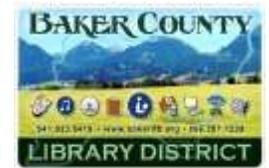


# BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2021-2022 BUDGET MESSAGE



Honored Budget Committee members and citizens of Baker County,

## INTRODUCTION

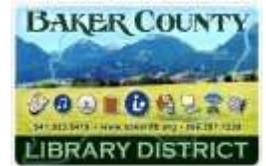
I am pleased to present the Fiscal Year 2021-2022 (FY21-22) Annual Proposed Budget for Baker County Library District, Oregon totaling **\$2,739,435** projected requirements and responsibilities.

|  |                     |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
|--|---------------------|--|-------|--|---------------------------------|--|-------------------------|---------|---------------------------|---------|------|--|--|--|-------------------------|---|---------------------------|---|---------------------|--------|-------------------|-------|-----------------------|---|--------------------|--------|------------------|-------|-------------------|--------------------|---|--------------------------|--|-------|--|-------------------|---|-------------------|------------|------|--|--------------------------|--|-------|--|--------------------------|---------|-----------------------|---|--------------------|-------|------------------|---|-------------------|------------------|------|--|--|--|-------|--|--------------------------|---------|-----------------------|---|--------------------|---|------------------|---|-------------------|------------------|------|--|---------------------------------|--|-------|--|--------------------------|---------|-----------------------|---|--------------------|---|------------------|--------|-------------------|------------------|------|--|--|--|--------------------|--|---|--|---------|--|-----------------------------------|--|--------------------|--|--|--|
| <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2"><b>General Fund</b></td> </tr> <tr> <td colspan="2"><hr/></td> </tr> <tr> <td colspan="2">Organizational Unit or Program:</td> </tr> <tr> <td>Personnel Services.....</td> <td style="text-align: right;">901,869</td> </tr> <tr> <td>Materials &amp; Services.....</td> <td style="text-align: right;">433,380</td> </tr> <tr> <td colspan="2"><br/></td> </tr> <tr> <td colspan="2">Not Allocated to Organizational Unit or Program:</td> </tr> <tr> <td>Personnel Services.....</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Materials &amp; Services.....</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Capital Outlay.....</td> <td style="text-align: right;">25,000</td> </tr> <tr> <td>Debt Service.....</td> <td style="text-align: right;">2,000</td> </tr> <tr> <td>Special Payments.....</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Transfers Out.....</td> <td style="text-align: right;">32,500</td> </tr> <tr> <td>Contingency.....</td> <td style="text-align: right;">5,000</td> </tr> <tr> <td><b>Total.....</b></td> <td style="text-align: right; border: 1px solid black;"><b>\$1,399,749</b></td> </tr> </table> | <b>General Fund</b> |  | <hr/> |  | Organizational Unit or Program: |  | Personnel Services..... | 901,869 | Materials & Services..... | 433,380 | <br> |  | Not Allocated to Organizational Unit or Program: |  | Personnel Services..... | 0 | Materials & Services..... | 0 | Capital Outlay..... | 25,000 | Debt Service..... | 2,000 | Special Payments..... | 0 | Transfers Out..... | 32,500 | Contingency..... | 5,000 | <b>Total.....</b> | <b>\$1,399,749</b> | <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2"><b>Debt Service Fund</b></td> </tr> <tr> <td colspan="2"><hr/></td> </tr> <tr> <td>Debt Service.....</td> <td style="text-align: right;">0</td> </tr> <tr> <td><b>Total.....</b></td> <td style="text-align: right; border: 1px solid black;"><b>\$0</b></td> </tr> <tr> <td colspan="2"><br/></td> </tr> <tr> <td colspan="2"><b>"Other Uses" Fund</b></td> </tr> <tr> <td colspan="2"><hr/></td> </tr> <tr> <td>Org. Unit/Program: .....</td> <td style="text-align: right;">183,000</td> </tr> <tr> <td>Special Payments.....</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Transfers Out.....</td> <td style="text-align: right;">4,000</td> </tr> <tr> <td>Contingency.....</td> <td style="text-align: right;">0</td> </tr> <tr> <td><b>Total.....</b></td> <td style="text-align: right; border: 1px solid black;"><b>\$187,000</b></td> </tr> <tr> <td colspan="2"><br/></td> </tr> <tr> <td colspan="2"><b>Reserve Fund - Capital Investment</b></td> </tr> <tr> <td colspan="2"><hr/></td> </tr> <tr> <td>Org. Unit/Program: .....</td> <td style="text-align: right;">186,500</td> </tr> <tr> <td>Special Payments.....</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Transfers Out.....</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Contingency.....</td> <td style="text-align: right;">0</td> </tr> <tr> <td><b>Total.....</b></td> <td style="text-align: right; border: 1px solid black;"><b>\$186,500</b></td> </tr> <tr> <td colspan="2"><br/></td> </tr> <tr> <td colspan="2"><b>Sage Library System Fund</b></td> </tr> <tr> <td colspan="2"><hr/></td> </tr> <tr> <td>Org. Unit/Program: .....</td> <td style="text-align: right;">294,602</td> </tr> <tr> <td>Special Payments.....</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Transfers Out.....</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Contingency.....</td> <td style="text-align: right;">27,898</td> </tr> <tr> <td><b>Total.....</b></td> <td style="text-align: right; border: 1px solid black;"><b>\$322,500</b></td> </tr> <tr> <td colspan="2"><br/></td> </tr> <tr> <td colspan="2" style="text-align: right;"><b>Total APPROPRIATIONS, All Funds . . .</b></td> </tr> <tr> <td colspan="2" style="text-align: right; border: 1px solid black;"><b>\$2,095,749</b></td> </tr> <tr> <td colspan="2" style="text-align: right;">Total Unappropriated and Reserve Amounts, All Funds . . .</td> </tr> <tr> <td colspan="2" style="text-align: right;">643,685</td> </tr> <tr> <td colspan="2" style="text-align: right;"><b>TOTAL ADOPTED BUDGET . . .</b></td> </tr> <tr> <td colspan="2" style="text-align: right; border: 1px solid black;"><b>\$2,739,435</b></td> </tr> <tr> <td colspan="2" style="text-align: right;"><small>(* amounts with asterisks must match)</small></td> </tr> </table> | <b>Debt Service Fund</b> |  | <hr/> |  | Debt Service..... | 0 | <b>Total.....</b> | <b>\$0</b> | <br> |  | <b>"Other Uses" Fund</b> |  | <hr/> |  | Org. Unit/Program: ..... | 183,000 | Special Payments..... | 0 | Transfers Out..... | 4,000 | Contingency..... | 0 | <b>Total.....</b> | <b>\$187,000</b> | <br> |  | <b>Reserve Fund - Capital Investment</b> |  | <hr/> |  | Org. Unit/Program: ..... | 186,500 | Special Payments..... | 0 | Transfers Out..... | 0 | Contingency..... | 0 | <b>Total.....</b> | <b>\$186,500</b> | <br> |  | <b>Sage Library System Fund</b> |  | <hr/> |  | Org. Unit/Program: ..... | 294,602 | Special Payments..... | 0 | Transfers Out..... | 0 | Contingency..... | 27,898 | <b>Total.....</b> | <b>\$322,500</b> | <br> |  | <b>Total APPROPRIATIONS, All Funds . . .</b> |  | <b>\$2,095,749</b> |  | Total Unappropriated and Reserve Amounts, All Funds . . . |  | 643,685 |  | <b>TOTAL ADOPTED BUDGET . . .</b> |  | <b>\$2,739,435</b> |  | <small>(* amounts with asterisks must match)</small> |  |
| <b>General Fund</b>  |                     |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| <hr/>  |                     |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| Organizational Unit or Program:  |                     |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| Personnel Services.....  | 901,869             |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| Materials & Services.....  | 433,380             |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| <br>   |                     |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| Not Allocated to Organizational Unit or Program:   |                     |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| Personnel Services.....  | 0                   |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| Materials & Services.....  | 0                   |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| Capital Outlay.....  | 25,000              |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| Debt Service.....  | 2,000               |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| Special Payments.....  | 0                   |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| Transfers Out.....   | 32,500              |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| Contingency.....   | 5,000               |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| <b>Total.....</b>  | <b>\$1,399,749</b>  |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| <b>Debt Service Fund</b>   |                     |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| <hr/>  |                     |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| Debt Service.....  | 0                   |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| <b>Total.....</b>  | <b>\$0</b>          |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| <br>   |                     |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| <b>"Other Uses" Fund</b>   |                     |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| <hr/>  |                     |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| Org. Unit/Program: .....   | 183,000             |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| Special Payments.....  | 0                   |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| Transfers Out.....   | 4,000               |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| Contingency.....   | 0                   |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| <b>Total.....</b>  | <b>\$187,000</b>    |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| <br>   |                     |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| <b>Reserve Fund - Capital Investment</b>   |                     |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| <hr/>  |                     |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| Org. Unit/Program: .....   | 186,500             |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| Special Payments.....  | 0                   |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| Transfers Out.....   | 0                   |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| Contingency.....   | 0                   |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| <b>Total.....</b>  | <b>\$186,500</b>    |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| <br>   |                     |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| <b>Sage Library System Fund</b>  |                     |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| <hr/>  |                     |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| Org. Unit/Program: .....   | 294,602             |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| Special Payments.....  | 0                   |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| Transfers Out.....   | 0                   |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| Contingency.....   | 27,898              |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| <b>Total.....</b>  | <b>\$322,500</b>    |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| <br>   |                     |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| <b>Total APPROPRIATIONS, All Funds . . .</b>   |                     |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| <b>\$2,095,749</b>   |                     |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| Total Unappropriated and Reserve Amounts, All Funds . . .  |                     |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| 643,685  |                     |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| <b>TOTAL ADOPTED BUDGET . . .</b>  |                     |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| <b>\$2,739,435</b>   |                     |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |
| <small>(* amounts with asterisks must match)</small>   |                     |  |       |  |                                 |  |                         |         |                           |         |      |  |  |  |                         |   |                           |   |                     |        |                   |       |                       |   |                    |        |                  |       |                   |                    |   |                          |  |       |  |                   |   |                   |            |      |  |                          |  |       |  |                          |         |                       |   |                    |       |                  |   |                   |                  |      |  |  |  |       |  |                          |         |                       |   |                    |   |                  |   |                   |                  |      |  |                                 |  |       |  |                          |         |                       |   |                    |   |                  |        |                   |                  |      |  |  |  |                    |  |   |  |         |  |                                   |  |                    |  |  |  |

The proposed budget was prepared by the Budget Officer in accordance with the directions of the Board of Directors and current regulations.

This budget is a picture of the District in increasingly sound financial health, with stable funding from taxable property value growth, a reserve pool sufficient for debt-free operations, and a growing reserve fund for strategic maintenance projects. Budget cost drivers for the coming year are primarily from employee wage inflation pressure, health and retirement benefits, expansion of digital content and access services, a new allocation for contracted IT Administrative Support, a large number of maintenance projects, and increased investment in strategic marketing.

# BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2021-2022 BUDGET MESSAGE



## OVERVIEW

Pursuant to Oregon Budget Law, the budget message must contain certain information, which assists the reader of the budget in understanding major differences in the proposed budget from the current year adopted budget.

For example, ORS 294.391 requires that the budget message accomplish the following:

- Explain the budget document
- Contain a brief description of proposed financial policies for the ensuing year
- Call out significant features of the proposed budget
- Explain any major changes in financial policy reflected in the proposed budget

### Budget document orientation

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

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

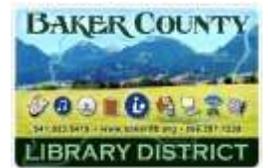
Please see the Budget Notes document included with the meeting agenda for brief descriptions of each category line.

### Description of Proposed Financial Policies for the Ensuing Year

The dominant principles guiding the development of the proposed budget are

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

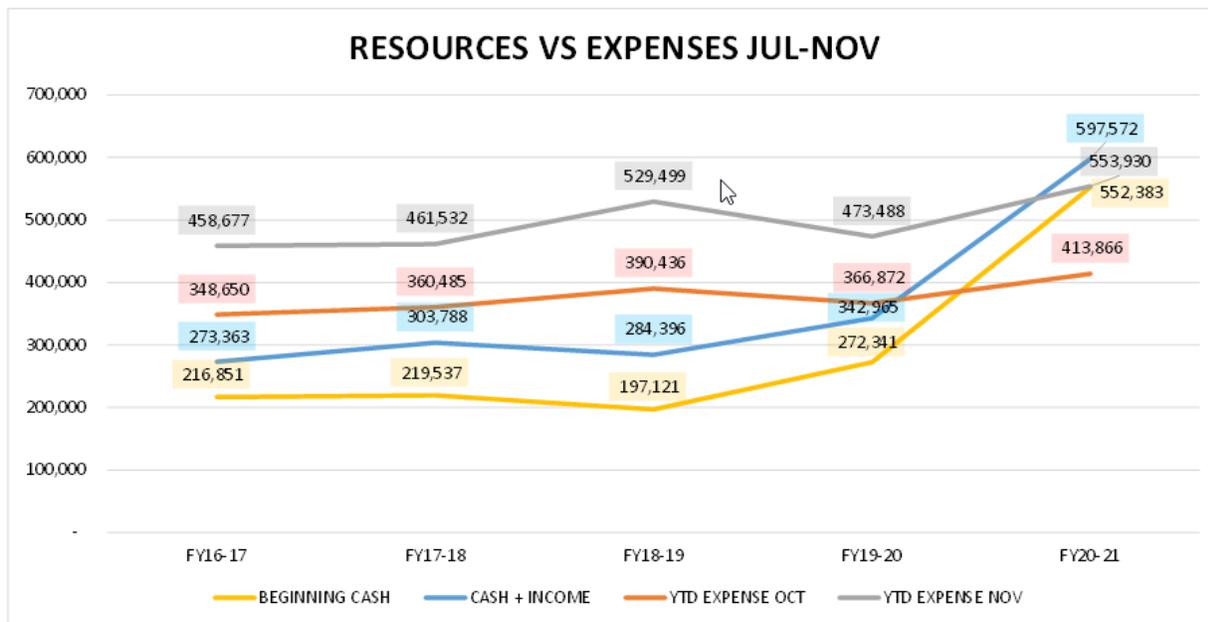
The District will continue to ensure debt-free district operation by maintaining reserve funds adequate for self-sufficient operations and planned capital improvements. Finally the district, as always, will sustain exceptional library services to the community with skilled staff, up-to-date technology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



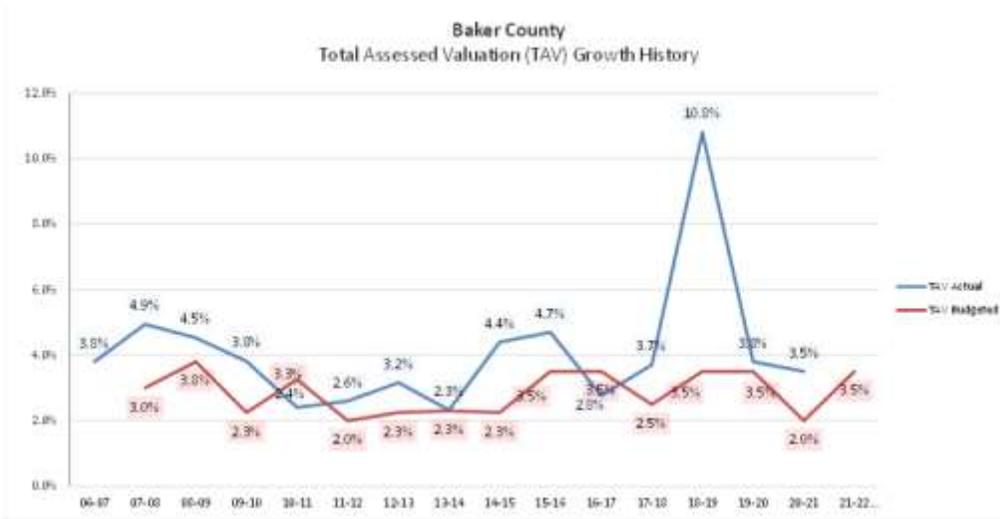
# BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2021-2022 BUDGET MESSAGE

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

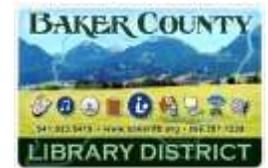
- District Reserves for Operations (\$515,000) and Capital Improvements (\$186,500) are strongly situated due to unanticipated surplus revenues from large property development sales and settlements in recent years. The Operations Reserve is used to fund district operations for a third of the year, from the start of the fiscal year in July until tax revenues begin to be dispersed in early November. If insufficient, the district traditionally takes a temporary loan from its own Other Fund. The District’s goal is for the General Fund Operations Reserve to be maintained at a level adequate to enable sustainable, self-sufficient operation.



- The main revenue streams from property taxes in the current year are budgeted for healthy growth at 3.5%, the same as the actual rate of the prior year. Note that a 1% change equates to about \$10,000 revenue. Prior Year Tax revenue, Interest, and Fines/Fees are increased based on recent history.



# BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2021-2022 BUDGET MESSAGE



## TAX INCOME REVENUE HISTORY

|  | FY17-18<br>ACTUAL | \$ Chg | FY18-19<br>ACTUAL | \$ Chg  | FY19-20<br>ACTUAL | \$ Chg  | ADOPTED<br>Budget 1<br>FY20-21 | REVISED<br>Budget<br>Suppl 2<br>FY20-21 | \$ Chg<br>vs Prior<br>Year | FY21-22<br>Budget<br>PROPOSAL | \$ Chg<br>vs Original |
|--|-------------------|--------|-------------------|---------|-------------------|---------|--------------------------------|---|----------------------------|-------------------------------|-----------------------|
| <b>Income</b>                            |                   |        |                   |         |                   |         |                                |   |                            |                               |                       |
| 4000 - Current Year Tax Levy             |                   |        |                   |         |                   |         |                                |   |                            |                               |                       |
| 4001 - Current Tax Levy                  | 734,035           | 23,914 | 851,115           | 117,080 | 853,170           | 2,055   | 870,089                        | 870,089                                 | 16,919                     | 900,481                       | 30,392                |
| 4006 - Local Option Levy                 | 270,030           | 13,674 | 254,507           | -15,523 | 337,382           | 82,874  | 385,683                        | 385,683                                 | 28,301                     | 378,453                       | 12,770                |
| 4000 - Current Year Tax Levy - Other     | 0                 |        | 0                 |         | 0                 |         | 0                              | 0                                       |                            | 0                             |                       |
| 4000 - Current Year Tax Levy             | 1,004,065         | 38,588 | 1,105,622         | 101,557 | 1,190,552         | 84,928  | 1,235,772                      | 1,235,772                               | 45,220                     | 1,278,935                     | 43,163                |
| Total 4005 - Prior Year Taxes            | 29,006            | -9,064 | 31,544            | 2,538   | 137,586           | 106,042 | 35,000                         | 50,000                                  | -87,586                    | 45,000                        | 10,000                |
| 4020 - Other Taxes/Bond Priors-Land Sale | 2,897             |        | 0                 |         | 0                 |         | 500                            | 500                                     |                            | 500                           |                       |

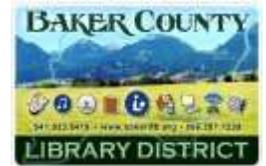
- In the Personnel division, benefits and salaries are increasing by approximately equal amounts for a total expense growth of \$54,400 above the prior year original budget. Health insurance premium rates are rising by 6%, but the bulk of the category increase is the addition of one employee to insurance coverage, vaulting the line up by 14% (\$16,750). Oregon's Public Employee Retirement System (PERS) contribution rates have increased in the new biennium cycle, growing by 11% (\$11,250).

## EXPENSE HISTORY (SELECT CATEGORIES) - GENERAL FUND

|   | Jul '18 - Jun<br>19 | Jul '19 - Jun<br>20 | \$ Chg         | 2020-2021<br>ADOPTED<br>Budget | 2020-2021<br>REVISED<br>Budget | \$ Chg<br>vs Prior<br>Year | 2021-2022<br>BUDGET<br>PROPOSAL | \$ Chg<br>vs Original | %chg      |
|---|---------------------|---------------------|----------------|--------------------------------|--------------------------------|----------------------------|---------------------------------|-----------------------|-----------|
| Total 5001 - District salaries          | 537,136             | 537,123             | -12            | 566,323                        | 557,379                        | 20,256                     | 601,392                         | 35,069                | 6%        |
| Total 5400 - Payroll Taxes & Benefits   | 218,436             | 225,038             | 6,602          | 269,450                        | 272,850                        | 47,812                     | 300,478                         | 31,028                | 12%       |
| 6560 - Payroll Expenses                 | 0                   | 0                   |                |                                |                                |                            |                                 |                       |           |
| Total 5000 - Personal Services          | 755,572             | 762,161             | 6,589          | 835,773                        | 830,229                        | 68,068                     | 901,869                         | 66,096                | 8%        |
| Total 6100 - Books & Periodicals        | 113,506             | 106,399             | -7,106         | 125,000                        | 125,300                        | 18,901                     | 120,000                         | -5,000                | -4%       |
| Total 6310 - Building & Grounds Mainten | 37,891              | 57,695              | 19,804         | 230,000                        | 219,200                        | 161,505                    | 57,500                          | -172,500              | -75%      |
| Total 6345 - Computer Maintenance       | 23,113              | 21,353              | -1,761         | 37,300                         | 38,100                         | 16,747                     | 38,500                          |                       |           |
| Total 6000 - Materials and Services     | 351,773             | 367,304             | 15,531         | 658,355                        | 606,130                        | 238,828                    | 433,380                         | -224,975              | -34%      |
| Total 8000 - Transfers & Contingency    | 12,500              | 52,500              | 40,000         | 118,555                        | 118,555                        | 66,055                     | 32,500                          | -86,055               |           |
| <b>Total Expense</b>                    | <b>1,121,845</b>    | <b>1,194,249</b>    | <b>72,403</b>  | <b>1,639,683</b>               | <b>1,581,914</b>               | <b>387,665</b>             | <b>1,394,749</b>                | <b>-244,934</b>       |           |
| <b>Net Income</b>                       | <b>75,219</b>       | <b>201,839</b>      | <b>126,620</b> | <b>475,422</b>                 | <b>509,241</b>                 | <b>307,402</b>             | <b>513,685</b>                  | <b>38,263</b>         | <b>8%</b> |

- Employee Salaries include a 4.0% cost of living increase to keep staff wages in line with the surging inflation rate. Employee wages are experiencing upward pressure from the base wage rate due to the state mandatory minimum wage schedule increasing by \$0.50 annually. Staff hours are stable overall. Eleven staff are eligible for STEP increases, and two Managing Librarians are re-classed to keep the salary at a competitive level that will retain skilled staff.
- Taken as a whole, employee salary and benefits increase by 6.4% (67.5% of operating budget).
- In the **Materials & Services** division, Collection Development funding will begin at 9% of the operating budget (\$120,000), but may be boosted later in the year with unanticipated cash carryover or revenues from growing property values.
- Facilities Maintenance is sustained at a high level in order to accomplish repair and improvement projects as prioritized from the Facilities Maintenance Strategic Plan.
- Other significant increases in Materials & Services provide for a suite of new WiFi Hotspots for public loan, software licenses for digital tools, professional services contracts for Materials

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Recovery and IT Administrative Support, and increased marketing for website redesign. Youth programming will remain high for continued development of summer reading programs.

- Overall, the Materials & Services division increases by 5.4% (approx. \$22,125) as compared to the original budget the prior year.
- Changes to **Other Fund** and **Sage Fund** are negligible. Sage reserves have dipped with spending of about \$15,000 this fiscal year for new server equipment and contracted tech support for a planned software update.
- The new Reserve Fund for Capital Investment will be boosted with surplus Prior Year Taxes revenue (\$20,000) transferred from the General Fund, bringing it to a total of \$186,500.
- **Modified accrual basis** method of accounting will continue.

## CONCLUSION AND ACKNOWLEDGEMENTS

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

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

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

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

Subsequently, I respectfully recommend approval of the Proposed FY2021-2022 District Budget as presented.

Sincerely,

Perry N. Stokes, Budget Officer