

FY 2025-2026

TAX CERTIFICATION AND BUDGET FILING

SUBMISSION TO COUNTY ASSESSOR & CLERK



ASSESSOR TAX CERTIFICATION

By July 15, a local government that is subject to local budget law, and imposes an ad valorem tax or another “tax on property,” must submit **two copies** of the following to the county assessor in the county where the principal office of the local government is located and where applicable, the tax supervising and conservation commission:

- The notice of property tax and certification **Form LB-50**, ED-50 or UR-50;
- The **resolution statements** that adopt the budget, make appropriations, and declare and categorize taxes; and
- The **ballot measure** for any tax that received voter approval during the current fiscal year [ORS 294.458(3), renumbered from 294.555(3), ORS 310.060, and OAR 150-294.555(2)-(B)].

COUNTY CLERK FILING

A complete copy of your budget must be submitted to the county clerk by September 30.

Contents of the complete budget document

OAR 150-310.060(7) lists the contents of the completed budget document as follows:

- A copy of the notice(s) of the **budget committee meeting** showing the dates published, or an affidavit of publication, accompanying a copy of the actual publications;
- A copy of the notice of **budget hearing** showing the date published, or an affidavit of publication, accompanying a copy of the actual publications;
- A copy of all the **budget detail** sheets;
- A copy of the **resolution statement** or ordinance that adopt the budget, and make appropriations;
- If the district is imposing ad valorem taxes or other taxes on property, a copy of the resolution statement or ordinance that imposes the tax;
- If the district is imposing ad valorem taxes or other taxes on property, a copy of the resolution statement or ordinance that categorizes the tax for purposes of Article XI, section 11(b), of the Oregon Constitution;
- If the district is imposing ad valorem taxes or other taxes on property, a copy of the **Notice of Property Tax Levy** form;
- Sample ballots of any new ad valorem tax authority approved by the voters and being used for the first time by the district.

The budget document may include any other document the district chooses to include.

Source: *Oregon Dept. of Revenue - Local Budgeting Manual*. 150-504-420 (Rev. 05-12), pgs 63, 64.

BAKER COUNTY ASSESSOR **2 COPIES (Due: Jul. 15)**

DATE	RECEIVED BY (Signature)

BAKER COUNTY CLERK (Due: Sep. 30)

DATE	RECEIVED BY (Signature)

Baker County Library District
 2400 Resort St
 Baker City OR 97814
 541.523.6419
www.bakerlib.org

IN THE CIRCUIT COURT OF
THE STATE OF OREGON
FOR BAKER/GRANT/MORROW/UMATILLA/UNION/WALLOWA COUNTIES

}AFFIDAVIT OF PUBLICATION

STATE OF OREGON

Counties of Baker/Grant/Morrow/Umatilla/Union/Wallowa} ss

I, Audra Workman being duly sworn, depose and say that I am the principal clerk of the publisher of the East Oregonian, eastoregonian.com, bakercityherald.com, lagrandeobserver.com, hermistonherald.com, bluemountaineagle.com and wallowa.com, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; that the

BC-10226 NOTICE OF BUDGET COMMITTEE MEETING A PUBLIC MEETING OF THE BUDGET COMMITTEE OF BAKER COUNTY LIBRARY DISTRICT BCLD BAKER COUNTY STATE OF OREGON TO DISCUSS THE BUDGET FOR THE FISCAL YEAR JULY

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:

4/23/25

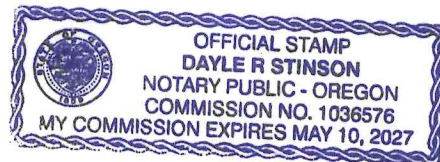
Subscribed and sworn to before me on this 23rd day of April, A.D. 2025

Audra Workman
Dayle R Stinson
Notary Public of Oregon

Add: 476489

PO:

Tagline: BC-10226 Budget Comm Meeting



**BC-10226
NOTICE OF BUDGET
COMMITTEE MEETING**

A public meeting of the Budget Committee of **Baker County Library District (BCLD)**, Baker County, State of Oregon, to discuss the budget for the fiscal year **July 1, 2025 to June 30, 2026** will be held both in person and shared online via web conference. The meeting will take place at Baker County Public Library at 2400 Resort St, Baker City on Wed, May 21 2025 at 6:00 pm. 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. Details for remote connection via computer, tablet or smartphone will be available on the library website at least 24 hours in advance. 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 or regular mail to the address above. If a continuance is necessary, a 2nd meeting is tentatively scheduled for **Wed, May 28 2025 at 6:00 pm**. A copy of the budget document may be inspected or obtained on or after May 14, 2025 by visiting a BCLD branch or downloading from the Budget page on the library website at www.bakerlib.org. If special physical, technical, or language accommodations are needed for this public session, please notify BCLD by email or calling (541) 523-6419 at least 24 hours prior to the session.
Publish April 23, 2025

Originals for budget file

IN THE CIRCUIT COURT OF
THE STATE OF OREGON
FOR BAKER/GRANT/MORROW/UMATILLA/UNION/WALLOWA COUNTIES

AFFIDAVIT OF PUBLICATION

STATE OF OREGON

Counties of Baker/Grant/Morrow/Umatilla/Union/Wallowa) ss

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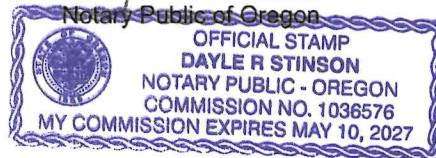
Budget Hearing

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:

5/28/25

Subscribed and sworn to before me on this 28th day of May, A.D. 2025

Audra Workman
Dayle R Stinson



Add: 481132

PO:

Tagline: BC-10249 Budget Committee

BC-10249

NOTICE OF BUDGET HEARING

A public meeting of Baker County Library District (BCLD) will be held on June 10, 2025 at 12:00 pm PST . Remote attendance details for access by Internet or phone will be provided on the library website 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, 2025 as approved by the BCLD Budget Committee. If special physical, technical, or language accommodations are needed for this public session, please notify BCLD 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](http://bakerlib.org). This budget is for an annual budget period.

This budget was prepared on a basis of accounting that is the same as than used the preceding year.

Contact: Kyra Rohner (Board Pres.); Perry Stokes (Library Director) Telephone: 541-523-6419

Email: krohner@bakerlib.org ; librarian@bakerlib.org

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	2023-2024	This Year 2024-2025	Next Year 2025-2026
Beginning Fund Balance/Net Working Capital	1,073,325	1,175,000	1,385,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	262,406	300,450	293,178
Federal, State & all Other Grants, Gifts, Allocations &	134,691	116,600	138,750
Interfund Transfers / Internal Service Reimbursements	60,586	24,000	118,500
All Other Resources Except Current Year Property Taxes	141,372	141,000	150,500
Current Year Property Taxes Estimated to be Received	1,382,224	1,446,683	1,500,160
Total Resources	3,054,604	3,203,733	3,586,088

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	1,111,811	1,248,414	1,305,004
Materials and Services	643,410	821,235	882,025
Capital Outlay	52,837	140,000	247,500
Debt Service	11,310	0	0
Interfund Transfers	67,586	24,000	119,000
Contingencies	0	153,685	170,559
Special Payments			
Unappropriated Ending Balance and Reserved for Future E	1,167,650	816,399	862,000
Total Requirements	3,054,604	3,203,733	3,586,088

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	1,005,317	1,104,884	1,156,086
FTE	15.7	15.7	15.8
Sage Library System	106,494	143,530	148,918
FTE	1.1	1.1	1.1
Not Allocated to Organizational Unit or Program			
FTE			
Total Requirements	1,111,811	1,248,414	1,305,004
Total FTE	16.8	16.8	17.0

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

The BCLD FY25-26 General Fund budget assumes a 3.0% rate of TAV growth for Baker County. The proposed budget reflects the District's strong financial position and a projected stabilization in revenue collections. Primary cost drivers include increased personnel expenses due to rising Oregon Public Employees Retirement System (PERS) rates, health insurance premiums, and inflationary pressures on salaries. The District will continue to operate debt-free, with sufficient reserves to fund operations and capital improvements. Any surplus revenues will be allocated to collection development, facilities maintenance, youth programming, and outreach and marketing.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
	2023-2024	This Year 2024-2025	Next Year 2025-2026
Permanent Rate Levy (rate limit 0.5334 per \$1,000)	0.5334	0.5334	0.5334
Local Option Levy	0.249	0.249	0.249

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
Total	\$0	\$0

Publish May 28, 2025

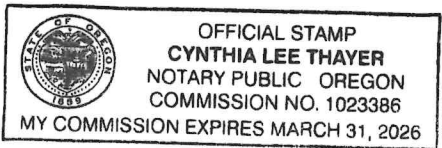
AFFIDAVIT OF PUBLICATION

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 six (6) 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 Meet 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 14 successive and consecutive weeks, commencing with the issue dated the 23rd day of April, 2025; ending with the issue dated the 23rd day of April, 2025; and that the amount of charge made and to be collected by such newspaper for such publication is \$ 26⁰⁰.

Debra Lowe
Debra Lowe

State of OREGON
County of Baker

Signed and sworn to before me on April 25, 2025



Cynthia L Thayer
Notary Public - State of Oregon

My Commission expires
3/31/2026

AFFIDAVIT OF PUBLICATION

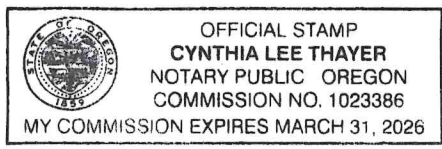
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[Signature]
Debra Lowe

State of OREGON
County of Baker

Signed and sworn to before me on June 17, 2025

[Signature]
Notary Public – State of Oregon



My Commission expires
3 31 2026

Richland Council Adopts Tobacco

Continued from page 3

With no Old Business, Mayor Patton turned the meeting to New Business asking Brooke to explain Resolution 2025-02.

"I wanted to wait to do the roof until the next budget, but our accountant suggested that with the new tariffs we get it done now as costs will increase," explained Brooke who then read the resolution which will create a new line item in the city's 2024-25 budget in the amount of \$19,102.36 and transfer funds to that line from the sewer contingency fund.

Councilor Nelson-Presley made the motion to adopt Resolution 2025-02. The motion was seconded by Councilor Jef Geurts and passed unanimously.

Brooke advised the council the city had received a letter from the Baker County Health Department saying a large number of cities in Oregon had already or were planning to adopt tobacco-free policies in their communities.

"I wrote a draft copy of a resolution to adopt a tobacco-free, smoke-free environment for all Richland city properties and future rentals if any," Brooke said and asked for suggestions and comments.

Councilor Buchanan asked if the resolution pertained to only use of tobacco or carrying products onto the property as well, and also asked about enforcement.

Deputy Gabe Maldonado

stepped forward the enforcement question and said he has these policies and if they get a city has responded if there are requests for smoking or vaping. "Dispatel some complaints involved particu check it out."

"Here, any of the offender about posted on your sign give you any gri trespassed from example, Joe c they are not we back and if the then tell them y sheriff know."

Councilor Bu what was includ nition of city p Brooke explain the sewer pond property inside in city vehicles. asked if the reso marijuana.

Maldonado sa is not supposed t public at all."

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the City of Richland, Baker County, State of Oregon, will be held at Richland City Hall to discuss the budget for the fiscal year July 1, 2025 to June 30, 2026. The Meeting will take place on the 11th day of June 2025 at 4:30 PM. The purpose of the meeting is to receive the budget message and document and to receive comment from the budget committee on the budget. A copy of the budget document will be mailed to budget committee members and will be available to be inspected on or after May 28, 2025. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting to discuss the proposed programs with the Budget Committee. This is a public meeting and residents are encouraged to attend.

NOTICE OF BUDGET HEARING

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

FINANCIAL SUMMARY – RESOURCES

Actual Budget Last Year	Adopted Budget This Year	Approved Budget Next Year
TOTAL OF ALL FUNDS		
Beginning Fund Balance/Net Working Capital	1,073,325	1,175,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	262,406	300,450
Federal, State & all Other Grants, Gifts, Allocation & Donations	134,691	116,600
Revenue from Bonds & Other Debt	0	0
Interfund Transfers / Internal Service Reimbursements	60,568	24,000
All Other Resources Except Current Year Property Taxes	141,372	141,000
Current Year Property Taxes Estimated to be Received	1,382,224	1,446,683
Total Resources	3,054,604	3,203,733

FINANCIAL SUMMARY – REQUIREMENTS BY OBJECT CLASSIFICATION

A public meeting of th 10, 2025 at 3:00 p.m. The purpose of this July 1, 2025, as app Committee. A summ: be inspected or obta 11:00 a.m. and 1:00 p prepared on a basis. Contact: Abby Grave

TOTAL OF ALL FU
Beginning Fund Balan
Fees, Licenses, Permits, Fine
All Other Resources Exce
Interfund Transfers/Int
All Other Resources Ex
Current Year Property Tax
Total Resources

FINANCIAL SUMM
Personnel Services
Materials and Servic
Capital Outlay
Interfund Transfers
Contingencies
Total Requirement

Personnel Rate Low

NOTICE OF BUDGET HEARING

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FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2023-2024	Adopted Budget This Year 2024-2025	Approved Budget Next Year 2025-2026
Beginning Fund Balance/Net Working Capital	1,073,325	1,175,000	1,385,000
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Personnel Services	1,111,811	1,248,414	1,305,004
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Capital Outlay	52,837	140,000	247,500
Debt Service	11,310	0	0
Interfund Transfers	67,586	24,000	119,000
Contingencies	0	153,685	170,559
Special Payments			
Unappropriated Ending Balance and Reserved for Future Expenditure	1,167,650	816,399	862,000
Total Requirements	3,054,604	3,203,733	3,586,088

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	1,005,317	1,104,884	1,156,086
FTE	15.7	15.7	15.8
Sage Library System	106,494	143,530	148,918
FTE	1.1	1.1	1.1
Not Allocated to Organizational Unit or Program			
FTE			
Total Requirements	1,111,811	1,248,414	1,305,004
Total FTE	16.8	16.8	17.0

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

The BCLD FY25-26 General Fund budget assumes a 3.0% rate of TAV growth for Baker County. The proposed budget reflects the District's strong financial position and a projected stabilization in revenue collections. Primary cost drivers include increased personnel expenses due to rising Oregon Public Employees Retirement System (PERS) rates, health insurance premiums, and inflationary pressures on salaries. The District will continue to operate debt-free, with sufficient reserves to fund operations and capital improvements. Any surplus revenues will be allocated to collection development, facilities maintenance, youth programming, and outreach and marketing.

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2023-2024	Rate or Amount Imposed This Year 2024-2025	Rate or Amount Approved Next Year 2025-2026
Permanent Rate Levy (rate limit _____ per \$1,000)	0.5334	0.5334	0.5334
Local Option Levy	0.249	0.249	0.249
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS

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

FORM

LB-20

**RESOURCES
GENERAL FUND**

(Fund)

BAKER COUNTY LIBRARY DISTRICT

(Name of Municipal Corporation)

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year <u>2025-206</u>			
	Actual		Adopted Budget	SUPPL Budget 1		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year Year 2022-2023	First Preceding Year Year 2023-2024	This Year Year 2024-2025	This Year Year 2024-2025					
1					1 Available cash on hand* (cash basis) or				1
2	535,329	610,785	620,000	700,500	2 Net working capital (accrual basis)	775,000	775,000	775,000	2
3	54,601	71,803	65,000	130,000	3 Previously levied taxes estimated to be received	65,000	65,000	65,000	3
4	27,733	44,380	45,000	43,000	4 Interest	45,000	45,000	45,000	4
5	3,000	3,000	14,000	14,000	5 Transferred IN, from other funds	3,500	3,500	3,500	5
6					6 OTHER RESOURCES				6
7	14,736	13,222	15,000	12,000	7 Fines & Fees	12,000	12,000	12,000	7
8	8,488	8,655	9,000	8,820	8 State revenue (R2R Grant)	9,000	9,000	9,000	8
9	1,796	4,614	1,500	1,500	9 Other Tax Revenues	1,500	1,500	1,500	9
10	13,789	7,504	7,600	8,000	10 Federal revenue (E-rate)	16,500	16,500	16,500	10
11					11 Special Contracts (Tech support)				11
12					12 Job Training Programs				12
13	7,202	6,286	1,500	2,000	13 Donations, Grants, & Misc	1,250	1,250	1,250	13
14					14 Capital financing				14
15	2,215	2,292	2,450	2,450	15 Fiscal agency fee (Sage)	2,235	2,235	2,235	15
16	8,061	42,586	5,500	23,500	16 Other financing sources	14,000	14,000	14,000	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	676,950	815,127	786,550	945,770	29 Total resources, except taxes to be levied	944,985	944,985	944,985	29
30			1,446,683	1,505,000	30 Taxes estimated to be received	1,500,160	1,500,160	1,500,160	30
31	1,360,652	1,382,224			31 Taxes collected in year levied				31
32	2,037,602	2,197,351	2,233,233	2,450,770	32 TOTAL RESOURCES	2,445,145	2,445,145	2,445,145	32

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

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

Baker County Library District

(name of fund)

(name of Municipal Corporation)

	Historical Data				REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget For Next Year 2025-2026				
	Actual		Adopted Budget This Year Year 2024-2025	SUPPL Budget 1 This Year Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year Year 2022-2023	First Preceding Year Year 2023-2024								
1					1	PERSONNEL SERVICES			1	
2	636,977	680,291	742,645	718,550	2	Salaries	758,459	758,459	758,459	2
3	293,926	325,026	362,240	356,050	3	Benefits	397,627	397,627	397,627	3
4					4	Special Contracts - Grants, Tech Support, Job Training				4
5					5	Severance				5
6					6	Payroll Expenses				6
7					7					7
8	930,903	1,005,317	1,104,884	1,074,600	8	TOTAL PERSONNEL SERVICES	1,156,086	1,156,086	1,156,086	8
9	15.6	15.7	15.7	15.7	9	Total Full-Time Equivalent (FTE)	15.8	15.8		9
10					10	MATERIALS AND SERVICES			10	
11	156,345	146,070	135,500	160,500	11	Collection Development	128,500	128,500	128,500	11
12	16,232	17,696	19,000	19,000	12	Library Consortium	24,000	24,000	24,000	12
13	123,034	123,024	128,700	181,200	13	Facilities & IT Maintenance	134,200	134,200	134,200	13
14	54,963	55,306	73,650	78,500	14	Corporate Costs	71,650	71,650	71,650	14
15	118,393	109,528	125,100	129,800	15	Library Operations	125,150	125,150	125,150	15
16					16					16
17					17					17
18					18					18
19					19					19
21					21					21
22					22					22
23					23					23
24					24					24
25					25					25
27	468,967	451,624	481,950	569,000	27	TOTAL MATERIALS AND SERVICES	483,500	483,500	483,500	27
28					28	CAPITAL OUTLAY			28	
29	6,835	17,906	15,000	25,000	29		20,000	20,000	20,000	29
30					30					30
31					31					31
32					32					32
33					33					33
34					34					34
35	6,835	17,906	15,000	25,000	35	TOTAL CAPITAL OUTLAY	20,000	20,000	20,000	35

150-504-030 (Rev 11-18)

REQUIREMENTS SUMMARY

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

**FORM
LB-30**

General Fund
(name of fund)

Baker County Library District
(name of Municipal Corporation)

	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2025-2026			
	Actual		Adopted Budget This Year Year 2024-2025	SUPPL Budget 1 This Year Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year Year 2022-2023	First Preceding Year Year 2023-2024							
1					1 PERSONNEL SERVICES NOT ALLOCATED				1
2					2				2
3					3				3
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
8					8				8
9	0	0	0	0	9 TOTAL MATERIALS AND SERVICES	0.0	0.0	0	9
10					10 CAPITAL OUTLAY NOT ALLOCATED				10
11					11				11
12					12				12
13	0	0	0	0	13 TOTAL CAPITAL OUTLAY	0	0	0	13
14					14 DEBT SERVICE				14
15	2,114	11,310	0	0	15 Debt service - Baker City LID Resort St Project				15
16					16				16
17	2,114	11,310	0	0	17 TOTAL DEBT SERVICE	0	0	0	17
18					18 SPECIAL PAYMENTS				18
19					19				19
21	0	0	0	0	21 TOTAL SPECIAL PAYMENTS	0	0	0	21
22					22 INTERFUND TRANSFERS				22
23	3,000	12,000	0	5,000	23 Transfer - Technology, Election, Memorial	5,000	5,000	5,000	23
24		10,000	10,000	10,000	24 Transfer - Severance Liability	10,000	10,000	10,000	24
25	15,000	42,586	0	0	25 Transfer - Capital Improvement Fund	100,000	100,000	100,000	25
27					27				27
28	18,000	64,586	10,000	15,000	28 TOTAL INTERFUND TRANSFERS	115,000	115,000	115,000	28
29			5,000	0	29 OPERATING CONTINGENCY	15,559	15,559	15,559	29
30			616,398	767,170	30 RESERVED FOR FUTURE EXPENDITURE	655,000	655,000	655,000	30
31			0	0	31 UNAPPROPRIATED ENDING BALANCE				31
32	20,114	75,896	631,398	782,170	32 Total Requirements NOT ALLOCATED	785,559	785,559	785,559	32
33	1,406,705	1,474,847	1,601,834	1,668,600	33 Total Requirements for ALL Org.Units/Programs within fund	1,659,586	1,659,586	1,659,586	33
34	610,785	643,262			34 Ending balance (prior years)				34
35	2,037,604	2,194,005	2,233,232	2,450,770	35 TOTAL REQUIREMENTS	2,445,145	2,445,145	2,445,145	35

150-504-030 (Rev 05-21)

FORM
LB-31

DETAILED REQUIREMENTS

GENERAL FUND
(Name of Fund)

Historical Data					REQUIREMENTS FOR: <u>Personnel Services</u>					Budget for Next Year 2025-2026		
Actual		Adopted Budget	SUPPL Budget 1	1	Object Classification	Detail	HRS	FTE	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	1
Second Preceding Year 2022-2023	First Preceding Year 2023-2024	This Year Year 2024-2025	This Year Year 2024-2025									
1				1								
2	88,576	90,790	92,608	92,500	2	MGT5 Library Director	40	1.0	93,759	93,759	93,759	2
3	38,273	47,328	55,603	52,050	3	19/5 IT Network and Systems Administrator	32	0.8	59,850	59,850	59,850	3
4	34,359	42,433	44,125	44,000	4	16/5 Admin Assistant - Business Mgr	28	0.7	45,235	45,235	45,235	4
5	43,076	47,496	49,386	49,250	5	11/5 Admin Assistant - Main Branch Library Mgr	40	1.0	50,635	50,635	50,635	5
6	49,861	54,982	57,173	57,000	6	14/5 Librarian II - Tech Svcs / Cataloging	40	1.0	58,609	58,609	58,609	6
7	10,277	9,633	17,970	10,350	7	5/5 Library Asst III - Public Services / Outreach (Bookmobile)	20	0.5	18,417	18,417	18,417	7
8	34,461	36,187	37,640	37,550	8	10/5 Library Assoc II - Coll Mgmt / Serials Specialist	32	0.8	38,581	38,581	38,581	8
9	37,211	41,029	42,680	42,550	9	8/5 Library Tech II - Public Services / Youth Svcs Specialist	40	1.0	43,749	43,749	43,749	9
10	7,047				10	6/5 Library Tech I - IT Asst						10
11	16,387	18,854	17,509	17,250	11	5/5 Library Asst III - Public & Tech Services	19	0.5	17,945	17,945	17,945	11
12	25,883	44,098	30,960	30,250	12	6/5 Library Tech I - Coll Mgmt / Processing	32	0.8	31,741	31,741	31,741	12
13	35,580	37,354	38,700	38,000	13	6/5 Library Tech I - Col Mgmt / Processing & Media Specialist	40	1.0	39,677	39,677	39,677	13
14	44,764	49,384	51,456	50,000	14	14/5 Librarian II - Community Services + Coll Mgmt	36	0.9	52,748	52,748	52,748	14
16	81,115	82,949	92,003	89,250	16	5/3-5 Library Asst III - Public Services / Outreach (Branch Leads)	105	2.6	96,203	96,203	96,203	16
17	35,540	39,075	40,647	40,550	17	7/5 Library Tech II - Facilities Maintenance	40	1.0	41,659	41,659	41,659	17
18					18	13/5 Library Asst (prev Admin Asst - Lib Mgr)						18
19	14,261		14,043	19,500	19	4/5 Library Asst II - Public Services (Subs)	11	0.3	9,447	9,447	9,447	19
20	21,176	27,502	39,825	34,500	20	3/3-5 Library Asst I - Pages	60	1.5	42,261	42,261	42,261	20
21	18,370	9,324	17,554	12,500	21	X Temp Staff / Special Project Pool	16	0.4	15,112	15,112	15,112	21
22	759	1,873	2,765	1,500	22	X Staff training	3	0.1	2,833	2,833	2,833	22
23	112,390	135,107	151,224	147,000	23	BENEFITS Retirement (PERS)			173,235	173,235	173,235	23
24	47,957	47,106	56,812	55,000	24	BENEFITS Social Security (FICA)			58,022	58,022	58,022	24
25	2,436	3,102	4,456	4,250	25	BENEFITS State Unemployment Tax (SUTA @ .001) + Payroll Exp			4,551	4,551	4,551	25
26	127,856	136,317	146,508	146,200	26	BENEFITS Group Health Insurance			156,848	156,848	156,848	26
27	2,297	2,472	2,200	2,500	27	BENEFITS Workers Comp Insurance			3,932	3,932	3,932	27
28	990	922	1,040	1,100	28	BENEFITS Life Insurance			1,040	1,040	1,040	28
29			0		29	BENEFITS Severance						29
30					30	Payroll expenses						30
31					31							31
32	15.2	15.2	15.7	15.8	32	Total Full Time Equivalent (FTE)*	633	15.8				32
33					33	Ending balance (prior years)						33
34					34	UNAPPROPRIATED ENDING FUND BALANCE						34
35	930,903	1,005,317	1,104,884	1,074,600	35	TOTAL REQUIREMENTS			1,156,086	1,156,086	1,156,086	35

150-504-031 (Rev 10-16)

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

112,390	135,107	151,224	147,000	PERS	173,235	173,235	173,235
128,846	137,239	147,548	147,300	Group health & life	157,888	156,848	156,848
52,690	52,680	63,468	61,750	Payroll taxes + ins	66,505	67,545	67,545
636,977	680,291	742,645	718,550	SALARIES	758,459	758,459	758,459
293,926	325,026	362,240	356,050	BENEFITS	397,627	397,627	397,627

FORM
LB-31

DETAILED REQUIREMENTS

GENERAL FUND

(Name of Fund)

1			Adopted Budget This Year Year 2024-2025	SUPPL Budget 1 This Year Year 2024-2025	REQUIREMENTS FOR: Materials & Services	Budget for Next Year 2025-2026			1			
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body				
1					1	Object Classification	Detail					
2	156,345	146,070	135,500	160,500	2		Collection Development (Books, audiovisual, digital, etc)	128,500	128,500	128,500	2	
3	16,232	17,696	19,000	19,000	3		Library Catalog (Sage)	24,000	24,000	24,000	3	
4	51,447	60,899	54,500	104,500	4		Facilities Maintenance	60,000	60,000	60,000	4	
5	26,400	26,400	25,000	25,000	5		Janitorial Contract	25,000	25,000	25,000	5	
6	2,833	3,810	3,200	3,200	6		Janitorial Supplies	3,200	3,200	3,200	6	
7	2,695	3,995	3,000	4,000	7		Equipment Maintenance Services / Lease	3,000	3,000	3,000	7	
8	39,659	27,920	43,000	44,500	8		Computer Maintenance	43,000	43,000	43,000	8	
9	12,153	7,529	10,000	10,000	9		Bookmobile & Vehicle Operations	10,000	10,000	10,000	9	
10	22,542	26,984	31,450	30,800	10		Insurance	31,450	31,450	31,450	10	
11	4,401	4,219	5,000	5,000	11		Travel and Training	5,000	5,000	5,000	11	
12	3,587	0	6,500	6,500	12		Election	6,500	6,500	6,500	12	
13	8,500	9,250	11,000	11,000	13		Audit	11,000	11,000	11,000	13	
14	1,997	1,318	3,000	4,000	14		Bookkeeping	3,000	3,000	3,000	14	
15	3,800	3,570	4,000	4,000	15		Dues and subscriptions	4,000	4,000	4,000	15	
16	2,114	11,310	0	0	16		Debt Service	0	0	0	16	
17	3,222	3,042	4,000	5,000	17		Marketing/Publication	4,000	4,000	4,000	17	
18	1,415	1,827	1,500	2,500	18		Financial Mgt Fees	1,500	1,500	1,500	18	
19	312	442	500	1,000	19		Legal Administration	500	500	500	19	
20	1,284	929	1,200	1,200	20		Professional services	1,200	1,200	1,200	20	
21	3,902	3,725	5,500	7,500	21		Public Programs	3,500	3,500	3,500	21	
22	3,976	3,668	4,000	6,000	22		Branch Mileage / BCLD Courier	4,000	4,000	4,000	22	
23	17,629	20,028	20,000	15,000	23		Library Services Supplies	18,000	18,000	18,000	23	
24	15,020	11,074	15,750	18,550	24		Youth Programs (Summer Reading, storytime, teen)	14,750	14,750	14,750	24	
25	972	1,104	1,500	1,000	25		Postage/Freight	1,500	1,500	1,500	25	
26	50,905	47,540	55,550	53,675	26		Utilities	54,750	54,750	54,750	26	
27	17,738	18,585	18,300	25,575	27		Telecommunications	22,150	22,150	22,150	27	
28					28		Special contracts - grants, tech support travel				28	
29					29		Miscellaneous				29	
30					30						30	
31					31						31	
32					32		Total Full Time Equivalent (FTE)*				32	
33					33		Ending balance (prior years)				33	
34					34		UNAPPROPRIATED ENDING FUND BALANCE				34	
35	471,080	462,934	481,950	569,000	35		TOTAL REQUIREMENTS	483,500	483,500	483,500	35	

* 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				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-2026			
Actual		Adopted Budget	SUPPL Budget 1		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2022-2023	First Preceding Year 2023-2024	This Year Year 2024-2025	This Year Year 2024-2025					
1				1	RESOURCES			1
2				2	Cash on hand * (cash basis), or			2
3	177,242	188,082	215,000	3	Working Capital (accrual basis)			3
4				4	Previously levied taxes estimated to be received			4
5	5,015	9,425	10,000	5	Interest			5
6	3,000	15,000	10,000	6	Transferred IN, from other funds			6
7	0	7,000	10,000	7	Grants and Loans			7
8	5,532	2,000	3,000	8	Donations			8
9	3,485	3,876	4,000	9	Book Sales			9
10	6,891	265		10	Other financing sources			10
11	201,165	225,648	252,000	11	Total Resources, except taxes to be levied			11
12				12	Taxes estimated to be received			12
13				13	Taxes collected in year levied			13
14	201,165	225,648	252,000	14	TOTAL RESOURCES			14
15				15	REQUIREMENTS **			15
16				16	Org Unit or Prog & Activity	Object Classification	Detail	
17	0	0	0	17	Personnel		Wages	0
18	0	0	0	18	Personnel		Payroll taxes & related	0
19				19				
20	10,134	8,654	114,750	20	M&S		Memorial & Grants Dept.	141,750
21	0		1,000	21	M&S		Election reserve	1,000
22	0	342	2,000	22	M&S		Literacy Dept.	2,000
23	0		5,000	23	M&S		Technology Dept. Reserve	15,000
24				24	M&S		Capital Projects - MOVED TO SPEC FUND	
25	0		115,000	25	M&S	CONT.	Severance Liability Dept. Contingency	125,000
26	0	144	250	26	M&S		Corporate Costs (Bank & sales fees)	250
27	3,000	3,000	14,000	27	TRANSFER		Transfer Out	4,000
28				28				
29				29				
30	188,031	213,508		30	Ending balance (prior years)			
31			0	31	UNAPPROPRIATED ENDING FUND BALANCE			0
32	201,165	225,648	252,000	32	TOTAL REQUIREMENTS			289,000

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

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

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

**FORM
LB-11**

This fund was authorized and established by resolution / ordinance
FY18-19 R.003 on (date) 6/10/19 for the following s;
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 2025 -26					
Actual		Adopted Budget	SUPPL Budget 1	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2022-2023	First Preceding Year 2023-2024	This Year Year 2024-2025	This Year Year 2024-2025								
1				1	RESOURCES				1		
2				2	Cash on hand * (cash basis), or				2		
3	104,638	81,356	95,000	95,000	3 Working Capital (accrual basis)	100,000	100,000	100,000	3		
4					4 Previously levied taxes estimated to be received				4		
5	2,740	4,629	5,000	5,000	5 Interest	7,500	7,500	7,500	5		
6	15,000	42,586	0	0	6 Transferred IN, from other funds	100,000	100,000	100,000	6		
7	5,250	0	5,000	5,000	7 Grants and Loans	5,000	5000	5000	7		
8					8				8		
9					9				9		
10	127,628	128,571	105,000	105,000	10 Total Resources, except taxes to be levied	212,500	212,500	212,500	10		
11					11 Taxes estimated to be received				11		
12					12 Taxes collected in year levied				12		
13	127,628	128,571	105,000	105,000	13 TOTAL RESOURCES	212,500	212,500	212,500	13		
14					14 REQUIREMENTS **				14		
15					15 Org. Unit or Prog. & Activity	Object Classification	Detail		15		
16	46,272	34,931	105,000	105,000	16		Facilities maintenance & repair	212,500	212,500	212,500	16
17					17						17
18					18						18
19					19						19
20					20						20
21					21						21
22					22						22
23					23						23
24					24						24
25					25						25
26					26						26
27					27						27
28					28						28
29	81,356	93,639			29	Ending balance (prior years)					29
30			0	0	30	UNAPPROPRIATED ENDING FUND BALANCE		0	0	0	30
31	127,628	128,570	105,000	105,000	31	TOTAL REQUIREMENTS		212,500	212,500	212,500	31

*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 RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-2026						
Actual		Adopted Budget	SUPPL Budget 1	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body					
Second Preceding Year 2022-2023	First Preceding Year 2023-2024	This Year Year 2024-2025	This Year Year 2024-2025									
1				1	RESOURCES			1				
2				2	Cash on hand * (cash basis), or			2				
3	193,102	223,500	245,000	247,000	3	Working Capital (accrual basis)	265,000	265,000	265,000	3		
4					4	Previously levied taxes estimated to be received				4		
5	1,895	10,993	8,500	12,000	5	Interest	12,000	12,000	12,000	5		
6	246,892	261,796	283,000	268,500	6	Membership dues	278,943	278,943	278,943	6		
7					7	Transferred IN, from other funds				7		
8	64,660	67,893	75,000	68,000	8	Restricted grants	80,000	80,000	80,000	8		
9	485	4,736	2,000	5,000	9	Miscellaneous revenue	3,500	3,500	3,500	9		
10					10	Proceeds from prior fiduciary account				10		
12	507,034	568,918	613,500	600,500	12	Total Resources, except taxes to be levied	639,443	639,443	639,443	12		
13					13	Taxes estimated to be received				13		
14					14	Taxes collected in year levied				14		
15	507,034	568,918	613,500	600,500	15	TOTAL RESOURCES	639,443	639,443	639,443	15		
16					16	REQUIREMENTS **				16		
17					17	Org Unit or Prog & Activity	Object Classification	Detail		17		
18					18	PERSONNEL SERVICES				18		
19	72,469	72,598	81,000	81,000	19	PERSONNEL	SALARIES	Systems administrator	82,620	82,620	82,620	19
20	7,030	7,577	8,000	8,000	20	PERSONNEL	SALARIES	Admin Assistant - Business Mgr	8,160	8,160	8,160	20
21	79,499	80,175	89,000	89,000	21			<i>Total Salaries</i>	90,780	90,780	90,780	21
23	20,244	21,533	23,887	25,000	23	PERSONNEL	BENEFITS	Retirement	26,000	26,000	26,000	23
24	6,082	6,133	6,796	6,796	24	PERSONNEL	BENEFITS	Social Security	6,796	6,796	6,796	24
25	20	22	90	30	25	PERSONNEL	BENEFITS	Worker's compensation	30	30	30	25
26	0	0	22,908	22,908	26	PERSONNEL	BENEFITS	Health insurance	24,512	24,512	24,512	26
27	552	516	699	500	27	PERSONNEL	BENEFITS	State taxes	650	650	650	27
28	0	0	0	0	28	PERSONNEL	BENEFITS	Life insurance	0	0	0	28
29	97	153	150	150	29	PERSONNEL	BENEFITS	Payroll expenses	150	150	150	29
30	26,995	28,357	54,530	55,384	30			<i>Total benefits</i>	58,138	58,138	58,138	30
31	106,494	108,532	143,530	144,384	31			TOTAL PERSONNEL SERVICES	148,918	148,918	148,918	31

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

SAGE LIBRARY SYSTEM
(Fund)

BAKER COUNTY LIBRARY DISTRICT
(Name of Municipal Corporation)

Historical Data					DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-2026				
Actual		Adopted Budget	SUPPL Budget 1	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2022-2023	First Preceding Year 2023-2024	This Year Year 2024-2025	This Year Year 2024-2025							
32				32				32		
33				33	MATERIALS & SERVICES			33		
34	0	234	250	250	34	Telecommunications	250	250	250	34
35	5,029	7,652	6,000	19,000	35	Technology	10,000	10,000	10,000	35
36	0	0	0	0	36	Accounting and auditing	0	0	0	36
37	2,215	2,292	2,450	2,450	37	Administrative services (BCLD)	2,600	2,600	2,600	37
38	70,783	74,545	79,000	79,500	38	Contracted service - System support (JG)	81,090	81,090	81,090	38
39	2,431	3,090	5,500	5,500	39	Contracted service - Technical	13,500	13,500	13,500	39
40	0		0	0	40	Contracted service - website	3,000	3,000	3,000	40
41	5,118	4,959	5,000	5,000	41	Dues and subscriptions	5,000	5,000	5,000	41
42	67	75	60	60	42	Postage/freight	60	60	60	42
43	0	0	25	25	43	Printing	25	25	25	43
44	458	1,542	500	500	44	Supplies, Office	500	500	500	44
45	0	552	2,000	2,000	45	Travel	2,000	2,000	2,000	45
46	1,250	0	500	500	46	Training & Professional Developmt	500	500	500	46
47	95,295	111,946	115,000	115,000	47	Courier	120,000	120,000	120,000	47
48	0		0	0	48	Misc (Member credits)	0			48
49	182,646	206,887	216,285	229,785	49	TOTAL MATERIALS & SERVICES	238,525	238,525	238,525	49
50					50					50
51					51	RESERVE				51
52	0	1,817	20,000	15,000	52	RESERVE FUNDS				52
53	0	50,659	33,685	16,331	53	Capital outlay	15,000	15,000	15,000	53
54					54	RFE (Operating Contingency)	30,000	30,000	30,000	54
55					55					55
56	217,894	201,023			56	Ending balance (prior years)				56
57			200,000	195,000	57	UNAPPROPRIATED ENDING FUND BALANCE	207,000	207,000	207,000	57
58	507,034	568,918	613,500	600,500	58	TOTAL REQUIREMENTS	639,443	639,443	639,443	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.

RESOLUTION No. FY2024-25.07

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 2025-2026 in the total amount of **3,586,088 ***
This budget is now on file at Baker County Public Library in Baker City, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2025, for the following purposes:

General Fund		Debt Service Fund	
Organizational Unit or Program:		Debt Service	0
Personnel Services.....	1,156,086	Total.....	\$0
Materials & Services.....	483,500		
Not Allocated to Organizational Unit or Program:		"Other Uses" Fund	
Personnel Services.....	0	Org. Unit/Program: _____	285,000
Materials & Services.....	0	Special Payments.....	0
Capital Outlay.....	20,000	Transfers Out.....	4,000
Debt Service	0	Contingency.....	0
Special Payments.....	0	Total.....	\$289,000
Transfers Out.....	115,000	Reserve Fund - Capital Investment	
Contingency.....	15,559	Org. Unit/Program: _____	212,500
Total.....	\$1,790,145	Special Payments.....	0
		Transfers Out.....	0
		Contingency.....	0
		Total.....	\$212,500
		Sage Library System Fund	
		Org. Unit/Program: _____	402,443
		Special Payments.....	0
		Transfers Out.....	0
		Contingency.....	30,000
		Total.....	\$432,443
		Total APPROPRIATIONS, All Funds	\$2,724,088
		Total Unappropriated and Reserve Amounts, All Funds	862,000
		TOTAL ADOPTED BUDGET	\$3,586,088 *
			(*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 2025 - 2026 :

- (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:

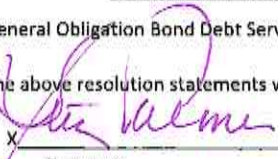
Subject to the General Government Limitation

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 10, 2025.

X 

Signature

2025-2026 proposed **RESOLUTION No. FY2024-25.07**

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total
General Fund	\$1,156,086	\$483,500	\$20,000	\$0	\$115,000	\$15,559	\$0	\$655,000	\$2,445,145
Other Uses Fund	\$0	\$285,000	\$0	\$0	\$4,000	\$0	\$0	\$0	\$289,000
Reserve Fund - Capital Investment			\$212,500						\$212,500
Sage Library System Fund	\$148,918	\$238,525	\$15,000	\$0	\$0	\$30,000	\$0	207,000	\$639,443
TOTALS	\$1,305,004	\$1,007,025	\$247,500	\$0	\$119,000	\$45,559	\$0	\$862,000	\$3,586,088

VS PREVIOUS	
-\$5,625	-0.23%
\$32,000	11.07%
\$107,500	50.59%
\$38,943	6.09%
\$172,818	4.82%

\$ Change from prev. \$172,818
% Change from prev. 4.82%

RESOLUTION No. FY2024-25.06

2024-2025 supplemental 1

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total
General Fund	\$1,074,600	\$569,000	\$25,000	\$0	\$15,000	\$0	\$0	\$767,170	\$2,450,770
Other Uses Fund	\$0	\$243,000	\$0	\$0	\$14,000	\$0	\$0	\$0	\$257,000
Reserve Fund - Capital Investment			\$105,000						\$105,000
Sage Library System Fund	\$144,384	\$229,785	\$15,000	\$0	\$0	\$16,331	\$0	\$195,000	\$600,500
TOTALS	\$1,218,984	\$1,041,785	\$145,000	\$0	\$29,000	\$16,331	\$0	\$962,170	\$3,413,270

VS PREVIOUS	
\$217,538	8.88%
\$5,000	1.95%
\$0	0.00%
-\$13,000	-2.16%
\$209,538	6.14%

\$ Change from prev. \$209,538
% Change from prev. 6.14%

2024-2025 proposed

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total
General Fund	\$1,104,884	\$481,950	\$15,000	\$0	\$10,000	\$5,000	\$0	\$616,398	\$2,233,232
Other Uses Fund	\$0	\$238,000	\$0	\$0	\$14,000	\$0	\$0	\$0	\$252,000
Reserve Fund - Capital Investment			\$105,000						\$105,000
Sage Library System Fund	\$143,530	\$216,285	\$20,000	\$0	\$0	\$33,685	\$0	200,000	\$613,500
TOTALS	\$1,248,414	\$936,235	\$140,000	\$0	\$24,000	\$38,685	\$0	\$816,398	\$3,203,732

VS PREVIOUS	
-\$19,837	-0.89%
-\$5,000	-1.98%
\$0	0.00%
\$44,500	7.25%
\$19,663	0.61%

\$ Change from prev. \$19,663
% Change from prev. 0.61%

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

To assessor of **BAKER** County

FORM OR-LB-50 2025-2026

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

Check here if this is an amended form.

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> <small>Mailing Address of District</small>	<u>Baker City</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97814</u> <small>ZIP code</small>	<u>7/10/2024</u> <small>Date</small>
<u>Perry Stokes</u> <small>Contact Person</small>	<u>Library Director/CEO/Budget Officer</u> <small>Title</small>	<u>541-523-6419</u> <small>Daytime Telephone</small>	<u>director@bakerlib.org</u> <small>Contact Person E-Mail</small>	

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

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

PART I: TAXES TO BE IMPOSED

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

PART II: RATE LIMIT CERTIFICATION

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

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

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

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	ORS Authority**	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 ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.

F I L E D

1-106
2021


Notice of Measure Election

FEB 23 2021

SEL 803

rev 03/18 ORS 250.035,
250.041, 255.145, 255.345

District

11:50 * 

Notice

Date of Notice 2/26/2021	Name of District Baker County Library District	Name of County or Counties Baker	Date of Election 5/18/2021
------------------------------------	--	--	--------------------------------------

Final Ballot Title The following is the final ballot title of the measure to be submitted to the district's voters. The ballot title notice has been published and the ballot title challenge process has been completed.

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 2022-23? This measure renews current local option taxes.

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

This measure will not increase current tax rates. It continues an existing local option tax that, without renewal, will expire after the 2021-22 tax year. If renewed, the tax revenue will sustain funding for maintenance of Baker County library facilities and general operations for five years. This replacement levy would run from the 2022-23 tax year through the 2026-27 tax year. Without this levy revenue providing 1/3 of the library budget, the district will experience severe cuts to its operations, services, and workforce, including reductions to: building repair and capital maintenance projects such as strategic replacement for aging mechanical, structural, architectural, and safety and security components; open hours; reading and learning programs for children such as story times, summer reading, and STEM programs; student support services; collection of new books, audiobooks, movies, and digital resources; and upkeep of public computers, printers, and cybersecurity. The proposed rate will raise approximately \$413,087 in 2022-23, \$421,349 in 2023-24, \$429,776 in 2024-25, \$438,372 in 2025-26, and \$447,139 in 2026-27 for a total of \$2,149,724.

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 elections authority; or
- any initiative or referendum, if required by local ordinance.

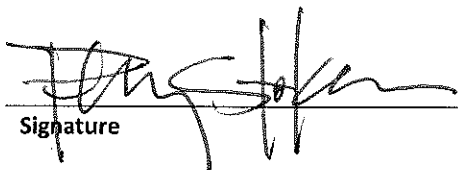
Explanatory Statement Attached? Yes No

Authorized District Official Not required to be notarized.

Name Perry Stokes	Title Library Director / County Librarian
Mailing Address 2400 Resort St, Baker City, OR 97814	Contact Phone 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 that notice of receipt of ballot title has been published and the ballot title challenge process for this measure completed.


Signature

2/23/2021
2/9/2021 PS
Date Signed

1-106 Baker County Library District Baker County
 Library District
 VOTE FOR 1

	Yes	No	Overvotes	Undervotes	Contest Total
Baker 1	381	150	0	35	566
Baker 2	367	142	0	31	540
Baker 3	420	154	0	26	600
Baker 4	469	216	0	36	721
Baker 5	510	249	0	37	796
Baker Country 13	310	136	0	17	463
Durkee 14	31	23	0	5	59
Eagle Valley 15	203	64	0	9	276
Haines 17	210	121	0	9	340
Hereford 18	33	17	0	1	51
Huntington 19	79	49	0	9	137
Irondyke 20	20	15	0	2	37
Keating 21	80	38	0	3	121
Pine Valley 22	312	96	0	23	431
Poca-Wing 24	375	170	0	14	559
Sumpter 25	114	71	0	5	190
Unity 26	37	10	0	9	56
Totals	3,951	1,721	0	271	5,943

STATE OF OREGON, County of Baker, SS
 I hereby certify that I have compared the
 within instrument with the original instru-
 ment now on file in my office, and that it is
 a true and correct copy of the same and of
 the whole thereof.

Dated June 3, 2021
 By Stefanie Kirby - Deputy
 Stefanie Kirby, County Clerk



I DO HEREBY CERTIFY THAT THE VOTES RECORDED
 ON THIS ABSTRACT CORRECTLY SUMMARIZE
 THE TALLY OF VOTES CAST AT THE ELECTION INDICATED.

DATED THIS 3rd DAY OF June, 2021.

Stefanie L. Kirby
 STEFANIE L. KIRBY,
 BAKER COUNTY CLERK

