



## 2022 BUDGET GUIDELINES

**W**ith the 2022 Operating and Capital Budget, the Library Board of Trustees will be a responsible steward of the Library's public and private funds, and manage NOLS resources prudently.

1. Working within available resources, the budget will emphasize services, programs and projects that respond to community needs and support the Library's Strategic Roadmap.
2. Having fulfilled its pledge to the voters by completing implementation of the 2012 (fiscal business) Plan, the Board will continue support for the key elements of the 2012 Plan, to the extent fiscally feasible in the context of shrinking levy capacity, reduced reserves, evolving objectives, and the known and unknown consequences of the COVID-19 pandemic.
3. The Library will maintain Board Designated Reserve Accounts as described in Fiscal Management Policy 5.15. The Board recognizes that operating reserves, which have been carefully maintained against the shrinking levy rate, will play an increasingly important role in balancing future budgets.
4. The Board agrees that prudence and fiscal responsibility require that operational efficiencies will be continually sought, identified, and swiftly implemented wherever appropriate.

*Adopted by the NOLS Board of Trustees  
on September 23, 2021*