	31
32				32 Total requirements NOT ALLOCATED				32
33				33 Total requirements for ALL org. units/programs within fund				33
34				34 Ending balance (prior years)				34
35				35 Total requirements	283,278.50	283,278.50	283,278.50	35

Special Fund
Resources and Requirements

Ready To Read
(Fund)

Ontario Library District
(Name of Municipal Corporation)

Historical data			Description resources and requirements	Budget for next year 20 22 - 23		
Actual Second preceding year 19_20	First preceding year 20 20 - 21	Adopted budget year 20 21 - 22		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
1			1 Resources			
2	10976	10055	2 Cash on hand* (cash basis), or	40000		40000
3			3 Working capital (accrual basis)			
4			4 Previously levied taxes estimated to be received			
5			5 Interest			
6			6 Transferred in from other funds			
7			7			
8			8			
9			9			
10			10 Total resources, except taxes to be levied			
11			11 Taxes estimated to be received			
12			12 Taxes collected in year levied			
13	10976	10055	13 Total resources	40000	40000	40000
14			14 Requirements**			
15			15 Org unit or prog & activity classification			
16			16 Object			
17			17 Detail			
18			18			
19			19			
20			20			
21			21			
22			22			
23			23			
24			24			
25			25			
26			26			
27			27			
28			28			
29			29 Ending balance (prior years)			
30			30 Unappropriated ending fund balance			
31	10976	10055	31 Total requirements	40000	40000	40000

150-504-010 (Rev. 11-16)

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

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**Special Fund
Resources and Requirements**

Stowe Endowment
(Fund)

Ontario Library District
(Name of Municipal Corporation)

Historical data			Budget for next year 20 22 - 23			
Actual	First preceding year 20 20 - 21	Adopted budget year 20 21 - 22	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second preceding year 20 19 - 20						
1						1
2	20000		20000	20000	20000	2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13	20000	12826	30000	20000	20000	13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31	20000	12826	30000	20000	20000	31

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

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

Special Fund
Resources and Requirements

Turnbull Fund
(Fund)

Ontario Library District
(Name of Municipal Corporation)

Historical data			Description		Budget for next year 20 22 - 23			
Actual	Actual	Adopted budget	resources and requirements		Proposed by	Approved by	Adopted by	
Second preceding year 20 19 - 20	First preceding year 20 20 - 21	year 20 21 - 22	Resources	Requirements**	Budget Officer	Budget Committee	Governing Body	
			1	1				1
2	9777	9777	2	2	9777		9777	9777
3			3	3				3
4			4	4				4
5			5	5				5
6			6	6				6
7			7	7				7
8			8	8				8
9			9	9				9
10			10	10				10
11			11	11				11
12			12	12				12
13	9777	9777	13	13	9777		9777	9777
14			14	14				14
15			15	15				15
16			16	16				16
17			17	17				17
18			18	18				18
19			19	19				19
20			20	20				20
21			21	21				21
22			22	22				22
23			23	23				23
24			24	24				24
25			25	25				25
26			26	26				26
27			27	27				27
28			28	28				28
29			29	29				29
30			30	30				30
31	9777	9777	31	31	9777		9777	9777

150-504-010 (Rev. 11-16)

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

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

Resources

General Fund (Fund) Ontario Library District (Name of Municipal Corporation)

	Historical data		Adopted budget this year year 2021-22	Resource description	Budget for next year 2022-23			
	Actual Second preceding year 2019-20	First preceding year 2020-21			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1	1,295,176.00,	1,405,909.00	1,200,000.00	1 Available cash on hand* (cash basis), or	1,354,133.00	1,354,133.00	1,354,133.00	1
2				2 Net working capital (accrual basis)				2
3				3 Previously levied taxes estimated to be received				3
4	70	1,295.00	4000.00	4 Interest	5000.00	5000.00	5000.00	4
5				5 Transferred in from other funds				5
6				6 Other resources				6
7	12,407.00	16,294.00	15000.00	7 Library Fines	15000.00	15000.00	15000.00	7
8			5,000.00	8 Bookbags	5000.00	5000.00	5000.00	8
9			5,000.00	9 Donations	5000.00	5000.00	5000.00	9
10	12,932.00	13,612.00	15,000.00	10 Miscellaneous	15000.00	15000.00	15000.00	10
11		6,000.00	6,000.00	11 Bookmobile	10000.00	10000.00	10000.00	11
12			5,000.00	12 Book Sales	5,000.00	5,000.00	5,000.00	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 Total resources, except taxes to be levied				29
30			674,557.00	30 Taxes estimated to be received	713976.25	713,976.25	713,976.25	30
31	637,228.00	660,776.00		31 Taxes collected in year levied				31
32	1,963,811.00	2,103,886.00	1,929,557.00	32 Total resources	2,128,109.25	2,128,109.25	2,128,109.25	32

150-504-020 (Rev. 11-16) *The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year.

Detailed Requirements

General Fund

(Fund)

	Historical data			Adopted budget this year 20 ²¹ - ²²	Requirements for Ontario Library District (Name of program or organizational unit)	Budget for next year 20 ²² - ²³				
	Actual Second preceding year 20 ¹⁹ - ²⁰	First preceding year 20 ²⁰ - ²¹				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
1	3242	0	5000	1	Advertising	1000	1000	1000	1000	1
2	10	50	500	2	Bank Charges	500	500	500	500	2
3	59,413	75893	100000	3	Books	150000	150000	150000	150000	3
4	5507	22435	50000	4	Building Maintenance	75000	75000	75000	75000	4
5	36,800	40270	86000	5	Contracted Services	130000	130000	130000	130000	5
6	13707	24769	50000	6	Data Processing	50000	50000	50000	50000	6
7	1708	0	5000	7	Election Expense	6000	6000	6000	6000	7
8	9044	8062	15000	8	Electricity	20000	20000	20000	20000	8
9	2222	4123	9000	9	Elevator Maintenance	10000	10000	10000	10000	9
10	0	0	20000	10	Equipment Repair	25000	25000	25000	25000	10
11	200	200	200	11	Filing Fee	200	200	200	200	11
12	1748	324	6000	12	Fuel for Bookmobile	10000	10000	10000	10000	12
13	744	752	1200	13	Garbage Service	1500	1500	1500	1500	13
14	14909	21853	40000	14	General Supplies	100000	100000	100000	100000	14
15	12313	12927	15000	15	Insurance	20000	20000	20000	20000	15
16	3306	3864	6000	16	Internet Services	10000	10000	10000	10000	16
17	0	417	15000	17	Miscellaneous	20000	20000	20000	20000	17
18	3144	3990	10000	18	Natural Gas	15000	15000	15000	15000	18
19	13631	13990	30000	19	Network System Mainenance/Fee	30000	30000	30000	30000	19
20	2231	493	40000	20	Office Supplies	0	0	0	0	20
21	3226	2335	5000	21	Periodicals	6000	6000	6000	6000	21
22	1556	720	5000	22	Storage for Bookmobile	7800	7800	7800	7800	22
23	2611	2077	6000	23	Telephone	6000	6000	6000	6000	23
24	2470	8266	10000	24	Travel and Dues	20000	20000	20000	20000	24
25	514	1328	10000	25	Vehicle Repair-Bookmobile	20000	20000	20000	20000	25
26	2529	156	30000	26	DVD/CD	50000	50000	50000	50000	26
27	1627	1930	5000	27	Water and Sewer	5000	5000	5000	5000	27
28	0	0	20000	28	Education	50000	50000	50000	50000	28
29				29						29
30				30	Total full time equivalent (FTE)*	7	7	7	7	30
31				31	Ending balance (prior years)					31
32				32	Unappropriated ending fund balance	183278.50	183278.50	183278.50	183278.50	32
33	198411	251226	594900	33	Total requirements	1022728.50	1022728.50	1022728.50	1022728.50	33

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*When budgeting for personnel services expenditures, include number of related FTE positions.

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