Budget Committee
Meeting Agenda

Electronic meeting via GoToMeeting platform
https://global.gotomeeting.com/join/969773621

Or dial in using a phone. United States: +1 (312) 757-3121  Access Code: 969-773-621

Wed. May 26 2021  5:00pm – 7:00pm

Board Directors
Gary Dielman
Betty Palmer
Kyra Rohner
Beth Bigelow
Frances Vaughan

Committee Members
Aletha Bonebrake
Linda Collier
Joy Leamaster
Bob Savage
Ann Mehaffy

Budget Officer: Perry Stokes

I. Call to Order by President of Library Board
i. Introductions & roll call

II. Nomination & election of Chair of Budget Committee
Dielman

III. Additions/deletions from the Agenda (ACTION)
Chair

IV. Conflicts or potential conflicts of interest
Chair

V. Presentation of proposed budget by Budget Officer
Stokes
  i. Budget Message
  ii. General Fund
  iii. Other Uses Fund
  iv. Sage Library System Fund
  v. Reserve Fund – Capital Investment

VI. Public comment
Chair

VII. Budget Committee questions and deliberations
Chair

VIII. Approval of Budget (ACTION) [if applicable]
Vote on Approval of Budget
Standard motion language: “...that the Baker County Library District budget committee approve the YYYY-YYYY fiscal year budget and the property taxes it contains at the permanent rate of $0.5334 per $1,000 of assessed value for operating purposes, and at the rate of $0.249 per $1,000 for local option tax.”
See attachment: Recommended Budget Committee Motion

<table>
<thead>
<tr>
<th>Motion</th>
<th>2nd</th>
<th>Vote</th>
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<td>Y</td>
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IX. Recess or Adjournment
Chair

Second Budget Committee Meeting (in case of recess)
Thu, May 27, 2021, 5:00 pm – 2nd Budget Committee meeting (if necessary)

Other Local Budget Meeting:
Budget Hearing / Regular Board Meeting
Mon, June 14 2021; 6pm

2400 Resort St
Baker City OR 97814
541.523.6419
www.bakerlib.org
FY21-22 Budget Committee Membership

Appointive Members

<table>
<thead>
<tr>
<th>Name</th>
<th>City</th>
<th>Term start (3 years)</th>
<th>Term expiration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aletha Bonebrake</td>
<td>Baker City</td>
<td>5/2016</td>
<td>6/2021</td>
</tr>
<tr>
<td>Linda Collier</td>
<td>Halfway</td>
<td>5/2016</td>
<td>6/2021</td>
</tr>
<tr>
<td>Bob Savage</td>
<td>Baker City</td>
<td>5/2017</td>
<td>6/2022</td>
</tr>
<tr>
<td>Joy Leamaster</td>
<td>Baker City</td>
<td>5/2021</td>
<td>6/2023</td>
</tr>
<tr>
<td>Ann Mehaffy</td>
<td>Baker City</td>
<td>5/2021</td>
<td>6/2023</td>
</tr>
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Governing Body (Library Board) Members

<table>
<thead>
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<th>Name</th>
<th>City</th>
<th>Term start (4 years)</th>
<th>Term expiration</th>
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<tbody>
<tr>
<td>Gary Dielman</td>
<td>Baker City</td>
<td>7/1/2019</td>
<td>6/30/2023</td>
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<tr>
<td>Kyra Rohner</td>
<td>Baker City</td>
<td>7/1/2017</td>
<td>6/30/2021+</td>
</tr>
<tr>
<td>Betty Palmer</td>
<td>Baker City</td>
<td>7/1/2017</td>
<td>6/30/2021+</td>
</tr>
<tr>
<td>Beth Bigelow**</td>
<td>Haines</td>
<td>7/1/2017</td>
<td>6/30/2021+</td>
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<tr>
<td>Frances Vaughan*</td>
<td>Baker City</td>
<td>7/1/2019</td>
<td>6/30/2023</td>
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*Appointed to position vacated by Nellie Forrester (Oct 2018)
**Appointed to position vacated by Della Steele (Aug 2019)

Statutory Authority

ORS 294.414 Budget committee.

1. Except as provided in ORS 294.423, the governing body of each municipal corporation shall establish a budget committee in accordance with the provisions of this section.

2. The budget committee shall consist of the members of the governing body and a number, equal to the number of members of the governing body, of electors of the municipal corporation appointed by the governing body; if there are electors fewer than the number required, the governing body and the electors who are willing to serve shall be the budget committee; and if there are no electors willing to serve, the governing body shall be the budget committee.

3. The members of the budget committee shall receive no compensation for their services as members of such committee.

4. Appointive members of the budget committee may not be officers, agents or employees of the municipal corporation.

5. Appointive members of a budget committee that prepares an annual budget shall be appointed for terms of three years. The terms shall be staggered so that, as near as practicable, one-third of the terms of the appointive members end each year.

6. Appointive members of a budget committee that prepares a biennial budget shall be appointed for terms of four years. The terms shall be staggered so that, as near as practicable, one-fourth of the terms of the appointive members end each year.

7. If any appointive member is unable to serve the term for which the member was appointed, or an appointive member resigns prior to completion of the term for which the member was appointed, the governing body of the municipal corporation shall fill the vacancy by appointment for the unexpired term.
(8) If the number of members of the governing body is reduced or increased by law or charter amendment, the governing body of the municipal corporation shall reduce or increase the number of appointive members of the budget committee so that the number thereof shall be equal to but not greater than the number of members of the governing body. To effect a reduction, the governing body of the municipal corporation may remove such number of appointive members as may be necessary. The removals shall be made so that the number remaining will be divided into three, if the terms of the appointive members are governed by subsection (5) of this section, or four, if the terms of the appointive members are governed by subsection (6) of this section, equal or approximately equal groups as to terms. In case of an increase, additional appointive members shall be appointed for such terms so that they, together with the members previously appointed, will be divided into three or four, as appropriate under this section, equal or approximately equal groups as to terms.

(9) The budget committee shall at its first meeting after its appointment elect a presiding officer from among its members.
2021-2022 Budget Calendar

A. Monday, Apr 12, 2021, 6.00 – 8.00pm
First draft proposal review at Regular Board Meeting

B. April 27 - May 1, 2021
Publish 1st Notice of First Budget Committee Meeting
(5 - 30 days before hearing, at least 5 days apart)
*2nd notice not necessary due to online publishing

C. Monday, May 10, 2021, 6.00 – 8.00pm
Second draft proposal review at Regular Board Meeting

D. Wednesday, May 26, 2021, 5.00 - 7.00pm
First Budget Committee Meeting
• Receive budget message
• Presentation of budget document
• Budget Committee deliberations and questions
• Public comment

E. Thursday, May 27, 2021, 5.00 - 7.00pm
Second Budget Committee Meeting (if necessary)
• Budget Committee deliberations and questions

F. June 1 - 5, 2021
Publish financial summaries and Notice of Budget Hearing
(one publication, 5 – 30 days before hearing)

G. Monday, June 14, 2021, 6.00p
Public Hearing and Annual Fiscal Meeting
• Meeting to adopt budget, appropriate funds, and levy property taxes

H. Before July 15, 2021
Deliver notice of property tax form LB-50 to County Tax Assessor
2021-22 Budget Notes

May 26, 2021
Prepared by Budget Officer Perry Stokes

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

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

Overview

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

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

- **General Fund**: This fund is where most of the activity happens. It includes the District's major income (namely, tax revenue) and expenses.

- **Other Uses (Grants & Contingencies) Fund**: This fund is used for special-purpose grants, such as those given to the District by foundations, as well as donations from our Friends and Foundation support groups, income from online book sales, and transfers from the General Fund put aside for strategic purposes. Expenditures from this fund are for the purposes outlined in the grant, special project needs, or particular items the contributors choose to fund.

- **Sage Fund**: This fund is used for operation of the Sage Library System (Sage). BCLD assumed fiscal agent responsibilities for Sage from Eastern Oregon University (EOU) as of July 1 2014. Sage revenue primarily comes through membership fees and grants. Expenditures from this fund are for staff and various services, technical support contracts, materials, training, grant and special project needs, or any other purpose the Sage User Council chooses to fund. This fund operates from its own separate bank account, so funds are not comingled with BCLD. Sage checks are signed by the BCLD Board Chair and myself as Fiscal Agent officer. Interfund transfers are disallowed between the Sage Fund and other BCLD funds. Bills that include costs for both BCLD and Sage are paid by BCLD, then Sage compensates the District. Monthly financial reports are reviewed by the BCLD board. Those reports are also provided to Sage User Council at its bi-monthly meetings.

- **Reserve Fund – Capital Investment**: This recently created fund is for the purpose of strategically planning for anticipated expenditures for major repairs and maintenance of district facilities or other capital assets.

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

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

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

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

For your assistance, following the budget message, I traditionally go through the budget line-by-
line below, noting rationales for the numbers as well as the reason for any changes. In the
interest of COVID-19 safety, however, I will aim to keep the presentation time brief and just
highlight lines of significance. In addition to the budget and these notes, I have included several
attachments to help you evaluate this proposed budget:

- **Attachment I:** Recommended motion to approve the budget.*
- **Attachment II:** FY2021-22 Budget proposal goals & highlights*
- **Attachments III.a-b.:** FY2021-22 Budget proposal summary vs prior year
- **Attachment IV:** Tax Revenue Projection
- **Attachments V.a-g.:** Legal budget packet (LB20, LB31 PS, LB31 M&S, LB30, LB10 Other
  Fund, LB10 Sage Fund, LB11 Reserve Fund)*
- **Attachment VI:** FY2021-22 Budget salary detail*
- **Attachment VII.a-b:** FY2021-22 Wage & management salary scale
- **Attachment VIII:** 2021 Salary Survey
- **Attachment IX:** Most recent financial statements
- **Attachment X:** General Fund Master Budget Plan, featuring FY20-21 budget closeout
  projection, proposed FY21-22 budget, and history detail for prior years

*Denotes items in brief version of packet

Please let me know if you have any questions or would like additional information to help with your
deliberations. I can be contacted at director@bakerlib.org or 541-403-0450 (voice or text).
For the following budget descriptions, please refer to the Legal Budget (LB) form spreadsheets, referencing the form numbers at upper left corner of the page.

**LB20 General Fund – Resources**

Revenues forecasts for the budget proposal are based on an assumption of continued strong growth of property values. Compared to the original prior year budget, I project significant increases in current and prior year taxes estimated to be received, an upward correction of fines and fee income, and a solid cash carryover of Net Working Capital (AKA Operations Reserve) thanks to unanticipated surplus tax revenues received in the current fiscal year.

- **2 – Net working capital (AKA Cash on hand / Cash carryover):** This is the base amount of Operations Reserve the District has accumulated to support expenses accrued from the start of the fiscal year until taxes are received in November. It is important that this Reserve continue to grow in proportion to the budget and expense patterns in order for the district to continue to be self-sufficient and debt free.

I anticipate the total Operations Reserve to be at least $515,000, a carryover growth of approximately $84,000 for the proposed budget. This is well above the prior target amount of $400,000, and is projected to cover typical expenses for 4.5 months at an average of $100,000 per month. Uncommonly large expenditures in 2020 were mainly due to COVID-19 mitigation projects funded by CARES Act claims. Traditionally, the General Fund has temporarily borrowed from the District’s Other Uses fund to support operations until tax receipts are distributed in early November. The District aims to maintain the Operations Reserve at a level sufficient to make borrowing from the Other Fund not routinely necessary.

### GENERAL FUND - EXPENSES

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<thead>
<tr>
<th></th>
<th>Q1</th>
<th>Q2</th>
<th>Q3</th>
<th>Q4</th>
<th>TOTAL</th>
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<td>267,358</td>
<td>472,315</td>
<td>476,547</td>
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<td>FY19-20</td>
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<td>349,167</td>
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<td>% of whole</td>
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<td>FY18-19</td>
<td>283,161</td>
<td>298,391</td>
<td>282,934</td>
<td>257,359</td>
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<td>26.6%</td>
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<td>22.9%</td>
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<td>FY17-18</td>
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<td>320,440</td>
<td>283,145</td>
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<td>1,181,348</td>
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<td>% of whole</td>
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<td>FY16-17</td>
<td>307,910</td>
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<td>25.1%</td>
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<tr>
<td>FY15-16</td>
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<td>23.3%</td>
<td>24.1%</td>
<td>28.0%</td>
<td>24.5%</td>
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- **3 - Previously levied taxes:** These amounts are based on the rate of this year's receipt of back taxes from previous years. Proceeds for FY19-20 were extraordinarily above normal due to settlement of tax assessment challenges from commercial property sales and improvements.
Disbursements received in the FY20-21 are also forecast to be more than originally anticipated by about $12,000. The proposed budget assumes the prior year amount will be a new standard.

- **4 – Interest**: This revenue is earned from the District’s investment pool managed by Baker County. The District’s fund balance has been growing from year to year with a peak level reached in FY19-20. The rate of returns this year is slightly above the original forecasted and the same figure is used for the proposed budget. Actual figures are not known until after the start of the next fiscal year.

- **5 – Transferred IN**: This amount is primarily from online book sales collected in Other Funds transferred over to support Collection Development. Online sales have been somewhat lower than prior years but are supplemented by proceeds from the Winter Used Book Sale.

### ONLINE SALES - USED BOOKS

<table>
<thead>
<tr>
<th>FY12-13</th>
<th>FY13-14</th>
<th>FY14-15</th>
<th>FY15-16</th>
<th>FY16-17</th>
<th>FY17-18</th>
<th>FY18-19</th>
<th>FY19-20</th>
<th>FY20-21</th>
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<td>4,806</td>
<td>4,931</td>
<td>3,279</td>
<td>3,922</td>
<td>5,500</td>
<td>5,196</td>
<td>6,633</td>
<td>4,695</td>
<td>3,178</td>
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- **7- Fines and fees**: These are generated from fines, lost item charges, faxes, copies and printouts, out-of-area library card fees, and miscellaneous other items. Prior year losses due to the COVID-19 lockdown were not as severe as originally anticipated. The proposed budget conservatively estimates an amount below normal due to a new program of allowing 5 free print pages per day to library users. How the new contracted service for Materials Recovery will impact collections in this line is not yet known.

- **8 – State government funds**: This amount is from Oregon funding of early literacy and Summer Reading through the Ready to Read grant program from the Oregon State Library. The grant program scope includes early literacy, summer reading, and school age (afterschool) projects for youth birth—12th grade. Funding is based on youth populations & is expected to remain stable.

- **9 – Other tax revenues**: This amount is from various County sources such as foreclosure and timber sales. Due to high variability, it is budgeted with only a baseline “placeholder” figure.

- **10 – Federal funds**: This amount is from reimbursements for telecommunications expenses under the federal E-Rate program distributed through the Institute for Museum and Library Services (IMLS). Looking back at historical data, the line was high in FY16-17 for funds received on a capital project of upgrading the Internet network infrastructure at the main library branch. Though the current administration has proposed to eliminate all federal funding for museums and libraries for the fourth year in a row, Congress has continued to fund IMLS. E-rate revenue is projected at a regular rate of reimbursement.

- **11 – Special Contracts (Tech Support)**: In previous years, these monies are prorated salary, benefits and actual mileage costs for contracted visits to client libraries by the District’s IT Manager for tech support. Those support visits were discontinued and not expected to resume. In FY17-18, however, the district did contract out its Business Manager for a brief consulting visit to the newly formed Jackson County Library District. In recent years, the district has considered contracting out a staff certified to pilot drones to other government agencies for property inspections, but the service has not yet been achieved.

- **12 – Job Training Programs**: Primarily pass-through funding for state or federal job training programs. Hosting agency contribution is minimal. No Job Trainee is anticipated.

- **13 – Donations, grants & miscellaneous**: Contributions directed specifically for general fund
items. This category included CARES Act pandemic grant funds for FY20-21. For the proposed budget, a modest figure is projected with anticipation of some additional COVID-19 funding from the American Rescue Plan.

- **14 – Capital financing:** The last use of this category was the 2013-14 financing of $22,871 with Baker City for the District’s portion of the Resort St Improvement Project. The District has budgeted to expend $2,000 per year until the loan is paid off in 2028. No new financing is currently planned.

- **15 – Fiscal agency fee:** The administrative fee for fiscal agency services to the Sage Library System is based on a 2% portion of Sage’s prior year budget total after accounting expenses are taken out. The majority of the 2% is paid through the Sage Fund to the district’s Admin Services Manager for 5 accounting hours per week. The remainder is paid to the district as fiscal administrative fee, which calculates to reimbursement of BCLD for an average of 1 hour per week of oversight time at the Director’s salary rate.

- **16 – Other financing sources:** This line has previously been used for miscellaneous income such as insurance settlements such as for roof damage claims incurred in the severe winter of 2017.

- **30 - Taxes estimated to be received:** Figures are based on the assessed value of countywide property, divided by 1,000 then multiplied by the District millage permanent rate of 0.5334 and local option levy rate of 0.249. The rate of collection and compression are two factors which significantly reduce this revenue. Compression has dropped significantly on the Local Option Revenue recently. See the Tax Revenue Projection report for details on this calculation.

COVID-19 had little impact on the tax revenue growth rate for the County. In the prior year budget preparation, the District braced for a drop from the robust FY19-20 rate of 3.8% to 2.0%, but the actual rate was 3.5%. With reports of strong home and property sales, and spiking construction costs, using that same rate to forecast revenues in the proposed budget is considered conservative. A 1% change in the growth rate will result in about a $10,000 increase or decrease.

The Board customarily adopts a Supplemental Budget annually at its June meeting to accommodate any surplus revenue and modify expenditure authority for various categories.
BCLD BUDGET FY21-22
General fund - resources

- Property Taxes - Local Option Levy 20%
- Operating Reserve 28%
- Property Taxes - Permanent Rate 47%
- Prior Year Tax 2%
- Fines & Fees 1%
- State revenue (R2F Grant) 1%
- Interest 1%

BCLD BUDGET FY21-22
GENERAL FUND - EXPENSES

- Personnel 65%
- Collection & Catalog 10%
- Maintenance - Facilities & Vehicle 7%
- Utilities 5%
- Corporate Costs 4%
- Debt Service 0%
- Capital Outlay 2%
- Telecom 13%
- IT 3%
- Library Operations 9%
LB 31 General Fund - Expenditures

**Personnel Services**

The figures presented here are based on a proposed 4.0% Cost of Living Adjustment (COLA) to all non-salaried employees.

For most of the past four years, staff COLA has been steady at 2 - 2.5%, with the exception of 1% in 2020-2021. The trend of rising benefit costs – health insurance and retirement – tends to consume a lion’s share of new revenue. This constrains the District’s ability to keep wage increases at pace with inflation, and tends to result in falling real wage rates for our employees.

The most recent [Western Region Consumer Price Index](https://www.bakerlib.org) chart shows the rolling 12 month total has surged to 3.9% with spiking gasoline and commodities prices. I am forecasting it will end at around 4% for the fiscal year. Providing a 4.0% COLA will keep wages mostly in line with inflation for the year.

In addition to the real wage and hazard pay factors, the Oregon Minimum Wage Schedule continues to put pressure on the district to raise wages for low and high-level positions and keep salaries competitive.
enough to recruit and retain high performance staff. I am pleased this budget allows the ability to incorporate step-level increases for two of our managing librarian staff in order to correct imbalances in relation to the Director salary, and bring them in line with peer library compensation rates. The disparity should continue to be addressed over the next five years with additional step adjustments and a constraint to Director salary growth of a cut-rate COLA for no more than half the percentage awarded to classified and managerial staff.

As of July 1 2021, the state minimum wage for non-urban counties will increase by $0.50 to $12.00. This schedule enacted by the Oregon legislature in 2016 increases the minimum wage $0.50 each year until 2022 ($12.50). Currently, no district pay rates are below the minimum. To recruit and retain quality staff, the district needs to strategically keep its wage structure ahead of that basic level.

Other significant salary elements include

- Reclassification increase for two Managing Librarian staff to correct disproportion to peer libraries and Library Director salary.
- Step increases for 11 staff.
- Addition of regular weekly training shifts for substitute staff.
- Addition of fifth High School Library Page for shelving and collection management.
- COLA for Library Director at half rate awarded to employees.
- Total FTE is 15.0

In aggregate, the total Salary line is moderately increased (4.5%) as compared to the original FY20-21 budget.

In the Benefits category, health insurance rates from Special Districts Insurance Services (SDIS) have jumped by 6%. This follows a 22% spike of the combined prior two years. The number of employees receiving health insurance will increase by one from 10 to 11, which accounts for around $10,000 of the category growth. The addition is technically not new, but a resumption of benefits since the employee had previously opted out due to having coverage elsewhere for many years, which saved the district a substantial amount over that period.

Oregon’s Public Employee Retirement System (PERS) rates were increased for the new biennium of 2022-2024. Since Oregon PERS asset returns suffered losses in 2018 and 2019, contribution rate increases are assessed but were reduced by legislative action that re-amortized the liability.

- For BCLD Tier 1 employees, the rate rises only about a half percent from 26.00% to 26.44%.
- For OPSRP employees, the rate increase is nearly 2% from 18.28% to 20.14%.
- Rate changes amount to a total dollar increase of about $11,250 for BCLD.

In sum, compared to the original FY20-21 budget, the Personnel Services department is increased 6.4% (+$54,368). Personnel Services will make up 67.5% of the Total Operating Budget which is within the best practices target ratio of 65-70%.

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

- **27 - Workers compensation**: Based on recent invoices from Special Districts Association of Oregon (SDAO).

- **28 – Life Insurance**: Provided through Lincoln Financial Group, calculated based on rate history.

- **29 – Severance**: Category reserved for payout of unused accumulated vacation hours (capped) and half of sick-leave to qualified employees.

- **30 – Payroll expenses**: Unused. See Financial Management Fees.
LB 31 General Fund - Expenditures

**Materials & Services**

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

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<td>624,326</td>
<td>686,252</td>
<td>701,821</td>
<td>771,982</td>
<td>775,878</td>
<td>762,161</td>
<td>847,501</td>
<td>901,869</td>
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<tr>
<td>M&amp;S</td>
<td>298,254</td>
<td>301,860</td>
<td>317,137</td>
<td>399,365</td>
<td>384,531</td>
<td>367,304</td>
<td>411,255</td>
<td>433,380</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td><strong>922,580</strong></td>
<td><strong>988,112</strong></td>
<td><strong>1,018,958</strong></td>
<td><strong>1,171,347</strong></td>
<td><strong>1,160,409</strong></td>
<td><strong>1,129,465</strong></td>
<td><strong>1,258,756</strong></td>
<td><strong>1,335,249</strong></td>
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<tr>
<td>Personnel %</td>
<td>67.7%</td>
<td>69.5%</td>
<td>68.9%</td>
<td>65.9%</td>
<td>66.9%</td>
<td>67.5%</td>
<td>67.3%</td>
<td>67.5%</td>
</tr>
<tr>
<td>M&amp;S %</td>
<td>32.3%</td>
<td>30.5%</td>
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<td>32.5%</td>
<td>32.7%</td>
<td>32.5%</td>
</tr>
<tr>
<td>Books/collection</td>
<td>100,810</td>
<td>95,908</td>
<td>99,802</td>
<td>91,538</td>
<td>120,000</td>
<td>106,399</td>
<td>102,000</td>
<td>120,000</td>
</tr>
<tr>
<td>Books %</td>
<td>10.9%</td>
<td>9.7%</td>
<td>9.8%</td>
<td>7.8%</td>
<td>10.3%</td>
<td>9.4%</td>
<td>8.1%</td>
<td>9.0%</td>
</tr>
<tr>
<td>Carryover</td>
<td>191,061</td>
<td>216,851</td>
<td>219,537</td>
<td>197,121</td>
<td>308,491</td>
<td>474,180</td>
<td>393,195</td>
<td>513,685</td>
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<tr>
<td>% chg</td>
<td>13.5%</td>
<td>1.2%</td>
<td>-10.2%</td>
<td>56.5%</td>
<td>53.7%</td>
<td>-17.1%</td>
<td>30.6%</td>
<td></td>
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</table>

In the recent years, the district has often been able to be near or above the benchmark target of 10% minimum ratio portion of the Operations Budget. In 2017-18, collection funds were rerouted to unanticipated facilities repair costs. The proposed budget begins with a Collection investment of 9.0% to start, which is typical.

Trends show circulation of print collections continues to be steady and movie borrowing has declined since peaking in early 2015. Digital catalog use, which was growing steadily prior to the pandemic, experienced a surge of usage in 2020-2021 with a pinnacle of checkouts in May 2020 of 1,476 for the month. Digital loans have grown statewide by more than 25%.
3 - **Library Consortium**: The majority of this category consists of the annual Sage Library System membership plus approximately $1,000 for OCLC subscriptions to the WebDewey cataloging resource and ILL services. The Sage membership fee has increased 3.1% over the previous year. BCLD’s Sage fee will be offset by approximately $2,000 to compensate for fiscal agency duties. This amounts to a discount on Sage membership of approximately 15%.

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

- **5 - Janitorial Contract**: This line has traditionally funded Professional Janitorial Services for at least 4 days at the Baker branch. Enhanced sanitation requirements due to the COVID-19 Pandemic mandate that restrooms and shared surface areas be cleaned at least once daily every day of the week. The proposed budget continues this schedule.

- **6 – Janitorial Supplies**: Includes cleaning products and disposable restroom supplies.

- **7 – Equipment Maintenance Services**: Includes Xerox copier services contract and piano tuning.

- **8 – Computer Maintenance**: Includes funds for replacement and repair of outdated or defective computers, printers and other tech equipment, license fees, and branch travel for the IT manager. The allocation is based on expense history. It assumes continuing upgrade of aging computers, catalog stations, and network infrastructure components. Category growth accommodates the addition of WiFi hotspots for public loan, and an IT professional services support contract for staff succession planning.

- **9 – Bookmobile & Vehicle operations**: Includes fuel, repairs and replacement needs such as tires for district vehicles. Amount based on history. Two new vehicles were added to the district fleet this past year. Both are in good condition but may cause more future expenses than ordinarily in this line.

- **10 - Insurance**: Amount based on previous invoices from SDAO for liability and flood insurance.

- **11 – Travel & training**: Includes costs associated with professional development opportunities, in-house training event expenses, and outreach activities, including mileage, meals, lodging and parking reimbursements. With the expectation that remote virtual training will continue to be offered in the next year, I have proposed to keep this line stable.

- **12 - Elections expense**: This is a periodic expense for board member election or local option levy measure. The District’s costs are calculated as a proportion of other items on the ballot each year. Every four years, the charge is around $6,000 instead of the usual $3,500. In May 2021, the District’s 5-year Local Option Levy was on the ballot for renewal. It passed with 70%! The district will have no election measure in the next fiscal year.

- **13 - Audit**: The Professional Audit Services Contract was up for bid in FY19-20 and awarded to a firm at a lower rate. The proposed budget is based on the amount paid in the prior year plus a projected increase and consulting fee contingency.

- **14 - Bookkeeping**: Includes accounting software costs, annual payroll subscription, and related supplies (check orders, deposit slips, and year-end forms).

- **15 – Dues and subscriptions**: Includes memberships in local organizations and professional

- **16 – Debt service**: An outstanding debt of $24,500 plus low rate accruing interest was assessed to BCLD in FY14-15 from the City of Baker City for the Resort Street Project. The District plans to pay at least $2,000 each year until paid off (estimated to be in year 2027), but is allotted up to 20 years. In past years, the line has also included bank loan origination fees and interest for Tax Anticipation Note loan if necessary for operating funds prior to receipt of tax funds beginning in mid-November.

- **17 – Marketing/Publication**: Ordinarily includes advertising library services and events in local media. Publishing of legal notices is moved to Legal Administration. The proposed budget includes a significant increase planned to fund website and logo redesign.

- **18 – Financial management fees**: This amount is from checking account, credit card payments (PayPal), payroll direct deposit, and other bank fees.

- **19 – Legal Administration Services**: Includes Secretary of State audit filing fee and publishing of legal notices required by local budget law. May also be used for legal counsel expenses, if needed.

- **20 – Professional Services**: Includes contract for Materials Recovery Service (Collection Agency) which pursues delinquent accounts for return or reimbursement for far overdue items.

- **21 – Public Programs**: This line item includes the costs for hiring performers and buying supplies for programs. Includes potential costs for events organized by partner agencies such as Oregon Humanities, Libraries of Eastern Oregon, OMSI, and other independent program costs. Proposed expenses are stable.

- **22 – Branch Mileage / BCLD courier**: Funds twice monthly visits of branch staff travel to the main library primarily for courier of materials.

- **23 – Library Services Supplies**: Includes office supplies and processing materials for the technical department, and other consumables necessary for operations such as printer toner, copy paper, envelopes, pens, book and AV cases and covers, barcodes, library cards, forms, etc. For FY19-20, the line was expanded for investment in COVID-19 Pandemic-related Personal Protective Equipment (PPE). This line is corrected to standard anticipated costs.

- **24 – Youth Programs**: Includes Ready to Read grant expenses, covering supplies for Summer Reading Program, regular story times, special events and early literacy programs, and teen events. This category was increased significantly in FY17-18 for expansion of Summer Reading and Early Literacy programs in coordination with the branches, and new youth programs such as Maker Club and Young Adult activities. The line is increased based on history and continued support of the Summer Reading program in Halfway.

- **25 - Postage/Freight**: Primarily used for sending bills, checks, certified mail, return shipments.

- **26 - Utilities**: Based on history of utility rate costs for all six branches. Includes electricity, garbage, natural gas, and water. Projected decreases are primarily from heating fuel and electricity, which may be a result of energy efficiency strategies.

- **27 - Telecommunications**: Includes Internet for all branches and bookmobile, telephone services for all branches and bookmobile, plus mobile phones provided to select administrative staff.

- **28 – Special contracts – grants, IT support**: Used in past year for staff consulting to partner
agencies for IT support, or accounting procedures. None anticipated in the next fiscal year.

- **29 - Miscellaneous**: This line is expected to be unused. Nothing budgeted.

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

This form presents a summary of aggregate categories for both Personal Services and Materials & Services shown in the LB-31s. Note that Materials & Services is less than the LB-31 total by the amount for Debt Service which is listed separately on the LB-30 form. The Total Requirements figure (line 35, bottom page 2) must match the Total Resources from LB-20 (line 32).

**Pg. 1 Allocated**

**Capital Outlay**

- **35 – Total Capital Outlay**: Generally, amounts in this category have been small place takers. In the FY16-17 budget this line included capital outlays for LED lighting and Internet network infrastructure upgrade projects. In the FY20-21, this line funded two special capital projects: the Baker branch boardwalk rebuild and safety handrails installed at the Halfway branch. For the proposed budget, $25,000 is again allocated for priority facilities projects.

**Pg. 2 Not Allocated**

**Debt Service**

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

**Interfund Transfers**

- **23 – Transfer – technology & election**: Usually consists of $1,000 set aside for scheduled server replacement or other IT project need. On years there is no election, the line also includes $1,500 transferred to a reserve line in Other funds for future elections.
- **24 – Transfer – Severance**: based on projections of retirement eligibility for staff and reimbursements due for unused vacation pay and half of unused sick leave.
- **25 – Transfer – Capital Improvement Fund**: With the needed roof repair and several other significant Capital Improvement Projects on the strategic maintenance plan horizon, the District must grow its Reserve Fund for those purposes. I’m proposing to add $20,000 to the reserve pool for the next fiscal year.

**Operating Contingency**

- **29 – Operating contingency**: this small allocation is primarily intended as a redundant contingency to the Health Insurance Benefit line. If unused, it may be re-allocated as necessary or converted to reserve.
- **30 – Reserved for future expenditure**: this allocation, also known as the Cash Carryover and Operating Reserve, is essential to fund district operation from July 1 until receipt of tax disbursements in early November. The District has achieved its goal of $500,000 necessary for operations until November taxes are received. The amount is forecast to eliminate the need for General Fund to annually borrow from the Other Uses Fund to sustain district operations. This reserve will be maintained and developed annually proportionate to budget expense growth.
**LB 10 Other Uses Fund**

This fund is used for special-purpose grants, such as those given to the District by foundations, as well as donations from our Friends and Foundation support groups, income from online book sales, and transfers from the General Fund put aside for strategic purposes. Expenditures from this fund are for the purposes outlined in the grant, special project needs, or particular items the contributors choose to fund.

**Resources**

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

**Requirements**

- **16 – Personnel Services:** Used for administration of grant project personnel. In recent years, this has funded the Vroom grant early literacy project.
- **20 – Memorial & Grants:** Includes approximately $45,000 of carryover from an estate bequest in 2013 plus a balance of funds on other restricted and unrestricted grants and donations.
- **21 – Election Reserve:** Accumulated amount from General Fund transfers of $1,500 during non-election years. The balance of approximately $3,000 available in this pool will all be transferred out to the General Fund for the anticipated high-cost upcoming election cycle.
- **22 – Literacy:** This amount periodically goes to support partnership projects of the Baker County Literacy Coalition.
- **23 – Technology:** This reserve pool is for unplanned IT project needs or to support scheduled major hardware replacement. It was last used to help fund upgrade of the Baker branch network infrastructure.
- **24 - Capital Projects:** This category was recently used to put aside funds for planned capital projects or emergency building needs. With creation of the new Reserve Fund for that purpose, funds were transferred out and the line is discontinued.
- **25 – Severance Liability:** Includes contingency to pay out unused accumulated staff sick and vacation benefits. The District typically transfers in a deposit of $10,000 annually from the General Fund to prepare for this liability. Projections are that the district is well above the amount needed for payout on the next retirement eligible employee.
- **26 – Corporate Costs:** Consists of bank and sales fees for accounts.
- **27 – Transfer Out:** This line consists of $4,000 forecast from online book sale revenue.
LB 10 Sage Fund

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

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

- **2 – Net working capital (AKA Cash on hand / Cash carryover):** Like the General Fund, this is the base amount of Operations Reserve that Sage has accumulated to support expenses accrued from the start of the fiscal year until membership dues and grants are received. Sage needs between $135,000 - $150,000 to operate through November.
- **5 – Interest:** Place taker only. Sage funds are not held in an interest bearing account.
- **6 – Membership dues:** Sage has needed to raise its dues by 3.1% this year to accommodate various increased operations costs.
- **8 – Restricted grants:** An annual LSTA grant from the Oregon State Library supports half of Sage’s courier services at approximately $61,000. The full Sage courier calculation includes a cash contribution as reflected in the budget expense category plus in-kind expenses from various members.
- **9 – Miscellaneous revenue:** primarily reimbursement payments from select members for use of Sage cataloging resource.

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

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

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

- **23-29 – Personnel / Benefits:** These amounts are based on the same rates as regular BCLD staff. Ordinarily the Health Insurance line includes the District’s premium only; the $1,500 liability for...
deductible reimbursement is in contingency. In FY20-21, the Sage Administrator officially retired and was rehired having opted out of the district’s health insurance plan.

- **30-47 – Materials & Services**: These categories are identified and budgeted by the Sage Budget Committee.
  *Note: line 48 for “Member credits” is a restricted fund balance of overpayments received several years ago from the Southern Oregon Library Network. The amount is in the process of being returned to SOLN, or refunded in the form of credit for membership payments, or reserved for work dedicated to SOLN only. In FY20-21, the remaining balance of credits was dispersed.

- **52 – Capital outlay**: This fund is reserved for server upgrades and expansions.
- **53 – Contingency**: This fund is reserved for emergency need.

## LB 11 Reserve Fund – Capital Investment

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

The proposed budget adds $20,000 to the prior year balance of $165,000. With interest earnings, the total is projected to be $186,500 unless tapped for special projects.

The Facilities Maintenance Strategic Plan now consists of repair and renovation projects totaling approximately $500,000. These are prioritized by the Facilities staff and the Library Director by need and as the budget will afford.

- Screen & mitigate radon gas levels at all branches ($5,000) **IN PROGRESS**
- Apply new roof layer at Baker branch ($40,000 - $100,000), **PENDING APPROVAL**
- Replace drive-up book drop inserts at Baker and Halfway ($4,000) **PRIORITY**
- Replace wood siding at southwest side of Baker branch ($25,000) **PRIORITY**
- Remodel staff workroom for improved efficiency / replace staff desks in workroom with ergonomic, flexible worktables ($10-$15,000) **PRIORITY**
- Replace ADA automatic door motors ($11,000)
- Convert plumbing fixtures to touchless controls ($7,800)
- Replace RCU (Trane) Roof top Chiller / Cooling Units ($125,000)
- Overhaul Bookmobile engine, transmission ($25,000)
- Upgrade of boiler burner to energy efficient Modulating Combustion System ($10,900)
- Install custom shelving for Record Courier volumes ($5,000)
- Remodel of Story Time Room and Discovery Center at Baker branch ($25,000?)
- Update Huntington branch crawlspace for energy efficiency ($1,000)
- Convert lighting fixtures to LED at branches ($20,000 @ $4,000 per branch)
- Reseal and restripe parking lot at Baker ($25,000)
- Replace emergency exit signage at Baker ($6,500)
- Replace wheeled office chairs for computer labs & staff ($3,500)
- Install mineral filter to incoming water main at Baker branch ($5,000)
- Contract a professional commercial landscape plan for Baker branch ($5,000?)
- Replace rubber seal strips on exterior windows at Baker branch ($10,000?)
- Replacement of carpet in worn areas (Meeting Room, Computer lab, etc.) at Baker branch ($40,000?)
- Remodel Reference Room at Baker to be temp/humidity controlled Archive Room ($?)
- Remodel old restrooms at Baker branch ($?)
- COVID-19 RELATED: install air scrubber devices in HVAC main systems and various small rooms as needed for indoor air safety in period of COVID-19 pandemic ($100,000) **COMPLETED**
- Repair walkway at northwest corner of Baker branch ($3,500), **COMPLETED**
- Prune large trees at Baker branch ($5,000), **COMPLETED**
- Construct outbuilding for equipment storage ($2,000), **COMPLETED**
- Replace exterior litter bins ($4,500), **COMPLETED**
- Create water feature at front entrance ($2,000), **COMPLETED**
- Add handrail at front entrance for safety ($1,000), **COMPLETED**
- Repair cement ramp and walkway at Huntington ($5,000), **COMPLETED**
- Repair damage to soffit and roof at Baker branch ($70,000), **COMPLETED**
- Install video security system at all branches and upgrade Baker branch ($10,000), **COMPLETED**
- Replace reading room lounge chairs ($4,000), **COMPLETED**
- Remodel Teen Room ($15,000), **COMPLETED**
- Replace damaged toilet bows at Baker branch ($3,000), **COMPLETED**
- Remove large Siberian Elm tree at Baker branch ($2,000), **COMPLETED**
- Add handrails at Halfway branch entrances for safety ($3,000), **COMPLETED**
- Replace riverside wooden boardwalk ($9,500), **COMPLETED**
- Install UV-C light sanitation unit for incoming materials ($600), **COMPLETED**
- Install reflective window tinting on Baker branch south east windows for energy efficiency and user privacy, ($4,000) **COMPLETED**
- Replace Baker branch hot water heater and building circulation pump (3,000), **COMPLETED**
- Upgrade HVAC master controls to digital system ($45,000), **COMPLETED**
- Install air purification units in all multi-user spaces, stock replacement filters ($47,000), **COMPLETED**
- Replace restroom ventilation fan motor ($8,000), **COMPLETED**
- Replace restroom air hand dryers with motion sensor towel dispensers ($1,500), **COMPLETED**
- Replace Bookmobile generator for indoor air quality ($10,000), **COMPLETED**
- Install door traffic sensors at branches and update Baker units ($12,000), **COMPLETED**
Baker County Library District

Recommended Budget Committee Motion
Fiscal Year 2021-22

I move to approve the Baker County Library District budget for the 2020-21 fiscal year for the total amount of $2,739,435 and the amounts per fund as shown below:

<table>
<thead>
<tr>
<th>Fund</th>
<th>FY21-22</th>
<th>FY20-21 (revised)</th>
<th>FY20-21 (original)</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>1,908,435</td>
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<td>1,709,950</td>
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<tr>
<td>Other Fund</td>
<td>187,000</td>
<td>197,000</td>
<td>197,000</td>
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<tr>
<td>Sage Library System Fund</td>
<td>186,500</td>
<td>164,155</td>
<td>91,600</td>
</tr>
<tr>
<td>Reserve Fund – Capital Investment</td>
<td>457,500</td>
<td>461,825</td>
<td>476,825</td>
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<tr>
<td><strong>TOTAL:</strong></td>
<td><strong>2,739,435</strong></td>
<td><strong>2,914,135</strong></td>
<td><strong>2,475,375</strong></td>
</tr>
</tbody>
</table>

I also move to approve:

1) A tax rate of $0.5334 per $1,000 of assessed value in support of the General Fund; and

2) A tax rate from the Local Option Levy of $0.249 per $1,000 of assessed value in support of the General Fund

Certification of motion & Vote (A – Aye; N – Nay; AB – Abstain)

<table>
<thead>
<tr>
<th>GD</th>
<th>KR</th>
<th>BP</th>
<th>BB</th>
<th>FV</th>
<th>AB</th>
<th>LC</th>
<th>JL</th>
<th>AM</th>
<th>BS</th>
<th>PASS</th>
<th>FAIL</th>
</tr>
</thead>
</table>

Budget Committee Chairperson | Date

Budget Officer | Date
GOALS

✓ Cover 25% increase in employee benefits obligations, (Health Ins., +14%, $16,773) (PERS, +9.9%, 11,240)
✓ Protect staff wages from depreciation due to inflation with COLI (+4.0%, $27,400)
✓ Begin correction of management staff pay disparity to peer libraries ($5,600, STEP raises)
✓ Sustain strong collection budget with new digital content services (+17.6%, $18,000)
✓ Sustain new contracted IT services of WiFi hotspots, digital services, IT support (+73%, $16,200)
✓ Sustain strong facilities maintenance investment (+$10.6%, $5,500)
✓ Boost marketing for special projects (+233%, $7,000)
✓ Sustain Professional Services contract for outsourced Materials Recovery ($1,200)
✓ Fund priority Capital Projects - workroom remodel ($25,000 Capital Outlay)
✓ Build “Reserve Fund – Capital Improvement” for large maintenance projects ($20,000)
✓ Maintain “Operations Reserve” around $515,000.

FY21-22 PROPOSED BUDGET ITEMS OF NOTE

- Income
  - Cash Carryover / Operations Reserve was recently boosted from unanticipated large property tax settlements and new assessments on renewable energy developments the last two years. The infusion of over $180,000 offset depletion of the fund from FY18-19 urgent maintenance projects and enabled achievement of the Operations Reserve goal ahead of the savings schedule.
  - Return of Fines & Fees revenue to near normal ($15,000)
  - Additional grant funds assumed from American Rescue Plan Act ($5,500)
  - Assumed increase to Prior Year Taxes to be received ($10,000)
  - Assumed strong growth of property value (3.5%, was 3.8% prior year; $86,693)

- Personnel Services - 67.5% of operations budget
  - Salaries
    - 4.0% COLI proposed for staff, based on latest W-CPI data and forecast.
    - Overall, salaries growth is considerable compared to the original prior year budget (+4.5%, $25,806), but is proportionate to inflation.
  - Benefits
    - Primary increase is due to health insurance rate and the addition of one employee to the benefits roll (+14%, $16,773).
    - The new biennium PERS rate (+9.9%, 11,240).
    - Overall benefits increase is a significant jump (+10.5%, $28,563).

- Materials & Services – 32.5% of operations budget
  - Books – moderate start at 9.0% of operations budget ($120,000), shifting some development funds to digital content
  - Facilities – increased for continued work on deferred maintenance projects ($5,500); Total of $57,500 nearly double normal but just 4.4% of Operations Budget. Schools typically 10%.
  - Janitorial – returned to normal contract after COVID-19 pandemic (-$13,600)
  - Computer Maintenance – increased for WiFi Hotspot loan contract renewal, digital service licenses, IT support (+73%, $16,200)
FY2021-2022 GENERAL FUND
BUDGET OVERVIEW – HIGHLIGHTS

- Marketing/Publication – increased for logo and website redesign, new graphic design resource (+233%, $7,000)
- Travel & Training – decreased due to assumed impact of COVID-19 pandemic
- Utilities – Adjusted based on usage trending downward, possibly as result of energy efficiency measures.
- Overall, M&S increases by approximately $22,125 (5.4%)

- Transfers & Other
  - Capital Outlay – $25,000 allocated for workroom remodel expenses, a project remaining since funds in prior year were used to acquire a used vehicle for staff travel and courier transport.
  - Reserve Fund for Capital Investment – growing fund with transfer deposit of $20,000 bring the pool to $186,500.
  - Cash carryover – maintained at projected year end figure of about $515,000, which is forecast as sufficient to keep district debt-free and fund July to November operations without needing to borrow from Other Fund.
<table>
<thead>
<tr>
<th>RESOURCE DESCRIPTION</th>
<th>General Fund</th>
<th>Budget for Next Year 2021-2022</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1</strong> Available cash on hand* (cash basis) or</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>2</strong> Net working capital (accrual basis)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>3</strong> Previously levied taxes estimated to be received</td>
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<tr>
<td><strong>4</strong> Interest</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>5</strong> Transferred IN, from other funds</td>
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<td></td>
</tr>
<tr>
<td><strong>6</strong> OTHER RESOURCES</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>7</strong> Fines &amp; Fees</td>
<td></td>
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</tr>
<tr>
<td><strong>8</strong> State revenue (R2R Grant)</td>
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<tr>
<td><strong>9</strong> Other Tax Revenues</td>
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<tr>
<td><strong>10</strong> Federal revenue (E-rate)</td>
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<td><strong>11</strong> Special Contracts (Tech support)</td>
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<td><strong>12</strong> Job Training Programs</td>
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</tr>
<tr>
<td><strong>13</strong> Donations, Grants, &amp; Misc</td>
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<tr>
<td><strong>14</strong> Fiscal agency fee (Sage)</td>
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<tr>
<td><strong>15</strong> Other financing sources</td>
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<td><strong>16</strong> Capital financing</td>
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<td><strong>22</strong></td>
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<td><strong>23</strong></td>
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<td></td>
</tr>
<tr>
<td><strong>28</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>29</strong> Total resources, except taxes to be levied</td>
<td>629,500</td>
<td>1,278,935</td>
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<tr>
<td><strong>30</strong> Taxes estimated to be received</td>
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<td><strong>31</strong> Taxes collected in year levied</td>
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<td><strong>32</strong> TOTAL RESOURCES</td>
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*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year.
## Detailed Requirements

### General Fund

**Name of Fund**

#### Personnel Services

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<tr>
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<th>% Change</th>
<th>$ Change</th>
<th>% Change</th>
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#### Requirements:

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<tr>
<td><strong>$ Change vs. prev</strong></td>
<td><strong>Prepared by</strong></td>
<td><strong>% Change</strong></td>
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<td>-</td>
<td>Budget Officer</td>
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#### Adopted Budget

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<td>BCLD budget</td>
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<td><strong>Total</strong></td>
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#### Historical Data

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<td><strong>Total</strong></td>
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**Notes:**

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

---

**References:**

- BCLD budget, 2021-22

---

**Contact:**

- General Fund - Personnel
### Detailed Requirements

**General Fund**

*(Name of Fund)*

**Requirements for:**

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<th>Historical Data</th>
<th>33</th>
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<th>27</th>
<th>26</th>
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<td>Prior Year 2015-2016</td>
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<td>21,353</td>
<td>13,827</td>
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<tr>
<td>Preceding 2018-2019</td>
<td>608,130</td>
<td>125,300</td>
<td>70,000</td>
<td>219,200</td>
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<td>3,600</td>
<td>475</td>
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<td>475</td>
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<tr>
<td>SUP# Budget This Year 2020-2021</td>
<td>608,130</td>
<td>125,300</td>
<td>70,000</td>
<td>219,200</td>
<td>15,900</td>
<td>3,600</td>
<td>475</td>
<td>450</td>
<td>18,150</td>
<td>(450)</td>
<td>-2.4%</td>
<td>(450)</td>
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<td>475</td>
<td>450</td>
<td>18,150</td>
<td>(450)</td>
<td>-2.4%</td>
<td>(450)</td>
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<tr>
<td>$ Change vs prev.</td>
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#### Requirements for: Materials & Services

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<th>Detail</th>
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<th>% Change</th>
<th>% Change vs prev.</th>
<th>$ Change vs orig.</th>
<th>% Change</th>
<th>% Change vs prev.</th>
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<td>Due and subscriptions</td>
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<td>233.3%</td>
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<td>Financial/MLT Fees</td>
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<td>Summer Reading, Storytime, teen</td>
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<td>Postage/Package</td>
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<tr>
<td>Special contracts, grants, tech support travel</td>
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<tr>
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<td>Full Time Equivalent (FTE)*</td>
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<td>Total Full Time Equivalent (FTE)*</td>
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## REQUIREMENTS SUMMARY

**ALLOCOATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

### General Fund

<table>
<thead>
<tr>
<th>Name of Org. Unit or Program &amp; Activity</th>
<th>Proposed By Budget Officer $ Change vs orig.</th>
<th>% Change</th>
<th>$ Change vs prev.</th>
<th>% Change</th>
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<tbody>
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<td></td>
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<tr>
<td>MATERIALS AND SERVICES</td>
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</tr>
<tr>
<td>CAPITAL OUTLAY</td>
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<tr>
<td>TOTAL CAPITAL OUTLAY</td>
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<tr>
<td>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</td>
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### Baker County Library District

<table>
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<th>Name of Municipal Corporation</th>
<th>Proposed By Budget Officer $ Change vs orig.</th>
<th>% Change</th>
<th>$ Change vs prev.</th>
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### Historical Data

#### General Fund

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<th>First Preceding Year 2018-2019</th>
<th>Prior Year Year 2019-2020</th>
<th>Adopted Budget This Year</th>
<th>SUPPL Budget 1 This Year</th>
<th>SUPPL Budget 2 This Year</th>
<th>$ Change vs prev.</th>
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#### Baker County Library District

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### Requirements for:

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<th>% Change</th>
<th>$ Change vs prev.</th>
<th>% Change</th>
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<tr>
<td>MATERIALS AND SERVICES</td>
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<tr>
<td>TOTAL CAPITAL OUTLAY</td>
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<tr>
<td>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</td>
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### Adopted Budget

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<th>$ Change vs orig.</th>
<th>% Change</th>
<th>$ Change vs prev.</th>
<th>% Change</th>
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### General Fund – Requirements

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<th>% Change</th>
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### Baker County Library District

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<th>$ Change vs prev.</th>
<th>% Change</th>
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### Allocation

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### Budget for Next Year 2021-2022

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<th>$ Change vs orig.</th>
<th>% Change</th>
<th>$ Change vs prev.</th>
<th>% Change</th>
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### Notes

- **Name of Fund**
- **Name of Municipal Corporation**
- **Publications**
- **FTE**
- **Budget Officer**
- **Proposed By**
- **$ Change vs orig.**
- **% Change**
- **$ Change vs prev.**
- **% Change**
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**Requirements Description**

- **TOTAL PERSONNEL SERVICES**: $XX,XXX
- **Total Full-Time Equivalent (FTE)**: YYY
- **MATERIALS AND SERVICES NOT ALLOCATED**: $XX,XXX
- **TOTAL MATERIALS AND SERVICES**: $XX,XXX
- **CAPITAL OUTLAY NOT ALLOCATED**: $XX,XXX
- **TOTAL CAPITAL OUTLAY**: $XX,XXX
- **DEBT SERVICE**: $XX,XXX
- **Transfer - Technology & Election**: $XX,XXX
- **Transfer - Capital Improvement Fund**: $XX,XXX
- **TOTAL SPECIAL PAYMENTS**: $XX,XXX
- **INTERFUND TRANSFERS**: $XX,XXX
- **Total External Transfer**: $XX,XXX
- **UNAPPROPRIATED ENDING BALANCE**: $XX,XXX
- **Total Requirements NOT ALLOCATED**: $XX,XXX
- **Total Requirements for All Org.Units/Programs within fund**: $XX,XXX
- **Ending balance (prior years)**: $XX,XXX
- **TOTAL REQUIREMENTS**: $XX,XXX
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<th>Special Fund Resources and Requirements</th>
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### RESOURCES AND REQUIREMENTS

#### Total Resources

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#### Resources

- **Proposed By Budget Officer**
- **Budget for Next Year 2021-2022**
- **$ Change vs. orig.**
- **$ Change vs prev.**
- **% Change**

#### Other Uses

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#### Notes:

- *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.

---

**BAKER COUNTY LIBRARY DISTRICT**

FY 2020-2021

**ATTACHMENT V.e.**

**BCLD budget, 2020-21**

**Other Uses Fund**

**Page 1 of 1**
**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

(For Fund)

**BAKER COUNTY LIBRARY DISTRICT**

(Name of Municipal Corporation)

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| **TOTAL RESOURCES**                     | 186,500                    | 0                          | 0                         | 0      |
| **REQUIREMENTS **                       |                            |                            |                           |        |
| **TOTAL REQUIREMENTS**                 | 186,500                    | 0                          | 0                         | 0      |

**RESOURCES AND REQUIREMENTS**

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<th><strong>UNAPPROPRIATED ENDING FUND BALANCE</strong></th>
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**Resource and Requirement Definitions:**

- **Cash on hand**: Cash in hand at the beginning of the budget year.
- **Working capital**: Working capital is cash equivalents and investments.
- **Previously levied taxes**: Taxes levied in the current year but not yet collected.
- **Interest**: Interest earned on investments.
- **Transferred from other funds**: Funds transferred from other sources.

**Historical Data**

- **Second Preceding Year**: 2019-2020
- **Prior Year**: 2020-2021
- **This Year**: 2020-2021

**Budget for Next Year 2021-22**

- **Proposed by**: Budget Officer
- **Approved by**: Budget Committee
- **Adopted by**: Governing Body

**Major Anticipated Maintenance and Repairs**

- Major anticipated maintenance and repairs of district facilities or other capital assets.

**Contractual Obligations**

- Financial obligations arising from contracts or other agreements.

**Major Capital projector**

- Major projects or improvements.

**Supportive Services**

- Support services required to operate the fund.

**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.

**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.**

---

**Page 1 of 1**
## Special Fund Resources and Requirements

### SAGE Library System

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### Description of Resources and Requirements

**REQUIREMENTS**

- **SALARIES**
  - 5,270
- **BENEFITS**
  - 65,570
- **MATERIALS & SERVICES**
  - 352

**DEPARTMENTAL CLASSIFICATIONS**

- **PERSONNEL SERVICES**
  - 2,500
  - **SALARIES**
    - 5,270
  - **BENEFITS**
    - 65,570

**FUNDING SOURCES**

- **Taxes collected in year levied**
- **Taxes estimated to be received**
- **Restricted grants**
- **Transferred IN, from other funds**
- **System support (contracted)**
- **Miscellaneous revenue**
- **Legal services**
- **Administrative services (BCLD)**
- **Baker County Library District**
- **System support (contracted)**
- **Legal services**
- **Telephone**
- **Audit and accounting**

**DEPARTMENTAL CLASSIFICATION HELP**

- **Retirement**
- **Social Security**
- **Unemployment insurance**
- **Life insurance**
- **Health insurance**
- **Workers’ compensation**

**DEPARTMENTAL CLASSIFICATION**

- **Personnel**
  - **Salaries**
  - **Benefits**

**RESOURCES AND REQUIREMENTS**

- **Personnel**
  - **Salaries**
  - **Benefits**
- **Materials & Services**
  - **Telephone**
  - **Audit and accounting**

**TOTAL BENEFITS**

- **Telephone**
- **Audit and accounting**
- **Total Personnel Services**

**TOTAL BUDGET**

- **Personnel**
  - **Salaries**
  - **Benefits**
- **Materials & Services**
  - **Telephone**
  - **Audit and accounting**
- **Total Personnel Services**

**Baker County Library District**
**RESOURCES AND REQUIREMENTS**

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</table>

**DESCRIPTION RESOURCES AND REQUIREMENTS**

- **RESOURCES AND REQUIREMENTS**: This includes all expenditures, such as salaries, utilities, and maintenance, which are necessary for the operation of the library. Each item is listed by organizational unit, program, activity, or object classification, followed by a specific expenditure detail.

- **SPECIAL FUND**: This fund is dedicated to supporting specific library programs or initiatives. It is funded by contributions or grants from external sources.

- **Ending balance (prior years)**: This represents the remaining funds from previous years that are available for the next budget period.

- **UNAPPROPRIATED ENDING FUND BALANCE**: This is the amount of funds that are not allocated for the current year and can be carried forward to the next budget period.

- **TOTAL REQUIREMENTS**: This is the total amount of funding needed to cover all expenses for the upcoming year.

- **% Change vs revised**: This indicates the percentage change from the budget as revised to the current budget.
<table>
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<tr>
<th>Code</th>
<th>Name</th>
<th>Title</th>
<th>Salary</th>
<th>Hourly Rate</th>
<th>% Change</th>
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<td>Brown, rápida</td>
<td>Branch Lead</td>
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**Total Benefits**

- **Wages & Salaries**: $78,841
- **Group Insurance Costs**:
  - Single: $12,400
  - Family: $20,050
  - NA: $10,000
- **Total Compensation**: $111,291

**State Payrolls Subject to General Fund Deductions**

- **Wages & Salaries**: $78,841
- **Group Insurance Costs**:
  - Single: $12,400
  - Family: $20,050
  - NA: $10,000
- **Total Compensation**: $111,291

**Fiscal Year**

- **Annual Salary**
  - $66,096
- **Opers**
  - $12,574
- **Per Capita Cost**: $20.05
- **Total Benefits**: $83,773

**Projected Cost Increase for Pers Rate Increase**: $69,060

**Updated 3/31/2021 Christine Havens**