

**ONTARIO LIBRARY DISTRICT
FISCAL YEAR 2024-25
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 2024-2025 District Budget reflects the fact that Malheur County's property taxes are estimated to be higher than 2023-24.

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.

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.
- An increase in salary and benefits to Staff
- Cash carryover in General Fund
- Cash basis method of accounting.
- Capital Outlay—Building Repair—Driveway replacement.

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 55 cents per thousand 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 benefit, these are increasing as the library is working to maintain an outstanding staff that will maintain the current standards. There is an increase in Building and Bookmobile Insurance, bookmobile storage and Electricity.

PERSONAL SERVICES

Payroll is higher as the library is working to maintain an educated staff which benefits the library and the public. The board has authorized a cost-of-living rise to all staff members if the budget allows it.

MATERIALS AND SERVICES

2024-2025 projections for materials and services are remaining the same as projected for 2023-2024 projection with the exception certain services. The Following items are seeing an increase: There is an increase in electricity, building and vehicle insurance and storage for the bookmobile. All of the other areas did not have to be increased.

CONTINGENCY AND CAPITAL OUTLAY

Contingency is estimated at approximately \$100,000.00 with capital outlay at approximately \$421,776.00. We hope to do building improvements which will help maintain our library and ensure we continue to serve the public.

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 2024-2025 District Budget as submitted. Thank you.

Darlyne Johnson, Budget Officer