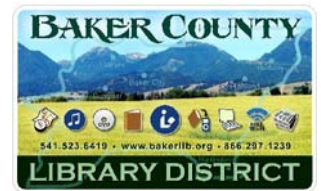


Baker County Library District
Board of Directors
Budget Hearing / Regular Meeting Agenda
Monday, Jun 10, 2019, 6:00 – 8:00 pm
Riverside Meeting Room, Baker County Public Library
2400 Resort St, Baker City
Gary Dielman, President



- | | | |
|--------------|--|---|
| I. | CALL TO ORDER | Dielman |
| II. | Consent agenda (ACTION)
a. Additions/deletions from the agenda
b. Minutes of previous regular and Budget Committee meetings | Dielman |
| III. | Conflicts or potential conflicts of interest | Dielman |
| IV. | Open forum for general public, comments & communications
In the interests of time and to allow as many members of the public an opportunity to speak, the board asks guests to limit remarks to five (5) minutes if speaking on behalf of an individual, or ten (10) minutes if speaking on behalf of a group or organization. | Dielman |
| V. | NEW BUSINESS
a. Budget Hearing
i. 2018-19 Supplemental Budget adoption (ACTION)
ii. Establish new Reserve Fund (ACTION)
iii. 2019-20 budget adoption (ACTION)
b. Personnel Policy revision – Per Diem allocations (ACTION)
c. Discussion of 2019-20 officers & regular meeting day/time | Dielman
Dielman
Dielman
Stokes
Stokes |
| VI. | OLD BUSINESS
a. None | |
| VII. | REPORTS
a. Director
b. Finance | Stokes
Hawes |
| VIII. | Agenda items for next regular meeting: Jul 8, 2019 | Dielman |
| IX. | ADJOURNMENT | Dielman |

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

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

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

The Board of Directors meets on the 2nd Monday each month from 6.00 to 8.00p 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

Monday, Jun 10, 2019, 6:00 pm

Notes prepared by Library Director Perry Stokes

Annotated Agenda

- I. **CALL TO ORDER** Dielman
II. **Consent agenda (ACTION)** Dielman
 a. **Additions/deletions from the agenda**
 b. **Minutes of previous meeting**

Attachments:

- II.b.i. Board meeting minutes, May 13 2019
- II.b.ii. Board meeting minutes, May 22 2019

- III. **Conflicts or potential conflicts of interest** Dielman
IV. **Open forum for general public, comments & communications** Dielman
V. **NEW BUSINESS**
 a. **Budget Hearing**
 i. **2018-19 Supplemental Budget adoption (ACTION)**

Attachments:

- V.a.i.1. Resolution No. 2018-19.03
- V.a.ii.2-8. Legal budget documents

I am proposing a second supplementary budget for FY18-19. The resolution document authorizes transfer between funds for employee severance payout and adjusts various line items that are under or overspent.

- ii. **Establish new Reserve Fund (ACTION)** Dielman

Attachments:

- V.a.ii. Resolution No. 2018-19.04

This resolution is required to establish the new Reserve Fund for Capital Investment as proposed to and approved by the Budget Committee on May 22 2019.

- iii. **2019-20 budget adoption (ACTION)** Dielman

Attachments:

- V.a.iii.1. Resolution No. 2018-19.05
- V.a.iii.2. LB-20 Resources
- V.a.iii.3. LB-30 Requirements summary - Allocated
- V.a.iii.4. LB-30 Requirements summary - Unallocated
- V.a.iii.5. LB-31 Personnel Services
- V.a.iii.6. LB-31 Materials & Services
- V.a.iii.7. LB-10 Other Funds
- V.a.iii.8. LB-10 Sage Fund
- V.a.iii.9. LB-11 Reserve Fund *NEW*
- V.a.iii.10 LB-1 Notice of Budget Hearing
- V.a.iii.11. LB-50 Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

Library Board Meeting – Annotated Agenda

Monday, Jun 10, 2019, 6:00 pm

Notes prepared by Library Director Perry Stokes

The purpose of the Budget Hearing is to receive citizens' testimony on the budget approved by the budget committee. Additional hearings may be held. All hearings are open to the public.

Annually, the Board must approve the budget and tax rate for the coming fiscal year. The proposed 2019-20 budget, as approved by the Budget Committee at its May 22 meeting, is included in this meeting packet.

According to the Local Budgeting in Oregon guide, the Board must “enact a resolution or ordinance to 1) formally adopt the budget, 2) make appropriations, and if needed, 3) levy, and 4) categorize any tax. The budget is the basis for making appropriations and certifying the tax levy. The resolution or ordinance must be adopted no later than June 30.”

For final adoption, I have proposed no changes.

Final 2019-20 budget adoption requires passage of Resolution 2018-19.05. Following approval, I submit the proper paperwork to the County.

b. Personnel Policy revision (ACTION)

Stokes

Attachments:

- V.b.i. Per Diem analysis worksheet

The proposed change is to update the Per Diem meal allotments for staff reimbursement. This has not been updated since 2015, so is far overdue. We will compare BCLD rates to other local government agencies to come up with new figures.

c. Discussion of 2018-19 officers & regular meeting day/time

Stokes

At the July meeting, the Board will elect a new President and Vice President. For this agenda item, the Board will discuss who is willing to do those positions.

Also, the Board must annually adopt a resolution setting its regular meeting time. The Board's current regular meeting time is the second Monday of the month at 6.00p. The Board will discuss whether to continue or adjust the meeting schedule so that a resolution can be passed during the July meeting.

VI. OLD BUSINESS

- a. None

VII. REPORTS

- a. Director
b. Finance

Stokes

Hawes

Reports to be delivered at the meeting.

Library Board Meeting – Annotated Agenda

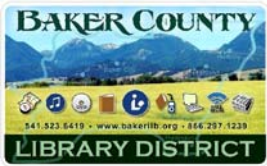
Monday, Jun 10, 2019, 6:00 pm

Notes prepared by Library Director Perry Stokes

VIII. Agenda items for next regular meeting: Jul 8, 2019 Dielman

- Board officers & meeting times
- Policy review/revision
 - Discussion of pro-rated benefits for part-time employees
 - Fee schedule
 - Library Card Eligibility
 - Social Software
 - Staff Use of Collection Materials
 - Digital Archive Copyright Statement / Rights Statements for digital cultural heritage object
- Board Training: Discussion of ALA State of America’s Libraries 2018 report

IX. ADJOURNMENT Dielman



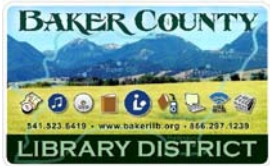
Baker County Library District

Board of Directors

Regular Meeting Minutes

May 13, 2019

Call To Order	The meeting was held in the Riverside Meeting Room. Gary Dielman, President called the meeting to order at 6:17pm. Present at the meeting were Gary Dielman , Kyra Rohner and Della Steele , Directors; also present were Perry Stokes , Library Director and Christine Hawes , Business Manager. Dielman noted that a quorum was present.
Consent Agenda	Dielman asked for any changes to the consent agenda. There were no changes. Rohner made a motion to approve the consent agenda as presented; Steele seconded; motion passed unanimous.
Conflicts or Potential Conflicts of Interest	Dielman asked for any potential conflicts of interest. There were none.
Open Forum for general public	Dielman noted there were no members of the public present. Stokes had one item of correspondence to share. He shared a thank you letter from the City of Huntington for donating the water fountain. It will be either be picked up by Huntington City staff or delivered on the next visit to Huntington by library Facilities staff.
NEW BUSINESS: Review of (Book) Donations Process	Dielman stated that he wanted the group to go to the staff area to look at the book donation aisle and have Stokes describe the donation process. Everyone moved to the location. Stokes described the process of receiving, inspecting, and sorting materials. Dielman commented that the stacked boxes along the aisle is hazardous and needs to be reduced. Stokes agreed that reducing or eliminated the clutter is a goal and the backlog buildup of donations is a chronic issue. Despite different procedures and strategies that have been implemented, including dedicating a student Library Page to helping, staff continue to struggle with keeping the area clear. The volume of material donated seems to have increased year after year. The building was not designed with this task in mind. Stokes said a new plan is to reconfigure staff workspace and delegate more time to staff to do more of the sorting, rather than relying on the Friends of the Library or Work Experience interns. A more simplified process may also help, according to staff input.
FY18-19 Supplemental Budget Review;	Stokes has handed out draft budget proposal sheets, starting with the summary sheet. The primary categories for current and next fiscal years plus 4 years of history are included. He will present the year end budget adjustments next month.



Baker County Library District

Board of Directors

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May 13, 2019

FY19-20 Budget Proposal Review

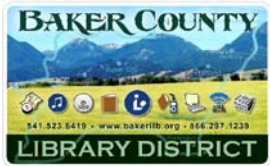
The book budget will be increased. The carryover will be increased thanks to increased revenues this year. The projections show that reaching the \$300,000 operating reserve goal will be accomplished sooner than we had hoped. Next year he wants to maintain the carryover and transfer \$40,000 to a capital projects Reserve Fund to be used for major repair work. After the roof project, the next big project is to replace the carpet. In Personnel, he is proposing a 2.5% COLI, the current inflation rate is about 3% and is trending upward.

Looking at the Resource sheet (LB-20), cash carryover has increased from 2015 \$158,124 to this year budgeted \$247,004 which needs to be revised to \$261,500. Reviewing the income lines, the changes are small. Comparing the revised supplemental budget and the proposal for next year, most lines are similar going into the coming year. Next year the total budget is projected at \$1,558,000.

LB-30 Requirement Summary - Personnel Services, salaries overall are down primarily due to unpaid leave allowed and less substitute usage than expected. Moving down to Materials & Services, Collection Development will increase to \$113,000. The Consortium membership is increasing slightly to \$14,350. Facilities is being adjusted down significantly since we will maintain the roof with patch repairs for a couple years, holding onto \$40,000 for a more comprehensive future solution.

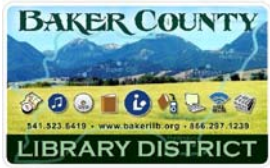
Under Capital Outlay, the \$10,000 proposed budget is a place-taker to buy furniture for the staff work room. On the next page, Transfers include the same funds going to Technology and Severance savings. A new line is the Transfer Out for Capital Improvements of \$40,000. Operating Contingency has a small amount set aside for staff medical deductible reimbursements, which has been sufficient in recent years. This fiscal year we have paid out 3 reimbursements to date using most of the amount budgeted for this purpose. The potential contingency is \$307,391. It is amazing we are getting unanticipated funds which improves our year-end financial position significantly.

LB-31 Detail Requirements for Personnel Services. The primary changes are the technology manager reducing hours, increasing branch staff of 1 hour a week (from the current 18 to 19 hours a week) and the 2.5% COLI increase. The branch staff has a lot more responsibilities and an extra hour a week is needed. It is yet to be determined whether this hour will be added to the public open hours schedule or used during closed hours.



Baker County Library District
Board of Directors
Regular Meeting Minutes
May 13, 2019

	<p>Stokes referenced the Budget Options page in the packets. The report included 7 personnel change options with associated costs for each. He reviewed the options stating that he would like direction from the board. Options included the 2.5% COLI which he increased from the original proposal of 2% and felt was one of the most important. Managing Librarian hours for 2 staff could be increased to 36 hours a week; one didn't want additional hours, the other is content with current level for now. We could increase the Facility Specialist from 36 to full time hours in light of the building maintenance needs. He felt one of the greatest needs was increasing branch staff one hour. And the last option is the final director step increase. Dielman voiced preference for the last management step for the director. It has been deferred for a long time. Stokes suggested increasing salary without the COLI. After some discussion, the Directors agreed they want to include the COLI with his step increase. There was discussion on salary options.</p> <p>He has combined the proposal budget review with the supplemental budget review shown on the agenda completing both items.</p> <p>Dielman asked about the budget committee. Stokes said the only one he knows that can't make it is Ann Mehaffy. All the others are confirmed. The budget meeting is next Wednesday, May 22 at 5:30pm.</p>
<p>OLD BUSINESS: None</p>	<p>No old business.</p>
<p>REPORTS: Director Report</p>	<p>Stokes gave the Director's report starting with the new furniture purchased for the reading room using a private donation and a matching gift from the Friends. The old purple ones had deteriorated badly with sun exposure over the years and have been sold. Re-upholstery was explored but proved to be more costly than purchasing new chairs. The floral pattern fabric held up much better, so those chairs will be distributed to branches.</p> <p>Facilities & Vehicle reports continued: The Bookmobile recently suffered a blown head gasket. The vehicle now has over 200,000 miles on it. It has been in the shop for a couple weeks and not anticipated to be done for another week. One option would be to replace the engine. Another is to look at replacing the bookmobile. He would like to add Bookmobile replacement fo the Reserve Fund plan and ultimately</p>



Baker County Library District

Board of Directors

Regular Meeting Minutes

May 13, 2019

replace it with a smaller cargo van equipped with 4-wheel drive that would also be more mobile in the winter.

The staff door has a new entry code door lock that was installed. The code can also be given to the police in urgent situations.

The new bottle fill fountain will be installed soon. Panels are on order and a stainless steel back splash panel is being constructed. Ed found that additional parts are needed to configure the units properly in the desired location. The old one has been donated to the City of Huntington.

The Riverside Meeting room has a faulty door that doesn't close easily. Ed is having parts made to repair the frame which should fix the problem.

The current janitorial service contract was extended to allow for time to put the contract up for public bid.

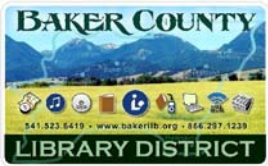
Grants & Gifts – The library received a donation of old photographs. Dielman has been working on the collection. Mr. Gambs had a professional photo studio in the early 1930-40's. There are some great photos to add to the collection.

A grant proposal for the EBSCO Solar program was submitted at the end of April. As Ed has worked on the project, it has initiated discussions with Baker County Emergency Management staff about partnership benefits and potential utilization of the library as an emergency headquarters. Jason Yencopal provided a letter of support for our grant. The District has been invited to be a partner in the emergency planning. Ed's experience is a perfect fit to be our designated representative.

Marketing – For National Library Week the first week of April, BCLD participated in the national puppet campaign. Our puppet got a late start and finished 2nd to last place but it was fun to participate. The race was featured by The Oregonian.

The Children's staff is using Instagram to promote the Summer Reading Program. The District now has an Instagram social media page at the request of our Children's Specialist staff. It already has several followers.

Programs & Services – Stokes has applied to be a participant in a program to purchase items for the Spanish collection. If approved, we will allocate



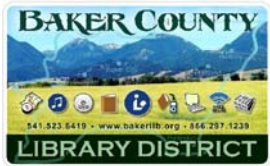
Baker County Library District

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	<p>\$1,200 towards expanding our Spanish language collection. We do have Spanish readers, he reported.</p> <p>Tutor.com service hours have been expanded to noon to midnight which is a 4-hour increase. He was considering cancelling this subscription due to the low usage levels. This next fiscal year, he wants to focus on heavy promotion of this service to hopefully increase its use.</p> <p>Staff has been reporting functionality issues with the PayPal process. We have not been able to configure that in our software. We may be moving to another point of sale system. An example is an I-Pad on a swivel arm with a cash drawer under it. It would also help with the accuracy of collections.</p> <p>Personnel – He and 2 staff persons attended the OLA/WLA conference in Vancouver, WA in mid-April. One staff received an award. He felt that most workshops were refreshers but also obtained some new ideas.</p> <p>Safety & Security – Jim has been working on our camera system. A recent update resulted in technical difficulties. The cameras are still running and recording. He has gotten most of the issues worked out.</p> <p>Technology – noted in Safety & Security above.</p>
<p>Finance Report</p>	<p>The finance reports had already been distributed with check packets. Hawes gave the financial report starting with General Fund.</p> <p>The General Fund received \$8,149.93 in tax turnovers. The current tax receipts exceed the budget by about \$34,000. In talking with the County Assessor’s office, the one reason he suggested was the utility values outside of the city are up 8-9% whereas inside the city values are up the normal 3%. The wind farm funds are being held until disputes are settled. The County Treasurer said collections are down, currently at 86.67% compared to normal levels 93-94%.</p> <p>The Sage Fund will pay the fiscal agency fee next month which has been adjusted down to \$2,000. Personnel Services is at 92% spent which in on target with budget. The May PERS will be posted next week. In Materials & Services, noteworthy checks in the book budget are Ingram \$2,482.24, various subscriptions totaling \$704.65 and Visa DVD purchases totaling \$651.93. Under Equipment Lease, the Xerox check is for 3 invoices totaling \$584.25. The invoices have been emailed to the office manager for many years. While Nola was gone, those invoices were missed. When she turned</p>



Baker County Library District

Board of Directors

Regular Meeting Minutes

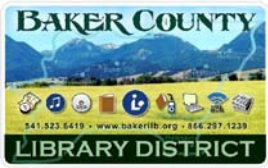
May 13, 2019

them in for payment, I contacted Xerox to update the AP email address to avoid that in the future. There were several items added to the travel budget related to the OLA conference. Expense reimbursements to the 2 staff and director having attended the conference and hotel costs on visa. In addition, a registration of \$75 for an SDAO HR workshop at the end of May. Library supplies included purchases from Quill \$537.99 for copy paper and office supplies, Demco \$226.41 for book processing supplies, Visa includes Kapco \$260.83 for book processing supplies and Ink Toner Store \$215.90 for printer cartridges. In Youth Programs, Makers Club supplies of \$947.90 on Visa for new kits. The Battle of the Books expenses were reimbursed by the Friends. In Telecommunications, the Huntington Internet line is over budget with two months left in the fiscal year to pay. The line was under-budgeted at \$367/month with the actual cost at \$450 a month. It will be adjusted next month with year-end adjustments. And finally, budgeted transfers will be completed by the end of the month.

Other Funds received a \$1,500 memorial donation that is being used to purchase new chairs for the reading room along with matching support from the Friends of \$1,500. Visa included WayFair Modern \$4,007.21 for 13 new chairs and a couple other pieces for another location in the non-fiction stacks. Vroom expenses were moved from General Fund with a corresponding reimbursement for grant related wages.

Sage Fund had no income this month although noteworthy that it is funded with the courier grant 100% received and memberships at 95% received. There are 3 small outstanding library memberships which Beth is checking on. Checks written for courier services included 2 at the end of April catching up prior invoices that hadn't been turned in. Checks also included the current courier monthly services totaling \$1,721.26 and Visa \$225.80 for postage used by remote libraries. Visa also included \$1,040 for DVD and envelope mailers for shipping supplies. As mentioned earlier, the fiscal agency fee will be paid in June. In Travel, Beth also attended the OLA Conference, made a few library site visits while in the area, as well as traveling to the Evergreen Conference. The Sage Visa included \$960.02 in travel expenses and a reimbursement to Beth of \$1,335.89 for mileage and travel expenses she paid.

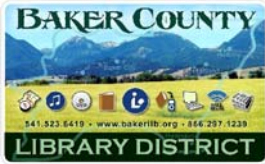
Steele asked about a recent incident with a patron that involved the police. A patron who had been present at the library told her about her concern with what she witnessed. Stokes reviewed the incident. Discussion ensued on the process and how the library handles incidents involving mentally ill people. Discussion lightly touched on the increase in drug related issues.



Baker County Library District
Board of Directors
Regular Meeting Minutes
May 13, 2019

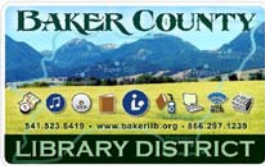
	With no further questions. The Directors signed the checks and initialed the check list approving the bills paid since the last meeting.
Next Meeting Date	The next regular Board meeting will be June 10, 2019.
Adjourn	The meeting was adjourned at 7:32 pm. Respectfully submitted, Perry Stokes, Secretary to the Board PS/ch

DRAFT



Baker County Library District
 2019-2020 Budget Committee
Meeting Minutes
 Monday, May 22, 2019

<p>Call To Order</p>	<p>Gary Dielman, President of the Library Board of Directors called the meeting to order at 5:31pm. The meeting was held in the Riverside Meeting Room at the Baker County Public Library, 2400 Resort Street, Baker City, Oregon.</p> <p>The Library Board of Directors present was Gary Dielman, Kyra Rohner, Della Steele, and Frances Vaughan. Budget Committee Members present included Aletha Bonebrake, Bob Savage, and Joy Leamaster. Also present at the meeting was Perry Stokes, Budget Officer and Library Director; and Christine Hawes, Business Manager. There were no other persons present.</p>
<p>Elect Budget Committee Chair</p>	<p>Dielman asked for nominations for the Committee Chair position. Bob Savage nominated Aletha Bonebrake to be the chair; Kyra Rohner seconded. Dielman asked for other nominations. There were no further nominations given. Nominations were closed. Dielman called for a vote on the motion appointing Bonebrake as the Chair for the Budget Committee Meeting; motion passed unanimously. Dielman passed the meeting to Bonebrake.</p>
<p>Agenda</p> <p>Conflict or Potential Conflicts of Interest</p>	<p>Bonebrake asked for additions or changes to the agenda. None were given.</p> <p>Bonebrake asked if there were any conflicts or potential conflicts of interest to be declared. Bonebrake said that her daughter works at the Library but she has no bearing on her position. She doesn't see it as a real conflict but wants to state it. All agreed it is not a conflict. No further potential conflicts were declared.</p>
<p>Presentation of Proposed Budget by Budget Officer</p>	<p>Bonebrake asked Stokes to present the materials in the packets.</p> <p>Stokes thanked everyone for coming and participating this year.</p> <p>Starting on page 2 of the Budget Message, Stokes read selections. Tax revenues have increased 10.8%. The Millage Report showed County property valuations have surged by 7% from 3.7% to 10.8%. The largest ever single year in his experience. Former Library Director Bonebrake said she had never seen such a spike either. The County Assessor and Treasurer said this increase was related to valuation of utility properties. The district anticipates surplus tax revenues for the current fiscal year of about \$33,000. The surplus will help boost the Operating Reserve to the</p>



Baker County Library District

2019-2020 Budget Committee

Meeting Minutes

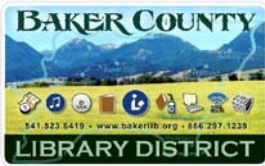
Monday, May 22, 2019

\$300,000 level we anticipate we need to operate without a loan. We may also get additional revenues from a case in arbitration when settled. Since that amount is unknown, it is not included in budget projections.

The District health insurance increased 7% this year. Oregon PERS continues to require the largest amount from the increased revenues costing the district an additional \$26,000 in the upcoming fiscal year. Surplus revenue is proposed to boost Reserves, both for keeping the district debt-free, and for strategic planning towards large facility repair projects with a new fund specifically for Capital Investment. Reading through the bulleted items under the Summary of Significant Features and Changes in the Proposed Budget, Stokes highlighted revenue growth, cash carry over increases, COLI to wages, staffing changes, and collection development starting at 10% of the operating budget this year.

Stokes shared copies of the Tax Assessment Projection worksheet. The County evaluations are the top line on the report. General Fund permanent tax rate is listed followed by the Local Option tax rate that we hope to renew next year. He uses this worksheet to calculate where we will be on revenues. The worksheet uses an estimate of 3.5% growth based on recent trends. The figures highlighted are the amounts in arbitration; the County Assessor said we may get half when it is settled. Compression seems to be decreasing, which is positive for the district. Bonebrake pointed out the large jump in assessed values from last year to this year. The County must have added to the tax rolls which are good for everyone.

Moving to Attachment 1a, Budget Overview Highlights. The budget goals include accommodating increases in PERS costs, as well as growing operating reserves to \$300,000, the minimum target. Staff are provided 2.5% Cost of Living Increase (COLI) in light of the fact that the inflation rate will be around 3%. Stokes reported the School District gave a 3% COLI while the County did 2%. A fourth student Library Page position is added for weekend desk help. The proposed budget also establishes a new Reserve Fund for large maintenance projects, currently the roof. Capital Reserve funds are planned for a project to remodel the workroom. Stokes read through highlights in Income, Personnel Services, Materials & Services and Transfer categories. Leamaster asked if they are funds available through the City to help with the costs of the boardwalk. Stokes said this portion is library property. He described the route of the Adler Parkway easement. He doesn't expect the City would help with the



Baker County Library District

2019-2020 Budget Committee

Meeting Minutes

Monday, May 22, 2019

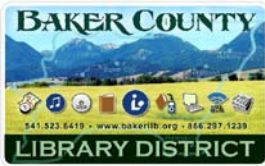
boardwalk, but he can approach them about it. All agreed it received a lot of foot traffic.

Attachment1b is a summary of expenses by category giving 4 years of history and the proposed budget. The graphs show the trends of each major category area.

Attachment 2 shows summary tables for the year end budget resolutions. He will present this year's resolution at the June meeting.

Looking at Attachment 3x, the LB Budget sheets. On **LB-20, General Fund** starting cash carryover will be increased by \$14,000 for the current year, bringing the carryover to \$261,500. We have made progress in the past two fiscal years increasing the working capital funds. Next year we will grow that to \$320,000. One item of note, he added funds in the budget for special contracts. In the past, these funds were used to send Jim or Christine to help another library. We also own a drone and have a licensed drone pilot. He hopes to offer those services to other entities. He wants to use it to view the library grounds and inspect the building. LB30 is a summary of the budget detail by major categories. The salaries are projected to come in slightly under budget due to staff being off on medical leave. The facility maintenance line has the largest decrease which will be moved to a new Capital Investment Reserve. On the second page, the transfers to the Severance and Technology savings will continue. The new item is the transfer to the Capital Improvement Fund of \$40,000. The operating contingency of \$5,000 is a place-taker, holding funds primarily for potential medical deductible reimbursements. This line has been \$10,000 but in recent years half of that amount has been consistently used so is budgeted in the benefits category, leaving the other half in reserve. The Reserved for Future Expenditure will increase to \$310,000.

Looking at **LB 31 General Fund, Detail Requirements for Materials & Services**. Collection development will be increased to \$113,000 this year and start the next year at \$120,000. We are adding to the Spanish collection, adding encyclopedias online, and other planned enhancements to the collection. This is a healthy place to start at 10% of the operating budget. The Sage membership is increasing a little next year. Facility Maintenance is being reduced by \$42,000. We will hold onto these funds for a while to save for roof replacement. The Bookmobile has had expensive repairs recently. With the age of the bus



Baker County Library District

2019-2020 Budget Committee

Meeting Minutes

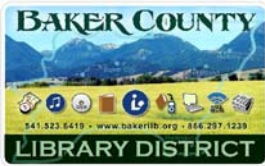
Monday, May 22, 2019

he has increased the budget to allow for repairs. Travel & Training is being increased as he wants to send more people to library conferences next year. The debit service line was decreased to remove the possible loan costs which we were able to avoid. Library Service Supplies is being increased looking at recent history. In Youth Programs, we are expanding Summer Reading in Halfway. The utilities line increase is primarily due to the water usage and rate increase. Telecommunications includes a WiFi hotspot for the bookmobile.

The next **LB 31** is for **General Fund, Detail Requirements for Personnel Services**. The budget includes the library director final step and COLI as directed by the board. The IT salary line was reduced by voluntary reduction of hours. The Tech Administrator will be retiring and working part-time. The IT Intern is going back to school but will continue to work one day a week. The Facilities Maintenance hours have been increased to 40 hours to continue the needed building repairs and maintenance. He has a long list of facilities projects to accomplish. The largest increase is the PERS line increasing from \$77,000 this year to a projected \$103,000 next year. That is a \$26,000 increase due to the rate increase effective July 1, 2019. Kent Bailey, the District Auditor, told the board when delivering the audit that this trend will likely continue for some time. The number of people retiring is increasing. Workers Comp Insurance has increased from .1% to .6%. The following sheet gives the personnel details to be able to answer any questions you may have.

Stokes referenced the **Library Salary Survey sheet** included in the packets. He didn't have time to do a survey so he is using a colleague's work now about 3 years old. The report shows compiled salary data by percentiles. The District wages are shown in red below the salary table. We are still in the lower percentiles. Bonebrake asked how the District compares with the County. There was discussion on the wage scale history. She felt what knowing what the County is doing would be a good thing. Bonebrake felt the District has a stable staff and complimented Stokes on working to bring wages up to comparable levels.

LB 30 Special Fund, Other Uses is a one page budget for this fund. The Other Uses fund is used for grants, donations, special project funds and book sale proceeds. The cash carryover is budgeted at \$131,550. The Grant line was increased as he has some ideas for grants this next year. The expenditures are listed by department. The Memorial Department is holding \$10,000 grant funds received for the roof project. The Capital



Baker County Library District

2019-2020 Budget Committee

Meeting Minutes

Monday, May 22, 2019

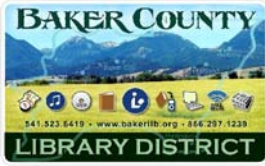
Projects Department currently has \$5,000 in reserve. These two totaling \$15,000 will be move to the new Capital Investment Reserve fund. The Severance Department accumulates reserves for retirement payouts. The Technology Department has recently been spent on the network upgrade. We are now rebuilding this fund. Bonebrake asked what the current budgeted increased from \$1,000 to \$20,000 was for. Stokes replied we received a \$14,000 donation. She asked about the Severance category, particularly how it is determined how much needs to be in the fund. Hawes responded it is calculated in a spreadsheet looking at those who are eligible for retirement and their projected leave payout. There was some discussion and Bonebrake was satisfied with the system. Bonebrake asked what the Literacy funds were for. She wanted to know if we can help promote the literacy program. The coalition isn't getting the funding they had been. Stokes replied the library does assist with in kind support such as providing office space in the past, helping them build a website, providing copies, and other partner activities when we can. There was some discussion on the literacy program.

LB 10 Special Fund, Sage Library System budget. This fund is managed by the Sage User Council. The organization is doing well financially. The council is revising the tiered membership fees which will increase our membership by \$800 next year. Leamaster asked if the number of members in the Sage System is stable. Stokes responded that actually it has grown. There have more school libraries coming on. He suspects that if the catalog software had a more sophisticated inventory capability, other school libraries would join. This fund is two pages with Materials & Services continuing on to the second page. There were no further questions.

And the final **LB 11 for the new Reserve Fund, Capital Investment**. This is the first time we have had an LB 11. This type of fund requires it be reviewed. He has set the date for 2024. The transfers coming in total \$55,000. \$40,000 from General Fund and \$15,000 currently being held in Other Funds. This fund will be authorized by the board at the June meeting.

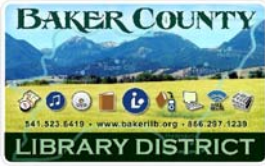
With no further questions. Stokes said that completes his presentation.

Aletha asked whether there were any other questions that haven't been addressed. Leamaster asked about the patron numbers. Stokes said the numbers have been good. She asked what is most popular in the library,



Baker County Library District
 2019-2020 Budget Committee
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	<p>books, movies or other media. Stokes pulled information up on the projector screen. He reviewed a few graphs that showed the trends in circulation. Total circulation is down, but that is not due to lower book checkouts. It's the movies circulation that has gone down significantly. Book circulation has gone up and down, but has plateaued at about 5,000 a month. He believes the movies have dropped as video streaming and other media are available. Leamaster does circulation stats in the School library. She said the circulation has dramatically decreased with the school moving away from the reading program. There was discussion on the book circulation and what has affected that.</p>
<p>Public Comment Opportunity</p>	<p>Bonebrake addressed the one other individual present that arrived late in the meeting to assist a board member and stated he had no comments. She then stated there were no members of the public present for comment.</p>
<p>Budget Committee Questions and Deliberations</p>	<p>Bonebrake asked the committee if there were any further questions or discussion. There was no further comments.</p>
<p>Approval of Budget</p>	<p>Bonebrake asked for the Recommended Budget Committee resolution. Stokes said there is a complete resolution in the packet. Everyone found the recommended budget committee motion to review. She said this is the required language that needs to be read aloud. She invited someone to make a motion.</p> <p>Gary Dielman moved to approve the Baker County Library District budget for the 2019-2020 fiscal year for the total amount of \$2,278,836 and the amounts per fund as follows: The General Fund \$1,576,000, Other Fund \$177,375, Sage Library System Fund \$470,461, and the new Reserve Fund – Capital Investments \$55,000. I also move to approve 1) A tax rate of \$0.5334 per \$1,000 of assessed value in support of the General Fund; and 2) A tax rate from the Local Option Levy of \$0.249 per \$1,000 of assessed value in support of the General Fund. Bob Savage seconded the motion. Bonebrake asked for discussion. There was none. Bonebrake called for a vote; the motion passed unanimously by the board and committee members present (7 votes yea; no votes no).</p> <p>Bonebrake told Stokes that he did a beautiful job on the budget documents. Both Bonebrake and Stokes signed the resolution.</p>



Baker County Library District
 2019-2020 Budget Committee
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<p>Other Discussion</p>	<p>Bonebrake asked about the committee packet folder. For next year, she suggested the most important items such as the Recommended Motion be placed on the left side next of the folder rather than being included with the detail on the right. Savage suggested a concise budget summary in fewer pages. He is on other committees and the summary is shorter than this. Bonebrake noted that the Budget Message is much shorter this year and easier to read through. She then asked about approving minutes. Stokes said that the minutes are approved by the library board at the June meeting. There was discussion on forms that are required and information that would be helpful. Bonebrake said that it is all done in great form. There is a lot of information there. She announced to the group that if we have any questions this is the time to ask. Stokes said he probably does the preparation in the reverse. He tries to anticipate the questions that may arise and present that in the documents. Maybe next year he would spend more time on the Budget Overview - Highlight sheet and then open for questions. It would probably make the meeting shorter. He will work on doing more summaries next time. Vaughan said as someone who is new to the board she liked the review the way that Stokes does it. Leamaster agreed that she likes that he reviews the highlights of the budget documents. Dielman commented that he agreed. Discussion of the suggestions.</p> <p>Dielman thanked Stokes and Hawes for the good work.</p>
<p>Next Meeting Date</p>	<p>The second Budget Committee Meeting will be cancelled as the committee finished the review. The budget will be presented at the June 10 regular library board meeting.</p>
<p>Adjourn</p>	<p>The meeting was adjourned at 6:46pm. Respectfully submitted,</p> <p>Perry Stokes, Secretary to the Board PS/ch</p>

Resolution No. 2018-19.03

Resolution adopting Supplemental Budget 1

Jun 10, 2019

WHEREAS the Baker County Library District is now meeting in regular session for the conduct of business; and

WHEREAS after the budget was adopted for Fiscal Year 2018-2019, various resources are projected to be received in amounts different from originally estimated, and

WHEREAS adjustments to appropriations are needed to accommodate increases and decreases in resources and expenditures; and

WHEREAS transfers between funds are needed to accommodate unplanned expenditures; and

WHEREAS, ORS 294.463(1) permits transfer of funds within and between a given fund; and

WHEREAS, publication requirements have been met when changes in designated categories within at least one of the funds represent more than 10% of the adopted current year budget;

Adopting the budget

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Baker County Library District hereby **adopts Supplemental Budget 1** for the fiscal year 2018-19 in the total of **\$2,127,935** for the following purposes in Exhibit A and as defined in the Legal Budget form attachments (LB-20, LB-30, LB-31 PS, LB-31 M&S, LB-10 Other, LB-10 Sage), now on file in the Baker County Public Library :

and;

Making appropriations

BE IT FURTHER RESOLVED THAT the amounts for the fiscal year 2018-2019 are hereby appropriated for the purposes shown,

and;

Authorizing transfers

BE IT ALSO RESOLVED THAT these funds are recognized as being transferred among their General Fund budget categories in the defined amounts.

Adopted by the Board of Directors of Baker County Library District this 10th day of June, 2019.

FOR THE BOARD:

Signature: Gary Dielman,
BCLD Board President

ATTEST:

Signature: Perry Stokes
District Secretary

**BAKER COUNTY LIBRARY DISTRICT
LIBRARY BOARD**

Resolution No. 2018-19.03

Resolution adopting Supplemental Budget 1

Jun 10, 2019

Attachments:

1. Exhibit A Suppl. Budget 1 Fund Appropriations
2. Exhibit B Suppl. Budget 1 Fund change summary
3. Exhibit C.i-iii. Suppl. Budget 10% Rule Analysis
4. LB-20 General Fund – Resources. Suppl. Budget 1
5. LB-30 General Fund - Summary. Suppl. Budget 1
6. LB-31 General Fund – Personnel Services, Suppl. Budget 1
7. LB-31 General Fund – Materials & Services, Suppl. Budget 1
8. LB-10 Other Uses Fund. Suppl. Budget 1
9. LB-10 Sage Fund. Suppl. Budget 1

Fund	FY18-19 (revised)	FY18-19 (original)
General Fund	1,487,400	1,379,642
Other Fund	175,925	151,000
Sage Library System Fund	464,610	462,181
Reserve Fund – Capital Investment		
	<hr/>	
TOTAL:	2,127,935	1,992,823
	<hr/>	

**BAKER COUNTY LIBRARY DISTRICT
LIBRARY BOARD**

Resolution No. 2018-19.03

Resolution adopting Supplemental Budget 1

Jun 10, 2019

EXHIBIT A. Fund Appropriations

General Fund	Debt Service Fund	
Organizational Unit or Program:	Debt Service	0
Personnel Services.....	Total.....	\$0
Materials & Services.....		
0		
0	"Other Uses" Fund	
Not Allocated to Organizational Unit or Program:	Org. Unit/Program: _____	169,925
Personnel Services.....	Special Payments.....	0
Materials & Services.....	Transfers Out.....	6,000
0	Contingency.....	0
Capital Outlay.....	Total.....	\$175,925
Debt Service		
2,000	Sage Library System Fund	
Special Payments.....	Org. Unit/Program: _____	278,991
0	Special Payments.....	0
Transfers Out.....	Transfers Out.....	0
12,500	Contingency.....	48,105
Contingency.....	Total.....	\$327,096
5,000		
Total.....		
\$1,178,909		
	Total APPROPRIATIONS, All Funds	\$1,681,930
	Total Unappropriated and Reserve Amounts, All Funds	446,005

TOTAL ADOPTED BUDGET \$2,127,935

*(*amounts with asterisks must match)*

**BAKER COUNTY LIBRARY DISTRICT
LIBRARY BOARD**

Resolution No. 2018-19.03

Resolution adopting Supplemental Budget 1

Jun 10, 2019

EXHIBIT B. Fund Change Summary

2018-2019 revised

<i>FUND</i>	<i>Personnel Services</i>	<i>Materials & Services</i>	<i>Capital Outlay</i>	<i>Debt Service</i>	<i>Interfund Transfers</i>	<i>Contingency</i>	<i>Special Payments</i>	<i>(UEFB) Reserve</i>	<i>Total</i>
General Fund	\$775,878	\$382,531	\$1,000	\$2,000	\$12,500	\$5,000	\$0	\$308,491	\$1,487,400
Other Uses Fund	\$1,500	\$163,425	\$5,000	\$0	\$6,000	\$0	\$0	\$0	\$175,925
Sage Library System Fund	\$92,716	\$186,275	\$25,000	\$0	\$0	\$23,105	\$0	\$137,514	\$464,610
TOTALS	\$870,094	\$732,231	\$31,000	\$2,000	\$18,500	\$28,105	\$0	\$446,005	\$2,127,935

VS PREVIOUS	
\$107,758	7.24%
-\$11,575	-6.58%
\$6,035	1.30%
\$53,484	2.51%

\$ Change from prev. \$53,484
% Change from prev. 2.51%

2018-2019 adopted

<i>FUND</i>	<i>Personnel Services</i>	<i>Materials & Services</i>	<i>Capital Outlay</i>	<i>Debt Service</i>	<i>Interfund Transfers</i>	<i>Contingency</i>	<i>Special Payments</i>	<i>(UEFB) Reserve</i>	<i>Total</i>
General Fund	\$773,965	\$361,566	\$1,000	\$4,000	\$11,000	\$5,000	\$0	\$223,110	\$1,379,642
Other Uses Fund	\$0	\$144,500	\$5,000	\$0	\$1,500	\$0	\$0	\$0	\$151,000
Sage Library System Fund	\$92,457	\$191,619	\$25,000	\$0	\$0	\$23,105	\$0	\$130,000	\$462,181
TOTALS	\$866,422	\$697,685	\$31,000	\$4,000	\$12,500	\$28,105	\$0	\$353,110	\$1,992,823

**BAKER COUNTY LIBRARY DISTRICT
LIBRARY BOARD**

Resolution No. 2018-19.03

Resolution adopting Supplemental Budget 1

Jun 10, 2019

EXHIBIT C.i. 10% RULE ANALYSIS – General Fund

Original adopted vs Suppl 1

**General
Fund**

	Original Budget	Adjustments to Budget	Adj. % to Original	Supplemental Budget 1
Personnel Services	\$773,965	1,913	0.25%	\$775,878
Materials & Services	\$361,566	20,965	5.80%	\$382,531
Capital Outlay	\$1,000	0	0.00%	\$1,000
Debt Service	\$4,000	-2,000	-50.00%	\$2,000
Total Expenditures	1,140,531	20,878	1.83%	1,161,409
Interfund Transfers	11,000	-2,500	-22.73%	12,500
Operating	5,000	-1,355	-27.10%	5,000
Contingency	1,156,531	17,023	1.47%	1,178,909
UEFB Reserve	223,110	-23,110	-10.36%	308,491
Total - General Fund	1,379,642	-6,088	-0.44%	1,487,400

**BAKER COUNTY LIBRARY DISTRICT
LIBRARY BOARD**

Resolution No. 2018-19.03

Resolution adopting Supplemental Budget 1

Jun 10, 2019

EXHIBIT C.ii. 10% RULE ANALYSIS – Other Uses Fund

Other Fund

	Original Budget	Adjustments to Budget	Adj. % to Original	Supplemental Budget 1
Personnel Services	\$0	1,500		\$1,500
Materials & Services	\$144,500	18,925	13.10%	\$163,425
Capital Outlay	\$5,000	0	0.00%	\$5,000
Debt Service	\$0	0		\$0
Total Expenditures	149,500	20,425	13.66%	169,925
Interfund Transfers	\$1,500	-2,500	-166.67%	\$6,000
Operating Contingency	\$0	3,645		\$0
	151,000	21,570	14.28%	175,925
UEFB Reserve	223,110	-23,110	-10.36%	308,491
Total - General Fund	374,110	-1,540	-0.41%	484,416

**BAKER COUNTY LIBRARY DISTRICT
LIBRARY BOARD**

Resolution No. 2018-19.03

Resolution adopting Supplemental Budget 1

Jun 10, 2019

EXHIBIT C.iii. 10% RULE ANALYSIS – Sage Fund

Sage Fund

	Original Budget	Adjustments to Budget	Adj. % to Original	Supplemental Budget 1
Personnel Services	\$92,457	259	0.28%	\$92,716
Materials & Services	\$191,619	-5,344	-2.79%	\$186,275
Capital Outlay	\$25,000	0	0.00%	\$25,000
Debt Service	\$0	0		\$0
Total Expenditures	309,076	-5,085	-1.65%	303,991
Interfund Transfers	\$0	-2,500		\$0
Operating Contingency	\$23,105	-19,460	-84.22%	\$23,105
	332,181	-27,045	-8.14%	327,096
UEFB Reserve	223,110	-23,110	-10.36%	308,491
Total - General Fund	555,291	-50,155	-9.03%	635,587

NOTICE OF SUPPLEMENTAL BUDGET HEARING

- For supplemental budgets proposing a change in any fund's expenditures by **more than 10 percent.**

A public hearing on a proposed supplemental budget for Baker County Library District
(District Name)

for the current fiscal year will be held at Baker County Public Library, 2400 Resort St, Baker City, Oregon
(Location)

The hearing will take place on June 10 2019 at 6:00 PM Pacific Time
(Date) (Time) AM PM

The purpose of the hearing is to discuss the supplemental budget with interested persons.

A copy of the supplemental budget document may be inspected or obtained on or after May 31 2019 at
(Date)

2400 Resort St, Baker City, OR, between the hours of 9:00 AM and 4:00 PM
(Location) (Time) (Time) AM PM AM PM

SUMMARY OF PROPOSED BUDGET CHANGES

AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

FUND: GENERAL FUND

Resource	Amount	Expenditure - indicate Org. Unit / Prog. & Activity, and Object Class.	Amount
Net working capital, previous			
1 taxes, interest and transfers	318,000	1 Personnel Services	775,878
2 Other resources	46,700	2 Materials & Services	376,931
3 Taxes estimated to be received	1,120,000	3 Capital Outlay, transfers & contingency	18,500
		4 Unappropriated ending fund balance	313,391
Revised Total Fund Resources	1,484,700	Revised Total Fund Requirements	1,484,700

Explanation of change(s):

Resource adjustments accommodate unanticipated surpluses in Beginning Fund Balance, Interest earned, Fines/fees, donations and other resources, and a large increase in Taxes Estimated to Be Received.

Expense adjustments accommodate a minor change to salaries/benefits, a significant increase to Collection Development, decrease to Facilities due to postponement of roof repair, various small changes to Corporate Costs, increased costs for Library operations and a reduction of Debt Service due to avoidance of short-term debt need.

FUND: SPECIAL FUND - OTHER USES

Resource	Amount	Expenditure - indicate Org. Unit / Prog. & Activity, and Object Class.	Amount
1 Working capital	120,900	1 Personnel	1,500
2 Interest	3,325	2 Memorial, reserves & contingency	168,125
3 Donations & book sales	29,200	3 Corporate costs	300
4 Other resources	22,500	4 Transfer out	6,000
Revised Total Fund Resources	175,925	Revised Total Fund Requirements	175,925

Explanation of change(s):

Resource adjustments accommodate slight growth in cash carryover and interest. Proceeds from donations and online book sales significantly exceeded projections.

Expense adjustments accommodate donation revenue to Memorial category projects and reserves, a slight increase to corporate costs, and a large Transfer Out increase for online book sales.

FUND: SPECIAL FUND - SAGE LIBRARY S

Resource	Amount	Expenditure - indicate Org. Unit / Prog. & Activity, and Object Class.	Amount
1 Working capital	202,000	1 Personnel	92,716
2 Membership dues	205,000	2 Materials & services	186,275
3 Grants	55,000	3 Reserve funds	48,105
4 Interest & misc	2,610	4 Unappropriated end fund balance	137,514
Revised Total Fund Resources	464,610	Revised Total Fund Requirements	464,610

Explanation of change(s):

Resource adjustments accommodate a surplus of cash carryover and reduction of membership dues due to revision of the pricing schedule.

Expense adjustments accommodate small changes in staff benefit charges, and various operating costs based on Sage Budget Committee projections which results in 6% growth of the Unappropriated Ending Fund balance.

**FORM
LB-20**

**RESOURCES
GENERAL FUND**

(Fund)

BAKER COUNTY LIBRARY DISTRICT

(Name of Municipal Corporation)

Historical Data								REVISIONS	RESOURCE DESCRIPTION	Budget for Next Year <u>2019-2020</u>			
Actual				Adopted Budget	REVISED Budget	\$ Change vs orig.	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017	Prior Year 2017-2018	This Year 2018-2019	This Year 2018-2019								
1								1	Available cash on hand* (cash basis) or				1
2	158,124	191,061	216,851	219,537	247,004	261,500	14,496	2	Net working capital (accrual basis)	320,000	320,000		2
3	30,897	28,954	38,070	29,006	35,000	35,000	0	3	Previously levied taxes estimated to be received	35,000	35,000		3
4	9,051	7,450	12,307	11,927	12,000	15,000	3,000	4	Interest	15,000	15,000		4
5	4,000	11,500	9,700	29,000	6,500	6,500	0	5	Transferred IN, from other funds	8,000	8,000		5
6								6	OTHER RESOURCES				6
7	15,974	16,551	15,923	19,736	18,000	19,000	1,000	7	Fines & Fees	20,000	20,000		7
8	7,045	6,773	6,922	7,412	7,500	7,600	100	8	State revenue (R2R Grant)	7,500	7,500		8
9	1,906	3,929	2,719	2,897	4,000	4,000	0	9	Other Tax Revenues	4,000	4,000		9
10	5,782	4,346	20,789	6,417	7,300	7,300	0	10	Federal revenue (E-rate)	7,000	7,000		10
11	5,088	0	0	1,686	0	0	0	11	Special Contracts (Tech support)	5,000	5,000		11
12	0	0	0	0	0	0	0	12	Job Training Programs	0	0		12
13	951	2,040	29,481	12,663	1,500	6,800	5,300	13	Donations, Grants, & Misc	2,500	2,500		13
14	0	0	0	0	0	0	0	14	Capital financing	0	0		14
15		300	2,560	2,560	3,500	2,000	-1,500	15	Fiscal agency fee (Sage)	2,000	2,000		15
16				31,563				16	Other financing sources				16
17								17					17
18								18					18
19								19					19
20								20					20
21								21					21
22								22					22
23								23					23
24								24					24
25								25					25
26								26					26
27								27					27
28								28					28
29	238,818	272,904	355,322	374,404	342,304	364,700	22,396	29	Total resources, except taxes to be levied	426,000	426,000	0	29
30					1,037,337	1,120,000	82,663	30	Taxes estimated to be received	1,150,000	1,150,000		30
31	887,323	943,059	964,477	1,004,065				31	Taxes collected in year levied				31
32	1,126,142	1,215,963	1,319,799	1,378,469	1,379,641	1,484,700	105,059	32	TOTAL RESOURCES	1,576,000	1,576,000	0	32

150-504-020 (rev 10-16)

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

FORM
LB-30

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

(name of fund)

1	Historical Data				Adopted Budget This Year Year 2018-2019	REVISED Budget This Year Year 2018-2019	\$ Change vs orig.	REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget for Next Year 2019-2020			1
	Actual								Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017	Prior Year Year 2017-2018								
1							1	PERSONNEL SERVICES				1
2	445,567	493,233	512,454	537,297	554,511	551,619	-2,892	2 Salaries	564,823	564,823		2
3	178,759	193,018	189,357	212,305	219,454	224,259	4,805	3 Benefits	254,543	254,543		3
4	0	0	0		0			4 Special Contracts - Grants, Tech Support, Job Training				4
5	0	0		22,380				5 Severance				5
6	0	0	10		0			6 Payroll Expenses				6
7								7				7
8	624,326	686,252	701,821	771,982	773,965	775,878	1,913	8 TOTAL PERSONNEL SERVICES	819,366	819,366	0	8
9	13.9	13.9	14.0	14.7	15.2	15.2		9 Total Full-Time Equivalent (FTE)	15.0	15.0		9
10								10 MATERIALS AND SERVICES				10
11	100,810	95,908	99,802	91,538	83,000	113,000	30,000	11 Collection Development	120,000	120,000		11
12	10,676	12,603	12,579	13,042	13,521	13,521	0	12 Library Consortium	14,350	14,350		12
13	60,369	68,992	72,918	155,510	125,700	92,500	-33,200	13 Facilities & IT Maintenance	84,400	84,400		13
14	42,546	34,382	45,698	40,881	43,430	46,665	3,235	14 Corporate Costs	46,080	46,080		14
15	81,852	87,975	84,140	96,394	95,915	109,245	13,330	15 Library Operations	111,545	111,545		15
16	2,000	2,000	2,000	2,000	4,000	2,000	-2,000	16 Debt Service	2,000	2,000		16
17								17				17
18								18				18
19								19				19
20								20				20
27	298,254	301,860	317,137	399,365	365,566	376,931	11,365	27 TOTAL MATERIALS AND SERVICES	378,375	378,375	0	27
28								28 CAPITAL OUTLAY				28
29	0	0	70,314	0	1,000	1,000	0	29	10,000	10,000		29
30								30				30
31								31				31
32								32				32
33								33				33
34								34				34
35	0	0	70,314	0	1,000	1,000	0	35 TOTAL CAPITAL OUTLAY	10,000	10,000	0	35
36	922,580	988,112	1,089,272	1,171,347	1,140,531	1,153,809	13,278	36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,207,741	1,207,741	0	36

150-504-030 (Rev 10-16)

FORM
LB-30

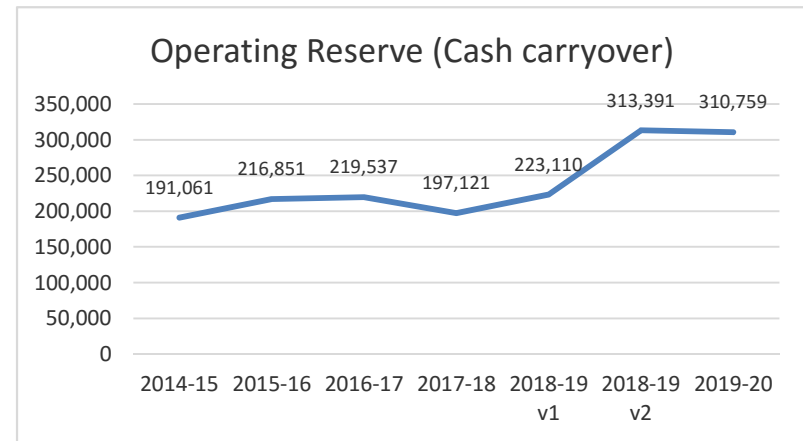
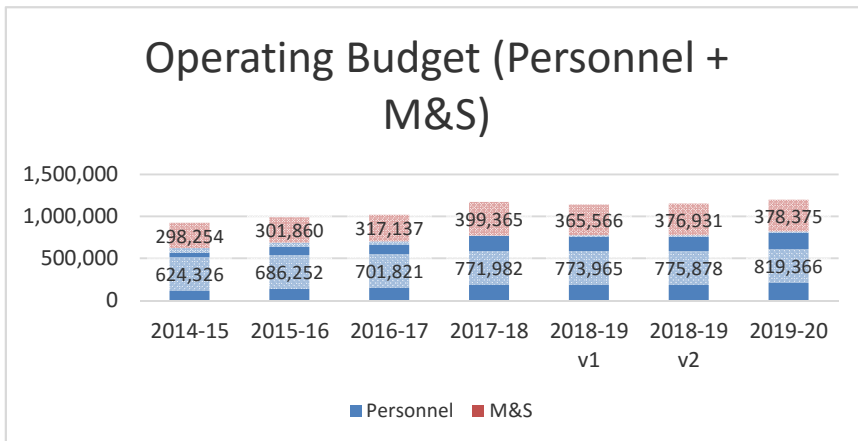
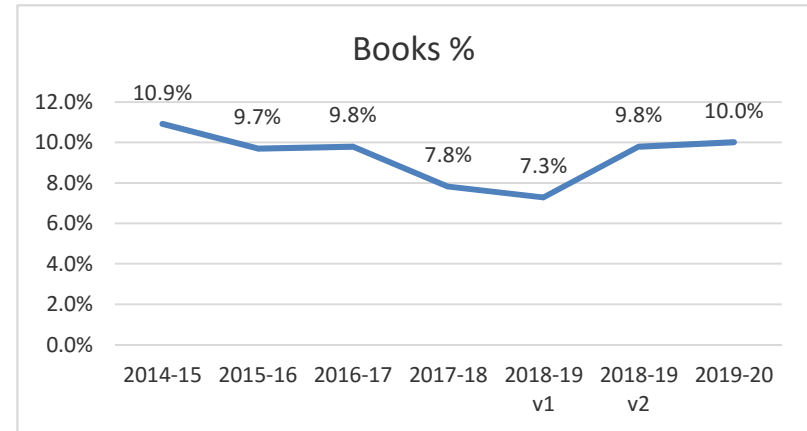
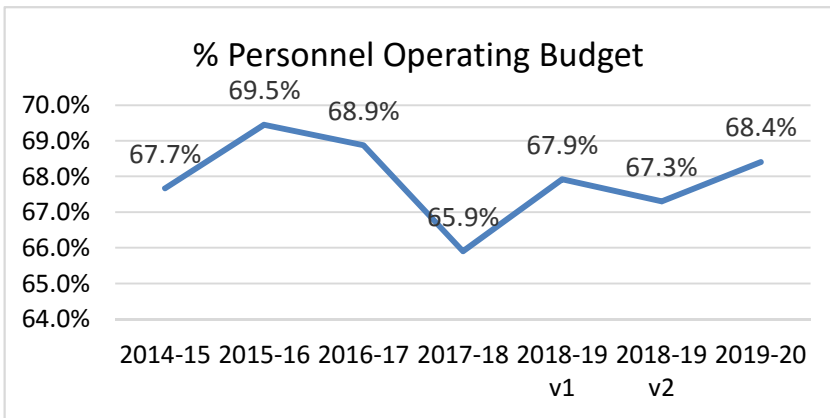
REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General Fund
(name of fund)

1	Historical Data				Adopted Budget This Year Year 2018-2019	REVISED Budget This Year Year 2018-2019	\$ Change vs orig.	REQUIREMENTS DESCRIPTION	Budget for Next Year 2019-2020			1
	Actual								Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017	Prior Year Year 2017-2018								
1							1	PERSONNEL SERVICES NOT ALLOCATED				1
2							2					2
3							3					3
4	0	0			0		4	TOTAL PERSONNEL SERVICES	0	0	0	4
5							5	Total Full-Time Equivalent (FTE)				5
6							6	MATERIALS AND SERVICES NOT ALLOCATED				6
7	0	0			0		7					7
8							8					8
9	0	0			0	0	9	TOTAL MATERIALS AND SERVICES	0	0	0	9
10							10	CAPITAL OUTLAY NOT ALLOCATED				10
11	0	0					11					11
12							12					12
13	0	0			0	0	13	TOTAL CAPITAL OUTLAY	0	0	0	13
14							14	DEBT SERVICE				14
15							15					15
16							16					16
17	0	0			0	0	17	TOTAL DEBT SERVICE	0	0	0	17
18							18	SPECIAL PAYMENTS				18
19							19					19
20							20					20
21	0	0			0	0	21	TOTAL SPECIAL PAYMENTS	0	0	0	21
22							22	INTERFUND TRANSFERS				22
23	2,500	1,000	1,000	0	1,000	2,500	1,500	23 Transfer - Technology & Election	2,500	2,500		23
24	10,000	10,000	10,000	10,000	10,000	10,000	0	24 Transfer - Severance Liability	10,000	10,000		24
25								25 Transfer - Capital Improvement Fund	40,000	40,000		25
26								26				26
27								27				27
28	12,500	11,000	11,000	10,000	11,000	12,500	1,500	28 TOTAL INTERFUND TRANSFERS	52,500	52,500	0	28
29					5,000	5,000	0	29 OPERATING CONTINGENCY	5,000	5,000		29
30	12,500	11,000	11,000	10,000	16,000	17,500	1,500	30 Total Requirements NOT ALLOCATED	57,500	57,500	0	30
31	922,580	988,112	1,089,272	1,171,347	1,140,531	1,153,809		31 Total Requirements for ALL Org.Units/Progams within fund	1,207,741	1,207,741	0	31
32								32 Reserved for future expenditure	310,759	310,759	0	32
33	191,061	216,851	219,537	197,121				33 Ending balance (prior years)				33
34					223,110	313,391	90,281	34 UNAPPROPRIATED ENDING FUND BALANCE	0		0	34
35	1,126,141	1,215,963	1,319,809	1,378,468	1,379,642	1,484,700	105,058	35 TOTAL REQUIREMENTS	1,576,000	1,576,000	0	35

150-504-030 (Rev 10-16)

	2014-15	2015-16	2016-17	2017-18	2018-19 v1	2018-19 v2	2019-20
Personnel	624,326	686,252	701,821	771,982	773,965	775,878	819,366
M&S	298,254	301,860	317,137	399,365	365,566	376,931	378,375
TOTAL	922,580	988,112	1,018,958	1,171,347	1,139,531	1,152,809	1,197,741
Personnel %	67.7%	69.5%	68.9%	65.9%	67.9%	67.3%	68.4%
M&S %	32.3%	30.5%	31.1%	34.1%	32.1%	32.7%	31.6%
Books/collection	100,810	95,908	99,802	91,538	83,000	113,000	120,000
Books %	10.9%	9.7%	9.8%	7.8%	7.3%	9.8%	10.0%
Carryover	191,061	216,851	219,537	197,121	223,110	313,391	310,759
		13.5%	1.2%	-10.2%	13.2%	40.5%	-0.8%



FORM
LB-31

DETAILED REQUIREMENTS

ATTACHMENT V.a.iii.5

GENERAL FUND
(Name of Fund)

Historical Data								REQUIREMENTS FOR: <u>Personnel Services</u>		Budget for Next Year 2019-2020						
Actual				Adopted Budget	REVISED Budget	\$ Change vs orig.	Object Classification	Detail	HRS	FTE	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body			
Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017	Prior Year Year 2017-2018	This Year Year 2018-2019	This Year Year 2018-2019											
1							1							1		
2	71,718	72,436	73,884	75,362	76,866	76,866	0	2	MGT5	Library Director	40	1.0	83,212	83,212	2	
3	47,653	48,123	49,086	40,053	45,960	45,960	0	3	16/5	IT Network and Systems Administrator	14	0.3	18,118	18,118	3	
4	23,214	27,539	27,820	28,488	28,947	28,947	0	4	14/5	Admin Assistant - Business Mgr	25	0.6	29,675	29,675	4	
5	41,159	41,570	42,402	43,250	32,927	25,200	-7,727	5	10/1	Admin Assistant - Library Mgr	40	1.0	35,434	35,434	5	
6	8,522	35,910	38,460	39,229	42,008	42,008	0	6	12/5	Librarian II - Tech Svcs / Cataloging	40	1.0	43,066	43,066	6	
7	6,045	4,060	8,506	7,190	13,504	8,800	-4,704	7	5/5	Library Asst I - Public Services / Outreach (Bookmobile)	19	0.5	14,542	14,542	7	
8	30,722	34,200	36,628	37,361	38,104	38,104	0	8	10/5	Library Tech II - Coll Mgmt / Serials Specialist	40	1.0	39,058	39,058	8	
9	24,099	22,930	30,134	32,274	32,927	32,927	0	9	7/5	Library Tech I - Public Services / Youth Svcs Specialist	40	1.0	33,750	33,750	9	
10				9,760	11,940	10,700	-1,240	10	6/5	Library Tech I - IT Asst	8	0.2	6,426	6,426	10	
11	12,183	8,102	5,236	6,360		5,000	5,000	11	5/5	Library Asst I - Public Services	8	0.2	5,552	5,552	11	
12	12,575	18,035	19,286	26,231	26,654	31,000	4,346	12	6/5	Library Asst I - Coll Mgmt / Processing	38	1.0	30,523	30,523	12	
13	18,833	21,053	22,837	25,762	26,654	28,100	1,446	13	6/5	Librarian II - Col Mgmt / Processing & Eval. Specialist	38	1.0	30,523	30,523	13	
14	28,962	32,715	31,903	32,685	37,807	37,807	0	14	12/5	Librarian II - Community Services + Coll Mgmt	36	0.9	38,760	38,760	14	
15	4,290	4,971						15	5/5	Library Asst I - Public Services / Outreach (Bookmobile)					15	
16	58,418	62,091	67,413	68,399	66,356	68,100	1,744	16	5/1-5	Library Asst I - Public Services / Outreach (Branch Leads)	98.5	2.5	72,707	72,707	16	
17	6,370	7,096	11,060	26,638	28,222	29,000	778	17	6/5	Facilities Maintenance	40	1.0	32,129	32,129	17	
18	18,585	18,699	19,646	0				18	13/5	Library Asst (prev Admin Asst - Lib Mgr)					18	
19	6,088	3,907	7,838	10,387	10,688	11,100	412	19	3/4	Library Asst I - Public Services	15	0.4	9,914	9,914	19	
20	15,171	14,412	10,394	15,067	22,277	18,500	-3,777	20	3/2	Library Pages	38	1.0	23,920	23,920	20	
21	9,875	8,654	9,761	11,370	12,465	11,500	-965	21	X	Temp staff	20	0.5	15,693	15,693	21	
22	1,085	244	160	1,431	1,777	2,000	223	22	X	Staff training	3	0.1	1,822	1,822	22	
23	45,409	62,364	56,200	75,203	77,358	77,139	-219	23	BENEFITS	Retirement (PERS)			103,364	103,364	23	
24	33,617	36,202	37,862	41,507	42,540	42,420	-120	24	BENEFITS	Social Security (FICA)			43,209	43,209	24	
25	434	536	354	518	556	3,500	2,944	25	BENEFITS	State Unemployment Tax (SUTA @ .001) + Payroll Exp			3,389	3,389	25	
26	94,705	92,606	91,730	91,556	95,838	98,500	2,662	26	BENEFITS	Group Health Insurance			101,715	101,715	26	
27	3,872	542	2,349	2,569	2,558	1,500	-1,058	27	BENEFITS	Workers Comp Insurance			1,694	1,694	27	
28	723	768	862	952	952	1,200	248	28	BENEFITS	Life Insurance			1,172	1,172	28	
29		6,488		22,380				29	BENEFITS	Severance					29	
30								30		Payroll expenses					30	
31								31							31	
32	13.9	13.9	14.0	14.7	15.2	15.2		32		Total Full Time Equivalent (FTE)*	600	15.0		15.0	32	
33								33		Ending balance (prior years)					33	
34								34		UNAPPROPRIATED ENDING FUND BALANCE					34	
35	624,326	686,253	701,811	771,982	775,883	775,878	-5	35		TOTAL REQUIREMENTS			819,366	819,366	0	35

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

BAKER COUNTY LIBRARY DISTRICT
Standardized Wage Scale Fiscal Year 2019-2020

\$22,281 *Prior Fiscal Year Standard Wage Step 3-1*
2.50% *## Percentage Increase factor COLI * (See history in margin)*

CURRENT OREGON MINIMUM WAGE \$11.00 Eff 7/1/19

Range	Step	Annual	Monthly Salary	Hourly Rate	Staff Classifications	Other Notes
					Library Asst I - PUBLIC SERVICES (Pages / Clerks)	
3	4	22,838	1903.16	40.98	<i>BRANCH LIBRARY SUB std wage; move to 3-1 PERS rate=cost of living incr</i>	NOT USED - Below min. wage 7/1/19
3	2	23,980	1998.32	11.53	Page/Shelving: New hire	
3	3	25,179	2098.23	12.11	Page/Shelving: Grace Taylor Jordan Remien Isabelle Wachtel	
3	4	26,438	2203.14	12.71	Katie Horn (SUB ONLY) - hold at 3-4 PERS rate * Crystal Brockman (SUB ONLY; DOH 9/18/17) YaWen Ott	KH Last step increase 7/01/17; CB hold at Rate 3-5 wage CL Last step increase 7/01/16
3	5	27,760	2313.30	13.35	Connie Lewis (DOH 3/19/14; no PERS)	
					Library Assistant II (Clerks)	
4	1	23,980	1998.32	11.53		
4	2	25,179	2098.23	12.11		
4	3	26,438	2203.14	12.71		
4	4	27,760	2313.30	13.35	* Steve Kunze (SUB ONLY; no PERS) - hold at 4-4 PERS rate	SK Last step increase 7/01/12; retired 5/01/2013
4	5	29,148	2428.97	14.01		
					Library Assistant III (Branch Leads)	
5	1	25,179	2098.23	12.11		
5	2	26,438	2203.14	12.71	Juanita Klosky, Huntington (DOH 2/06/18) - step increase from 5-1	JK Step increase due 7/01/19
5	3	27,760	2313.30	13.35		
5	4	29,148	2428.97	14.01	Lourdes Cuevas, Halfway (DOH 4/10/17) - step increase from 5-3	LC Step increase due 7/01/19
5	5	30,605	2550.41	14.71	Reb Wilson, Richland (DOH 2/28/11) Jerry Ann Dunn, Sumpter (DOH 4/30/08) Donna Valentine, Bookmobile (DOH 9/01/15) - step increase from 5-4	RW Last step increase 7/01/15 JD Last step 7/1/15 DV Step increase due 7/01/19
					Library Technician I	
6	1	26,438	2203.14	12.71		
6	2	27,760	2313.30	13.35		
6	3	29,148	2428.97	14.01		
6	4	30,605	2550.41	14.71		
6	5	32,135	2677.94	15.45	Ed Adamson, Facility Maint (DOH 4/10/17, eff 7/1/18 36 hrs week) Courtney Snyder, Media/Tech Svc (DOH 10/01/11; Eff 7/1/18 34 hrs/wk); Heather Spry, Processing/Tech Svc (DOH 10/03/11; Eff 7/1/18 34 hrs/wk) Brian Ames, IT Intern (DOH 07/01/2017; no PERS) - Step increase from 6-4	EA Started at Step 6-5 top of scale; last step 4/10/17 CS Last step increase 7/01/18; HS Last step 7/01/18 BA Simulated step increase 7/01/18
					Library Technician II	
7	1	27,760	2313.30	13.35		

COLI History:
FY2018-19 COLI 2%
FY2017-18 COLI 2%
FY2016-17 COLI 2%
FY2015-16 COLI 1%
FY2014-15 COLI 0%

BAKER COUNTY LIBRARY DISTRICT
Standardized Wage Scale Fiscal Year 2019-2020

\$22,281 *Prior Fiscal Year Standard Wage Step 3-1*
2.50% *## Percentage Increase factor COLI * (See history in margin)*

CURRENT OREGON MINIMUM WAGE \$11.00 Eff 7/1/19

Range	Step	Annual	Monthly Salary	Hourly Rate	Staff Classifications	Other Notes
7	2	29,148	2428.97	14.01		
7	3	30,605	2550.41	14.71		
7	4	32,135	2677.94	15.45		
7	5	33,742	2811.83	16.22	Missy Grammon, Youth Svc Specialist (DOH 4/25/16)	MG Last step increase 7/01/17
Library Technician III						
8	1	29,148	2428.97	14.01		
8	2	30,605	2550.41	14.71		
8	3	32,135	2677.94	15.45		
8	4	33,742	2811.83	16.22		
8	5	35,429	2952.42	17.03		
Library Associate I						
9	1	30,605	2550.41	14.71		
9	2	32,135	2677.94	15.45		
9	3	33,742	2811.83	16.22		
9	4	35,429	2952.42	17.03		
9	5	37,201	3100.04	17.88		
Library Associate II						
10	1	32,135	2677.94	15.45		
10	2	33,742	2811.83	16.22		
10	3	35,429	2952.42	17.03		
10	4	37,201	3100.04	17.88		
10	5	39,061	3255.05	18.78	Sylvia Bowers, Periodicals/Tech Svc Specialist (DOH 8/1/2004)	SB Last step increase 7/01/2016
Librarian I						
11	1	33,742	2811.83	16.22		
11	2	35,429	2952.42	17.03		
11	3	37,201	3100.04	17.88		
11	4	39,061	3255.05	18.78		
11	5	41,014	3417.80	19.72		
Librarian II						
12	1	35,429	2952.42	17.03	Nola Huey, Admin Circ/Operations (DOH 4/17/17)	NH Last step increase 7/01/18; STEP due 7/01/19. RECLASSIFIED from 11/2 to 12/1 on 7/01/19
12	2	37,201	3100.04	17.88		
12	3	39,061	3255.05	18.78		
12	4	41,014	3417.80	19.72		
12	5	43,064	3588.69	20.70	John Brockman, Admin Tech/Catalog (DOH 04/01/15) Diana Pearson, Admin Community Svc/Branch (DOH 3/19/07; Eff 7/1/18, 36 hrs/wk)	JB Last step increase 7/01/18 DP Last step increase 7/01/18
Admin I						
13	1	37,201	3100.04	17.88		
13	2	39,061	3255.05	18.78		
13	3	41,014	3417.80	19.72		
13	4	43,064	3588.69	20.70		
13	5	45,217	3768.12	21.74		
Admin II						
14	1	39,061	3255.05	18.78		

BAKER COUNTY LIBRARY DISTRICT
Standardized Wage Scale Fiscal Year 2019-2020

\$22,281 *Prior Fiscal Year Standard Wage Step 3-1*
2.50% *## Percentage Increase factor COLI * (See history in margin)*

CURRENT OREGON MINIMUM WAGE \$11.00 Eff 7/1/19

Range	Step	Annual	Monthly Salary	Hourly Rate	Staff Classifications	Other Notes
14	2	41,014	3417.80	19.72		
14	3	43,064	3588.69	20.70		
14	4	45,217	3768.12	21.74		
14	5	47,478	3956.53	22.83	Christine Hawes, Business Mgr (DOH 4/18/2005; Eff 7/01/18 25hrs/wk)	Last step increase 7/01/2015
Admin III						
15	1	41,014	3417.80	19.72		
15	2	43,064	3588.69	20.70		
15	3	45,217	3768.12	21.74		
15	4	47,478	3956.53	22.83		
15	5	49,852	4154.36	23.97		
Admin IV						
16	1	43,064	3588.69	20.70		
16	2	45,217	3768.12	21.74		
16	3	47,478	3956.53	22.83		
16	4	49,852	4154.36	23.97		
16	5	52,345	4362.07	25.17	Jim White, Technology Manager (DOH 7/06/2001; Eff 7/01/2018 36 hours/wk (Prorate salary: 36 hrs/wk*52*\$24.55=\$45957.60 /12= \$3829.80); Eff4/01/2019 moved to hourly rate, working half-time	Last step increase 7/01/2012
Admin V						
17	1	45,217	3768.12	21.74		
17	2	47,478	3956.53	22.83		
17	3	49,852	4154.36	23.97		
17	4	52,345	4362.07	25.17		
17	5	54,962	4580.18	26.42		
Admin VI						
18	1	47,478	3956.53	22.83		
18	2	49,852	4154.36	23.97		
18	3	52,345	4362.07	25.17		
18	4	54,962	4580.18	26.42		
18	5	57,710	4809.19	27.75		
Admin VII						
19	1	49,852	4154.36	23.97		
19	2	52,345	4362.07	25.17		
19	3	54,962	4580.18	26.42		
19	4	57,710	4809.19	27.75		
19	5	60,596	5049.65	29.13	SAGE: Beth Longwell (Sage System Admin; DOH 7/01/2014)	Last step increase 7/01/2014

BAKER COUNTY LIBRARY DISTRICT
Wage scale Based on Fiscal Year 2006-07
Standardized scale - Director

Wages scale begins FY 2007-08
Updated PS 05/22/2019

----- As Originally Adopted -----					----- Salary Adjusted for COLI: -----				Notes	
Range	Step	Annual	Monthly	Hourly	COLI	Annual	Monthly	Hourly		
Adopted by board 12/11/2009										
D	1	\$54,080	\$4,506.67	\$26.00					Executive Director, Perry Stokes; DOH 4/23/2007 FY 2007-08 Starting salary (*Mgmt Step increase % as approved by board)	1 year at D-1
		7.715% *								
D	2	\$58,252	\$4,854.36	\$28.01					FY 2008-09 Step increase	2 years at D-2
D	2	\$58,252	\$4,854.36	\$28.01					FY 2009-10; Step incr DEFERRED one year	
D	3	\$62,746	\$5,228.87	\$30.17	3.0%	\$64,629	\$5,385.75	\$31.07	FY 2010-11; Step increase plus COLI	2 years at D-3
D	3				1.0%	\$65,275	\$5,439.58	\$31.38	FY 2011-12; Step incr DEFERRED; COLI only	
D	4	\$67,587	\$5,632.28	\$32.49	1.0%	\$71,014	\$5,917.83	\$34.14	FY 2012-13; Step increase plus COLI; 40 hrs/wk	7 Years at Step D-4
D	4				0.0%	71,014	5,917.83	34.14	FY 2013-14; Step incr DEFERRED; no COLI	
D	4				0.0%	\$69,236	\$5,769.66	\$34.14	FY 2013-14; Salary based on 39 hours/week 7/1/13	
D	4				0.0%	\$71,718	\$5,976.53	\$34.48	FY 2013-14; Salary reinstated to 40 hours/week; 10/01/13	
D	4				0.0%	\$71,718	\$5,976.53	\$34.48	FY 2014-15; Step increase DEFERRED; No COLI	
D	4				1.0%	\$72,436	\$6,036.30	\$34.82	FY 2015-16; Step increase DEFERRED; COLI only	
D	4				2.0%	\$73,884	\$6,157.02	\$35.52	FY 2016-17; Step increase DEFERRED; COLI only	
D	4				2.0%	\$75,362	\$6,280.17	\$36.23	FY 2017-18; Step increase DEFERRED; COLI only	
D	4				2.0%	\$76,869	\$6,405.77	\$36.96	FY 2018-19; Step increase DEFERRED; COLI only	
D	5	\$72,802	\$6,066.81	\$35.00	0.0%	\$81,176	\$6,764.68	\$39.03	FY 2019-20 Step increase 7.715% plus COLI	

Note: Step increases on this scale are 7.715% over 5 years plus whatever the group gets for COLI (3% estimated) on top of this. The idea is to start the Director where Aletha left off and bring him up to parity with Hermiston and Umatilla Libraries over 5 years.

The Board approved Step 1 at \$54,080 and Step 5 at \$72,800. This forces a larger than 5% step increase for this first 5 year scale as recorded in the December 11, 2006 Minutes.

At the end of 5 years, the Director's Salary should be compared to the current salaries at these other Libraries to be sure we are keeping up with the region standard.

Aletha reviewed and approved this salary scale. 3/29/2007
Final 3/29/07

FORM
LB-31

DETAILED REQUIREMENTS

GENERAL FUND

(Name of Fund)

Historical Data				Adopted Budget This Year Year 2018-2019	REVISED Budget This Year Year 2018-2019	\$ Change vs orig.	REQUIREMENTS FOR: Materials & Services	Budget for Next Year 2019-2020				
Actual								Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017	Prior Year Year 2017-2018				Object Classification	Detail				
1							1	Object Classification	Detail			1
2	100,810	95,908	99,802	91,538	83,000	113,000	30,000	2	Collection Development (Books, audiovisual, digital, etc)	120,000	120,000	2
3	10,676	12,603	12,579	13,042	13,521	13,521	0	3	Library Catalog (Sage)	14,350	14,350	3
4	21,236	27,399	32,094	99,761	80,500	47,300	-33,200	4	Facilities Maintenance	38,500	38,500	4
5	11,270	10,420	12,325	17,937	16,800	16,800	0	5	Janitorial Contract	17,500	17,500	5
6	2,660	2,121	2,768	2,692	2,800	2,800	0	6	Janitorial Supplies	2,800	2,800	6
7	2,851	3,078	2,690	2,545	2,600	2,600	0	7	Equipment Maintenance Services / Lease	2,600	2,600	7
8	22,352	25,974	18,952	32,575	23,000	23,000	0	8	Computer Maintenance	23,000	23,000	8
9	7,001	5,721	5,271	9,051	7,000	11,500	4,500	9	Bookmobile Operations	12,500	12,500	9
10	15,812	16,265	16,672	18,005	18,350	18,985	635	10	Insurance	19,200	19,200	10
11	6,361	2,422	6,019	5,837	4,000	6,000	2,000	11	Travel and Training	8,500	8,500	11
12	2,567	0	5,827	0	3,500	3,000	-500	12	Election	0	0	12
13	7,650	7,905	8,165	8,400	8,650	8,900	250	13	Audit	9,450	9,450	13
14	813	855	1,080	1,347	1,300	1,300	0	14	Bookkeeping	1,300	1,300	14
15	2,420	2,856	2,744	3,022	2,900	3,400	500	15	Dues and subscriptions	2,900	2,900	15
16	2,000	2,000	2,000	2,000	4,000	2,000	-2,000	16	Debt Service	2,000	2,000	16
17	1,549	1,487	1,908	1,778	1,600	1,800	200	17	Publication	1,600	1,600	17
18	1,042	1,159	1,315	1,172	1,380	1,530	150	18	Financial Mgt Fees	1,380	1,380	18
19	250	250	0	250	250	250	0	19	Legal Administration	250	250	19
20	2,958	1,183	1,968	1,070	1,500	1,500	0	20	Public Programs	1,500	1,500	20
21	2,955	2,964	3,970	4,193	4,200	4,800	600	21	Branch Mileage	5,000	5,000	21
22	11,647	17,440	13,672	15,973	15,000	21,000	6,000	22	Library Services Supplies	20,000	20,000	22
23	4,133	4,599	6,086	10,611	10,500	11,000	500	23	Youth Programs (Summer Reading, storytime, teen)	12,000	12,000	23
24	1,494	1,572	1,445	1,206	1,500	1,500	0	24	Postage/Freight	1,500	1,500	24
25	41,528	42,352	40,215	39,790	40,975	42,155	1,180	25	Utilities	43,105	43,105	25
26	13,095	13,327	13,480	15,570	16,740	17,290	550	26	Telecommunications	17,440	17,440	26
27	1,125	0	0					27	Special contracts - grants, tech support travel			27
28								28	Miscellaneous			28
31								31	Total Full Time Equivalent (FTE)*			31
32								32	Ending balance (prior years)			32
33								33	UNAPPROPRIATED ENDING FUND BALANCE			33
34	298,254	301,860	313,047	399,365	365,566	376,931	11,365	34	TOTAL REQUIREMENTS	378,375	378,375	0 34

150-504-031 (Rev 10-16)

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

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

OTHER USES
(Fund)

BAKER COUNTY LIBRARY DISTRICT
(Name of Municipal Corporation)

FORM
LB-10

Historical Data				Adopted Budget This Year Year 2018-2019	REVISED Budget This Year Year 2018-2019	\$ Change vs orig.	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019-2020			
Actual								Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017	Prior Year Year 2017-2018								
1							1 RESOURCES				1
2							2 Cash on hand * (cash basis), or				2
3	148,998	158,577	151,771	161,309	120,000	120,900	3 Working Capital (accrual basis)	131,550	131,550		3
4							4 Previously levied taxes estimated to be received				4
5	688	871	1,445	2,519	1,500	3,325	5 Interest	3,825	3,825		5
6	12,500	11,000	11,000	10,000	12,500	12,500	6 Transferred IN, from other funds	12,500	12,500		6
7	8,000	27,835	27,672	0	10,000	10,000	7 Grants and Loans	20,000	20,000		7
8	1,220	1,977	522	4,669	1,000	20,000	8 Donations	2,000	2,000		8
9	3,279	3,935	5,500	5,196	6,000	9,200	9 Book Sales online	7,500	7,500		9
10		6,562					10 Other financing sources				10
11	174,684	210,757	197,910	183,693	151,000	175,925	11 Total Resources, except taxes to be levied	177,375	177,375	0	11
12							12 Taxes estimated to be received				12
13							13 Taxes collected in year levied				13
14	174,684	210,757	197,910	183,693	151,000	175,925	14 TOTAL RESOURCES	177,375	177,375	0	14
15							15 REQUIREMENTS **				15
16							16 Org Unit or Prog & Activity	Object Classification	Detail		16
17			1,476	1,087		1,500	17 Personnel		Wages	1,500	1,500
18			146	135			18 Personnel		Payroll taxes & related		
19							19				19
20	9,060	38,065	25,229	21,954	86,900	105,625	20 M&S		Memorial & Grants Dept.	84,075	84,075
21	0	0	0	0	3,000	3,000	21 M&S		Election reserve	3,000	3,000
22	1	1	1	89	1,000	1,000	22 M&S		Literacy Dept.	1,000	1,000
23	3,005	9,375	2	0	1,000	1,000	23 M&S		Technology Dept. Reserve	2,000	2,000
24		0	0	0	5,000	5,000	24 M&S		Capital Projects Dept. Contingency	0	0
25	41	45	47	0	52,500	52,500	25 M&S		Severance Liability Dept. Contingency	62,500	62,500
26		0	0	0	100	300	26 M&S		Corporate Costs (Bank & sales fees)	300	300
27	4,000	11,500	9,700	29,000	1,500	6,000	27 TRANSFER		Transfer Out	23,000	23,000
28							28				28
29							29				29
30	158,577	151,771	161,309	131,428			30	Ending balance (prior years)			30
31					0	0	31	UNAPPROPRIATED ENDING FUND BALANCE			31
32	174,684	210,757	197,910	183,693	151,000	175,925	32	TOTAL REQUIREMENTS			32

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

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

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

FORM
LB-10

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

SAGE LIBRARY SYSTEM
(Fund)

BAKER COUNTY LIBRARY DISTRICT
(Name of Municipal Corporation)

Historical Data								\$ Change vs orig.	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019-2020				
Actual				Adopted Budget	REVISED Budget	Proposed By Budget Officer	Approved By Budget Committee			Adopted By Governing Body				
Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017	Prior Year 2017-2018	This Year 2018-2019	This Year 2018-2019									
1							1	RESOURCES				1		
2							2	Cash on hand * (cash basis), or				2		
3	95,000	135,422	148,801	179,053	190,000	202,000	3	Working Capital (accrual basis)	195,000	195,000		3		
4							4	Previously levied taxes estimated to be received				4		
5			0	0	10	10	5	Interest	10	10		5		
6	193,160	197,097	203,697	209,006	214,571	205,000	6	Membership dues	215,951	215,951		6		
7							7	Transferred IN, from other funds				7		
8	118,811	95,404	45,242	57,240	55,000	55,000	8	Restricted grants	58,000	58,000		8		
9	6,030	772	1,580	1,260	2,600	2,600	9	Miscellaneous revenue	1,500	1,500		9		
10	7,118						10	Proceeds from prior fiduciary account				10		
11							11					11		
12	420,119	428,695	399,320	446,559	462,181	464,610	12	Total Resources, except taxes to be levied	470,461	470,461	0	12		
13							13	Taxes estimated to be received				13		
14							14	Taxes collected in year levied				14		
15	420,119	428,695	399,320	446,559	462,181	464,610	15	TOTAL RESOURCES	470,461	470,461	0	15		
16							16	REQUIREMENTS **				16		
17							17	Org Unit or Prog & Activity	Object Classification	Detail		17		
18							18	PERSONNEL SERVICES				18		
19	49,643	55,708	56,730	57,981	59,700	59,700	19	PERSONNEL	SALARIES	Systems administrator	60,900	60,900	19	
20	5,165	5,310	4,936	5,632	5,850	5,850	20	PERSONNEL	SALARIES	Admin Assistant - Business Mgr	6,000	6,000	20	
21	54,808	61,018	61,666	63,613	65,550	65,550	21			Total Salaries	66,900	66,900	0	21
22							22						22	
23	7,206	8,069	8,600	13,036	13,840	13,840	23	PERSONNEL	BENEFITS	Retirement	16,925	16,925	23	
24	4,096	4,240	4,717	4,866	5,011	5,011	24	PERSONNEL	BENEFITS	Social Security	5,115	5,115	24	
25	30	47	33	31	80	80	25	PERSONNEL	BENEFITS	Worker's compensation	35	35	25	
26	9,810	7,215	7,226	7,538	7,725	7,725	26	PERSONNEL	BENEFITS	Health insurance	8,215	8,215	26	
27	48	47	57	70	66	300	27	PERSONNEL	BENEFITS	Unemployment insurance	267	267	27	
28	72	95	72	71	100	100	28	PERSONNEL	BENEFITS	Life insurance	75	75	28	
29	96	1,652	72	100	85	110	29	PERSONNEL	BENEFITS	Payroll insurance	110	110	29	
30	21,358	21,365	20,777	25,712	26,907	27,166	30			Total benefits	30,742	30,742	0	30
31	76,166	82,383	82,443	89,325	92,457	92,716	31			TOTAL PERSONNEL SERVICES	97,642	97,642	0	31
32							32						32	

FORM
LB-10

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

SAGE LIBRARY SYSTEM
(Fund)

BAKER COUNTY LIBRARY DISTRICT
(Name of Municipal Corporation)

Historical Data								\$ Change vs orig.	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019-2020			
Actual				Adopted Budget	REVISED Budget	Proposed By Budget Officer	Approved By Budget Committee			Adopted By Governing Body			
Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017	Prior Year Year 2017-2018	This Year Year 2018-2019	This Year Year 2018-2019								
33								33	MATERIALS & SERVICES				33
34	745	260	294	234	250	400	150	34	Telecommunications	250	250		34
35	5,309	1,733	3,233	5,113	4,500	8,500	4,000	35	Technology	4,500	4,500		35
36	0	0	0	0	0	0	0	36	Accounting and auditing	0	0		36
37	0	300	0	2,560	3,494	2,000	-1,494	37	Administrative services (BCLD)	1,909	1,909		37
38	59,505	54,908	45,925	48,000	61,800	61,800	0	38	System support (contracted)	63,660	63,660		38
39	45,835	45,922	4,585	3,233	2,500	2,500	0	39	Technical services	2,500	2,500		39
40	0	0	0	0	250	250	0	40	Legal services	250	250		40
41	2,583	1,013	3,661	1,554	3,750	3,750	0	41	Dues and subscriptions	3,750	3,750		41
42	91	64	27	39	50	50	0	42	Postage/freight	50	50		42
43	0	0	0	0	25	25	0	43	Printing	25	25		43
44	624	586	94	297	500	1,500	1,000	44	Supplies, Office	400	400		44
45	3,489	2,460	2,112	2,967	2,500	4,000	1,500	45	Travel	2,500	2,500		45
46	2,961	4,115	1,330	937	5,000	1,500	-3,500	46	Training & Professional Developmt	2,500	2,500		46
47	87,389	81,689	68,602	82,129	95,000	97,000	2,000	47	Courier	93,000	93,000		47
48	0	0	0	6,931	12,000	3,000	-9,000	48	Member credits	1,000	1,000		48
49	208,531	193,050	129,863	153,994	191,619	186,275	-5,344	49	TOTAL MATERIALS & SERVICES	176,294	176,294	0	49
50								50					50
51								51	RESERVE				51
52	0	0	0	2,182	25,000	25,000	0	52	RESERVE FUNDS Capital outlay	25,000	25,000		52
53	0	0	0	0	23,105	23,105	0	53	Contingency	37,525	37,525		53
54								54					54
55								55					55
56	135,422	153,263	187,014	201,058				56	Ending balance (prior years)				56
57					130,000	137,514	7,514	57	UNAPPROPRIATED ENDING FUND BALANCE	134,000	134,000		57
58	420,119	428,696	399,320	446,559	462,181	464,610	2,429	58	TOTAL REQUIREMENTS	470,461	470,461	0	58

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

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

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

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number
FY18-19 R.003 on (date) 6/10/19 for the following specified purpose:

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2024

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

**CAPITAL INVESTMENT
(Fund)**

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

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

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

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

2019-2020 proposed

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total
General Fund	\$819,366	\$376,375	\$10,000	\$2,000	\$52,500	\$5,000	\$0	\$310,759	\$1,576,000
Other Uses Fund	\$1,500	\$152,875	\$0	\$0	\$23,000	\$0	\$0	\$0	\$177,375
Reserve Fund - Capital Investment			\$55,000						\$55,000
Sage Library System Fund	\$97,642	\$176,294	\$25,000	\$0	\$0	\$37,525	\$0	\$134,000	\$470,461
TOTALS	\$918,508	\$705,544	\$90,000	\$2,000	\$75,500	\$42,525	\$0	\$444,759	\$2,278,836

VS LAST REVISED		VS ORIGINAL	
\$85,300	5.41%	\$190,358	12.08%
\$1,450	0.82%	\$26,375	14.87%
\$5,851	1.24%	\$8,280	1.76%
\$147,601	6.48%	\$280,013	12.29%

\$ Change from prev. \$147,601
% Change from prev. 6.48%

2018-2019 revised

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total
General Fund	\$775,878	\$374,931	\$1,000	\$2,000	\$12,500	\$11,000	\$0	\$313,391	\$1,490,700
Other Uses Fund	\$1,500	\$163,425	\$5,000	\$0	\$6,000	\$0	\$0	\$0	\$175,925
Sage Library System Fund	\$92,716	\$186,275	\$25,000	\$0	\$0	\$23,105	\$0	\$137,514	\$464,610
TOTALS	\$870,094	\$724,631	\$31,000	\$2,000	\$18,500	\$34,105	\$0	\$450,905	\$2,131,235

VS LAST REVISED	
\$105,058	7.05%
-\$11,575	-6.58%
\$6,035	1.30%
\$56,784	2.66%

\$ Change from prev. \$56,784
% Change from prev. 2.66%

2018-2019 proposed

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total
General Fund	\$773,965	\$361,566	\$1,000	\$4,000	\$11,000	\$11,000	\$0	\$223,110	\$1,385,642
Other Uses Fund	\$0	\$144,500	\$5,000	\$0	\$1,500	\$0	\$0	\$0	\$151,000
Sage Library System Fund	\$92,457	\$191,619	\$25,000	\$0	\$0	\$23,105	\$0	\$130,000	\$462,181
TOTALS	\$866,422	\$697,685	\$31,000	\$4,000	\$12,500	\$34,105	\$0	\$353,110	\$1,998,823

VS LAST REVISED	
-\$42,734	-3.08%
-\$36,500	-24.17%
\$3,606	0.78%
-\$75,628	-3.78%

\$ Change from prev. -\$75,628
% Change from prev. -3.78%

2017-2018 revision 2

<i>FUND</i>	<i>Personnel Services</i>	<i>Materials & Services</i>	<i>Capital Outlay</i>	<i>Debt Service</i>	<i>Interfund Transfers</i>	<i>Contingency</i>	<i>Special Payments</i>	<i>(UEFB) Reserve</i>	<i>Total</i>
General Fund	\$784,462	\$388,065	1,000	\$2,000	\$10,000	\$0	\$0	\$242,849	\$1,428,376
Other Uses Fund	\$0	\$152,500	\$5,000	\$0	\$30,000	\$0	\$0	\$0	\$187,500
Sage Library System Fund	\$89,695	\$180,305	\$21,000	\$0	\$0	\$11,000	\$0	\$156,575	\$458,575
TOTALS	\$874,157	\$720,870	\$27,000	\$2,000	\$40,000	\$11,000	\$0	\$399,424	\$2,074,451

\$49,706 3.61%
-\$2,500 -1.3%
\$34,640 8.2%
\$81,846 4.1%

\$ Change from prev. \$81,846
% Change from prev. 4.11%

2017-2018 revised

<i>FUND</i>	<i>Personnel Services</i>	<i>Materials & Services</i>	<i>Capital Outlay</i>	<i>Debt Service</i>	<i>Interfund Transfers</i>	<i>Contingency</i>	<i>Special Payments</i>	<i>(UEFB) Reserve</i>	<i>Total</i>
General Fund	\$762,852	\$399,173	\$1,000	\$2,000	\$10,000	\$3,645	\$0	\$200,000	\$1,378,670
Other Uses Fund	\$0	\$181,000	\$5,000	\$0	\$4,000	\$0	\$0	\$0	\$190,000
Sage Fund	\$89,630	\$181,988	\$21,000	\$0	\$0	\$11,000	\$0	\$120,317	\$423,935
TOTALS	\$852,482	\$762,161	\$27,000	\$2,000	\$14,000	\$14,645	\$0	\$320,317	\$1,992,605

\$59,777 4.53%
-\$2,500 -1.3%
\$0 0.0%
\$57,277 3.0%

\$ Change from prev. \$57,277
% Change from prev. 2.96%

2017-2018 original

<i>FUND</i>	<i>Personnel Services</i>	<i>Materials & Services</i>	<i>Capital Outlay</i>	<i>Debt Service</i>	<i>Interfund Transfers</i>	<i>Contingency</i>	<i>Special Payments</i>	<i>(UEFB) Reserve</i>	<i>Total</i>
General Fund	\$734,988	\$326,573	\$1,000	\$2,000	\$12,500	\$6,832	\$0	\$235,000	\$1,318,893
Other Uses Fund	\$0	\$183,500	\$5,000	\$0	\$4,000	\$0	\$0	\$0	\$192,500
Sage Fund	\$89,630	\$181,988	\$21,000	\$0	\$0	\$11,000	\$0	\$120,317	\$423,935
TOTALS	\$824,618	\$692,061	\$27,000	\$2,000	\$16,500	\$17,832	\$0	\$355,317	\$1,935,328

Resolution No. 2018-19.04
**Establishing a Reserve Fund for Capital
Investment**

June 10 2019

WHEREAS, Oregon local budget law (ORS 294.346) provides that a new reserve fund can be established by resolution or ordinance and must specify the purpose for which the reserve moneys can be spent;

NOW, THEREFORE BE IT RESOLVED, that the Board of Directors of municipal corporation Baker County Library District hereby establishes a *Capital Investment Reserve Fund* for the purpose of strategically planning for anticipated expenditures for major repairs and maintenance of district facilities or other capital assets.

The above resolution statements were approved and declared

ADOPTED by the Library Board of Baker County Library District this 10th day of June, 2019 by the following vote:

AYES: _____ NAYS: _____ ABSTAINED: _____

FOR THE BOARD: _____

Signature
BCLD Board President

ATTEST: _____
Signature: Perry Stokes
District Secretary

RESOLUTION No. FY2018-19.05

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Baker County Library District hereby adopts the budget for fiscal year **2019-2020** in the total amount of **\$2,278,836 ***
 This budget is now on file at Baker County Public Library in Baker City, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2019, for the following purposes:

General Fund		Debt Service Fund	
<u>Organizational Unit or Program:</u>		Debt Service 0	
Personnel Services.....	819,366	Total.....	\$0
Materials & Services.....	376,375		
	0	"Other Uses" Fund	
	0	Org. Unit/Program: _____	154,375
<u>Not Allocated to Organizational Unit or Program:</u>		Special Payments.....	0
Personnel Services.....	0	Transfers Out.....	23,000
Materials & Services.....	0	Contingency.....	0
Capital Outlay.....	10,000	Total.....	\$177,375
Debt Service	2,000	Reserve Fund - Capital Investment	
Special Payments.....	0	Org. Unit/Program: _____	55,000
Transfers Out.....	52,500	Special Payments.....	0
Contingency.....	5,000	Transfers Out.....	0
Total.....	\$1,265,241	Contingency.....	0
		Total.....	\$55,000
		Sage Library System Fund	
		Org. Unit/Program: _____	273,936
		Special Payments.....	0
		Transfers Out.....	0
		Contingency.....	62,525
		Total.....	\$336,461
		Total APPROPRIATIONS, All Funds . . .	\$1,834,077
		Total Unappropriated and Reserve Amounts, All Funds . . .	444,759
		TOTAL ADOPTED BUDGET . . .	\$2,278,836 *

(*amounts with asterisks must match)

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2019- 2020 :

- (1) In the amount of \$ _____ OR at the rate of \$ 0.5334 per \$1000 of assessed value for permanent rate tax;
- (2) In the amount of \$ _____ OR at the rate of \$ 0.249 per \$1000 of assessed value for local option tax; and
- (3) In the amount of \$ _____ for debt service on general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Subject to the General Government Limitation

Permanent Rate Tax.....\$ _____ OR \$ 0.5334 /\$1,000
 Local Option Tax.....\$ _____ OR \$ 0.249 /\$1,000

Excluded from Limitation

General Obligation Bond Debt Service.....\$ _____

The above resolution statements were approved and declared adopted on June 10, 2019.

X _____
 Signature

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Baker County Library District will be held on June 10, 2019 at 6:00 pm PST at Baker County Public Library located at 2400 Resort Street, Baker City, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 as approved by the Baker County Library District Budget Committee. A summary of the budget is presented below.

A copy of the budget may be inspected or obtained at Baker County Public Library (2400 Resort St, Baker City), during regular library hours or viewed online at http://bakerlib.org/about/budget.html. This budget is for an annual budget period.

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

Contact: Gary Dielman (Board Pres.); Perry Stokes (Library Director) Telephone: 541-523-6419 Email: gdielman@bakerlib.org; librarian@bakerlib.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2017-2018	Adopted Budget This Year 2018-2019	Approved Budget Next Year 2019-2020
Beginning Fund Balance/Net Working Capital	559,899	557,004	646,550
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	232,988	236,071	242,951
Federal, State & all Other Grants, Gifts, Allocations & Donations	88,401	82,300	97,000
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	39,000	17,500	20,500
All Other Resources Except Current Year Property Taxes	84,368	60,610	121,835
Current Year Property Taxes Estimated to be Received	1,004,065	1,037,337	1,150,000
Total Resources	2,008,721	1,990,822	2,278,836

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	862,529	866,422	918,508
Materials and Services	573,402	637,185	643,044
Capital Outlay	2,182	26,000	35,000
Debt Service	2,000	4,000	2,000
Interfund Transfers	39,000	17,500	75,500
Contingencies	0	86,605	105,025
Special Payments			
Unappropriated Ending Balance and Reserved for Future Expenditure	529,607	353,110	499,759
Total Requirements	2,008,720	1,990,822	2,278,836

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Library Services	771,982	773,965	819,366
FTE	15	15	15
Sage Library System	89,325	92,457	97,642
FTE	1	1	1
Not Allocated to Organizational Unit or Program			
FTE			
Total Requirements	861,307	866,422	917,008
Total FTE	16	16	16

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

The BCLD FY19-20 budget assumes a 3.5% growth of County TAV. It focuses on investment in facilities, collections, youth programs, and skilled personnel with a new Reserve Fund allocated for significant building repair projects. General Fund Unappropriated Ending Fund balance is projected to grow dramatically due to a spike in County valuation rate for FY18-19. Increases to PERS contributions and health insurance rates were a significant cost driver. All staff are granted a 2.5% COLI. Operating Reserves were greatly augmented by surplus revenue accrued in FY18-19, allowing the district to continue to be debt-free.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2017-2018	Rate or Amount Imposed This Year 2018-2019	Rate or Amount Approved Next Year 2019-2020
Permanent Rate Levy (rate limit _____ per \$1,000)	0.5334	0.5334	0.5334
Local Option Levy	0.249	0.249	0.249
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds		
Other Bonds		
Other Borrowings	\$15,850	
Total	\$15,850	

* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

	CURRENT 2015	<u>GSA 2019</u>	<u>City</u>	<u>County</u>	<u>Baker 5J</u>	Proposal A	Proposal B	Proposal C
Meals								
Breakfast	8.50	14.00	13.00			10.75	11.25	11.50
Lunch	8.50	16.00	14.00			11.25	12.25	13.00
Dinner	18.00	26.00	23.00			20.50	22.00	24.00
TOTAL	35.00	56.00	50.00			42.50	45.50	48.50

FY 2019 Per Diem Rates for ZIP 97814

Meals & Incidentals (M&IE) Breakdown

Primary Destination	County	M&IE Total	Continental Breakfast/Breakfast	Lunch	Dinner	Incidental Expenses	First & Last Day of Travel
Standard Rate	Applies for all locations without specified rates	\$55	\$13	\$14	\$23	\$5	\$41.25