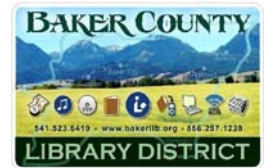


# BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2022-2023 BUDGET MESSAGE



Honored Budget Committee members and citizens of Baker County,

## INTRODUCTION

I am pleased to present the Fiscal Year 2022-2023 (FY22-23) Annual Proposed Budget for Baker County Library District, Oregon totaling **\$2,871,636** projected requirements and responsibilities.

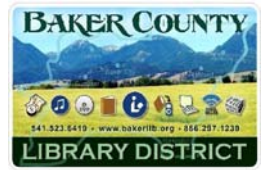
BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2022, for the following purposes:

<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2"><b>General Fund</b></td> </tr> <tr> <td colspan="2"><u>Organizational Unit or Program:</u></td> </tr> <tr> <td>Personnel Services.....</td> <td style="text-align: right;">975,271</td> </tr> <tr> <td>Materials &amp; Services.....</td> <td style="text-align: right;">461,880</td> </tr> <tr> <td colspan="2"> </td> </tr> <tr> <td colspan="2"><u>Not Allocated to Organizational Unit or Program:</u></td> </tr> <tr> <td>Personnel Services.....</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Materials &amp; Services.....</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Capital Outlay.....</td> <td style="text-align: right;">25,000</td> </tr> <tr> <td>Debt Service.....</td> <td style="text-align: right;">2,000</td> </tr> <tr> <td>Special Payments.....</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Transfers Out.....</td> <td style="text-align: right;">16,000</td> </tr> <tr> <td>Contingency.....</td> <td style="text-align: right;">5,000</td> </tr> <tr> <td><b>Total.....</b></td> <td style="text-align: right; border: 1px solid black;"><b>\$1,485,151</b></td> </tr> </table>	<b>General Fund</b>		<u>Organizational Unit or Program:</u>		Personnel Services.....	975,271	Materials & Services.....	461,880	 		<u>Not Allocated to Organizational Unit or Program:</u>		Personnel Services.....	0	Materials & Services.....	0	Capital Outlay.....	25,000	Debt Service.....	2,000	Special Payments.....	0	Transfers Out.....	16,000	Contingency.....	5,000	<b>Total.....</b>	<b>\$1,485,151</b>	<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2"><b>Debt Service Fund</b></td> </tr> <tr> <td colspan="2"><u>Debt Service</u></td> </tr> <tr> <td>Debt Service.....</td> <td style="text-align: right;">0</td> </tr> <tr> <td><b>Total.....</b></td> <td style="text-align: right; border: 1px solid black;"><b>\$0</b></td> </tr> <tr> <td colspan="2"> </td> </tr> <tr> <td colspan="2"><b>"Other Uses" Fund</b></td> </tr> <tr> <td colspan="2"><u>Org. 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The proposed budget was prepared by the Budget Officer in accordance with the directions of the Board of Directors and current regulations.

This budget is a picture of the District in increasingly sound financial health, with revenue growth from rapidly taxable property value enabling debt-free operations, major strategic maintenance projects, and structuring the personnel budget for skilled staff in positions critical to library operations. Budget cost drivers for the coming year are primarily from restoring the IT Manager position to full-time in preparation for a planned retirement, keeping employee wages at pace with high inflation, health and retirement benefits, expansion of digital content and access services, and increased investment in strategic marketing including a website and logo redesign.

# BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2022-2023 BUDGET MESSAGE



## 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 year 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

## Budget document orientation

The Library District budget is composed of four funds: General Fund, Other Uses Fund, Sage Fund, and Reserve Fund – Capital Investment which the District recently established in Fiscal Year 2019-2020 (FY19-20). For each fund, at least one Legal Budget (LB) worksheet form provided by the State of Oregon Department of Revenue details the primary categories for Resources, and appropriations for Requirements, Debt Service and other Special Payments, Capital Outlay, Transfers, Contingency plus Unappropriated Reserves.

There are four separate LB forms describing activity for the General Fund, and three others for each of the special funds. I have modified the worksheets from their original format with additional columns for historical context and comparative data convenience.

Please see the Budget Notes document included with the meeting agenda for brief descriptions of each category line.

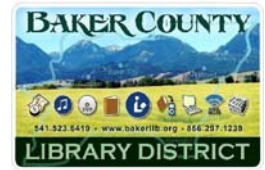
## Description of Proposed Financial Policies for the Ensuing Year (Unchanged from prior year)

The dominant principles guiding the development of the proposed budget are

- responsible stewardship of public assets,
- cultivation of fair and competitive employee salary structure,
- expanded delivery of digital content to library users, and
- robust investment in facilities maintenance for safety, improved access, and preservation of assets.

The District will continue to ensure debt-free district operation by maintaining reserve funds adequate for self-sufficient operations and planned capital improvements. Finally the district, as always, will sustain exceptional library services to the community with skilled staff, up-to-date technology with high-speed public Internet access, and quality materials in various formats.

# BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2022-2023 BUDGET MESSAGE

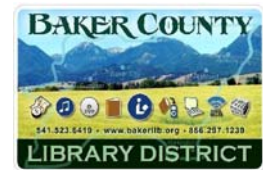


## Summary of Significant Features and Changes in the Proposed Budget

- District Reserves for Operations (\$550,000) and Capital Improvements (\$186,500) are well situated for typical expenditures and planned projects. The Operations Reserve is used to fund district operations for a third of the year, from the start of the fiscal year in July until tax revenues begin to be dispersed in early November. If insufficient, the district traditionally takes a temporary loan from its own Other Fund. The District’s goal has been for the General Fund Operations Reserve to be maintained at a level adequate to enable sustainable, self-sufficient operation, and we have achieved that objective.
- The main revenue streams from property taxes in the current year are budgeted for healthy growth at 4.5%, slightly less than the actual rate of 4.8% in the prior year. Note that a 1% change equates to about \$10,000 revenue. Prior Year Tax revenue, Interest, and Fines/Fees are increased based on recent history.
  - See Notes, pg. 11, for growth rate graph.

TAX INCOME REVENUE HISTORY	TOTAL	TOTAL	TOTAL	TOTAL	APPROVED	DRAFT		DRAFT	
	Jul '17 - Jun 18	Jul '18 - Jun 19	Jul '19 - Jun 20	Jul '20 - Jun 21	FY21-22 Budget CURRENT	FY21-22 Budget SUPPL1	\$ Budget Chg	FY22-23 Budget PROPOSAL	\$ Budget Chg
Income	3.7%	10.8%	3.8%	3.5%	3.5%	4.8%		4.5%	
4000 · Current Year Tax Levy									
4001 · Current Tax Levy	734,035	796,909	853,170	864,213	908,935	912,969	48,756	955,056	42,087
4006 · Local Option Levy	270,030	304,025	337,382	363,214	370,000	393,215	30,001	412,945	19,730
<b>Total 4000 · Current Year Tax Levy</b>	<b>1,004,065</b>	<b>1,100,934</b>	<b>1,190,552</b>	<b>1,227,427</b>	<b>1,278,935</b>	<b>1,306,184</b>	<b>78,757</b>	<b>1,368,002</b>	<b>61,817</b>
Total 4005 · Prior Year Taxes	29,006	30,902	137,586	45,596	45,000	55,000	10,000	55,000	0
4020 · Other Taxes/Bond Priors-Land Sale	2,897	0	0	4,302	500	500	0	500	0

- In the **Personnel Services** category, salaries and benefits are increasing respectively by \$48k and \$25k for a total expense growth of \$73,400 above the prior year original budget. Health insurance premium rates are rising by 6%, but the bulk of the category increase is the restoration of a key position from 12 hrs/week back up to 40 hrs. Oregon’s Public Employee Retirement System (PERS) contribution rates are stable in year 2 of the biennium cycle.
  - Employee Salaries include a 5.0% cost of living increase to keep staff wages in line with the surging inflation rate. Employee wages are experiencing upward pressure from the base wage rate due to the state mandatory minimum wage schedule increasing by \$0.50 annually. Other than restoration of the IT Manager hours beginning in October, staff hours are stable overall. Total staff FTE is increased from 15.0 to 15.6. Eight staff are eligible for STEP increases.
  - Taken as a whole, employee salary and benefits increase by 8.1% (67.9% of operating budget).

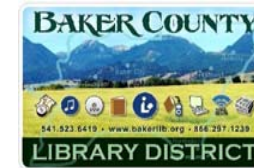


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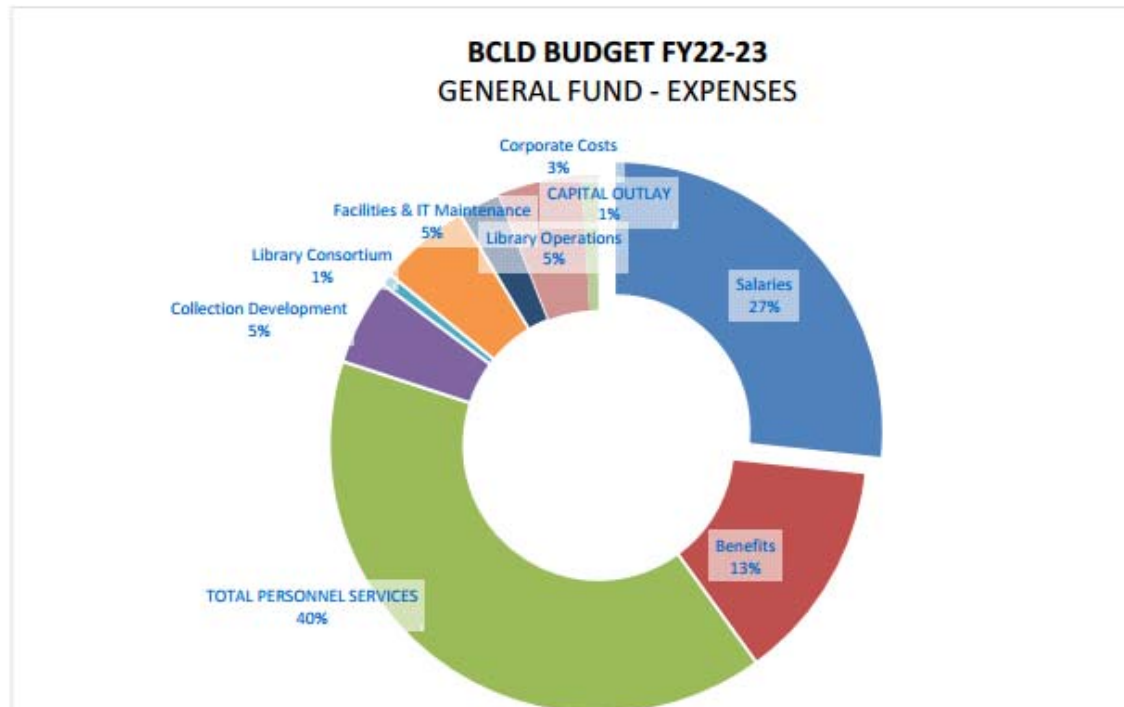
EXPENSE HISTORY (SELECT CATEGORIES) - GENERAL FUND	TOTAL		APPROVED		\$ Budget Chg	DRAFT	
	Jul '19 - Jun 20	Jul '20 - Jun 21	FY21-22 Budget CURRENT	FY21-22 Budget SUPPL1		FY22-23 Budget PROPOSAL	\$ Budget Chg
<b>Expense</b>							
5000 · Personnel Services							
Total 5001 · District salaries	537,123	552,232	601,393	598,228	45,996	649,740	51,512
Total 5400 · Payroll Taxes & Benefits	225,038	256,120	300,476	285,354	29,234	325,531	40,177
<b>Total 5000 · Personnel Services</b>	<b>762,161</b>	<b>808,352</b>	<b>901,869</b>	<b>883,582</b>	<b>75,230</b>	<b>975,271</b>	<b>91,689</b>
6000 · Materials and Services							
Total 6100 · Books & Periodicals	106,399	97,097	120,000	137,500	40,403	126,000	-11,500
Total 6310 · Building & Grounds Maintenance	57,695	211,200	57,500	59,000	-152,200	61,500	2,500
Total 6320 · Janitorial Supplies	21,059	27,658	29,400	24,000	-3,658	28,000	4,000
Total 6345 · Computer Maintenance	21,353	34,274	38,500	41,000	6,726	41,500	500
Total 6300 · Facilities & IT Maintenance	102,369	275,216	127,900	126,500	-148,716	133,500	7,000
Total 6400 · Bookmobile & Vehicle Operations	6,587	8,167	10,000	14,500	6,333	14,500	0
Total 6600 · Corporate Costs	39,416	51,687	55,580	65,430	13,743	63,080	-2,350
Total 6730 · Library Services Supplies	24,845	26,377	20,500	23,500	-2,877	20,500	-3,000
Total 6731 · Youth Programs	8,221	8,928	14,000	15,000	6,072	15,000	0
6740 · Postage & Freight	885	928	1,000	1,300	372	1,500	200
Total 6750 · Utilities	43,782	42,098	45,500	47,000	4,902	47,400	400
Total 6756 · Telecommunications	16,638	17,138	18,150	18,300	1,162	18,300	0
Total 6700 · Other Operating Expenses	98,706	98,008	103,650	109,600	11,592	107,200	-2,400
<b>Total 6000 · Materials and Services</b>	<b>367,304</b>	<b>545,346</b>	<b>433,380</b>	<b>469,780</b>	<b>-75,566</b>	<b>461,880</b>	<b>-7,900</b>
7000 · Capital Outlay	10,283	7,864	25,000	25,000	17,136	25,000	0
Total 8000 · Transfers & Contingency	52,500.00	118,555	32,500	44,789	-73,766	16,000	-28,789
<b>Total Expense</b>	<b>1,194,248.52</b>	<b>1,482,117</b>	<b>1,394,749</b>	<b>1,425,151</b>	<b>-56,966</b>	<b>1,480,151</b>	<b>55,000</b>
<b>Net Income</b>	<b>522,345.36</b>	<b>580,644</b>	<b>513,686</b>	<b>549,679</b>	<b>-30,966</b>	<b>550,086</b>	<b>407</b>

- In the **Materials & Services** division, Collection Development funding will begin at 9% of the operating budget (\$126,000), but may be boosted later in the year with unanticipated cash carryover or revenues from growing property values.
  - Facilities Maintenance is sustained at a peak level over \$60,000 to enable repair and improvement projects as prioritized from the Facilities Maintenance Strategic Plan.
  - Other significant increases in Materials & Services include maintaining new WiFi Hotspots for public loan, additional software licenses for digital tools, and increased marketing for website redesign. Youth programming will remain higher than historical expenses for continued development of summer reading programs.
  - Overall, the Materials & Services division increases by 6.6% (approx. \$28,500) as compared to the original budget the prior year.
- Changes to **Other Fund** are negligible.
- In the **Sage Fund**, cash balance reserves have dipped in recent years with investment in new server equipment and contracted tech support for a major software update. Membership dues are significantly increased both to build capacity for recruiting a replacement for the lead System administrator position and adjust for increased courier expenses rising due to inflation.
- The new **Reserve Fund** for Capital Investment is being utilized to fund major facilities improvement project such as a boiler upgrade and roof replacement for the main library. A relatively small amount (\$15,000) is allocated for transfer from the General Fund, and a supplemental reimbursement payment from FEMA for COVID-19 expenses (\$22,000) will bring the total spending authority back up to \$159,000.
- **Modified accrual basis** method of accounting will continue.

# BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2022-2023 BUDGET MESSAGE

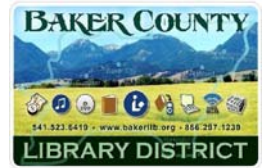


	Year 2015-2016	Year 2016-2017	Year 2017-2018	Year 2018-2019	Year 2019-2020	Year 2020-2021	Year 2021-2022 ORIGINAL	Year 2021-2022 SUPPL	Year 2022-2023 PROPOSED
2 Salaries	493,233	512,454	537,297	537,136	537,123	552,231	601,392	597,228	649,740
3 Benefits	193,018	189,357	212,305	218,436	225,038	256,121	300,478	285,354	325,531
<b>8 TOTAL PERSONNEL SERVICES</b>	<b>686,252</b>	<b>701,821</b>	<b>771,982</b>	<b>755,572</b>	<b>762,161</b>	<b>830,229</b>	<b>901,869</b>	<b>882,582</b>	<b>975,271</b>
11 Collection Development	95,908	99,802	91,538	113,506	106,399	97,097	120,000	137,500	126,000
12 Library Consortium	12,603	12,579	13,042	13,383	13,827	15,172	16,250	16,250	17,600
13 Facilities & IT Maintenance	68,992	72,918	155,510	82,147	102,369	275,215	127,900	126,500	133,500
14 Corporate Costs	34,382	45,698	40,881	45,275	39,416	51,688	55,580	65,430	63,080
15 Library Operations	87,975	84,140	96,394	97,463	105,293	106,174	113,650	124,100	121,700
<b>35 CAPITAL OUTLAY</b>	<b>-</b>	<b>70,314</b>	<b>-</b>	<b>-</b>	<b>10,283</b>	<b>7,864</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>





# BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2022-2023 BUDGET MESSAGE



## CONCLUSION AND ACKNOWLEDGEMENTS

Producing and executing the annual budget is a large and collective task. I extend my sincere thanks to all the individual department leads and staff who contributed to the development of this proposed budget. It is a team effort and reflects the collective commitment of the library board and continued mentorship of colleagues and my predecessor, Aletha Bonebrake, to develop a fiscal roadmap that both sustains our outstanding public service levels and provides some opportunity for innovation and improvement.

Especially noteworthy is the effort of Finance / HR Department Director Christine Hawes. Her professionalism and assistance throughout the year always greatly contribute to the development and production of the proposed budget document. Thanks also to our auditor Rob Gaslin, and the Budget Committee for continued oversight and wise counsel on this vital document from development through approval every year. We aim to be worthy of being entrusted with the public resources in our stewardship through transparency, efficiency, and sensible investments that provide added value to every member of our community.

With that assistance, I am pleased to offer a budget that represents a district on solid financial footing, one that prioritizes library services evolving and adapting to new technology and usage trends, responsible stewardship of public property and financial assets, robust early literacy programming and youth services, and investment in highly skilled, dedicated staff able to provide exceptional customer service.

I look forward to taking your questions and providing whatever information you may require to assist in the deliberation process.

Subsequently, I respectfully recommend approval of the Proposed FY2022-2023 District Budget as presented.

Sincerely,

Perry N. Stokes, Budget Officer

**FORM LB-1**

**NOTICE OF BUDGET HEARING**

A public meeting of the Baker County Library District will be held on June 13, 2022 at 6:00 pm PST. Remote attendance details for access by Internet or phone will be provided on the library website [www.bakerlib.org](http://www.bakerlib.org) at least 24 hours in advance of the meeting. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022, as approved by the Baker County Library District Budget Committee. If special physical, technical, or language accommodations are needed for this public session, please notify Baker County Library District by email or calling (541) 523-6419 at least 24 hours prior to the session.

A summary of the budget is presented below.

A copy of the budget may be inspected or obtained at Baker County Public Library (2400 Resort St, Baker City), during library business hours or viewed online at <http://bakerlib.org/about/budget.html>. This budget is for an annual budget period.

Contact: Kyra Rohner (Board Pres.); Perry Stokes (Library Director) Telephone: 541-523-6419 Email: [krohner@bakerlib.org](mailto:krohner@bakerlib.org); [librarian@bakerlib.org](mailto:librarian@bakerlib.org)

**FINANCIAL SUMMARY - RESOURCES**

TOTAL OF ALL FUNDS	Actual Amount 2020-2021	Adopted Budget This Year 2021-2022	Approved Budget Next Year 2022-2023
Beginning Fund Balance/Net Working Capital	881,278	1,010,000	1,011,189
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	233,905	245,000	260,235
Federal, State & all Other Grants, Gifts, Allocations & Donations	271,275	96,000	112,200
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	124,555	36,500	20,000
All Other Resources Except Current Year Property Taxes	67,870	73,000	100,000
Current Year Property Taxes Estimated to be Received	1,227,427	1,278,935	1,368,002
<b>Total Resources</b>	<b>2,806,310</b>	<b>2,739,435</b>	<b>2,871,626</b>

**FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION**

Personnel Services	905,144	1,014,055	1,096,816
Materials and Services	750,500	706,796	753,859
Capital Outlay	19,016	226,500	199,189
Debt Service	2,000	2,000	2,000
Interfund Transfers	124,555	36,500	20,000
Contingencies	0	109,898	119,676
Special Payments			
Unappropriated Ending Balance and Reserved for Future Expenditure	1,005,096	643,685	680,086
<b>Total Requirements</b>	<b>2,806,311</b>	<b>2,739,435</b>	<b>2,871,626</b>

**FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM \***

Name of Organizational Unit or Program FTE for that unit or program			
<b>Library Services</b>	808,352	901,869	975,271
FTE	14.9	15.0	15.6
<b>Sage Library System</b>	110,536	110,536	117,045
FTE	1.1	1.1	1.1
Not Allocated to Organizational Unit or Program			
FTE			
<b>Total Requirements</b>	<b>918,888</b>	<b>1,012,405</b>	<b>1,092,316</b>
<b>Total FTE</b>	<b>16.0</b>	<b>16.1</b>	<b>16.7</b>

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \***

The BCLD FY22-23 General Fund budget assumes a 4.5% rate of TAV growth for Baker County. This approved budget is a picture of the District in increasingly sound financial health, with stable funding from taxable property value growth, a reserve pool sufficient for debt-free operations, and a reserve fund for strategic maintenance projects. Budget cost drivers for the coming year are primarily from restoration of the IT Manager position to full-time, employee wage inflation pressure, health and retirement benefits, expansion of digital content and access services, numerous building maintenance projects, and increased investment in strategic marketing. General staff are granted a 5.0% COLI proportionate to the latest inflation projections. Any surplus revenues will be prioritized for Unappropriated Ending Fund Balance / Operating Reserves to maintain debt-free operation, facilities improvement projects, and collection development.

**PROPERTY TAX LEVIES**

	Rate or Amount Imposed 2020-2021	Rate or Amount Imposed This Year 2021-2022	Rate or Amount Approved Next Year 2022-2023
Permanent Rate Levy (rate limit _____ per \$1,000)	0.5334	0.5334	0.5334
Local Option Levy	0.249	0.249	0.249
Levy For General Obligation Bonds			

**STATEMENT OF INDEBTEDNESS**

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds		
Other Bonds		
Other Borrowings	\$9,850	
<b>Total</b>	<b>\$9,850</b>	<b>\$0</b>

**FORM  
LB-20**

**RESOURCES  
GENERAL FUND**

(Fund)

**BAKER COUNTY LIBRARY DISTRICT**

(Name of Municipal Corporation)

	Historical Data					Adopted Budget This Year Year 2021-2022	SUPPL Budget 1 This Year Year 2021-2022	\$ Change vs prev.	RESOURCE DESCRIPTION	Budget for Next Year 2022-2023				
	Actual									Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021									
1								1	Available cash on hand* (cash basis) or				1	
2	216,851	219,537	197,121	272,341	476,306	525,000	543,970	18,970	2	Net working capital (accrual basis)	550,000	550,000	550,000	2
3	38,070	29,006	26,751	137,586	45,595	45,000	55,000	10,000	3	Previously levied taxes estimated to be received	55,000	55,000	55,000	3
4	12,307	11,927	15,278	19,926	11,127	15,000	12,000	(3,000)	4	Interest	12,000	12,000	12,000	4
5	9,700	29,000	4,720	0	6,000	4,000	4,000	0	5	Transferred IN, from other funds	4,000	4,000	4,000	5
6									6	<b>OTHER RESOURCES</b>				6
7	15,923	19,736	19,158	14,474	10,212	15,000	12,500	(2,500)	7	Fines & Fees	13,000	13,000	13,000	7
8	6,922	7,412	7,582	7,890	7,889	8,000	8,100	100	8	State revenue (R2R Grant)	8,500	8,500	8,500	8
9	2,719	2,897	0	0	4,302	500	500	0	9	Other Tax Revenues	500	500	500	9
10	20,789	6,417	6,308	6,546	6,948	7,000	8,000	1,000	10	Federal revenue (E-rate)	7,500	7,500	7,500	10
11	0	1,686	0	0	0	0	0	0	11	Special Contracts (Tech support)	0	0	0	11
12	0	0	0	0	0	0	0	0	12	Job Training Programs	0	0	0	12
13	29,481	12,663	3,718	15,298	182,662	8,000	20,500	12,500	13	Donations, Grants, & Misc	6,000	6,000	6,000	13
14	0	0	0	0	0	0	0	0	14	Capital financing				14
15	2,560	2,560	2,000	2,200	1,857	2,000	2,200	200	15	Fiscal agency fee (Sage)	2,235	2,235	2,235	15
16		31,563	6,464	1,616	0	0	2,500		16	Other financing sources	3,500	3,500	3,500	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	355,322	374,404	289,100	477,877	752,898	629,500	669,270	39,770	29	Total resources, except taxes to be levied	662,235	662,235	662,235	29
30						1,278,935	1,306,184	27,249	30	Taxes estimated to be received	1,368,002	1,368,002	1,368,002	30
31	964,477	1,004,065	1,105,085	1,190,552	1,227,427				31	Taxes collected in year levied				31
32	1,319,799	1,378,469	1,394,185	1,668,429	1,980,325	1,908,435	1,975,454	67,020	32	<b>TOTAL RESOURCES</b>	<b>2,030,237</b>	<b>2,030,237</b>	<b>2,030,237</b>	32

150-504-020 (rev 10-16)

\*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

**FORM  
LB-30**

**General Fund**

**Baker County Library District**

(name of fund)

(name of Municipal Corporation)

	Historical Data					Adopted Budget This Year Year 2021-2022	SUPPL Budget 1 This Year Year 2021-2022	\$ Change vs prev.	REQUIREMENTS FOR: <b>(Name of Org. Unit or Program &amp; Activity)</b>	Budget For Next Year 2022-2023			
	Actual									Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Preceding Year 2016-2017	Second Preceding Year 2017-2018	First Preceding Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021								
1									1 PERSONNEL SERVICES				1
2	512,454	537,297	537,135	537,123	552,231	601,392	591,716	(9,676)	2 Salaries	649,740	649,740	649,740	2
3	189,357	212,305	218,436	225,038	256,121	300,478	282,354	(18,124)	3 Benefits	325,531	325,531	325,531	3
4	0								4 Special Contracts - Grants, Tech Support, Job Training				4
5		22,380				0	1,000		5 Severance	0			5
6	10								6 Payroll Expenses				6
7									7				7
8	701,821	771,982	755,571	762,161	808,352	901,869	875,070	(26,799)	8 TOTAL PERSONNEL SERVICES	975,271	975,271	975,271	8
9	14.00	14.70	15.20	14.85	14.85	15.00	15.20		9 Total Full-Time Equivalent (FTE)	15.58	15.58	15.58	9
10									10 MATERIALS AND SERVICES				10
11	99,802	91,538	113,472	106,399	97,097	120,000	137,500	17,500	11 Collection Development	126,000	126,000	126,000	11
12	12,579	13,042	13,383	13,827	15,172	16,250	16,250	0	12 Library Consortium	17,600	17,600	17,600	12
13	68,829	155,510	82,181	102,369	275,215	127,900	129,800	1,900	13 Facilities & IT Maintenance	133,500	133,500	133,500	13
14	45,698	40,881	45,274	39,416	51,688	55,580	67,830	12,250	14 Corporate Costs	63,080	63,080	63,080	14
15	84,139	96,394	97,463	105,293	106,174	113,650	122,520	8,870	15 Library Operations	121,700	121,700	121,700	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	311,047	397,365	351,773	367,304	545,346	433,380	473,900	40,520	27 TOTAL MATERIALS AND SERVICES	461,880	461,880	461,880	27
28									28 CAPITAL OUTLAY				28
29	74,404	0	0	10,283	7,864	25,000	25,000	0	29	25,000	25,000	25,000	29
30									30				30
31									31				31
32									32				32
33									33				33
34									34				34
35	74,404	0	0	10,283	7,864	25,000	25,000	0	35 TOTAL CAPITAL OUTLAY	25,000	25,000	25,000	35
36	1,087,272	1,169,347	1,107,344	1,139,749	1,361,562	1,360,249	1,373,970	13,721	36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,462,151	1,462,151	1,462,151	36

7.5% -5.3% 2.9% 19.5% 19.3% 1.0% 6.4% 6.4%

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

**General Fund**

**Baker County Library District**

(name of fund)

(name of Municipal Corporation)

Historical Data										REQUIREMENTS DESCRIPTION	Budget For Next Year 2022-2023			
Actual					Adopted Budget	SUPPL Budget 1	\$ Change vs orig.				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Preceding Year 2016-2017	Second Preceding Year 2017-2018	First Preceding Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021	This Year Year 2021-2022	This Year Year 2021-2022								
1									1	PERSONNEL SERVICES NOT ALLOCATED				1
2									2					2
4	0			0		0	0	0	4	TOTAL PERSONNEL SERVICES	0	0	0	4
5									5	Total Full-Time Equivalent (FTE)				5
6									6	MATERIALS AND SERVICES NOT ALLOCATED				6
7									7					7
9	0			0		0	0	0	9	TOTAL MATERIALS AND SERVICES	0	0	0	9
10									10	CAPITAL OUTLAY NOT ALLOCATED				10
11									11					11
13	0			0		0	0	0	13	TOTAL CAPITAL OUTLAY	0	0	0	13
14									14	DEBT SERVICE				14
15	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	15	Debt service - Baker City LID Resort St Project	2,000	2,000	2,000	15
16									16					16
17	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	17	TOTAL DEBT SERVICE	2,000	2,000	2,000	17
18									18	SPECIAL PAYMENTS				18
19									19					19
20									20					20
21	0	0	0	0	0	0	0	0	21	TOTAL SPECIAL PAYMENTS	0	0	0	21
22									22	INTERFUND TRANSFERS				22
23	1,000	0	2,500	2,500	1,000	2,500	2,500	0	23	Transfer - Technology & Election	1,000	1,000	1,000	23
24	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0	24	Transfer - Severance Liability	0	0	0	24
25				40,000	107,555	20,000	32,289	12,289	25	Transfer - Capital Improvement Fund	15,000	15,000	15,000	25
26									26					26
28	11,000	10,000	12,500	52,500	118,555	32,500	44,789	12,289	28	TOTAL INTERFUND TRANSFERS	16,000	16,000	16,000	28
29						5,000	5,000	0	29	OPERATING CONTINGENCY	5,000	5,000	5,000	29
30						508,685	549,696	41,010	30	RESERVED FOR FUTURE EXPENDITURE	545,086	545,086	545,086	30
31						0	0	0	31	UNAPPROPRIATED ENDING BALANCE	0	0	0	31
32	13,000	12,000	14,500	54,500	120,555	548,185	601,485	53,299	32	Total Requirements NOT ALLOCATED	568,086	568,086	568,086	32
33	1,087,272	1,169,347	1,107,344	1,139,749	1,361,562	1,360,249	1,373,970	13,721	33	Total Requirements for ALL Org.Units/Programs within fund	1,462,151	1,462,151	1,462,151	33
34	219,527	197,121	272,341	476,306	498,209				34	Ending balance (prior years)				34
35	1,319,799	1,378,468	1,394,185	1,670,555	1,980,326	1,908,435	1,975,455	67,020	35	TOTAL REQUIREMENTS	2,030,237	2,030,237	2,030,237	35

4.4%    1.1%    19.8%    18.5%    14.2%    3.5%

2.8%    2.8%

6.4%    6.4%

150-504-030 (Rev 11-18)

FORM  
LB-31

DETAILED REQUIREMENTS

GENERAL FUND  
(Name of Fund)

Historical Data									REQUIREMENTS FOR: <b>Personnel Services</b>		Budget For Next Year 2022-2023						
Actual					Adopted Budget	SUPPL Budget 1	\$ Change vs prev.	Object Classification	Detail	HRS	FTE	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body			
Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021	This Year Year 2021-2022	This Year Year 2021-2022											
1							1							1			
2	73,884	75,362	76,869	84,721	84,721	86,417	86,417	(0)	2	MGT5	Library Director	40	1.0	88,585	88,585	88,585	2
3	49,086	40,053	41,207	18,912	16,994	19,092	19,092	(0)	3	19/5	IT Network and Systems Administrator	40	1.0	50,123	50,123	50,123	3
4	27,820	28,488	28,951	29,907	31,642	32,732	32,850	118	4	15/5	Admin Assistant - Business Mgr	25	0.6	34,371	34,371	34,371	4
5	42,402	43,250	25,103	30,100	35,785	39,067	39,067	(0)	5	11/5	Admin Assistant - Library Mgr	40	1.0	43,090	43,090	43,090	5
6	38,460	39,229	42,014	43,065	43,495	47,504	47,504	0	6	13/5	Librarian II - Tech Svcs / Cataloging	40	1.0	49,861	49,861	49,861	6
7	8,506	7,190	7,566	7,635	9,213	15,671	9,500	(6,171)	7	5/5	Library Asst I - Public Services / Outreach (Bookmobile)	20	0.5	16,460	16,460	16,460	7
8	36,628	37,361	38,108	37,458	39,451	41,036	40,250	(786)	8	10/5	Library Assoc II - Coll Mgmt / Serials Specialist	32	0.8	34,472	34,472	34,472	8
9	30,134	32,274	32,919	33,742	34,080	35,433	35,433	(0)	9	7/5	Library Tech II - Public Services / Youth Svcs Specialist	40	1.0	37,215	37,215	37,215	9
10		9,760	9,966	1,275			1,500	1,500	10	6/5	Library Tech I - IT Asst	12	0.3	5,012	5,012	5,012	10
11	5,236	6,360	0	4,450	0	10,360	4,500	(5,860)	11	5/3-5	Library Asst I - Public Services						11
12	19,286	26,231	31,703	24,443	31,607	26,997	31,000	4,003	12	6/5	Library Tech I - Coll Mgmt / Processing	32	0.8	25,719	25,719	25,719	12
13	22,837	25,762	27,928	29,741	30,092	32,244	32,244	0	13	6/3	Library Tech I - Col Mgmt / Processing & Media Specialist	40	1.0	35,446	35,446	35,446	13
14	31,903	32,685	37,163	38,960	39,076	42,753	42,753	(0)	14	13/5	Librarian II - Community Services + Coll Mgmt	36	0.9	44,875	44,875	44,875	14
15								0	15	5/5	Library Asst I - Public Services / Outreach (Bookmobile)						15
16	67,413	68,399	64,533	67,096	65,806	78,841	73,860	(4,981)	16	5/3-5	Library Asst III - Public Services / Outreach (Branch Leads)	101	2.5	83,094	83,094	83,094	16
17	11,060	26,638	28,869	32,259	32,457	33,746	33,746	0	17	6/5	Library Tech - Facilities Maintenance	40	1.0	35,446	35,446	35,446	17
18	19,646	0						0	18	13/5	Library Asst (prev Admin Asst - Lib Mgr)						18
19	7,838	10,387	10,885	15,457	22,573	15,673	21,000	5,327	19	3/5	Library Asst I - Public Services	28	0.7	21,387	21,387	21,387	19
20	10,394	15,067	17,888	21,043	23,367	27,753	22,000	(5,753)	20	3/3-5	Library Pages	38	1.0	28,357	28,357	28,357	20
21	9,761	11,370	13,109	16,188	10,688	12,858	17,000	4,142	21	X	Temp staff / Special Project Pool	16	0.4	12,982	12,982	12,982	21
22	160	1,431	2,354	672	1,184	3,215	2,000	(1,215)	22	X	Staff training	4	0.1	3,245	3,245	3,245	22
23	56,200	75,203	78,853	88,786	97,009	113,574	104,000	(9,574)	23	BENEFITS	Retirement (PERS)			123,905	123,905	123,905	23
24	37,862	41,507	39,464	39,874	41,000	46,006	40,000	(6,006)	24	BENEFITS	Social Security (FICA)			49,705	49,705	49,705	24
25	354	518	2,797	1,802	2,291	3,608	1,500	(2,108)	25	BENEFITS	State Unemployment Tax (SUTA @ .001) + Payroll Exp			3,898	3,898	3,898	25
26	91,730	91,556	94,508	91,169	113,678	134,476	134,000	(476)	26	BENEFITS	Group Health Insurance			145,034	145,034	145,034	26
27	2,349	2,569	1,751	1,899	1,631	1,804	1,804	(0)	27	BENEFITS	Workers Comp Insurance			1,949	1,949	1,949	27
28	862	952	1,063	1,020	1,001	1,008	1,050	42	28	BENEFITS	Life Insurance			1,040	1,040	1,040	28
29		22,380		0	0	0	1,000	1,000	29	BENEFITS	Severance			0	0	0	29
30									30		Payroll expenses						30
31									31								31
32	14.0	14.7	15.2	14.8	14.8	15.0	15.2		32	<b>Total Full Time Equivalent (FTE)*</b>		<b>623</b>	<b>15.6</b>				32
33									33	Ending balance (prior years)							33
34									34	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>							34
35	<b>701,811</b>	<b>771,982</b>	<b>755,571</b>	<b>762,161</b>	<b>808,352</b>	<b>901,869</b>	<b>875,070</b>	<b>(26,799)</b>	<b>35</b>	<b>TOTAL REQUIREMENTS</b>				<b>975,271</b>	<b>975,271</b>	<b>975,271</b>	<b>35</b>

\* When budgeting for Personnel Services Expenditures, include number of related full-time equivalent positions.

FORM  
LB-31

DETAILED REQUIREMENTS

GENERAL FUND

(Name of Fund)

Historical Data										REQUIREMENTS FOR: <b>Materials &amp; Services</b>		Budget For Next Year 2022-2023		
Actual					Adopted Budget	SUPPL Budget 1	\$ Change vs prev.	1	Object Classification	Detail	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	1
Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021	This Year Year 2021-2022	This Year Year 2021-2022								
1														
2	99,802	91,538	113,472	106,399	97,097	120,000	137,500	17,500	2	Collection Development (Books, audiovisual, digital, etc)	126,000	126,000	126,000	2
3	12,579	13,042	13,383	13,827	15,172	16,250	16,250	0	3	Library Catalog (Sage)	17,600	17,600	17,600	3
4	32,094	99,761	37,891	57,695	211,200	57,500	62,600	5,100	4	Facilities Maintenance	61,500	61,500	61,500	4
5	12,325	17,937	16,284	18,681	21,792	26,400	21,000	(5,400)	5	Janitorial Contract	25,000	25,000	25,000	5
6	2,768	2,692	2,615	2,378	5,866	3,000	3,000	0	6	Janitorial Supplies	3,000	3,000	3,000	6
7	2,690	2,545	2,244	2,262	2,083	2,500	2,500	0	7	Equipment Maintenance Services / Lease	2,500	2,500	2,500	7
8	18,952	32,575	23,147	21,353	34,274	38,500	40,700	2,200	8	Computer Maintenance	41,500	41,500	41,500	8
9	5,271	9,051	9,260	6,587	8,167	10,000	14,500	4,500	9	Bookmobile & Vehicle Operations	14,500	14,500	14,500	9
10	16,672	18,005	18,830	20,619	21,493	22,000	22,000	0	10	Insurance	22,000	22,000	22,000	10
11	6,019	5,837	5,033	808	2,132	4,000	4,000	0	11	Travel and Training	4,000	4,000	4,000	11
12	5,827	0	3,210	0	6,221	0	0	0	12	Election	3,500	3,500	3,500	12
13	8,165	8,400	8,900	7,500	7,700	8,000	8,000	0	13	Audit	8,500	8,500	8,500	13
14	1,080	1,347	1,286	1,456	1,569	2,000	2,500	500	14	Bookkeeping	2,000	2,000	2,000	14
15	2,744	3,022	3,148	3,300	3,246	3,600	3,600	0	15	Dues and subscriptions	3,600	3,600	3,600	15
16	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	16	Debt Service	2,000	2,000	2,000	16
17	1,908	1,778	1,249	2,448	5,761	10,000	10,000	0	17	Marketing/Publication	10,000	10,000	10,000	17
18	1,315	1,172	1,273	1,211	1,169	1,380	1,380	0	18	Financial Mgt Fees	1,380	1,380	1,380	18
19	0	250	895	406	189	100	750	650	19	Legal Administration	3,600	3,600	3,600	19
20				475	628	1,200	1,400	200	20	Professional services	1,200	1,200	1,200	20
21	1,968	1,070	1,450	1,193	1,580	3,300	14,200	10,900	21	Public Programs	3,300	3,300	3,300	21
22	3,970	4,193	4,271	4,335	2,538	4,500	3,500	(1,000)	22	Branch Mileage / BCLD Courier	4,500	4,500	4,500	22
23	13,672	15,973	18,934	24,845	26,377	20,500	23,500	3,000	23	Library Services Supplies	20,500	20,500	20,500	23
24	6,086	10,611	7,803	8,221	8,928	14,000	15,000	1,000	24	Youth Programs (Summer Reading, storytime, teen)	15,000	15,000	15,000	24
25	1,445	1,206	895	885	928	1,000	1,300	300	25	Postage/Freight	1,500	1,500	1,500	25
26	40,215	39,790	40,128	43,782	42,098	45,500	46,420	920	26	Utilities	47,400	47,400	47,400	26
27	13,480	15,570	16,172	16,638	17,138	18,150	18,300	150	27	Telecommunications	18,300	18,300	18,300	27
28	0								28	Special contracts - grants, tech support travel				28
29									29	Miscellaneous				29
31									31					31
32									32	<b>Total Full Time Equivalent (FTE)*</b>				32
33									33	Ending balance (prior years)				33
34									34	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>				34
35	313,047	399,365	353,773	369,304	547,346	435,380	475,900	(475,900)	35	<b>TOTAL REQUIREMENTS</b>	<b>463,880</b>	<b>463,880</b>	<b>463,880</b>	35

150-504-031 (Rev 10-16)

\* When budgeting for Personnel Services Expenditures, include number of related full-time equivalent positions.

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

OTHER USES  
(Fund)

BAKER COUNTY I BAKER COUNTY LIBRARY DISTRICT  
(Name of Municip: (Name of Municipal Corporation)

Historical Data										Budget for Next Year 2022-2023					
Actual					Adopted Budget	SUPPL Budget 1	\$ Change vs prev.	DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021	This Year Year 2021-2022	This Year Year 2021-2022									
1								1	RESOURCES			1			
2								2	Cash on hand * (cash basis), or			2			
3	151,771	161,309	131,428	159,265	167,979	155,000	165,000	10,000	3	Working Capital (accrual basis)			3		
4								4	Previously levied taxes estimated to be received			4			
5	1,445	2,519	3,122	3,244	1,282	3,500	1,500	(2,000)	5	Interest			5		
6	11,000	10,000	12,500	12,500	11,000	12,500	12,500	0	6	Transferred IN, from other funds			6		
7	27,672	0	10,000	500	10,000	10,000	10,000	0	7	Grants and Loans			7		
8	522	4,669	22,238	1,285	2,675	2,000	2,000	0	8	Donations			8		
9	5,500	5,196	6,633	4,695	3,712	4,000	4,000	0	9	Book Sales			9		
10								10	Other financing sources			10			
11	197,910	183,693	185,921	181,489	196,648	187,000	195,000	8,000	11	Total Resources, except taxes to be levied			11		
12								12	Taxes estimated to be received			12			
13								13	Taxes collected in year levied			13			
14	197,910	183,693	185,921	181,489	196,648	187,000	195,000	8,000	14	<b>TOTAL RESOURCES</b>			14		
15								15	REQUIREMENTS **			15			
16								16	Org Unit or Prog & Activity	Object Classification	Detail		16		
17	1,476	1,087	580	0	0	1,500	1,500	0	17	Personnel	Wages	4,000	4,000	4,000	17
18	146	135	30	0	0	150	150	0	18	Personnel	Payroll taxes & related	500	500	500	18
19								19							19
20	25,229	21,954	21,326	3,510	25,856	80,550	88,800	8,250	20	M&S	Memorial & Grants Dept.	83,950	83,950	83,950	20
21	0	0	0	0	0	1,500	1,500	0	21	M&S	Election reserve	0	0	0	21
22	1	89	0	0	0	1,500	1,500	0	22	M&S	Literacy Dept.	2,000	2,000	2,000	22
23	2	0	0	0	0	5,500	5,500	0	23	M&S	Technology Dept. Reserve	6,500	6,500	6,500	23
24	0	0	0	0	0			0	24	M&S	Capital Projects - MOVED TO SPEC FUND				24
25	47	0	0	0	0	92,000	92,000	0	25	M&S	CONT. Severance Liability Dept. Contingency	93,000	93,000	93,000	25
26	0	0	0	0	0	300	50	(250)	26	M&S	Corporate Costs (Bank & sales fees)	50	50	50	26
27	9,700	29,000	4,720	10,000	6,000	4,000	4,000	0	27	TRANSFER	Transfer Out	4,000	4,000	4,000	27
28								28							28
29								29							29
30	161,309	131,428	159,265	167,979	164,792			30	Ending balance (prior years)			30			
31						0	0	0	31	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			31		
32	197,910	183,693	185,921	181,489	196,648	187,000	195,000	8,000	32	<b>TOTAL REQUIREMENTS</b>			32		

150-504-010 (Rev. 10-16)

\*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.

FORM  
LB-10

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

SAGE LIBRARY SYSTEM  
(Fund)

BAKER COUNT BAKER COUNTY LIBRARY DISTRICT  
(Name of Munic (Name of Municipal Corporation))

Historical Data										DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-2023			
Actual						Adopted Budget	SUPPL Budget 1	\$ Change vs orig.	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Preceding Year 2015-2016	Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021	This Year Year 2021-2022	This Year Year 2021-2022							
1										1	RESOURCES			1
2										2	Cash on hand * (cash basis), or			2
3	135,422	148,801	179,053	202,559	202,800	186,611	165,000	175,000	10,000	3	Working Capital (accrual basis)			3
4										4	Previously levied taxes estimated to be received			4
5		0	0	0	0		0	0	0	5	Interest			5
6	197,097	203,697	209,006	203,300	217,125	221,836	228,000	228,000	0	6	Membership dues			6
7										7	Transferred IN, from other funds			7
8	95,404	45,242	57,240	58,300	58,300	61,101	61,000	61,000	0	8	Restricted grants			8
9	772	1,580	1,260	1,668	3,597	1,195	3,500	2,825	(675)	9	Miscellaneous revenue			9
10										10	Proceeds from prior fiduciary account			10
11										11				11
12	428,695	399,320	446,559	465,827	481,822	470,743	457,500	466,825	9,325	12	Total Resources, except taxes to be levied			12
13										13	Taxes estimated to be received			13
14										14	Taxes collected in year levied			14
15	<b>428,695</b>	<b>399,320</b>	<b>446,559</b>	<b>465,827</b>	<b>481,822</b>	<b>470,743</b>	<b>457,500</b>	<b>466,825</b>	<b>9,325</b>	15	<b>TOTAL RESOURCES</b>			15
16										16	REQUIREMENTS **			16
17										17	Org Unit or Prog & Activity	Object Classification	Detail	17
18										18	<b>PERSONNEL SERVICES</b>			18
19	55,708	56,730	57,981	59,118	67,037	67,397	75,250	75,250	0	19	PERSONNEL	SALARIES	Systems administrator	19
20	5,310	4,936	5,632	5,857	6,050	6,319	6,500	6,500	0	20	PERSONNEL	SALARIES	Admin Assistant - Business Mgr	20
21	<b>61,018</b>	<b>61,666</b>	<b>63,613</b>	<b>64,975</b>	<b>73,087</b>	<b>73,716</b>	<b>81,750</b>	<b>81,750</b>	<b>0</b>	21			<b>Total Salaries</b>	21
22										22				22
23	8,069	8,600	13,036	14,123	17,673	19,387	20,000	20,000	0	23	PERSONNEL	BENEFITS	Retirement	23
24	4,240	4,717	4,866	4,556	7,697	3,534	8,000	6,000	(2,000)	24	PERSONNEL	BENEFITS	Social Security	24
25	47	33	31	26	22	77	36	36	0	25	PERSONNEL	BENEFITS	Worker's compensation	25
26	7,215	7,226	7,538	7,665	8,389	0	0	0	0	26	PERSONNEL	BENEFITS	Health insurance	26
27	47	57	70	275	596	-32	650	650	0	27	PERSONNEL	BENEFITS	Unemployment insurance	27
28	95	72	71	95	94	0	0	100	100	28	PERSONNEL	BENEFITS	Life insurance	28
29	1,652	72	100	91	93	110	100	125	25	29	PERSONNEL	BENEFITS	Payroll expenses	29
30	<b>21,365</b>	<b>20,777</b>	<b>25,712</b>	<b>26,831</b>	<b>34,564</b>	<b>23,076</b>	<b>28,786</b>	<b>26,911</b>	<b>(1,875)</b>	30			<b>Total benefits</b>	30
31	<b>82,383</b>	<b>82,443</b>	<b>89,325</b>	<b>91,806</b>	<b>107,651</b>	<b>96,792</b>	<b>110,536</b>	<b>108,661</b>	<b>(1,875)</b>	31	<b>TOTAL PERSONNEL SERVICES</b>			31
32										32				32
33										33	<b>MATERIALS &amp; SERVICES</b>			33
34	260	294	234	384	352	234	400	400	0	34			Telecommunications	34
35	1,733	3,233	5,113	8,232	5,003	11,116	6,000	6,000	0	35			Technology	35
36	0	0	0	0	0	0	0	0	0	36			Accounting and auditing	36
37	300	0	2,560	2,000	2,200	1,857	2,200	2,200	0	37			Administrative services (BCLD)	37



**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

SAGE LIBRARY SYSTEM  
(Fund)

BAKER COUNT BAKER COUNTY LIBRARY DISTRICT  
(Name of Munic (Name of Municipal Corporation)

	Historical Data						Adopted Budget This Year Year 2021-2022	SUPPL Budget 1 This Year Year 2021-2022	\$ Change vs orig.		DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-2023				
	Actual											Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Preceding Year 2015-2016	Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021										
38	54,908	45,925	48,000	61,000	63,250	64,190	66,881	66,881	0	38		System support (contracted)	71,563	71,563	71,563	38
39	45,922	4,585	3,233	2,000	3,865	2,552	4,000	4,000	0	39		Technical services	5,500	5,500	5,500	39
40	0	0	0	0	0	0	0	0	0	40		Legal services	0	0	0	40
41	1,013	3,661	1,554	3,146	4,832	1,756	5,000	5,000	0	41		Dues and subscriptions	5,000	5,000	5,000	41
42	64	27	39	50	61	47	60	60	0	42		Postage/freight	60	60	60	42
43	0	0	0	0	0	0	25	25	0	43		Printing	25	25	25	43
44	586	94	297	368	1,250	756	500	500	0	44		Supplies, Office	500	500	500	44
45	2,460	2,112	2,967	3,127	2,488	84	2,000	2,000	0	45		Travel	2,000	2,000	2,000	45
46	4,115	1,330	937	861	175	55	1,000	1,000	0	46		Training & Professional Developmt	1,000	1,000	1,000	46
47	81,689	68,602	82,129	87,091	89,084	94,027	96,000	96,000	0	47		Courier	105,200	105,200	105,200	47
48	0	0	6,931	2,962	0	2,624	0	100	100	48		Member credits	0	0	0	48
49	193,050	129,863	153,994	171,221	172,560	179,298	184,066	184,166	100	49		<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>199,479</b>	<b>199,479</b>	<b>199,479</b>	49
50										50						50
51										51	RESERVE	<b>RESERVE FUNDS</b>				51
52	0	0	2,182	0	0	11,152	15,000	15,000	0	52		Capital outlay	15,000	15,000	15,000	52
53	0	0	0	0	15,000	0	12,898	26,152	13,254	53		Operating Contingency	21,676	21,676	21,676	53
54										54						54
55										55						55
56	153,263	187,014	201,058	202,800	186,611	183,501				56		Ending balance (prior years)				56
57							135,000	132,846	(2,154)	57		<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	135,000	135,000	135,000	57
58	428,696	399,320	446,559	465,827	481,822	470,743	457,500	466,825	9,325	58		<b>TOTAL REQUIREMENTS</b>	<b>488,200</b>	<b>488,200</b>	<b>488,200</b>	58

150-504-010 (Rev. 10-16)

\*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.

**FORM  
LB-11**

This fund was authorized and established by resolution / ordinance  
FY18-19 R.003 on (date) 6/10/19 for the following :  
Major anticipated maintenance and repairs of district facilities  
or other capital assets.

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.  
 Date can not be more than 10 years after establishment.  
 Review Year: 2024

**CAPITAL INVESTMENT**  
(Fund)

**BAKER COUNTY LIBRARY DISTRICT**  
(Name of Municipal Corporation)

Historical Data					DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022 -23					
Actual		Adopted Budget	SUPPL Budget 1	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2019-2020	Prior Year Year 2020-2021	This Year Year 2021-2022	This Year Year 2021-2022								
1				1	RESOURCES			1			
2	-			2	Cash on hand * (cash basis), or	121,189	121,189	121,189	2		
3	-	50,382	165,000	159,000	3	Working Capital (accrual basis)	0	0	0	3	
4	-	0	0	0	4	Previously levied taxes estimated to be received	0	0	0	4	
5	382	657	1,500	1,000	5	Interest	1,000	1,000	1,000	5	
6	55,000	107,555	20,000	32,289	6	Transferred IN, from other funds	15,000	15,000	15,000	6	
7					7	Grants and Loans	22,000	22000	22000	7	
8					8					8	
9					9					9	
10	55,382	158,594	186,500	192,289	10	Total Resources, except taxes to be levied	159,189	159,189	159,189	10	
11					11	Taxes estimated to be received				11	
12					12	Taxes collected in year levied				12	
13	<b>55,382</b>	<b>158,594</b>	<b>186,500</b>	<b>192,289</b>	13	<b>TOTAL RESOURCES</b>	<b>159,189</b>	<b>159,189</b>	<b>159,189</b>	13	
14					14	REQUIREMENTS **			14		
15					15	Org. Unit or Prog. & Activity	Object Classification	Detail		15	
16	-	0	186,500	192,289	16			Facilities maintenance & repair	159,189	159,189	159,189
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	55,382	158,594		0	29	Ending balance (prior years)			0	0	0
30					30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			<b>0</b>	<b>0</b>	<b>0</b>
31	<b>55,382</b>	<b>158,594</b>	<b>186,500</b>	<b>192,289</b>	31	<b>TOTAL REQUIREMENTS</b>			<b>159,189</b>	<b>159,189</b>	<b>159,189</b>

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

**RESOLUTION No. FY2021-22.06**

**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of Directors of the Baker County Library District hereby adopts the budget for fiscal year **2022-2023** in the total amount of **\$2,871,626 \***  
 This budget is now on file at Baker County Public Library in Baker City, Oregon.

**RESOLUTION MAKING APPROPRIATIONS**

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

<b>General Fund</b>	
<u>Organizational Unit or Program:</u>	
Personnel Services.....	975,271
Materials & Services.....	461,880
<u>Not Allocated to Organizational Unit or Program:</u>	
Personnel Services.....	0
Materials & Services.....	0
Capital Outlay.....	25,000
Debt Service .....	2,000
Special Payments.....	0
Transfers Out.....	16,000
Contingency.....	5,000
<b>Total.....</b>	<b>\$1,485,151</b>

<b>Debt Service Fund</b>	
Debt Service	0
<b>Total.....</b>	<b>\$0</b>

<b>"Other Uses" Fund</b>	
Org. Unit/Program: _____	190,000
Special Payments.....	0
Transfers Out.....	4,000
Contingency.....	0
<b>Total.....</b>	<b>\$194,000</b>

<b>Reserve Fund - Capital Investment</b>	
Org. Unit/Program: _____	159,189
Special Payments.....	0
Transfers Out.....	0
Contingency.....	0
<b>Total.....</b>	<b>\$159,189</b>

<b>Sage Library System Fund</b>	
Org. Unit/Program: _____	331,524
Special Payments.....	0
Transfers Out.....	0
Contingency.....	21,676
<b>Total.....</b>	<b>\$353,200</b>

<b>Total APPROPRIATIONS, All Funds . . .</b>	<b>\$2,191,540</b>
Total Unappropriated and Reserve Amounts, All Funds . . .	680,086
<b>TOTAL ADOPTED BUDGET . . .</b>	<b>\$2,871,626 *</b>

*(\*amounts with asterisks must match)*

**RESOLUTION IMPOSING THE TAX**

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2022- 2023 :

- (1) In the amount of \$ \_\_\_\_\_ OR at the rate of \$ 0.5334 per \$1000 of assessed value for permanent rate tax;
- (2) In the amount of \$ \_\_\_\_\_ OR at the rate of \$ 0.249 per \$1000 of assessed value for local option tax; and
- (3) In the amount of \$ \_\_\_\_\_ for debt service on 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:

**Subject to the General Government Limitation**

Permanent Rate Tax.....\$ \_\_\_\_\_ OR \$ 0.5334 /\$1,000  
 Local Option Tax.....\$ \_\_\_\_\_ OR \$ 0.249 /\$1,000

**Excluded from Limitation**

General Obligation Bond Debt Service.....\$ \_\_\_\_\_

The above resolution statements were approved and declared adopted on June 13, 2022.

X \_\_\_\_\_  
 Signature

**2022-2023 proposed**

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total
General Fund	\$975,271	\$461,880	\$25,000	\$2,000	\$16,000	\$5,000	\$0	\$545,086	\$2,030,237
Other Uses Fund	\$4,500	\$185,500	\$0	\$0	\$4,000	\$0	\$0	\$0	\$194,000
Reserve Fund - Capital Investment			\$159,189						\$159,189
Sage Library System Fund	\$117,045	\$199,479	\$15,000	\$0	\$0	\$21,676	\$0	\$135,000	\$488,200
<b>TOTALS</b>	<b>\$1,096,816</b>	<b>\$846,859</b>	<b>\$199,189</b>	<b>\$2,000</b>	<b>\$20,000</b>	<b>\$26,676</b>	<b>\$0</b>	<b>\$680,086</b>	<b>\$2,871,626</b>
\$ Change from prev.									\$44,382
% Change from prev.									4.60%

VS PREVIOUS		VS ORIGINAL	
\$54,782	6.00%	-\$12,389	-0.61%
-\$1,000	3.61%	-\$3,000	-1.55%
-\$33,100	-17.16%	-\$4,966	-3.12%
\$23,700	6.29%	\$11,375	2.33%
\$44,382	4.60%	-\$8,980	-0.31%
		-\$132,191	

**2021-2022 supplemental 1**

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total
General Fund	\$875,070	\$473,900	\$25,000	\$2,000	\$44,789	\$5,000	\$0	\$549,696	\$1,975,455
Other Uses Fund	\$1,650	\$189,350	\$0	\$0	\$4,000	\$0	\$0	\$0	\$195,000
Reserve Fund - Capital Investment			\$192,289						\$192,289
Sage Library System Fund	\$110,136	\$183,916	\$15,000	\$0	\$0	\$20,448	\$0	\$135,000	\$464,500
<b>TOTALS</b>	<b>\$986,856</b>	<b>\$847,166</b>	<b>\$232,289</b>	<b>\$2,000</b>	<b>\$48,789</b>	<b>\$25,448</b>	<b>\$0</b>	<b>\$684,696</b>	<b>\$2,827,244</b>
\$ Change from prev.									\$87,809
% Change from prev.									3.11%

VS PREVIOUS		VS ORIGINAL	
\$67,020	3.39%	-\$67,171	-3.40%
\$8,000	4.10%	-\$2,000	-1.03%
\$5,789	3.01%	\$28,134	14.63%
\$7,000	1.51%	-\$12,325	-2.65%
\$87,809	3.11%	-\$53,362	-1.89%
		-\$87,809	

**2021-2022 adopted**

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total
General Fund	\$901,869	\$433,380	\$25,000	\$2,000	\$32,500	\$5,000	\$0	\$508,685	\$1,908,435
Other Uses Fund	\$1,650	\$181,350	\$0	\$0	\$4,000	\$0	\$0	\$0	\$187,000
Reserve Fund - Capital Investment			\$186,500						\$186,500
Sage Library System Fund	\$110,536	\$184,066	\$15,000	\$0	\$0	\$12,898	\$0	\$135,000	\$457,500
<b>TOTALS</b>	<b>\$1,014,055</b>	<b>\$798,796</b>	<b>\$226,500</b>	<b>\$2,000</b>	<b>\$36,500</b>	<b>\$17,898</b>	<b>\$0</b>	<b>\$643,685</b>	<b>\$2,739,435</b>
\$ Change from prev.									-\$174,700
% Change from prev.									-6.38%

VS PREVIOUS		VS ORIGINAL	
-\$182,720	-9.57%	\$198,485	10.40%
-\$10,000	-5.35%	-\$10,000	-5.35%
\$22,345	11.98%	\$94,900	50.88%
-\$4,325	-0.95%	-\$19,325	-4.22%
-\$174,700	-6.38%	\$264,060	9.64%
		\$0	

**2020-2021 supplemental 2**

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total
General Fund	\$830,229	\$606,130	\$25,000	\$2,000	\$118,555	\$5,000	\$0	\$504,241	\$2,091,155
Other Uses Fund	\$1,650	\$189,350	\$0	\$0	\$6,000	\$0	\$0	\$0	\$197,000
Reserve Fund - Capital Investment			\$164,155						\$164,155
Sage Library System Fund	\$104,669	\$188,126	\$25,000	\$0	\$0	\$11,184	\$0	\$132,846	\$461,825
<b>TOTALS</b>	<b>\$936,548</b>	<b>\$983,606</b>	<b>\$214,155</b>	<b>\$2,000</b>	<b>\$124,555</b>	<b>\$16,184</b>	<b>\$0</b>	<b>\$637,087</b>	<b>\$2,914,135</b>
\$ Change from prev.									\$33,529
% Change from prev.									1.15%

VS PREVIOUS		VS ORIGINAL	
\$48,529	2.32%	\$381,205	18.23%
\$0	0.00%	\$0	0.00%
\$0	0.00%	\$72,555	44.20%
-\$15,000	-3.25%	-\$15,000	-3.25%
\$33,529	1.15%	\$438,760	15.06%

# Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

# FORM LB-50 2022-2023

To assessor of **BAKER** County

Check here if this is an amended form.

Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The **Baker County Library District** has the responsibility and authority to place the following property tax, fee, charge or assessment  
District Name

on the tax roll of **Baker** County. The property tax, fee, charge or assessment is categorized as stated by this form.  
County Name

<u><b>2400 Resort St</b></u> <small>Mailing Address of District</small>	<u><b>Baker City</b></u> <small>City</small>	<u><b>OR</b></u> <small>State</small>	<u><b>97814</b></u> <small>ZIP code</small>	<u><b>7/1/2021</b></u> <small>Date</small>
<u><b>Perry Stokes</b></u> <small>Contact Person</small>	<u><b>Library Director/CEO/Budget Officer</b></u> <small>Title</small>	<u><b>541-523-6419</b></u> <small>Daytime Telephone</small>	<u><a href="mailto:director@bakerlib.org">director@bakerlib.org</a></u> <small>Contact Person E-Mail</small>	

**CERTIFICATION** - You **must** check one box if your district is subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.  
 The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

**PART I: TAXES TO BE IMPOSED**

		Subject to General Government Limits	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . .	1	0.5334	<b>Excluded from Measure 5 Limits</b> Dollar Amount of Bond Levy
2. Local option operating tax . . . . .	2	0.249	
3. Local option capital project tax . . . . .	3		
4. City of Portland Levy for pension and disability obligations . . . . .	4		
5a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	5a.		<b>0</b>
5b. Levy for bonded indebtedness from bonds approved by voters <b>on or after</b> October 6, 2001 . . . . .	5b.		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) . . . . .	5c.	<b>0</b>	

**PART II: RATE LIMIT CERTIFICATION**

6. Permanent rate limit in dollars and cents per \$1,000 . . . . .	6	<b>0.5334</b>
7. Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . .	7	
8. <b>Estimated</b> permanent rate limit for newly <b>merged/consolidated district</b> . . . . .	8	

**PART III: SCHEDULE OF LOCAL OPTION TAXES** - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
OPERATING	MAY 18 2021	2022-2023	2026-2027	0.249

**Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES**

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1		
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS \_\_\_\_\_ (Must be completed if you have an entry in Part IV)