

**ONTARIO LIBRARY DISTRICT  
FISCAL YEAR 2023-24  
BUDGET MESSAGE**

The proposed budget of the Ontario Library District for FY 2023-2024 was prepared by the Budget Officer in accordance with the directions of the Board of Directors and current regulations.

It is a product that reflects the District's mission to provide a wide range of materials and dynamic library services that meet the diverse needs and interests of the Ontario Library District public while exercising responsible governance and cost efficiency through use of innovative technology, streamlined processes and the resourcefulness of skilled and dedicated professional and para-professional staff.

**OVERVIEW**

Pursuant to Oregon Budget Law, the budget message must contain certain information which assists the reader of the budget in understanding major differences in the proposed budget from the current adopted budget.

For example: ORS 294.391 requires that the budget message accomplish the following:

- Explain the budget document.
- Contain a brief description of proposed financial policies for the ensuing year.
- Call out significant features of the proposed budget.
- Explain any major changes in financial policy reflected in the proposed budget.
- The 2023-2024 District Budget reflects the fact that Malheur County's property taxes are estimated to be higher than 2022-23.

To the extent possible, staff will be implementing organizational and operational changes to increase efficiency.

The implementation of these organizational changes will position the district to maintain the services and levels that citizens expect and, in a cost, efficient manner.

**DESCRIPTION OF PROPOSED FINANCIAL POLICIES FOR THE ENSUING YEAR**

The over-arching principle guiding the development of the proposed budget is adherence to the library service goals. Revenue estimates for the proposed budget have been based on a conservative approach, incorporating modest improvements in recent rates of growth.

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**UNAPPROPRIATED CASH**

**316,281.99**

**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 2023-2024 District Budget as submitted. Thank you.**

**Darlyne Johnson, Budget Officer**

Budget Items	2022-23	2023-24
Money Coming in Or available		
Property Taxes	713,976.25	752,482.42
Interest	5,000.00	60,000.00
Library Fines, Lost Items, Copies	15,000.00	15,000.00
Bookbags	5,000.00	5,000.00
Book Sales	5,000.00	5,000.00
Bookmobile	10,000.00	10,000.00
Cash on Hand	1,354,133.00	1,500,000.00
Donations	5,000.00	5,000.00
Miscellaneous	15,000.00	15,000.00
Total	2,128,109.25	2,367,482.42



	2022-2023	2023-2024
Personal Services	505,830.75	525,397.43
Materials	839,000.00	847,200.00
Capital Outlay	500,000.00	500,000.00
Contingency	100,000.00	100,000.00
Unappropriated Cash	183,278.50	316,281.99
Grants (RtoR-Stowe-Turnbull)		78,603.00
Total	2,128,109.25	2,367,482.42

2022-2023

2023-2024

Miscellaneous, Capital Outlay, Operating Contingency and  
Unappropriated Cash

Capital Outlay	500,000.00	500,000.00
Operating Contingency	100,000.00	100,000.00
Unappropriated Cash	188,378.50	316,281.99
Total	783,278.50	816,281.99

## 2022-2023

## 2023-2024

2022-2023		2023-2024
Materials, Services, Supplies		
Advertising	1,000.00	1,000.00
Bank Charges	500.00	500.00
Books	150,000.00	150,000.00
Bld Maintenance	75,000.00	75,000.00
Accountant	5,000.00	8,000.00
Auditor	10,000.00	10,000.00
Computer Service	50,000.00	50,000.00
Finance Data Entry	4,000.00	4,000.00
Lawn Care/Snow	7,000.00	7,000.00
Lawyer	4,000.00	4,000.00
Furnace	20,000.00	20,000.00
Janitorial Service	30,000.00	30,000.00
Data Processing	50,000.00	50,000.00
Elections	6,000.00	6,000.00
Electricity	20,000.00	20,000.00
Elevator Maintenance	10,000.00	10,000.00
Equipment Repair	25,000.00	25,000.00
Filing Fee	200.00	200.00
Fuel for Bookmobile	10,000.00	10,000.00
Garbage Service	1,500.00	1,500.00

2022-23		2023-2024
	Materials, Services, Supplies	
General/Office Supplies	100,000.00	100,000.00
Ins. Bld/Bkm	20,000.00	20,000.00
Internet Services	10,000.00	15,000.00
Natural Gas	15,000.00	15,000.00
Periodicals, News	6,000.00	6,000.00
Sage Network	30,000.00	30,000.00
Telephone	6,000.00	6,000.00
Travel/Dues	20,000.00	20,000.00
Vehicle Repair	20,000.00	20,000.00
DVD/CD's	50,000.00	50,000.00
Water/Sewer	5,000.00	5,000.00
Education (classes)	50,000.00	50,000.00
Miscellaneous	20,000.00	20,000.00
Storage For Bookmobile	7,800.00	8,000.00
	839,000.00	847,200.00

Special Fund  
Resources and Requirements

Stowe Endowment (Fund) Ontario Library District (Name of Municipal Corporation)

1	Historical data		Description resources and requirements	Budget for next year 20 23 - 24		
	Actual			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second preceding year 20 20 - 21	First preceding year 20 21 - 22				
2	12826	12826	Resources	12826	12826	12826
3			Cash on hand* (cash basis), or			
4			Working capital (accrual basis)			
5			Previously levied taxes estimated to be received			
6			Interest			
7			Transferred in from other funds			
8						
9						
10			Total resources, except taxes to be levied	17942	17942	17942
11			Taxes estimated to be received			
12			Taxes collected in year levied			
13	12826	12826	<b>Total resources</b>	<b>30768</b>	<b>30768</b>	<b>30768</b>
14			Requirements**			
15			Org unit or			
16	12826	12826	prog & activity classification			
17			Detail			
18			CD's Books	30767	30767	30767
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29			Ending balance (prior years)			
30			Unappropriated ending fund balance			
31	12826	12826	<b>Total requirements</b>	<b>30767</b>	<b>30767</b>	<b>30767</b>

\*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

Ready to Read  
(Fund)

Ontario Library District 20  
(Name of Municipal Corporation)

Historical data		Description resources and requirements	Budget for next year 20 23 - 24	
Actual	Adopted budget year 20 22 - 23		Proposed by Budget Officer	Approved by Budget Committee Adopted by Governing Body
1		Resources		
2	10055	1 Cash on hand* (cash basis), or	14,060	
3		2 Working capital (accrual basis)		
4		3 Previously levied taxes estimated to be received		
5		4 Interest		
6		5 Transferred in from other funds		
7		6		
8		7		
9		8		
10		9		
11		10 Total resources, except taxes to be levied	24,000	
12		11 Taxes estimated to be received		
13	10,055	12 Taxes collected in year levied		
14		13 Total resources	38,060	
15		14 Requirements**		
16	10,055	15 Org unit or		
17		16 prog & activity classification		
18		17 Detail		
19		18 Books, Crafts, Literacy	38,060	
20		19		
21		20		
22		21		
23		22		
24		23		
25		24		
26		25		
27		26		
28		27		
29		28		
30		29 Ending balance (prior years)		
31	10055	30 Unappropriated ending fund balance		
		31 Total requirements	38,060	

\*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 resources and requirements	Budget for next year 20 23 - 24	
Actual			Proposed by Budget Officer	Approved by Budget Committee
Second preceding year 20 20 - 21	First preceding year 20 21 - 22		Adopted budget year 20 22 - 23	Adopted by Governing Body
1		Resources		
2	9777	1 Cash on hand* (cash basis), or	9777	
3		2 Working capital (accrual basis)		
4		3 Previously levied taxes estimated to be received		
5		4 Interest		
6		5 Transferred in from other funds		
7		6		
8		7		
9		8		
10		9		
11		10 Total resources, except taxes to be levied		
12		11 Taxes estimated to be received	0	
13	9777	12 Taxes collected in year levied		
14		13 Total resources	9777	
15		14 Requirements**		
16	9777	15 Org unit or		
17		16 prog & activity classification		
18		17 Books	9777	
19		18		
20		19		
21		20		
22		21		
23		22		
24		23		
25		24		
26		25		
27		26		
28		27		
29		28		
30		29 Ending balance (prior years)		
31	9777	30 Unappropriated ending fund balance		
		31 Total requirements	9777	

\*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)

1	Historical data		Adopted budget this year 2022-23	Resource description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Actual						
	Second preceding year 2020-21	First preceding year 2021-22					
1	1,405,909	1,499,609	1,354,133	1 Available cash on hand* (cash basis), or	1,500,000		1
2				2 Net working capital (accrual basis)			2
3				3 Previously levied taxes estimated to be received			3
4	1,295	4,688	5,000	4 Interest	60,000		4
5				5 Transferred in from other funds			5
6				6 Other resources			6
7		13,366	15,000	7 Library Fines	15,000		7
8			5,000	8 Bookbags	5,000		8
9			5,000	9 Donations	5,000		9
10	13,612	80.00	15,000	10 Miscellaneous	15,000		10
11	6,000	6,000	10,000	11 Bookmobile	10,000		11
12			5,000	12 Book Sales	5,000		12
13							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 Total resources, except taxes to be levied			29
30			713,976.25	30 Taxes estimated to be received			30
31	660,776	690,343		31 Taxes collected in year levied	752,482.42		31
32	2,103,886	2,127,452	2,128,109.25	32 Total resources	2,367,482.42		32

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

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

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

1	Historical data			Adopted budget this year year 2022 -23	Requirements for Ontario Lib (Name of program or organizational unit)		Budget for next year 2023 -24	
	Actual		1		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second preceding year 2020 -21	First preceding year 2021 -22						
2	244,372.00	249,655.00	325,979.60	2	333,397.43		1	
3	16,803.00	15,502.00	86,000.00	3	96,000.00		2	
4	54,191.00	46,120.00	81,422.15	4	84,000.00		3	
5	7,710.00	7,175.00	12,429.00	5	12,000.00		4	
6				6			5	
7				7			6	
8	323,076.00	461,000.00	505,830.75	8	525,397.43		7	
9	7	7	7	9	7		8	
10				10			9	
11	251,226.00	279,184.00	839,000.00	11	847,200.00		10	
12				12			11	
13				13			12	
14				14			13	
15				15			14	
16				16			15	
17				17			16	
18				18			17	
19				19			18	
20				20			19	
21				21			20	
22				22			21	
23				23			22	
24				24			23	
25				25			24	
26				26			25	
27	251,226.00	279,184.00	839,000.00	27	847,200.00		26	
28				28			27	
29	12,941.00	23,142.00	500,000.00	29	500,000.00		28	
30				30			29	
31				31			30	
32				32			31	
33				33			32	
34	12,941.00	23,142.00	500,000.00	34	500,000.00		33	
35	587,243.00	620,778.00	1,844,830.75	35	1,872,597.43		34	
							35	



**Requirements Summary**  
**NOT ALLOCATED** to an organizational unit or program.

General Fund \_\_\_\_\_  
(Fund)

Ontario Library District  
(Name of Municipal Corporation)

1	Historical data			Requirements description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Actual		Adopted budget this year 20 <u>22</u> - <u>23</u>				
	Second preceding Year 20 <u>20</u> - <u>21</u>	First preceding Year 20 <u>21</u> - <u>22</u>					
2				Personnel services - Not allocated			
3							
4				Total personnel services			
5				Total full-time equivalent (FTE)			
6				Materials and services - Not allocated			
7							
8							
9				Total materials and services			
10				Capital outlay - Not allocated			
11							
12							
13				Total capital outlay			
14				Debt service			
15							
16							
17				Total debt service			
18				Special payments			
19							
20							
21				Total special payments			
22				Interfund transfers			
23							
24							
25							
26							
27							
28				Total interfund transfers			
29			100,000.00	Operating contingency			
30				Reserved for future expenditure	100,000.00		
31			183,278.50	Unappropriated ending balance			
32			283,278.50	Total requirements NOT ALLOCATED	316,281.99		
33				Total requirements for ALL org. units/programs within fund	416,281.99		
34				Ending balance (prior years)			
35			283,278.50	Total requirements	416,281.99		



# Detailed Requirements

General Fund

		Historical data		(Fund)		Requirements for Ontario Library District (Name of program or organizational unit)		Budget for next year 20 <sup>23</sup> - 24	
Actual		Adopted budget this year 20 <sup>22</sup> - 23		Proposed by Budget Officer		Approved by Budget Committee		Adopted by Governing Body	
Second preceding year 20 <sup>20</sup> - 21	First preceding year 20 <sup>21</sup> - 22								
1	0	0	1000	1	Advertising	1000			1
2	50	120	500	2	Bank Charges	500			2
3	75893	84109	150000	3	Books	150000			3
4	22435	17199	75000	4	Building Maintenance	75000			4
5	40270	49980	130000	5	Contracted Services	130000			5
6	24769	5150	50000	6	Data Processing	50000			6
7	0	2885	6000	7	Election Expense	6000			7
8	8062	8737	20000	8	Electricity	20000			8
9	4123	6012	10000	9	Elevator Maintenance	10000			9
10	0	602	25000	10	Equipment Repair	25000			10
11	200	200	200	11	Filing Fee	200			11
12	324	1943	10000	12	Fuel For Bookmobile	10000			12
13	752	744	15000	13	Garbage Service	15000			13
14	21853	22120	100000	14	General Supplies	100000			14
15	12927	16792	20000	15	Insurance	20000			15
16	3864	4221	10000	16	Internet Services	10000			16
17	417	1	20000	17	Miscellaneous	20000			17
18	3990	4484	15000	18	Natural Gas	15000			18
19	13990	13832	30000	19	Network System Maintenance/Fee	30000			19
20	493	1450	0	20	Office Supplies	0			20
21	2335	2110	6000	21	Periodicals	6000			21
22	720	2160	7800	22	Storage for Bookmobile	7800			22
23	2077	2113	6000	23	Telephone	6000			23
24	8266	7204	20000	24	Travel and Dues	20000			24
25	1328	2011	20000	25	Vehicle Repair-Bookmobile	20000			25
26	156	21547	50000	26	DVD/CD	50000			26
27	1930	1459	5000	27	Water and Sewer (City)	5000			27
28	0	0	50000	28	Education	50000			28
29				29					29
30				30					30
31			7	31	Total full time equivalent (FTE)*	7			31
32			183278.50	32	Ending balance (prior years)	183278.50			32
33	251226	279184	1,022,278.50	33	Unappropriated ending fund balance	316,281.99			33
					Total requirements	1,163,481.99			

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

# Detailed Requirements

General Fund

		(Fund)					
		Historical data		Requirements for Ontario Library District (Name of program or organizational unit)		Budget for next year 2023-24	
		Actual					
Second preceding year 2020-21	First preceding year 2021-22	Adopted budget this year 2022-23		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1							
2	323,076.00	461,000.00		1 Personnel Requirements			
3	16,803.00	15,502.00	505,830.	2 Payroll	333397.43		1
4	54,191.00	46,120.00	86,000.00	3 Payroll Taxes	96,000.00		2
5	7,710.00	7,175.00	81,422.15	4 Employee Benefits	84,000.00		3
6			12,429.00	5 Retirement	12,000.00		4
7				6			5
8				7			6
9				8			7
10				9			8
11				10			9
12				11			10
13				12			11
14				13			12
15				14			13
16				15			14
17				16			15
18				17			16
19				18			17
20				19			18
21				20			19
22				21			20
23				22			21
24				23			22
25				24			23
26				25			24
27				26			25
28				27			26
29				28			27
30	7			29			28
31		7		30			29
32				31		7	30
33	323,076.00	461,000	505,830.75	32 Unappropriated ending fund balance			31
				33 Total requirements	525,397.43		32
							33

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