

# Budget Committee

## Meeting Agenda

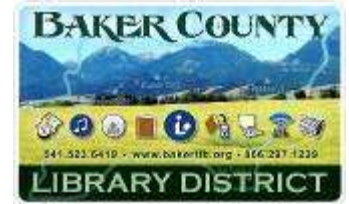
Electronic meeting via Zoom platform

Meeting ID: 870 1952 4163

[https://us02web.zoom.us/j/87019524163?pwd=23n12hDkyxxQ\\_3ZMqFiHSQcthp06cd.1](https://us02web.zoom.us/j/87019524163?pwd=23n12hDkyxxQ_3ZMqFiHSQcthp06cd.1)

Or dial in using a phone. United States: [1 669 900 9128](tel:16699009128) Access Code: 693625

Wed. May 25 2022 5:00pm – 7:00pm



### Board Directors

Gary	Dielman	<input type="checkbox"/>
Betty	Palmer	<input type="checkbox"/>
Kyra	Rohner	<input type="checkbox"/>
Beth	Bigelow	<input type="checkbox"/>
Joan	Spriggs	<input type="checkbox"/>

### Committee Members

Aletha	Bonebrake	<input type="checkbox"/>
Linda	Collier	<input type="checkbox"/>
Joy	Leamaster	<input type="checkbox"/>
Bob	Savage	<input type="checkbox"/>
Ann	Mehaffy	<input type="checkbox"/>

**Budget Officer:** Perry Stokes

- |   |        |
|---|--------|
| <b>I. Call to Order by President of Library Board</b>   | Rohner |
| i. Introductions & roll call  |        |
| <b>II. Nomination &amp; election of Chair of Budget Committee</b>   | Rohner |
| <b>III. Additions/deletions from the Agenda (ACTION)</b>  | Chair  |
| <b>IV. Conflicts or potential conflicts of interest</b>   | Chair  |
| <b>V. Presentation of proposed budget by Budget Officer</b>   | Stokes |
| i. Budget Message   |        |
| ii. General Fund  |        |
| iii. Other Uses Fund  |        |
| iv. Sage Library System Fund  |        |
| v. Reserve Fund – Capital Investment  |        |
| <b>VI. Public comment</b>   | Chair  |
| <b>VII. Budget Committee questions and deliberations</b>  | Chair  |
| <b>VIII. Approval of Budget (ACTION) [if applicable]</b>  |        |
| Vote on Approval of Budget  |        |
| Standard motion language: "...that the Baker County Library District budget committee approve the YYYY-YYYY fiscal year budget and the property taxes it contains at the permanent rate of \$0.5334 per \$1,000 of assessed value for operating purposes, and at the rate of \$0.249 per \$1,000 for local option tax." |        |
| See attachment: Recommended Budget Committee Motion   |        |
| <b>IX. Recess or Adjournment</b>  | Chair  |

Motion	2 <sup>nd</sup>
Vote	
Y	N A

### **Second Budget Committee Meeting (in case of recess)**

Thu, May 26, 2022, 5:00 pm – 2<sup>nd</sup> Budget Committee meeting (if necessary)

**Other Local Budget Meeting:**

Budget Hearing / Regular Board Meeting  
Mon, June 13 2022, 6pm

2400 Resort St  
Baker City OR 97814  
541.523.6419  
[www.bakerlib.org](http://www.bakerlib.org)

## FY22-23 Budget Committee Membership

### Appointive Members

	Name	City	Term start (3 years)	Term expiration
1	Aletha Bonebrake	Baker City	4/2022	6/30/2024
2	Linda Collier	Halfway	4/2022	6/30/2024
3	Bob Savage	Baker City	4/2020	6/30/2022
4	Joy Leamaster	Baker City	4/2021	6/30/2023
5	Ann Mehaffy	Baker City	4/2021	6/30/2023

### Governing Body (Library Board) Members

	Name		Term start (4 years)	Term expiration
6	Gary Dielman	Baker City	7/1/2019	6/30/2023
7	Kyra Rohner	Baker City	7/1/2021	6/30/2025
8	Betty Palmer	Baker City	7/1/2021	6/30/2025
9	Beth Bigelow	Haines	7/1/2021	6/30/2025
10	Joan Spriggs*	Halfway	7/1/2019	6/30/2023

\*Appointed to position vacated by Frances Vaughan (Feb 2022)

## Statutory Authority

### ORS 294.414 Budget committee.

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

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

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

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

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

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

(7) If any appointive member is unable to serve the term for which the member was appointed, or an appointive member resigns prior to completion of the term for which the member was appointed, the governing body of the municipal corporation shall fill the vacancy by appointment for the unexpired term.

(8) If the number of members of the governing body is reduced or increased by law or charter amendment, the governing body of the municipal corporation shall reduce or increase the number of

appointive members of the budget committee so that the number thereof shall be equal to but not greater than the number of members of the governing body. To effect a reduction, the governing body of the municipal corporation may remove such number of appointive members as may be necessary. The removals shall be made so that the number remaining will be divided into three, if the terms of the appointive members are governed by subsection (5) of this section, or four, if the terms of the appointive members are governed by subsection (6) of this section, equal or approximately equal groups as to terms. In case of an increase, additional appointive members shall be appointed for such terms so that they, together with the members previously appointed, will be divided into three or four, as appropriate under this section, equal or approximately equal groups as to terms.

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

## 2022-2023 Budget Calendar



April						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

May						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

June						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

### A. MEETING – BOARD (Regular)

**Monday, Apr 11, 6.00 – 8.00pm**

First draft proposal review at Regular Board Meeting

### B. PUBLICATION 1

**April 26 - 30**

Publish 1st Notice of First Budget Committee Meeting

(5 - 30 days before hearing, at least 5 days apart)

*\*2<sup>nd</sup> notice not necessary due to online publishing*

### C. MEETING – BOARD (Regular)

**Monday, May 9, 6.00 – 8.00pm**

Second draft proposal review at Regular Board Meeting

### D. MEETING – BUDGET COMMITTEE 1

**Wednesday, May 25, 5.00 - 7.00pm**

First Budget Committee Meeting

- Receive budget message
- Presentation of budget document
- Budget Committee deliberations and questions
- Public comment

### E. MEETING – BUDGET COMMITTEE 2

**Thursday, May 26, 5.00 - 7.00pm**

Second Budget Committee Meeting (*if necessary*)

- Budget Committee deliberations and questions

### F. PUBLICATION 2

**May 31 - June 4**

Publish financial summaries and Notice of Budget Hearing

*(one publication, 5 – 30 days before hearing)*

### G. MEETING – BOARD

**Monday, June 13, 6.00p**

Public Hearing and Annual Fiscal Meeting

- Meeting to adopt budget, appropriate funds, and levy property taxes

### H. Before July 15, 2021

Deliver notice of property tax form LB-50 to County Tax Assessor

## 2022-23 Budget Notes

May 25, 2022

Prepared by Budget Officer Perry Stokes

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

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

### Overview

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

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

- **General Fund:** This fund is where most of the activity happens. It includes the District's major income (namely, tax revenue) and expenses. This fund is represented in Legal Budget (LB) forms **LB-20, LB-30, and LB-31** (2).
- **Other Uses (Grants & Contingencies) Fund:** This fund is used for special-purpose grants, such as those given to the District by foundations, as well as donations from our Friends and Foundation support groups, income from online book sales, and transfers from the General Fund put aside for strategic purposes. Expenditures from this fund are for the purposes outlined in the grant, special project needs, or particular items the contributors choose to fund. This fund is represented with an **LB-10** form.
- **Sage Fund:** This fund is used for operation of the Sage Library System (Sage). BCLD assumed fiscal agent responsibilities for Sage from Eastern Oregon University (EOU) as of July 1 2014. Sage revenue primarily comes through membership fees and grants. Expenditures from this fund are for staff and various services, technical support contracts, materials, training, grant and special project needs, or any other purpose the Sage User Council chooses to fund. This fund operates from its own separate bank account, so funds are not comingled with BCLD. Sage checks are signed by the BCLD Board Chair and myself as Fiscal Agent officer. Interfund transfers are disallowed between the Sage Fund and other BCLD funds. Bills that include costs for both BCLD and Sage are paid by BCLD, then Sage compensates the District. Monthly financial reports are reviewed by the BCLD board. Those reports are also provided to Sage User Council at its bi-monthly meetings. This fund is represented with an **LB-10** form.
- **Reserve Fund – Capital Investment:** This recently created fund is for the purpose of strategically planning for anticipated expenditures for major repairs and maintenance of district facilities or other capital assets. This fund is represented with an **LB-11** form.

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

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

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

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

For your assistance, following the budget message, I traditionally go through the budget line-by-line below, noting rationales for the numbers as well as the reason for any changes. In the interest of efficiency and ongoing COVID-19 safety, I will aim to keep the presentation time brief and just highlight lines of greatest significance.

Based on previous feedback, this year I am providing committee members only with print copies of the "Brief version" packet consisting of the Agenda notes and enhanced legal budget worksheets. Printed packets are available to pick up from the Baker branch library.

Supplementary documents in the "Full version" packet are posted on the library website. If you would like a print copy of the "Full version", please request with an email or phone call to me.

#### Brief Version Packet

- **Attachment I:** *Agenda and Notes with Recommended motion to approve the budget.*
- **Attachment II:** Budget proposal goals & highlights
- **Attachments III.a-g.:** Legal budget packet (LB20, LB31 PS, LB31 M&S, LB30, LB10 Other Fund, LB10 Sage Fund, LB11 Reserve Fund)

#### Full Version Packet (all above plus...)

- **Attachment IV:** Tax Revenue Projection
- **Attachment V:** Budget salary detail
- **Attachment VI.a-b:** Wage & management salary scale
- **Attachment VII:** Most recent financial statements
- **Attachment VIII:** General Fund Master Budget Plan, featuring current fiscal year budget closeout projection, proposed budget for the next fiscal year, and history detail for prior years

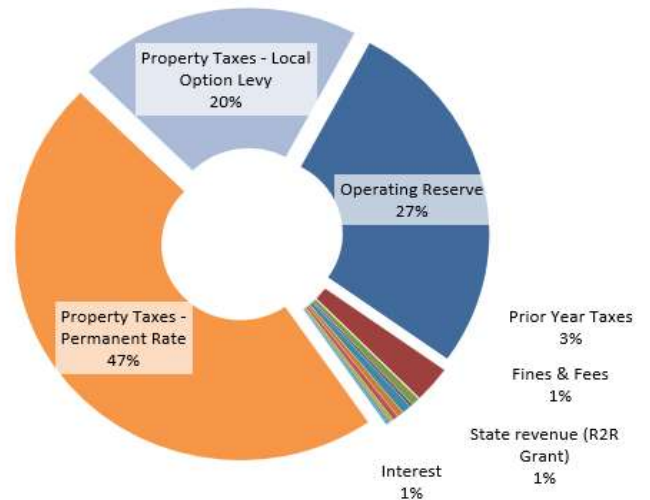
Please let me know if you have any questions or would like additional information to help with your deliberations. I can be contacted at [director@bakerlib.org](mailto:director@bakerlib.org) or 541-403-0450 (voice or text).

For the following budget descriptions, please refer to the Legal Budget (LB) form spreadsheets, referencing the form numbers at upper left corner of the page.

### LB20 General Fund – Resources

Revenues forecasts for the budget proposal are based on an assumption of continued intense growth of property values. Compared to the original prior year budget, I project strong increases in current and prior year taxes estimated to be received, modest reductions in fines/fee and interest income, and an improved cash carryover of Net Working Capital (AKA Operations Reserve).

**BCLD BUDGET FY22-23  
General fund - resources**



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

In previous years, to support operations until tax receipts are distributed in early November the district has incurred short-term debt from a banking institution in the way of Tax Anticipation Note (TAN). More recently, while building its Operations Reserve, the General

### LB-20 RESOURCES



Fund has temporarily borrowed from the District’s Other Uses fund. The District’s practice is now to remain debt-free by maintaining the Operations Reserve at a level sufficient to make borrowing from the Other Fund not routinely necessary.

I anticipate the total Operations Reserve to be approximately \$550,000, a carryover growth of \$25,000 over the original prior year budget. This amount places the district a year ahead of the target needed to cover typical expenses from July-November. Over the next two years, this reserve will need to add at least \$15,000 and have approximately \$565,000 for projected Operating Reserve uses in FY24-25.

**GENERAL FUND - EXPENSES**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>TOTAL</b>
	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun	
<b>FY21-22</b>	<b>299,791</b>	<b>321,125</b>	<b>310,077</b>	<b>370,682</b>	<b>1,301,676</b>
% of whole	23.0%	24.7%	23.8%	28.5%	
<b>FY20-21</b>	209,654	462,477	332,116	349,451	<b>1,353,698</b>
	15.5%	34.2%	24.5%	25.8%	
<b>FY19-20</b>	284,755	282,252	349,167	278,075	<b>1,194,249</b>
	23.8%	23.6%	29.2%	23.3%	
<b>FY18-19</b>	283,161	298,391	282,934	257,359	<b>1,121,845</b>
	25.2%	26.6%	25.2%	22.9%	
<b>FY17-18</b>	259,222	320,440	283,145	318,540	<b>1,181,348</b>
	21.9%	27.1%	24.0%	27.0%	
<b>FY16-17</b>	307,910	233,141	276,544	282,666	<b>1,100,262</b>
	28.0%	21.2%	25.1%	25.7%	
<b>FY15-16</b>	231,436	239,439	278,068	242,668	<b>991,611</b>
	23.3%	24.1%	28.0%	24.5%	

PROJECTED  
AMT

- **3 - Previously levied taxes:** These amounts are based on the rate of this year's receipt of back taxes from previous years. Proceeds for FY19-20 were extraordinarily above normal due to settlement of tax assessment challenges from commercial property sales and improvements. Disbursements received in FY21-22 are forecast to be well above the amount originally anticipated by about \$10,000. The proposed budget assumes the prior year amount will be a new standard.
- **4 – Interest:** This revenue is earned from the District’s investment pool managed by Baker County. The District’s fund balance has been growing from year to year with a peak level reached in FY19-20. The rate of returns this year is below the original forecast amount and the same figure is used for the proposed budget. Actual figures are not known until after the start of the next fiscal year.



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

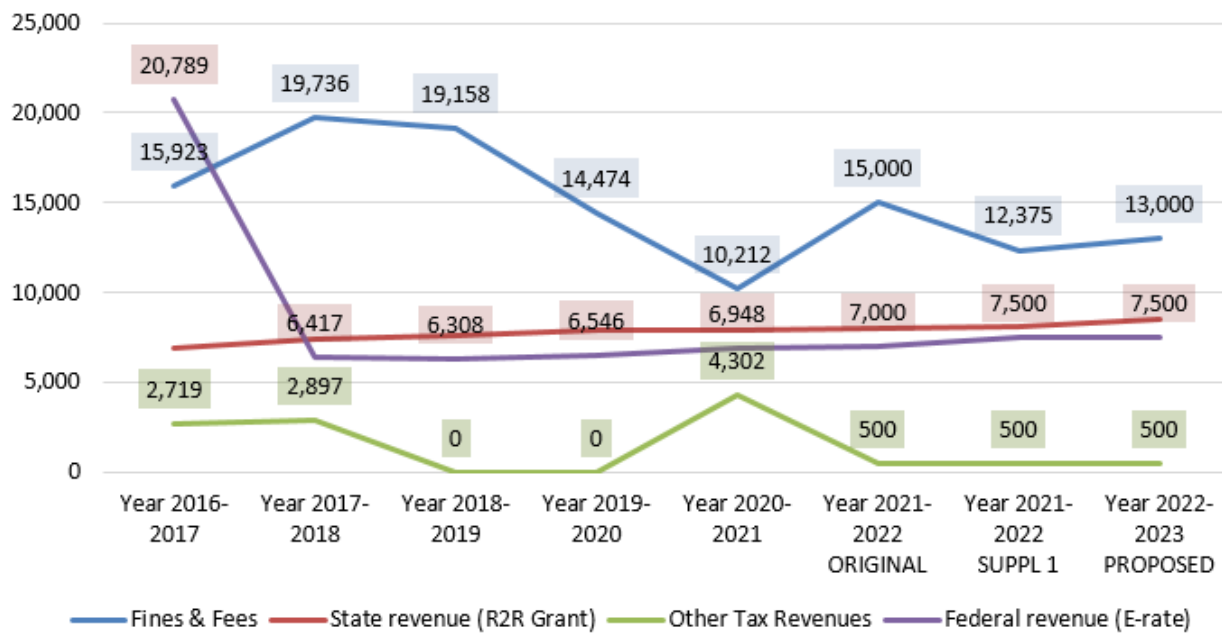
**ONLINE SALES - USED BOOKS**

FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22
3,279	3,922	5,500	5,196	6,633	4,695	3,178	<b>3,107</b>

to date

- **7- Fines and fees:** These are generated from fines, lost item charges, faxes, copies and printouts, out- of-area library card fees, and miscellaneous other items. Prior year losses due to the COVID-19 lockdown reduced this revenue by nearly half. The proposed budget continues the conservative estimate of below normal amount due to visitation rates not yet back to normal and continuance of the 5 free print pages per day to library users. Impact in this line from the recently contracted Materials Recovery service remains yet to be determined. Collections actions were disrupted until late 2021 due to the pandemic.
- **8 – State revenue (R2R) funds:** This amount is from Oregon funding of early literacy and Summer Reading through the Ready to Read grant program from the Oregon State Library. The grant program scope includes early literacy, summer reading, and school age (afterschool) projects for youth birth—12<sup>th</sup> grade. Funding is based on youth populations & is expected to remain stable.

**LB-20 RESOURCES, Lines 7-10**



- **9 – Other tax revenues:** This amount is from various County sources such as foreclosure and timber sales. Due to high variability, it is budgeted with only a baseline “placeholder” figure.
- **10 – Federal funds:** This amount is from reimbursements for telecommunications expenses under the federal E-Rate program distributed through the Institute for Museum and Library Services (IMLS). Looking back at historical data, the line was high in FY16-17 for funds received on a capital project of upgrading the Internet network infrastructure at the main library branch. Though the current administration has proposed to eliminate all federal funding for

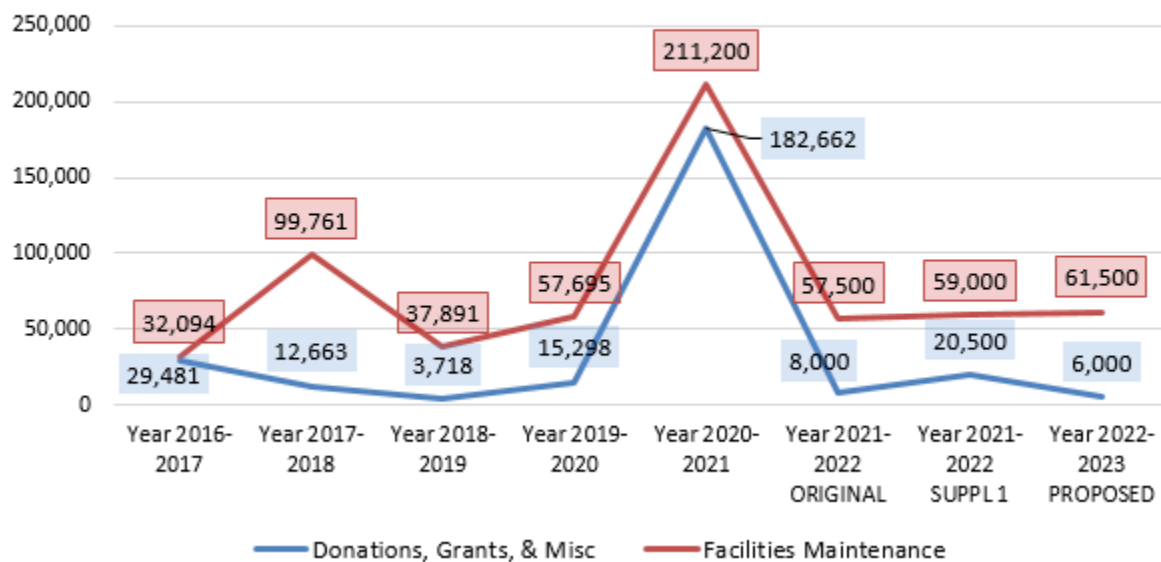
museums and libraries for the fourth year in a row, Congress has continued to fund IMLS. E-rate revenue is projected at a regular rate of reimbursement.

- 11 – Special Contracts (Tech Support):** In previous years, these monies are prorated salary, benefits and actual mileage costs for contracted visits to client libraries by the District’s IT Manager for tech support. Those support visits were discontinued and not expected to resume. In FY17-18, however, the district did contract out its Business Manager for a brief consulting visit to the newly formed Jackson County Library District. In recent years, the district has considered contracting out a staff certified to pilot drones to other government agencies for property inspections, but the service has not yet been achieved.
- 12 – Job Training Programs:** Primarily pass-through funding for state or federal job training programs. Hosting agency contribution is minimal. No Job Trainee is anticipated.

  - 13 – Donations, grants & miscellaneous:** Contributions directed specifically for general fund items. This category included CARES Act pandemic grant funds for FY20-21, which the district used to upgrade of its HVAC and building ventilation systems. For the proposed budget, a modest figure is projected.

### RESOURCES / REQUIREMENTS HISTORY

Donations/Grants (LB-20 Line 13) vs Facilities (LB-31 MS Line 4)



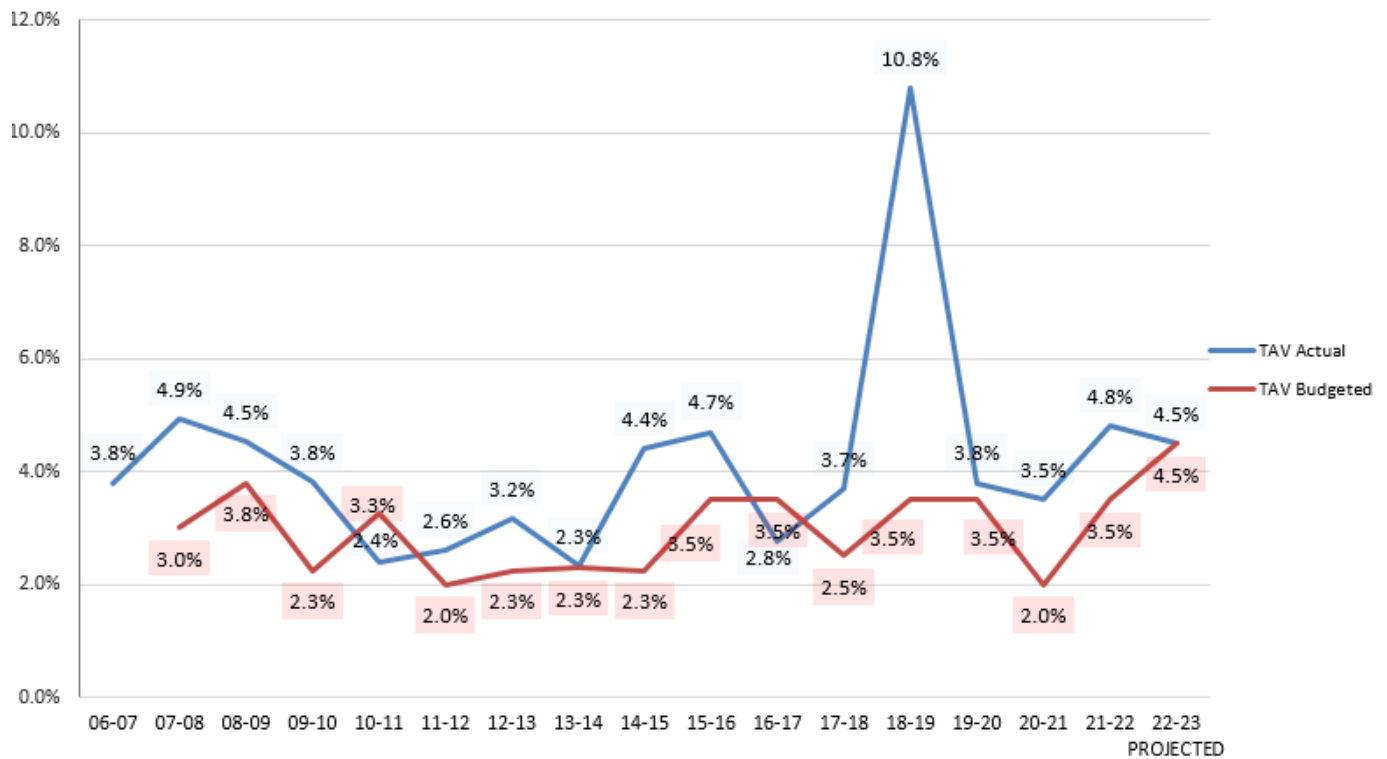
- 14 – Capital financing:** The last use of this category was the 2013-14 financing of \$22,871 with Baker City for the District’s portion of the Resort St Improvement Project. The District has budgeted to expend \$2,000 per year until the loan is paid off in 2028. No new financing is currently planned.
- 15 – Fiscal agency fee:** The administrative fee for fiscal agency services to the Sage Library System is based on a 2% portion of Sage’s prior year budget total after accounting expenses are taken out. The majority of the 2% is paid through the Sage Fund to the district’s Admin Services Manager for 5 accounting hours per week. The remainder is paid to the district as fiscal administrative fee, which calculates to reimbursement of BCLD for an average of 1 hour per week of oversight time at the Director’s salary rate.
- 16 – Other financing sources:** This line has previously been used for miscellaneous income

such as insurance settlements for damage claims. E.g. roof damage incurred from ice buildup in the severe winter of 2016-17 (settlement in FY17-18).

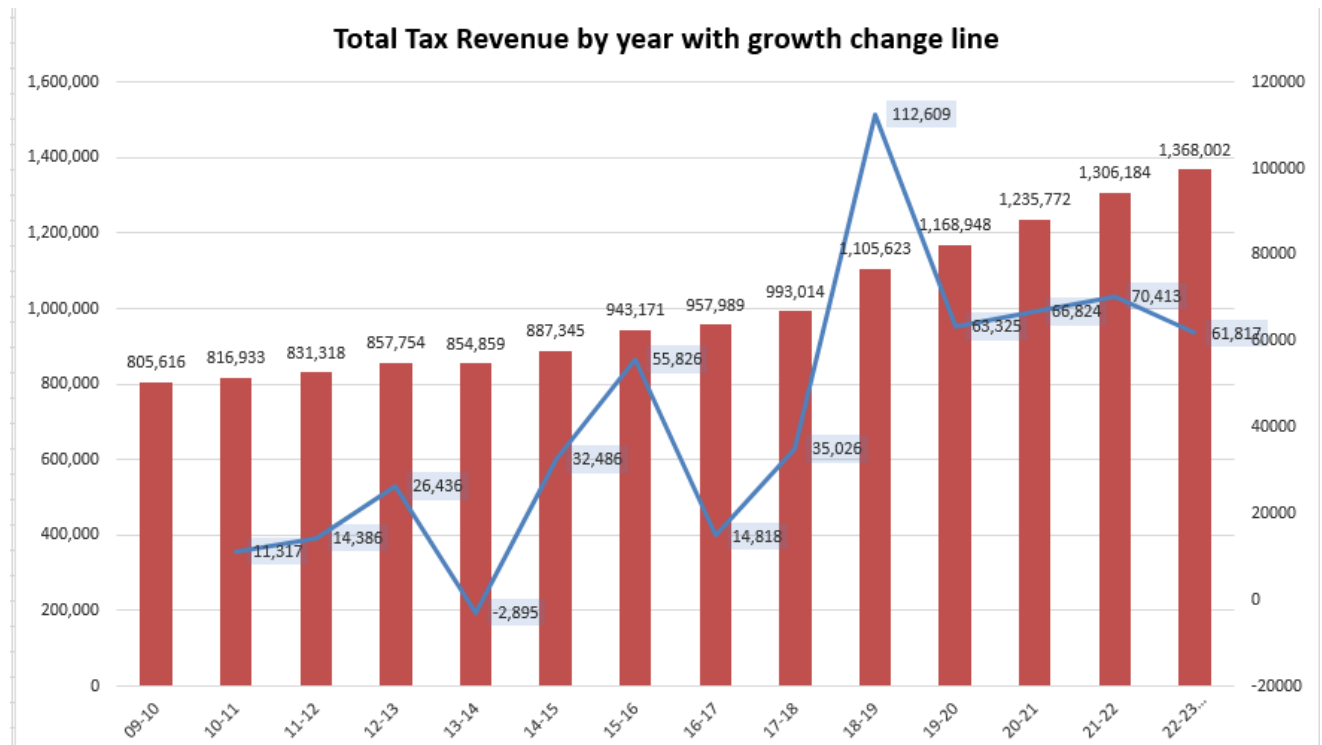
- **30 - Taxes estimated to be received:** Figures are based on the assessed value of countywide property, divided by 1,000 then multiplied by the District millage permanent rate of 0.5334 and local option levy rate of 0.249. The rate of collection and compression are two factors which significantly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

With reports of strong home and property sales, and spiking construction costs, the district is taking a conservative approach by forecasting revenues with a growth rate slightly below that of the prior year. A 1% change in the growth rate will result in about a \$10,000 increase or decrease.

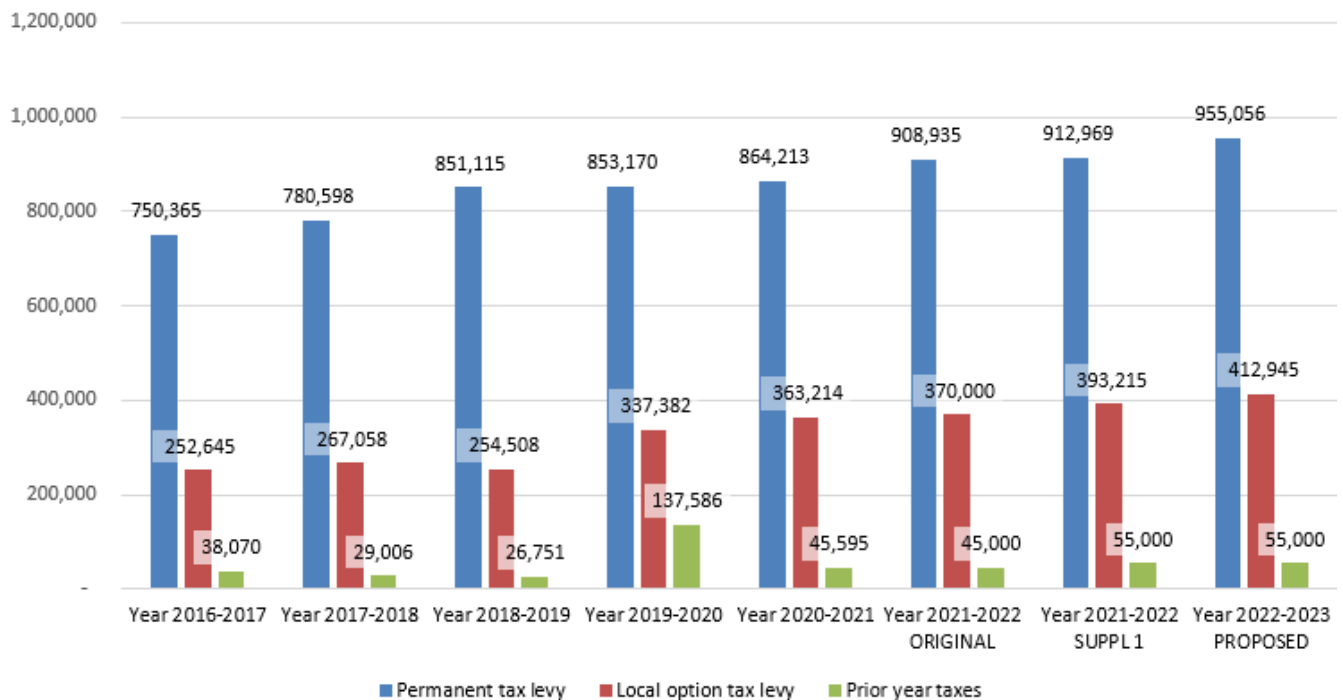
**Baker County**  
Total Assessed Valuation (TAV) Growth History



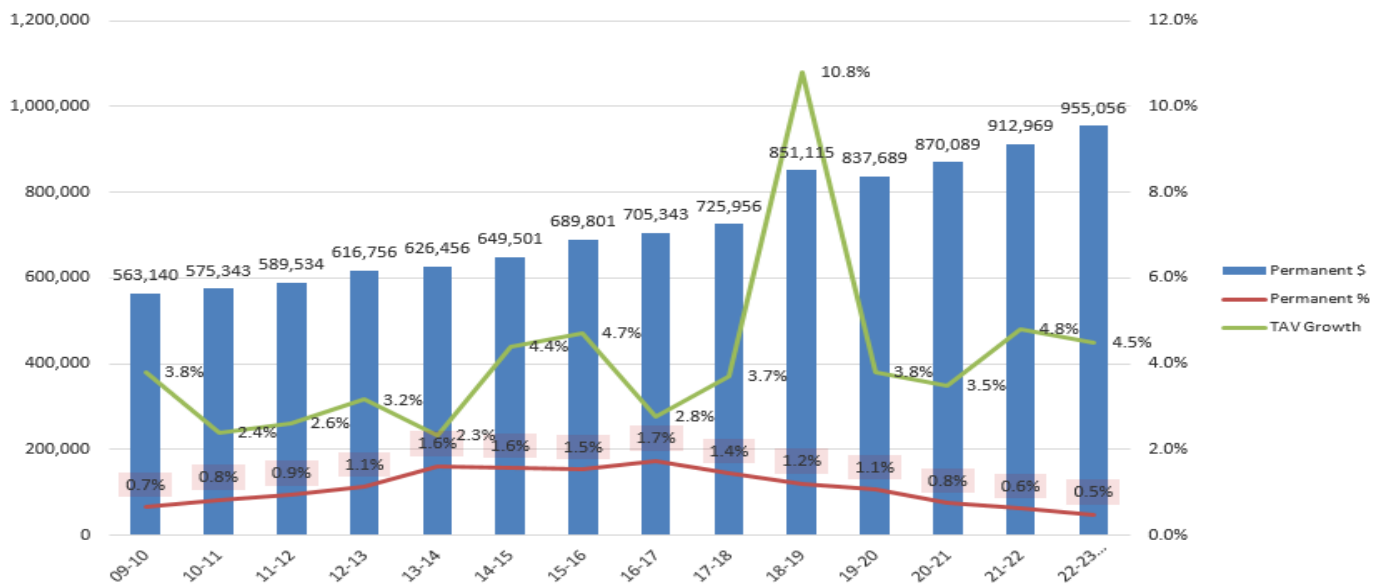
The Board customarily adopts a Supplemental Budget annually at its June meeting to accommodate any surplus revenue and modify expenditure authority for various categories.



### LB-20 RESOURCES



Permanent Rate Revenue vs Compression %



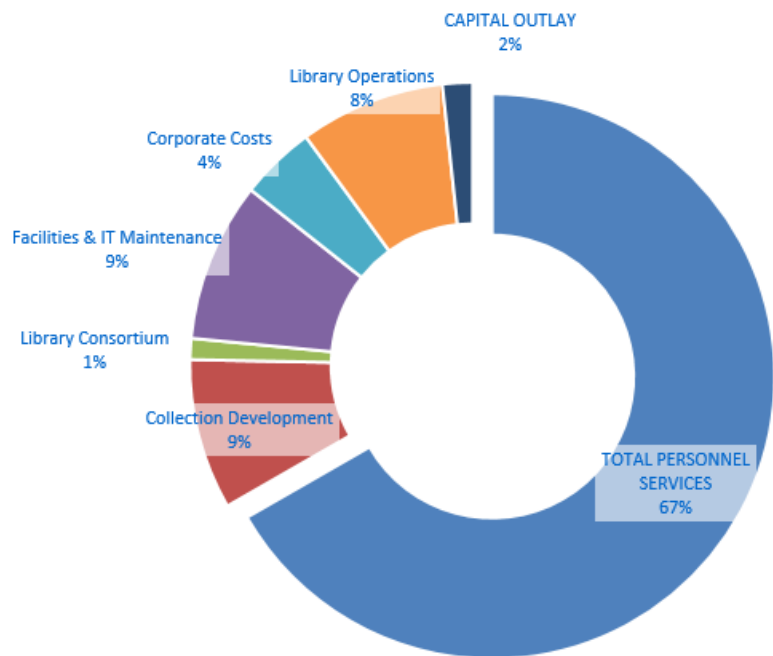
### LB 31 General Fund - Expenditures

#### Personnel Services

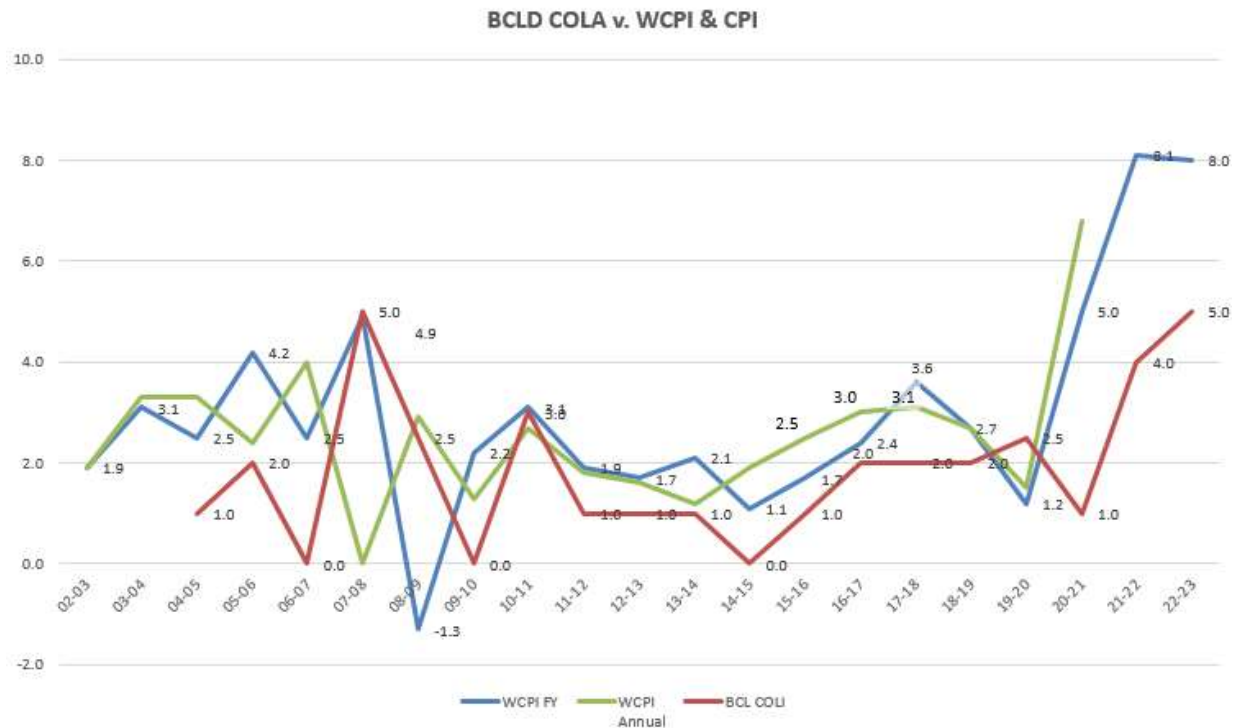
The figures proposed for staff are based on a proposed 5.0% Cost of Living Adjustment (COLA) to all non-salaried employees. The Director COLA is calculated at half the rate for staff to avert creating extreme pay disparity with staff.

The most recent [Western Region Consumer Price Index](#) chart shows the rolling 12 month total has skyrocketed to above 8% mostly driven by prices for gasoline, shelter, and food. I am guessing the fiscal year total will be at least 7.5%.

BCLD BUDGET FY22-23  
GENERAL FUND - EXPENSES

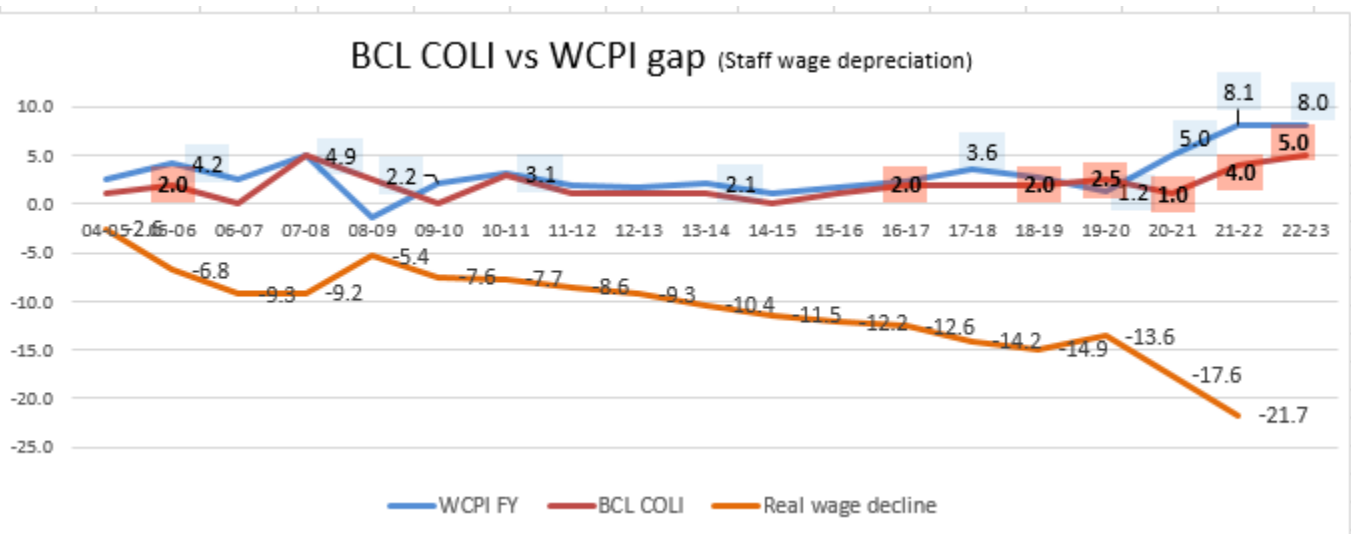


For most of the past ten years, staff COLA has kept pace annually at about 1% below the 12-month inflation rate. The primary challenge to a closer pace is rising benefit costs – health insurance and retirement – which consume a lion’s share of new revenue and result in real wages falling behind over time. To say the least, this is unfortunate, but typical in government agencies and indicative of the



dilemma of health care in the US.

From an email survey of other library districts’ COLA plans, the majority of those not bound by union contracts reported budgeting for a 5% increase. At the City of Baker City, union contract negotiations are underway. The administration anticipates it will likely settle at about that same rate, as well.



The Oregon Minimum Wage Schedule continues to put pressure on the district to raise wages for low and high-level positions and keep salaries competitive enough to recruit and retain high performance

staff. As of July 1 2022, the state minimum wage for non-urban counties will increase by \$0.50 to \$12.50. This is the final increase in the schedule from the Oregon legislature, which required \$0.50 annual increases to the minimum wage beginning in 2016 and ending in 2022.

With approval of a 5% COLI, the district's lowest wage would be \$13.35, close to \$1.00 above the minimum. Our ability to nimbly provide personnel with a robust COLI associated with the current inflation trend while other agencies are hindered by union contract negotiations, may result in improvement in our peer library salary survey position. As the budget permits the district will strategically keep its wage structure at a competitive level in order to recruit and retain quality staff.

Other significant salary elements include

- Step increases for 8 staff.
- Restoration of IT Systems Manager position to full-time, beginning in Oct 2022.
- COLA for Library Director at half rate awarded to employees.
- Voluntary reduction of hours from 1.0 FT to 0.75 FT
- Total FTE is 15.6

**In aggregate, the total Salary line is significantly increased by 8% as compared to the original FY21-22 budget.**

In the **Benefits** category, health insurance rates from Special Districts Insurance Services (SDIS) rose by 4%; one of the lowest increases for our health plan in recent years.

Oregon's Public Employee Retirement System (PERS) rates have stabilized, at least temporarily. PERS rates were increased for the 2022-2024 biennium. Since Oregon PERS asset returns suffered losses in 2018 and 2019, contribution rate spikes were assessed but impact to local governments was buffered by legislative action to re-amortize the liability.

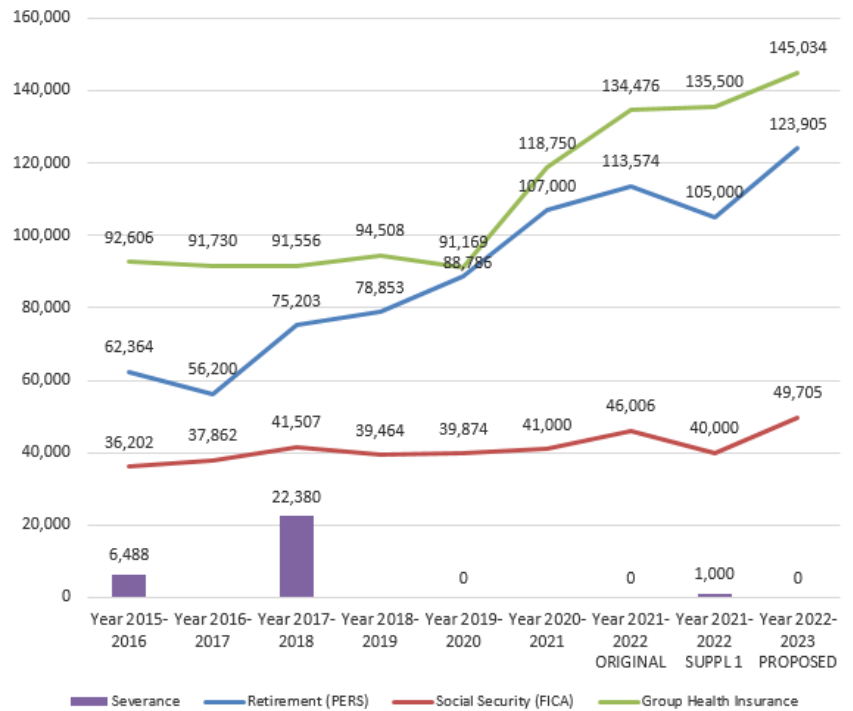
- For BCLD Tier 1 employees, the rate rose only about a half percent from 26.00% to 26.44%.
- For OPSRP employees, the rate increase was nearly 2% from 18.28% to 20.14%.
- Rate changes amount to a total dollar increase of about \$11,250 for BCLD.

In sum, compared to the prior year starting budget, the Personnel Services department is increased 8.1% (\$73,402). Personnel Services will make up 67.9% (was 67.5% prior year) of the Total Operating Budget which is within the best practices target ratio of 65-70%.

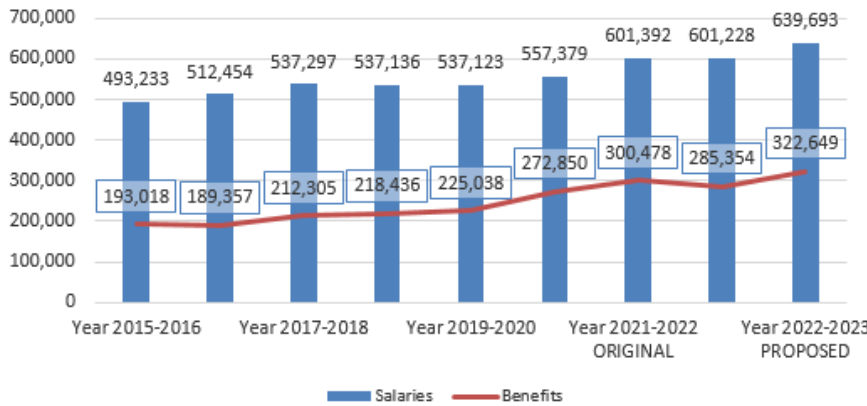
- **23 - Retirement:** Employees participate in the Public Employee Retirement System, contributing 6% of their salary.
- **24 - Social Security:** Calculated at 7.65% of payroll.
- **25- Unemployment insurance:** Previously calculated at 0.01% of payroll, this rate spiked to 0.06% in FY18-19 based on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

- 27 - Workers compensation:** Based on recent invoices from Special Districts Association of Oregon (SDAO).
- 28 - Life Insurance:** Provided through Lincoln Financial Group. calculated based on rate history.
- 29 - Severance:** Category reserved for payout of unused accumulated vacation hours (capped) and half of sick-leave to qualified employees.
- 30 - Payroll expenses:** Unused. See Financial Management Fees.

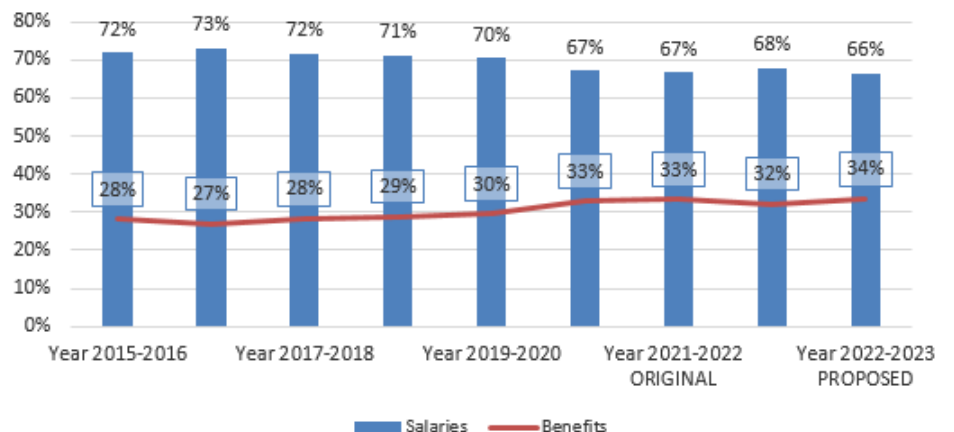
**Personnel - Benefits**  
Primary categories



**Personnel**  
Salaries vs Benefits

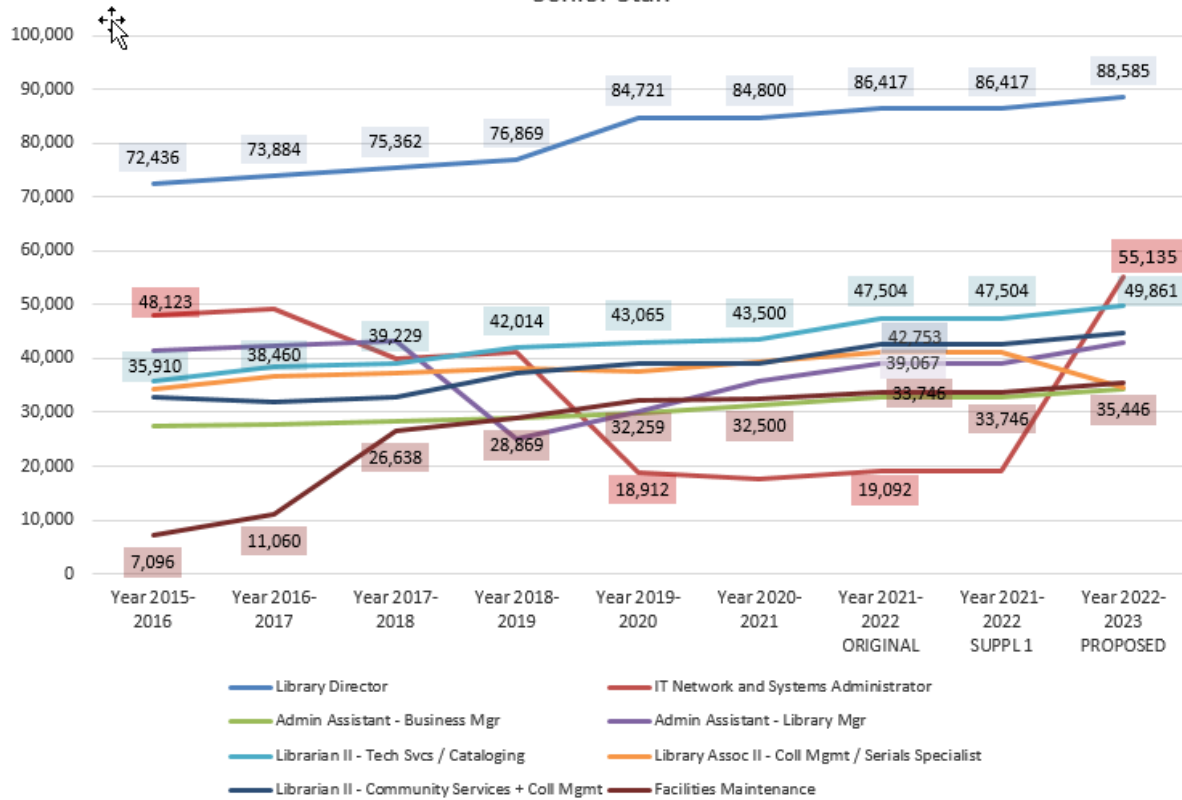


**Personnel**  
Salaries vs Benefits





**Personnel - Salaries  
Senior Staff**



**Personnel Services**



## LB 31 General Fund - Expenditures

### Materials & Services

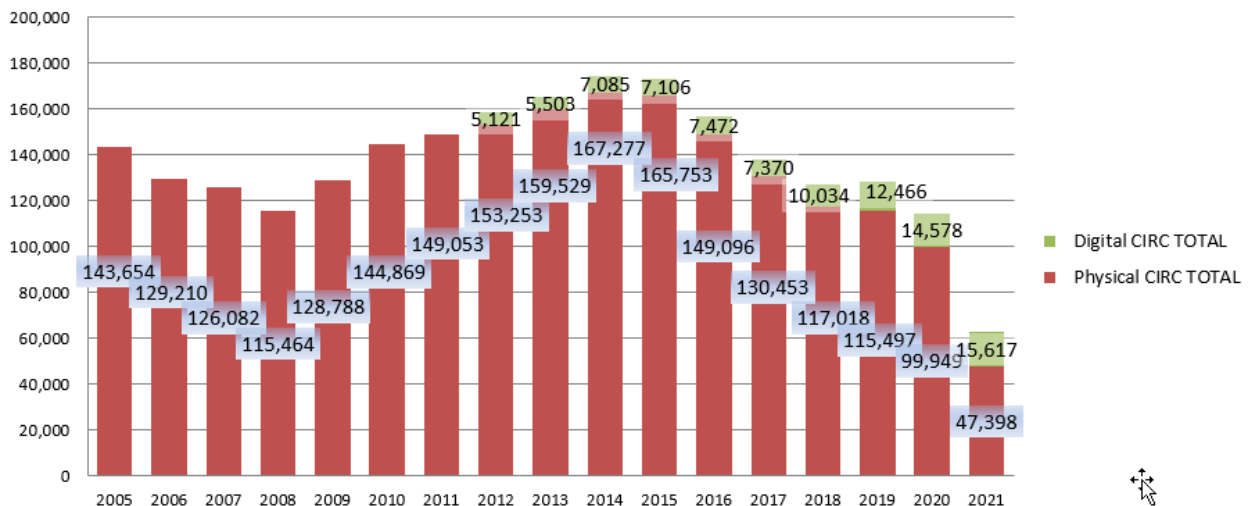
- **1 – Heading line**
- **2 – Collection Development:** This line item is how we purchase materials for the collection including books, magazines, DVDs, audiobooks, electronic resources (eBooks, eAudiobooks and database subscriptions), costs for mending and bindery and more. As one of the few discretionary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

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22 YEAR END	2022-23 PROPOSED
<b>Personnel</b>	624,326	686,252	701,821	771,982	775,878	808,352	808,352	883,582	975,271
<b>M&amp;S</b>	298,254	301,860	317,137	399,365	384,531	545,346	545,346	469,780	461,880
<b>TOTAL</b>	<b>922,580</b>	<b>988,112</b>	<b>1,018,958</b>	<b>1,171,347</b>	<b>1,160,409</b>	<b>1,353,698</b>	<b>1,353,698</b>	<b>1,353,362</b>	<b>1,437,151</b>
<b>Personnel %</b>	67.7%	69.5%	68.9%	65.9%	66.9%	59.7%	59.7%	65.3%	67.9%
<b>M&amp;S %</b>	32.3%	30.5%	31.1%	34.1%	33.1%	40.3%	40.3%	34.7%	32.1%
<b>Books/collection</b>	100,810	95,908	99,802	91,538	113,472	106,399	97,097	137,500	126,000
<b>Books %</b>	10.9%	9.7%	9.8%	7.8%	9.8%	7.9%	7.2%	10.2%	8.8%
<b>Carryover</b>	<b>191,061</b>	<b>216,851</b>	<b>219,537</b>	<b>197,121</b>	<b>272,341</b>	<b>476,306</b>	<b>498,209</b>	<b>549,679</b>	<b>545,086</b>
% chg		13.5%	1.2%	-10.2%	38.2%	74.9%	4.6%	10.3%	-8.6%

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

Due to the pandemic, borrowing of physical items declined by about 50% in 2020-21, mostly due to movie loans which peaked in 2015 and users are shifting to streaming services to access that content.

**Physical vs. digital checkouts**



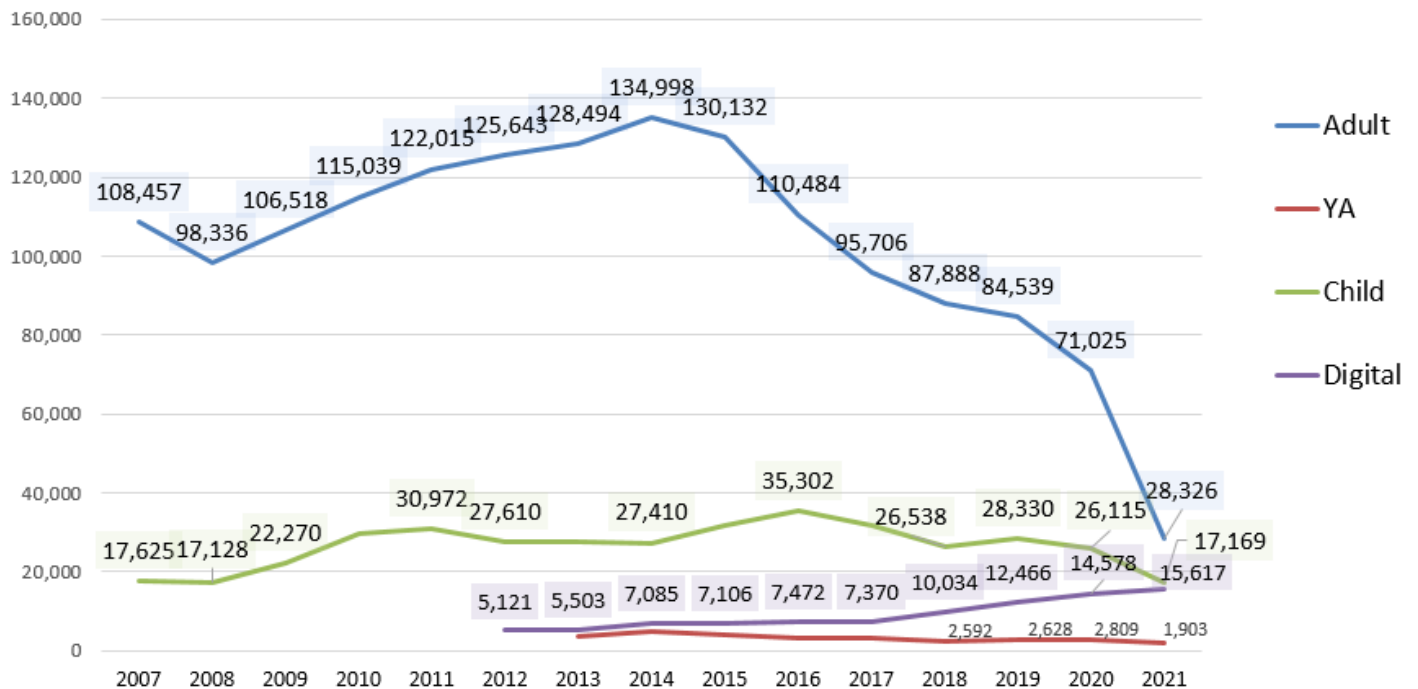
Digital catalog use, which was growing steadily prior to the pandemic, surged in 2020-2021 with a pinnacle of 1,476 checkouts in the month of May 2020. The usage growth rate remains strong but slowed to 8% in FY20-21 compared to skyrocketing double-digit pace of previous years -- 36% (2017-18), 24% (2018-19) and 17% (2019-20).

**BCLD Digital Collection Checkouts by year**



BCLD is exploring options of expanding digital content services, including music, movies, magazines. Since platforms available to public libraries are generally based on pay-per-checkout subscription models and can be a tremendous drain on library budgets, we are waiting to learn from our Sage library partners' experience with such services.

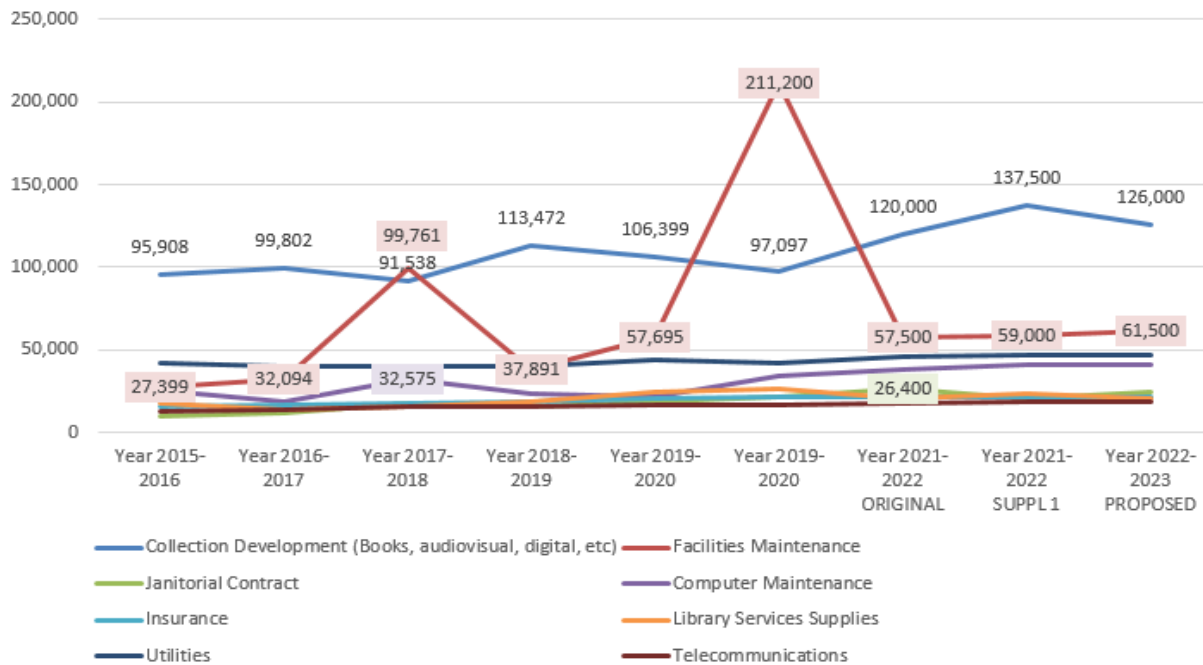
**BCLD Circulation**



**3 - Library Consortium:** The majority of expenses in this category consists of the annual Sage Library System membership which operates the Integrated Library System (ILS), or catalog, for the consortium of over 75 libraries of different types (public, school, academic). **The Sage membership fee has increased 10% over the previous year.** The fee increase is larger than usual due to inflation-related increased courier costs and strategic succession planning for

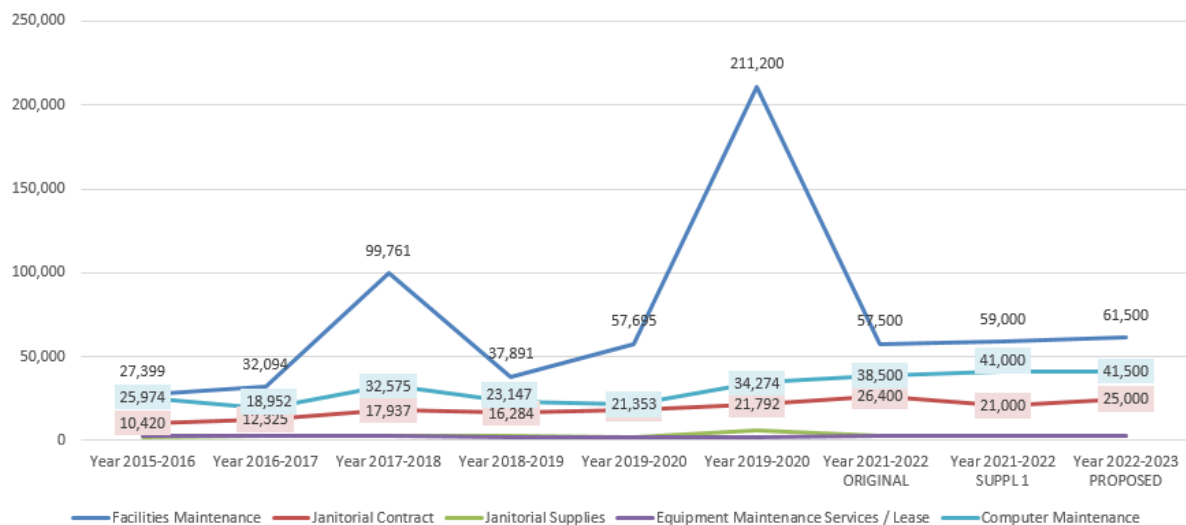
replacement of the retiring Sage Systems Administrator next year. BCLD's Sage fee will be offset by approximately \$2,200 to compensate for fiscal agency duties. This amounts to a discount to our Sage membership of approximately 15%. This category also includes subscriptions to resources for cataloging (WebDewey), Interlibrary Loan (ILL) services (OCLC), and patron account management software tools (LibraryElf).

### Materials & Services Primary categories

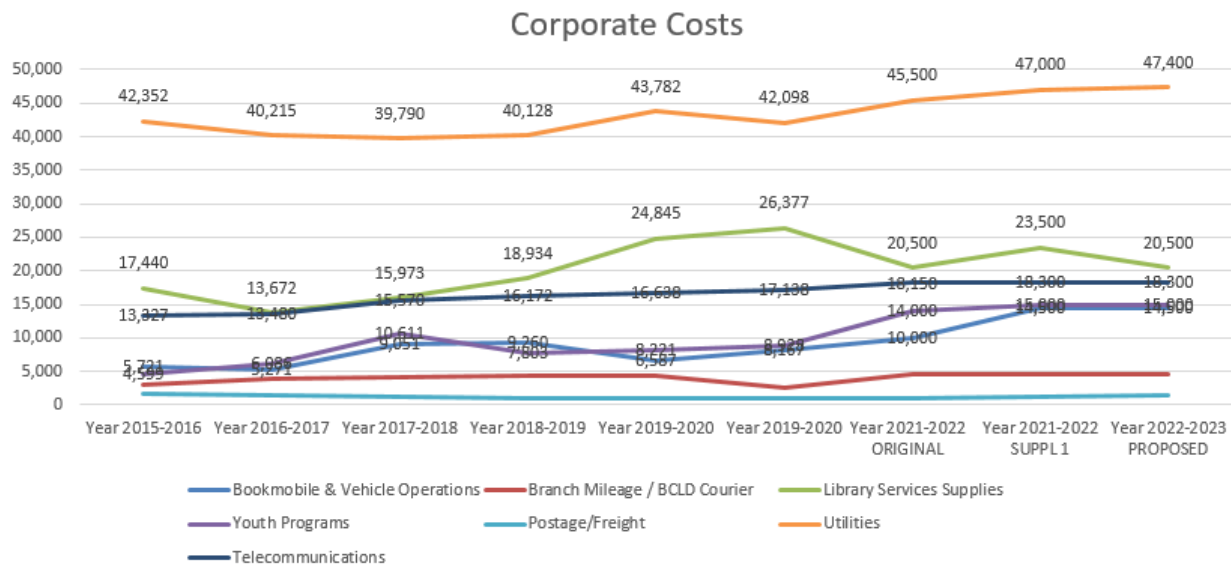


- 4 - Facilities maintenance:** Includes building services contracts for snow removal, HVAC, boiler, sprinkler, fire and security systems, rugs and mats, as well as building and landscaping supplies, contracted repairs as necessary, and special projects. With a highly-skilled Facilities Specialist now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

### Facilities & IT Maintenance



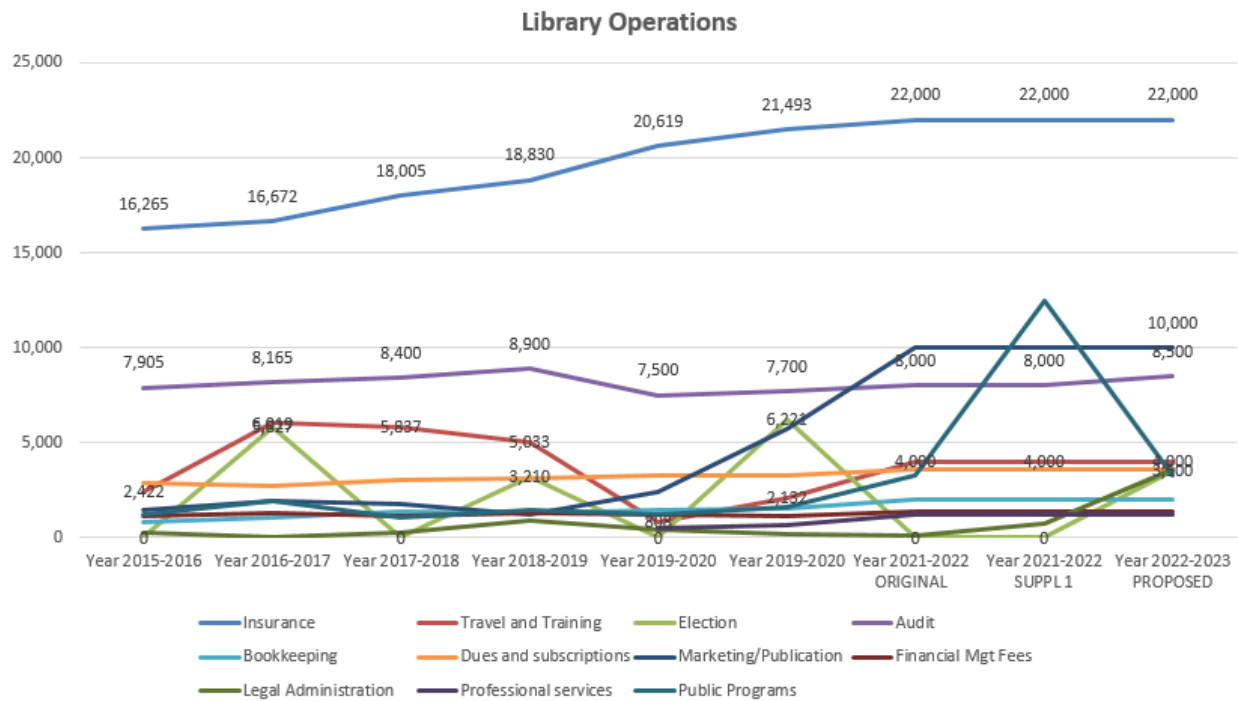
- **5 - Janitorial Contract:** This line has traditionally funded Professional Janitorial Services for at least 4 days at the Baker branch. Enhanced sanitation requirements due to the COVID-19 Pandemic mandate that restrooms and shared surface areas be cleaned at least once daily every day of the week. The proposed budget continues this schedule.
- **6 – Janitorial Supplies:** Includes cleaning products and disposable restroom supplies.
- **7 – Equipment Maintenance Services:** Includes Xerox copier services contract and piano tuning.
- **8 –Computer Maintenance:** Includes funds for replacement and repair of outdated or defective computers, printers and other tech equipment, license fees, and branch travel for the IT manager. The allocation is generally based on expense history. It assumes continuing upgrade of aging computers, catalog stations, and network infrastructure components. Category growth accommodates the addition of WiFi hotspot equipment and services for public loan, originally acquired with federal COVID-19 funding through the CARES Act grants.
- **9 – Bookmobile & Vehicle operations:** Includes fuel, repairs and replacement needs such as tires for district vehicles. Amount based on history with increase for rising fuel cost and maintenance. Two new vehicles were added to the district fleet in 2021 – a 1996 (?) mini-van acquired by gift, and a 2008 SUV acquired from an OTEC surplus vehicle sale. Both are in good condition but may cause more future expenses than ordinarily in this line.
- **10 - Insurance:** Amount based on previous invoices from SDAO for liability and flood insurance.



- **11 – Travel & training:** Includes costs associated with professional development opportunities, in-house training event expenses, and outreach activities, including mileage, meals, lodging and parking reimbursements. With the expectation that remote virtual training will continue to be offered in the next year, I have proposed to keep this line at a moderate level.
- **12 - Elections expense:** This is a periodic expense for board member election or local option levy measure. The District’s costs are calculated as a proportion of other items on the ballot each year. Every four years, the charge is around \$6,000 instead of the usual \$3,500. In May 2021, the District’s 5-year Local Option Levy was on the ballot for renewal. It passed with 70%! The district will have board member seats on the ballot in the next fiscal year.
- **13 - Audit:** The Professional Audit Services Contract was up for bid in FY19-20 and awarded to a

firm at a lower rate. The proposed budget is based on the amount paid in the prior year plus a projected increase and consulting fee contingency.

- **14 - Bookkeeping:** Includes accounting software costs, annual payroll subscription, and related supplies (check orders, deposit slips, and year-end forms).
- **15 - Dues and subscriptions:** Includes memberships in local organizations and professional societies. Includes membership dues for the Government Ethics Commission, Chamber of Commerce, Libraries of Eastern Oregon, Costco, Oregon Public Broadcasting, and the director's dues for the Oregon Library Association, American Library Association, Public Library Association, and Rotary Club.

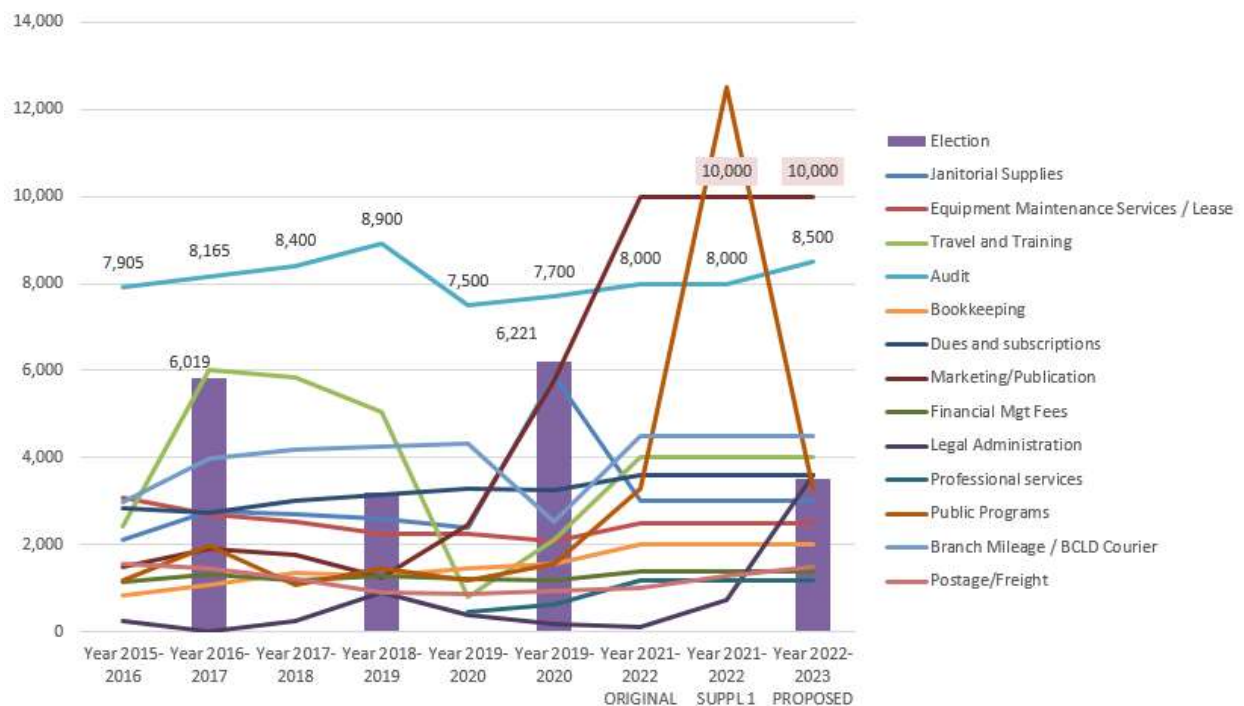


- **16 - Debt service:** An outstanding debt of \$24,500 plus low rate accruing interest was assessed to BCLD in FY14-15 from the City of Baker City for the Resort Street Project. The District plans to pay at least \$2,000 each year until paid off (estimated to be in year 2027), but is allotted up to 20 years. In past years, the line has also included bank loan origination fees and interest for Tax Anticipation Note loan if necessary for operating funds prior to receipt of tax funds beginning in mid-November.
- **17 - Marketing/Publication:** Ordinarily includes advertising library services and events in local media. Publishing of legal notices is moved to Legal Administration. The proposed budget is sustained at greater than its history due to planned redesign of website and logo.
- **18 - Financial management fees:** This amount is from checking account, credit card payments (PayPal), payroll direct deposit, and other bank fees.
- **19 - Legal Administration Services:** Includes Secretary of State audit filing fee and publishing of legal notices required by local budget law. This category is significantly increased this year to accommodate possible services contract for legal counsel, as needed. Figure based on average amount paid by peer library.
- **20 - Professional Services:** Includes contract for Materials Recovery Service (Collection Agency) which pursues delinquent accounts for return or reimbursement for far overdue items.
- **21 - Public Programs:** This line item includes the costs for hiring performers and buying

supplies for programs. Includes potential costs for events organized by partner agencies such as Oregon Humanities, Libraries of Eastern Oregon, OMSI, and other independent program costs. FY21-22 spiked due to the Worksource Oregon programs funded by an LSTA grant. Proposed expenses for next year are back to normal.

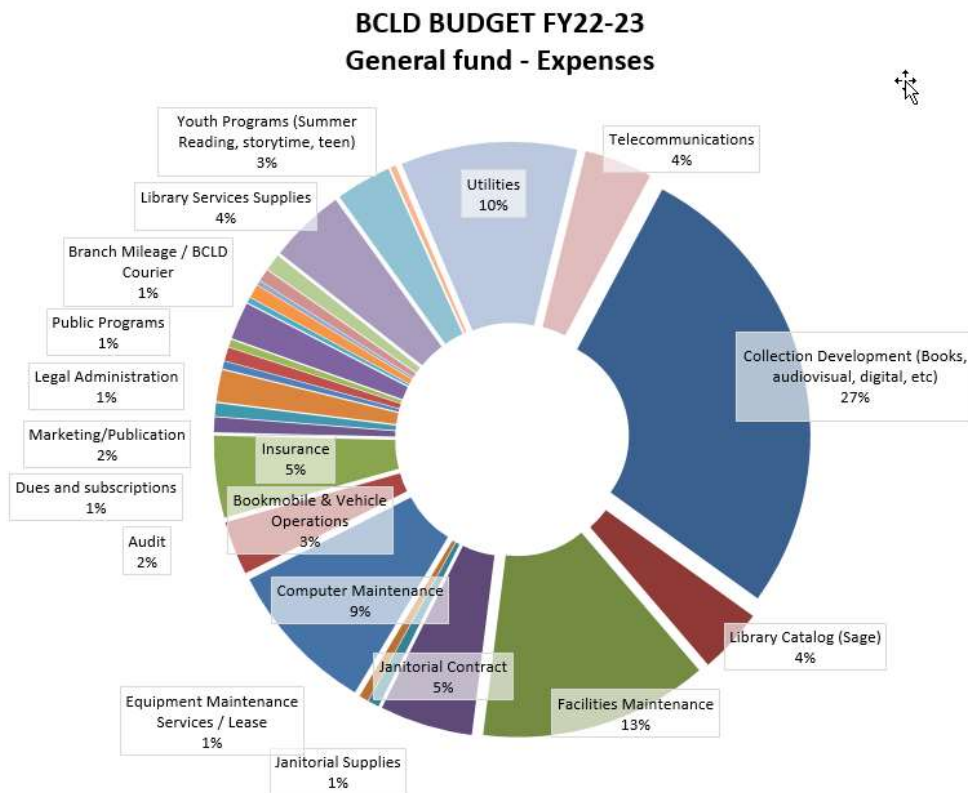
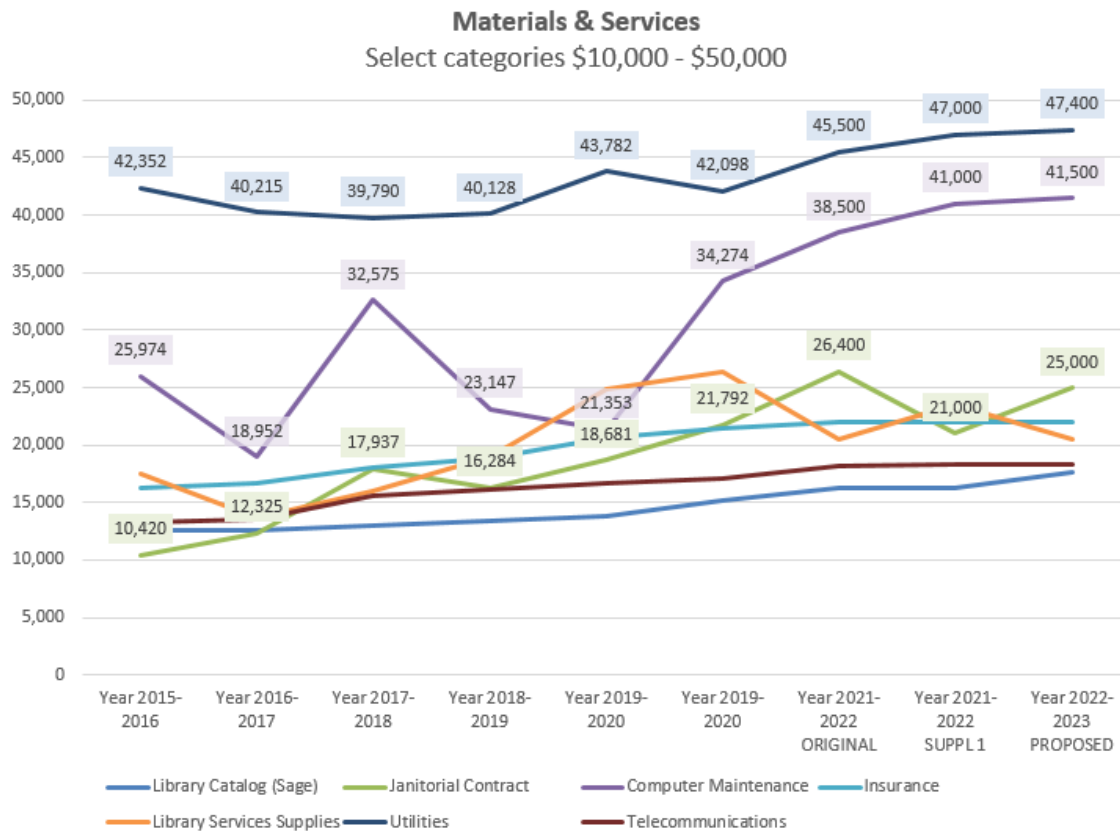
- **22 – Branch Mileage / BCLD courier:** Funds twice monthly visits of branch staff travel to the main library primarily for courier of materials.
- **23 – Library Services Supplies:** Includes office supplies and processing materials for the technical department, and other consumables necessary for operations such as printer toner, copy paper, envelopes, pens, book and AV cases and covers, barcodes, library cards, forms, etc. For FY19-20, the line was expanded for investment in COVID-19 Pandemic-related Personal Protective Equipment (PPE). This line is corrected to standard anticipated costs.
- **24 – Youth Programs:** Includes Ready to Read grant expenses, covering supplies for Summer Reading Program, regular story times, special events and early literacy programs, and teen events. This category was increased significantly in FY17-18 for expansion of Summer Reading and Early Literacy programs in coordination with the branches, and new youth programs such as Maker Club and Young Adult activities. The line is increased based on history and continued support of the Summer Reading program in Halfway.
- **25 - Postage/Freight:** Primarily used for sending bills, checks, certified mail, return shipments.

**Materials & Services**  
Select categories \$0 - \$10,000



- **26 - Utilities:** Based on history of utility rate costs for all six branches. Includes electricity, garbage, natural gas, and water. Increases are primarily from projected inflation rates on heating fuel and electricity.
- **27 - Telecommunications:** Includes Internet for all branches and bookmobile, telephone services for all branches and bookmobile, plus mobile phones provided to select administrative staff.
- **28 – Special contracts – grants, IT support:** Used in past year for staff consulting to partner

- agencies for IT support, or accounting procedures. None anticipated in the next fiscal year.
- 29 - *Miscellaneous*: This line is expected to be unused. Nothing budgeted.





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

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

#### Pg. 1 Allocated

##### Capital Outlay

- 35 – Total Capital Outlay:** Generally, amounts in this category have been small place takers. In the FY16-17 budget this line included capital outlays for LED lighting and Internet network infrastructure upgrade projects. In the FY20-21, this line funded two special capital projects: the Baker branch boardwalk rebuild and safety handrails installed at the Halfway branch. For the proposed budget, \$25,000 is allocated for qualifying projects not paid in the Facilities Maintenance or Reserve Fund for Capital Investment.

#### Pg. 2 Not Allocated

##### Debt Service

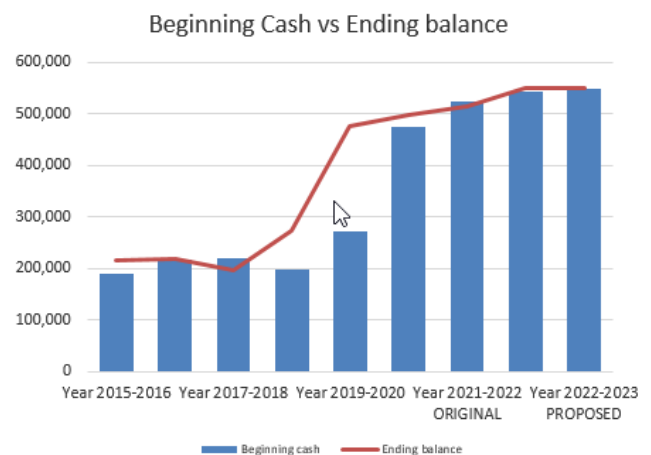
- 15 – Debt Service – Baker City LID Resort St Project:** In 2013, Baker City created a Local Improvement District (LID) to pay part of the bill to bury utilities along Resort Street. An LID is a funding system that provides for a group of property owners to share costs of infrastructure improvements.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

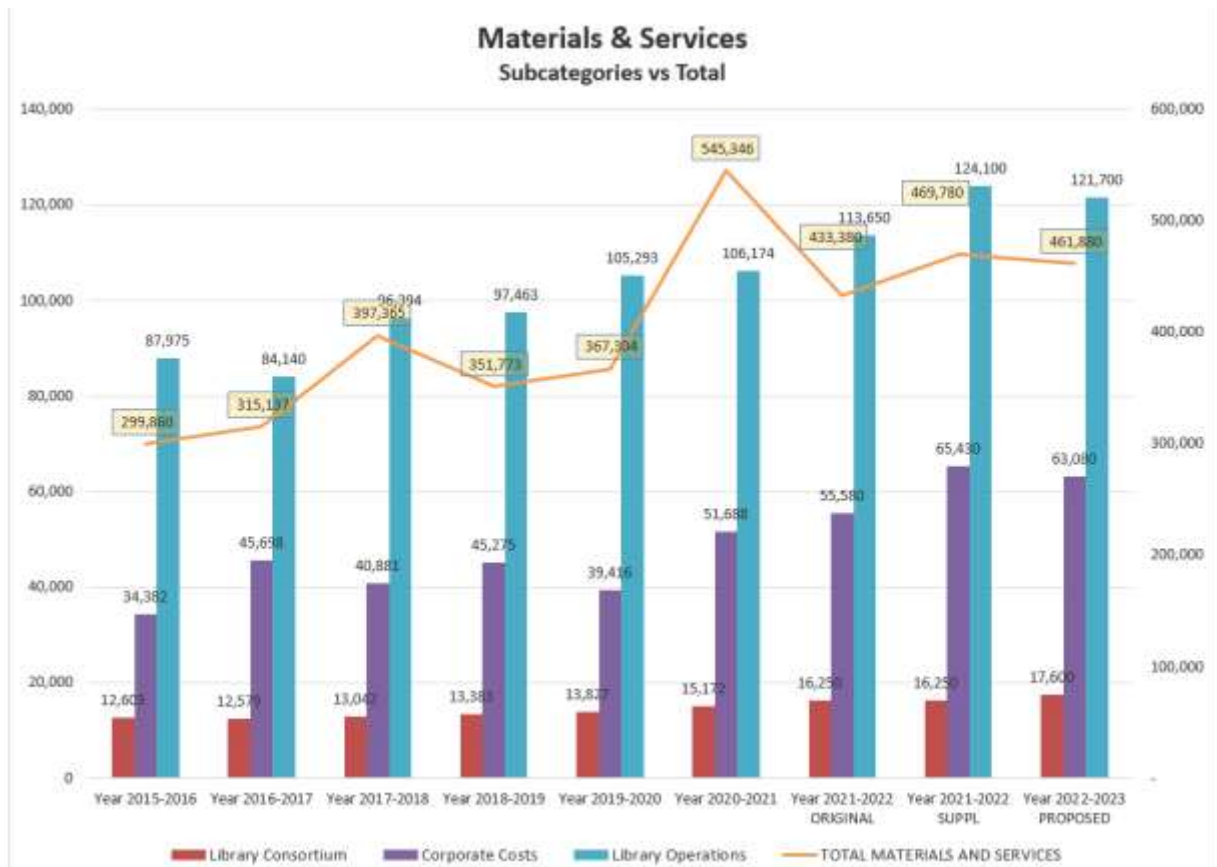
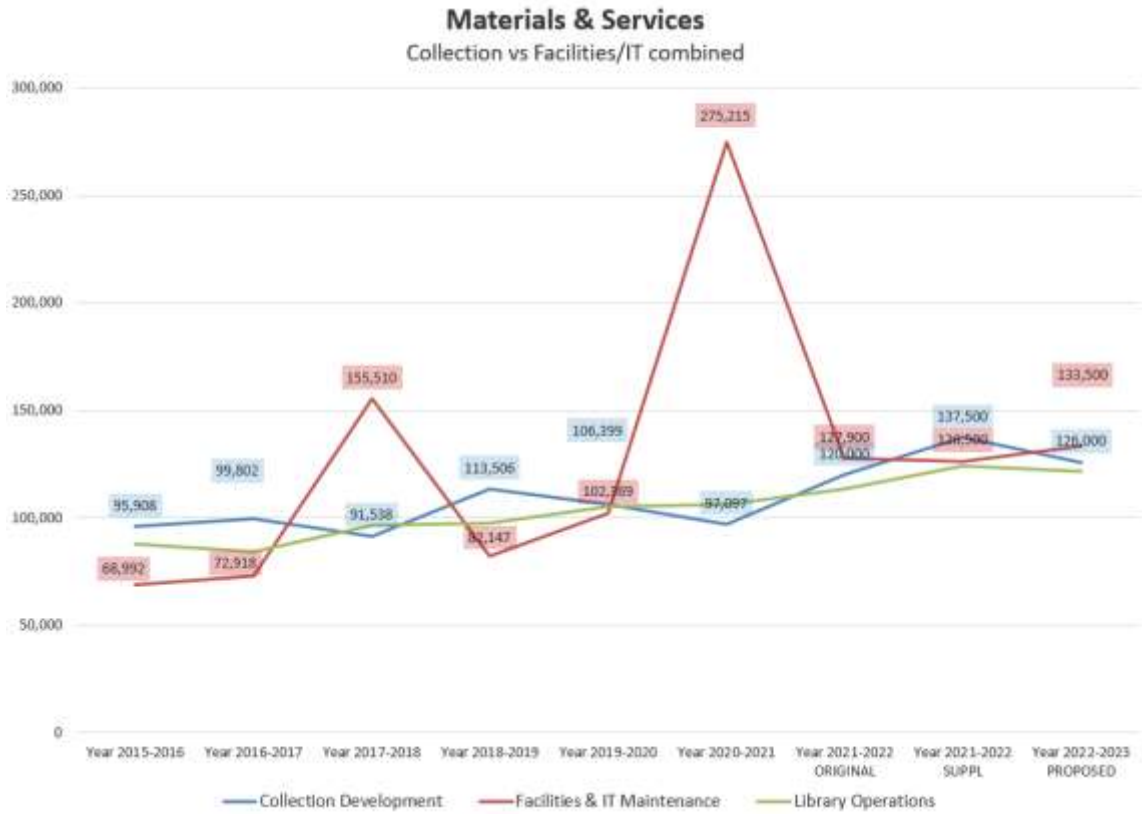
##### Interfund Transfers

- 23 – Transfer – technology & election:** Usually consists of \$1,000 set aside for scheduled server replacement or other IT project need. On years there is no election, the line also includes \$1,500 transferred to a reserve line in Other funds for future elections.
- 24 – Transfer – Severance:** based on projections of retirement eligibility for staff and reimbursements due for unused vacation pay and half of unused sick leave. Severance fund currently has a balance sufficient to meet projections without additional deposits until FY24-25.
- 25 – Transfer – Capital Investment Fund:** With large payouts for major projects last year and this next year, the District must continue to replenish its Reserve Fund for future need. I’m proposing to add \$15,000 to the reserve pool for the next fiscal year. This amount may be prioritized for increase with unanticipated surplus revenues.

##### Operating Contingency

- 29 – Operating contingency:** this small allocation is primarily intended as a redundant contingency to the Health Insurance Benefit line. When unused, it is re-allocated as necessary or converted to reserve.
- 30 – Reserved for future expenditure:** this allocation, also known as the Cash Carryover and Operating Reserve, is essential to fund district operation from July 1 until receipt of tax disbursements in early November. This reserve will be maintained and developed annually proportionate to budget expense growth. If necessary, the General Fund may temporarily borrow from its Other Uses Fund to meet operation needs but the practice is discouraged.





**LB 10 Other Uses Fund**

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

**Resources**

- **3 – Working Capital:** consists of carryover amounts from grants, donations, reserve and contingency transfers. Recent draw down due to payout of gifted funds to Foundation, digitization grant project with match requirement, and transfer to Capital Investment Reserve.
- **5 – Interest:** Budgeted at recent trend of interest revenue.
- **6 – Transferred IN:** Typically includes annual deposits for severance liability reserve, and variable amount for technology and election reserves. Severance reserve transfer skipped due to fund at sufficient level.
- **7 - Grants & Loans:** Most grants and limited use gifts are managed through this category. The \$20,000 budgeted is for approximate planned grant projects (LSTA Internship) and requests to Leo Adler, SDAO, and other foundations.
- **8 - Donations:** Consists of miscellaneous donations from individuals, often for memorial purposes.
- **9 –Book sales:** Based on history of recent years. Volunteers have been posting many items online with great success. These sales have reached annual level that surpasses the total raised by the Friends’ two annual book sales.
- **10 – Other financing sources:** Used for non-standard resources that do not fit in prior lines.

**Requirements**

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

- **26 – Corporate Costs:** Consists of bank and sales fees for accounts.
- **27 – Transfer Out:** This line consists of \$4,000 forecast from online book sale revenue.

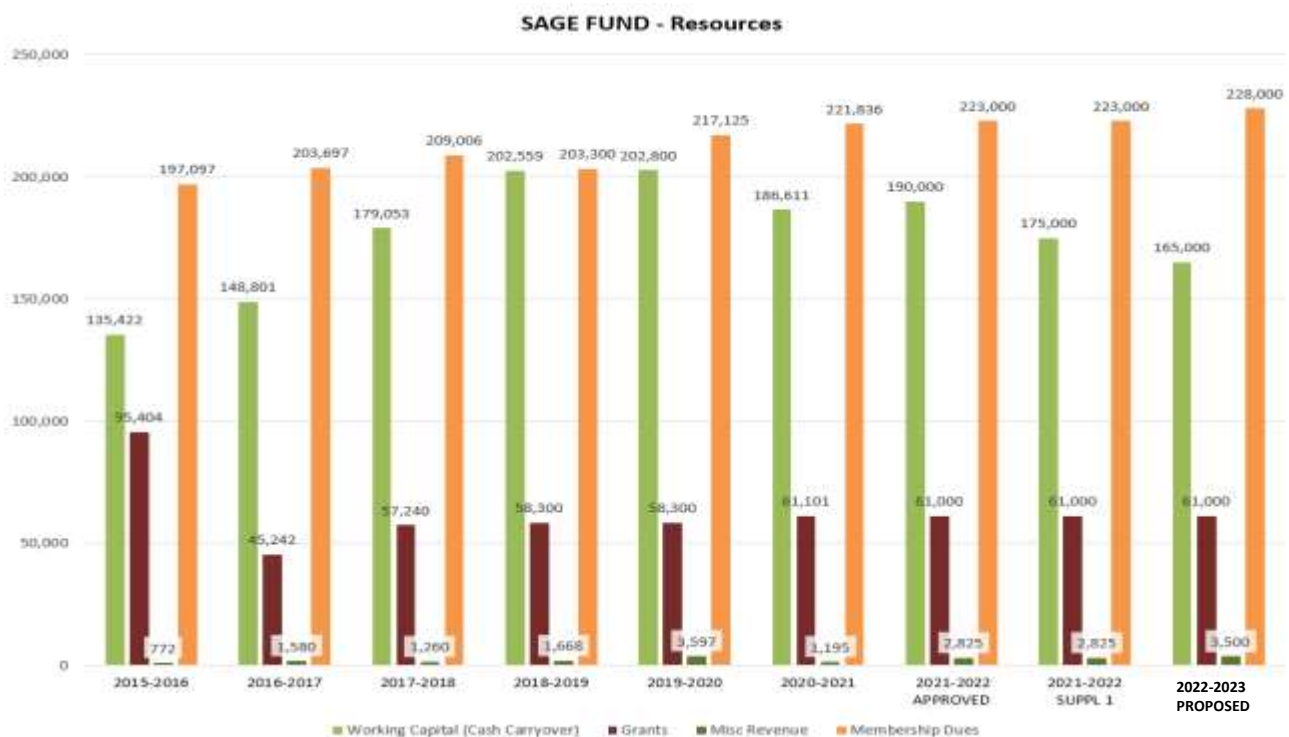
### LB 10 Sage Fund

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

#### Resources

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

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



**Requirements**

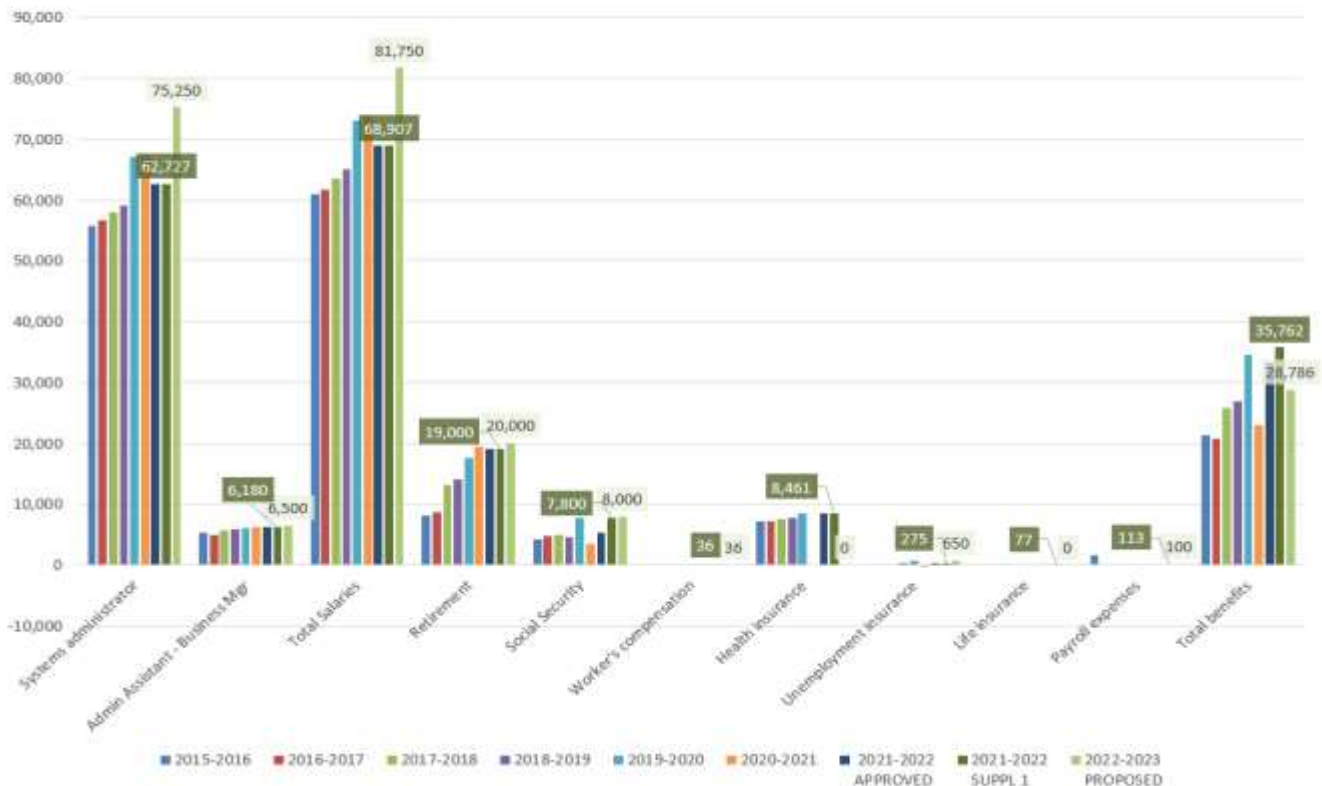
Expenditures from this fund are for staff and various services, technical support contracts, materials, training, grant and special project needs, or any other purpose the Sage User Council chooses to fund. This fund operates from a bank account that is separate from the BCLD general fund. Sage checks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

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

As described in the General Fund Resources notes, the District assesses a fee for fiscal agency services based on 2% of the previous year Sage budget total. This amount covers primarily for the Admin Services Manager labor and oversight from the Director. The balance of the assessed fee less accounting costs is paid back to BCLD, which is projected at around \$2,200.

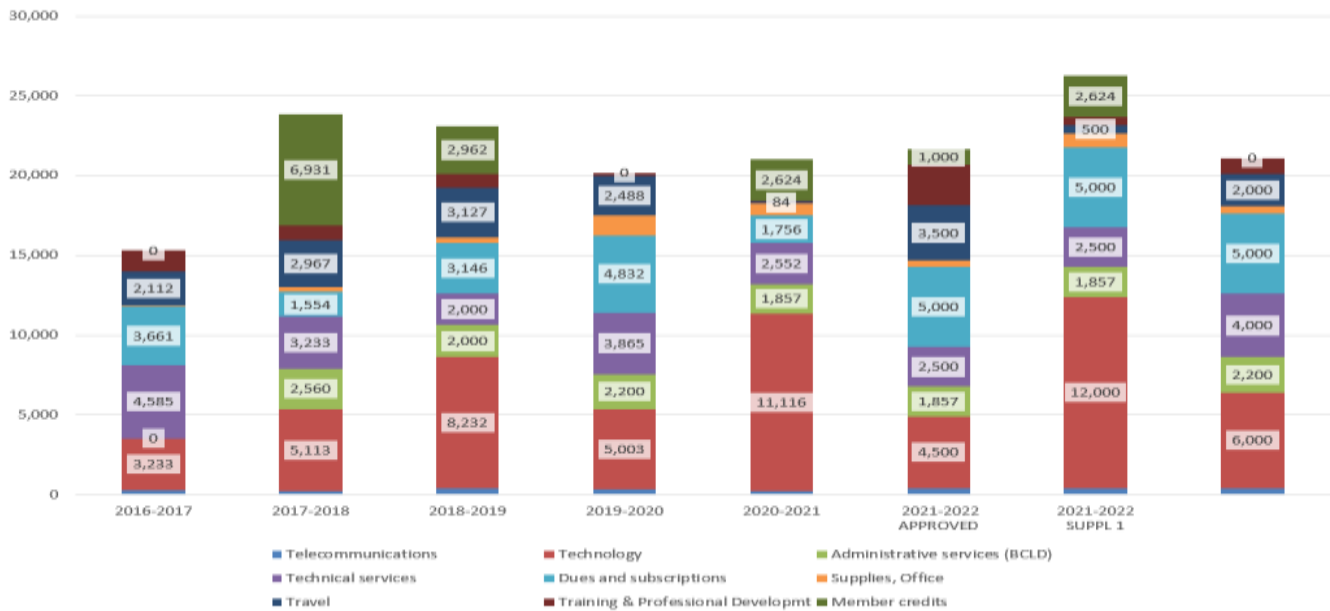
- **23-29 -- Personnel / Benefits:** These amounts are based on the same rates as regular BCLD staff. Ordinarily the Health Insurance line includes the District’s premium only; the \$1,500 liability for deductible reimbursement is in contingency. In FY20-21, the Sage Administrator officially retired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

**SAGE FUND - Requirements  
Personnel Services**

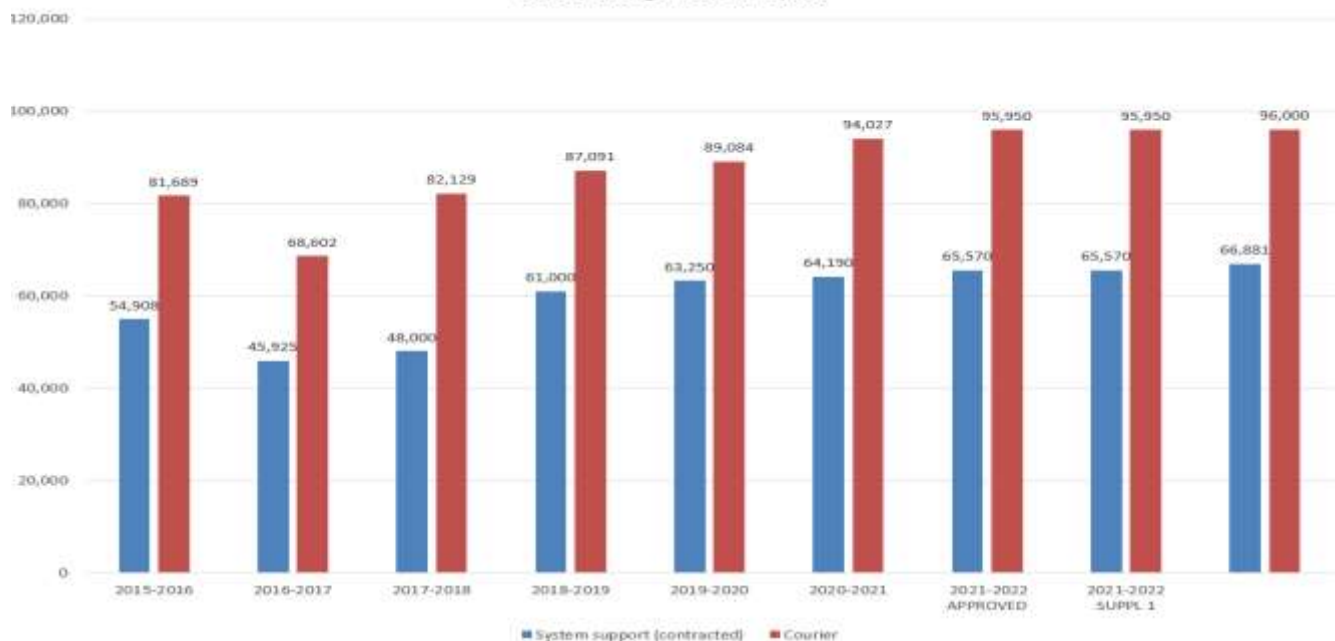


- 30-47 – Materials & Services:** These categories are identified and budgeted by the Sage Budget Committee.
  - \*Note: line 48** for “Member credits” is a restricted fund balance of overpayments received several years ago from the Southern Oregon Library Network. The amount is in the process of being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

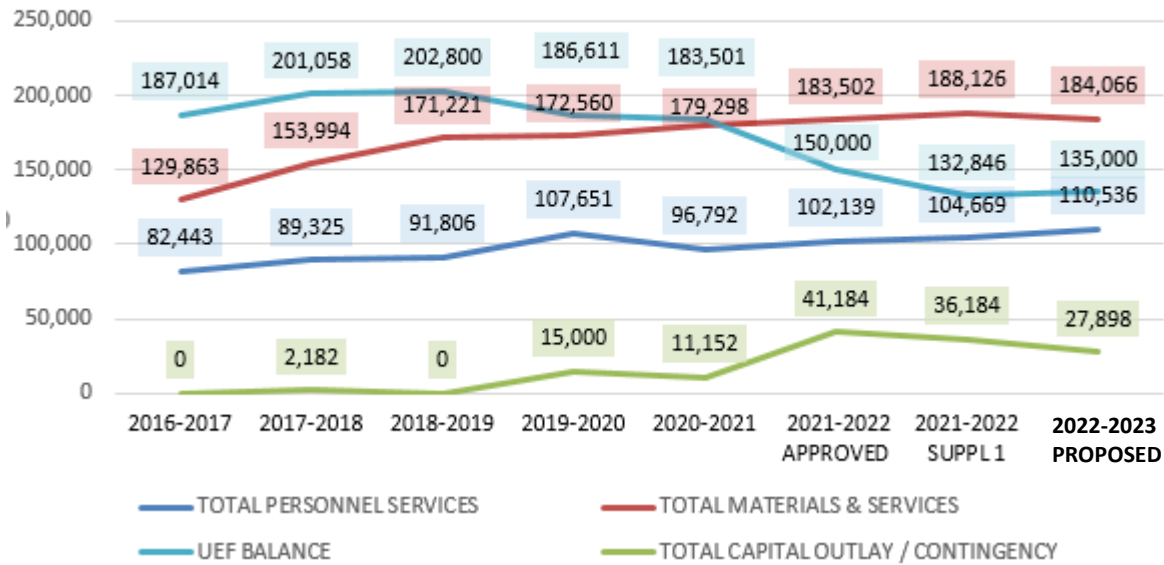
**SAGE FUND - Requirements**  
Select categories < \$10,000



**SAGE FUND - Requirements**  
Select categories > \$45,000



### SAGE FUND - Requirements & Reserves Major Categories



### ***LB 11 Reserve Fund – Capital Investment***

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

The proposed budget adds \$15,000 to the prior year balance of \$165,000. With interest earnings, the total is projected to be \$186,500 unless tapped for special projects.

The Facilities Maintenance Strategic Plan now consists of repair and renovation projects totaling approximately \$700,000. These are prioritized by the Facilities staff and the Library Director by need and as the budget will afford.

- Apply new roof layer at Baker branch (\$96,000), **IN PROGRESS**
- Upgrade of boiler at Baker branch (\$44,000), **IN PROGRESS**
- Radon gas testing & mitigation at all branches (\$5,000) **IN PROGRESS**
- Replace wood siding at southwest side of Baker branch (\$25,000) **\*PRIORITY**
- Remodel staff workroom for improved efficiency / replace staff desks in workroom with ergonomic, flexible worktables (\$25,000) **\*PRIORITY**
- Purchase next generation Bookmobile, 4x4 cargo van model with ADA lift (\$180,000)
- Replace RCU (Trane) Roof top Chiller / Cooling Units (\$125,000)
- Replacement of carpet in worn areas (Meeting Room, Computer lab, etc.) at Baker branch (\$50,000?)
- Remodel of Story Time Room and Discovery Center at Baker branch (\$30,000?)
- Overhaul Bookmobile engine, transmission (\$25,000)
- Reseal and restripe parking lot at Baker (\$25,000)
- Convert lighting fixtures to LED at branches (\$20,000 @ \$4,000 per branch)
- Replace ADA automatic door motors (\$11,000)
- Replace ADA automatic door activation switches (\$2,000)
- Replace rubber seal strips on exterior windows at Baker branch (\$10,000?)
- Convert plumbing fixtures to touchless controls (\$7,800)
- Replace emergency exit signage at Baker (\$6,500)
- Install mineral filter to incoming water main at Baker branch (\$5,000)
- Contract a professional commercial landscape plan for Baker branch (\$5,000?)
- Install custom shelving for Record Courier volumes (\$5,000)
- Replace wheeled office chairs for computer labs & staff (\$3,500)
- Update Huntington branch crawlspace for energy efficiency (\$1,000)
- Remodel Reference Room at Baker to be temp/humidity controlled Archive Room (\$?)
- Remodel old restrooms at Baker branch (\$?)
- Replace drive-up book drop inserts at Baker and Halfway (\$4,000) **COMPLETED**
- COVID-19 RELATED: install air scrubber devices in HVAC main systems and various small rooms as needed for indoor air safety in period of COVID-19 pandemic (\$100,000) **COMPLETED**
- Repair walkway at northwest corner of Baker branch (~~-\$3,500~~), **COMPLETED**
- Prune large trees at Baker branch (\$5,000), **COMPLETED**
- Construct outbuilding for equipment storage (\$2,000), **COMPLETED**



- Replace exterior litter bins (\$4,500), **COMPLETED**
- Create water feature at front entrance (\$2,000), **COMPLETED**
- Add handrail at front entrance for safety (\$1,000), **COMPLETED**
- Repair cement ramp and walkway at Huntington (\$5,000), **COMPLETED**
- Repair damage to soffit and roof at Baker branch (\$70,000), **COMPLETED**
- Install video security system at all branches and upgrade Baker branch (\$10,000), **COMPLETED**
- Replace reading room lounge chairs (\$4,000), **COMPLETED**
- Remodel Teen Room (\$15,000), **COMPLETED**
- Replace damaged toilet bows at Baker branch (\$3,000), **COMPLETED**
- Remove large Siberian Elm tree at Baker branch (\$2,000), **COMPLETED**
- Add handrails at Halfway branch entrances for safety (\$3,000), **COMPLETED**
- Replace riverside wooden boardwalk (\$9,500), **COMPLETED**
- Install UV-C light sanitation unit for incoming materials (\$600), **COMPLETED**
- Install reflective window tinting on Baker branch south east windows for energy efficiency and user privacy, (4,000) **COMPLETED**
- Replace Baker branch hot water heater and building circulation pump (3,000), **COMPLETED**
- Upgrade HVAC master controls to digital system (\$45,000), **COMPLETED**
- Install air purification units in all multi-user spaces, stock replacement filters (\$47,000), **COMPLETED**
- Replace restroom ventilation fan motor (\$8,000), **COMPLETED**
- Replace restroom air hand dryers with motion sensor towel dispensers (\$1,500), **COMPLETED**
- Replace Bookmobile generator for indoor air quality (\$10,000), **COMPLETED**
- Install door traffic sensors at branches and update Baker units (\$12,000), **COMPLETED**

Baker County Library District  
**Recommended Budget Committee Motion**  
 Fiscal Year 2022-23

I move to approve the Baker County Library District budget for the 2022-23 fiscal year for the total amount of **\$2,887,926** and the amounts per fund as shown below:

Fund	FY22-23	Historical data	
		FY21-22 (revised)	FY21-22 (original)
General Fund	2,030,237	1,974,830	1,908,435
Other Fund	194,000	195,000	187,000
Sage Library System Fund	159,189	192,289	186,500
Reserve Fund – Capital Investment	504,500	464,500	457,500
<b>TOTAL:</b>	<b>2,887,926</b>	<b>2,826,619</b>	<b>2,739,435</b>

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

Motion made by	
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Seconded by	
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**Certification of motion & Vote** (A – Aye; N – Nay; AB – Abstain)

GD	KR	BP	BB	JS	AB	LC	JL	AM	BS

PASS	FAIL

\_\_\_\_\_  
 Budget Committee Chairperson

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Budget Officer

\_\_\_\_\_  
 Date