

Moultonborough
2021 Library Budget
Recommendations and Comments



Advisory Budget Committee

January 26, 2021

January 26, 2021
To the Board of Library Trustees
Moultonborough Public Library
Moultonborough, New Hampshire 03254

Moultonborough's Advisory Budget Committee (ABC), established in July 2008, is an appointed volunteer body whose mission is to provide the community and governing bodies with independent review and objective analysis of the annual budget. The Committee completed its comprehensive review of the 2020 Budget. The views in this report are not always unanimous to the committee members.

The Library, run independently from the Town Administration, is funded primarily with taxpayer dollars supplemented with independent non-tax levy funds including grants, book sale proceeds, donations and miscellaneous internal revenues (copier fees, conscience jar, etc.). New Hampshire Public Library Trustees operate under the relevant RSA provisions defining Trustee responsibility for governing public libraries within the state of New Hampshire. The powers and duties of Library Trustees are defined in the state statutes Chapter, Title XVI; 202-A: 11.

Budget Summary:

At the time of this writing, the proposed eighteen-month total Library Operating Budget for 2021/2022 is \$905,834. This compares to \$ 621,233 for the prior year 2020 (\$596,333 taxpayer funded and 24,900 of private Library funding). The increase in taxpayer funding from a twelve month to an eighteen-month budget represents \$284,601 or 45.8 % of the prior year twelve-month budget. Due to the Covid pandemic and cancellation of most all of the Library's traditional fundraising activities they are unable to contribute private funds for the 2021/2022 budget cycle. The average proposed salary increases for 2021/2022 is 3%. There are currently six full-time staff and three part-time staff at the library. Salaries and salary related costs have decreases by approximately 4% due to staffing changes. The salary decrease is offset somewhat by increased health insurance, again due to staffing changes. In addition to the eighteen-month Operating Budget, the trustees are requesting to establish and fund \$10,000 into a Building Reserve Fund to help cover future building repairs and maintenance.

OBSERVATIONS & COMMENTS:

- Many of the ongoing capital needs have been met over the past several years with use of non-taxpayer private funds. We congratulate the Library Board for the work to propose a Capital Improvement Plan and Capital Reserve Funds (CRF) to allocate funds over time for both planned and unforeseen expenditures.
- The ABC recommends the Library consult with the Town Administrator to create a formal wage step and cap process regarding salaries and other wage-related benefits and policies. The ABC is pleased to see that the Library Trustees took a posture related to budgeted salary increases more in line with the Town.

- We also support the continued collaboration of the Town Recreation Department, School and Library to work together in sharing resources. Working together will avoid duplicated efforts and costs. Bidding and buying with other groups of libraries could also create volume discount savings. This is especially applicable in the areas of building maintenance, janitorial, supplies, grounds maintenance, and utility costs.

Conclusion:

We believe that the proposed budget for operating expenses of \$905,834 as submitted, is a comprehensive representation of the cost to operate Moultonborough's Library for 2021.

Respectfully submitted,

Cody Gray, Chair - ABC

Moultonborough Budget Advisory Committee

Cody Gray	(Member at Large)
Kay Peranelli	(Member at Large)
Linda Murray	(Alternate at Large)
Jean Beadle	(Select Board Representative)
Kathy Garry	(School Board Representative)