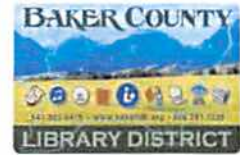


**BAKER COUNTY LIBRARY DISTRICT  
FISCAL YEAR 2020-2021  
BUDGET MESSAGE**



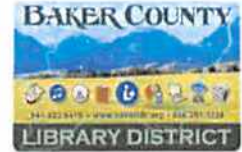
Honored Budget Committee members and citizens of Baker County,

I am pleased to present the Fiscal Year 2020-2021 (FY20-21) Annual Proposed Budget for Baker County Library District, Oregon totaling **\$2,475,375** projected requirements and responsibilities.

|   |                    |  |   |
|---|--------------------|--|---|
| <b>General Fund</b>                                     |                    | <b>Debt Service Fund</b>   |   |
| <u>Organizational Unit or Program:</u>                  |                    | <u>Debt Service</u>  |   |
| Personnel Services.....                                 | 835,773            |  | 0   |
| Materials & Services.....                               | 411,255            | <b>Total.....</b>  | <b>\$0</b>  |
|   | 0                  |  |   |
|   | 0                  | <b>"Other Uses" Fund</b>   |   |
| <u>Not Allocated to Organizational Unit or Program:</u> |                    | Org. Unit/Program: .....   | 191,000   |
| Personnel Services.....                                 | 0                  | Special Payments.....  | 0   |
| Materials & Services.....                               | 0                  | Transfers Out.....   | 6,000   |
| Capital Outlay.....                                     | 10,000             | Contingency.....   | 0   |
| Debt Service .....                                      | 2,000              | <b>Total.....</b>  | <b>\$197,000</b>                                    |
| Special Payments.....                                   | 0                  |  |   |
| Transfers Out.....                                      | 46,000             | <b>Reserve Fund - Capital Investment</b>                         |   |
| Contingency.....  | 5,000              | Org. Unit/Program: .....   | 91,600  |
| <b>Total.....</b>                                       | <b>\$1,310,028</b> | Special Payments.....  | 0   |
|   |                    | Transfers Out.....   | 0   |
|   |                    | Contingency.....   | 0   |
|   |                    | <b>Total.....</b>  | <b>\$91,600</b>                                     |
|   |                    |  |   |
|   |                    | <b>Sage Library System Fund</b>                                  |   |
|   |                    | Org. Unit/Program: .....   | 285,641   |
|   |                    | Special Payments.....  | 0   |
|   |                    | Transfers Out.....   | 0   |
|   |                    | Contingency.....   | 41,184  |
|   |                    | <b>Total.....</b>  | <b>\$326,825</b>                                    |
|   |                    |  |   |
|   |                    | <b>Total APPROPRIATIONS, All Funds . . .</b>                     | <b>\$1,925,453</b>                                  |
|   |                    | <b>Total Unappropriated and Reserve Amounts, All Funds . . .</b> | <b>549,922</b>                                      |
|   |                    | <b>TOTAL ADOPTED BUDGET . . .</b>                                | <b>\$2,475,375 *</b>                                |
|   |                    |  | <small>(*amounts with asterisks must match)</small> |

The proposed budget 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 library taking a defensive tactical position to contend with impacts from the COVID-19 pandemic including anticipated decreased revenues but significantly increased costs driven mainly by personnel benefits, enhanced facilities management contracts, and renovation projects necessary for community and staff safety.

# BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2020-2021 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

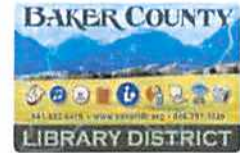
### Budget document orientation

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

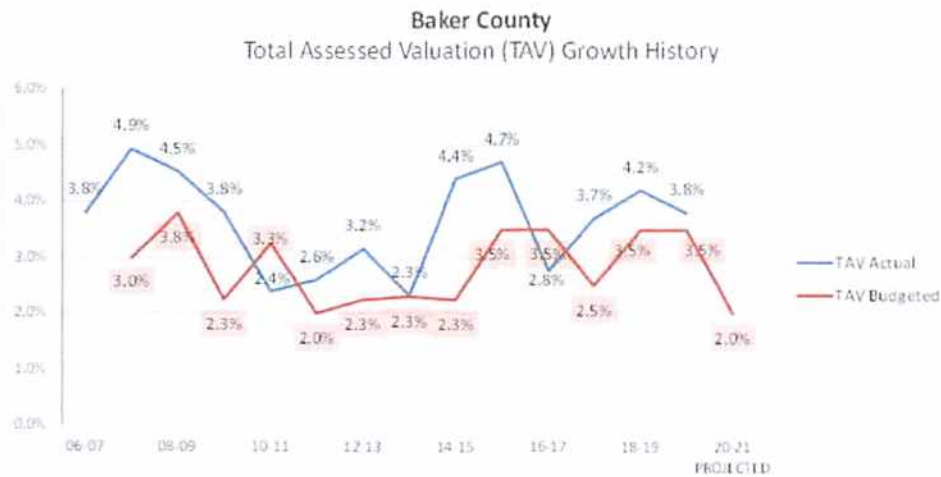
The dominant principles guiding the development of the proposed budget are responsible stewardship of public assets, and prioritizing resources for community and staff safety through the active COVID-19 pandemic and post-pandemic periods. The district will make strategic investments in maintenance services and facilities renovations for safety and preservation of assets. It will also ensure debt-free district operation by building 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 2020-2021 BUDGET MESSAGE



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

- The primary revenue streams from property taxes in the current year are budgeted conservatively, at just 2.0% growth as compared to the 3.8% actual rate of the prior year. Note that a 1% change equates to about \$10,000 revenue. Most other minor sources are projected with declines, including a 55% reduction of Fines & Fees proceeds.



- District Reserves for Operations (\$400,000) and Capital Improvements (\$90,000) are strongly situated due to unanticipated surplus revenues from large property development sales and settlements in recent years. 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. FY20-21 may be the first time for the General Fund to operate on its own.

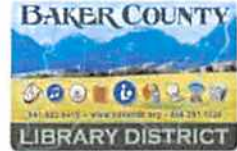
## TAX INCOME REVENUE HISTORY

|                                      | FY16-17<br>ACTUAL | \$ Chg | FY17-19<br>ACTUAL | \$ Chg | FY18-19<br>ACTUAL | \$ Chg  | ADOPTED<br>Budget 1<br>FY19-20 | REVISED<br>Budget 2<br>FY19-20 | \$ Chg<br>vs Prior<br>Year | FY20-21<br>Budget<br>PROPOSAL | \$ Chg<br>vs Original |
|--------------------------------------|-------------------|--------|-------------------|--------|-------------------|---------|--------------------------------|--------------------------------|----------------------------|-------------------------------|-----------------------|
| <b>Income</b>                        |                   |        |                   |        |                   |         |                                |                                |                            |                               |                       |
| 4000 - Current Year Tax Levy         |                   |        |                   |        |                   |         |                                |                                |                            |                               |                       |
| 4001 - Current Tax Levy              | 710,121           | 20,399 | 734,035           | 23,914 | 851,115           | 117,080 | 870,000                        | 840,000                        | -11,115                    | 854,385                       | -15,615               |
| 4006 - Local Option Levy             | 254,356           | 1,019  | 270,030           | 15,674 | 254,507           | -15,523 | 280,000                        | 335,000                        | 80,493                     | 337,857                       | 57,857                |
| 4000 - Current Year Tax Levy - Other | 0                 |        | 0                 |        | 0                 |         |                                |                                |                            |                               |                       |
| 4000 - Current Year Tax Levy         | 964,477           | 21,418 | 1,004,065         | 39,588 | 1,105,622         | 101,557 | 1,150,000                      | 1,175,000                      | 89,378                     | 1,192,242                     | 42,242                |
| Total 4005 - Prior Year Taxes        | 38,070            | 9,115  | 29,006            | -9,064 | 31,544            | 2,538   | 35,000                         | 138,000                        | 106,458                    | 35,000                        | 0                     |

- In the Personnel division, employee health insurance rates are once again one of the most significant cost drivers with an increase of 15% this year, making a total increase of 25% over a 3 year period. Oregon's Public Employee Retirement System (PERS) contribution rates are stable in this second year of the biennium cycle, but are expected to spike again next year, resulting in increased costs of at least \$16,000 for PERS alone.



# BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2020-2021 BUDGET MESSAGE



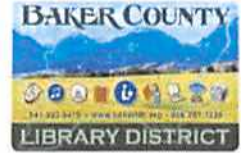
- Salaries include a 1.0% cost of living increase, which I encourage the Budget Committee to think of as a modicum of “hazard pay” this year since only a few of our employees on the public service “front lines” qualify for the health insurance benefits. Employee wages are experiencing upward pressure from the base wage rate due to the state mandatory minimum wage schedule increasing by \$0.50 annually. Staff hours are stable overall. Seven staff are eligible for STEP increases, and one is re-classified due to expanded responsibilities. Branch staff hours are slightly increased for additional cleaning requirements.
- Taken as a whole, employee salary and benefits increase by 2.0% (67.0% of operating budget) primarily due to health insurance costs.
- In the **Materials & Services** division, Collection Development funding will begin at 8% of the operating budget (\$102,000), but may be boosted later in the year with greater than anticipated carryover or revenues.
- Facilities Maintenance is sustained at a high level in order to accomplish planned repair and improvement projects, plus renovations to improve community safety as result of the COVID-19 pandemic.
- Other significant increases in Materials & Services provide for new janitorial contracts and cleaning supplies for public safety (\$24,700), staff Personal Protective Equipment (PPE), a high-cost year for the Local Option Levy on the ballot, increased publication for marketing library services, and utilities adjustment based on recent history. Youth programming will remain high for continued development of summer reading programs.
- Overall, the Materials & Services division increases by 9.2% (approx. \$35,000) as compared to the original adopted budget the prior year.

### EXPENSE HISTORY (SELECT CATEGORIES) - GENERAL FUND

| Expense                                     | FY17-18   | \$ Chg | FY18-19   | \$ Chg  | ADOPTED          | REVISED          | \$ Chg vs Prior Year | FY20-21         | \$ Chg vs Original |
|---|-----------|--------|-----------|---------|------------------|------------------|----------------------|-----------------|--------------------|
|   | ACTUAL    |        | ACTUAL    |         | Budget 1 FY19-20 | Budget 2 FY19-20 |                      | Budget PROPOSAL |                    |
| Expense                                     |           |        |           |         |                  |                  |                      |                 | 0                  |
| Total 5001 - District salaries              | 559,678   |        | 537,068   | -22,610 | 564,823          | 548,905          | 11,837               | 556,323         | 1,500              |
| Total 5400 - Payroll Taxes & Benefits       | 212,305   |        | 218,431   | 6,126   | 254,543          | 239,437          | 21,006               | 269,450         | 14,907             |
| Total 5000 - Personnel Services             | 771,983   |        | 755,499   | -16,484 | 819,366          | 788,342          | 32,843               | 835,773         | 16,407             |
| Total 6100 - Books & Periodicals            | 91,538    |        | 113,472   | 21,934  | 120,000          | 130,000          | 16,529               | 102,000         | -18,000            |
| Total 6310 - Building & Grounds Maintenance | 99,761    |        | 37,891    | -61,870 | 38,500           | 59,000           | 21,109               | 52,000          | 13,500             |
| Total 6320 - Janitorial Services & Supplies | 20,629    |        | 18,899    | -1,730  | 20,300           | 20,300           | 1,401                | 45,000          | 24,700             |
| Total 6000 - Materials and Services         | 307,365   |        | 351,773   | -45,592 | 376,375          | 418,960          | 67,187               | 411,255         | 34,880             |
| Total 8000 - Transfers & Contingency        | 10,000    |        | 12,500    | 2,500   | 52,500           | 52,500           | 40,000               | 46,000          | -6,500             |
| Total Expense                               | 1,181,348 |        | 1,121,772 | -59,576 | 1,260,241        | 1,271,802        | 150,030              | 1,305,028       | 44,787             |
| Net Income / Operations Reserve             | 240,040   |        | 336,632   | 96,592  | 315,759          | 427,708          | 91,076               | 401,922         | 86,163             |

- Changes to **Other Fund** and **Sage Fund** are negligible. Sage did spend out \$15,000 of its available contingency this fiscal year to improve access to digital content through the Library2Go service.
- The new Reserve Fund for Capital Investment will be boosted with surplus Prior Year Taxes revenue (\$25,000) transferred from the General Fund, bringing it to a total of \$90,000.
- **Modified accrual basis** method of accounting will continue.

BAKER COUNTY LIBRARY DISTRICT  
FISCAL YEAR 2020-2021  
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 Nick Gaslin, and the Budget Committee for their continued oversight of the budget from development through approval every year.

With that assistance, I am pleased to offer a budget that represents a district on solid financial footing, one that prioritizes community safety as well as library services, responsible stewardship of public property and financial assets, develops the collections though perhaps modestly, supports robust early literacy programming and youth services, and perhaps recovers some staff wage depreciation as a form of hazard pay in response to the pandemic.

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 FY2020-2021 District Budget as presented.

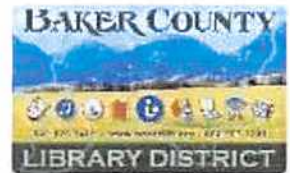
Sincerely,

A handwritten signature in purple ink that reads "Perry N. Stokes".

Perry N. Stokes, Budget Officer



# FY2020-2021 GENERAL FUND BUDGET OVERVIEW – HIGHLIGHTS



## GOALS

- ✓ Cover Health Insurance increase (+15.7%, \$15,988) (also increased prior year, +7%, \$3,200)
- ✓ Enhance janitorial cleaning services and supplies for **COVID-19** safety (+200%, \$25,000)
- ✓ Sustain strong facilities maintenance investment – convert plumbing fixtures to touchless for **COVID-19** safety (+35%, \$13,500)
- ✓ Fund workroom remodel – also now **COVID-19** safety strategy (\$10,000 Capital Outlay)
- ✓ Staff compensation for advancements (RECLASS & STEP raises)
- ✓ Staff COLI of **1.0%** / “hazard pay” (\$6,030)
- ✓ Build Reserve Fund – Capital Improvement for large maintenance projects (Add \$10,000)
- ✓ Maintain Operations Reserve near \$350,000, work toward new \$400,000 goal.

## FY20-21 PROPOSED BUDGET ITEMS OF NOTE

- **Income**
  - Assumed COVID-19 Pandemic impacts include
    - Plunge of property valuation growth rate to historical low of 2%
    - Decrease of Fines & Fees revenue by 55% (-\$11,000)
  - Cash Carryover / Operations Reserve level to be maintained at around \$345,000. Pool was recently boosted from unanticipated large property tax settlements the last two years.
- **Personnel Services** - 67.0% of operations budget
  - **Salaries**
    - 1.0% COLI proposed for staff, based on W-CPI data trending downward
    - Overall, salaries growth is minor (+0.2%, \$900)
  - **Benefits**
    - Primary increase is due to 15% spike in health insurance rate
    - PERS rates are unchanged on year 2 of biennium. Significant rate increase is anticipated next year (+\$15,762) and that was prior to pandemic event.
    - Overall, benefits increase by about \$15,000
- **Materials & Services** – 33.0% of operations budget
  - Books – low start at 8.2% of operations budget (\$102,000), shifting some development funds to digital content
  - Facilities – increased for continued work on deferred maintenance projects, including conversion of plumbing to hands-free fixtures (\$52,000)
  - Janitorial – increased significantly due to impact of COVID-19 pandemic (\$40,000)
  - Travel & Training – decreased due to assumed impact of COVID-19 pandemic
  - Election – High cost (\$6,000) 4 year election cycle due in 2021; Local Option Levy on ballot
  - Library supplies – boosted due to COVID-19 for extra cleaning supplies and PPE
  - Utilities – Heating fuel increased based on usage trends.
  - Overall, M&S increases by approximately \$35,000 (9.2%)
- **Transfers & Other**
  - Capital Outlay –\$10,000 allocated for workroom remodel expenses, a project deferred this year by COVID-19 but now more necessary to facilitate physical distancing in staff workroom.
  - Reserve Fund for Capital Investment – growing fund with deposit of \$10,000
  - Cash carryover – maintained at projected year end figure of about \$345,000 (Note prior year goals: \$247,000 in FY18-19, \$310,000 in FY19-20).

## 2020-21 Budget Notes

May 20, 2020

Prepared by Budget Officer Perry Stokes

Thank you all for agreeing to serve on the Library District Budget Committee.

I have prepared these notes as a general overview of the budget process and guide to the budget proposal.

### Overview

Our Budget Committee is composed of the BCLD Board of Directors plus five additional individuals. Board members currently include: Gary **Dielman** (Chair), Frances **Vaughan**, Kyra **Rohner**, Betty **Palmer**, and Beth **Bigelow**. Additional appointees include: Aletha **Bonebrake**, Linda **Collier**, Joy **Leamaster**, Bob **Savage**, and Ann **Mehaffy**.

The Library District budget is composed of four funds: General Fund, Other Uses Fund and Sage Fund, and Reserve Fund – Capital Investment, which the District recently established in Fiscal Year 2019-2020 (FY19-20).

- **General Fund:** This fund is where most of the activity happens. It includes the District's major income (namely, tax revenue) and expenses.
- **Other Uses (Grants & Contingencies) Fund:** This fund is used for special-purpose grants, such as those given to the District by foundations, as well as donations from our Friends and Foundation support groups, income from online book sales, and transfers from the General Fund put aside for strategic purposes. Expenditures from this fund are for the purposes outlined in the grant, special project needs, or particular items the contributors choose to fund.
- **Sage Fund:** This fund is used for operation of the Sage Library System (Sage). BCLD assumed fiscal agent responsibilities for Sage from Eastern Oregon University (EOU) as of July 1 2014. Sage revenue primarily comes through membership fees and grants. Expenditures from this fund are for staff and various services, technical support contracts, materials, training, grant and special project needs, or any other purpose the Sage User Council chooses to fund. This fund operates from its own separate bank account, so funds are not comingled with BCLD. Sage checks are signed by the BCLD Board Chair and myself as Fiscal Agent officer. Interfund transfers are disallowed between the Sage Fund and other BCLD funds. Bills that include costs for both BCLD and Sage are paid by BCLD, then Sage compensates the District. Monthly financial reports are reviewed by the BCLD board. Those reports are also provided to Sage User Council at its bi-monthly meetings.
- **Reserve Fund – Capital Investment:** This new fund is for the purpose of strategically planning for anticipated expenditures for major repairs and maintenance of district facilities or other capital assets.

Each fund is divided into at least two sections: resources (i.e. income) and requirements (i.e. expenditures). Those are then divided into individual line items, such as fines & fees or

taxes (for income) or office supplies or building maintenance (for expenditures).

The attached budget sheets are made from forms provided by the State of Oregon supplemented with additional columns I've inserted to help with historical analysis. The basic forms are submitted once they are approved. The budget process is as follows:

1. The budget is prepared by District staff.
2. It is presented to the Budget Committee by the Budget Officer (me).
3. You recommend changes to the Budget and pass a resolution formally recommending the Budget to the Board of Directors.
4. The Board of Directors makes changes to the budget and then formally approves it in June.
5. The final adopted budget is submitted to the appropriate authorities.

We have one Budget Committee meeting scheduled. If needed, a second meeting is reserved for the following day.

For your assistance, following the budget message, I go through the budget line-by-line below, noting rationales for the numbers as well as the reason for any changes. In addition to the budget and these notes, I have included several attachments to help you evaluate this proposed budget:

- **Attachment I:** FY2020-21 Budget proposal goals & highlights
- **Attachments II.a-b.:** FY2020-21 Budget proposal summary vs prior year
- **Attachment III:** Tax Revenue Projection
- **Attachments IV.a-g.:** Legal budget packet (LB20, LB31 PS, LB31 M&S, LB30, LB10 Other Fund, LB10 Sage Fund, LB11 Reserve Fund)
- **Attachment V:** FY2020-21 Budget salary detail
- **Attachment VI:** FY2020-21 Wage & management salary scale
- **Attachment VII:** Most recent financial statements
- **Attachment VIII:** Master Budget Plan, featuring FY19-20 budget closeout projection and proposed FY20-21 budget for General, Other, and Sage Funds
- **Attachment IX:** Recommended motion to approve the budget.

Please let me know if you have any questions or would like additional information to help with your deliberations. I can be contacted at [director@bakerlib.org](mailto:director@bakerlib.org) or 541-403-0450 (voice or text).



For the following budget descriptions, please refer to the Legal Budget (LB) form spreadsheets, referencing the form numbers at upper left corner of the page.

**LB20 General Fund – Resources**

Revenues projections for the budget proposal are based on assumptions of some negative impacts related to the COVID-19 Pandemic. For the past couple of years my projection calculations have been somewhat disrupted due to tax assessments being tied up with legal disputes, but the model appears to be back on track. In general, the budget projects a reduced but relatively standard annual increase from taxes estimated to be received, a significant reductions of fines and fee collections, and will begin with a surge in Net Working Capital (AKA Operations Reserve) thanks to a substantive unanticipated surplus received in prior year tax revenues in the current fiscal year.

- 2 – Net working capital (AKA Cash on hand / Cash carryover):** This is the base amount of Operations Reserve the District has accumulated to support expenses accrued from the start of the fiscal year until taxes are received in November. It is important that this Reserve continue to grow in order for the district to continue to be self-sufficient and debt free. I anticipate a carryover growth of approximately \$24,000 for the proposed budget, bringing the total Operations Reserve to nearly \$345,000. We aim to build this reserve to an amount of \$400,000 in order to cover Quarter 1 plus one month of Q2 expenses, so this growth is good progress. The General Fund traditionally borrows from the District’s Other Uses fund temporarily for the balance of operations funding until tax receipts are distributed in early November.

**GENERAL FUND - EXPENSES**

|                | Q1<br>Jul-Sep  | Q2<br>Oct-Dec  | Q3<br>Jan-Mar  | Q4<br>Apr-Jun                                    | TOTAL  |                          |
|----------------|----------------|----------------|----------------|--|--|--------------------------|
| <b>FY19-20</b> | <b>284,711</b> | <b>282,252</b> | <b>350,652</b> | <b>309,671</b><br><small>161,153 to date</small> | <b>1,227,286</b><br><small>1,077,936 to date</small> | <b>PROJECTED<br/>AMT</b> |
| % of whole     | 23.2%          | 23.0%          | 28.6%          | 25.2%  |  |                          |
| <b>FY18-19</b> | <b>283,161</b> | <b>298,391</b> | <b>282,933</b> | <b>257,359</b>                                   | <b>1,121,845</b>                                     |                          |
|                | 25.2%          | 26.6%          | 25.2%          | 22.9%  |  |                          |
| <b>FY17-18</b> | <b>259,222</b> | <b>320,440</b> | <b>283,145</b> | <b>318,540</b>                                   | <b>1,181,348</b>                                     |                          |
|                | 26.1%          | 32.3%          | 28.6%          | 32.1%  |  |                          |
| <b>FY16-17</b> | <b>307,910</b> | <b>233,141</b> | <b>276,544</b> | <b>282,666</b>                                   | <b>1,100,262</b>                                     |                          |
|                | 28.0%          | 21.2%          | 25.1%          | 25.7%  |  |                          |
| <b>FY15-16</b> | <b>231,436</b> | <b>239,439</b> | <b>278,068</b> | <b>242,668</b>                                   | <b>991,611</b>                                       |                          |
|                | 23.3%          | 24.1%          | 28.0%          | 24.5%  |  |                          |
| <b>FY14-15</b> | <b>211,623</b> | <b>228,738</b> | <b>254,264</b> | <b>240,455</b>                                   | <b>935,080</b>                                       |                          |
|                | 22.6%          | 24.5%          | 27.2%          | 25.7%  |  |                          |
| <b>FY13-14</b> | <b>234,720</b> | <b>251,066</b> | <b>241,770</b> | <b>228,211</b>                                   | <b>955,767</b>                                       |                          |
|                | 24.6%          | 26.3%          | 25.3%          | 23.9%  |  |                          |
| <b>FY12-13</b> | <b>208,420</b> | <b>243,077</b> | <b>249,038</b> | <b>232,402</b>                                   | <b>932,937</b>                                       |                          |
|                | 22.3%          | 26.1%          | 26.7%          | 24.9%  |  |                          |

- **3 - Previously levied taxes:** These amounts are based on the rate of this year's receipt of back taxes from previous years. Proceeds for FY19-20 were extraordinarily above normal due to settlement of tax assessment challenges from commercial property sales and improvements. Based on rate of receipts, the proposed budget assumes an amount based on historically standard.
- **4 – Interest:** This amount is earned from the District’s investment pool managed by Baker County. Though the District’s fund balance has been growing from year to year, earnings have been depressed from low interest rates. The rate of returns this year warrant a reduction of the amount originally budgeted. That same figure is used for the proposed budget. Actual figures are not known until after the start of the next fiscal year.
- **5 – Transferred IN:** This amount is primarily from online book sales collected in Other Funds transferred over to support Collection Development. Online sales have been somewhat lower than prior years but are supplemented by proceeds from the Winter Used Book Sale. The proposed budget of \$6,000 includes \$3,000 of Election Reserve fund, and \$3,000 online sales.

**ONLINE SALES - USED BOOKS**

| FY12-13 | FY13-14 | FY14-15 | FY15-16 | FY16-17 | FY17-18 | FY18-19 | FY19-20 |
|---------|---------|---------|---------|---------|---------|---------|---------|
| 4,806   | 4,931   | 3,279   | 3,922   | 5,500   | 5,196   | 3,840   | 2,363   |

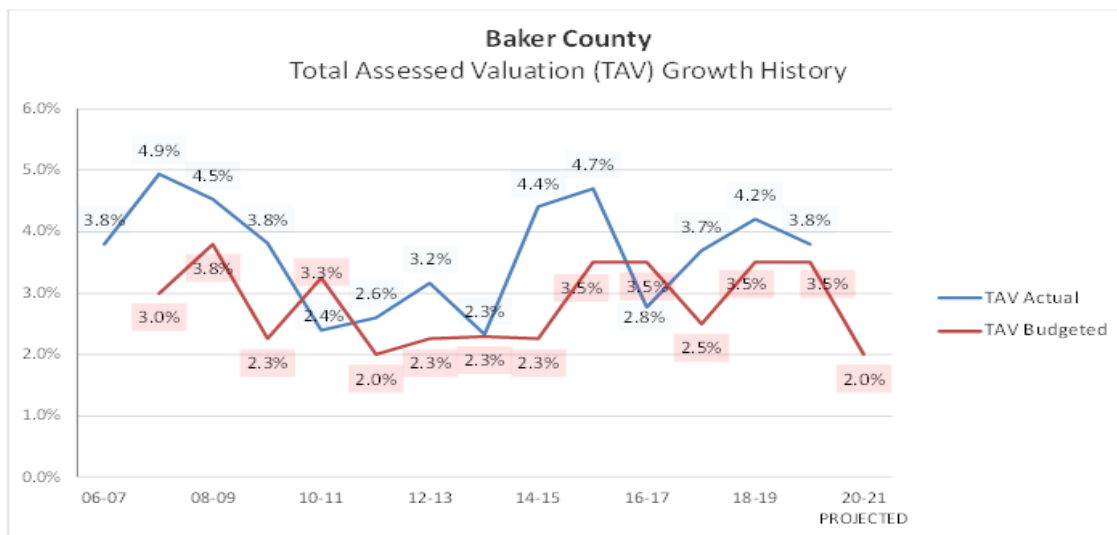
*to date*

- **7- Fines and fees:** These are generated from fines, lost item charges, faxes, copies and printouts, out- of-area library card fees, and miscellaneous other items. The district is projected to lose 25% of fee revenue for FY19-20 due to the COVID-19 lockdown. The proposed budget estimates a 55% cut to this line for the coming fiscal year.
- **8 – State government funds:** This amount is from Oregon funding of early literacy and Summer Reading through the Ready to Read grant program from the Oregon State Library. The grant program scope includes early literacy, summer reading, and school age (afterschool) projects for youth birth—12<sup>th</sup> grade. Funding is based on youth populations & is expected to remain stable.
- **9 – Other tax revenues:** This amount is from various County sources such as foreclosure and timber sales. Due to high variability, it is budgeted at a conservative rate based on history.
- **10 – Federal funds:** This amount is from reimbursements for telecommunications expenses under the federal E-Rate program distributed through the Institute for Museum and Library Services (IMLS). Looking back at historical data, the line was high in FY16-17 for funds received on a capital project of upgrading the Internet network infrastructure at the main library branch. Though the current administration has proposed to eliminate all federal funding for museums and libraries for the fourth year in a row, Congress has continued to fund IMLS. E-rate revenue is projected at a regular rate of reimbursement.
- **11 – Special Contracts (Tech Support):** In previous years, these monies are prorated salary, benefits and actual mileage costs for contracted visits to client libraries by the District’s IT Manager for tech support. Those support visits were discontinued and not expected to resume. In FY17-18, however, the district did contract out its Business Manager for a brief consulting visit to the newly formed Jackson County Library District. For FY19-20, the district sought to contract out a staff who was certified to pilot drones to other government agencies for property inspections, but that option ended when the staff moved away.
- **12 – Job Training Programs:** Primarily pass-through funding for state or federal job training programs. Hosting agency contribution is minimal. No Job Trainee is anticipated.

- **13 – Donations, grants & miscellaneous:** Contributions directed specifically for general fund items. For the proposed budget, the figure is conservatively projected based on history.
- **14 – Capital financing:** The last use of this category was the 2013-14 financing of \$22,871 with Baker City for the District’s portion of the Resort St Improvement Project. The District has budgeted to expend \$2,000 per year until the loan is paid off in 2028. No new financing is currently planned.
- **15 – Fiscal agency fee:** The administrative fee for fiscal agency services to the Sage Library System is based on a 2% portion of Sage’s prior year budget total after accounting expenses are taken out. The majority of the 2% is paid through the Sage Fund to the district’s Admin Services Manager for 5 accounting hours per week. The remainder is paid to the district as fiscal administrative fee, which calculates to reimbursement of BCLD for an average of 1 hour per week of oversight time at the Director’s salary rate.
- **16 – Other financing sources:** This line has previously been used for insurance settlements such as for roof damage claims incurred in the severe winter of 2017. For the current fiscal year, this line will be amended in anticipation of FEMA Public Assistance grants for reimbursement of COVID-19 related expenses on decontamination supplies and equipment. I’ve also budgeted a modest amount in hopes of additional FEMA funding for the coming FY.
- **30 - Taxes estimated to be received:** Figures are based on the assessed value of countywide property, divided by 1,000 then multiplied by the District millage permanent rate of 0.5334 and local option levy rate of 0.249. The rate of collection and compression are two factors which significantly reduce this revenue. See the Tax Revenue Projection report for details on this calculation.

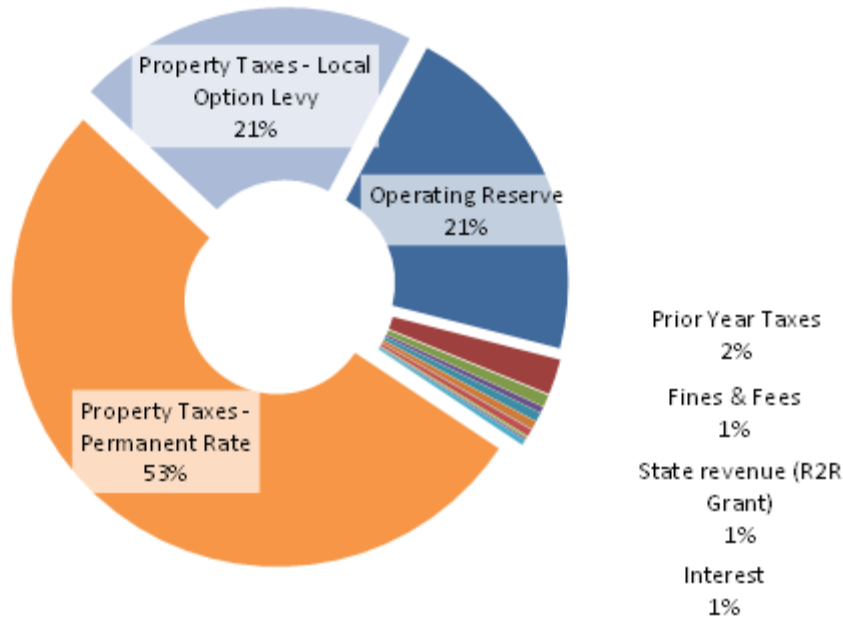
As part of economic fallout from COVID-19, the tax revenue growth rate is projected to drop from the robust FY19-20 rate of 3.8% to 2%. Given the unprecedented circumstances, the rate is difficult to predict but in the past 15 years, the rate has not dropped below 2.3% even during the Great Recession. A 1% change in the growth rate will result in about a \$10,000 increase or decrease.

The Board customarily adopts a Supplemental Budget annually at its June meeting to accommodate any surplus revenue and modify expenditure authority for various categories.

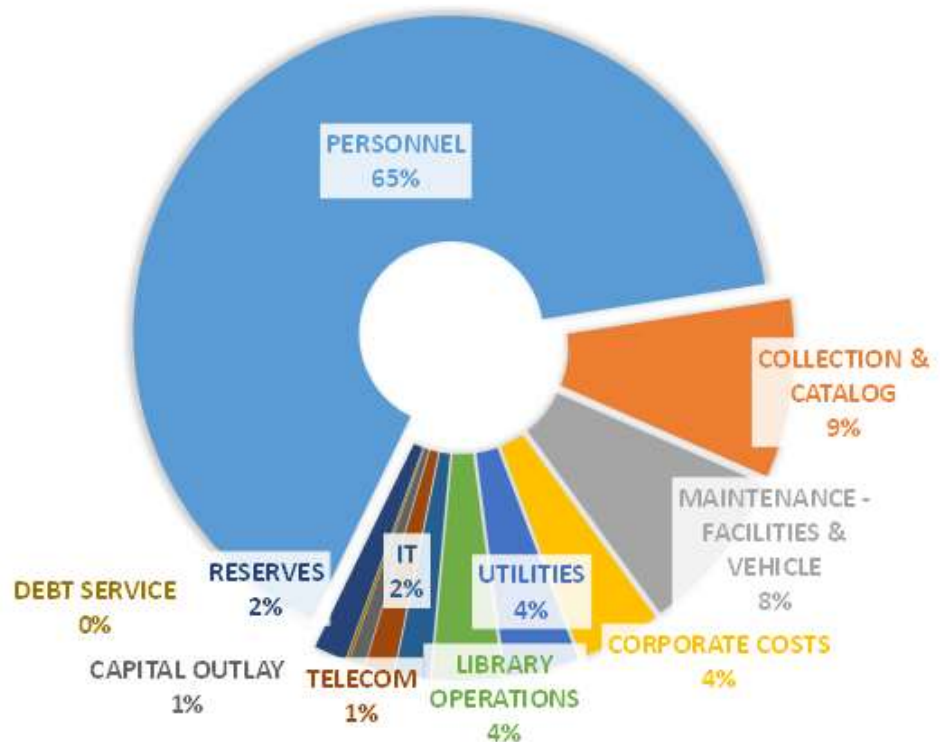




### BCLD BUDGET FY20-21 GENERAL FUND - RESOURCES



### BCLD BUDGET FY20-21 GENERAL FUND - EXPENSES



### LB 31 General Fund - Expenditures

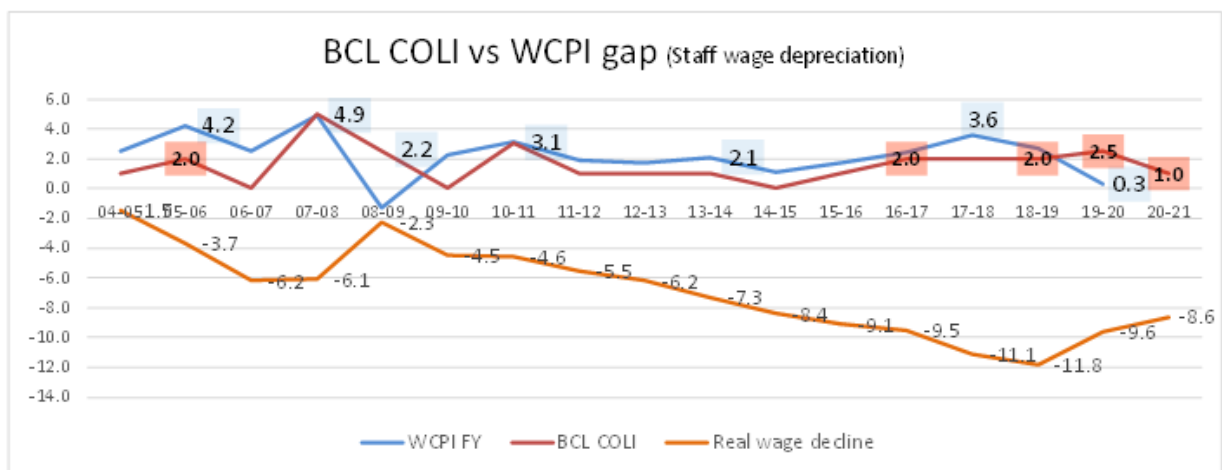
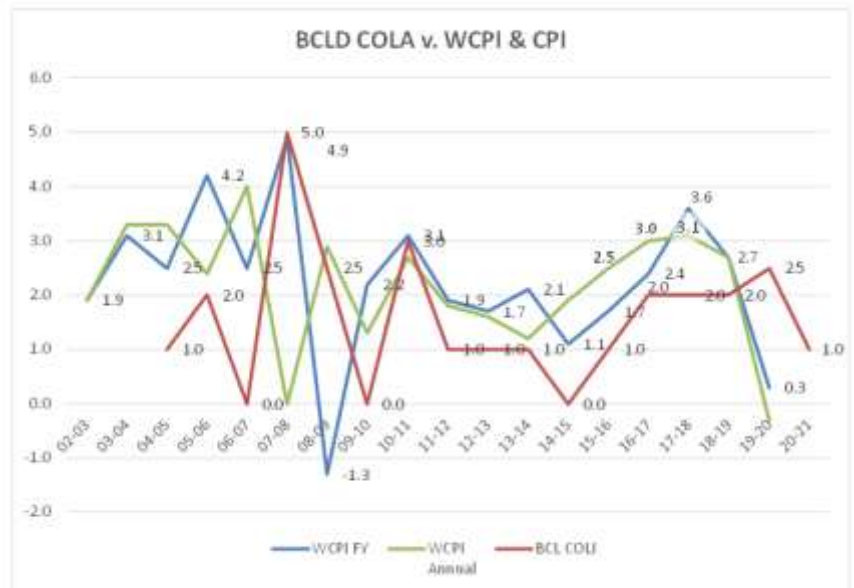
#### Personnel Services

The figures presented here are based on a proposed 1.0% Cost of Living Adjustment (COLA) to all non-salaried employees.

For the past three years, staff COLA has been steady at 2 - 2.5%, which was up from several years of 0 - 1%. The trend of rising benefit costs – health insurance and retirement – tends to consume a lion’s share of new revenue. This constrains the District’s ability to keep wage increases at pace with inflation, and has resulted in falling real wage rates for our employees.

For the proposed budget, although health insurance cost has spiked again (+15%), the District is able to cover the increase and also provide a minimum COLA which corrects some of the real wage depreciation. Considering most employees interact with the public, but less than half qualify for health insurance benefits, I encourage the Committee to view the COLA this year as a type of hazard pay in the context of the pandemic rather than being strictly tied to the Consumer Price Index which is dropping precipitously.

The most recent [Western Region Consumer Price Index](#) chart shows the rolling 12 month total has dropped to 1.3% in the wake of the pandemic, primarily as result of falling gasoline prices. If negative rates continue for the next couple of months, I estimate it will be around, or a bit less than, 0.0% for the fiscal year. In the past three years, the fiscal year WCPI has ranged from 2.4 – 3.6%.



In addition to the real wage and hazard pay factors, the Oregon Minimum Wage Schedule continues to put pressure on the district to raise wages for low and high-level positions and keep salaries

competitive enough to recruit and retain high performance staff. As of July 1 2020, the state minimum wage for non-urban counties will increase by \$0.50 to \$11.50. This schedule enacted by the Oregon legislature in 2016 increases the minimum wage \$0.50 each year until 2022 (\$12.50). Currently, no district pay rates are below the minimum.

Other significant salary elements include

- Reclassification advancement increase for one administrative staff for new duties.
- Increasing Branch Leads schedule from 18 to 19 hours/wk.
- Step increases for 7 staff.
- Salary freeze for Director (no COLI).
- Total FTE is unchanged at 14.8.

**In aggregate, the total Salary line is negligibly changed (0.2%) as compared to the original FY19-20 budget.**

In the **Benefits** category, health insurance rates from Special Districts Insurance Services (SDIS) have jumped by 15%. This follows the prior year rate increase of 7% for a 22% spike in two years. Oregon's Public Employee Retirement System (PERS) rates are fixed for the current biennium of 2019-2021.

In sum, compared to the original FY19-20 budget, the Personnel Services department is increased 1.9% (+\$15,762). Personnel Services will make up 67.0% of the Total Operating Budget which is within the best practices target ratio of 65-70%.

- **23 - Retirement:** Employees participate in the Public Employee Retirement System, contributing 6% of their salary.
- **24 - Social Security:** Calculated at 7.65% of payroll.
- **25- Unemployment insurance:** Previously calculated at 0.01% of payroll, this rate spiked to 0.06% in FY18-19 based on rate report from the State of Oregon.
- **26 - Health insurance:** A sum of premium rates for the new Regence Blue Shield plan provided through SDAO. The coverage assumes a \$3,000 out-of-pocket deductible cap from the District for each employee of which the District contributes 50% (\$1,500). The district typically sees two or three deductible claims from employees per year. However, on two occasions since FY13-14, claims have exceeded the standard \$5,000 standard contingency reserve. Therefore, the district maintains an Health Benefit Contingency Reserve Fund of \$6,000 lumped in here with the premiums. Unused Health Benefit Reserve Funds may be re-allocated to other General Funds as needed late in the year.
- **27 - Workers compensation:** Based on recent invoices from Special Districts Association of Oregon (SDAO).
- **28- Life Insurance:** Provided through Lincoln Financial Group, calculated based on rate history.



### LB 31 General Fund - Expenditures

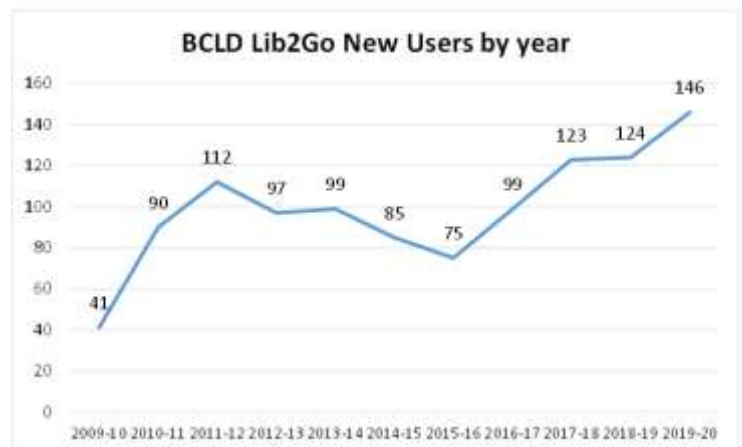
#### Materials & Services

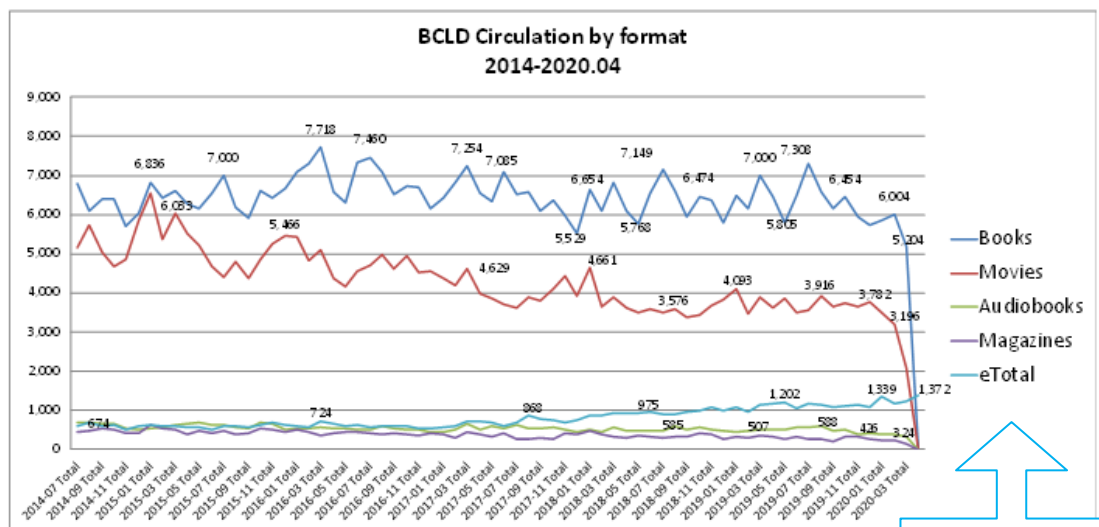
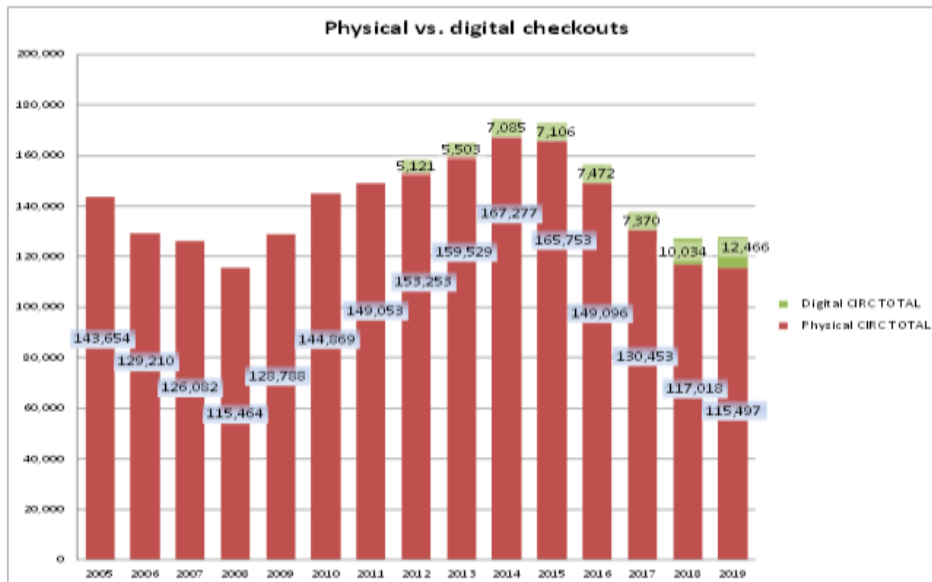
- **1 – Heading line**
- **2 – Collection Development:** This line item is how we purchase materials for the collection including books, magazines, DVDs, audiobooks, electronic resources (eBooks, eAudiobooks and database subscriptions), costs for mending and bindery and more. As one of the few discretionary funds, Collection Development is a strong indicator of the budget strength and at times may be drawn down to accomplish other goals. The Collections line is typically infused later in the year as unanticipated funds become available or with surpluses moved from other lines.

|                         | 2015-16        | 2016-17          | 2017-18          | 2018-19          | 2019-20 v1       | 2019-20 v2       | 2020-21          |
|-------------------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                         | actual         | actual           | actual           | actual           | Proposed         | Revised          | Proposed         |
| <b>Personnel</b>        | 686,252        | 701,821          | 784,462          | 775,878          | 819,366          | 788,342          | 835,128          |
| <b>M&amp;S</b>          | 301,860        | 317,137          | 390,065          | 376,931          | 378,375          | 418,960          | 411,455          |
| <b>TOTAL</b>            | <b>988,112</b> | <b>1,018,958</b> | <b>1,174,527</b> | <b>1,152,809</b> | <b>1,197,741</b> | <b>1,207,302</b> | <b>1,246,583</b> |
| <b>Personnel %</b>      | 69.5%          | 68.9%            | 66.8%            | 67.3%            | 68.4%            | 65.3%            | 67.0%            |
| <b>M&amp;S %</b>        | 30.5%          | 31.1%            | 33.2%            | 32.7%            | 31.6%            | 34.7%            | 33.0%            |
|                         |                |                  |                  |                  |                  |                  |                  |
| <b>Books/collection</b> | 95,908         | 99,802           | 88,650           | 113,000          | 120,000          | 130,000          | 102,000          |
| <b>Books %</b>          | 9.7%           | 9.8%             | 7.5%             | 9.8%             | 10.0%            | 10.8%            | 8.2%             |
|                         |                |                  |                  |                  |                  |                  |                  |
| <b>Carryover</b>        | <b>216,851</b> | <b>219,537</b>   | <b>242,849</b>   | <b>313,391</b>   | <b>315,759</b>   | <b>344,708</b>   | <b>344,367</b>   |
| % chg                   | 13.5%          | 1.2%             | 10.6%            | 29.0%            | 0.8%             | 10.0%            | -0.1%            |

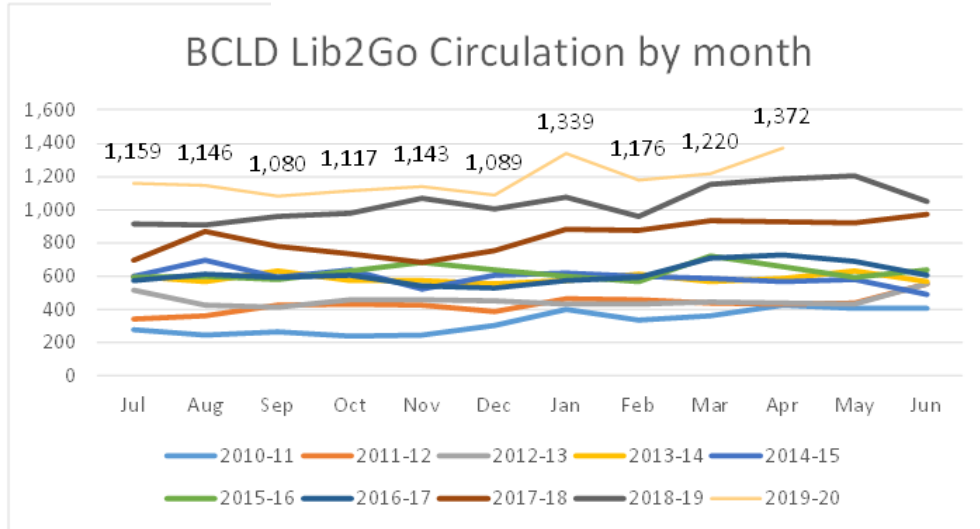
In the past two years, the district has been able to increase the collection budget to the benchmark target of a 10% minimum ratio portion of the Operations Budget. The proposed budget must drop the Collection investment ratio down to 8.2% to start, in order to accommodate COVID-19 related cost drivers in facilities management.

Trends show circulation of print collections continues to be steady and movie borrowing has declined since peaking in early 2015. Digital catalog use, which was growing steadily prior to the pandemic has experienced a surge of new user registration – doubling in March and April this year. Digital loans have grown statewide by over 25%.





“eTotal” includes both eAudio and eBook digital checkouts



**3 - Library Consortium:** The majority of this category consists of the annual Sage Library System membership plus approximately \$1,000 for OCLC subscriptions to the WebDewey cataloging resource and ILL services. The Sage membership fee has increased 2.5% over the previous year. BCLD's Sage fee will be offset by approximately \$2,000 to compensate for fiscal agency duties. This amounts to a discount on Sage membership of approximately 15%.

- **4 - Facilities maintenance:** Includes building services contracts for snow removal, HVAC, boiler, sprinkler, fire and security systems, rugs and mats, as well as building and landscaping supplies, contracted repairs as necessary, and special projects. With a highly-skilled Facilities Specialist now at full-time, the district will continue to prioritize building & grounds maintenance repair projects by keeping this line well-funded.

Several special projects are on the maintenance strategic plan, as the budget will afford:

- COVID-19 RELATED: upgrade plumbing with hands free flush and faucet valves (**\$ TO BE DETERMINED**)
- COVID-19 RELATED: install air scrubber devices in HVAC main systems and various small rooms as needed for indoor air safety in period of COVID-19 pandemic (**\$ TO BE DETERMINED**)
- Screen & mitigate radon gas levels at all branches (\$5,000)
- apply new roof layer at Baker branch (\$40,000 - \$100,000), **PENDING SUFFICIENT \$\$**
- install custom shelving for Record Courier volumes (\$4,000)
- replace wood siding at southwest side of Baker branch (\$6,000)
- remodel staff workroom for improved efficiency / replace staff desks in workroom with ergonomic, flexible worktables (\$10-\$15,000)
- replace drive-up book drop insert at Baker branch (\$4,000)
- update Huntington branch crawlspace for energy efficiency (\$1,000)
- convert lighting fixtures to LED at branches (\$4,000 per branch)
- reseal parking lot at Baker (\$8,000)
- replace emergency exit signage at Baker (\$4,500)
- replace wheeled office chairs for computer labs & staff (\$3,500)
- install mineral filter to incoming water main at Baker branch (\$5,000)
- contract a professional commercial landscape plan for Baker branch (\$5,000?)
- replace rubber seal strips on exterior windows at Baker branch (\$10,000?)
- remodel Reference Room at Baker to be temp/humidity controlled Archive Room (\$?)
- remodel old restrooms at Baker branch (\$?)
- repair walkway at northwest corner of Baker branch (~~-\$3,500~~), **COMPLETED**
- prune large trees at Baker branch (\$5,000), **COMPLETED**
- construct outbuilding for equipment storage (\$2,000), **COMPLETED**
- replace exterior litter bins (\$4,500), **COMPLETED**
- create water feature at front entrance (\$2,000), **COMPLETED**
- add handrail at front entrance for safety (\$1,000), **COMPLETED**
- repair cement ramp and walkway at Huntington (\$5,000), **COMPLETED**
- repair damage to soffit and roof at Baker branch (\$70,000), **COMPLETED**
- install video security system at all branches and upgrade Baker branch (\$10,000),



**COMPLETED**

- replace reading room lounge chairs (\$4,000), **COMPLETED**
  - remodel Teen Room (\$15,000), **COMPLETED**
  - replace damaged toilet bows at Baker branch (\$3,000), **MOSTLY COMPLETED**
  - remove large Siberian Elm tree at Baker branch (\$2,000), **COMPLETED**
  - add handrails at Halfway branch entrances for safety (\$3,000), **COMPLETED**
  - replace riverside wooden boardwalk (\$9,500), **COMPLETED**
- **5 - Janitorial Contract:** This line has traditionally funded Professional Janitorial Services for at least 4 days at the Baker branch. Enhanced sanitation requirements due to the COVID-19 Pandemic mandate that restrooms and shared surface areas be cleaned at least once daily every day of the week. In addition, daily cleaning services will also be needed for each of our community branches, which more than doubles this line from its standard of around \$18,000 up to \$40,000.
  - **6 – Janitorial Supplies:** Includes cleaning products and disposable restroom supplies. This line is also nearly doubled due to more supplies necessary to combat the pandemic.
  - **7 – Equipment Maintenance Services:** Includes Xerox copier services contract and piano tuning.
  - **8 –Computer Maintenance:** Includes funds for replacement and repair of outdated or defective computers, printers and other tech equipment, license fees, and branch travel for the IT manager. The allocation is based on expense history. It assumes continuing upgrade of aging computers, catalog stations, and network infrastructure components.
  - **9 – Bookmobile operations:** Includes fuel, repairs and replacement needs such as tires. Amount based on history. Repairs have been extraordinarily high for the past three years. The vehicle is now around 20 years old with over 200,000 miles. Vehicle replacement may be needed in 5-10 years.
  - **10 - Insurance:** Amount based on previous invoices from SDAO for liability and flood insurance.
  - **11 – Travel & training:** Includes costs associated with professional development opportunities, in-house training event expenses, and outreach activities, including mileage, meals, lodging and parking reimbursements. With the expectation that remote virtual training will continue to be emphasized in the next year, I have proposed a significant reduction for this line.
  - **12 - Elections expense:** This is a periodic expense for board member election or local option levy measure. The District’s costs are calculated as a proportion of other items on the ballot each year. Every four years, the charge is around \$6,000 instead of the usual \$3,500. In May 2021, the District’s 5-year Local Option Levy will be on the ballot for renewal.
  - **13 - Audit:** The Professional Audit Services Contract was up for bid in FY19-20 and awarded to a firm at a lower rate. The proposed budget is based on the amount paid in the prior year plus a projected increase and consulting fee contingency.
  - **14 - Bookkeeping:** Includes accounting software costs, annual payroll subscription, and related supplies (check orders, deposit slips, and year-end forms).
  - **15 – Dues and subscriptions:** Includes memberships in local organizations and professional societies. Includes membership dues for the Government Ethics Commission, Chamber of Commerce, Libraries of Eastern Oregon, Costco, Oregon Public Broadcasting, and the director's

dues for the Oregon Library Association, American Library Association, Public Library Association, and Rotary Club.

- **16 – Debt service:** An outstanding debt of \$24,500 plus low rate accruing interest was assessed to BCLD in FY14-15 from the City of Baker City for the Resort Street Project. The District plans to pay at least \$2,000 each year until paid off (estimated to be in year 2027), but is allotted up to 20 years. The line may also include bank loan origination fees and interest for Tax Anticipation Note loan if necessary for operating funds prior to receipt of tax funds beginning in mid-November.
- **17 - Publication:** Includes advertising library services and events in local media. Publishing of legal notices is moved to Legal Administration.
- **18 – Financial management fees:** This amount is from checking account, credit card payments (PayPal), payroll direct deposit, and other bank fees.
- **19 – Legal Services:** Includes Secretary of State audit filing fee. May also be used for legal counsel expenses, if needed.
- **20 – Public Programs:** This line item includes the costs for hiring performers and buying supplies for programs. Includes potential costs for events organized by partner agencies such as Oregon Humanities, Libraries of Eastern Oregon, OMSI, and other independent program costs. Proposed expenses are stable.
- **21 – Branch Mileage / BCLD courier:** Funds twice monthly visits of branch staff travel to the main library primarily for courier of materials.
- **22 – Library Services Supplies:** Includes office supplies and processing materials for the technical department, and other consumables necessary for operations such as printer toner, copy paper, envelopes, pens, book and AV cases and covers, barcodes, library cards, forms, etc. For FY19-20, the line was expanded for investment in COVID-19 Pandemic-related Personal Protective Equipment (PPE). This line is increased by 25% on the proposed budget for anticipated continuing need of disposable PPE such as masks, gloves, and decontamination materials.
- **23 – Youth Programs:** Includes Ready to Read grant expenses, covering supplies for Summer Reading Program, regular story times, special events and early literacy programs, and teen events. This category was increased significantly in FY17-18 for expansion of Summer Reading and Early Literacy programs in coordination with the branches, and new youth programs such as Maker Club and Young Adult activities. The line is increased based on history and to support expansion of the Summer Reading program in Halfway.
- **24 - Postage/Freight:** Primarily used for sending bills, checks, certified mail, return shipments.
- **25 - Utilities:** Based on history of utility rate costs for all six branches. Includes electricity, garbage, natural gas, and water. Projected increases are primarily from heating fuel and electricity.
- **26 - Telecommunications:** Includes Internet for all branches and bookmobile, telephone services for all branches and bookmobile, plus mobile phones provided to select administrative staff.
- **27 – Special contracts – grants, IT support:** Used in past year for staff consulting to partner agencies for IT support, or accounting procedures. None anticipated in the next fiscal year.
- **28 - Miscellaneous:** This line is expected to be unused. Nothing budgeted.

**LB 30 General Fund – Requirements Summary (2 pgs – Allocated/Not Allocated)**

This form presents a summary of aggregate categories for both Personal Services and Materials & Services shown in the LB-31s. The requirement total must match the resources total from LB-20.

**Pg. 1 Allocated****Capital Outlay**

- **35 – Total Capital Outlay:** Generally, amounts in this category have been small place takers. In the FY16-17 budget this line included capital outlays for LED lighting and Internet network infrastructure upgrade projects. In the current fiscal year, this line funded two special capital projects: the Baker branch boardwalk rebuild and safety handrails installed at the Halfway branch. For the proposed budget, \$10,000 is again allocated to acquire new furnishings as part of the staff workroom remodel project.

**Pg. 2 Not Allocated****Debt Service**

- **15 – Debt Service – Baker City LID Resort St Project:** In 2013, Baker City created a Local Improvement District (LID) to pay part of the bill to bury utilities along Resort Street. An LID is a funding system that provides for a group of property owners to share costs of infrastructure improvements. BCLD contributes an amount of \$2,000 annually to the City to repay its portion of the project costs.

**Interfund Transfers**

- **23 – Transfer – technology & election:** Usually consists of \$1,000 set aside for scheduled server replacement or other IT project need. On years there is no election, the line also includes \$1,500 transferred to a reserve line in Other funds for future elections.
- **24 – Transfer – Severance:** based on projections of retirement eligibility for staff and reimbursements due for unused vacation pay and half of unused sick leave.
- **25 – Transfer – Capital Improvement Fund:** With the needed roof repair and several other significant Capital Improvement Projects on the strategic maintenance plan horizon, the District must grow its Reserve Fund for those purposes. I'm proposing to add \$10,000 to the reserve pool for the next fiscal year.

**Operating Contingency**

- **29 – Operating contingency:** this small allocation is primarily intended as a redundant contingency to the Health Insurance Benefit line. If unused, it may be re-allocated as necessary or converted to reserve.
- **32 – Reserved for future expenditure:** this allocation, also known as the Cash Carryover and Operating Reserve, is essential to fund district operation from July 1 until receipt of tax disbursements in early November. The District has a new target goal of \$400,000 necessary for operations until November taxes are received. The District borrows the balance of funds required from its own Other Uses Fund.



**LB 10 Other Uses Fund****Resources**

- **3 – Working Capital:** consists of carryover amounts from grants, donations, reserve and contingency transfers.
- **5 – Interest:** Small amount of interest generated by this account has been stable.
- **6 – Transferred IN:** Includes annual deposit of \$10,000 for severance liability reserve, and variable amount for technology and election reserves.
- **7 - Grants & Loans:** Most grants and limited use gifts are managed through this category. The \$20,000 budgeted is for approximate planned grant requests.
- **8 - Donations:** Consists of miscellaneous donations from individuals, often for memorial purposes.
- **9 –Book sales:** Based on history of recent years. Volunteers have been posting many items online with great success. These sales have reached annual level that surpasses the total raised by the Friends’ two annual book sales. Proceeds from the Winter Book Sale have boosted this line in recent years as Friends have opted not to organize that event.
- **10 – Other financing sources:** Used for non-standard resources that do not fit in prior lines.

**Requirements**

- **16 – Personnel Services:** Used for administration of grant project personnel. In recent years, this has funded the Vroom grant early literacy project.
- **20 – Memorial & Grants:** Includes approximately \$65,000 of carryover from an estate bequest in 2013 plus a balance of funds on other restricted and unrestricted grants and donations.
- **21 – Election Reserve:** Accumulated amount from General Fund transfers of \$1,500 during non-election years. The balance of approximately \$3,000 available in this pool will all be transferred out to the General Fund for the anticipated high-cost upcoming election cycle.
- **22 – Literacy:** This amount goes to support partnership projects of the Baker County Literacy Coalition.
- **23 – Technology:** This reserve pool is for unplanned IT project needs or to support scheduled major hardware replacement. It was last used to help fund upgrade of the Baker branch network infrastructure.
- **24 - Capital Projects:** This category was recently used to put aside funds for planned capital projects or emergency building needs. With creation of the new Reserve Fund for that purpose, funds were transferred out and the line will be discontinued.
- **25 – Severance Liability:** Includes contingency to pay out unused accumulated staff sick and vacation benefits. The District typically transfers in a deposit of \$10,000 annually from the General Fund to prepare for this liability. Projections are that the district is well above the amount needed for payout on the next retirement eligible employee.
- **26 – Corporate Costs:** Consists of bank and sales fees for accounts.
- **27 – Transfer Out:** This line consists of \$3,000 from online book sale revenue plus \$3,000 balance in the election reserve transferred out to the General Fund.

### ***LB 10 Sage Fund***

This fund is used exclusively for operation of the Sage Library System. BCLD assumed fiscal agent responsibilities from Eastern Oregon University (EOU) as of July 1 2014. The Sage User Council approves the fundamentals of this budget at its regular meeting in March each year. The revised and proposed budgets may be slightly modified based on more recent information.

#### **Resources**

Sage has its own revenue source through membership fees and grants and maintains its own operations reserve as unappropriated ending fund balance.

- **2 – Net working capital (AKA Cash on hand / Cash carryover):** Like the General Fund, this is the base amount of Operations Reserve that Sage has accumulated to support expenses accrued from the start of the fiscal year until membership dues and grants are received. Sage needs between \$135,000 - \$150,000 to operate through November.
- **5 – Interest:** Place taker only. Sage funds are not held in an interest bearing account.
- **6 -- Membership dues:** Sage has needed to raise its dues by 2.5% this year to accommodate various increased operations costs.
- **8-- Restricted grants:** An annual LSTA grant from the Oregon State Library supports half of Sage's courier services at approximately \$61,000. The full Sage courier calculation includes a cash contribution as reflected in the budget expense category plus in-kind expenses from various members.
- **9 – Miscellaneous revenue:** primarily reimbursement payments from select members for use of Sage cataloging resource.

#### **Requirements**

Expenditures from this fund are for staff and various services, technical support contracts, materials, training, grant and special project needs, or any other purpose the Sage User Council chooses to fund. This fund operates from a bank account that is separate from the BCLD general fund. Sage checks are authorized by the Sage administrator and signed by District Library Director and Board President. No interfund transfers between the Sage Fund and other BCLD funds are allowed. Bills that include costs for both BCLD and Sage are paid by BCLD, then Sage compensates the District. Financial reports are reviewed monthly by the BCLD board and bi-monthly by the Sage User Council.

- **19-20 -- Personnel / Salaries:** One Systems Administrator is listed here. The other is an independently contracted support service staff listed in Materials & Services under System Support.

As described in the General Fund Resources notes, the District assesses a fee for fiscal agency services based on 2% of the previous year Sage budget total. This amount covers primarily for the Admin Services Manager labor and oversight from the Director. The balance of the assessed fee less accounting costs is paid back to BCLD, which is projected at around \$2,000.

- **23-29 -- Personnel / Benefits:** These amounts are based on the same rates as regular BCLD staff. The Health Insurance line includes the District's premium only; the \$1,500 liability for deductible reimbursement is in contingency.

- **30-47 – Materials & Services:** These categories are identified and budgeted by the Sage Budget Committee.  
**\*Note: line 48** for “Member credits” is a restricted fund balance of overpayments received several years ago from the Southern Oregon Library Network. The amount is in the process of being returned to SOLN, or refunded in the form of credit for membership payments, or reserved for work dedicated to SOLN only. Most of the credits have been dispersed.
- **52 -- Capital outlay:** This fund is reserved for server upgrades and expansions.
- **53 – Contingency:** This fund is reserved for emergency need.

### ***LB 11 Reserve Fund – Capital Investment***

This fund, newly established by resolution at June 2019 Board Meeting/Budget Hearing, is designated exclusively for “the purpose of strategically planning for anticipated expenditures for major repairs and maintenance of district facilities or other capital assets.”

The proposed budget adds a modest \$10,000 to add to the inaugural investment of \$55,000. The first priority on the strategic plan for this fund has been for a new roof layer on the Baker branch, but enhancements to indoor air handling systems (HVAC) in response to the COVID-19 pandemic may now take precedence. Other projects on the long-range plan include:

- Remodel of Story Time Room and Discovery Center at Baker branch (\$25,000?)
- Replacement of carpet in worn areas (Meeting Room, Computer lab, etc.) at Baker branch (\$40,000?)
- Replacement of 1980 model work pickup truck (\$10,000)
- Replacement of bookmobile by 2030 (\$150,000)

IN THE CIRCUIT COURT OF THE  
STATE OF OREGON FOR BAKER  
COUNTY

} AFFIDAVIT OF PUBLICATION

STATE OF OREGON  
County of Baker } ss

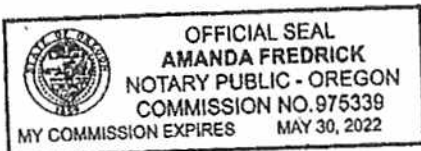
I, Julie Ferdig being duly  
sworn, depose and say that I am  
the principal clerk of the publisher of  
the Baker City Herald, a newspaper  
of general circulation, as defined by  
ORS 193.010 and 193.020; that the

**NOTICE OF BUDGET COMMITTEE  
MEETING A**

a printed copy of which is hereto  
annexed; was published in the  
entire issue of said newspaper for 1  
successive and consecutive issues in  
the following issues:  
**05/07/2020**

Subscribed and sworn to before me  
on this **13th day of May, A.D. 2020**

Julie Ferdig  
Amanda Fredrick  
Notary Public of Oregon



**NOTICE OF BUDGET  
COMMITTEE MEETING**

A virtual public meeting of  
the Budget Committee of  
the Baker County Library  
District, Baker County, State  
of Oregon, to discuss the  
budget for the fiscal year  
July 1, 2020 to June 30, 2021  
will be held electronically via  
GoToMeeting pursuant to  
Executive Order No. 20-16.  
The meeting will take place  
on Wednesday, May 20  
2020 at 5:00 pm. It is  
accessible from a computer,  
tablet or smartphone at  
<https://global.gotomeeting.com/join/507137773>.  
One can also dial in using a  
telephone at:  
+1 (646) 749-3122.

The purpose of the meeting  
is to receive the budget  
message and to receive  
comment from the public on  
the budget. This is a public  
meeting where deliberation  
of the Budget Committee will  
take place. Any person may  
join the virtual meeting to ask  
questions or comment on the  
proposed budget programs  
to the Budget Committee.  
Written communication may  
be submitted by email to  
[info@bakerlib.org](mailto:info@bakerlib.org) or regular  
mail to 2400 Resort St,  
Baker City, OR 97814. If a  
continuance is necessary,  
a 2nd meeting is tentatively  
scheduled for Thursday,  
May 21 2020 at 5:00 pm.  
A copy of the budget  
document may be inspected  
or obtained on or after  
May 13, 2020 by downloading  
from the library website at  
[www.bakerlib.org/about/bud-  
get.html](http://www.bakerlib.org/about/bud-get.html).

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.

Legal No. 187640  
Published: May 7, 2020

COPY

Budget Committee pub.  
BC Herald, 5/7/2020



Hells Canyon Journal

541-742-7900

P.O. Box 646

6/08/20

Perry

This is the original - please file in budget file

Ch

# Invoice

|    |           |
|----|-----------|
|    | Invoice # |
| 20 | 61085     |

|  |
|--|
| <b>Bill To</b>   |
| Baker County Library<br>2400 Resort St<br>Baker City, OR 97814 |

| P.O. No. | Terms | Project |
|----------|-------|---------|
|          |       |         |

| Quantity | Description | Rate         | Amount    |
|----------|-------------|--------------|-----------|
|          | Legal Ad    | 27.20        | 27.20     |
|          |             | <b>Total</b> | \$27.20 ✓ |

Publications  
#6680

Ch 6/08/2020

Halfway

AFFIDAVIT OF PUBLICATION

 **COPY**

Budget Committee pub  
H.C. Jour, 5/13/2020

I, Debra Lowe, being first duly sworn, affirm that I am the Secretary of the *Hells Canyon Journal*, a weekly newspaper of general circulation published in the City of Halfway, Baker County, State of Oregon; that such newspaper is made up of at least eight (8) pages of five (5) columns each, of at least twenty-one (21) inches in depth of type matter; that such newspaper was regularly and uninterruptedly published once each week for at least twelve (12) consecutive months immediately preceding the first publication of the attached notice, and has more than two-hundred (200) bona fide subscribers within said county; that the attached Legal Ad for Budget Marty of which one hereto attached is a true and correct copy as printed, was published in the regular and entire issue of said newspaper and not in any supplement thereof, once each week for one successive and consecutive weeks, commencing with the issue dated the 13 day of May, 2020; ending with the issue dated the 13 day of May, 2020; and that the amount of charge made and to be collected by such newspaper for such publication is \$ 2720.

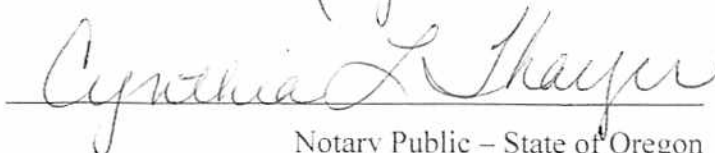


Debra Lowe

State of OREGON

County of Baker

Signed and sworn to before me on May 15, 2020



Notary Public - State of Oregon

My Commission expires April 11, 2022



## NOTICE OF BUDGET COMMITTEE MEETING

A virtual public meeting of the Budget Committee of the Baker County Library District, Baker County, State of Oregon, to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021 will be held electronically via GoToMeeting pursuant to Executive Order No. 20-16. The meeting will take place on Wednesday, May 20 2020 at 5:00 pm. It is accessible from a computer, tablet or smartphone at <https://global.gotomeeting.com/join/507137773>. One can also dial in using a telephone at: +1 (646) 749-3122. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may join the virtual meeting to ask questions or comment on the proposed budget programs to the Budget Committee. Written communication may be submitted by email to [info@bakerlib.org](mailto:info@bakerlib.org) or regular mail to 2400 Resort St, Baker City, OR 97814. If a continuance is necessary, a 2nd meeting is tentatively scheduled for Thursday, May 21 2020 at 5:00 pm. A copy of the budget document may be inspected or obtained on or after May 13, 2020 by downloading from the library website at [www.bakerlib.org/about/budget.html](http://www.bakerlib.org/about/budget.html). 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.

## Hells Canyon Journal

145 North Main St. P.O. Box 646 Halfway, OR 97834  
Phone: 541-742-7900 Fax: 541-742-7933  
email: [hcj@pinetel.com](mailto:hcj@pinetel.com)

*Editor and Publisher - Steve Backstrom*



**Staff:** Julie Bishop, Cindy Thayer, Gail Kimberling, Anna Richardson

**Correspondents:** Linda Bergeron, John Garrigus, Sherrie Kvamme and Sybyl Smith

Hells Canyon Journal (USPS 002-953) is published weekly by Hells Canyon Publishing, Inc. 145 North Main Street Halfway, Oregon. Annual subscriptions are \$30.00 (Baker County) or \$40.00 (other areas). Periodicals postage paid at Halfway, Oregon. Postmaster: Send address changes to Hells Canyon Journal, PO Box 646 Halfway, OR 97834-0646. Member of the Oregon Newspaper Publishers Association

environmental quality incentives Program (EQIP) for the Emergency Animal Mortality Management practice through June 5, 2020.

"American farmers and ranchers – including producers here in Oregon – are facing some tough decisions as they weather the impacts of the coronavirus pandemic," said Ron Alvarado NRCS state conservationist in Oregon. "Through the Emergency Animal Mortality Management practice, we want to help producers make the best decisions for their operations and natural resources."

The Emergency Animal Mortality Management practice includes four options for the proper disposal of animal carcasses. Payment rates include:

- burial: \$74.28 per animal

disposal at a minimum of \$0.05 per pound (\$0.06 for historically underserved producers).

(Conversion factor: 1,000 pounds = 1 animal unit)

*Historically underserved producers, including socially disadvantaged, beginning and limited resource farmers, Indian tribes and beginning farmers/veterans, are eligible for an increased payment rate.*

There are payment limitations. Contact your local NRCS field office for more details.

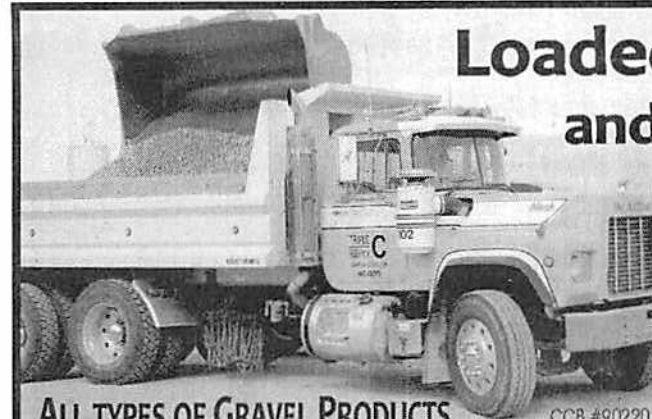
### Eligibility Information

Agricultural producers and owners of nonindustrial private forestland and Tribes are eligible to apply for EQIP. Eligible land includes cropland, rangeland, pastureland, non-industrial private forestland and other farm or ranch lands.

have application filed at the local NRCS.

### More Information

USDA Service Centers are open for business by phone appointment only and field work will continue with appropriate social distancing. While the agency's program delivery staff will continue to come into the office, they will be working with producers by phone, and using online tools whenever possible. Online services are available to customers with an eAuth account through the Conservation Client Gateway. Customers can track payments, report completed practices, request conservation assistance, and electronically sign documents. Customers who do not already have an eAuth account can enroll at [farmers.gov/sign-in](http://farmers.gov/sign-in).



## Loaded with Rock and Ready to Roll

# TRIPLE C REDI-MIX C

541-523-6648  
Residential & Commercial

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CONCRETE • PIT RUN • SAND • CRUSHED ROCK • TOP SOIL • EXCAVATION

county last week by a handful of churches claiming the governor did not have the au

The lawmakers also fielded questions and concerns regarding state

of elected officials are there to serve."

IN THE CIRCUIT COURT OF  
THE STATE OF OREGON  
FOR BAKER COUNTY

 **COPY**

Budget Hearing pub  
B.C. Herald, 6/4/2020

} AFFIDAVIT OF PUBLICATION

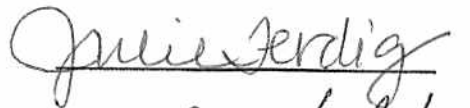
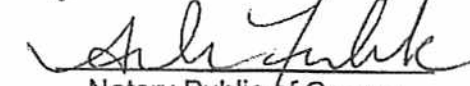
STATE OF OREGON  
County of Baker } ss

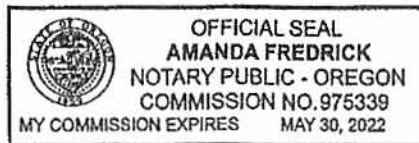
I, Julie Ferdig being duly sworn, depose and say that I am the principal clerk of the publisher of the Baker City Herald, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; that the

**LB1 Notice of Budget Hearing**

a printed copy of which is hereto annexed; was published in the entire issue of said newspaper for 1 successive and consecutive issues in the following issues:  
**06/04/2020**

Subscribed and sworn to before me on this **8th day of June, A.D. 2020**

  
  
Notary Public of Oregon





**NOTICE OF BUDGET HEARING**

A virtual public meeting of the Baker County Library District will be held on June 15, 2020 at 6:00 pm PST. 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, 2020 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 Rescrt St., Baker City), during library business hours or viewed online at <http://bakerlib.org/about/budget/t.html>. This budget is for an annual budget period.

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

| FINANCIAL SUMMARY - RESOURCES                                       |                            |                                       |  |
|---|----------------------------|---------------------------------------|--|
| TOTAL OF ALL FUNDS  | Actual Amount<br>2018-2019 | Adopted Budget<br>This Year 2019-2020 | Approved Budget<br>Next Year 2020-2021 |
| Beginning Fund Balance/Net Working Capital                          | 557,884                    | 646,510                               | 785,706                                |
| Fees, Licenses, Permits, Fines, Assessments & Other Service Charges | 286,971                    | 242,951                               | 234,000                                |
| Federal, State & all Other Grants, Gifts, Allocations & Donations   | 42,300                     | 97,800                                | 95,500                                 |
| Revenue from Bonds and Other Debt                                   | 0                          | 0                                     | 0                                      |
| Interfund Transfers / Internal Service Reimbursements               | 19,000                     | 20,500                                | 17,000                                 |
| All Other Resources Except Current Year Property Taxes              | 41,110                     | 134,435                               | 158,305                                |
| Current Year Property Taxes Estimated to be Received                | 1,037,117                  | 1,150,000                             | 1,182,541                              |
| <b>Total Resources</b>  | <b>1,982,272</b>           | <b>2,279,236</b>                      | <b>2,473,052</b>                       |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION         |                  |                  |                  |
|---|------------------|------------------|------------------|
| Personnel Services  | 866,422          | 918,508          | 939,142          |
| Materials and Services  | 645,185          | 643,044          | 379,107          |
| Capital Outlay  | 26,000           | 35,000           | 35,000           |
| Debt Service  | 4,000            | 2,000            | 2,000            |
| Interfund Transfers   | 12,500           | 75,500           | 52,000           |
| Contingencies   | 85,405           | 105,075          | 302,184          |
| Special Payments  |                  |                  |                  |
| Unappropriated Ending Balance and Reserved for Future Expenditure | 353,110          | 498,758          | 641,512          |
| <b>Total Requirements</b>   | <b>1,982,272</b> | <b>2,279,236</b> | <b>2,473,052</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 |                |                |
| Library Services  | 773,965                      | 819,966        | 835,773        |
| FTE   | 13                           | 13             | 13             |
| Sage Library System   | 92,457                       | 97,642         | 102,139        |
| FTE   | 1                            | 1              | 1              |
| Not Allocated to Organizational Unit or Program   |                              |                |                |
| FTE   |                              |                |                |
| <b>Total Requirements</b>   | <b>866,422</b>               | <b>917,008</b> | <b>937,912</b> |
| <b>Total FTE</b>  | <b>16</b>                    | <b>16</b>      | <b>16</b>      |

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

The BCLO FY20-21 General Fund budget assumes a 2.0% rate of TAV growth for Baker County. It focuses on taking a defensive tactical position to contend with current and projected impacts from the COVID-19 pandemic, including diminished revenues from fees but significantly increased costs driven mainly by employee health insurance, expanded janitorial contracts, and facilities renovation projects to improve air and surface sanitation necessary for the well-being of staff and community. General staff are granted a 1.0% COL; the Executive Director salary is frozen. Unappropriated Ending Balance / Operating Reserves have been greatly augmented by surplus revenue accrued from prior year property sales and improvements, allowing the district to position itself for continued debt free self-sustainability and major building repair projects.

| PROPERTY TAX LEVIES                          |                                     |   |  |
|--|-------------------------------------|---|--|
|  | Rate or Amount Imposed<br>2018-2019 | Rate or Amount Imposed<br>This Year 2019-2020 | Rate or Amount Approved<br>Next Year 2020-2021 |
| Permanent Rate Levy (rate limit per \$1,000) | 0.3334                              | 0.3334  | 0.3334   |
| Local Option Levy                            | 0.249                               | 0.249   | 0.249  |
| Levy For General Obligation Bonds            |                                     |   |  |


| STATEMENT OF INDEBTEDNESS |  |  |
|---------------------------|--|--|
| LONG TERM DEBT            | Estimated Debt Outstanding<br>on July 1, | Estimated Debt Authorized, but<br>Not Incurred on July 1 |
| General Obligation Bonds  |  |  |
| Other Bonds               |  |  |
| Other Borrowings          | \$13,850                                 |  |
| <b>Total</b>              | <b>\$13,850</b>                          | <b>0</b>   |

\* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

Publish June 4, 2020  
Legal No. 191925

BCLUB

AFFIDAVIT OF PUBLICATION

  
Budget Hearing, pub  
H.C. Jan, 6/3/2020

I, Debra Lowe, being first duly sworn, affirm that I am the Secretary of the *Hells Canyon Journal*, a weekly newspaper of general circulation published in the City of Halfway, Baker County, State of Oregon; that such newspaper is made up of at least eight (8) pages of five (5) columns each, of at least twenty-one (21) inches in depth of type matter; that such newspaper was regularly and uninterruptedly published once each week for at least twelve (12) consecutive months immediately preceding the first publication of the attached notice, and has more than two-hundred (200) bona fide subscribers within said county; that the attached Legal Ad for Budget of which one hereto attached is a true and correct copy as printed, was published in the regular and entire issue of said newspaper and not in any supplement thereof, once each week for one successive and consecutive weeks, commencing with the issue dated the 3rd day of June, 2020; ending with the issue dated the 3rd day of June, 2020; and that the amount of charge made and to be collected by such newspaper for such publication is \$ 76.

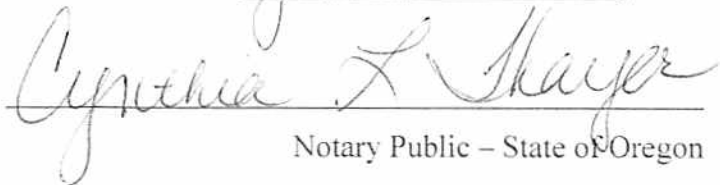


Debra Lowe

State of OREGON

County of Baker

Signed and sworn to before me on June 19, 2020



Notary Public - State of Oregon

My Commission expires April 11, 2022



## NOTICE OF BUDGET HEARING

A virtual public meeting of the Baker County Library District will be held on June 15, 2020 at 6:00 p.m. PDT. 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, 2020, 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. This budget was prepared on a basis of accounting that is the same as that used the preceding year.

Contact: Gary Dielman (Board Pres.); Perry Stokes (Library Director)  
 Telephone: 541-523-6419 Email: [gdielman@bakerlib.com](mailto:gdielman@bakerlib.com); [librarian@bakerlib.org](mailto:librarian@bakerlib.org)

### FINANCIAL SUMMARY – RESOURCES

|   | Actual<br>Budget<br>Last Year<br>2018-19 | Adopted<br>Budget<br>This Year<br>2019-20 | Approved<br>Budget<br>Next Year<br>2020-21 |
|---|--|---|--|
| <b>TOTAL OF ALL FUNDS</b>   |  |   |  |
| Beginning Fund Balance/Net Working Capital                          | 557,004                                  | 646,550                                   | 785,708                                    |
| Fees, Licenses, Permits, Fines, Assessments & Other Service Charges | 236,071                                  | 242,951                                   | 234,000                                    |
| Federal, State & all Other Grants, Gifts, Allocation & Donations    | 82,300                                   | 97,000                                    | 95,500                                     |
| Revenue from Bonds & Other Debt                                     | 0  | 0   | 0  |
| Interfund Transfers / Internal Service Reimbursements               | 19,000                                   | 20,500                                    | 17,000                                     |
| All Other Resources Except Current Year Property Taxes              | 61,110                                   | 121,835                                   | 150,925                                    |
| Current Year Property Taxes Estimated to be Received                | 1,037,337                                | 1,150,000                                 | 1,192,242                                  |
| <b>Total Resources</b>  | <b>1,992,822</b>                         | <b>2,278,836</b>                          | <b>2,475,375</b>                           |

### FINANCIAL SUMMARY – REQUIREMENTS BY OBJECT CLASSIFICATION

|  |                  |                  |                  |
|--|------------------|------------------|------------------|
| Personnel Services   | 866,422          | 918,508          | 939,562          |
| Materials & Services   | 645,185          | 643,044          | 703,107          |
| Capital Outlay   | 26,000           | 35,000           | 35,000           |
| Debt Service   | 4,000            | 2,000            | 2,000            |
| Interfund Transfers  | 12,500           | 75,500           | 52,000           |
| Contingencies  | 86,605           | 105,025          | 102,184          |
| Unappropriated Ending Balance & Reserved for Future Expenditures | 353,110          | 499,759          | 641,522          |
| <b>Total Requirements</b>  | <b>1,992,822</b> | <b>2,278,836</b> | <b>2,475,375</b> |

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

|                           |                |                |                |
|---------------------------|----------------|----------------|----------------|
| Library Services          | 773,965        | 819,366        | 835,773        |
| FTE                       | 15             | 15             | 15             |
| Sage Library System       | 92,457         | 97,642         | 102,139        |
| FTE                       | 1              | 1              | 1              |
| <b>Total Requirements</b> | <b>866,422</b> | <b>917,008</b> | <b>937,912</b> |
| Total FTE                 | 16             | 16             | 16             |

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

The BCLD FY20-21 General Fund budget assumes a 2.0% rate of TAV growth for Baker County. It focuses on taking a defensive tactical position to contend with current and projected impacts from the COVID-19 pandemic, including diminished revenues from fees but significantly increased costs driven mainly by employee health insurance, expanded janitorial contracts, and facilities renovation projects to improve air and surface sanitation necessary for the well-being of staff and community. General staff are granted a 1.0% COLI; the Executive Director salary is frozen. Unappropriated Ending Balance / Operating Reserves have been greatly augmented by surplus revenue accrued from prior year property sales and improvements, allowing the district to position itself for continued debt-free self-sustainability and major building repair projects.

### PROPERTY TAX LEVIES

|                     | Rate or Amount<br>Imposed<br>2018-2019 | Rate or Amount<br>Imposed This Year<br>2019-2020 | Rate of Amount<br>Approved Next Year<br>2020-2021 |
|---------------------|--|--|---|
| Permanent Rate Levy | 0.5334                                 | 0.5334   | 0.5334  |
| Local Option Levy   | 0.2490                                 | 0.2490   | 0.2490  |

### STATEMENT OF INDEBTEDNESS

| LONG TERM DEBT   | Estimated Debt<br>Outstanding July 1 | Estimated Debt Authorized<br>But Not Incurred on July 1 |
|------------------|--------------------------------------|---|
| Other Borrowings | \$13,850                             | \$0   |
| <b>Total</b>     | <b>\$13,850</b>                      | <b>\$0</b>  |

*Veterinary Hospital and medical care for injured rescued animals.*

*Best Friends station and time around" s "The Saturday Morning at 2950 Church S*

## NOTICE OF F

A public meeting of District #61, Baker Co year July 1, 2020 to pineeaglesd.org). The

The purpose of the public meeting where c

An additional, sep held to take public cc and discuss the prop meeting for public cor virtually (link at [www.p](http://www.p)

A copy of the budg after May 26, 2020 at

This notice can a

## NOTICE C

### DIRECTO SOIL AND WA

Notice is hereby gi held for the purpose of for the Baker County

Keating Soil & Wat Zone 3, 4 Years; At I

Baker Valley Soil 4 Years; Zone 4, 4 \ Large 2, 2 Years.

Burnt River Soil & Years; At Large 1, 4

Eagle Valley Soil & Years; Zone 3, 4 Ye

Zone boundaries, elections forms may b office, 3990 Midway Collins 541-523-712

Election forms an direct/Elections

Each candidate r for Nomination for Of filing deadline is 5:00

**You've**



Hells Canyon Journal

PO Box 646  
Halfway, OR 97834  
541-742-7900

# Invoice

|          |           |
|----------|-----------|
| Date     | Invoice # |
| 6/3/2020 | 61223     |

|  |
|--|
| Bill To  |
| Baker County Library<br>2400 Resort St<br>Baker City, OR 97814 |

| P.O. No. | Terms | Project |
|----------|-------|---------|
|          |       |         |

| Quantity     | Description | Rate  | Amount  |
|--------------|-------------|---|---------|
|              | Legal Ad    | 76.00   | 76.00   |
|              |             | <i>#60691<br/>Legal Admin<br/>A/P @ 6/30/2020</i> |         |
| <b>Total</b> |             |   | \$76.00 |

*CK 7/13/2020*



FORM  
LB-20

**RESOURCES**  
**GENERAL FUND**  
(Fund)

BAKER COUNTY LIBRARY DISTRICT  
(Name of Municipal Corporation)

| Historical Data          |                          |                                |                      |                          |                          |                    |                            | REVISIONS | RESOURCE DESCRIPTION                             | Budget for Next Year 2020-2021 |                           |                  |    |
|--------------------------|--------------------------|--------------------------------|----------------------|--------------------------|--------------------------|--------------------|----------------------------|-----------|--|--------------------------------|---------------------------|------------------|----|
| Actual                   |                          |                                |                      | Adopted Budget           | REVISED Budget           | \$ 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 2018-2019 | This Year Year 2019-2020 | This Year Year 2019-2020 |                    |                            |           |  |                                |                           |                  |    |
| 1                        |                          |                                |                      |                          |                          |                    |                            | 1         | Available cash on hand* (cash basis) or          |                                |                           |                  | 1  |
| 2                        | 191,061                  | 216,851                        | 219,537              | 197,121                  | 320,000                  | 320,510            | 510                        | 2         | Net working capital (accrual basis)              | 430,708                        | 430,708                   | 430,708          | 2  |
| 3                        | 28,954                   | 38,070                         | 29,006               | 26,751                   | 35,000                   | 138,000            | 103,000                    | 3         | Previously levied taxes estimated to be received | 35,000                         | 35,000                    | 35,000           | 3  |
| 4                        | 7,450                    | 12,307                         | 11,927               | 15,278                   | 15,000                   | 15,000             | 0                          | 4         | Interest   | 12,000                         | 12,000                    | 12,000           | 4  |
| 5                        | 11,500                   | 9,700                          | 29,000               | 4,720                    | 8,000                    | 8,000              | 0                          | 5         | Transferred IN, from other funds                 | 6,000                          | 6,000                     | 6,000            | 5  |
| 6                        |                          |                                |                      |                          |                          |                    |                            | 6         | <b>OTHER RESOURCES</b>                           |                                |                           |                  | 6  |
| 7                        | 16,551                   | 15,923                         | 19,736               | 19,158                   | 20,000                   | 15,000             | (5,000)                    | 7         | Fines & Fees                                     | 9,000                          | 9,000                     | 9,000            | 7  |
| 8                        | 6,773                    | 6,922                          | 7,412                | 7,582                    | 7,500                    | 8,000              | 500                        | 8         | State revenue (R2R Grant)                        | 8,000                          | 8,000                     | 8,000            | 8  |
| 9                        | 3,929                    | 2,719                          | 2,897                | 0                        | 4,000                    | 500                | (3,500)                    | 9         | Other Tax Revenues                               | 500                            | 500                       | 500              | 9  |
| 10                       | 4,346                    | 20,789                         | 6,417                | 6,308                    | 7,000                    | 7,000              | 0                          | 10        | Federal revenue (E-rate)                         | 7,000                          | 7,000                     | 7,000            | 10 |
| 11                       | 0                        | 0                              | 1,686                | 0                        | 5,000                    | 0                  | (5,000)                    | 11        | Special Contracts (Tech support)                 | 0                              | 0                         | 0                | 11 |
| 12                       | 0                        | 0                              | 0                    | 0                        | 0                        | 0                  | 0                          | 12        | Job Training Programs                            | 0                              | 0                         | 0                | 12 |
| 13                       | 2,040                    | 29,481                         | 12,663               | 3,718                    | 2,500                    | 4,500              | 2,000                      | 13        | Donations, Grants, & Misc                        | 2,500                          | 2,500                     | 2,500            | 13 |
| 14                       | 0                        | 0                              | 0                    | 0                        | 0                        | 0                  | 0                          | 14        | Capital financing                                | 0                              | 0                         | 0                | 14 |
| 15                       | 300                      | 2,560                          | 2,560                | 2,000                    | 2,000                    | 2,000              | 0                          | 15        | Fiscal agency fee (Sage)                         | 2,000                          | 2,000                     | 2,000            | 15 |
| 16                       |                          |                                | 31,563               | 6,464                    | 0                        | 9,000              |                            | 16        | Other financing sources                          | 5,000                          | 5,000                     | 5,000            | 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                       | 272,904                  | 355,322                        | 374,404              | 289,100                  | 426,000                  | 527,510            | 101,510                    | 29        | Total resources, except taxes to be levied       | 517,708                        | 517,708                   | 517,708          | 29 |
| 30                       |                          |                                |                      |                          | 1,150,000                | 1,175,000          | 25,000                     | 30        | Taxes estimated to be received                   | 1,192,242                      | 1,192,242                 | 1,192,242        | 30 |
| 31                       | 943,059                  | 964,477                        | 1,004,065            | 1,105,085                |                          |                    |                            | 31        | Taxes collected in year levied                   |                                |                           |                  | 31 |
| 32                       | 1,215,963                | 1,319,799                      | 1,378,469            | 1,394,185                | 1,576,000                | 1,702,510          | 126,510                    | 32        | <b>TOTAL RESOURCES</b>                           | <b>1,709,950</b>               | <b>1,709,950</b>          | <b>1,709,950</b> | 32 |

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

FORM  
LB-30

**REQUIREMENTS SUMMARY**  
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

Baker County Library District

(name of fund)

(name of Municipal Corporation)

| 1  | Historical Data             |                             |                                    |                                   | Adopted Budget<br>This Year<br>2019-2020 | REVISED Budget<br>This Year<br>2019-2020 | \$ Change<br>vs orig. | 1  | REQUIREMENTS FOR:<br>(Name of Org. Unit or Program & Activity) | Budget For Next Year 2020-2021 |                                 |                              | 1  |
|----|-----------------------------|-----------------------------|------------------------------------|-----------------------------------|--|--|-----------------------|----|--|--------------------------------|---------------------------------|------------------------------|----|
|    | Actual                      |                             |                                    |                                   |  |  |                       |    |  | Proposed By<br>Budget Officer  | Approved By<br>Budget Committee | Adopted By<br>Governing Body |    |
|    | Preceding<br>Year 2015-2016 | Preceding<br>Year 2016-2017 | Second Preceding<br>Year 2017-2018 | First Preceding<br>Year 2018-2019 |  |  |                       |    |  |                                |                                 |                              |    |
| 2  | 493,233                     | 512,454                     | 537,297                            | 551,619                           | 564,823                                  | 548,905                                  | (15,918)              | 2  | PERSONNEL SERVICES   |                                |                                 |                              | 2  |
| 3  | 193,018                     | 189,357                     | 212,305                            | 224,259                           | 254,543                                  | 239,437                                  | (15,106)              | 3  | Salaries   | 566,323                        | 566,323                         | 566,323                      | 2  |
| 4  | 0                           | 0                           |                                    |                                   |  |  |                       | 4  | Benefits   | 269,450                        | 269,450                         | 269,450                      | 3  |
| 5  | 0                           |                             | 22,380                             |                                   |  |  |                       | 5  | Special Contracts - Grants, Tech Support, Job Training         |                                |                                 |                              | 4  |
| 6  | 0                           | 10                          |                                    |                                   |  |  |                       | 6  | Severance  |                                |                                 |                              | 5  |
| 7  |                             |                             |                                    |                                   |  |  |                       | 7  | Payroll Expenses   |                                |                                 |                              | 6  |
| 8  | 686,252                     | 701,821                     | 771,982                            | 775,878                           | 819,366                                  | 788,342                                  | (31,024)              | 8  | TOTAL PERSONNEL SERVICES                                       | 835,773                        | 835,773                         | 835,773                      | 8  |
| 9  | 13.90                       | 14.00                       | 14.70                              | 15.20                             | 15.00                                    | 15.00                                    |                       | 9  | Total Full-Time Equivalent (FTE)                               | 14.85                          | 14.85                           | 14.78                        | 9  |
| 10 |                             |                             |                                    |                                   |  |  |                       | 10 | MATERIALS AND SERVICES   |                                |                                 |                              | 10 |
| 11 | 95,908                      | 99,802                      | 91,538                             | 120,000                           | 120,000                                  | 130,000                                  | 10,000                | 11 | Collection Development   | 102,000                        | 102,000                         | 102,000                      | 11 |
| 12 | 12,603                      | 12,579                      | 13,042                             | 13,521                            | 14,350                                   | 14,200                                   | (150)                 | 12 | Library Consortium   | 14,400                         | 14,400                          | 14,400                       | 12 |
| 13 | 68,992                      | 72,918                      | 155,510                            | 92,500                            | 84,400                                   | 104,900                                  | 20,500                | 13 | Facilities & IT Maintenance                                    | 121,700                        | 121,700                         | 121,700                      | 13 |
| 14 | 34,382                      | 45,698                      | 40,881                             | 47,265                            | 46,080                                   | 45,980                                   | (100)                 | 14 | Corporate Costs  | 51,780                         | 51,780                          | 51,780                       | 14 |
| 15 | 87,975                      | 84,140                      | 96,394                             | 109,245                           | 111,545                                  | 123,880                                  | 12,335                | 15 | Library Operations   | 121,375                        | 121,375                         | 121,375                      | 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 | 299,860                     | 315,137                     | 397,365                            | 382,531                           | 376,375                                  | 418,960                                  | 42,585                | 27 | TOTAL MATERIALS AND SERVICES                                   | 411,255                        | 411,255                         | 411,255                      | 27 |
| 28 |                             |                             |                                    |                                   |  |  |                       | 28 | CAPITAL OUTLAY   |                                |                                 |                              | 28 |
| 29 | 0                           | 70,314                      | 0                                  | 1,000                             | 10,000                                   | 10,000                                   | 0                     | 29 |  | 10,000                         | 10,000                          | 10,000                       | 29 |
| 30 |                             |                             |                                    |                                   |  |  |                       | 30 |  |                                |                                 |                              | 30 |
| 31 |                             |                             |                                    |                                   |  |  |                       | 31 |  |                                |                                 |                              | 31 |
| 32 |                             |                             |                                    |                                   |  |  |                       | 32 |  |                                |                                 |                              | 32 |
| 33 |                             |                             |                                    |                                   |  |  |                       | 33 |  |                                |                                 |                              | 33 |
| 34 |                             |                             |                                    |                                   |  |  |                       | 34 |  |                                |                                 |                              | 34 |
| 35 | 0                           | 70,314                      | 0                                  | 1,000                             | 10,000                                   | 10,000                                   | 0                     | 35 | TOTAL CAPITAL OUTLAY   | 10,000                         | 10,000                          | 10,000                       | 35 |
| 36 | 986,112                     | 1,087,272                   | 1,169,347                          | 1,159,409                         | 1,205,741                                | 1,217,302                                | 11,561                | 36 | ORGANIZATIONAL UNIT / ACTIVITY TOTAL                           | 1,257,028                      | 1,257,028                       | 1,257,028                    | 36 |

150-504-030 (Rev 11-18)

10.3% 7.5% -0.8% 4.0% 1.0% 3.3% 3.3%



FORM  
LB-30

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

General Fund  
(name of fund)

Baker County Library District  
(name of Municipal Corporation)

| Line Item | Historical Data             |                             |                                    |                                   |   |   |                       | REQUIREMENTS DESCRIPTION | Budget For Next Year 2020-2021                            |                                 |                              | Total     |    |
|-----------|-----------------------------|-----------------------------|------------------------------------|-----------------------------------|---|---|-----------------------|--------------------------|---|---------------------------------|------------------------------|-----------|----|
|           | Actual                      |                             |                                    |                                   | Adopted Budget<br>This Year<br>Year 2018-2019 | REVISED Budget<br>This Year<br>Year 2018-2019 | \$ Change<br>vs orig. |                          | Proposed By<br>Budget Officer                             | Approved By<br>Budget Committee | Adopted By<br>Governing Body |           |    |
|           | Preceding<br>Year 2015-2016 | Preceding<br>Year 2016-2017 | Second Preceding<br>Year 2017-2018 | First Preceding<br>Year 2018-2019 |   |   |                       |                          |   |                                 |                              |           |    |
| 1         |                             |                             |                                    |                                   |   |   |                       | 1                        | PERSONNEL SERVICES NOT ALLOCATED                          |                                 |                              |           | 1  |
| 2         |                             |                             |                                    |                                   |   |   |                       | 2                        |   |                                 |                              |           | 2  |
| 4         | 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                     | 9                        | TOTAL MATERIALS AND SERVICES                              | 0                               | 0                            | 0         | 9  |
| 10        |                             |                             |                                    |                                   |   |   |                       | 10                       | CAPITAL OUTLAY NOT ALLOCATED                              |                                 |                              |           | 10 |
| 11        |                             |                             |                                    |                                   |   |   |                       | 11                       |   |                                 |                              |           | 11 |
| 13        | 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   |                       | 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   | 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                     | 21                       | TOTAL SPECIAL PAYMENTS                                    | 0                               | 0                            | 0         | 21 |
| 22        |                             |                             |                                    |                                   |   |   |                       | 22                       | INTERFUND TRANSFERS                                       |                                 |                              |           | 22 |
| 23        | 1,000                       | 1,000                       | 0                                  | 2,500                             | 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  | 0                     | 24                       | Transfer - Severance Liability                            | 10,000                          | 10,000                       | 10,000    | 24 |
| 25        |                             |                             |                                    |                                   | 40,000  | 40,000  | 0                     | 25                       | Transfer - Capital Improvement Fund                       | 35,000                          | 35,000                       | 35,000    | 25 |
| 26        |                             |                             |                                    |                                   |   |   |                       | 26                       |   |                                 |                              |           | 26 |
| 28        | 11,000                      | 11,000                      | 10,000                             | 12,500                            | 52,500  | 52,500  | 0                     | 28                       | TOTAL INTERFUND TRANSFERS                                 | 46,000                          | 46,000                       | 46,000    | 28 |
| 29        |                             |                             |                                    |                                   | 5,000   | 5,000   | 0                     | 29                       | OPERATING CONTINGENCY                                     | 5,000                           | 5,000                        | 5,000     | 29 |
| 30        |                             |                             |                                    |                                   | 310,759                                       | 425,708                                       | 114,949               | 30                       | RESERVED FOR FUTURE EXPENDITURE                           | 399,922                         | 399,922                      | 399,922   | 30 |
| 31        |                             |                             |                                    |                                   | 0   | 0   |                       | 31                       | UNAPPROPRIATED ENDING BALANCE                             | 0                               |                              |           | 31 |
| 32        | 13,000                      | 13,000                      | 12,000                             | 14,500                            | 370,259                                       | 485,208                                       | 114,949               | 32                       | Total Requirements NOT ALLOCATED                          | 452,922                         | 452,922                      | 452,922   | 32 |
| 33        | 986,112                     | 1,087,272                   | 1,169,347                          | 1,159,409                         | 1,205,741                                     | 1,217,302                                     | 11,561                | 33                       | Total Requirements for ALL Org.Units/Programs within fund | 1,257,028                       | 1,257,028                    | 1,257,028 | 33 |
| 34        | 216,851                     | 219,537                     | 197,121                            | 308,491                           |   |   |                       | 34                       | Ending balance (prior years)                              |                                 |                              |           | 34 |
| 35        | 1,215,963                   | 1,319,809                   | 1,378,468                          | 1,482,400                         | 1,576,000                                     | 1,702,510                                     | 126,510               | 35                       | TOTAL REQUIREMENTS  | 1,709,950                       | 1,709,950                    | 1,709,950 | 35 |

150-504-030 (Rev 11-18)

8.5%      4.4%      7.5%      6.3%      8.0%      0.4%      0.4%  
8.5%      8.5%

FORM  
LB-31

DETAILED REQUIREMENTS

GENERAL FUND  
(Name of Fund)

| Historical Data             |                             |                                   |                              |                             |                             |                       | REQUIREMENTS FOR: <u>Personnel Services</u> |                       | Budget for Next Year 2020-2021 |  |            |                               |                                 |                              |                |    |
|-----------------------------|-----------------------------|-----------------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------|---|-----------------------|--------------------------------|--|------------|-------------------------------|---------------------------------|------------------------------|----------------|----|
| Actual                      |                             |                                   |                              | Adopted Budget              | REVISED Budget              | \$ Change<br>vs orig. | 1   | Object Classification | Detail                         | HRS  | FTE        | Proposed by<br>Budget Officer | Approved by<br>Budget Committee | Adopted by<br>Governing Body | 1              |    |
| Preceding<br>Year 2015-2016 | Preceding<br>Year 2016-2017 | First Preceding<br>Year 2017-2018 | Prior Year<br>Year 2018-2019 | This Year<br>Year 2019-2020 | This Year<br>Year 2019-2020 |                       |   |                       |                                |  |            |                               |                                 |                              |                |    |
| 1                           |                             |                                   |                              |                             |                             |                       | 1   |                       |                                |  |            |                               |                                 |                              |                |    |
| 2                           | 72,436                      | 73,884                            | 75,362                       | 76,869                      | 83,212                      | 84,100                | 888   | 2                     | MGT5                           | Library Director   | 40         | 1.0                           | 84,718                          | 84,718                       | 84,718         | 2  |
| 3                           | 48,123                      | 49,086                            | 40,053                       | 41,207                      | 18,118                      | 20,000                | 1,882                                       | 3                     | 19/5                           | IT Network and Systems Administrator                         | 12         | 0.3                           | 15,472                          | 15,472                       | 15,472         | 3  |
| 4                           | 27,539                      | 27,820                            | 28,488                       | 28,951                      | 29,675                      | 29,850                | 175   | 4                     | 15/5                           | Admin Assistant - Business Mgr                               | 25         | 0.6                           | 31,473                          | 31,473                       | 31,473         | 4  |
| 5                           | 41,570                      | 42,402                            | 43,250                       | 25,103                      | 35,434                      | 30,000                | (5,434)                                     | 5                     | 10/1                           | Admin Assistant - Library Mgr                                | 40         | 1.0                           | 37,573                          | 37,573                       | 37,573         | 5  |
| 6                           | 35,910                      | 38,460                            | 39,229                       | 42,014                      | 43,066                      | 43,066                | (0)   | 6                     | 12/5                           | Librarian II - Tech Svcs / Cataloging                        | 40         | 1.0                           | 43,487                          | 43,487                       | 43,487         | 6  |
| 7                           | 4,060                       | 8,506                             | 7,190                        | 7,566                       | 14,542                      | 8,000                 | (6,542)                                     | 7                     | 5/5                            | Library Asst I - Public Services / Outreach (Bookmobile)     | 20         | 0.5                           | 15,065                          | 15,065                       | 15,065         | 7  |
| 8                           | 34,200                      | 36,628                            | 37,361                       | 38,108                      | 39,058                      | 38,000                | (1,058)                                     | 8                     | 10/5                           | Library Assoc II - Coll Mgmt / Serials Specialist            | 40         | 1.0                           | 39,453                          | 39,453                       | 39,453         | 8  |
| 9                           | 22,930                      | 30,134                            | 32,274                       | 32,919                      | 33,750                      | 33,750                | 0   | 9                     | 7/5                            | Library Tech II - Public Services / Youth Svcs Specialist    | 40         | 1.0                           | 34,075                          | 34,075                       | 34,075         | 9  |
| 10                          |                             |                                   | 9,760                        | 9,966                       | 6,426                       | 1,650                 | (4,776)                                     | 10                    | 6/5                            | Library Tech I - IT Asst                                     | 0          | 0.0                           | 0                               | 0                            | 0              | 10 |
| 11                          | 8,102                       | 5,236                             | 6,360                        | 0                           | 5,552                       | 5,000                 | (552)                                       | 11                    | 5/5                            | Library Asst I - Public Services                             | 8          | 0.2                           | 5,609                           | 5,609                        | 5,609          | 11 |
| 12                          | 18,035                      | 19,286                            | 26,231                       | 31,703                      | 30,523                      | 25,000                | (5,523)                                     | 12                    | 6/4                            | Library Tech I - Coll Mgmt / Processing                      | 32         | 0.8                           | 24,729                          | 24,729                       | 24,729         | 12 |
| 13                          | 21,053                      | 22,837                            | 25,762                       | 27,928                      | 30,523                      | 30,523                | 0   | 13                    | 6/5                            | Library Tech I - Coll Mgmt / Processing & Media Specialist   | 38         | 1.0                           | 30,834                          | 30,834                       | 30,834         | 13 |
| 14                          | 32,715                      | 31,903                            | 32,685                       | 37,163                      | 38,760                      | 38,760                | 0   | 14                    | 12/5                           | Librarian II - Community Services + Coll Mgmt                | 36         | 0.9                           | 39,138                          | 39,138                       | 39,138         | 14 |
| 15                          | 4,971                       |                                   |                              |                             | 0                           |                       |   | 15                    | 5/5                            | Library Asst I - Public Services / Outreach (Bookmobile)     |            |                               |                                 |                              |                | 15 |
| 16                          | 62,091                      | 67,413                            | 68,399                       | 64,533                      | 72,707                      | 68,200                | (4,507)                                     | 16                    | 5/3-5                          | Library Asst III - Public Services / Outreach (Branch Leads) | 101        | 2.5                           | 72,540                          | 72,540                       | 72,540         | 16 |
| 17                          | 7,096                       | 11,060                            | 26,638                       | 28,869                      | 32,129                      | 32,129                | (0)   | 17                    | 6/5                            | Facilities Maintenance                                       | 40         | 1.0                           | 31,659                          | 31,659                       | 31,659         | 17 |
| 18                          | 18,699                      | 19,646                            | 0                            |                             | 0                           |                       |   | 18                    | 13/5                           | Library Asst (prev Admin Asst - Lib Mgr)                     |            |                               |                                 |                              |                | 18 |
| 19                          | 3,907                       | 7,838                             | 10,387                       | 10,885                      | 9,914                       | 15,250                | 5,336                                       | 19                    | 3/5                            | Library Asst I - Public Services                             | 20         | 0.5                           | 13,672                          | 13,672                       | 13,672         | 19 |
| 20                          | 14,412                      | 10,394                            | 15,067                       | 17,888                      | 23,920                      | 23,920                | 0   | 20                    | 3/3-4                          | Library Pages  | 38         | 1.0                           | 24,484                          | 24,484                       | 24,484         | 20 |
| 21                          | 8,654                       | 9,761                             | 11,370                       | 13,109                      | 15,693                      | 18,000                | 2,307                                       | 21                    | X                              | Temp staff / Special Project Pool                            | 19         | 0.5                           | 17,320                          | 17,320                       | 17,320         | 21 |
| 22                          | 244                         | 160                               | 1,431                        | 2,354                       | 1,822                       | 3,707                 | 1,885                                       | 22                    | X                              | Staff training   | 3          | 0.1                           | 5,022                           | 5,022                        | 5,022          | 22 |
| 23                          | 62,364                      | 56,200                            | 75,203                       | 78,853                      | 103,364                     | 94,000                | (9,364)                                     | 23                    | BENEFITS                       | Retirement (PERS)  |            |                               | 102,334                         | 102,334                      | 102,334        | 23 |
| 24                          | 36,202                      | 37,862                            | 41,507                       | 39,464                      | 43,209                      | 41,000                | (2,209)                                     | 24                    | BENEFITS                       | Social Security (FICA)                                       |            |                               | 43,324                          | 43,324                       | 43,324         | 24 |
| 25                          | 536                         | 354                               | 518                          | 2,797                       | 3,389                       | 2,750                 | (639)                                       | 25                    | BENEFITS                       | State Unemployment Tax (SUTA @ .001) + Payroll Exp           |            |                               | 3,398                           | 3,398                        | 3,398          | 25 |
| 26                          | 92,606                      | 91,730                            | 91,556                       | 94,508                      | 101,715                     | 98,715                | (3,000)                                     | 26                    | BENEFITS                       | Group Health Insurance                                       |            |                               | 117,703                         | 117,703                      | 117,703        | 26 |
| 27                          | 542                         | 2,349                             | 2,569                        | 1,751                       | 1,694                       | 1,800                 | 106   | 27                    | BENEFITS                       | Workers Comp Insurance                                       |            |                               | 1,699                           | 1,699                        | 1,699          | 27 |
| 28                          | 768                         | 862                               | 952                          | 1,063                       | 1,172                       | 1,172                 | 0   | 28                    | BENEFITS                       | Life Insurance   |            |                               | 992                             | 992                          | 992            | 28 |
| 29                          | 6,488                       |                                   | 22,380                       |                             |                             | 0                     |   | 29                    | BENEFITS                       | Severance  |            |                               | 0                               | 0                            | 0              | 29 |
| 30                          |                             |                                   |                              |                             |                             |                       |   | 30                    |                                | Payroll expenses   |            |                               |                                 |                              |                | 30 |
| 31                          |                             |                                   |                              |                             |                             |                       |   | 31                    |                                |  |            |                               |                                 |                              |                | 31 |
| 32                          | 13.9                        | 14.0                              | 14.7                         | 15.2                        | 15.0                        | 14.8                  |   | 32                    |                                | <b>Total Full Time Equivalent (FTE)*</b>                     | <b>591</b> | <b>14.8</b>                   |                                 |                              |                | 32 |
| 33                          |                             |                                   |                              |                             |                             |                       |   | 33                    |                                | Ending balance (prior years)                                 |            |                               |                                 |                              |                | 33 |
| 34                          |                             |                                   |                              |                             |                             |                       |   | 34                    |                                | <b>UNAPPROPRIATED ENDING FUND BALANCE</b>                    |            |                               |                                 |                              |                | 34 |
| 35                          | <b>686,253</b>              | <b>701,811</b>                    | <b>771,982</b>               | <b>755,571</b>              | <b>819,366</b>              | <b>788,342</b>        | <b>(31,024)</b>                             | 35                    |                                | <b>TOTAL REQUIREMENTS</b>                                    |            |                               | <b>835,773</b>                  | <b>835,773</b>               | <b>835,773</b> | 35 |

150 504-031 (Rev 10-16)

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



**BAKER COUNTY LIBRARY DISTRICT**  
Standardized Wage Scale Fiscal Year 2020-2021

**\$22,838** Prior Fiscal Year Standard Wage Step 3-1  
**0.00%** # Percentage Increase factor COLI\* (See history in margin)  
 CURRENT OREGON MINIMUM WAGE \$12.00 Eff 7/1/20 (BAKER COUNTY: STD \$11.50/HR)

| Range                                   | Step | Annual        | Monthly Salary | Hourly Rate | Staff Classifications  | Other Notes   |
|---|------|---------------|----------------|-------------|--|---|
| <b>Library Asst I - PUBLIC SERVICES</b> |      |               |                |             |  |   |
| 3                                       | 1    | <b>22,838</b> | 1903.17        | 11.00       | BRANCH LIBRARY SUB std wage Hold at Rate 3-4 annual COLI                       | STATIC, meets minimum wage standard                               |
| 3                                       | 2    | 23,980        | 1998.33        | 11.53       |  | EFF 7/01/2020 MIN WAGE \$11.50/HR<br>CH verified min wage 7/24/19 |
| 3                                       | 3    | 25,179        | 2098.24        | 12.11       | Shelving Page #4 Phoebe Wise (DOH 7/01/19)                                     | PW step increase 7/01/20  |
| 3                                       | 4    | 26,438        | 2203.15        | 12.71       | Shelving Page #1 Grace Taylor  | GT step increase 7/01/20  |
|   |      |               |                | 12.71       | Shelving Page #2 Jordan Remien   | JR step increase 7/01/20  |
|   |      |               |                | 12.71       | Shelving Page #3 Isabelle Wachtel  | IW step increase 7/01/20  |
|   |      |               |                | 12.71       | Cynthia Cottrell (DOH 11/06/2019, SUB/ PT)                                     | CC step increase 7/01/20  |
| 3                                       | 5    | 27,760        | 2313.31        | 13.35       | Connie Lewis (DOH 3/15/14, SUB/ PT)  | CL Last step increase 7/01/19                                     |
|   |      |               |                | 13.35       | Ya-Wen Ott (DOH 7/13/2016)   | YO Step increase 7/01/20  |
| <b>Library Assistant II</b>             |      |               |                |             |  |   |
| 4                                       | 1    | 23,980        | 1998.33        | 11.53       |  |   |
| 4                                       | 2    | 25,179        | 2098.24        | 12.11       |  |   |
| 4                                       | 3    | 26,438        | 2203.15        | 12.71       | John Nuttall (DOH 10/16/2019, SUB ONLY)  | JN step increase 07/01/20   |
| 4                                       | 4    | 27,760        | 2313.31        | 13.35       |  |   |
| 4                                       | 5    | 29,148        | 2428.98        | 14.01       |  |   |
| <b>Library Assistant III / Branch</b>   |      |               |                |             |  |   |
| 5                                       | 1    | 25,179        | 2098.24        | 12.11       | BRANCH NEW HIRE step   |   |
| 5                                       | 2    | 26,438        | 2203.15        | 12.71       |  |   |
| 5                                       | 3    | 27,760        | 2313.31        | 13.35       | Katrina Horn, Hanes (DOH 2/09/17, new position 02/19/2020)                     | KH Step increase -hold for FY                                     |
|   |      |               |                | 13.35       | Junita Klosky, Huntington (DOH 2/06/18)  | JK Step increase 7/01/20  |
| 5                                       | 4    | 29,148        | 2428.98        | 14.01       |  |   |
| 5                                       | 5    | 30,605        | 2550.43        | 14.71       | Rob Wilson, Richland (DOH 2/28/11)   | RW Last step increase 7/01/15                                     |
|   |      |               |                | 14.71       | Jerry Ann Dunn, Sumpter (DOH 4/30/08)  | JD Last step 7/01/15  |
|   |      |               |                | 14.71       | Lourdes Cuevas, Halfway (DOH 4/10/17)  | LC Step increase 7/01/20  |
|   |      |               |                | 14.71       | Donna Valentine, Bockmobile (DOH 9/01/15)                                      | DV Step increase 7/01/19  |
| <b>Library Technician I</b>             |      |               |                |             |  |   |
| 6                                       | 1    | 26,438        | 2203.15        | 12.71       |  |   |
| 6                                       | 2    | 27,760        | 2313.31        | 13.35       |  |   |
| 6                                       | 3    | 29,148        | 2428.98        | 14.01       |  |   |
| 6                                       | 4    | 30,605        | 2550.43        | 14.71       | BoDean Warnock, Cataloger/Tech Svc (DOH 01/06/2020, 32 hrs/wk)                 | BW start step 6-3, increase 7/01/20                               |
| 6                                       | 5    | 32,135        | 2677.95        | 15.45       | Ed Adamson, Facility Maint (DOH 4/10/17), Eff 7/1/19 Full time 40 hrs wk       | EA Started at Step 6-5 top of scale 4/10/17                       |
|   |      |               |                | 15.45       | Courtney Snyder, Media/Tech Svc (DOH 10/01/11, Eff 7/1/18 34 hrs/wk)           | CS Last step increase 7/01/18                                     |
| <b>Library Technician II</b>            |      |               |                |             |  |   |
| 7                                       | 1    | 27,760        | 2313.31        | 13.35       |  |   |
| 7                                       | 2    | 29,148        | 2428.98        | 14.01       |  |   |
| 7                                       | 3    | 30,605        | 2550.43        | 14.71       |  |   |
| 7                                       | 4    | 32,135        | 2677.95        | 15.45       |  |   |
| 7                                       | 5    | 33,742        | 2811.84        | 16.22       | Missy Grammon, Youth Services Specialist (DOH 4/25/15), FT Salary              | MG Last step increase 7/01/17                                     |
| <b>Library Technician III</b>           |      |               |                |             |  |   |
| 8                                       | 1    | 29,148        | 2428.98        | 14.01       |  |   |
| 8                                       | 2    | 30,605        | 2550.43        | 14.71       |  |   |
| 8                                       | 3    | 32,135        | 2677.95        | 15.45       |  |   |
| 8                                       | 4    | 33,742        | 2811.84        | 16.22       |  |   |
| 8                                       | 5    | 35,429        | 2952.44        | 17.03       |  |   |
| <b>Library Associate I</b>              |      |               |                |             |  |   |
| 9                                       | 1    | 30,605        | 2550.43        | 14.71       |  |   |
| 9                                       | 2    | 32,135        | 2677.95        | 15.45       |  |   |
| 9                                       | 3    | 33,742        | 2811.84        | 16.22       |  |   |
| 9                                       | 4    | 35,429        | 2952.44        | 17.03       |  |   |
| 9                                       | 5    | 37,201        | 3100.06        | 17.88       | Heather Spry, Admin /Ofc Mgr (DOH 10/03/11, new position 10/01/2019) FT Salary | HS Last step increase 10/01/2019                                  |
| <b>Library Associate II</b>             |      |               |                |             |  |   |
| 10                                      | 1    | 32,135        | 2677.95        | 15.45       |  |   |
| 10                                      | 2    | 33,742        | 2811.84        | 16.22       |  |   |
| 10                                      | 3    | 35,429        | 2952.44        | 17.03       |  |   |
| 10                                      | 4    | 37,201        | 3100.06        | 17.88       |  |   |
| 10                                      | 5    | 39,061        | 3255.06        | 18.78       | Sylna Bowers, Periodicals/Tech Svc (DOH 8/1/2004) FT Salary                    | SB Last step increase 7/01/2016                                   |
| <b>Librarian I</b>                      |      |               |                |             |  |   |
| 11                                      | 1    | 33,742        | 2811.84        | 16.22       |  |   |
| 11                                      | 2    | 35,429        | 2952.44        | 17.03       |  |   |
| 11                                      | 3    | 37,201        | 3100.06        | 17.88       |  |   |
| 11                                      | 4    | 39,061        | 3255.06        | 18.78       |  |   |
| 11                                      | 5    | 41,014        | 3417.81        | 19.72       |  |   |
| <b>Librarian II</b>                     |      |               |                |             |  |   |
| 12                                      | 1    | 35,429        | 2952.44        | 17.03       |  |   |
| 12                                      | 2    | 37,201        | 3100.06        | 17.88       |  |   |
| 12                                      | 3    | 39,061        | 3255.06        | 18.78       |  |   |
| 12                                      | 4    | 41,014        | 3417.81        | 19.72       |  |   |
| 12                                      | 5    | 43,064        | 3588.70        | 20.70       | John Brockman, Admin Tech/Catalog (DOH 04/01/15), FT Salary                    | JB Last step increase 7/01/18                                     |
|   |      |               |                | 20.70       | Diana Pearson, Admin Community Svc/Branch (DOH 3/15/07, Eff 7/1/18, 36 hrs/wk) | DP Last step increase 7/01/18                                     |
| <b>Admin I</b>                          |      |               |                |             |  |   |
| 13                                      | 1    | 37,201        | 3100.06        | 17.88       |  |   |
| 13                                      | 2    | 39,061        | 3255.06        | 18.78       |  |   |
| 13                                      | 3    | 41,014        | 3417.81        | 19.72       |  |   |
| 13                                      | 4    | 43,064        | 3588.70        | 20.70       |  |   |
| 13                                      | 5    | 45,218        | 3768.14        | 21.74       |  |   |
| <b>Admin II</b>                         |      |               |                |             |  |   |
| 14                                      | 1    | 39,061        | 3255.06        | 18.78       |  |   |
| 14                                      | 2    | 41,014        | 3417.81        | 19.72       |  |   |
| 14                                      | 3    | 43,064        | 3588.70        | 20.70       |  |   |
| 14                                      | 4    | 45,218        | 3768.14        | 21.74       |  |   |
| 14                                      | 5    | 47,479        | 3956.55        | 22.83       | Christine Hawes, Business Mgr (DOH 4/18/2005, Eff 7/01/18 25hrs/wk)            | Last step increase 7/01/2015                                      |
| <b>Admin III</b>                        |      |               |                |             |  |   |
| 15                                      | 1    | 41,014        | 3417.81        | 19.72       |  |   |

**BAKER COUNTY LIBRARY DISTRICT**  
Standardized Wage Scale Fiscal Year 2020-2021

**\$22,838** Prior Fiscal Year Standard Wage Step 3-1  
**0.00%** # Percentage Increase factor COLI \* (See history in margin)  
 CURRENT OREGON MINIMUM WAGE \$12.00 EH 7/1/20 (BAKER COUNTY STD \$1150/HR)

| Range            | Step | Annual | Monthly Salary | Hourly Rate | Staff Classifications   | Other Notes                     |
|------------------|------|--------|----------------|-------------|---|---------------------------------|
| 15               | 2    | 43,064 | 3588.70        | 20.70       |   |                                 |
| 15               | 3    | 45,218 | 3768.14        | 21.74       |   |                                 |
| 15               | 4    | 47,479 | 3956.55        | 22.83       |   |                                 |
| 15               | 5    | 49,852 | 4154.37        | 23.97       |   |                                 |
| <b>Admin IV</b>  |      |        |                |             |   |                                 |
| 16               | 1    | 43,064 | 3588.70        | 20.70       |   |                                 |
| 16               | 2    | 45,218 | 3768.14        | 21.74       |   |                                 |
| 16               | 3    | 47,479 | 3956.55        | 22.83       |   |                                 |
| 16               | 4    | 49,852 | 4154.37        | 23.97       |   |                                 |
| 16               | 5    | 52,345 | 4362.09        | 25.17       |   |                                 |
| <b>Admin V</b>   |      |        |                |             |   |                                 |
| 17               | 1    | 45,218 | 3768.14        | 21.74       |   |                                 |
| 17               | 2    | 47,479 | 3956.55        | 22.83       |   |                                 |
| 17               | 3    | 49,852 | 4154.37        | 23.97       |   |                                 |
| 17               | 4    | 52,345 | 4362.09        | 25.17       |   |                                 |
| 17               | 5    | 54,962 | 4580.20        | 26.42       |   |                                 |
| <b>Admin VI</b>  |      |        |                |             |   |                                 |
| 18               | 1    | 47,479 | 3956.55        | 22.83       |   |                                 |
| 18               | 2    | 49,852 | 4154.37        | 23.97       |   |                                 |
| 18               | 3    | 52,345 | 4362.09        | 25.17       |   |                                 |
| 18               | 4    | 54,962 | 4580.20        | 26.42       |   |                                 |
| 18               | 5    | 57,710 | 4809.21        | 27.75       |   |                                 |
| <b>Admin VII</b> |      |        |                |             |   |                                 |
| 19               | 1    | 49,852 | 4154.37        | 23.97       |   |                                 |
| 19               | 2    | 52,345 | 4362.09        | 25.17       |   |                                 |
| 19               | 3    | 54,962 | 4580.20        | 26.42       |   |                                 |
| 19               | 4    | 57,710 | 4809.21        | 27.75       |   |                                 |
| 19               | 5    | 60,596 | 5049.67        | 29.13       | SAGE: Beth Ross (Sage System Admin, DOH 7/01/2014). FT Salary                   | BR Last step increase 7/01/2014 |
| 19               | 5    | 60,596 | 5049.67        | 29.13       | TECH: Jim White. Pay increase @ 8/01/2019 (Retred w/PERS, work 12 hours a week) | JW step increase 8/01/2019      |

NOTES ON CHANGES from prior fiscal year  
 Removed Range 1 and 2 - historically not used and not in compliance  
 Removed Non-PERS rate column, move those in that range to PERS  
 The purpose of these changes is to move toward a uniform classification

BAKER COUNTY LIBRARY DISTRICT  
Wage scale Based on Fiscal Year 2006-07  
Standardized scale - Director

Wages scale begins FY 2007-08  
Updated CH 05/09/2018

| Range | Step | ----- As Originally Adopted ----- |            |         | ----- Salary Adjusted for COLI: ----- |                   |                     |                  | Notes   |
|-------|------|-----------------------------------|------------|---------|---------------------------------------|-------------------|---------------------|------------------|---|
|       |      | Annual                            | Monthly    | Hourly  | Plus:<br>COLI                         | Annual            | Monthly             | Hourly           |   |
|       |      | Adopted by board 12/11/2009       |            |         |                                       |                   |                     |                  |   |
| D     | 1    | <b>\$54,080</b>                   | \$4,506.67 | \$26.00 |                                       |                   |                     |                  | Executive Director, Perry Stokes; DOH 4/23/2007<br>FY 2007-08 Starting salary<br>(*Mgmt Step increase % as approved by board) |
|       |      | 7.715% *                          |            |         |                                       |                   |                     |                  | 1 year at D-1   |
| D     | 2    | \$58,252                          | \$4,854.36 | \$28.01 |                                       |                   |                     |                  | FY 2008-09 Step increase  |
| D     | 2    | \$58,252                          | \$4,854.36 | \$28.01 |                                       |                   |                     |                  | FY 2009-10; Step incr DEFERRED one year   |
| D     | 3    | \$62,746                          | \$5,228.87 | \$30.17 | 3.0%                                  | \$64,629          | \$5,385.75          | \$31.07          | FY 2010-11; Step increase plus COLI   |
| D     | 3    |                                   |            |         | 1.0%                                  | \$65,275          | \$5,439.58          | \$31.38          | FY 2011-12; Step incr DEFERRED; COLI only   |
| D     | 4    | \$67,587                          | \$5,632.28 | \$32.49 | 1.0%                                  | \$71,014          | \$5,917.83          | \$34.14          | FY 2012-13; Step increase plus COLI; 40 hrs/wk  |
| D     | 4    |                                   |            |         | 0.0%                                  | <del>71,014</del> | <del>5,917.83</del> | <del>34.14</del> | FY 2013-14; Step incr DEFERRED; no COLI   |
| D     | 4    |                                   |            |         | 0.0%                                  | \$69,236          | \$5,769.66          | \$34.14          | FY 2013-14; Salary based on 39 hours/week 7/1/13  |
| D     | 4    |                                   |            |         | 0.0%                                  | \$71,718          | \$5,976.53          | \$34.48          | FY 2013-14; Salary reinstated to 40 hours/week; 10/01/13  |
| D     | 4    |                                   |            |         | 0.0%                                  | \$71,718          | \$5,976.53          | \$34.48          | FY 2014-15; Step increase DEFERRED; No COLI   |
| D     | 4    |                                   |            |         | 1.0%                                  | \$72,436          | \$6,036.30          | \$34.82          | FY 2015-16; Step increase DEFERRED; COLI only   |
| D     | 4    |                                   |            |         | 2.0%                                  | \$73,884          | \$6,157.02          | \$35.52          | FY 2016-17; Step increase DEFERRED; COLI only   |
| D     | 4    |                                   |            |         | 2.0%                                  | \$75,362          | \$6,280.17          | \$36.23          | FY 2017-18; Step increase DEFERRED; COLI only   |
| D     | 4    |                                   |            |         | 2.0%                                  | \$76,869          | \$6,405.77          | \$36.96          | FY 2018-19; Step increase DEFERRED; COLI only   |
| D     | 5    | \$72,802                          | \$6,066.81 | \$35.00 | 2.5%                                  | \$84,721          | <b>\$7,060.12</b>   | \$40.73          | FY 2019-20 Step increase 7.715% plus COLI   |
| D     | 5    |                                   |            |         | 0.0%                                  | \$84,721          | \$7,060.12          | \$40.73          | FY 2020-21 at top of scale, COLI only   |

**Note:** Step increases on this scale are 7.715% over 5 years plus whatever the group gets for COLI (3% estimated) on top of this. The idea is to start the Director where Aletha left off and bring him up to parity with Hermiston and Umatilla Libraries over 5 years.

The Board approved Step 1 at \$54,080 and Step 5 at \$72,800. This forces a larger than 5% step increase for this first 5 year scale as recorded in the December 11, 2006 Minutes.

At the end of 5 years, the Director's Salary should be compared to the current salaries at these other Libraries to be sure we are keeping up with the region standard.

**Aletha reviewed and approved this salary scale. 3/29/2007**  
Final 3/29/07



FORM  
LB-31

DETAILED REQUIREMENTS

GENERAL FUND

(Name of Fund)

| Historical Data |                          |                          |                                |                           |   |   |                    |    |   | REQUIREMENTS FOR: <u>Materials &amp; Services</u> |                            | Budget for Next Year 2020-2021 |                           |    |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
|-----------------|--------------------------|--------------------------|--------------------------------|---------------------------|---|---|--------------------|----|---|---|----------------------------|--------------------------------|---------------------------|----|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|
| 1               | Actual                   |                          |                                |                           | Adopted Budget This Year Year 2019-2020 | REVISED Budget This Year Year 2019-2020 | \$ Change vs orig. | 1  | Object Classification                                     | Detail  | Proposed by Budget Officer | Approved by Budget Committee   | Adopted by Governing Body | 1  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
|                 | Preceding Year 2015-2016 | Preceding Year 2016-2017 | First Preceding Year 2017-2018 | Prior Year Year 2018-2019 |   |   |                    |    |   |   |                            |                                |                           |    | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 2               | 95,908                   | 99,802                   | 91,538                         | 113,472                   | 120,000                                 | 130,000                                 | 10,000             | 2  | Collection Development (Books, audiovisual, digital, etc) |   | 102,000                    | 102,000                        | 102,000                   | 2  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
| 3               | 12,603                   | 12,579                   | 13,042                         | 13,383                    | 14,350                                  | 14,200                                  | (150)              | 3  | Library Catalog (Sage)                                    |   | 14,400                     | 14,400                         | 14,400                    | 3  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
| 4               | 27,399                   | 32,094                   | 99,761                         | 37,891                    | 38,500                                  | 59,000                                  | 20,500             | 4  | Facilities Maintenance                                    |   | 52,000                     | 52,000                         | 52,000                    | 4  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
| 5               | 10,420                   | 12,325                   | 17,937                         | 16,284                    | 17,500                                  | 17,500                                  | 0                  | 5  | Janitorial Contract                                       |   | 40,000                     | 40,000                         | 40,000                    | 5  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
| 6               | 2,121                    | 2,768                    | 2,692                          | 2,615                     | 2,800                                   | 2,800                                   | 0                  | 6  | Janitorial Supplies                                       |   | 5,000                      | 5,000                          | 5,000                     | 6  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
| 7               | 3,078                    | 2,690                    | 2,545                          | 2,244                     | 2,600                                   | 2,600                                   | 0                  | 7  | Equipment Maintenance Services / Lease                    |   | 2,400                      | 2,400                          | 2,400                     | 7  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
| 8               | 25,974                   | 18,952                   | 32,575                         | 23,147                    | 23,000                                  | 23,000                                  | 0                  | 8  | Computer Maintenance                                      |   | 22,300                     | 22,300                         | 22,300                    | 8  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
| 9               | 5,721                    | 5,271                    | 9,051                          | 9,260                     | 12,500                                  | 8,800                                   | (3,700)            | 9  | Bookmobile Operations                                     |   | 10,000                     | 10,000                         | 10,000                    | 9  |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
| 10              | 16,265                   | 16,672                   | 18,005                         | 18,830                    | 19,200                                  | 21,000                                  | 1,800              | 10 | Insurance   |   | 21,000                     | 21,000                         | 21,000                    | 10 |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
| 11              | 2,422                    | 6,019                    | 5,837                          | 5,033                     | 8,500                                   | 5,000                                   | (3,500)            | 11 | Travel and Training                                       |   | 4,000                      | 4,000                          | 4,000                     | 11 |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
| 12              | 0                        | 5,827                    | 0                              | 3,210                     | 0                                       | 0                                       | 0                  | 12 | Election  |   | 6,500                      | 6,500                          | 6,500                     | 12 |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
| 13              | 7,905                    | 8,165                    | 8,400                          | 8,900                     | 9,450                                   | 7,500                                   | (1,950)            | 13 | Audit   |   | 7,800                      | 7,800                          | 7,800                     | 13 |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
| 14              | 855                      | 1,080                    | 1,347                          | 1,286                     | 1,300                                   | 1,600                                   | 300                | 14 | Bookkeeping   |   | 1,600                      | 1,600                          | 1,600                     | 14 |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
| 15              | 2,856                    | 2,744                    | 3,022                          | 3,148                     | 2,900                                   | 4,000                                   | 1,100              | 15 | Dues and subscriptions                                    |   | 3,500                      | 3,500                          | 3,500                     | 15 |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
| 16              | 2,000                    | 2,000                    | 2,000                          | 2,000                     | 2,000                                   | 2,000                                   | 0                  | 16 | Debt Service  |   | 2,000                      | 2,000                          | 2,000                     | 16 |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
| 17              | 1,487                    | 1,908                    | 1,778                          | 1,249                     | 1,600                                   | 2,500                                   | 900                | 17 | Publication   |   | 3,000                      | 3,000                          | 3,000                     | 17 |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
| 18              | 1,159                    | 1,315                    | 1,172                          | 1,273                     | 1,380                                   | 1,880                                   | 500                | 18 | Financial Mgt Fees  |   | 1,380                      | 1,380                          | 1,380                     | 18 |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
| 19              | 250                      | 0                        | 250                            | 895                       | 250                                     | 1,000                                   | 750                | 19 | Legal Administration                                      |   | 1,000                      | 1,000                          | 1,000                     | 19 |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
| 20              | 1,183                    | 1,968                    | 1,070                          | 1,450                     | 1,500                                   | 1,500                                   | 0                  | 20 | Public Programs   |   | 2,000                      | 2,000                          | 2,000                     | 20 |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
| 21              | 2,964                    | 3,970                    | 4,193                          | 4,271                     | 5,000                                   | 5,000                                   | 0                  | 21 | Branch Mileage / BCLD Courier                             |   | 5,000                      | 5,000                          | 5,000                     | 21 |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
| 22              | 17,440                   | 13,672                   | 15,973                         | 18,934                    | 20,000                                  | 30,000                                  | 10,000             | 22 | Library Services Supplies                                 |   | 25,000                     | 25,000                         | 25,000                    | 22 |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
| 23              | 4,599                    | 6,086                    | 10,611                         | 7,803                     | 12,000                                  | 13,000                                  | 1,000              | 23 | Youth Programs (Summer Reading, storytime, teen)          |   | 13,500                     | 13,500                         | 13,500                    | 23 |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
| 24              | 1,572                    | 1,445                    | 1,206                          | 895                       | 1,500                                   | 1,500                                   | 0                  | 24 | Postage/Freight   |   | 1,500                      | 1,500                          | 1,500                     | 24 |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
| 25              | 42,352                   | 40,215                   | 39,790                         | 40,128                    | 43,105                                  | 47,920                                  | 4,815              | 25 | Utilities   |   | 47,775                     | 47,775                         | 47,775                    | 25 |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
| 26              | 13,327                   | 13,480                   | 15,570                         | 16,172                    | 17,440                                  | 17,660                                  | 220                | 26 | Telecommunications  |   | 18,600                     | 18,600                         | 18,600                    | 26 |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
| 27              | 0                        | 0                        |                                |                           |   |   |                    | 27 | Special contracts - grants, tech support travel           |   |                            |                                |                           | 27 |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
| 28              |                          |                          |                                |                           |   |   |                    | 28 | Miscellaneous   |   |                            |                                |                           | 28 |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
| 31              |                          |                          |                                |                           |   |   |                    | 31 | <b>Total Full Time Equivalent (FTE)*</b>                  |   |                            |                                |                           | 31 |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
| 32              |                          |                          |                                |                           |   |   |                    | 32 | Ending balance (prior years)                              |   |                            |                                |                           | 32 |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
| 33              |                          |                          |                                |                           |   |   |                    | 33 | <b>UNAPPROPRIATED ENDING FUND BALANCE</b>                 |   |                            |                                |                           | 33 |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |
| 34              | <b>301,860</b>           | <b>313,047</b>           | <b>399,365</b>                 | <b>353,773</b>            | <b>378,375</b>                          | <b>420,960</b>                          | <b>42,585</b>      | 34 | <b>TOTAL REQUIREMENTS</b>                                 |   | <b>413,255</b>             | <b>413,255</b>                 | <b>413,255</b>            | 34 |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |

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 LIBRARY DISTRICT  
(Name of Municipal Corporation)

| Historical Data             |                             |                                   |                              |                             |                             |                               | \$ Change<br>vs orig. | DESCRIPTION<br>RESOURCES AND REQUIREMENTS          | Budget for Next Year 2020-2021  |                              |         |    |
|-----------------------------|-----------------------------|-----------------------------------|------------------------------|-----------------------------|-----------------------------|-------------------------------|-----------------------|--|---------------------------------|------------------------------|---------|----|
| Actual                      |                             |                                   |                              | Adopted Budget              | REVISED Budget              | Proposed By<br>Budget Officer |                       |  | Approved By<br>Budget Committee | Adopted By<br>Governing Body |         |    |
| Preceding<br>Year 2015-2016 | Preceding<br>Year 2016-2017 | First Preceding<br>Year 2017-2018 | Prior Year<br>Year 2018-2019 | This Year<br>Year 2019-2020 | This Year<br>Year 2019-2020 |                               |                       |  |                                 |                              |         |    |
| 1                           |                             |                                   |                              |                             |                             |                               | 1                     | RESOURCES  |                                 |                              |         | 1  |
| 2                           |                             |                                   |                              |                             |                             |                               | 2                     | Cash on hand * (cash basis), or                    |                                 |                              |         | 2  |
| 3                           | 158,577                     | 151,771                           | 161,309                      | 131,428                     | 131,550                     | 160,000                       | 28,450                | 3 Working Capital (accrual basis)                  | 165,000                         | 165,000                      | 165,000 | 3  |
| 4                           |                             |                                   |                              |                             |                             |                               |                       | 4 Previously levied taxes estimated to be received |                                 |                              |         | 4  |
| 5                           | 871                         | 1,445                             | 2,519                        | 3,122                       | 3,825                       | 3,825                         | 0                     | 5 Interest   | 3,500                           | 3,500                        | 3,500   | 5  |
| 6                           | 11,000                      | 11,000                            | 10,000                       | 12,500                      | 12,500                      | 12,500                        | 0                     | 6 Transferred IN, from other funds                 | 11,000                          | 11,000                       | 11,000  | 6  |
| 7                           | 27,835                      | 27,672                            | 0                            | 10,000                      | 20,000                      | 5,000                         | -15,000               | 7 Grants and Loans                                 | 10,000                          | 10,000                       | 10,000  | 7  |
| 8                           | 1,977                       | 522                               | 4,669                        | 22,238                      | 2,000                       | 2,000                         | 0                     | 8 Donations  | 2,000                           | 2,000                        | 2,000   | 8  |
| 9                           | 3,935                       | 5,500                             | 5,196                        | 6,633                       | 7,500                       | 7,500                         | 0                     | 9 Book Sales                                       | 5,500                           | 5,500                        | 5,500   | 9  |
| 10                          | 6,562                       |                                   |                              |                             |                             |                               |                       | 10 Other financing sources                         |                                 |                              |         | 10 |
| 11                          | 210,757                     | 197,910                           | 183,693                      | 185,921                     | 177,375                     | 190,825                       | 13,450                | 11 Total Resources, except taxes to be levied      | 197,000                         | 197,000                      | 197,000 | 11 |
| 12                          |                             |                                   |                              |                             |                             |                               |                       | 12 Taxes estimated to be received                  |                                 |                              |         | 12 |
| 13                          |                             |                                   |                              |                             |                             |                               |                       | 13 Taxes collected in year levied                  |                                 |                              |         | 13 |
| 14                          | 210,757                     | 197,910                           | 183,693                      | 185,921                     | 177,375                     | 190,825                       | 13,450                | 14 TOTAL RESOURCES                                 | 197,000                         | 197,000                      | 197,000 | 14 |
| 15                          |                             |                                   |                              |                             |                             |                               |                       | 15 REQUIREMENTS **                                 |                                 |                              |         | 15 |
| 16                          |                             |                                   |                              |                             |                             |                               |                       | 16 Org Unit or Prog & Activity                     |                                 |                              |         | 16 |
| 17                          |                             | 1,476                             | 1,087                        | 580                         | 1,500                       | 1,500                         |                       | 17 Personnel                                       | 1,500                           | 1,500                        | 1,500   | 17 |
| 18                          |                             | 146                               | 135                          | 30                          |                             | 150                           |                       | 18 Personnel                                       | 150                             | 150                          | 150     | 18 |
| 19                          |                             |                                   |                              |                             |                             |                               |                       |  |                                 |                              |         | 19 |
| 20                          | 38,065                      | 25,229                            | 21,954                       | 21,326                      | 84,075                      | 87,375                        | 3,300                 | 20 M&S   | 102,050                         | 102,050                      | 102,050 | 20 |
| 21                          | 0                           | 0                                 | 0                            | 0                           | 3,000                       | 3,000                         | 0                     | 21 M&S   | 0                               | 0                            | 0       | 21 |
| 22                          | 1                           | 1                                 | 89                           | 0                           | 1,000                       | 1,200                         | 200                   | 22 M&S   | 1,500                           | 1,500                        | 1,500   | 22 |
| 23                          | 9,375                       | 2                                 | 0                            | 0                           | 2,000                       | 3,300                         | 1,300                 | 23 M&S   | 4,500                           | 4,500                        | 4,500   | 23 |
| 24                          | 0                           | 0                                 | 0                            | 0                           | 0                           | 0                             | 0                     | 24 M&S   | 0                               | 0                            | 0       | 24 |
| 25                          | 45                          | 47                                | 0                            | 0                           | 62,500                      | 71,000                        | 8,500                 | 25 M&S   | 81,000                          | 81,000                       | 81,000  | 25 |
| 26                          | 0                           | 0                                 | 0                            | 0                           | 300                         | 300                           | 0                     | 26 M&S   | 300                             | 300                          | 300     | 26 |
| 27                          | 11,500                      | 9,700                             | 29,000                       | 4,720                       | 23,000                      | 23,000                        | 0                     | 27 TRANSFER  | 6,000                           | 6,000                        | 6,000   | 27 |
| 28                          |                             |                                   |                              |                             |                             |                               |                       |  |                                 |                              |         | 28 |
| 29                          |                             |                                   |                              |                             |                             |                               |                       |  |                                 |                              |         | 29 |
| 30                          | 151,771                     | 161,309                           | 131,428                      | 159,265                     |                             |                               |                       | 30 Ending balance (prior years)                    |                                 |                              |         | 30 |
| 31                          |                             |                                   |                              |                             | 0                           | 0                             |                       | 31 UNAPPROPRIATED ENDING FUND BALANCE              | 0                               | 0                            | 0       | 31 |
| 32                          | 210,757                     | 197,910                           | 183,693                      | 185,921                     | 177,375                     | 190,825                       | 13,450                | 32 TOTAL REQUIREMENTS                              | 197,000                         | 197,000                      | 197,000 | 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 COUNTY LIBRARY DISTRICT  
(Name of Municipal Corporation)

| Historical Data             |                             |                                   |                              |                             |                             |                       |                               | DESCRIPTION<br>RESOURCES AND REQUIREMENTS        | Budget for Next Year 2020-2021  |                                 |                |
|-----------------------------|-----------------------------|-----------------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------|-------------------------------|--|---------------------------------|---------------------------------|----------------|
| Actual                      |                             |                                   |                              | Adopted Budget              | REVISED Budget              | \$ Change<br>vs orig. | Proposed By<br>Budget Officer |  | Approved By<br>Budget Committee | Adopted By<br>Governing Body    |                |
| Preceding<br>Year 2015-2016 | Preceding<br>Year 2016-2017 | First Preceding<br>Year 2017-2018 | Prior Year<br>Year 2018-2019 | This Year<br>Year 2019-2020 | This Year<br>Year 2019-2020 |                       |                               |  |                                 |                                 |                |
| 1                           |                             |                                   |                              |                             |                             |                       | 1                             | RESOURCES  |                                 |                                 | 1              |
| 2                           |                             |                                   |                              |                             |                             |                       | 2                             | Cash on hand * (cash basis), or                  |                                 |                                 | 2              |
| 3                           | 135,422                     | 148,801                           | 179,053                      | 202,559                     | 195,000                     | 205,000               | 3                             | Working Capital (accrual basis)                  |                                 |                                 | 3              |
| 4                           |                             |                                   |                              |                             |                             |                       | 4                             | Previously levied taxes estimated to be received |                                 |                                 | 4              |
| 5                           |                             | 0                                 | 0                            | 0                           | 10                          | 10                    | 5                             | Interest   |                                 |                                 | 5              |
| 6                           | 197,097                     | 203,697                           | 209,006                      | 203,300                     | 215,951                     | 220,000               | 6                             | Membership dues                                  |                                 |                                 | 6              |
| 7                           |                             |                                   |                              |                             |                             |                       | 7                             | Transferred IN, from other funds                 |                                 |                                 | 7              |
| 8                           | 95,404                      | 45,242                            | 57,240                       | 58,300                      | 58,000                      | 58,000                | 8                             | Restricted grants                                |                                 |                                 | 8              |
| 9                           | 772                         | 1,580                             | 1,260                        | 1,668                       | 1,500                       | 2,000                 | 9                             | Miscellaneous revenue                            |                                 |                                 | 9              |
| 10                          |                             |                                   |                              |                             |                             |                       | 10                            | Proceeds from prior fiduciary account            |                                 |                                 | 10             |
| 11                          |                             |                                   |                              |                             |                             |                       | 11                            |  |                                 |                                 | 11             |
| 12                          | 428,695                     | 399,320                           | 446,559                      | 465,827                     | 470,461                     | 485,010               | 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>470,461</b>              | <b>485,010</b>        | 15                            | <b>TOTAL RESOURCES</b>                           |                                 |                                 | 15             |
| 16                          |                             |                                   |                              |                             |                             |                       | 16                            | REQUIREMENTS **                                  |                                 |                                 | 16             |
| 17                          |                             |                                   |                              |                             |                             |                       | 17                            | Org Unit or Prog & Activity                      | Object Classification           | Detail                          |                |
| 18                          |                             |                                   |                              |                             |                             |                       | 18                            | PERSONNEL SERVICES                               |                                 |                                 | 18             |
| 19                          | 55,708                      | 56,730                            | 57,981                       | 59,118                      | 60,900                      | 60,900                | 19                            | PERSONNEL  | SALARIES                        | Systems administrator           | 62,727         |
| 20                          | 5,310                       | 4,936                             | 5,632                        | 5,857                       | 6,000                       | 6,000                 | 20                            | PERSONNEL  | SALARIES                        | Admin Assistant - Business Mgr  | 6,180          |
| 21                          | <b>61,018</b>               | <b>61,666</b>                     | <b>63,613</b>                | <b>64,975</b>               | <b>66,900</b>               | <b>66,900</b>         | 21                            |  |                                 | <b>Total Salaries</b>           | <b>68,907</b>  |
| 22                          |                             |                                   |                              |                             |                             |                       | 22                            |  |                                 |                                 |                |
| 23                          | 8,069                       | 8,600                             | 13,036                       | 14,123                      | 16,925                      | 16,925                | 23                            | PERSONNEL  | BENEFITS                        | Retirement                      | 19,000         |
| 24                          | 4,240                       | 4,717                             | 4,866                        | 4,556                       | 5,115                       | 5,115                 | 24                            | PERSONNEL  | BENEFITS                        | Social Security                 | 5,270          |
| 25                          | 47                          | 33                                | 31                           | 26                          | 35                          | 35                    | 25                            | PERSONNEL  | BENEFITS                        | Worker's compensation           | 36             |
| 26                          | 7,215                       | 7,226                             | 7,538                        | 7,665                       | 8,215                       | 8,215                 | 26                            | PERSONNEL  | BENEFITS                        | Health insurance                | 8,461          |
| 27                          | 47                          | 57                                | 70                           | 275                         | 267                         | 300                   | 27                            | PERSONNEL  | BENEFITS                        | Unemployment insurance          | 275            |
| 28                          | 95                          | 72                                | 71                           | 95                          | 75                          | 120                   | 28                            | PERSONNEL  | BENEFITS                        | Life insurance                  | 77             |
| 29                          | 1,652                       | 72                                | 100                          | 91                          | 110                         | 110                   | 29                            | PERSONNEL  | BENEFITS                        | Payroll insurance               | 113            |
| 30                          | <b>21,365</b>               | <b>20,777</b>                     | <b>25,712</b>                | <b>26,831</b>               | <b>30,742</b>               | <b>30,820</b>         | 30                            |  |                                 | <b>Total benefits</b>           | <b>33,232</b>  |
| 31                          | <b>82,383</b>               | <b>82,443</b>                     | <b>89,325</b>                | <b>91,806</b>               | <b>97,642</b>               | <b>97,720</b>         | 31                            |  |                                 | <b>TOTAL PERSONNEL SERVICES</b> | <b>102,139</b> |
| 32                          |                             |                                   |                              |                             |                             |                       | 32                            |  |                                 |                                 |                |

FORM  
LB-10

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

SAGE LIBRARY SYSTEM  
(Fund)

BAKER COUNTY LIBRARY DISTRICT  
(Name of Municipal Corporation)

| Historical Data             |                             |                                   |                              |                             |                             |                       |                               | DESCRIPTION<br>RESOURCES AND REQUIREMENTS | Budget for Next Year 2020-2021  |                              |                |    |
|-----------------------------|-----------------------------|-----------------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------|-------------------------------|---|---------------------------------|------------------------------|----------------|----|
| Actual                      |                             |                                   |                              | Adopted Budget              | REVISED Budget              | \$ Change<br>vs orig. | Proposed By<br>Budget Officer |   | Approved By<br>Budget Committee | Adopted By<br>Governing Body |                |    |
| Preceding<br>Year 2015-2016 | Preceding<br>Year 2016-2017 | First Preceding<br>Year 2017-2018 | Prior Year<br>Year 2018-2019 | This Year<br>Year 2019-2020 | This Year<br>Year 2019-2020 |                       |                               |   |                                 |                              |                |    |
| 33                          |                             |                                   |                              |                             |                             |                       | 33                            | <b>MATERIALS &amp; SERVICES</b>           |                                 |                              |                | 33 |
| 34                          | 260                         | 294                               | 234                          | 384                         | 250                         | 400                   | 150                           | Telecommunications                        | 400                             | 400                          | 400            | 34 |
| 35                          | 1,733                       | 3,233                             | 5,113                        | 8,232                       | 4,500                       | 8,500                 | 4,000                         | Technology                                | 4,500                           | 4,500                        | 4,500          | 35 |
| 36                          | 0                           | 0                                 | 0                            | 0                           | 0                           | 0                     | 0                             | Accounting and auditing                   | 0                               | 0                            | 0              | 36 |
| 37                          | 300                         | 0                                 | 2,560                        | 2,000                       | 1,909                       | 2,200                 | 291                           | Administrative services (BCLD)            | 1,857                           | 1,857                        | 1,857          | 37 |
| 38                          | 54,908                      | 45,925                            | 48,000                       | 61,000                      | 63,660                      | 64,000                | 340                           | System support (contracted)               | 65,570                          | 65,570                       | 65,570         | 38 |
| 39                          | 45,922                      | 4,585                             | 3,233                        | 2,000                       | 2,500                       | 2,500                 | 0                             | Technical services                        | 2,500                           | 2,500                        | 2,500          | 39 |
| 40                          | 0                           | 0                                 | 0                            | 0                           | 250                         | 250                   | 0                             | Legal services                            | 250                             | 250                          | 250            | 40 |
| 41                          | 1,013                       | 3,661                             | 1,554                        | 3,146                       | 3,750                       | 4,000                 | 250                           | Dues and subscriptions                    | 5,000                           | 5,000                        | 5,000          | 41 |
| 42                          | 64                          | 27                                | 39                           | 50                          | 50                          | 50                    | 0                             | Postage/freight                           | 50                              | 50                           | 50             | 42 |
| 43                          | 0                           | 0                                 | 0                            | 0                           | 25                          | 25                    | 0                             | Printing                                  | 25                              | 25                           | 25             | 43 |
| 44                          | 586                         | 94                                | 297                          | 368                         | 400                         | 1,500                 | 1,100                         | Supplies, Office                          | 400                             | 400                          | 400            | 44 |
| 45                          | 2,460                       | 2,112                             | 2,967                        | 3,127                       | 2,500                       | 3,000                 | 500                           | Travel                                    | 3,500                           | 3,500                        | 3,500          | 45 |
| 46                          | 4,115                       | 1,330                             | 937                          | 861                         | 2,500                       | 2,500                 | 0                             | Training & Professional Developmt         | 2,500                           | 2,500                        | 2,500          | 46 |
| 47                          | 81,689                      | 68,602                            | 82,129                       | 87,091                      | 93,000                      | 93,000                | 0                             | Courier                                   | 95,950                          | 95,950                       | 95,950         | 47 |
| 48                          | 0                           | 0                                 | 6,931                        | 2,962                       | 1,000                       | 1,000                 | 0                             | Member credits                            | 1,000                           | 1,000                        | 1,000          | 48 |
| 49                          | 193,050                     | 129,863                           | 153,994                      | 171,221                     | 176,294                     | 182,925               | 6,631                         | <b>TOTAL MATERIALS &amp; SERVICES</b>     | <b>183,502</b>                  | <b>183,502</b>               | <b>183,502</b> | 49 |
| 50                          |                             |                                   |                              |                             |                             |                       |                               |   |                                 |                              |                | 50 |
| 51                          |                             |                                   |                              |                             |                             |                       |                               | <b>RESERVE</b>                            |                                 |                              |                | 51 |
| 52                          | 0                           | 0                                 | 2,182                        | 0                           | 25,000                      | 25,000                | 0                             | <b>RESERVE FUNDS</b>                      |                                 |                              |                | 51 |
| 53                          | 0                           | 0                                 | 0                            | 0                           | 37,525                      | 44,365                | 6,840                         | Capital outlay                            | 25,000                          | 25,000                       | 25,000         | 52 |
| 54                          |                             |                                   |                              |                             |                             |                       |                               | Operating Contingency                     | 16,184                          | 16,184                       | 16,184         | 53 |
| 55                          |                             |                                   |                              |                             |                             |                       |                               |   |                                 |                              |                | 54 |
| 56                          | 153,263                     | 187,014                           | 201,058                      | 202,800                     |                             |                       |                               | Ending balance (prior years)              |                                 |                              |                | 55 |
| 57                          |                             |                                   |                              |                             | 134,000                     | 135,000               | 1,000                         | <b>UNAPPROPRIATED ENDING FUND BALANCE</b> | 150,000                         | 150,000                      | 150,000        | 56 |
| 58                          | 428,696                     | 399,320                           | 446,559                      | 465,827                     | 470,461                     | 485,010               | 14,549                        | <b>TOTAL REQUIREMENTS</b>                 | <b>476,825</b>                  | <b>476,825</b>               | <b>476,825</b> | 57 |

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 is authorized and established by resolution / ordinance number

FY18-19 R.003 on (date) 6/10/19 for the following specified purpose:

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<br>RESOURCES AND REQUIREMENTS | Budget for Next Year 2019 -20                    |                                 |                              |               |
|------------------------------------|-----------------------------------|---------------------------------|---|--|---------------------------------|------------------------------|---------------|
| Actual                             |                                   | Adopted Budget<br>Year 2019 -20 |   | Proposed By<br>Budget Officer                    | Approved By<br>Budget Committee | Adopted By<br>Governing Body |               |
| Second Preceding<br>Year 20__ - __ | First Preceding<br>Year 20__ - __ |                                 |   |  |                                 |                              |               |
|                                    |                                   |                                 | 1   | RESOURCES  |                                 |                              |               |
|                                    |                                   | 0                               | 2   | Cash on hand * (cash basis), or                  | 55,400                          | 55,400                       | 55,400        |
|                                    |                                   | 0                               | 3   | Working Capital (accrual basis)                  | 0                               | 0                            | 0             |
|                                    |                                   | 0                               | 4   | Previously levied taxes estimated to be received | 0                               | 0                            | 0             |
|                                    |                                   | 400                             | 5   | Interest   | 1200                            | 1,200                        | 1200          |
|                                    |                                   | 55,000                          | 6   | Transferred IN, from other funds                 | 35,000                          | 35,000                       | 35,000        |
|                                    |                                   |                                 | 7   |  |                                 |                              |               |
|                                    |                                   |                                 | 8   |  |                                 |                              |               |
|                                    |                                   |                                 | 9   |  |                                 |                              |               |
| 0                                  | 0                                 | 55,400                          | 10  | Total Resources, except taxes to be levied       | 91,600                          | 91,600                       | 91,600        |
|                                    |                                   |                                 | 11  | Taxes estimated to be received                   |                                 |                              |               |
|                                    |                                   |                                 | 12  | Taxes collected in year levied                   |                                 |                              |               |
| 0                                  | 0                                 | 55,400                          | 13  | <b>TOTAL RESOURCES</b>                           | <b>91,600</b>                   | <b>91,600</b>                | <b>91,600</b> |
|                                    |                                   |                                 | 14  | <b>REQUIREMENTS **</b>                           |                                 |                              |               |
|                                    |                                   |                                 | 15  | Org. Unit or Prog. & Activity                    |                                 |                              |               |
|                                    |                                   |                                 | 16  | Object Classification                            |                                 |                              |               |
|                                    |                                   |                                 | 17  | Detail   |                                 |                              |               |
|                                    |                                   | 55,400                          | 16  | Facilities maintenance & repair                  | 91,600                          | 91,600                       | 91,600        |
|                                    |                                   |                                 | 17  |  |                                 |                              |               |
|                                    |                                   |                                 | 18  |  |                                 |                              |               |
|                                    |                                   |                                 | 19  |  |                                 |                              |               |
|                                    |                                   |                                 | 20  |  |                                 |                              |               |
|                                    |                                   |                                 | 21  |  |                                 |                              |               |
|                                    |                                   |                                 | 22  |  |                                 |                              |               |
|                                    |                                   |                                 | 23  |  |                                 |                              |               |
|                                    |                                   |                                 | 24  |  |                                 |                              |               |
|                                    |                                   |                                 | 25  |  |                                 |                              |               |
|                                    |                                   |                                 | 26  |  |                                 |                              |               |
|                                    |                                   |                                 | 27  |  |                                 |                              |               |
|                                    |                                   |                                 | 28  |  |                                 |                              |               |
|                                    |                                   |                                 | 29  | Ending balance (prior years)                     |                                 |                              |               |
|                                    |                                   |                                 | 30  | <b>UNAPPROPRIATED ENDING FUND BALANCE</b>        | <b>0</b>                        | <b>0</b>                     | <b>0</b>      |
| 0                                  | 0                                 | 55,400                          | 31  | <b>TOTAL REQUIREMENTS</b>                        | <b>91,600</b>                   | <b>91,600</b>                | <b>91,600</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.

RESOLUTION No. FY2019-20.04



**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 2020-2021 in the total amount of \$2,475,375 \* This budget is now on file at Baker County Public Library in Baker City, Oregon.

\$2,475,375 \*

**RESOLUTION MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2020, for the following purposes:

|   |                    |  |                      |
|---|--------------------|--|----------------------|
| <b>General Fund</b>                                     |                    | <b>Debt Service Fund</b>   |                      |
| <u>Organizational Unit or Program:</u>                  |                    | <u>Debt Service</u>  |                      |
| Personnel Services.....                                 | 835,773            |  | 0                    |
| Materials & Services.....                               | 411,255            | Total.....   | <u>\$0</u>           |
|   | 0                  |  |                      |
|   | 0                  | <b>"Other Uses" Fund</b>   |                      |
| <u>Not Allocated to Organizational Unit or Program:</u> |                    | Org. Unit/Program: .....   | 191,000              |
| Personnel Services.....                                 | 0                  | Special Payments.....  | 0                    |
| Materials & Services.....                               | 0                  | Transfers Out.....   | 6,000                |
| Capital Outlay.....                                     | 10,000             | Contingency.....   | 0                    |
| Debt Service .....                                      | 2,000              | Total.....   | <u>\$197,000</u>     |
| Special Payments.....                                   | 0                  |  |                      |
| Transfers Out.....                                      | 46,000             | <b>Reserve Fund - Capital Investment</b>                         |                      |
| Contingency.....  | 5,000              | Org. Unit/Program: .....   | 91,600               |
| Total.....  | <u>\$1,310,028</u> | Special Payments.....  | 0                    |
|   |                    | Transfers Out.....   | 0                    |
|   |                    | Contingency.....   | 0                    |
|   |                    | Total.....   | <u>\$91,600</u>      |
|   |                    | <b>Sage Library System Fund</b>                                  |                      |
|   |                    | Org. Unit/Program: .....   | 285,641              |
|   |                    | Special Payments.....  | 0                    |
|   |                    | Transfers Out.....   | 0                    |
|   |                    | Contingency.....   | 41,184               |
|   |                    | Total.....   | <u>\$326,825</u>     |
|   |                    | <b>Total APPROPRIATIONS, All Funds . . .</b>                     |                      |
|   |                    |  | <u>\$1,925,453</u>   |
|   |                    | <b>Total Unappropriated and Reserve Amounts, All Funds . . .</b> |                      |
|   |                    |  | <u>549,922</u>       |
|   |                    | <b>TOTAL ADOPTED BUDGET . . .</b>                                |                      |
|   |                    |  | <u>\$2,475,375</u> * |

(\*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 2020-2021 :

- (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 15, 2020.

X Gary Dickman  
 Signature



2020-2021 proposed

| FUND                              | Personnel Services | Materials & Services | Capital Outlay   | Debt Service   | Interfund Transfers | Contingency     | Special Payments | (UEFB) Reserve   | Total              |
|-----------------------------------|--------------------|----------------------|------------------|----------------|---------------------|-----------------|------------------|------------------|--------------------|
| General Fund                      | \$835,773          | \$411,255            | \$10,000         | \$2,000        | \$46,000            | \$5,000         | \$0              | \$399,922        | \$1,709,950        |
| Other Uses Fund                   | \$1,650            | \$189,350            | \$0              | \$0            | \$6,000             | \$0             | \$0              | \$0              | \$197,000          |
| Reserve Fund - Capital Investment |                    |                      | \$91,600         |                |                     |                 |                  |                  | \$91,600           |
| Sage Library System Fund          | \$102,139          | \$183,502            | \$25,000         | \$0            | \$0                 | \$16,184        | \$0              | \$150,000        | \$476,825          |
| <b>TOTALS</b>                     | <b>\$939,562</b>   | <b>\$784,107</b>     | <b>\$126,600</b> | <b>\$2,000</b> | <b>\$52,000</b>     | <b>\$21,184</b> | <b>\$0</b>       | <b>\$549,922</b> | <b>\$2,475,375</b> |

| VS LAST REVISED |        | VS ORIGINAL |        |
|-----------------|--------|-------------|--------|
| \$7,440         | 0.44%  | \$133,950   | 7.83%  |
| \$6,175         | 3.13%  | \$19,625    | 9.96%  |
| \$36,200        | 39.52% | \$36,600    | 39.96% |
| -\$8,185        | -1.72% | \$6,364     | 1.33%  |
| \$41,630        | 1.68%  | \$196,539   | 7.94%  |

\$ Change from prev. \$41,630  
% Change from prev. 1.68%

2019-2020 revised

| FUND                              | Personnel Services | Materials & Services | Capital Outlay  | Debt Service   | Interfund Transfers | Contingency     | Special Payments | (UEFB) Reserve   | Total              |
|-----------------------------------|--------------------|----------------------|-----------------|----------------|---------------------|-----------------|------------------|------------------|--------------------|
| General Fund                      | \$788,342          | \$418,960            | \$10,000        | \$2,000        | \$52,500            | \$5,000         | \$0              | \$425,708        | \$1,702,510        |
| Other Uses Fund                   | \$1,650            | \$166,175            | \$0             | \$0            | \$23,000            | \$0             | \$0              | \$0              | \$190,825          |
| Reserve Fund - Capital Investment |                    |                      | \$55,400        |                |                     |                 |                  |                  | \$55,400           |
| Sage Library System Fund          | \$97,720           | \$182,925            | \$25,000        | \$0            | \$0                 | \$44,365        | \$0              | \$135,000        | \$485,010          |
| <b>TOTALS</b>                     | <b>\$887,712</b>   | <b>\$768,060</b>     | <b>\$90,400</b> | <b>\$2,000</b> | <b>\$75,500</b>     | <b>\$49,365</b> | <b>\$0</b>       | <b>\$560,708</b> | <b>\$2,433,745</b> |

| VS LAST REVISED |       |
|-----------------|-------|
| \$126,510       | 7.43% |
| \$13,450        | 7.05% |
| \$400           | 0.72% |
| \$14,549        | 3.00% |
| \$154,909       | 6.37% |

\$ Change from prev. \$154,909  
% Change from prev. 6.37%

2019-2020 adopted

| FUND                              | Personnel Services | Materials & Services | Capital Outlay  | Debt Service   | Interfund Transfers | Contingency     | Special Payments | (UEFB) Reserve   | Total              |
|-----------------------------------|--------------------|----------------------|-----------------|----------------|---------------------|-----------------|------------------|------------------|--------------------|
| General Fund                      | \$819,366          | \$376,375            | \$10,000        | \$2,000        | \$52,500            | \$5,000         | \$0              | \$310,759        | \$1,576,000        |
| Other Uses Fund                   | \$1,500            | \$152,875            | \$0             | \$0            | \$23,000            | \$0             | \$0              | \$0              | \$177,375          |
| Reserve Fund - Capital Investment |                    |                      | \$55,000        |                |                     |                 |                  |                  | \$55,000           |
| Sage Library System Fund          | \$97,642           | \$176,294            | \$25,000        | \$0            | \$0                 | \$37,525        | \$0              | \$134,000        | \$470,461          |
| <b>TOTALS</b>                     | <b>\$918,508</b>   | <b>\$705,544</b>     | <b>\$90,000</b> | <b>\$2,000</b> | <b>\$75,500</b>     | <b>\$42,525</b> | <b>\$0</b>       | <b>\$444,759</b> | <b>\$2,278,836</b> |

| VS LAST REVISED |       |
|-----------------|-------|
| \$88,600        | 5.62% |
| \$1,450         | 0.82% |
| \$5,851         | 1.24% |
| \$150,901       | 6.62% |

\$ Change from prev. \$150,901  
% Change from prev. 6.62%

2018-2019 revised

| FUND                     | Personnel Services | Materials & Services | Capital Outlay  | Debt Service   | Interfund Transfers | Contingency     | Special Payments | (UEFB) Reserve   | Total              |
|--------------------------|--------------------|----------------------|-----------------|----------------|---------------------|-----------------|------------------|------------------|--------------------|
| General Fund             | \$775,878          | \$382,531            | \$1,000         | \$2,000        | \$12,500            | \$5,000         | \$0              | \$308,491        | \$1,487,400        |
| Other Uses Fund          | \$1,500            | \$163,425            | \$5,000         | \$0            | \$6,000             | \$0             | \$0              | \$0              | \$175,925          |
| Sage Library System Fund | \$92,716           | \$186,275            | \$25,000        | \$0            | \$0                 | \$23,105        | \$0              | \$137,514        | \$464,610          |
| <b>TOTALS</b>            | <b>\$870,094</b>   | <b>\$732,231</b>     | <b>\$31,000</b> | <b>\$2,000</b> | <b>\$18,500</b>     | <b>\$28,105</b> | <b>\$0</b>       | <b>\$446,005</b> | <b>\$2,127,935</b> |

| VS LAST REVISED |        |
|-----------------|--------|
| \$107,758       | 7.24%  |
| -\$11,575       | -6.58% |
| \$6,035         | 1.30%  |
| \$53,484        | 2.51%  |

\$ Change from prev. \$53,484  
% Change from prev. 2.51%



2018-2019 adopted

| FUND                     | Personnel Services | Materials & Services | Capital Outlay  | Debt Service   | Interfund Transfers | Contingency     | Special Payments | (UEFB) Reserve   | Total                | VS LAST REVISED  |               |
|--------------------------|--------------------|----------------------|-----------------|----------------|---------------------|-----------------|------------------|------------------|----------------------|------------------|---------------|
| General Fund             | \$773,965          | \$361,566            | \$1,000         | \$4,000        | \$11,000            | \$5,000         | \$0              | \$223,110        | \$1,379,642          | -\$48,734        | -3.53%        |
| Other Uses Fund          | \$0                | \$144,500            | \$5,000         | \$0            | \$1,500             | \$0             | \$0              | \$0              | \$151,000            | -\$36,500        | -24.17%       |
| Sage Library System Fund | \$92,457           | \$191,619            | \$25,000        | \$0            | \$0                 | \$23,105        | \$0              | \$130,000        | \$462,181            | \$3,606          | 0.78%         |
| <b>TOTALS</b>            | <b>\$866,422</b>   | <b>\$697,685</b>     | <b>\$31,000</b> | <b>\$4,000</b> | <b>\$12,500</b>     | <b>\$28,105</b> | <b>\$0</b>       | <b>\$353,110</b> | <b>\$1,992,823</b>   | <b>-\$81,628</b> | <b>-4.10%</b> |
|                          |                    |                      |                 |                |                     |                 |                  |                  | \$ Change from prev. | -\$81,628        |               |
|                          |                    |                      |                 |                |                     |                 |                  |                  | % Change from prev.  | -4.10%           |               |

2017-2018 revision 2

| FUND                     | Personnel Services | Materials & Services | Capital Outlay  | Debt Service   | Interfund Transfers | Contingency     | Special Payments | (UEFB) Reserve   | Total                | VS LAST REVISED |             |
|--------------------------|--------------------|----------------------|-----------------|----------------|---------------------|-----------------|------------------|------------------|----------------------|-----------------|-------------|
| General Fund             | \$784,462          | \$388,065            | 1,000           | \$2,000        | \$10,000            | \$0             | \$0              | \$242,849        | \$1,428,376          | \$49,706        | 3.61%       |
| Other Uses Fund          | \$0                | \$152,500            | \$5,000         | \$0            | \$30,000            | \$0             | \$0              | \$0              | \$187,500            | -\$2,500        | -1.3%       |
| Sage Library System Fund | \$89,695           | \$180,305            | \$21,000        | \$0            | \$0                 | \$11,000        | \$0              | \$156,575        | \$458,575            | \$34,640        | 8.2%        |
| <b>TOTALS</b>            | <b>\$874,157</b>   | <b>\$720,870</b>     | <b>\$27,000</b> | <b>\$2,000</b> | <b>\$40,000</b>     | <b>\$11,000</b> | <b>\$0</b>       | <b>\$399,424</b> | <b>\$2,074,451</b>   | <b>\$81,846</b> | <b>4.1%</b> |
|                          |                    |                      |                 |                |                     |                 |                  |                  | \$ Change from prev. | \$81,846        |             |
|                          |                    |                      |                 |                |                     |                 |                  |                  | % Change from prev.  | 4.11%           |             |

2017-2018 revised

| FUND            | Personnel Services | Materials & Services | Capital Outlay  | Debt Service   | Interfund Transfers | Contingency     | Special Payments | (UEFB) Reserve   | Total                | VS LAST REVISED |             |
|-----------------|--------------------|----------------------|-----------------|----------------|---------------------|-----------------|------------------|------------------|----------------------|-----------------|-------------|
| General Fund    | \$762,852          | \$399,173            | \$1,000         | \$2,000        | \$10,000            | \$3,645         | \$0              | \$200,000        | \$1,378,670          | \$59,777        | 4.53%       |
| Other Uses Fund | \$0                | \$181,000            | \$5,000         | \$0            | \$4,000             | \$0             | \$0              | \$0              | \$190,000            | -\$2,500        | -1.3%       |
| Sage Fund       | \$89,630           | \$181,988            | \$21,000        | \$0            | \$0                 | \$11,000        | \$0              | \$120,317        | \$423,935            | \$0             | 0.0%        |
| <b>TOTALS</b>   | <b>\$852,482</b>   | <b>\$762,161</b>     | <b>\$27,000</b> | <b>\$2,000</b> | <b>\$14,000</b>     | <b>\$14,645</b> | <b>\$0</b>       | <b>\$320,317</b> | <b>\$1,992,605</b>   | <b>\$57,277</b> | <b>3.0%</b> |
|                 |                    |                      |                 |                |                     |                 |                  |                  | \$ Change from prev. | \$57,277        |             |
|                 |                    |                      |                 |                |                     |                 |                  |                  | % Change from prev.  | 2.96%           |             |

2017-2018 original

| FUND            | Personnel Services | Materials & Services | Capital Outlay  | Debt Service   | Interfund Transfers | Contingency     | Special Payments | (UEFB) Reserve   | Total              |
|-----------------|--------------------|----------------------|-----------------|----------------|---------------------|-----------------|------------------|------------------|--------------------|
| General Fund    | \$734,988          | \$326,573            | \$1,000         | \$2,000        | \$12,500            | \$6,832         | \$0              | \$235,000        | \$1,318,893        |
| Other Uses Fund | \$0                | \$183,500            | \$5,000         | \$0            | \$4,000             | \$0             | \$0              | \$0              | \$192,500          |
| Sage Fund       | \$89,630           | \$181,988            | \$21,000        | \$0            | \$0                 | \$11,000        | \$0              | \$120,317        | \$423,935          |
| <b>TOTALS</b>   | <b>\$824,618</b>   | <b>\$692,061</b>     | <b>\$27,000</b> | <b>\$2,000</b> | <b>\$16,500</b>     | <b>\$17,832</b> | <b>\$0</b>       | <b>\$355,317</b> | <b>\$1,935,328</b> |

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

# FORM LB-50 2020-2021

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

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

|   |  |   |  |  |
|---|--|---|--|--|
| <u>2400 Resort St</u><br><small>Mailing Address of District</small> | <u>Baker City</u><br><small>City</small>                           | <u>OR</u><br><small>State</small>                       | <u>97814</u><br><small>ZIP code</small>                              | <u>7/1/2020</u><br><small>Date</small> |
| <u>Perry Stokes</u><br><small>Contact Person</small>                | <u>Library Director/CEO/Budget Officer</u><br><small>Title</small> | <u>541-523-6419</u><br><small>Daytime Telephone</small> | <u>director@bakerlib.org</u><br><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<br>General Government Limits<br>Rate -or- Dollar Amount |   |
|--|-----|--|---|
| 1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . .                      | 1   | 0.5334   | Excluded from<br><b>Measure 5 Limits</b><br>Dollar Amount of Bond<br>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 prior to October 6, 2001 . . . . .          | 5a. |  |   |
| 5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001 . . . . .       | 5b. |  |   |
| 5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) . . . . . | 5c. | 0  |   |

**PART II: RATE LIMIT CERTIFICATION**

|   |   |        |
|---|---|--------|
| 6. Permanent rate limit in dollars and cents per \$1,000 . . . . .                                      | 6 | 0.5334 |
| 7. Election date when your new district received voter approval for your permanent rate limit . . . . . | 7 |        |
| 8. Estimated permanent rate limit for newly merged/consolidated district . . . . .                      | 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<br>(operating, capital project, or mixed) | Date voters approved<br>local option ballot measure | First tax year<br>levied | Final tax year<br>to be levied | Tax amount -or- rate<br>authorized per year by voters |
|---|---|--------------------------|--------------------------------|---|
| OPERATING   | MAY 17 2016   | 2017-2018                | 2021-2022                      | 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)

**Notice of Measure Election  
District**

**SEL 803**

rev 02/16 ORS 250.035,  
250.041, 253.143, 255.245

|                                    |  |  |                                      |
|------------------------------------|--|--|--------------------------------------|
| <b>Notice</b>                      |  |  |                                      |
| <b>Date of Notice</b><br>3/15/2016 | <b>Name of District</b><br>Baker County Library District | <b>Name of County or Counties</b><br>Baker | <b>Date of Election</b><br>5/17/2016 |

**Ballot Title** Prepare with assistance from the district attorney or an attorney employed by the district.

**Caption** 10 words which reasonably identifies the subject of the measure.

Renewal of 5-year local option tax for library operations

**Question** 20 words which plainly phrases the chief purpose of the measure.

Shall Baker County Library District impose \$0.249 per \$1,000 of assessed value for general operations for five years beginning 2017-18? This measure renews current local option taxes. ORS 280.075(4)(b)

**Summary** 175 words which concisely and impartially summarizes the measure and its major effect.

This measure will not increase current tax rates. It continues a current local option tax that, without renewal, will expire in June 2017. If renewed, the tax revenue will maintain funding for general operations of Baker County libraries for five years. This replacement levy would run from July 2017 through June 2022. Without this supplemental revenue providing 1/3 of library support, the district will experience severe reductions in workforce, services and operations including: hours open to public; keeping collections current and facilities in good repair; maintenance of computer and network infrastructure resources; and providing programs for children's reading and learning such as early literacy events, online research, homework and tutoring services. The proposed rate will raise approximately \$277,937 in 2017-18, \$282,666 in 2018-19, \$287,466 in 2019-20, \$292,336 in 2020-21, and \$297,277 in 2021-22 for a total of \$1,437,682.

**Explanatory Statement** 500 words that impartially explains the measure and its effect.

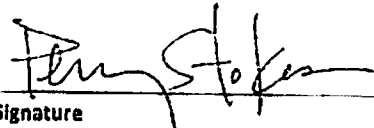
If the county is producing a voters' pamphlet an explanatory statement must be drafted and attached to this form for:  
 → any measure referred by the district governing body; or  
 → any initiative or referendum, if required by local ordinance.

**Explanatory Statement Attached?**  Yes  No

**Authorized District Official** Not required to be notarized.

|  |   |
|--|---|
| <b>Name</b><br>Perry Stokes                                    | <b>Title</b><br>Library Director / County Librarian |
| <b>Mailing Address</b><br>2400 Resort St, Baker City, OR 97814 | <b>Contact Phone</b><br>541-523-6419                |

*By signing this document:*  
 → I hereby state that I am authorized by the district elections authority to submit this Notice of Measure Election and I certify the above ballot title is true and complete.

 3/16/2016

Signature Date Signed

STATE OF OREGON COUNTY OF BAKER

OFFICE OF THE COUNTY CLERK

PROCLAMATION

WHEREAS, the County Clerk of the County of Baker, State of Oregon, on the 2nd day of June, 2016 pursuant to law duly canvassed the votes for and against the measure submitted to the voters of the County of Baker at the Primary Election, May 17, 2016, as shown by the official abstracts of votes, and

WHEREAS, according to the said canvass, the whole number of votes cast in the County for and against such measures at the aforesaid Primary Election, May 17, 2016, was as follows:

MEASURE NUMBER - 1-67, WEED CONTROL

YES - 3987  
NO - 1484

MEASURE NUMBER - 1-68, VECTOR CONTROL

YES - 3046  
NO - 1019

MEASURE NUMBER - 1-70, BAKER COUNTY LIBRARY

YES - 4607  
NO - 939

NOW, THEREFORE, I, Cindy Carpenter, County Clerk of the County of Baker, State of Oregon, in obedience to and by virtue of the power and authority vested in me by the Laws of this State, do hereby make and issue this proclamation to the people of the County of Baker and do announce and declare that the whole number of votes cast in the County at said Primary Election on May 17, 2016, for and against said measures were as hereinbefore stated.

IN TESTIMONY WHEREOF, I have set my hand and caused the Seal of the County of Baker to be hereto affixed. Done this 2nd day of June, 2016.

  
\_\_\_\_\_  
Baker County Clerk