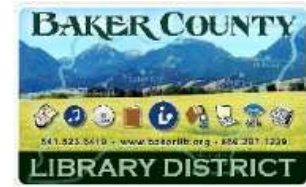


Budget Hearing + Regular Meeting Agenda

Baker County Library District

Board of Directors

Kyra Rohner, President



Tuesday, Jun 9, 2026, 5:00 pm

Riverside Meeting Room, Baker County Public Library

2400 Resort St, Baker City, Oregon

Remote access provided [via Zoom](#)

Phone: +1 669 900 9128

Meeting ID: 861 4429 3530

Passcode: 190067

- I. Call to Order
- II. Roll Call
- III. Consent Agenda (**ACTION**)
 - *Additions/deletions from agenda*
 - *Minutes of previous agenda*
- IV. Conflicts or Potential Conflicts of Interest
- V. Open Forum for General Public, Comments & Communications
- VI. Old Business
 - *None*
- VII. New Business
 - a. *Budget Hearing (Public Comment)*
 - b. *FY25-26 Supplemental Budget Adoption (**ACTION**)*
 - c. *FY26-27 Budget Adoption (**ACTION**)*
 - d. *Discussion of FY2026-27 officers & regular meeting day/time*
- VIII. Reports
 - a. *Library Director*
 - b. *Finance Report*
- IX. Next Meeting
- X. Adjournment

Date/Time: July 14, 2026, 5:00 pm

The times of all agenda items except open forum are approximate and are subject to change.

The Board of Directors meets on the **2nd Monday each month from 5.00 to 6.00p** in the **Riverside Meeting Room at 2400 Resort Street, Baker City, Oregon**. Sign language interpretation for the hearing impaired is available if at least 48 hours notice is given.

Library Board Meeting – Annotated Agenda

Tuesday, Jun 9, 2026, 5:00 pm

Notes prepared by Library Director Perry Stokes

Annotated Agenda

- | | | |
|---------------------|---|--------|
| I. | CALL TO ORDER | Rohner |
| II. | Roll Call | Rohner |
| III. | Consent agenda (ACTION) | Rohner |
| | a. Additions/deletions from the agenda | |
| | b. Minutes of previous meeting(s) | |
| <i>Attachments:</i> | | |
| | • III.b.i. Board meeting minutes, May 12 2026 | |
| | • III.b.ii. Budget Committee meeting minutes, May 20 2026 | |
| IV. | Conflicts or potential conflicts of interest | Rohner |
| V. | Open forum for general public, comments & communications | Rohner |
| VI. | OLD BUSINESS | |
| | a. None | |
| VII. | NEW BUSINESS | |
| | a. Budget Hearing (Public Comment) | Rohner |

The Board will open the budget hearing to receive public comment on the proposed **supplemental budget for the current 2025-26 fiscal year** and on the **proposed 2026-27 fiscal year budget**, as recently approved by the Budget Committee.

This hearing provides an opportunity for members of the public to ask questions, offer comments, or provide testimony before the Board considers adoption of the related budget resolutions under subsequent agenda items. Public input received during the hearing will be considered as part of the Board's deliberation prior to taking action on the FY25-26 Supplemental Budget and the FY26-27 Budget.

No formal Board action is required under this agenda item. Budget adoption actions are scheduled separately under agenda items VII.b. and VII.c.

- | | | |
|--|--|--------|
| | b. 2024-25 Supplemental Budget (ACTION) | Rohner |
|--|--|--------|

Attachments:

- VII.b.1. Resolution No. 2025-26.08
- VII.b.2. Budget summary table
- VII.b.3. Ten percent rule analysis
- VII.b.4-10. Legal budget documents

In this final month of the fiscal year, a supplemental budget is proposed to refine appropriation lines and ensure alignment with Oregon Local Budget Law. The resolution authorizes adjustments for unanticipated revenue and spending variations.

Resolution FY2025-26.08 is presented for Board consideration to adopt Supplemental Budget 1 for fiscal year 2025-2026. The supplemental budget updates the current-year budget to align appropriations with year-end projections and operational needs. The total FY25-26 Supplemental Budget 1 is **\$3,697,573**, with total appropriations of \$2,833,620 and total unappropriated ending fund balance and reserves of \$863,953. Adoption of the resolution authorizes the revised appropriations by fund and expenditure category for the fiscal year beginning July 1, 2025.

Library Board Meeting – Annotated Agenda

Tuesday, Jun 9, 2026, 5:00 pm

Notes prepared by Library Director Perry Stokes

Summary of Primary Changes from the FY25-26 Original Budget

FY25-26 Supplemental Budget 1 increases the total budget from \$3,586,088 to \$3,697,573, an overall increase of **\$111,485**, or **3.02%**.

The General Fund increases by \$108,727, from \$2,445,145 to \$2,553,872. Within the General Fund, Personnel Services decreases by \$30,167, while Materials & Services increases by \$139,970. Capital Outlay remains unchanged at \$20,000, Interfund Transfers remain unchanged at \$115,000, Contingency decreases by \$1,076, and the Unappropriated Ending Fund Balance remains unchanged at \$655,000. The largest General Fund adjustments are in Materials & Services, including increased allocations for collection development, facilities and IT maintenance, corporate costs, and library operations.

The Other Uses Fund decreases by \$10,000, from \$289,000 to \$279,000, primarily due to a reduction in Materials & Services.

The Reserve Fund – Capital Investment remains unchanged at \$212,500.

The Sage Library System Fund increases by \$12,758, from \$639,443 to \$652,201. The primary changes are a \$570 increase in Personnel Services, a \$10,235 increase in Materials & Services, and a \$1,953 increase in unappropriated ending fund balance. Capital Outlay and Contingency remain unchanged.

Justifications for the Supplemental Budget include:

- Greater-than-anticipated General Fund resources from cash/carryover and current-year tax receipts.
- Lower personnel costs in the General Fund, reflecting projected savings in salaries and benefits.
- Allocation of available resources to address higher Materials & Services costs, especially in Collection Development, Facilities & IT Maintenance, Corporate Costs, and Library Operations.
- A reduction in the Other Uses Fund, primarily reflecting lower projected Materials & Services needs.
- In the Sage Fund: increased resources and spending adjustments, including higher working capital, increased interest income, increased miscellaneous revenue, and higher Materials & Services costs, especially technology and system support-related expenses.

Summary of Changes:

- **General Fund: Increase of \$108,727**
 - Personnel Services decrease: **\$30,167**
 - Materials & Services increase: **\$139,970**
 - Capital Outlay: **no change**
 - Transfers Out: **no change**
 - Contingency decrease: **\$1,076**
 - Unappropriated Ending Fund Balance: **no change**
- **Other Uses Fund: Decrease of \$10,000**
 - Materials & Services decrease: **\$10,000**
 - Transfers Out: **no change**
- **Reserve Fund – Capital Investment: No change**
 - Total remains **\$212,500**
- **Sage Library System Fund: Increase of \$12,758**
 - Personnel Services increase: **\$570**
 - Materials & Services increase: **\$10,235**

Library Board Meeting – Annotated Agenda

Tuesday, Jun 9, 2026, 5:00 pm

Notes prepared by Library Director Perry Stokes

- Capital Outlay: **no change**
- Contingency: **no change**
- Unappropriated Ending Fund Balance increase: **\$1,953**

- **Total FY25-26 Budget: Increase of \$111,485**
 - Original Budget: **\$3,586,088**
 - Supplemental Budget 1: **\$3,697,573**
 - Net change: **3.02% increase**

Compliance Note:

No fund is increased by more than 10% when applying the supplemental budget analysis used in the packet. The changes are therefore eligible for adoption by the Board at a regular meeting without a separate supplemental budget hearing.

Recommended Action:

Staff recommends that the Board approve Resolution FY2025-26.08 adopting FY25-26 Supplemental Budget 1 in the total amount of **\$3,697,573** and making appropriations as presented.

Suggested Motion:

“I move to approve Resolution No. FY2025-26.08 adopting the FY25-26 Supplemental Budget 1 in the total amount of \$3,697,573 and making appropriations as presented.”

c. Adoption of 2026-27 Budget (**ACTION**)

Rohner

Attachments:

- VII.c.1. Resolution No. 2025-26.09
 - Includes Legal Budget documents, see VII.b. 4-10
- VII.c.2. LB-1 Notice of Budget Hearing
- VII.c.3. LB-50 Notice of Property Tax and Certification

Resolution FY2025-26.09 adopts the Baker County Library District budget for fiscal year 2026-2027 in the total amount of **\$3,794,898**. The resolution also makes appropriations by fund and category, imposes the District’s permanent property tax rate of **\$0.5334 per \$1,000** of assessed value, imposes the local option tax rate of **\$0.249 per \$1,000** of assessed value, and categorizes the taxes for purposes of Oregon property tax limitations.

Justifications for the FY26-27 Budget include:

- **Adoption of the annual operating budget as approved by the Budget Committee**, with limited final adjustments before Board adoption.
- Continued support for core General Fund operations, including personnel, library materials and services, facility maintenance, technology, capital outlay, transfers, contingency, and reserves.
- Continued funding for special purpose funds, including Other Uses, Capital Investment Reserve, and Sage Library System operations.
- Formal recognition of the renewed local option levy rate as part of the District’s FY26-27 property tax resources.
- **Final adjustment within the Sage Library System Fund** to update personnel and contracted support costs while keeping the total Sage Fund budget unchanged.

Library Board Meeting – Annotated Agenda

Tuesday, Jun 9, 2026, 5:00 pm

Notes prepared by Library Director Perry Stokes

Summary of Changes from Budget Committee Approval to Governing Body Adoption:

- **General Fund: No change**
 - Approved by Budget Committee: **\$2,603,398**
 - Adopted by Governing Body: **\$2,603,398**
 - Personnel Services, Materials & Services, Capital Outlay, Transfers, Contingency, and Reserved for Future Expenditure remain unchanged.
- **Other Uses Fund: No change**
 - Approved by Budget Committee: **\$302,500**
 - Adopted by Governing Body: **\$302,500**
- **Reserve Fund – Capital Investment: No change**
 - Approved by Budget Committee: **\$236,500**
 - Adopted by Governing Body: **\$236,500**
- **Sage Library System Fund: No change to total fund budget, with internal adjustments**
 - Approved by Budget Committee: **\$652,500**
 - Adopted by Governing Body: **\$652,500**
 - Personnel Services increase: **\$1,252**
 - Approved: **\$150,238**
 - Adopted: **\$151,490**
 - Materials & Services increase: **\$1,831**
 - Approved: **\$243,203**
 - Adopted: **\$245,034**
 - Unappropriated Ending Fund Balance decrease: **\$3,083**
 - Approved: **\$214,059**
 - Adopted: **\$210,976**
 - Capital Outlay remains unchanged at **\$15,000**
 - Operating Contingency remains unchanged at **\$30,000**
- **Total FY26-27 Budget: No change from Budget Committee approval**
 - Approved by Budget Committee: **\$3,794,898**
 - Adopted by Governing Body: **\$3,794,898**

Compliance Note:

The FY26-27 budget total adopted by the Governing Body is the same as the amount approved by the Budget Committee. The only changes from the approved budget are internal reallocations within the Sage Library System Fund, increasing Personnel Services and Materials & Services while reducing Unappropriated Ending Fund Balance by an equal amount.

Recommended Action:

Staff recommends that the Board approve Resolution FY2025-26.09 adopting the FY2026-27 budget in the amount of **\$3,794,898**, making appropriations as presented, imposing the permanent tax rate of **\$0.5334 per \$1,000** of assessed value and the local option tax rate of **\$0.249 per \$1,000** of assessed value, and categorizing the taxes as provided in the resolution.

Suggested Motion:

“I move to approve Resolution FY2025-26.09 adopting the FY2026-27 budget in the amount of **\$3,794,898**, making appropriations as presented, imposing the permanent tax rate of **\$0.5334 per \$1,000** and the local option tax rate of **\$0.249 per \$1,000** of assessed value, and categorizing the taxes as stated in the resolution.”

Library Board Meeting – Annotated Agenda

Tuesday, Jun 9, 2026, 5:00 pm

Notes prepared by Library Director Perry Stokes

d. Discussion of 2026-27 officers & regular meeting day/time **Stokes**

At the July meeting as part of annual new fiscal year business, the Board will elect a President and Vice President and adopt a resolution establishing its regular meeting schedule for FY2026-27.

- Currently, officers are Kyra Rohner, President and Beth Bigelow, Vice President.
- The current meeting schedule is the **second Tuesday of each month at 5:00 PM.**

This discussion item provides the Board an opportunity to confirm whether it wishes to continue with the current regular meeting day and time or consider a change before the annual organizational action is brought forward in July with a Resolution prepared for approval. Any proposed change can be incorporated into the July resolution establishing the FY2026-27 regular meeting schedule.

Unless the Board directs otherwise, staff will prepare the July agenda item and resolution using the current regular meeting schedule of the second Tuesday of each month at 5:00 PM.

The Board is also encouraged to discuss whether any changes to the current officer positions should be considered before the July organizational meeting.

No formal action is required at this meeting.

VIII. REPORTS

a. Director **Stokes**

Reports to be delivered at the meeting.

b. Finance **Hawes**

Attachments:

- VII.b.i. Not yet available.

Reports to be delivered at the meeting.

VIII. Agenda items for next regular meeting: Jul 14, 2026 **Rohner**

- Board officers & meeting times
- Internal Displays Policy (NEW)

IX. ADJOURNMENT **Rohner**