

# Baker County Library District

Board of Directors

## Regular Meeting Agenda

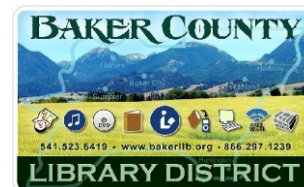
Monday, May 9, 2022, 6:00 – 8:00 pm

Riverside Meeting Room, Baker County Public Library  
2400 Resort St, Baker City

Meeting simulcast via [Zoom](#)

<https://us02web.zoom.us/j/84263326583>

Kyra Rohner, President



- |   |        |
|---|--------|
| <b>I. CALL TO ORDER</b>   | Rohner |
| <b>II. Consent agenda (ACTION)</b>  | Rohner |
| a. Additions/deletions from the agenda  |        |
| b. Minutes of previous meeting  |        |
| <b>III. Conflicts or potential conflicts of interest</b>  | Rohner |
| <b>IV. Open forum for general public, comments &amp; communications</b>   | Rohner |
| In the interests of time and to allow as many members of the public an opportunity to speak, the board asks guests to limit remarks to five (5) minutes if speaking on behalf of an individual, or ten (10) minutes if speaking on behalf of a group or organization. |        |
| <b>V. OLD BUSINESS</b>  |        |
| a. FY22-23 Budget Draft   | Stokes |
| <b>VI. NEW BUSINESS</b>   |        |
| a. None   | Stokes |
| <b>VII. REPORTS</b>   |        |
| a. Director   | Stokes |
| b. Finance  | Hawes  |
| <b>VIII. Next meeting:</b>  | Rohner |
| <b>Budget Committee, May 25 2022 5:00 pm</b>  |        |
| <b>Board meeting/Budget Hearing Jun 13 2022</b>   |        |
| <b>IX. ADJOURNMENT</b>  | Rohner |

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The times of all agenda items except open forum are approximate and are subject to change. Other matters may be discussed as deemed appropriate by the Board. If necessary, Executive Session may be held in accordance with the following. Topics marked with an asterisk\* are scheduled for the current meeting's executive session.

ORS 192.660 (2) (d) Labor Negotiations  
ORS 192.660 (2) (h) Legal Rights

ORS 192.660 (2) (e, j) Property  
ORS 192.660 (2) (a, b, i) Personnel

# Library Board Meeting – Annotated Agenda

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Monday, May 9, 2022, 6:00 pm

Notes prepared by Library Director Perry Stokes

## Annotated Agenda

- |  |        |
|--|--------|
| I. CALL TO ORDER                       | Rohner |
| II. Consent agenda ( <b>ACTION</b> )   | Rohner |
| a. Additions/deletions from the agenda |        |
| b. Minutes of previous meeting         |        |

### *Attachments:*

- II.b.i. Board meeting minutes, Apr 11 2022

- |  |        |
|--|--------|
| III. Conflicts or potential conflicts of interest            | Rohner |
| IV. Open forum for general public, comments & communications | Rohner |

No public communications to report.

## V. OLD BUSINESS

- |                         |        |
|-------------------------|--------|
| a. FY22-23 Budget Draft | Stokes |
|-------------------------|--------|

### *Attachments:*

- VI.d.i. Budget Draft Packet

BCLD will remain in solid financial health for FY2022-2023. Revenue forecasts are strong, enabling the district to address goals and priorities such as restoring the IT Manager position to full-time, and adjusting staff wages and operations costs to the spiking inflation rate, and proceed with the major capital improvement project of roof replacement at the Baker branch.

I have based tax revenue projections on a robust growth rate of 4.5% (was 4.8% this year, 3.8% the prior year), and I believe that is conservative given very hot real estate trends. According to market reports, Oregon home values have increased between 5% -20% over the prior year. The Boise metro area is one of the hottest markets in the nation, which is expected to impact our area given our proximity.

We began this year with an Operations Reserve (Cash Carryover) of nearly \$544,000 which was about \$20,000 more than originally anticipated. By year end, I am budgeting to preserve that amount, and also transfer \$20,000 transfer out to the Capital Investment Reserve Fund to help replenish it after large expenditures this year on the boiler and roof projects.

## **GENERAL FUND**

The total sustainable income growth is projected at around \$90,000.

Personnel costs make up the major expense increase for FY22-23, with benefits expenses increasing \$22,172 and salaries \$38,301 for a total of \$60,473.

The proposed budget includes a 5% cost-of-living increase for classified employees, which matches the highest rate reported by other Oregon library districts according to my informal

# Library Board Meeting – Annotated Agenda

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Notes prepared by Library Director Perry Stokes

survey. Per the March report, the West Region CPI (inflation rate) is at 8.7% for the past 12 months. The total cost of this COLI rate is about \$37,785. A 1% COLI would be about \$7,557.

The district's entry-level wage of \$13.35 is sufficiently ahead of Oregon's minimum wage increase schedule which will increase to \$12.50 for nonurban counties as of July 1. This is the state's final scheduled minimum wage adjustment.

In Materials & Services, I am proposing to retain the Collections budget near the starting level of this current year, which is 8.9% of the Operations Budget but may be increased with surplus revenue. This year we were able to boost the Collections budget to 10.1% with the supplemental budget. Facilities Maintenance will continue to be a priority and is maintained at just over \$60,000. The Janitorial Contract is corrected back down to pre-pandemic level normal. In Corporate Costs, I have proposed an increase in Legal Administration for up to \$3,600 so the district can have the option of retaining legal counsel for policy review as discussed in prior meetings. I have also maintained amounts in Computer Maintenance and Marketing to sustain new WiFi hotspots and fund the website & logo redesign project.

## **OTHER USES FUND**

The Other Uses Fund carryover has only minor changes primarily due to the cash balance and the grants line.

## **RESERVE FUND**

The Special Reserve Fund for Capital Investment will be spent down by about \$80,000 for the boiler and roof projects, but we will be able to replenish it with a \$20,000 transfer from the General Fund transfer bringing the total spending authority amount back up to \$121,000.

## **SAGE FUND**

Sage cash reserves were decreased recently due to investment into new server equipment, but will be boosted up to \$145,000, which is enough for July – December operations.

In Personnel, the salary line of the Systems Administrator is increased and the benefits expenses decreased in FY19-20 due to retirement and rehire. The administrator opted out of the district's insurance plan and the Sage User Council chose to redirect that expense to salary compensation. The Sage User Council has approved the line items in the budget. From that, I have only adjusted the Cash Carryover and contingency amounts to more recent projections.

## **VI. NEW BUSINESS**

### **a. None**

# Library Board Meeting – Annotated Agenda

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Notes prepared by Library Director Perry Stokes

## VII. REPORTS

### a. Director

Stokes

#### Facilities

- **Baker HVAC system** – The replacement circulation pump motor failed, once again disabling the primary heating system at the main branch and forcing reliance on the secondary rooftop units which supply heat to Reading Room and Meeting Rooms which were added onto the building with the year 2000 remodel.
- **Teen Room shelving expansion** – Quote for 4 additional shelving units (2 FIC, 2 Graphic novels) is \$5,800. I plan to use Memorial Funds for this purchase.

#### Personnel

- HF branch staff retirement – Our new Halfway staff is Ms. Genine Hanson-Fillmore who began training with Lourdes in her last week of work. Along with 3 other Baker staff, I visited Halfway on 4/29 for a retirement celebration to honor Lourdes. Happily, she does plan on continuing as a substitute staff for Halfway and Richland, as needed.
- Recognition – I have two more eCards for staff work anniversary recognition. Please sign by next Monday at noon, 5/16.
  - [Ed Adamson, 5-years.](#)
  - [Me \(Perry\), 15-years.](#)
- Volunteer Luncheon – In honor of our volunteers, we are hosting a lunch event on Friday, May 20 at 1pm in the Geiser-Pollman Park. Volunteers include the library board, so please do join us if you're available.
- The annual staff training event is planned for August 18.

#### Programs

- **Free Comic Book Day event** - Saturday, May 7. In the first 90 minutes of being open about 140 people visited, which is close to the total number of typical visitors for a Saturday.

#### Safety & Security

- None.

### b. Finance

Hawes

Report documents to be distributed at the meeting.

## VIII. Next meeting:

Rohner

**Budget Committee, May 25 2022 5:00 pm**  
**Board meeting/Budget Hearing Jun 13 2022**

## IX. ADJOURNMENT

Rohner



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Apr 11, 2022

<p><b>Call to Order</b></p>	<p>The meeting was held in the Riverside conference room at the Baker County Public Library, 2400 Resort Street, Baker City, Oregon, the administrative building for the District.</p> <p>Directors attending the meeting in person include Gary <b>Dielman</b>, Betty <b>Palmer</b>, and Joan <b>Spriggs</b> initially, with Beth <b>Bigelow</b> arriving a couple minutes into the meeting. There were none attending the meeting on zoom this month. Also attending were Perry <b>Stokes</b>, Director and Christine <b>Hawes</b>, Business Manager.</p> <p>In addition, there were two guests including Mark <b>Witty</b> from the School District and Library District staff, Ed Adamson.</p> <p>Betty Palmer called the meeting to order at 6:01pm. There is a quorum present with 4 board members in attendance.</p>
<p><b>Consent Agenda</b></p>	<p>Palmer asked for any additions or deletions to the agenda or minutes. There were no changes. <b>Joan made a motion to approve the Consent Agenda as presented; Dielman seconded; motion passed (3 yea; Dielman, Palmer, Spriggs) unanimously by the 3 directors present.</b></p>
<p><b>Conflicts of Interest</b></p>	<p>Palmer asked if there were any conflicts or potential conflicts of interest to be declared. There were none.</p> <p>Beth Bigelow arrived.</p>
<p><b>Public Comment</b></p>	<p>Palmer moved to public comments. Mark Witty thanked the board for the library district's collaboration with the school district. He feels the library is a core partner for the school and its mission for the community. He talked about what activities the school district is focusing upon.</p> <p>Stokes said that the school must have done a great job with supplying students with online resources since there was no surge in use of the library's online tutor service during the pandemic. Stokes asked Witty to remind students and teachers of the service whenever possible. Witty said he would aim to have the tutorial service featured in the Bulldog Pride newsletter again. Discussion of other online resources.</p> <p>Stokes had no correspondence or comments to share.</p>
<p><b>OLD BUSINESS: None</b></p>	



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**NEW BUSINESS:  
Baker 5J School  
Bond Project  
Update**

Palmer moved to New Business and invited Mark Witty to give his presentation. He began with an overview of the bond measure that was passed for district improvements. He shared print copies of a “Master Budget - Big Sheet” and a Bond Oversight Committee update. The main benefits to the community from the bond, he said, are the kitchen and safety additions. He reviewed the reports and went over the project budget. One grant will help with HVAC improvements including ventilation. Most of the HVAC systems were installed in the 1950’s, so the efficiency and performance are now substandard. With new systems, the school will be able to clean the air with filtration to improve winter air quality in the buildings. Witty credited two state senators representing our region for their help to get funding. The School District has committed funds on bond projects and a parking lot. They are working with OTEC to get electric car charging stations put into the parking lot.

Dielman said that he is particularly interested in what is happening at the middle school, the Helen M Stack building. Witty said that they got significant funds for seismic upgrades. They will use funds to improve the Brooklyn and the middle school buildings with work beginning this summer.

The Bond Oversight Committee (BOC) includes a diverse group of individuals, school district staff, business owners, professionals and other community members. Looking at the report, page 11, the supply chain has posed challenges and delays to get supplies for the projects. These issues have caused other delays. The Middle School HVAC improvements are postponed until 2023 due to the limitations of supplies. He talked about other project delays. More things are getting pushed to the summer of 2023. They have also had challenges with contractor availability with these timeline changes.

Witty discussed how the school district runs student programs year round. They have had to adjust the school classroom calendar to accommodate some projects.

Witty said that the middle school addition for the cafeteria will be on the west side, toward Broadway Street. Palmer said the space will be very nice. Witty said it will be spacious and also have sound equipment so the space can be used for training or meetings. The school board wants to move the board meetings to that location. He expects that to be done about May 2023; it will be worked on during the next school year. He described the addition and plans. On-site parking is also being added on the grounds.

Witty wanted to talk about the Central building which is the old high school building next to the middle school. The outside is beautiful; the inside is not so good. The building was closed decades ago. The school had to shift



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	<p>ownership to BTI, which then enabled BTI to get a grant to remove the asbestos and lead. The next step is a new roof, planned for this summer. Once that is done, it will be much more marketable for potential uses. Witty is pleased to see progress made on this building.</p> <p>He reviewed the project schedule that he shared. The committee meets weekly. The board is updated every month.</p> <p>Witty said that he is thankful for what this bond has afforded the community. He thanked the library for its support. Some discussion on middle school elevator use. They will be aggressively pursuing other grants to continue to improve the seismic conditions.</p> <p>Witty wanted to talk a few minutes about a new district opportunity for foreign exchange students. Their primary mission is for students to be able to experience international culture and opportunities. They have 20 of what he called "J1 students" coming; he talked about the program and financial aspect. They are working with other "F1 students" that do pay tuition; he talked about this program benefits for all involved. They are looking for organizations that want to help sponsor the kids. They are also looking for families to host some. They have purchased 2 houses for the program. He talked about the financial aspect of the program. This is another enterprise the school is starting. Similar to BTI, it costs the district for a couple years and then supports itself. Witty reviewed the various countries that they have contracts with. This has taken about 5 years to get this up and going.</p> <p>Stokes asked about the number of international students Baker schools has now. Witty said none right now through the pandemic, but they previously had nine about 4 years ago. Students will be coming next year. Their goal is 40 total locally. The local student population is declining; this year they have about 100 graduating. The District is at about 1400 students. Having an additional 40 students will help supplement district enrollment and funding eligibility. Additional discussion.</p> <p>Bigelow thanked Witty for what he has done for the District. Witty talked briefly about similar nearby programs. He thanked the group for the time.</p> <p>Witty left the meeting at 6:49pm.</p>
<b>Renewal of Health Insurance Plan</b>	Palmer moved to the renewal of the health insurance plan. Stokes sent out this documentation today. Stokes said the health insurance renewal received from Special Districts is increasing by 4%; it's a little bit above the average. It is a high deductible plan. We will stick with the District splitting the



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	<p>deductible with the staff (\$1,500 each). We have seen increases of 10% in the past; last year was 8%. We need the board's approval to continue. Palmer asked if there were any questions for Perry. There were none. She asked for a motion.</p> <p><b>Spriggs made a motion to approve; Bigelow seconded; motion passed (4 yea; Dielman, Palmer, Bigelow, Spriggs) unanimously.</b></p>
<p><b>Approval of Capital Improvement Project</b></p>	<p>Palmer moved to the Capital Improvement Project. She thanked Ed Adamson for coming tonight. He was attending to respond to questions. Stokes said a report from Adamson is included in the board packets. The report explains the options for getting the roof up to good condition. The district has patched the roof for a couple years. Available funding has been put aside for this purpose from the energy project bonus payments. This project is a major one the strategic maintenance plan list. His recommendation is to follow Adamson's expertise, adding that costs are not coming down.</p> <p>In the report, Facilities Specialist, Ed Adamson, is recommending the District invest up to \$95,000 to repair the roof of the Baker Library building. He requested quotes from three vendors and received two. He has done extensive research on the longevity strategies and materials for the condition of the roof. The Capital Investment reserve fund has about \$140,000 put aside for the purpose of facilities improvements.</p> <p>Some discussion. Spriggs asked about the roof leaks. Adamson explained that many of the leaks were caused by the poor soffit design. With the patches we did on the roof, there were no major leaks last year. The roof product does deteriorate rapidly. He described the current condition of the roof and materials, including the need to address insulation issues. Every fall, he runs around the roof with a bucket of sealant combined with annual repairs from the contractor that has kept the roof from leaking but it isn't going to last. The goal is to fix this with a 20 year warranty. The upper roof was done well. The lower section of roof was done with low quality. We could seal it again which may last 5 years, but there is a section of roof that likely will not last that long. He suggests that we fix this right now.</p> <p>Palmer asked about the timeline. Adamson said that the contractor will be up there as soon as the weather permits. Dielman asked about the financial aspect; Stokes answered that the district has money for this project and enough to cover the rest due for the HVAC project. Stokes said that he does intend to confirm the district has met public contracting requirements before final approval of the contract award; one of the three contractors that was asked to give a quote declined, and documentation of that will meet the</p>





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	<p>statute.</p> <p>Adamson talked about his experience with contractors. Discussion ensued on the contractors, techniques/roof products, and availability to get the work done. Bigelow asked if the library would stay open. Adamson said yes, the work would not necessitate closure. He described the process and noise level. Spriggs asked about the request for \$1,000 contingency each year for maintenance. Adamson described the need and the things to look for annually. Stokes added that another impetus for getting this done is the deteriorating condition of the gutter and fascia trim. When driving past the library the chipping paint is very noticeable, and appears to have worsened in the last two years. Once the roof work is done and gutters relined, those areas can be repainted.</p> <p>Bigelow made a motion to approve the roof work to proceed as recommended; Spriggs seconded; discussion ensued when Palmer asked Dielman what he thought about the project. Dielman said that he will vote against the motion, but said that this is a 5 member board and stated that it is okay for him to be outvoted. Palmer said that she trusts Adamson’s opinion and that he will look out for the Libraries best interest; with no further discussion she called for a vote.</p> <p><b>The motion passed with 3 votes yea (Palmer, Spriggs, Bigelow), 1 nay vote (Dielman); motion passed.</b> Bigelow thanked Adamson for his hard work and said it was nice to meet him in person.</p>
<p><b>FY2022-23 Budget Outlook</b></p>	<p>Palmer moved to the next agenda item, the Budget Outlook. Stokes directed Board attention to the large tabloid-size sheets in the packets. He will not be going through every detail at this meeting but wanted to demonstrate the process of how he prepares the budget. First, he projects current year spending, gathers prior year data, and uses trends to develop next year’s budget.</p> <p>Overall, he said, the district current year budget is well-positioned. He projects to retain the unexpended carryover the district started with this year, if not build upon it. Going forward, rising property value should enable the district to be in a good position next year. Challenges include high inflation rates, and what cost of living increase the district can afford to give the staff. The inflation rate this year is currently about 8% and is expected to possibly increase. He will send an email to other library districts to find out how much they are giving. Unionized staff negotiates their union contracts well in advance, so city, county and school staff may not get much increase this year.</p>



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	<p>Another big challenge will be budgeting for replacement of our retiring IT manager. He has retired down to 12 hours a week, and that reduction allowed the library to bump facilities staff hours up to full-time. Stokes believes we need to fund at least a half-time position with benefits in order to recruit and retain a qualified candidate. He talked about how he hopes to expand that position to full-time which is his goal. Beth asked about the salary rate. Stokes estimated a market-rate salary for an IT administrator would be approaching his salary level. In any case, the pay rate is the library's second highest. He will have that salary budget developed to present at the next meeting.</p> <p>The last note on the budget. The \$185,000 in the Capital Investment Reserve Fund will be drastically spent down with two big projects, the boiler and roof replacements. Betty commented that those are good things to spend it on.</p>
<p><b>State of America's Libraries</b></p>	<p>Palmer moved to the next item. Stokes said that last week the annual State of America's Libraries report from the ALA was published. The report features the latest top 10 most challenged book list and a new campaign to fight censorship. He went to a conference last week. The big topic was the record number of challenged books. He asked the group to take time to read the report provided to them.</p>
<p><b>REPORTS: Director</b></p>	<p>Palmer asked Stokes to give his Director reports:</p> <p><b>Facilities:</b> Baker HVAC system - Replacement of circulation pump is expected this week. This will restore full heating capacity.</p> <p>Drive Up Window replacement – Project is nearly complete. The new window is a big improvement as it slides easily.</p> <p>Teen Room shelving expansion - Stokes has requested a vendor quote from an Oregon based company for 4 additional shelving units to accommodate increased collections in that room.</p> <p>Upgrade of ADA door opener switches – Adamson has proposed to upgrade the main doors to hands free switches. Stokes talked about the current challenges.</p> <p>Phone system expansion – Two additional phone units are to be installed for access from the Children's and Reference service desks.</p>



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	<p><b><u>Grants:</u></b> The district received two grants through the State Library of Oregon</p> <ul style="list-style-type: none"> <li>• A \$5,000 LSTA ARPA grant for a Summer Reading Program Intern. The intern will be a junior or senior from the high school. Our Youth Services staff applied for this grant.</li> <li>• A \$4,000 LSTA grant for marketing Job Seeker Resources.</li> </ul> <p><b><u>Personnel:</u></b> Halfway branch staff Lourdes Cuevas is retiring. She recently marked five years of service with the library. We are recruiting to fill that position.</p> <p>Staff recognition - this month marks 5 years anniversary for two staff and 15 years for himself as Library Director. The board said congratulations.</p> <p>Training - Stokes attended the PLA conference in Portland along with Diana Pearson. He said it was a good experience, providing new ideas to add to his to-do list.</p> <p><b><u>Programs:</u></b> Human Library Project event - was held Saturday, April 9. The program was hosted in partnership with the Neighbors of Baker group. We had about 15 people participate. Feedback was very positive.</p> <p><b><u>Safety and Security:</u></b> Stokes is exploring regular staffing of Reference Desk located near river entrance. The intent is for improved customer service as well as additional safety measures. Experts have advised that staff acknowledgement of guests as they enter the building both provides good customer service and reduces crime incidents.</p>
<p><b>Finance Report</b></p>	<p>Hawes has handed out Financial Reports and electronic copies are available for those attending on zoom.</p> <p><b>General fund</b> received tax turnovers of \$6,417.72 on April 5. On March 28th, the district finally received the ECF (Emergency Connectivity Fund) funds of \$6,577.10 which we applied for to support another year of subscriptions for the Kajeet Hotspot units that are offered for checkout. And on April 8th, we received \$1,876.44 in E-Rate reimbursements for third quarter Internet costs. The balance of the E-Rate funds through June is \$1,578. The current General Fund cash balance is \$772,444 (compared to a year ago on the same date of \$686,244; an increase of \$86,200). Anticipated operating costs for the next two and a half months should leave the cash carryover at about \$620,000.</p>



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In Personnel Services, the overall percent of budget spent is a little low. PERS reports have been posted online but won't be paid until the end of the month and the Quarter 3 payroll reports are due by the end of the month.

In Materials & Services, notable checks include Ingram \$7,467.52 for the monthly book order; Grey House Publishing \$1,019.10 for annual Stock Guides; EBSCO \$1,050 for LibraryAware subscription. The building budget includes Arros Electric \$837.00 for changing the Haines Library lights to LED. The utility budget includes Ed Staub & Sons \$526.64 for heating fuel delivery to Haines \$441.64 plus annual tank rent for two locations. The VISA bill is \$7,293.04 which includes computer budget purchases of Horizon Data \$1,287 for a new version of the security software, Dell \$1,088 for a new tech room computer, Discount Computer Depot \$1,399.93 for 3 replacement computers for one of the computer labs; it also includes bookkeeping supplies from Intuit \$352.98 for General fund check order; and lastly includes book budget purchases totaling \$1,496.05 for movies on DVD. The complete VISA detail is available for review.

The **Other Funds** received \$431.97 in Amazon book sale proceeds in March and wrote one check to VISA of \$54.81 for book sales shipping costs. A cash balances report is included in the financial report.

The **Capital Investment** Fund has a cash balance of \$153,083.38 and had no recent activity.

The **Sage Funds** received the LSTA Courier Grant proceeds of \$60,950 in one payment on April 5th. Sage wrote 5 checks to small couriers totaling \$1,930.38 and a check to VISA for \$74.15. It also wrote 1 check on April 1 for courier services of \$1,035. Sage cash balance report is included in the financial report.

The Approved Bills Lists include printouts for all 3 funds. Each report has highlighted large items with a brief explanation for the board to initial approval and review. Those on Zoom received an electronic copy of these.

Checks were signed by the board members present at the meeting.

**Other news:**

The US Bank SinglePoint setup is complete. Hawes used this online system for the first time to transfer the Sage Courier Grant from the General fund checking to the Sage fund checking rather than writing a check. The system only allows transfers between funds which will allow for transferring the reimbursements for payroll and other interfund transactions. The bank activity can be viewed online and the bank statements are also available



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	<p>online which will be helpful.</p> <p>PERS sent a Thank You card for 2021 PERS Reporting saying “congratulations you submitted 100% of your 2021 reports on or before the due dates”. Hawes commented that is always a nice notice to receive.</p>
<b>Next Meeting</b>	<p>The next regular board meeting will be May 9, 2022.</p> <p>With no further discussion.</p>
<b>Adjourn</b>	<p>The meeting was adjourned at 7:47pm.</p> <p>Respectfully submitted,</p> <p>Perry Stokes Secretary to the Board PS/ch</p>

DRAFT

FORM  
LB-20

**RESOURCES  
GENERAL FUND**

(Fund)

**BAKER COUNTY LIBRARY DISTRICT**

(Name of Municipal Corporation)

Historical Data					Adopted Budget This Year Year 2021-2022	SUPPL Budget 1 This Year Year 2021-2022	\$ Change vs prev.	RESOURCE DESCRIPTION	Budget for Next Year 2022-2023					Approved By Budget Committee	Adopted By Governing Body		
Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021					Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs prev.	% Change				
1								1	Available cash on hand* (cash basis) or							1	
2	216,851	219,537	197,121	272,341	476,306	525,000	543,970	18,970	2	Net working capital (accrual basis)	550,000	25,000	4.8%	6,030	1.1%	2	
3	38,070	29,006	26,751	137,586	45,595	45,000	50,000	5,000	3	Previously levied taxes estimated to be received	50,000	5,000	11.1%	0	0.0%	3	
4	12,307	11,927	15,278	19,926	11,127	15,000	12,000	(3,000)	4	Interest	12,000	(3,000)	-20.0%	0	0.0%	4	
5	9,700	29,000	4,720	0	6,000	4,000	26,100	22,100	5	Transferred IN, from other funds	4,000	0	0.0%	(22,100)	-84.7%	5	
6									6	<b>OTHER RESOURCES</b>						6	
7	15,923	19,736	19,158	14,474	10,212	15,000	12,375	(2,625)	7	Fines & Fees	13,000	(2,000)	-13.3%	625	5.1%	7	
8	6,922	7,412	7,582	7,890	7,889	8,000	8,100	100	8	State revenue (R2R Grant)	8,500	500	6.3%	400	4.9%	8	
9	2,719	2,897	0	0	4,302	500	500	0	9	Other Tax Revenues	500	0	0.0%	0	0.0%	9	
10	20,789	6,417	6,308	6,546	6,948	7,000	7,500	500	10	Federal revenue (E-rate)	7,500	500	7.1%	0	0.0%	10	
11	0	1,686	0	0	0	0	0	0	11	Special Contracts (Tech support)	0	0		0		11	
12	0	0	0	0	0	0	0	0	12	Job Training Programs	0	0		0		12	
13	29,481	12,663	3,718	15,298	182,662	8,000	20,500	12,500	13	Donations, Grants, & Misc	6,000	(2,000)	-25.0%	(14,500)	-70.7%	13	
14	0	0	0	0	0	0	0	0	14	Capital financing	0	0		0		14	
15	2,560	2,560	2,000	2,200	1,857	2,000	2,200	200	15	Fiscal agency fee (Sage)	2,235	235	11.8%	35	1.6%	15	
16		31,563	6,464	1,616	0	0	28,000		16	Other financing sources	3,500	3,500	#DIV/0!	(24,500)	-87.5%	16	
17									17							17	
18									18							18	
19									19							19	
20									20							20	
21									21							21	
22									22							22	
23									23							23	
24									24							24	
25									25							25	
26									26							26	
27									27							27	
28									28							28	
29	355,322	374,404	289,100	477,877	752,898	629,500	711,245	(711,245)	29	Total resources, except taxes to be levied	657,235	27,735	4.4%	(54,010)	-7.6%	0	0
30						1,278,935	1,306,184	(70,412)	30	Taxes estimated to be received	1,368,002	89,067	7.0%	61,817	4.7%		
31	964,477	1,004,065	1,105,085	1,190,552	1,227,427				31	Taxes collected in year levied							
32	1,319,799	1,378,469	1,394,185	1,668,429	1,980,325	1,908,435	2,017,429	(781,657)	32	<b>TOTAL RESOURCES</b>	2,025,237	116,802	6.1%	7,807	0.4%	0	0

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

**REQUIREMENTS SUMMARY**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**FORM  
LB-30**

**General Fund**

**Baker County Library District**  
(name of Municipal Corporation)

**Baker County Library District**  
(name of Municipal Corporation)

(name of fund)

Historical Data										REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget For Next Year 2022-2023						
Actual					Adopted Budget	SUPPL Budget 1	\$ Change vs prev.	Budget For Next Year 2022-2023									
Preceding Year 2016-2017	Second Preceding Year 2017-2018	First Preceding Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021	This Year Year 2021-2022	This Year Year 2021-2022		Proposed By Budget Officer	\$ Change vs orig.		% Change	\$ Change vs prev.	% Change	Approved By Budget Committee	Adopted By Governing Body		
1									1	PERSONNEL SERVICES							1
2	512,454	537,297	537,135	537,123	552,231	601,392	606,319	4,927	2	Salaries	639,693	38,301	6.4%	33,374	5.5%		2
3	189,357	212,305	218,436	225,038	256,121	300,478	284,330	(16,148)	3	Benefits	322,649	22,172	7.4%	38,319	13.5%		3
4	0								4	Special Contracts - Grants, Tech Support, Job Training							4
5		22,380							5	Severance							5
6	10								6	Payroll Expenses							6
7									7								7
8	701,821	771,982	755,571	762,161	808,352	901,869	890,649	(11,220)	8	TOTAL PERSONNEL SERVICES	962,342	60,473	6.7%	71,693	8.0%	0	8
9	14.00	14.70	15.20	14.85	14.85	14.99	14.99		9	Total Full-Time Equivalent (FTE)	14.99	0	0.0%	15	0.0%		9
10									10	MATERIALS AND SERVICES							10
11	99,802	91,538	113,472	106,399	97,097	120,000	137,500	17,500	11	Collection Development	126,000	6,000	5.0%	(11,500)	-8.4%		11
12	12,579	13,042	13,383	13,827	15,172	16,250	16,250	0	12	Library Consortium	17,600	1,350	8.3%	1,350	8.3%		12
13	68,829	155,510	82,181	102,369	275,215	127,900	126,700	(1,200)	13	Facilities & IT Maintenance	132,500	4,600	3.6%	5,800	4.6%		13
14	45,698	40,881	45,274	39,416	51,688	55,580	65,430	9,850	14	Corporate Costs	63,080	7,500	13.5%	(2,350)	-3.6%		14
15	84,139	96,394	97,463	105,293	106,174	113,650	123,800	10,150	15	Library Operations	121,400	7,750	6.8%	(2,400)	-1.9%		15
16									16								16
17									17								17
18									18								18
19									19								19
20									20								20
21									21								21
22									22								22
23									23								23
24									24								24
25									25								25
26									26								26
27	311,047	397,365	351,773	367,304	545,346	433,380	469,680	36,300	27	TOTAL MATERIALS AND SERVICES	460,580	27,200	6.3%	(9,100)	-1.9%	0	27
28									28	CAPITAL OUTLAY							28
29	74,404	0	0	10,283	7,864	25,000	26,100	1,100	29		25,000	0	0.0%	(1,100)	-4.2%		29
30									30								30
31									31								31
32									32								32
33									33								33
34									34								34
35	74,404	0	0	10,283	7,864	25,000	26,100	1,100	35	TOTAL CAPITAL OUTLAY	25,000	0	0.0%	(1,100)	-4.2%	0	35
36	1,087,272	1,169,347	1,107,344	1,139,749	1,361,562	1,360,249	1,386,429	26,180	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,447,922	87,673	6.4%	61,493	4.4%	0	36

150-504-030 (Rev 11-18)

7.5%      -5.3%      2.9%      19.5%      19.3%      1.9%      4.4%      -100.0%

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					Adopted Budget This Year Year 2021-2022	SUPPL Budget 1 This Year Year 2021-2022	\$ Change vs orig.	REQUIREMENTS DESCRIPTION	Budget For Next Year 2022-2023								
	Actual									Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs revised	% Change	Approved By Budget Committee	Adopted By Governing Body		
	Preceding Year 2016-2017	Second Preceding Year 2017-2018	First Preceding Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021													
1									1	PERSONNEL SERVICES NOT ALLOCATED							1	
2									2								2	
4	0			0		0	0	0	4	TOTAL PERSONNEL SERVICES	0	0	#DIV/0!	0	#DIV/0!	0	0	4
5									5	Total Full-Time Equivalent (FTE)								5
6									6	MATERIALS AND SERVICES NOT ALLOCATED								6
7									7									7
9	0			0		0	0	0	9	TOTAL MATERIALS AND SERVICES	0	0	#DIV/0!	0	#DIV/0!	0	0	9
10									10	CAPITAL OUTLAY NOT ALLOCATED								10
11									11									11
13	0			0		0	0	0	13	TOTAL CAPITAL OUTLAY	0	0	#DIV/0!	0	#DIV/0!	0	0	13
14									14	DEBT SERVICE								14
15	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	15	Debt service - Baker City LID Resort St Project	2,000	0	0.0%	0	0.0%			15
16									16									16
17	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	17	TOTAL DEBT SERVICE	2,000	0	0.0%	0	0.0%	0	0	17
18									18	SPECIAL PAYMENTS								18
19									19									19
20									20									20
21	0	0	0	0	0	0	0	0	21	TOTAL SPECIAL PAYMENTS	0	0	#DIV/0!	0	#DIV/0!	0	0	21
22									22	INTERFUND TRANSFERS								22
23	1,000	0	2,500	2,500	1,000	2,500	2,500	0	23	Transfer - Technology & Election	1,000	(1,500)	-60.0%	(1,500)	-60.0%			23
24	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0	24	Transfer - Severance Liability	10,000	0	0.0%	0	0.0%			24
25				40,000	107,555	20,000	20,000	0	25	Transfer - Capital Improvement Fund	20,000	0	0.0%	0	0.0%			25
26									26									26
28	11,000	10,000	12,500	52,500	118,555	32,500	32,500	0	28	TOTAL INTERFUND TRANSFERS	31,000	(1,500)	-4.6%	(1,500)	-4.6%	0	0	28
29						5,000	5,000	0	29	OPERATING CONTINGENCY	5,000	0	0.0%	0	0.0%			29
30						508,685	591,501	82,815	30	RESERVED FOR FUTURE EXPENDITURE	539,314	30,629	6.0%	(52,186)	-8.8%			30
31						0	0	0	31	UNAPPROPRIATED ENDING BALANCE	0	0		0		0		31
32	13,000	12,000	14,500	54,500	120,555	548,185	631,001	82,815	32	Total Requirements NOT ALLOCATED	577,314	29,129	5.3%	(53,686)	-8.5%	0	0	32
33	1,087,272	1,169,347	1,107,344	1,139,749	1,361,562	1,360,249	1,386,429	26,180	33	Total Requirements for ALL Org.Units/Programs within fund	1,447,922	87,673	6.4%	61,493	4.4%	0	0	33
34	219,527	197,121	272,341	476,306	498,209				34	Ending balance (prior years)								34
35	1,319,799	1,378,468	1,394,185	1,670,555	1,980,326	1,908,435	2,017,430	108,995	35	TOTAL REQUIREMENTS	2,025,237	116,802	6.1%	7,807	0.4%	0	0	35

4.4% 1.1% 19.8% 18.5% 14.2% 5.7%

0.4% -100.0%  
6.1% -100.0%

150-504-030 (Rev 11-18)



FORM  
LB-31

DETAILED REQUIREMENTS

GENERAL FUND  
(Name of Fund)

Historical Data									REQUIREMENTS FOR: <u>Personnel Services</u>				Budget For Next Year 2022-2023							
Actual					Adopted Budget	SUPPL Budget 1	\$ Change vs prev.	Object Classification	Detail	HRS	FTE	Proposed by Budget Officer	\$ Change vs orig.	% Change	\$ Change vs prev.	% Change	Approved by Budget Committee	Adopted by Governing Body		
Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021	This Year Year 2021-2022	This Year Year 2021-2022														
1							1										1			
2	73,884	75,362	76,869	84,721	84,721	86,417	2	MGT5	Library Director	40	1.0	88,585	2,168	2.5%	2,168	2.5%	2			
3	49,086	40,053	41,207	18,912	16,994	19,092	3	19/5	IT Network and Systems Administrator	12	0.3	55,135	36,043	188.8%	36,043	188.8%	3			
4	27,820	28,488	28,951	29,907	31,642	32,732	4	15/5	Admin Assistant - Business Mgr	25	0.6	34,371	1,639	5.0%	1,639	5.0%	4			
5	42,402	43,250	25,103	30,100	35,785	39,067	5	11/5	Admin Assistant - Library Mgr	40	1.0	43,090	4,023	10.3%	4,023	10.3%	5			
6	38,460	39,229	42,014	43,065	43,495	47,504	6	13/5	Librarian II - Tech Svcs / Cataloging	40	1.0	49,861	2,357	5.0%	2,357	5.0%	6			
7	8,506	7,190	7,566	7,635	9,213	15,671	7	5/5	Library Asst I - Public Services / Outreach (Bookmobile)	20	0.5	16,460	790	5.0%	789	5.0%	7			
8	36,628	37,361	38,108	37,458	39,451	41,036	8	10/5	Library Assoc II - Coll Mgmt / Serials Specialist	40	1.0	34,472	(6,564)	-16.0%	(6,564)	-16.0%	8			
9	30,134	32,274	32,919	33,742	34,080	35,433	9	7/5	Library Tech II - Public Services / Youth Svcs Specialist	40	1.0	37,215	1,782	5.0%	1,782	5.0%	9			
10		9,760	9,966	1,275			10	6/5	Library Tech I - IT Asst								10			
11	5,236	6,360	0	4,450	0	10,360	11	5/3-5	Library Asst I - Public Services	17	0.4						11			
12	19,286	26,231	31,703	24,443	31,607	26,997	12	6/5	Library Tech I - Coll Mgmt / Processing	32	0.8	15,672	(11,324)	-41.9%	(16,325)	-51.0%	12			
13	22,837	25,762	27,928	29,741	30,092	32,244	13	6/5	Library Tech I - Col Mgmt / Processing & Media Specialist	38	1.0	35,446	3,203	9.9%	3,202	9.9%	13			
14	31,903	32,685	37,163	38,960	39,076	42,753	14	13/5	Librarian II - Community Services + Coll Mgmt	36	0.9	44,875	2,121	5.0%	2,122	5.0%	14			
15							15	5/5	Library Asst I - Public Services / Outreach (Bookmobile)				0		0		15			
16	67,413	68,399	64,533	67,096	65,806	78,841	16	5/3-5	Library Asst III - Public Services / Outreach (Branch Leads)	101	2.5	83,094	4,253	5.4%	4,253	5.4%	16			
17	11,060	26,638	28,869	32,259	32,457	33,746	17	6/5	Facilities Maintenance	40	1.0	35,446	1,700	5.0%	1,700	5.0%	17			
18	19,646	0					18	13/5	Library Asst (prev Admin Asst - Lib Mgr)				0		0		18			
19	7,838	10,387	10,885	15,457	22,573	15,673	19	3/5	Library Asst I - Public Services	20	0.5	21,387	5,713	36.5%	(4,646)	-17.8%	19			
20	10,394	15,067	17,888	21,043	23,367	27,753	20	3/3-5	Library Pages	40	1.0	28,357	604	2.2%	604	2.2%	20			
21	9,761	11,370	13,109	16,188	10,688	12,858	21	X	Temp staff / Special Project Pool	16	0.4	12,982	124	1.0%	(1,018)	-7.3%	21			
22	160	1,431	2,354	672	1,184	3,215	22	X	Staff training	4	0.1	3,245	31	1.0%	1,245	62.3%	22			
23	56,200	75,203	78,853	88,786	97,009	113,574	23	BENEFITS	Retirement (PERS)			121,882	8,307	7.3%	16,882	16.1%	23			
24	37,862	41,507	39,464	39,874	41,000	46,006	24	BENEFITS	Social Security (FICA)			48,937	2,930	6.4%	8,937	22.3%	24			
25	354	518	2,797	2,291	1,802	3,608	25	BENEFITS	State Unemployment Tax (SUTA @ .001) + Payroll Exp			3,838	230	6.4%	1,838	91.9%	25			
26	91,730	91,556	94,508	91,169	113,678	134,476	26	BENEFITS	Group Health Insurance			145,034	10,558	7.9%	10,558	7.9%	26			
27	2,349	2,569	1,751	1,899	1,631	1,804	27	BENEFITS	Workers Comp Insurance			1,919	115	6.4%	115	6.4%	27			
28	862	952	1,063	1,020	1,001	1,008	28	BENEFITS	Life Insurance			1,040	32	3.2%	(10)	-1.0%	28			
29		22,380		0	0	0	29	BENEFITS	Severance			0	0		0		29			
30							30		Payroll expenses								30			
31							31										31			
32	14.0	14.7	15.2	14.8	14.8	15.0	32		<b>Total Full Time Equivalent (FTE)*</b>	<b>600</b>	<b>15.0</b>						32			
33							33		Ending balance (prior years)								33			
34							34		<b>UNAPPROPRIATED ENDING FUND BALANCE</b>								34			
35	<b>701,811</b>	<b>771,982</b>	<b>755,571</b>	<b>762,161</b>	<b>808,352</b>	<b>901,869</b>	<b>890,649</b>	<b>(11,220)</b>	<b>35</b>	<b>TOTAL REQUIREMENTS</b>			<b>962,342</b>	<b>60,473</b>	<b>6.7%</b>	<b>71,693</b>	<b>8.0%</b>	<b>0</b>	<b>0</b>	<b>35</b>

150-504-031 (Rev 10-16)

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

FORM  
LB-31

**DETAILED REQUIREMENTS**

**GENERAL FUND**  
(Name of Fund)

Historical Data										REQUIREMENTS FOR: <b>Materials &amp; Services</b>		Budget For Next Year 2022-2023						
Actual					Adopted Budget This Year	SUPPL Budget 1 This Year	\$ Change vs prev.	Object Classification	Detail	Proposed by Budget Officer	\$ Change vs orig.	% Change	\$ Change vs prev.	% Change	Approved by Budget Committee	Adopted by Governing Body		
Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021	Year 2021-2022	Year 2021-2022												
1							1									1		
2	99,802	91,538	113,472	106,399	97,097	120,000	137,500	17,500	2	Collection Development (Books, audiovisual, digital, etc)	126,000	6,000	5.0%	(11,500)	-8.4%	2		
3	12,579	13,042	13,383	13,827	15,172	16,250	16,250	0	3	Library Catalog (Sage)	17,600	1,350	8.3%	1,350	8.3%	3		
4	32,094	99,761	37,891	57,695	211,200	57,500	59,000	1,500	4	Facilities Maintenance	61,500	4,000	7.0%	2,500	4.2%	4		
5	12,325	17,937	16,284	18,681	21,792	26,400	21,000	(5,400)	5	Janitorial Contract	25,000	(1,400)	-5.3%	4,000	19.0%	5		
6	2,768	2,692	2,615	2,378	5,866	3,000	3,000	0	6	Janitorial Supplies	3,000	0	0.0%	0	0.0%	6		
7	2,690	2,545	2,244	2,262	2,083	2,500	2,500	0	7	Equipment Maintenance Services / Lease	2,500	0	0.0%	0	0.0%	7		
8	18,952	32,575	23,147	21,353	34,274	38,500	41,200	2,700	8	Computer Maintenance	40,500	2,000	5.2%	(700)	-1.7%	8		
9	5,271	9,051	9,260	6,587	8,167	10,000	14,500	4,500	9	Bookmobile & Vehicle Operations	14,500	4,500	45.0%	0	0.0%	9		
10	16,672	18,005	18,830	20,619	21,493	22,000	22,000	0	10	Insurance	22,000	0	0.0%	0	0.0%	10		
11	6,019	5,837	5,033	808	2,132	4,000	4,000	0	11	Travel and Training	4,000	0	0.0%	0	0.0%	11		
12	5,827	0	3,210	0	6,221	0	0	0	12	Election	3,500	3,500		3,500		12		
13	8,165	8,400	8,900	7,500	7,700	8,000	8,000	0	13	Audit	8,500	500	6.3%	500	6.3%	13		
14	1,080	1,347	1,286	1,456	1,569	2,000	2,000	0	14	Bookkeeping	2,000	0	0.0%	0	0.0%	14		
15	2,744	3,022	3,148	3,300	3,246	3,600	3,600	0	15	Dues and subscriptions	3,600	0	0.0%	0	0.0%	15		
16	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	16	Debt Service	2,000	0	0.0%	0	0.0%	16		
17	1,908	1,778	1,249	2,448	5,761	10,000	10,000	0	17	Marketing/Publication	10,000	0	0.0%	0	0.0%	17		
18	1,315	1,172	1,273	1,211	1,169	1,380	1,380	0	18	Financial Mgt Fees	1,380	0	0.0%	0	0.0%	18		
19	0	250	895	406	189	100	750	650	19	Legal Administration	3,600	3,500	3500.0%	2,850	380.0%	19		
20				475	628	1,200	1,200	0	20	Professional services	1,200	0		0		20		
21	1,968	1,070	1,450	1,193	1,580	3,300	12,500	9,200	21	Public Programs	3,300	0	0.0%	(9,200)	-73.6%	21		
22	3,970	4,193	4,271	4,335	2,538	4,500	4,500	0	22	Branch Mileage / BCLD Courier	4,500	0	0.0%	0	0.0%	22		
23	13,672	15,973	18,934	24,845	26,377	20,500	23,500	3,000	23	Library Services Supplies	20,500	0	0.0%	(3,000)	-12.8%	23		
24	6,086	10,611	7,803	8,221	8,928	14,000	15,000	1,000	24	Youth Programs (Summer Reading, storytime, teen)	15,000	1,000	7.1%	0	0.0%	24		
25	1,445	1,206	895	885	928	1,000	1,300	300	25	Postage/Freight	1,500	500	50.0%	200	15.4%	25		
26	40,215	39,790	40,128	43,782	42,098	45,500	46,700	1,200	26	Utilities	47,100	1,600	3.5%	400	0.9%	26		
27	13,480	15,570	16,172	16,638	17,138	18,150	18,300	150	27	Telecommunications	18,300	150	0.8%	0	0.0%	27		
28	0								28	Special contracts - grants, tech support travel						28		
29									29	Miscellaneous						29		
30									30							30		
31									31							31		
32									32	<b>Total Full Time Equivalent (FTE)*</b>						32		
33									33	Ending balance (prior years)						33		
34									34	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>						34		
<b>35</b>	<b>313,047</b>	<b>399,365</b>	<b>353,773</b>	<b>369,304</b>	<b>547,346</b>	<b>435,380</b>	<b>471,680</b>	<b>(471,680)</b>	<b>35</b>	<b>TOTAL REQUIREMENTS</b>	<b>462,580</b>	<b>27,200</b>	<b>6.2%</b>	<b>(9,100)</b>	<b>-1.9%</b>	<b>0</b>	<b>0</b>	<b>35</b>

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)

BAKER COUNTY LIBRARY DISTRICT  
(Name of Municipal Corporation)

Historical Data					Adopted Budget This Year Year 2021-2022	SUPPL Budget 1 This Year Year 2021-2022	\$ Change vs prev.	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-2023														
Actual									Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs prev.	% Change	Approved By Budget Committee	Adopted By Governing Body								
Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021																			
1								1	RESOURCES						1								
2								2	Cash on hand * (cash basis), or						2								
3	151,771	161,309	131,428	159,265	167,979	155,000	165,000	10,000	3	Working Capital (accrual basis)						165,000	3						
4									4	Previously levied taxes estimated to be received							4						
5	1,445	2,519	3,122	3,244	1,282	3,500	2,000	(1,500)	5	Interest						2,000	5						
6	11,000	10,000	12,500	12,500	11,000	12,500	12,500	0	6	Transferred IN, from other funds						12,500	6						
7	27,672	0	10,000	500	10,000	10,000	25,000	15,000	7	Grants and Loans						10,000	7						
8	522	4,669	22,238	1,285	2,675	2,000	2,000	0	8	Donations						2,000	8						
9	5,500	5,196	6,633	4,695	3,712	4,000	4,000	0	9	Book Sales						4,000	9						
10									10	Other financing sources							10						
11	197,910	183,693	185,921	181,489	196,648	187,000	210,500	23,500	11	Total Resources, except taxes to be levied						195,500	8,500	4.5%	195,500	#DIV/0!	0	0	11
12									12	Taxes estimated to be received													12
13									13	Taxes collected in year levied													13
14	197,910	183,693	185,921	181,489	196,648	187,000	210,500	23,500	14	<b>TOTAL RESOURCES</b>						<b>195,500</b>	<b>8,500</b>	<b>4.5%</b>	<b>195,500</b>	<b>#DIV/0!</b>	<b>0</b>	<b>0</b>	14
15									15	<b>REQUIREMENTS **</b>													15
16									16	Org Unit or Prog & Activity	Object Classification	Detail									16		
17	1,476	1,087	580	0	0	1,500	1,500	0	17	Personnel		Wages				4,000					17		
18	146	135	30	0	0	150	150	0	18	Personnel		Payroll taxes & related				500					18		
19									19												19		
20	25,229	21,954	21,326	3,510	25,856	80,550	104,300	23,750	20	M&S		Memorial & Grants Dept.				75,450					20		
21	0	0	0	0	0	1,500	1,500	0	21	M&S		Election reserve				0					21		
22	1	89	0	0	0	1,500	1,500	0	22	M&S		Literacy Dept.				2,000					22		
23	2	0	0	0	0	5,500	5,500	0	23	M&S		Technology Dept. Reserve				6,500					23		
24	0	0	0	0	0			0	24	M&S		Capital Projects - MOVED TO SPEC FUND									24		
25	47	0	0	0	0	92,000	92,000	0	25	M&S	CONT.	Severance Liability Dept. Contingency				103,000					25		
26	0	0	0	0	0	300	50	(250)	26	M&S		Corporate Costs (Bank & sales fees)				50					26		
27	9,700	29,000	4,720	10,000	6,000	4,000	4,000	0	27	TRANSFER		Transfer Out				4,000					27		
28									28												28		
29									29												29		
30	161,309	131,428	159,265	167,979	164,792				30	Ending balance (prior years)												30	
31						0	0	0	31	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>						0					0	0	31
32	197,910	183,693	185,921	181,489	196,648	187,000	210,500	23,500	32	<b>TOTAL REQUIREMENTS</b>						<b>195,500</b>	<b>8,500</b>	<b>4.5%</b>	<b>195,500</b>	<b>#DIV/0!</b>	<b>0</b>	<b>0</b>	32

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

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

\*\*List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM  
LB-11**

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

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

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

**CAPITAL INVESTMENT  
(Fund)**

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

Historical Data					DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022 -23		
Actual		Adopted Budget	SUPPL Budget 1	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2019-2020	Prior Year Year 2020-2021	This Year Year 2021-2022	This Year Year 2021-2022					
1				1	RESOURCES			1
2	-			2	Cash on hand * (cash basis), or	100,000		2
3	-	50,382	165,000	3	Working Capital (accrual basis)	0		3
4	-	0	0	4	Previously levied taxes estimated to be received	0		4
5	382	657	1,500	5	Interest	1,000		5
6	55,000	107,555	20,000	6	Transferred IN, from other funds	20,000		6
7				7				7
8				8				8
9				9				9
10	55,382	158,594	186,500	10	Total Resources, except taxes to be levied	121,000	0	0
11				11	Taxes estimated to be received			
12				12	Taxes collected in year levied			
13	<b>55,382</b>	<b>158,594</b>	<b>186,500</b>	<b>13</b>	<b>TOTAL RESOURCES</b>	<b>121,000</b>	<b>0</b>	<b>0</b>
14				14	REQUIREMENTS **			14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail	15
16	-	0	186,500	16			Facilities maintenance & repair	121,000
17				17				
18				18				
19				19				
20				20				
21				21				
22				22				
23				23				
24				24				
25				25				
26				26				
27				27				
28				28				
29	55,382	158,594		29	Ending balance (prior years)			
30				30	UNAPPROPRIATED ENDING FUND BALANCE			0
31	<b>55,382</b>	<b>158,594</b>	<b>186,500</b>	<b>31</b>	<b>TOTAL REQUIREMENTS</b>	<b>121,000</b>	<b>0</b>	<b>0</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.

FORM  
LB-10

**SPECIAL FUND**  
**RESOURCES AND REQUIREMENTS**

5%

SAGE LIBRARY SYSTEM  
(Fund)

BAKER COUNTY LIBRARY DISTRICT  
(Name of Municipal Corporation)

BAKER COUNTY LIBRARY DISTRICT  
(Name of Municipal Corporation)

Historical Data									DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-2023							
Actual					Adopted Budget	SUPPL Budget 1	\$ Change vs orig.	Proposed By Budget Officer		\$ Change vs orig.	% Change	Approved By Budget Committee	Adopted By Governing Body				
Preceding Year 2015-2016	Preceding Year 2016-2017	First Preceding Year 2018-2019	Prior Year 2019-2020	Prior Year 2020-2021	This Year 2021-2022	This Year 2021-2022											
1									1	RESOURCES							
2									2	Cash on hand * (cash basis), or							
3	135,422	148,801	202,559	202,800	172,335	165,000	172,000	7,000	3	Working Capital (accrual basis)			190,000				
4									4	Previously levied taxes estimated to be received							
5		0	0	0	0	0	0	0	5	Interest			0	0	#DIV/0!	0	0
6	197,097	203,697	203,300	217,175	221,836	228,000	228,000	0	6	Membership dues			245,000				
7									7	Transferred IN, from other funds							
8	95,404	45,242	58,300	58,300	61,101	61,000	61,000	0	8	Restricted grants			66,000		8.2%		
9	772	1,580	1,668	3,597	1,195	3,500	3,500	0	9	Miscellaneous revenue			3,500				
10									10	Proceeds from prior fiduciary account							
11									11								
12	428,695	399,320	465,827	481,872	456,467	457,500	464,500	7,000	12	Total Resources, except taxes to be levied			504,500	47,000	10.3%	0	0
13									13	Taxes estimated to be received							
14									14	Taxes collected in year levied							
15	428,695	399,320	465,827	481,872	456,467	457,500	464,500	7,000	15	<b>TOTAL RESOURCES</b>			<b>504,500</b>	<b>47,000</b>	<b>10.3%</b>	<b>0</b>	<b>0</b>
16									16	REQUIREMENTS **							
17									17	Org Unit or Prog & Activity	Object Classification	Detail					
18									18	<b>PERSONNEL SERVICES</b>							
19	55,708	56,730	59,118	67,037	67,397	75,250	75,250	0	19	PERSONNEL	SALARIES	Systems administrator	80,175		6.5%		
20	5,310	4,936	5,857	6,050	6,319	6,500	6,500	0	20	PERSONNEL	SALARIES	Admin Assistant - Business Mgr	6,975		7.3%		
21	61,018	61,666	64,975	73,087	73,716	81,750	81,750	0	21			<i>Total Salaries</i>	<b>87,150</b>	<b>5,400</b>	<b>6.6%</b>	<b>0</b>	<b>0</b>
22									22								
23	8,069	8,600	14,123	17,673	19,387	20,000	20,000	0	23	PERSONNEL	BENEFITS	Retirement	21,300				
24	4,240	4,717	4,556	7,697	3,534	8,000	8,000	0	24	PERSONNEL	BENEFITS	Social Security	8,500				
25	47	33	26	22	77	36	36	0	25	PERSONNEL	BENEFITS	Worker's compensation	40				
26	7,215	7,226	7,665	8,389	0	0	0	0	26	PERSONNEL	BENEFITS	Health insurance	0				
27	47	57	275	596	-32	650	200	(450)	27	PERSONNEL	BENEFITS	Unemployment insurance	200				
28	95	72	95	94	0	0	0	0	28	PERSONNEL	BENEFITS	Life insurance	0				
29	1,652	72	91	93	110	100	150	50	29	PERSONNEL	BENEFITS	Payroll expenses	150				
30	21,365	20,777	26,831	34,564	23,076	28,786	28,386	(400)	30			<i>Total benefits</i>	<b>30,190</b>	<b>1,404</b>	4.9%	0	0
31	82,383	82,443	91,806	107,651	96,792	110,536	110,136	(400)	31			<b>TOTAL PERSONNEL SERVICES</b>	<b>117,340</b>	<b>6,804</b>	6.2%	0	0
32									32								
33									33	<b>MATERIALS &amp; SERVICES</b>							
34	260	294	384	352	234	400	250	(150)	34			Telecommunications	400				
35	1,733	3,233	8,232	5,003	11,117	6,000	6,000	0	35			Technology	6,000				
36	0	0	0	0	0	0	0	0	36			Accounting and auditing	0				
37	300	0	2,000	2,200	1,857	2,200	2,200	0	37			Administrative services (BCLD)	2,695				
38	54,908	45,925	61,000	63,250	64,190	66,881	66,881	0	38			System support (contracted)	71,250		6.5%		
39	45,922	4,585	2,000	3,865	2,552	4,000	4,000	0	39			Technical services	5,500				
40	0	0	0	0	0	0	0	0	40			Legal services	0				

FORM  
LB-10

**SPECIAL FUND**  
**RESOURCES AND REQUIREMENTS**

5%

SAGE LIBRARY SYSTEM  
(Fund)

BAKER COUNTY LIBRARY DISTRICT  
(Name of Municipal Corporation)

BAKER COUNTY LIBRARY DISTRICT  
(Name of Municipal Corporation)

	Historical Data					Adopted Budget This Year Year 2021-2022	SUPPL Budget 1 This Year Year 2021-2022	\$ Change vs orig.		DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-2023					
	Actual										Proposed By Budget Officer	\$ Change vs orig.	% Change	Approved By Budget Committee		Adopted By Governing Body
	Preceding Year 2015-2016	Preceding Year 2016-2017	First Preceding Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021											
41	1,013	3,661	3,146	4,832	1,756	5,000	5,000	0	41	Dues and subscriptions	5,000				41	
42	64	27	50	61	47	60	60	0	42	Postage/freight	60				42	
43	0	0	0	0	0	25	25	0	43	Printing	25				43	
44	586	94	368	1,250	756	500	500	0	44	Supplies, Office	500				44	
45	2,460	2,112	3,127	2,488	84	2,000	2,000	0	45	Travel	2,000				45	
46	4,115	1,330	861	175	55	1,000	1,000	0	46	Training & Professional Developmt	1,000				46	
47	81,689	68,602	87,091	89,084	94,027	96,000	96,000	0	47	Courier	106,000		10.4%		47	
48	0	0	2,962	0	2,624	0	0	0	48	Misc (Member credits)	0				48	
49	193,050	129,863	171,221	172,560	179,299	184,066	183,916	(150)	49	TOTAL MATERIALS & SERVICES	200,430	16,364	8.9%	0	0	49
50									50						50	
51									51	RESERVE					51	
52	0	0	0	0	11,152	15,000	15,000	0	52	RESERVE FUNDS					52	
52	0	0	0	0	11,152	15,000	15,000	0	52	Capital outlay	15,000				52	
53	0	0	0	15,000	0	12,898	20,448	7,550	53	Operating Contingency	26,730				53	
54									54						54	
55									55						55	
56	153,263	187,014	202,800	186,661	169,224				56	Ending balance (prior years)					56	
57						135,000	135,000	0	57	UNAPPROPRIATED ENDING FUND BALANCE	145,000				57	
58	428,696	399,320	465,827	481,872	456,467	457,500	464,500	7,000	58	TOTAL REQUIREMENTS	504,500	47,000	10.3%	0	0	58

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

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

\*\*List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.