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[FY2026-27_PROPOSED_BUDGET_SUMMARY_REPORT_v2.pdf](#)

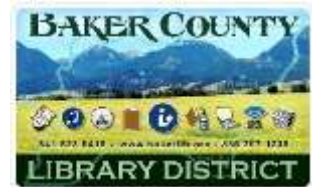
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BAKER COUNTY LIBRARY DISTRICT

FISCAL YEAR 2026-2027

BUDGET MESSAGE



INTRODUCTION

Honorable Budget Committee Members and Citizens of Baker County:

I am pleased to present the proposed Fiscal Year 2026–2027 budget for the Baker County Library District. The proposed budget totals **\$3,794,898** across all funds. This amount includes **\$2,880,839 in appropriations** and **\$914,059 in unappropriated and reserve amounts**. The proposed budget continues the District’s commitment to stable library service, responsible stewardship of public funds, debt-free operations, adequate reserves, facility maintenance, staff support, regional cooperation, and countywide access to materials, programs, technology, and information services.

The proposed budget maintains the District’s existing property tax rates: the permanent rate of **\$0.5334 per \$1,000 of assessed value** and the local option levy rate of **\$0.249 per \$1,000 of assessed value**. No general obligation bond debt service levy is proposed.

<u>General Fund</u>	
Organizational Unit or Program:	
Personnel Services.....	1,239,907
Materials & Services.....	539,000
<u>Not Allocated to Organizational Unit or Program:</u>	
Personnel Services.....	0
Materials & Services.....	0
Capital Outlay.....	25,000
Debt Service	0
Special Payments.....	0
Transfers Out.....	65,000
Contingency.....	34,491
Total.....	\$1,903,398

<u>Debt Service Fund</u>	
Debt Service	0
Total.....	\$0

<u>"Other Uses" Fund</u>	
Org. Unit/Program: _____	297,500
Special Payments.....	0
Transfers Out.....	5,000
Contingency.....	0
Total.....	\$302,500

<u>Reserve Fund - Capital Investment</u>	
Org. Unit/Program: _____	236,500
Special Payments.....	0
Transfers Out.....	0
Contingency.....	0
Total.....	\$236,500

EXHIBIT A. Fund Appropriations

<u>Sage Library System Fund</u>	
Org. Unit/Program: _____	408,441
Special Payments.....	0
Transfers Out.....	0
Contingency.....	30,000
Total.....	\$438,441

Total APPROPRIATIONS, All Funds	\$2,880,839
Total Unappropriated and Reserve Amounts, All Funds	914,059
TOTAL ADOPTED BUDGET	\$3,794,898 *
	<i>(*amounts with asterisks must match)</i>

BAKER COUNTY LIBRARY DISTRICT
BUDGET MESSAGE, FY2026-2027

BUDGET OVERVIEW

Organizational Funds Overview

The District budget is organized into **four primary funds**.

It is prepared using the State of Oregon **Local Budget (LB) forms** and is supported by historical data, projected current-year activity, and narrative budget notes. The District continues to budget on the **modified accrual basis of accounting**. No change in accounting basis is proposed.

1. **General Fund** – the District’s primary operating fund, supporting personnel, collections, programs, technology, facilities, utilities, administration, transfers, contingency, and operating reserves. (LB-20 Resources; LB-30 Requirements Summary; LB-31 Personnel Services; LB-31 Materials & Services)
2. **Other Uses Fund** – a special-purpose fund used for grants, donations, online book sales, memorial funds, technology reserve, election reserve, literacy funds, severance liability reserve, and related transfers. (LB-10 Other)
3. **Reserve Fund – Capital Investment** – a reserve fund established for major anticipated maintenance and repairs of District facilities and other capital assets. (LB-11)
4. **Sage Library System Fund** – a special fund used for operation of the Sage Library System, for which Baker County Library District serves as fiscal agent. (LB-10 Sage)

For detailed descriptions of line items in each fund, please refer to the accompanying **Budget Notes**.

Budget Summary by Fund

Fund	FY2026–2027 Proposed Budget	Prior Year Original Budget	\$ Chg
General Fund	\$2,603,398	\$2,445,145	\$158,253
Other Uses Fund	\$302,500	\$289,000	\$13,500
Reserve Fund – Capital Investment	\$236,500	\$212,500	\$24,000
Sage Library System Fund	\$652,500	\$639,443	\$13,057
Total Budget	\$3,794,898	\$3,586,088	\$208,810

Financial Policies and Budget Priorities

The proposed budget continues the District's existing financial approach. No major change in financial policy is proposed. Budget planning continues the District's pattern of conservative revenue forecasting, reserve development, debt avoidance, and careful investment in public service priorities.

Major policy priorities include:

- Maintaining sufficient operating reserves to support cash flow from July through early November, before property tax receipts are distributed.
- Avoiding short-term borrowing whenever possible.
- Using conservative revenue assumptions for property taxes, prior-year taxes, grants, reimbursements, and other variable revenues.
- Maintaining the permanent tax rate and local option levy rate without proposing an increase.
- Supporting staff compensation, retention, and service capacity while recognizing continued pressure from PERS, health insurance, payroll taxes, and other benefit costs.
- Maintaining public collections, digital resources, youth services, outreach, technology, and facility operations.
- Continuing planned investment in capital maintenance and long-term facility needs.
- Preserving the financial separation of Sage Library System funds while continuing BCLD's fiscal agency role.

General Fund

The proposed **General Fund** budget totals **\$2,603,398**. This includes **\$1,803,907** allocated to the District's operating activities and **\$799,491** not allocated to an organizational unit or program. The unallocated amount includes transfers, operating contingency, and reserve for future expenditure.

General Fund Resources

General Fund resources (LB-20) include beginning net working capital, prior-year taxes, interest, transfers in, fines and fees, Ready to Read grant revenue, other tax revenues, federal E-rate revenue, donations and miscellaneous income, the Sage fiscal agency fee, other financing sources, and current-year property taxes. Total General Fund resources (LB-20 line 32) are budgeted at **\$2,603,398**.

BAKER COUNTY LIBRARY DISTRICT
BUDGET MESSAGE, FY2026-2027

Current-year property taxes are projected using a conservative **3.0% assessed value growth assumption**, compared with actual growth of **6.6%** in FY2025–2026.

Current-year property taxes (LB-20 line 30) are estimated at **\$1,599,162**, an increase of **\$99,002** from the FY2025–2026 original budget. General Fund resources other than current-year taxes (LB-20 line 29) are estimated at **\$1,004,235**, an increase of **\$59,250**, or **6.3%**, from the FY2025–2026 original budget.

RESOURCE DESCRIPTION		Budget for Next Year <u>2026-2027</u>				
		Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs prev.	% Change
1	Available cash on hand* (cash basis) or					
2	Net working capital (accrual basis)	840,000	65,000	8.4%	1,246	0.1%
3	Previously levied taxes estimated to be received	65,000	0	0.0%	0	0.0%
4	Interest	45,000	0	0.0%	0	0.0%
5	Transferred IN, from other funds	3,500	0	0.0%	0	0.0%
6	OTHER RESOURCES					
7	Fines & Fees	12,000	0	0.0%	0	0.0%
8	State revenue (R2R Grant)	9,000	0	0.0%	0	0.0%
9	Other Tax Revenues	1,500	0	0.0%	0	0.0%
10	Federal revenue (E-rate)	10,750	(5,750)	-34.8%	0	0.0%
11	Special Contracts (Tech support)					
12	Job Training Programs					
13	Donations, Grants, & Misc	1,250	0	0.0%	0	0.0%
14	Capital financing					
15	Fiscal agency fee (Sage)	2,235	0	0.0%	0	0.0%
16	Other financing sources	14,000	0	0.0%	0	0.0%
29	Total resources, except taxes to be levied	1,004,235	59,250	6.3%	1,246	0.1%
30	Taxes estimated to be received	1,599,162	99,002	6.6%	48,279	3.1%
31	Taxes collected in year levied					
32	TOTAL RESOURCES	2,603,397	158,252	6.5%	49,525	1.9%

The budget assumes beginning net working capital (LB-20 line 2) of **\$840,000**, reflecting the District’s continuing effort to maintain adequate cash flow for early fiscal year operations. Federal E-rate revenue (LB-20 line 10) is budgeted at **\$10,750**, a decrease of **\$5,750**, or **34.8%**, from the current-year original budget, reflecting the reduction of eligible support related to hotspot lending.

General Fund Requirements

General Fund **Personnel Services (PS)** are budgeted at **\$1,239,907** (LB-30 line 8; LB-31 PS line 35), an increase of **\$83,820**, or **7.3%**, from the FY2025–2026 original budget. This includes **\$809,989 in salaries** (LB-30 line 2) and **\$429,917 in benefits** (LB-30 line 3; details in LB-31 PS lines 23-29). Total full-time equivalent staffing remains at **15.8 FTE**. The budget reflects cost-of-living adjustments, step increases, payroll-related costs,

BAKER COUNTY LIBRARY DISTRICT
BUDGET MESSAGE, FY2026-2027

PERS, and health insurance costs.

REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)		Budget For Next Year 2026-2027				
		Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs prev.	% Change
1	PERSONNEL SERVICES					
2	Salaries	809,989	51,530	6.8%	63,821	8.6%
3	Benefits	429,917	32,290	8.1%	41,157	10.6%
4	Special Contracts - Grants, Tech Support, Job Training					
5	Severance					
6	Payroll Expenses					
8	TOTAL PERSONNEL SERVICES	1,239,907	83,820	7.3%	104,978	9.2%
9	Total Full-Time Equivalent (FTE)	15.8				

General Fund **Materials and Services (M&S)** are budgeted at **\$539,000** (LB-30 line 27; LB-31 M&S line 35), an increase of **\$55,500**, or **11.5%**, from the FY2025–2026 original budget. This category supports collection development, Sage catalog and courier costs, facilities maintenance, janitorial services, computer maintenance, vehicle operations, insurance, audit, bookkeeping, public programs, branch courier mileage, youth programs, utilities, telecommunications, and other operating needs (LB-30 lines 11-15 for major categories; LB-31 M&S lines 2-29 for details).

Collection and digital service costs reflect continued support for physical materials and digital platforms, including Libby, Hoopla, Kanopy, ComicsPlus, and related patron media access. Collection Development begins below the District’s 10% benchmark target but remains subject to adjustment if additional resources become available during the fiscal year.

10	MATERIALS AND SERVICES					
11	Collection Development	140,500	12,000	9.3%	(46,000)	24.7%
12	Library Consortium	24,500	500	2.1%	5,300	27.6%
13	Facilities & IT Maintenance	152,700	18,500	13.8%	(44,100)	22.4%
14	Corporate Costs	86,850	15,200	21.2%	5,550	6.8%
15	Library Operations	134,450	9,300	7.4%	2,880	2.2%
27	TOTAL MATERIALS AND SERVICES	539,000	55,500	11.5%	(76,370)	12.4%

Capital Outlay in the General Fund is budgeted at **\$25,000**, an increase of **\$5,000** from the FY2025–2026 original budget. Interfund transfers total **\$65,000**, including **\$5,000** for technology/election/memorial purposes, **\$10,000** for severance liability, and **\$50,000** for the Capital Investment Fund. Operating contingency is budgeted at **\$34,491**, and the reserve for future expenditure is budgeted at **\$700,000**.

BAKER COUNTY LIBRARY DISTRICT
BUDGET MESSAGE, FY2026-2027

REQUIREMENTS DESCRIPTION		Budget For Next Year 2026-2027				
		Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs prev.	% Change
28	TOTAL INTERFUND TRANSFERS	65,000	(50,000)	-43.5%	(50,000)	-43.5%
29	OPERATING CONTINGENCY	34,491	18,932			
30	RESERVED FOR FUTURE EXPENDITURE (RFE)	700,000	45,000	6.9%	45,000	6.9%
31	UNAPPROPRIATED ENDING BALANCE					
32	Total Requirements NOT ALLOCATED	799,491	13,932	1.8%	15,917	2.0%
33	Total Requirements for ALL Org.Units/Programs within fund	1,803,907	144,320	8.7%	33,608	1.9%
34	Ending balance (prior years)					
35	TOTAL REQUIREMENTS	2,603,398	158,252	6.5%	49,525	1.9%

The reserve for future expenditure is a key feature of the General Fund. It supports District operations from July through early November, before property tax revenues are received. Based on recent expense patterns, this period requires approximately **\$680,000**, with the need expected to rise toward **\$700,000**. The proposed **\$700,000 RFE**, together with **\$34,491 in operating contingency**, is intended to maintain cash-flow stability and avoid Tax Anticipation Notes or other short-term borrowing.

Other Uses Fund

The proposed **Other Uses Fund** budget totals **\$302,500**. Resources include **\$260,000 in working capital**, **\$12,000 in interest**, **\$15,000 in transfers in**, **\$10,000 in grants and loans**, **\$1,500 in donations**, and **\$4,000 in book sales**.

Requirements include:

- **\$139,250** for Memorial and Grants Department activity.
- **\$1,000** for election reserve.
- **\$2,000** for literacy.
- **\$20,000** for technology reserve.
- **\$135,000** for severance liability contingency.
- **\$250** for corporate costs.
- **\$5,000** for transfer out.

This fund continues to serve as the District’s special-purpose fund for grants, donations, reserves, online book sales, severance liability planning, and designated uses.

Reserve Fund – Capital Investment

The proposed **Reserve Fund – Capital Investment** budget totals **\$236,500**. This reserve fund was established by resolution in 2019 for major anticipated maintenance and repairs of District facilities and other capital assets. Resources include **\$175,000 in working capital, \$6,500 in interest, \$50,000 transferred in from other funds, and \$5,000 in grants and loans.**

The full amount of **\$236,500** is budgeted for facilities maintenance and repair. This fund supports the District’s long-term responsibility to maintain public buildings and capital assets. Priority needs include major facility repair, maintenance, and capital improvement projects identified through District planning.

Detailed project information is provided in the **Reserve Fund – Capital Investment** section of the **Budget Notes**.

Sage Library System Fund

The proposed **Sage Library System Fund** budget totals **\$652,500**. Sage resources include **\$280,000 in working capital, \$12,000 in interest, \$280,000 in membership dues, \$75,000 in restricted grants, and \$5,500 in miscellaneous revenue.**

Sage requirements include:

- **\$150,238** in Personnel Services.
- **\$243,203** in Materials and Services.
- **\$15,000** in Capital Outlay.
- **\$30,000** reserved for operating contingency.
- **\$214,059** in unappropriated ending fund balance.

Sage Personnel Services include salaries for the Systems Administrator and administrative support from BCLD staff, along with related benefits. Materials and Services include technology, system support, technical contracted services, dues and subscriptions, travel, training, office supplies, and courier costs. The Sage Fund remains financially separate from the District’s General Fund, and its resources are dedicated to Sage Library System operations.

BAKER COUNTY LIBRARY DISTRICT
BUDGET MESSAGE, FY2026-2027

Major Budget Drivers

The most significant factors shaping the FY2026–2027 proposed budget are:

- Personnel cost growth, including salaries, PERS, health insurance, and payroll-related costs.
- Maintaining 15.8 FTE to support countywide library operations.
- Continued need for operating reserves to manage cash flow before tax distributions.
- Property tax revenue assumptions, including assessed value growth, compression, and collection rates.
- Reduced federal E-rate revenue.
- Continued investment in collections, digital services, technology, and public programs.
- Facilities maintenance and capital repair needs.
- Audit, insurance, utilities, vehicle, and technology cost pressures.
- Sage Library System costs, including courier, technology, system support, and staffing.

The budget uses conservative assumptions where practical and preserves reserves to manage uncertainty.

Risks and Uncertainties

Several factors could affect the District during FY2026–2027 and in future years:

- Property tax assessment disputes, compression, or lower-than-expected collection rates.
- Outcome of the 5-year local option levy renewal on May 2026 ballot.
- Changes in federal E-rate eligibility or reimbursement levels.
- Successful recruitment and transition for critical IT network management staff.
- PERS and health insurance cost growth.
- Inflation in supplies, utilities, maintenance, insurance, and capital projects.
- Audit contract pricing and availability.
- Unanticipated facilities, vehicle, or technology needs.
- Potential changes to state or federal library support affecting Sage courier or regional library services.

The proposed budget addresses these risks through reasonable contingency, reserve for future expenditure, special-purpose reserves, and continued investment in the Capital Investment Reserve Fund.

Budget Committee Considerations

The Budget Committee is asked to receive the proposed budget and budget message, hear public comment, ask questions, deliberate, recommend any changes, and approve the budget and tax rates for forwarding to the Board of Directors.

Key questions for committee consideration include:

- Are the revenue assumptions reasonable?
- Are operating and capital reserve levels adequate?
- Are personnel and benefit assumptions sustainable?
- Are collection, technology, and program investments aligned with community needs?
- Are capital and facilities priorities appropriate?
- Should any changes be recommended before the budget is forwarded to the Board?

Conclusion and Acknowledgments

The FY2026–2027 proposed budget is developed to provide a stable and responsible financial plan for the Baker County Library District. It maintains current tax rates, supports ongoing public library operations, preserves adequate reserves, avoids debt, addresses personnel and benefit obligations, invests in collections and services, supports regional library cooperation through Sage, and continues planning for major facility and capital needs.

Preparing and executing the annual budget is a collaborative effort. I thank the department leads, staff, and Board of Directors who contributed to this process.

Special appreciation goes to:

- Christine Hawes, Finance/HR Director, for her expertise and dedication
- Rob Gaslin, District Auditor
- Aletha Bonebrake, former Library Director, for her invaluable mentorship
- Budget Committee members for their gift of time, stewardship and thoughtful oversight

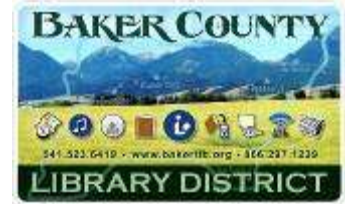
I respectfully recommend that the Budget Committee approve the proposed FY2026–2027 budget in the amount of **\$3,794,898**, together with the property taxes it contains at the permanent rate of **\$0.5334 per \$1,000 of assessed value** and the local option levy rate of **\$0.249 per \$1,000 of assessed value**, and forward the approved budget to the Baker County Library District Board of Directors for adoption.

Sincerely,

Perry Stokes

Library Director / Budget Officer

Budget Committee Meeting Agenda



Electronic meeting available via Zoom platform

Meeting ID: 849 6461 9197

<https://us02web.zoom.us/j/84964619197?pwd=OWJv9C4WrgF5x7B2ValuJwkdyTiziZ.1>

Or dial in using a phone.

United States: 1 719 359 4580

Access Code: 271536

Wed. May 20 2026 6:00pm – 8:00pm

Board Directors

Ashley	McClay	<input type="checkbox"/>
Jacque	Cobb	<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"/>
Monica	Mathews	<input type="checkbox"/>
Joy	Leamaster	<input type="checkbox"/>
Rick	Teegarden	<input type="checkbox"/>

Budget Officer: Perry Stokes

- I. **Call to Order by President of Library Board** Rohner
 - i. Introductions & roll call
- II. Nomination & election of Chair of Budget Committee Rohner
- III. **Additions/deletions from the Agenda (ACTION)** Chair
- IV. **Conflicts or potential conflicts of interest** Chair
- V. **Presentation of proposed budget by Budget Officer** Stokes
 - i. Budget Message
 - ii. General Fund
 - iii. Other Uses Fund
 - iv. Sage Library System Fund
 - v. Reserve Fund – Capital Investment
- VI. **Public comment** Chair
- VII. **Budget Committee questions and deliberations** Chair
- VIII. **Approval of Budget (ACTION) [if applicable]**

Vote on Approval of Budget

Standard motion language: "...that the Baker County Library District budget committee approve the YYYY-YYYY fiscal year budget and the property taxes it contains at the permanent rate of \$0.5334 per \$1,000 of assessed value for operating purposes, and at the rate of \$0.249 per \$1,000 for local option tax."

See attachment: Recommended Budget Committee Motion

Motion	2 nd	
Vote		
Y	N	AB
- IX. **Recess or Adjournment** Chair

**Second Budget Committee Meeting
(in case of recess)**
Thu, May 21, 2026, 6:00 pm

Other Local Budget Meeting(s):
Budget Hearing / Regular Board Meeting
Tue, June 9 2026, 5pm

Recommended Budget Committee Motion

I move to approve the Baker County Library District budget for the 2026-27 fiscal year for the total amount of **\$3,794,898** and the amounts per fund as shown below:

Fund	FY26-27	Historical data	
		FY25-26 (revised)	FY25-26 (original)
General Fund	2,603,398	2,553,872	2,445,145
Other Fund	302,500	279,000	289,000
Reserve Fund – Capital Investment	236,500	212,500	212,500
Sage Library System Fund	652,500	652,201	639,443
TOTAL:	3,794,898	3,697,573	3,586,088

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	
----------------	--

Seconded by	
-------------	--

Certification of motion & Vote (Y – Yes; N – No/Nay; AB – Abstain)

BB	AM	JC	KR	JS	AB	MM	LC	RT	JL

PASS	FAIL

Budget Committee Chairperson

Date

Budget Officer

Date

FY26-27 Budget Committee Membership

Appointive Members

	Name	City	Term start (3 years)	Term expiration
1	Aletha Bonebrake	Baker City	5/2025	6/30/2027
2	Linda Collier	Halfway	5/2025	6/30/2027
3	Monica Mathews	Haines	5/2026	6/30/2028
4	Joy Leamaster	Baker City	5/2024	6/30/2026
5	Rick Teegarden	Baker City	5/2026	6/30/2028

Governing Body (Library Board) Members

	Name		Term start (4 years)	Term expiration
6	Ashley McClay	Baker City	7/1/2023	6/30/2027
7	Kyra Rohner	Baker City	7/1/2025	6/30/2029
8	Jacque Cobb	Haines	7/1/2025	6/30/2029
9	Beth Bigelow	Haines	7/1/2025	6/30/2029
10	Joan Spriggs	Halfway	7/1/2023	6/30/2027

*Appointed to fill vacant position

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.

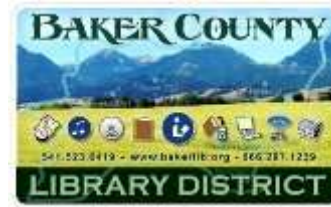
(6) Appointive members of a budget committee that prepares a biennial budget shall be appointed for terms of four years. The terms shall be staggered so that, as near as practicable, one-fourth of the terms of the appointive members end each year.

(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 affect 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.

2026-2027 Budget Calendar



A. MEETING – BOARD (Regular)

Tuesday, Apr 14, 5.00 pm

Regular Board Meeting - Budget proposal preview

B. PUBLICATION 1

April 27 - May 8

Publish Notice of First Budget Committee Meeting*
(one publication, 5 - 30 days before hearing)

*Also publish online.

C. MEETING – BOARD (Regular)

May 12, 5.00 pm

Regular Board Meeting - Budget proposal review

D. MEETING – BUDGET COMMITTEE 1

Wednesday, May 20, 6.00 - 8.00 pm

First Budget Committee Meeting

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

E. MEETING – BUDGET COMMITTEE 2

Wednesday, May 21, 6.00 - 8.00 pm

Second Budget Committee Meeting (if necessary)

- Budget Committee deliberations and questions

F. PUBLICATION 2

May 26 - Jun 4

Publish financial summaries and Notice of Budget Hearing
(one publication, 5 – 30 days before hearing)

*Also publish online.

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		

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						

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				

G. MEETING – BOARD (Regular)

June 9, 5.00pm

Public Hearing and Annual Fiscal Meeting

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

H. Before July 15

Deliver notice of property tax form LB-50 to

2026-27 Budget at a Glance

Proposed Budget Summary

The proposed Baker County Library District budget for FY2026–27 totals **\$3,794,898**, an increase of **\$208,810** from the FY2025–26 original budget of \$3,586,088. The proposed budget maintains the District’s permanent tax rate of \$0.5334 per \$1,000 of assessed value and local option levy rate of \$0.249 per \$1,000 of assessed value.

Key changes from FY25–26 to FY26–27

Area	FY25–26 original	FY26–27 proposed	Change	Main reason
General Fund	\$2,445,145	\$2,603,398	+\$158,253	Personnel costs, operating reserves, revenue assumptions
Other Fund	\$289,000	\$302,500	+\$13,500	Grants, donations, reserves, special-purpose funds
Reserve Fund	\$212,500	\$236,500	+\$24,000	Capital investment transfer, interest earnings, planned facilities needs
Sage Fund	\$639,443	\$652,500	+\$13,057	Membership/system costs, staffing, courier and technical support
Total	\$3,586,088	\$3,794,898	+\$208,810	

Major Budget Drivers

The proposed budget is shaped primarily by personnel costs, including a staff COLA, step increases, PERS rates, health insurance premiums, and benefit costs. Revenue assumptions include a conservative **3% property value growth forecast**, continued strong interest earnings, and reduced federal E-rate revenue due to discontinuation of hotspot loan program eligibility. Other notable drivers include digital collection demand, facilities maintenance needs, audit contract uncertainty, Sage courier/system costs, and continued development of capital reserves.

Reserves and Cash Flow

The General Fund begins FY2026–27 with projected net working capital of approximately **\$840,000**. July–November operating expenses are estimated at about **\$680,000**, with future reserve need expected to rise to around **\$700,000**. The proposed ending Operations Reserve plus contingency of approximately **\$734,000** is expected to be sufficient to maintain operations until property tax receipts are distributed.

Risks and Uncertainties

Key uncertainties include property tax compression and collection rates, changes to E-rate funding, possible loss or reduction of IMLS/Sage courier support, audit contract pricing, inflation in facilities and capital projects, and continued growth in personnel benefit costs. The budget uses conservative assumptions where practical, including the 3% tax growth estimate and restrained beginning allocations for some discretionary categories.

Capital and Facilities Priorities

The Capital Investment Reserve Fund is proposed at **\$236,500**. Priority needs include branch roof work, LED lighting conversions, public computer lab chair replacement, staff workspace improvements, HVAC equipment, branch security camera updates, and other major repair or capital needs. The broader facilities maintenance plan identifies approximately **\$500,000** in repair and renovation projects over time.

Questions for Committee Consideration

- Are the revenue assumptions reasonable?
- Are operating and capital reserve levels adequate?
- Are capital project priorities appropriate?
- Are personnel and benefit assumptions sustainable?
- Are there any changes the committee wishes to recommend before forwarding the budget to the Board?

Requested Committee Action

The Budget Committee is asked to receive the budget message, review and deliberate on the proposed FY2026–27 budget, hear public comment, recommend any changes, and consider approval of the budget and tax rates for forwarding to the Library Board.

See pg. 2 of this document for a **Recommended Budget Committee Motion**.

2026-27 Budget Notes Detail

May 20, 2026

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), Beth **Bigelow** (Vice President), Jacque **Cobb**, Ashley **McClay**, and Joan **Spriggs**. Additional appointees include: Aletha **Bonebrake**, Linda **Collier**, Joy **Leamaster**, Monica **Mathews**, and Rick **Teegarden**.

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 established in Fiscal Year 2019-2020.

- **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 is the district's youngest fund, created in 2019 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 to help with historical analysis. The basic forms are submitted to the County Assessor and County Clerk after approval. 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 week.

For your assistance, following the budget message, I will present each budget fund form, noting rationales for the numbers as well as the reason for significant changes.

The Budget Committee packet includes the meeting Agenda with notes and enhanced legal budget worksheets. Reports with more detail will be made available on the library website.

I will notify Budget Committee members when print copies of the packet are available to pick up from the Baker branch library. I can also send print versions via express postal delivery on request. If you would like a print copy of anything from the Supplemental Packet, please let me know.

Budget Committee Packet (Standard)

- **Attachment I:** *Agenda and Notes with Recommended motion to approve the budget.*
- **Attachment II:** FY2026-27 Budget Message
- **Attachments III.A-G.:** Legal budget packet (LB20, LB31 PS, LB31 M&S, LB30, LB10 Other Fund, LB10 Sage Fund, LB11 Reserve Fund)
- **Attachment IV.A-B:** Resolution 2025-26.08 (Supplemental budget) with 10 percent rule report
- **Attachment V.A-B:** Resolution 2025-26.09 (New fiscal year budget) with table
- **Attachment VI:** LB1 Budget Hearing Notice

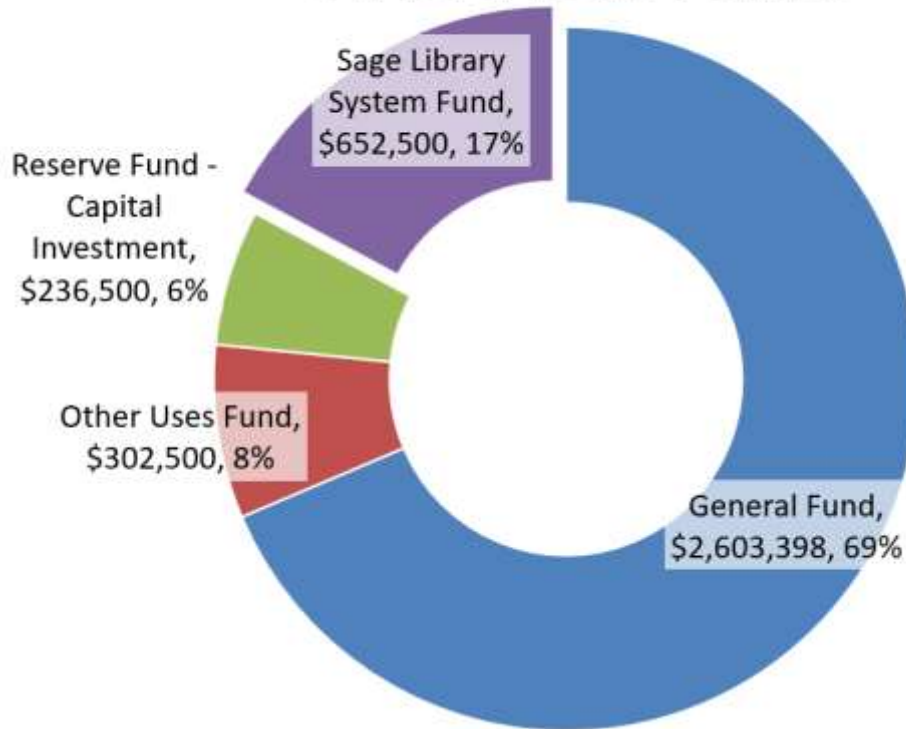
Supplemental Packet

- **Attachment VII:** 2025-26 Salary Survey
- **Attachment VIII:** Tax Revenue Projection
- **Attachment IX:** Budget salary detail
- **Attachment X.A-B:** Wage & management salary scale
- **Attachment XI:** Most recent financial statements
- **Attachment XII:** 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 or 541-403-0450 (voice or text).

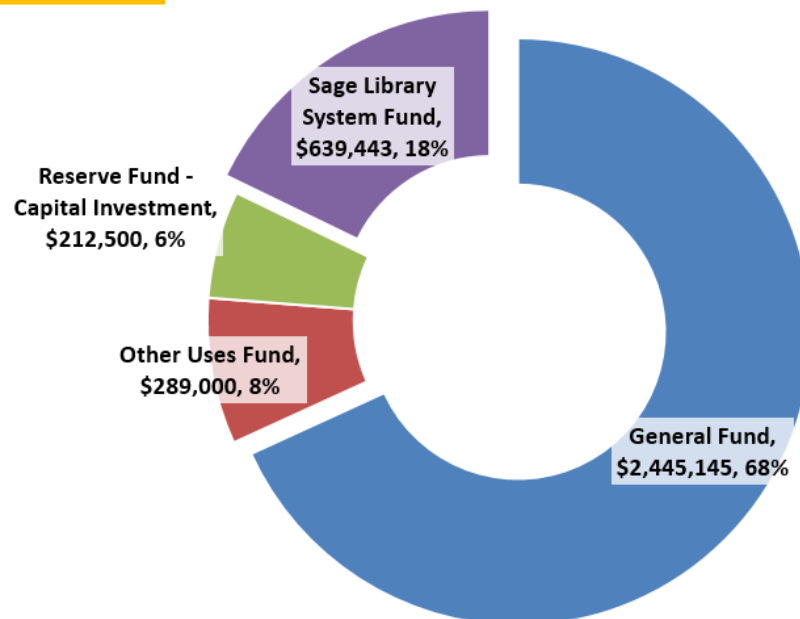
Proposed FY Budget

FY26-27 BCLD FUNDS



Current FY Original Budget

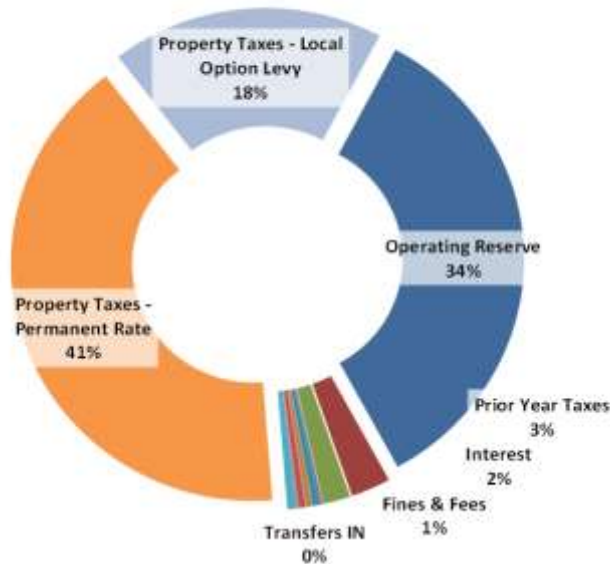
FY25-26 BCLD FUNDS



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

**BCLD BUDGET FY26-27
General fund - resources**



Revenues forecasts for the budget proposal assume a typical **3% growth of property values**, a somewhat conservative outlook after a rate of 6.6% in the current year.

Interest income is projected to remain at a peak level of the past two years.

Prior year taxes are predicted to be flat.

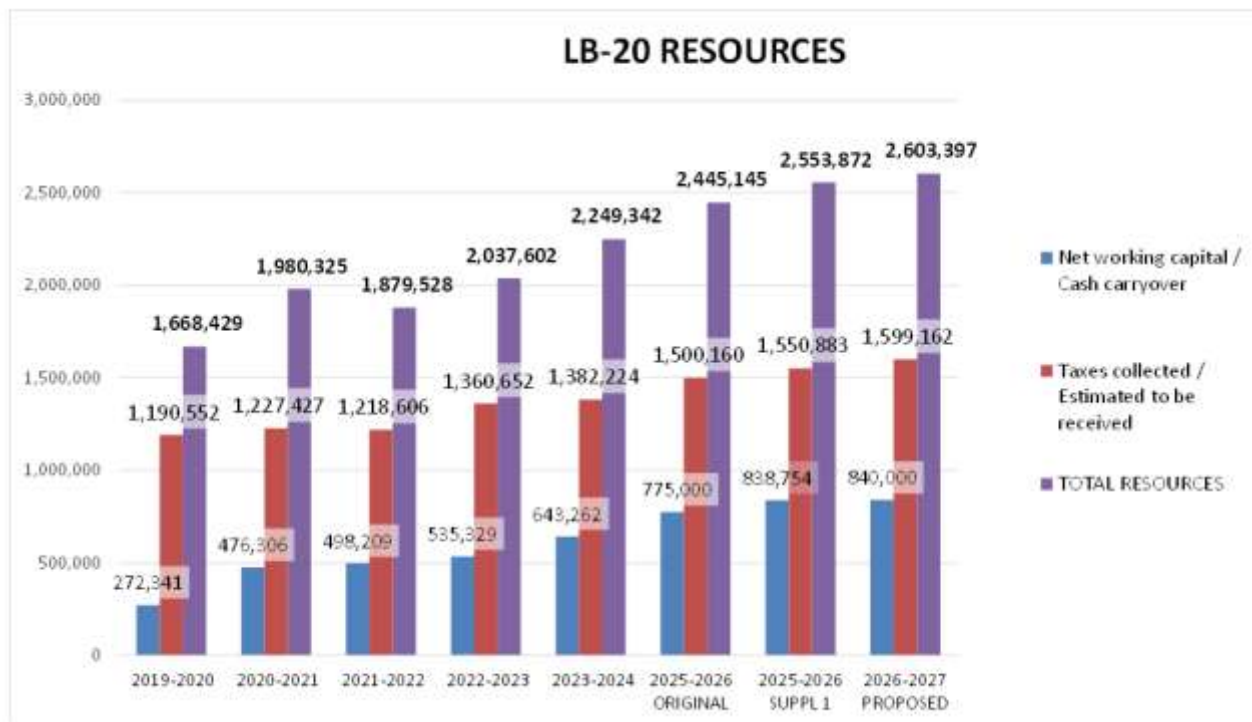
Fines/fees are projected as steady.

Federal **E-rate revenue** will shrink by 35% due to discontinuation of hotspot loan program eligibility.

Other financing such as rebates and insurance reimbursements is reduced to anticipated Energy Trust payments.

Cash carryover of **Net Working Capital (AKA Operations Reserve)** has spiked by 25% due to prior year surplus revenue.

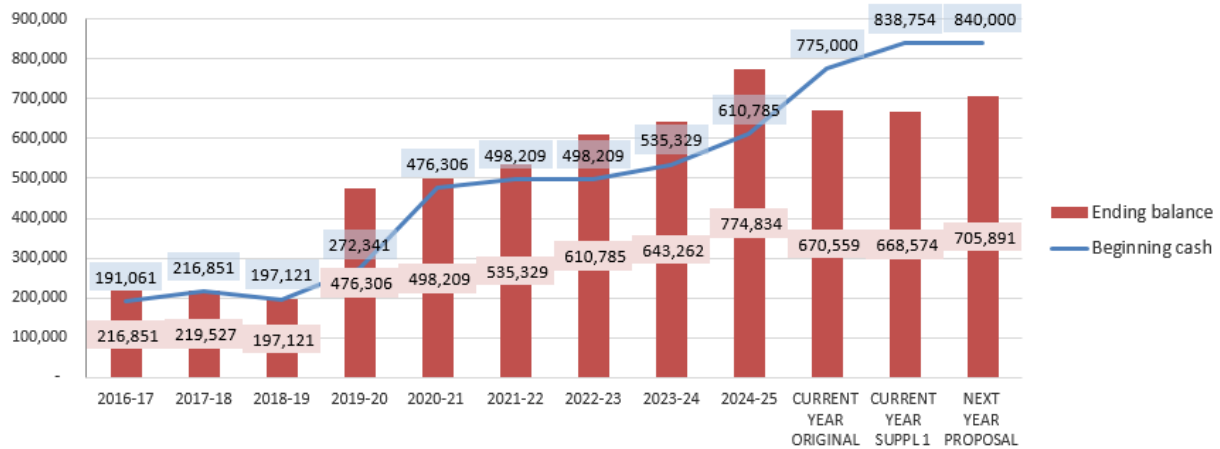
- **2 – Net working capital (AKA Cash on hand / Cash carryover):** This is the base amount of Operations Reserve the District has accumulated to support expenses accrued from the start of the fiscal year until taxes are received in November. It is important that this Reserve remain proportionate to projected budget expenses in the First Quarter in order for the district to



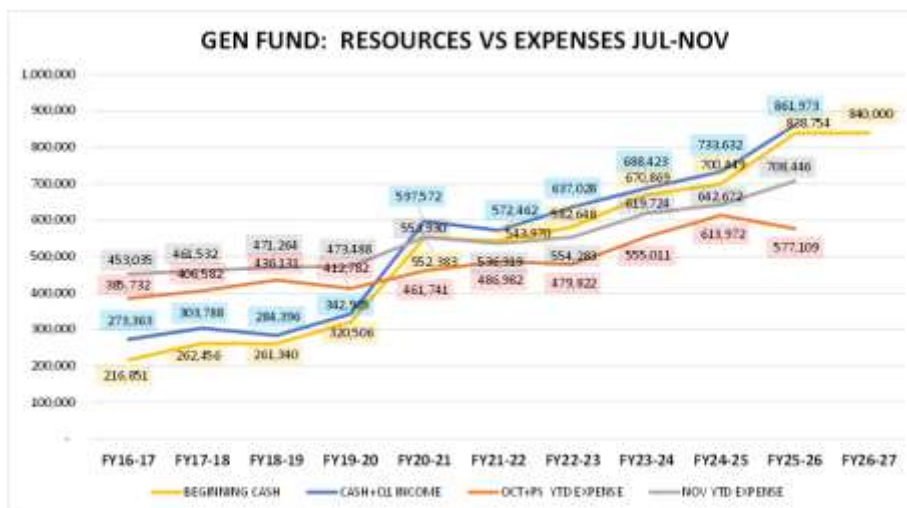
continue to be self-sufficient and debt free.

- 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 Fund has temporarily borrowed from the District's Other Uses fund. The District's current practice to remain debt-free has been achieved by maintaining the General Fund Operations Reserve at a level sufficient to make borrowing from the Other Fund unnecessary in general.
- **Going into FY26-27, we are fortunate to have a surplus in Net Working Capital (Cash Carryover) at approximately \$840,000. When appropriate, surpluses from underspent budgets of the prior year are re-allocated to their same categories to finish projects already planned. Non-dedicated surplus carryover may be applied to discretionary strategic goals and reserves.**

Beginning Cash vs Ending balance



Operations expenses from July-November will require about \$680,000. Next year the reserve need may rise to around \$700,000. The end year Operations Reserve plus contingency of \$734,000 will be sufficient to cover needs through 2027. When necessary, the district is able to borrow cash from its Other Fund for operations, but we work to avoid that.



GENERAL FUND - EXPENSES

	Q1 Jul-Sep	Q2 Oct-Dec	Q3 Jan-Mar	Q4 Apr-Jun	TOTAL	
FY25-26	404,146	435,497	533,933	428,811	1,802,388	PROJECTED AMT
% of whole	22.4%	24.2%	29.6%	23.8%	100.00%	
FY24-25	302,970	414,087	393,247	478,471	1,588,775	
% of whole	19.1%	26.1%	24.8%	30.1%	100.00%	
FY23-24	321,429	412,901	364,798	445,562	1,544,690	
% of whole	20.8%	26.7%	23.6%	28.8%	100.00%	
FY22-23	315,539	287,123	429,868	394,287	1,426,817	
% of whole	22.1%	20.1%	30.1%	27.6%	100.00%	
FY21-22	252,849	321,125	310,227	413,223	1,297,424	
% of whole	19.5%	24.8%	23.9%	31.8%	100.00%	

- **3 - Previously levied taxes:** These amounts are based on the rate of this year's receipt of back taxes from previous years. FY24-25 was an anomalous year with a boost from settlement of tax assessment challenges from commercial property sales and improvements. This kind of anomaly was last experienced FY19-20. Disbursements for the proposed budget are projected at an average of the previous two normal years.
- **4 – Interest:** This revenue is earned from the District’s investment pool managed by Baker County. With the District’s growing reserve fund balance and federal interest rates remaining high, the rate of returns for the proposed budget is projected to remain at a peak level.
- **5 – Transferred IN:** This amount is primarily from online book sales collected in Other Funds transferred over to support Collection Development.

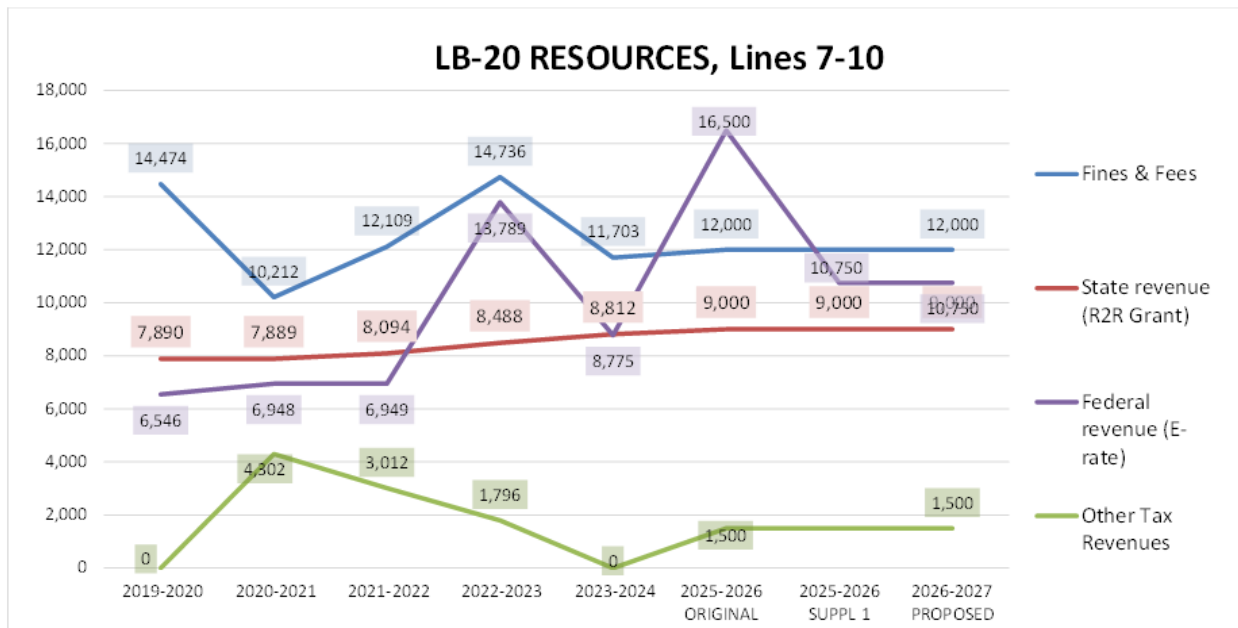
ONLINE SALES - USED BOOKS

FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26
6,633	4,695	3,178	3,710	3,485	3,876	3,990	3,174

to date

- **7- Fines and fees:** These are generated from overdue fees, lost item charges, faxes, copies and printouts, out- of-area library card fees, and miscellaneous other items. The purpose of fees is intended to recoup actual costs rather than generate income. The historical low point in the category in FY20-21 was from temporary suspension of overdue fines during the pandemic and reduced copying activity. Some services launched during the pandemic were retained as standard, such as continuance of the 5 free print/copy pages per day for library users.
- **8 – State revenue (R2R) funds:** This grant supports early literacy and Summer Reading through the Ready to Read grant program from the Oregon State Library. The grant program scope includes early literacy, summer reading, and school age (afterschool) projects for youth birth—12th grade. Funding is based on youth populations & is expected to remain stable, as it is appropriated by the Oregon State legislature.
- **9 – Other tax revenues:** This amount is from various County sources such as foreclosure and

timber sales. Due to high variability, it is budgeted at a minimum value based on the low amount received in the prior 3 years.

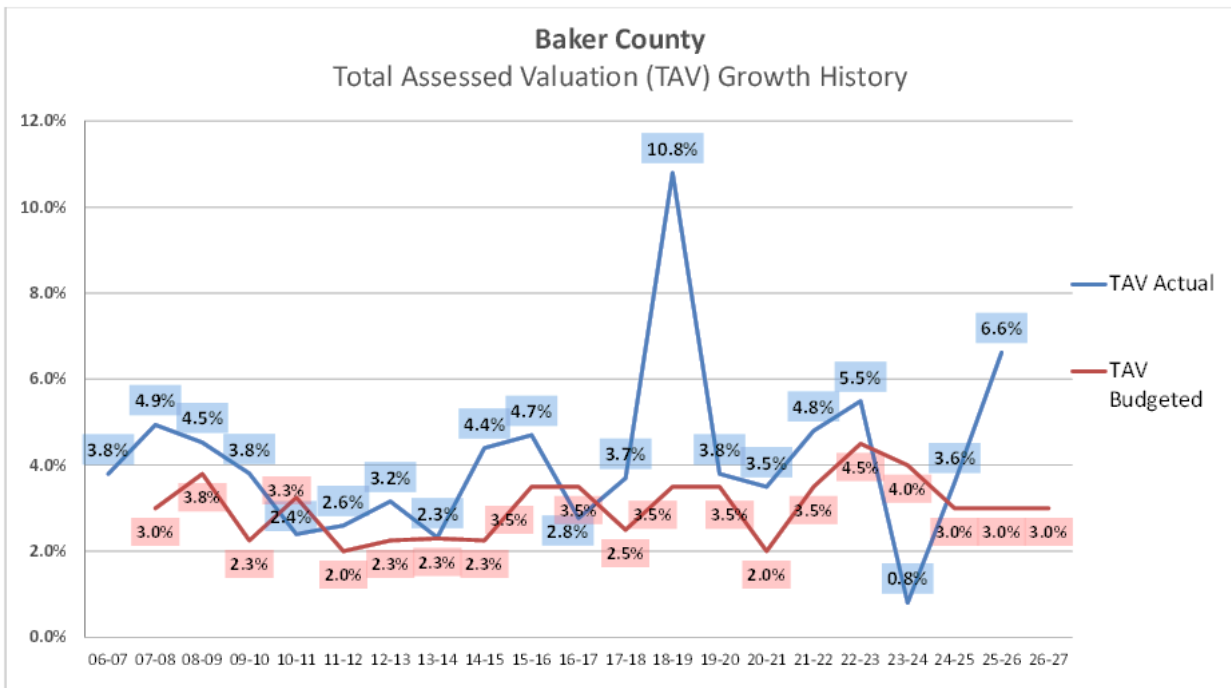


- 10 – Federal funds:** This amount is from reimbursements for telecommunications expenses under the federal **E-Rate program** administered by the Universal Service Administrative Company (USAC) under direction of the Federal Communications Commission (FCC). In prior years, federal grant funds have helped upgrade the Internet network infrastructure at the main library branch. The proposed budget is corrected downward from the prior year, which anticipated new federal support for loan of Wi-Fi Hotspot devices but that subsidy was discontinued.
- 11 – Special Contracts (Tech Support):** In the past, this category received payments from regional libraries that contracted tech support service from our IT staff and consultant work from our Business Manager. No outsourcing contracts are planned for next year.
- 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. For FY20-21 & 21-22, this category spiked due to CARES Act pandemic grant funds which the district used to upgrade of its HVAC and building ventilation systems. For the proposed budget, a modest figure is projected.
- 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 paid \$2,000 on that debt annually, and completed payoff in 2023-24 with surplus funds available. No new debt is anticipated for next year.
- 15 – Fiscal agency fee:** The administrative fee for fiscal agency services to the Sage Library System is calculated at 1 hour per week of the Director’s hourly rate for oversight time at 50 weeks. See also the Sage Fund from which labor costs are paid to the district’s Admin Services Manager for 5

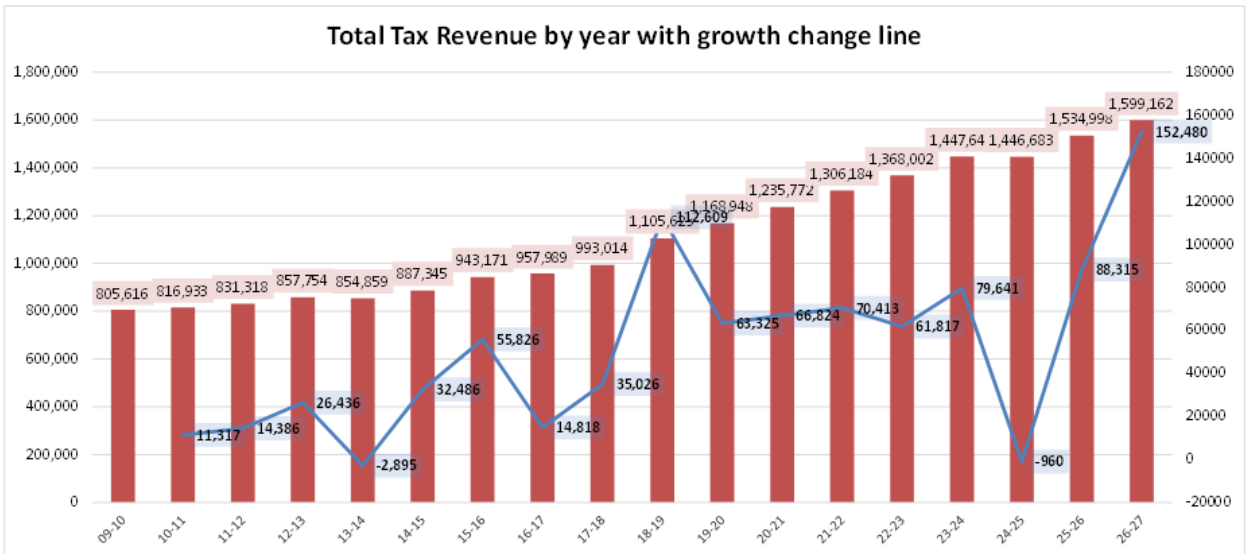
accounting hours per week.

- 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). In FY23-24, the line received a final federal reimbursement from FEMA for COVID-19 expenditures. The proposed budget amount is for projected incentive payments from the district’s continued participation in the Strategic Energy Management program from Energy Trust of Oregon (ETO).
- 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. See the Tax Revenue Projection report for details on this calculation.

The district will continue taking a conservative approach by forecasting a moderate 3.0% growth rate under advisement by the county assessor. After a record low of 0.8% in FY23-24, the rate rebounded to 3.6% for FY24-25 and jumped to 6.6% in FY25-26. A change of 1% in the growth rate equates to about \$10,000 of revenue.



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



Permanent Rate Revenue vs Compression %



LB 31 General Fund - Expenditures

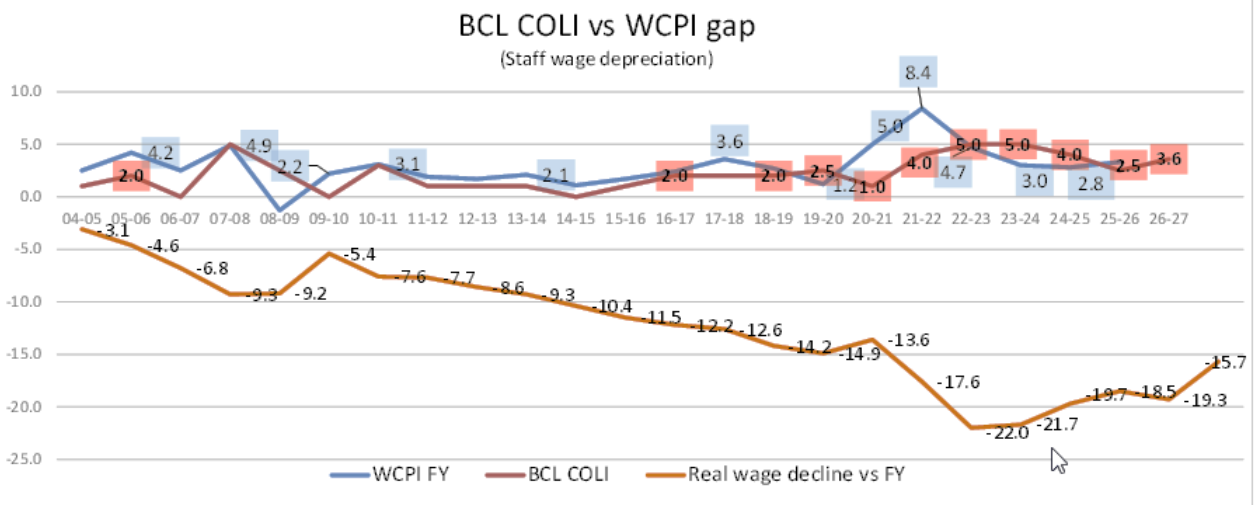
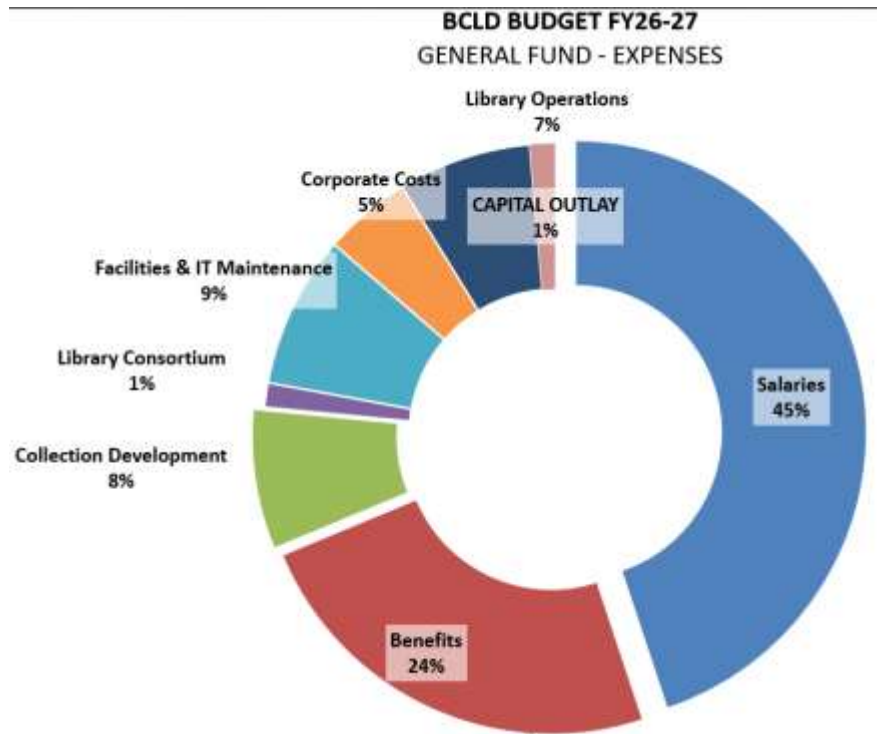
Personnel Services

The proposed budget assumes a 3.6% Cost of Living Adjustment (COLA) to all non-salaried employees approved by the Library Board at its May meeting. The Library Director COLA is calculated at half the staff rate as part of a strategy to mitigate pay disparity with senior staff.

Since 2023, annual increases in the Oregon minimum wage have been tied to the rate of inflation. Effective July 1, 2026, Oregon's minimum wage will increase by approximately 3.3% to adjust for inflation. This rise, based on the U.S. City Average Consumer Price Index, translates to a 50-cent per hour increase across all three of the state's regional tiers.

A 50¢ increase for all zones equates to 3.1% for the Portland metro (\$16.80), a 3.3% Standard (\$15.55), and 3.6% increase for rural areas (\$14.55).

The most recent [Western Region Consumer Price Index](#) chart shows the rolling 12-month total rising to 3.1%. For 2025 altogether, the rate is conservatively projected at 3.2%. With a 3.6% COLA, the district's lowest wage will be \$16.25, approximately \$1.70 above the July 1 new minimum wage for non-urban counties.



Other significant salary elements include

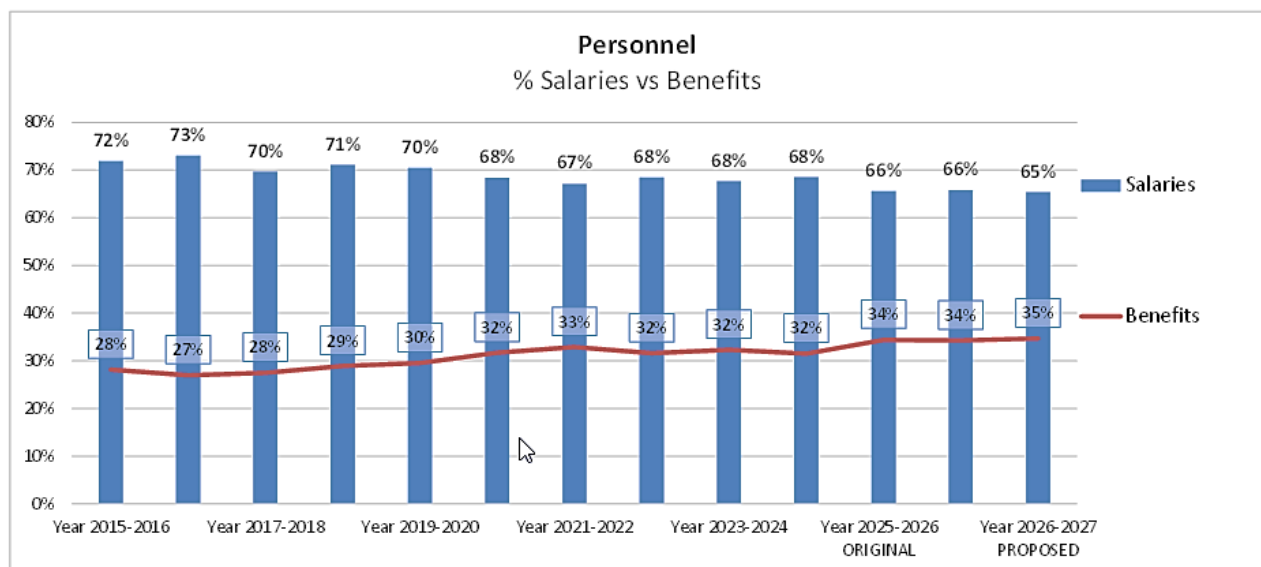
- Step increases (5%) for 5 para-professional staff
- Total FTE static at 15.8

In aggregate, the total Salary line is increased by 6.8% as compared to the original current year budget.



In the **Benefits** category, health insurance premium rates from Special Districts Insurance Services (SDIS) rose by 8.5% overall. Last year, the rate of increase was 8.1%. Renewal costs for the current plan were scheduled to be 13%, but the district moved to a higher deductible plan to reduce costs. The library board has approved a 60/40% cost share of the new \$5,000 medical deductible with employees. The savings from the plan change will be set aside in a reserve pool for that deductible cost share. If not claimed, the funds may be used elsewhere in the General Fund as needed.

The share of employee benefits to salaries continues to consume significant personnel expense capacity. Over the past 10 years, costs have grown from 27% of the Personnel budget to 35%.



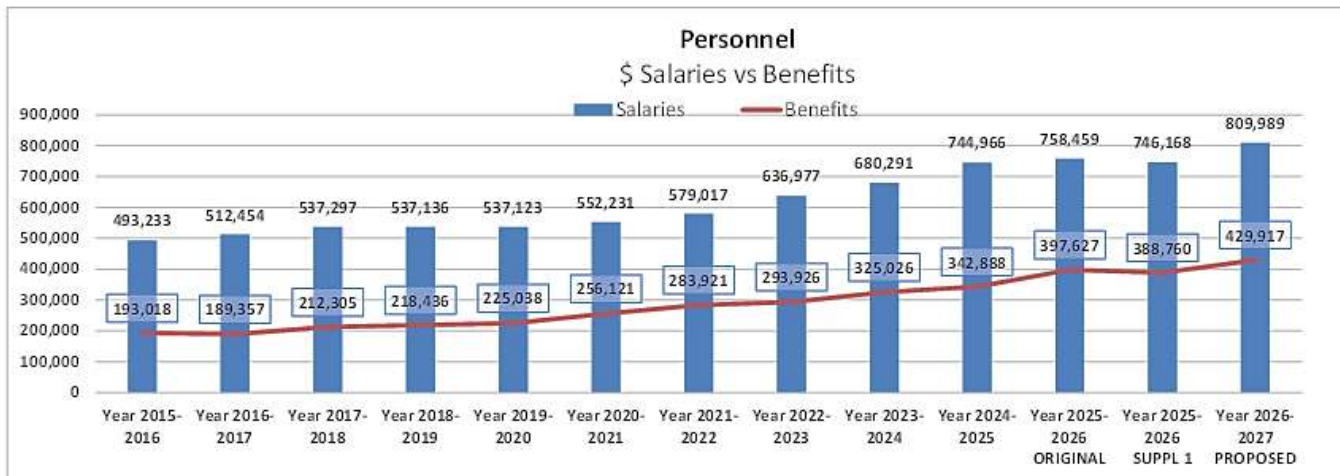
The proposed budget assumes year two of the 2025-2027 biennium for Oregon’s Public Employee Retirement System (PERS) rates. *In FY25-26, the district’s PERS costs surpassed health insurance expenses for the first time.* PERS rates are expected to continue to absorb personnel capacity until peaking in 2035.

Compared to the prior biennium:

- For BCLD Tier 1 employees, the rate rose 2.2 percentage points from 27.43% to 29.64%.
- For OPSRP employees, the rate increased 2.7 percentage points from 21.37% to 24.10%.

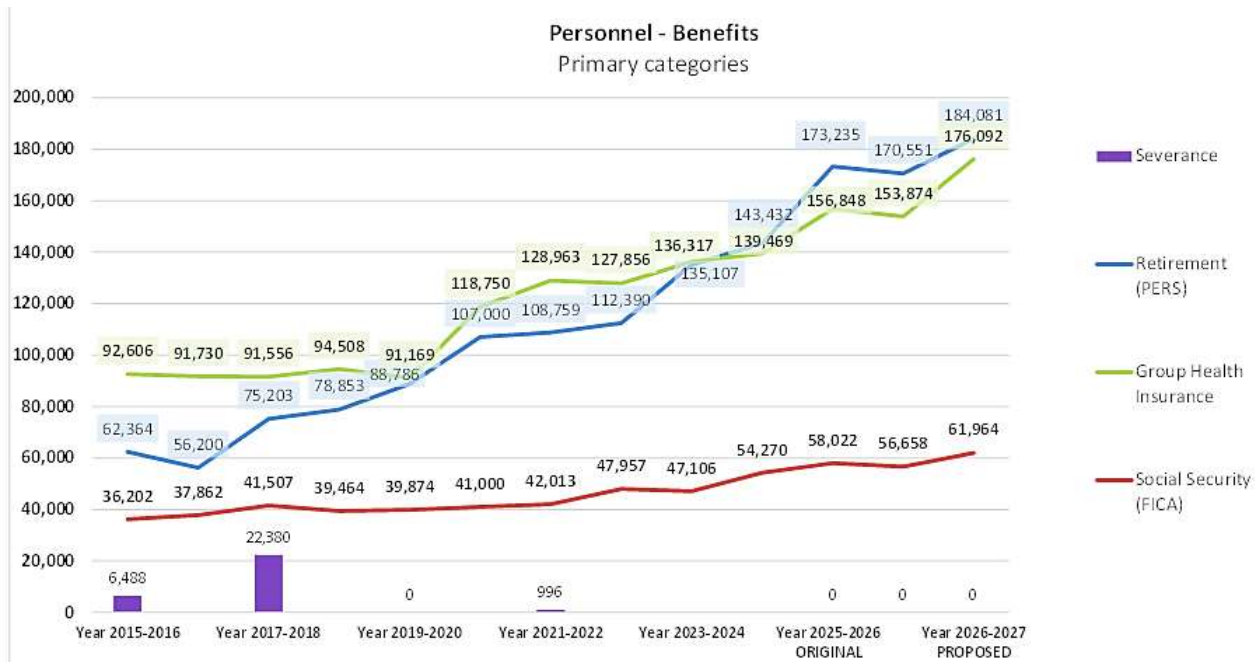
	2023-2025	2025-2027	Chg	% Chg
Tier 1	27.43%	29.64%	2.2%	8.1%
OPSRP	21.37%	24.10%	2.7%	12.8%

As a proportion of the Total Operating Budget, the Personnel Services category decreases marginally to 68.7% as compared to the prior year original budget of 69.7%. This remains 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. Therefore, the district maintains a Health Benefit Contingency Reserve Fund of \$6,000 lumped here with the premiums. *Also included here is new health coverage benefit of reimbursing staff for annual LifeFlight insurance, a practice the board approved in FY24-25.* 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). With a coverage changes adopted last year, rates are projected to increase significantly.
- **28 – Life Insurance:** Provided through Lincoln Financial Group, calculated based on rate history.

- **29 – Severance:** Category reserved for payout of unused accumulated vacation hours (capped) and half of sick-leave to qualified employees.
- **30 – Payroll expenses:** Unused. See Financial Management Fees.



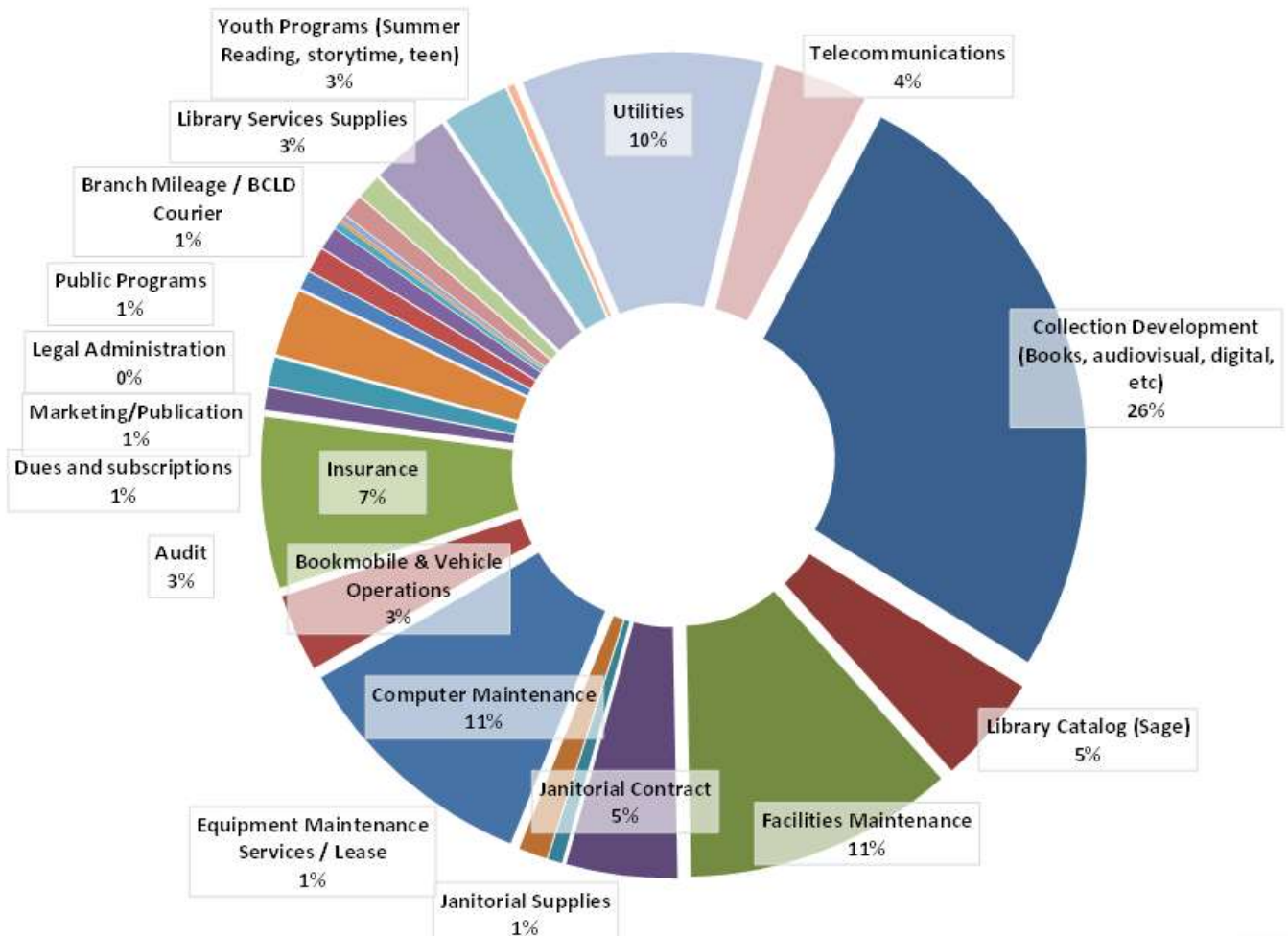
LB 31 General Fund - Expenditures

Materials & Services

- 1 – Heading line

Proposed Budget

BCLD BUDGET FY26-27 General fund - Expenses

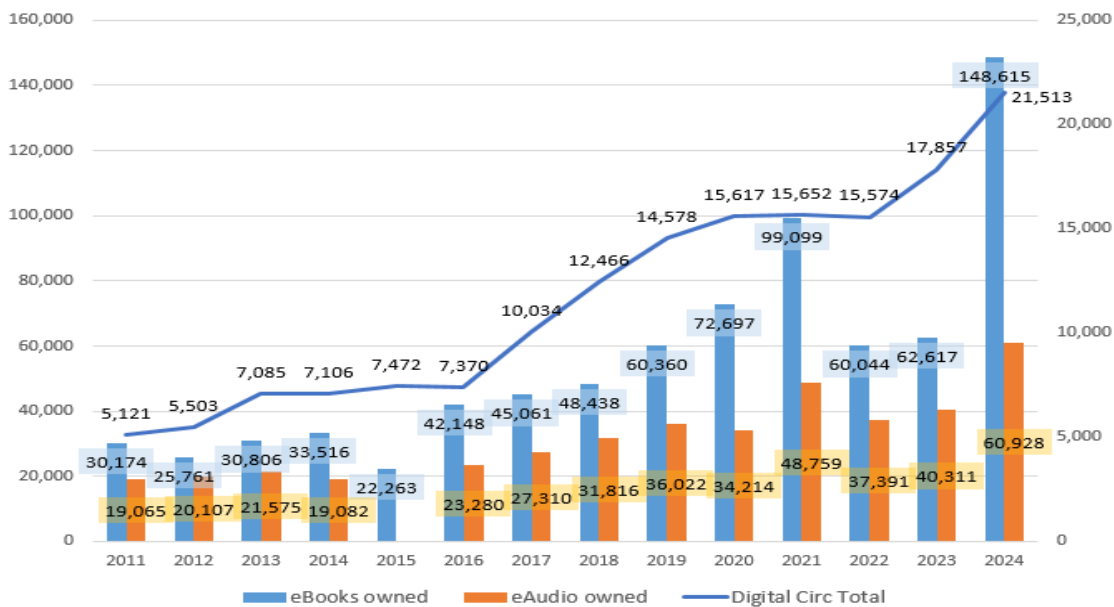


• **2 – Collection Development:** This line item tracks purchasing of materials for the collection including books, magazines, DVDs, audiobooks, electronic resources (eBooks, eAudiobooks and database subscriptions), costs for mending and bindery and more. As one of the few discretionary funds, Collection Development is a strong indicator of the budget strength. In previous years, as needed, it has been drawn down to accomplish other priorities. Typically, this Collections line is infused with bonus cash late in the year as unanticipated funds become available or with unspent funds moved from other lines.

	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26 YEAR END	2026-27 PROPOSED
Personnel	862,938	930,902	1,005,317	1,087,854	1,156,086	1,134,928	1,239,907
M&S	434,472	468,966	451,624	490,996	481,950	615,370	539,000
TOTAL	1,297,410	1,399,869	1,456,941	1,578,850	1,638,036	1,750,298	1,778,907
Personnel %	66.5%	66.5%	69.0%	68.9%	70.6%	64.8%	69.7%
M&S %	33.5%	33.5%	31.0%	31.1%	29.4%	35.2%	30.3%
Books/collection	110,210	156,345	146,070	147,992	128,500	186,500	140,500
Books %	8.5%	11.2%	10.0%	9.4%	7.8%	10.7%	7.9%
Facilities & IT	149,781	123,034	123,024	152,662	134,200	196,800	152,700
Facilities/IT %	11.5%	8.8%	8.4%	9.7%	8.2%	11.2%	8.6%
Carryover	535,329	610,785	643,262	774,834	670,559	668,574	734,491
% chg	7.5%	14.1%	5.3%	20.5%	34.6%	34.2%	9.9%

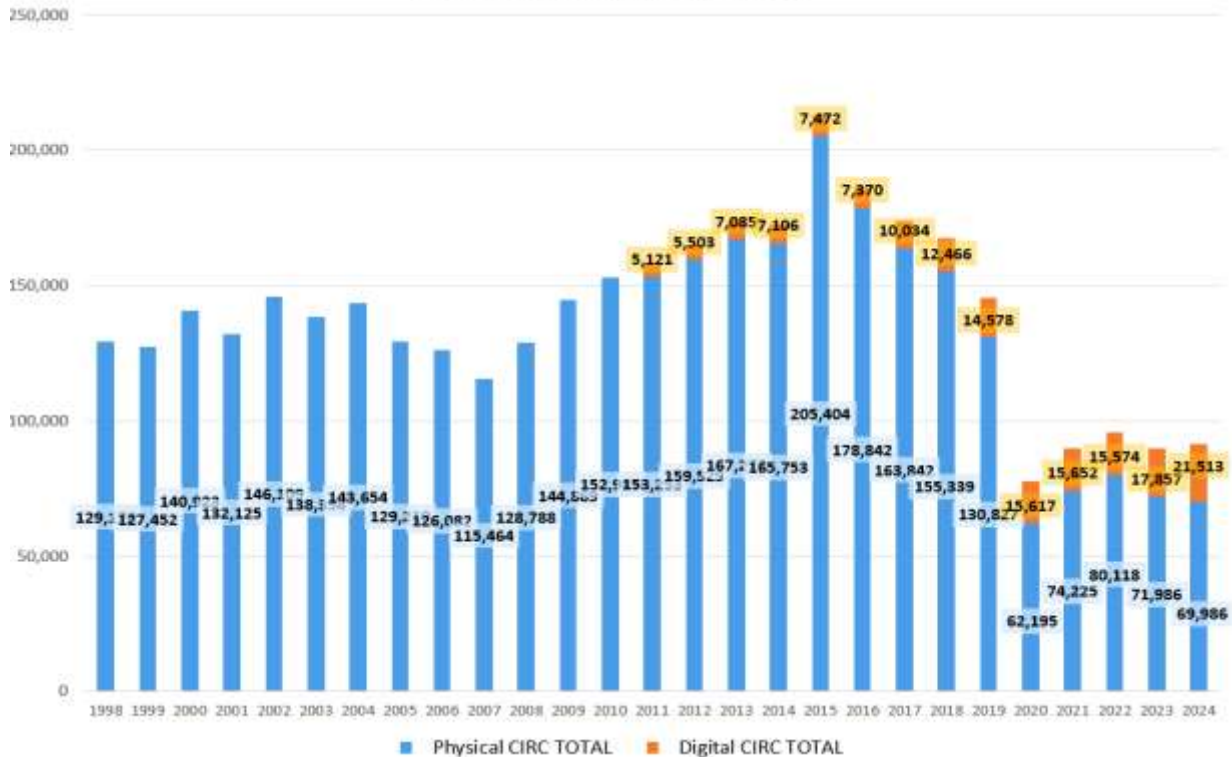
In recent years, the district has been able to achieve or nearly reach the benchmark target of 10% minimum ratio portion of the Operations Budget. Lows have occurred in 2017-18 and 2020-21 when funds were rerouted to facilities repair priorities. The proposed budget begins with a Collection investment of 7.9% to start. While a little below the prior year starting position, circulation rates have remained well below pre-pandemic levels.

Digital Collection



The downward circulation trend prior to Covid-19 was almost entirely due to movie loans which peaked in 2013. Libraries nationwide are finding that movie viewers are shifting to streaming services to access that content. Digital catalog use began to surge in 2017 with the release of the Libby app, doubling in 3 years before plateauing from 2021 to present.

Physical vs. digital checkouts

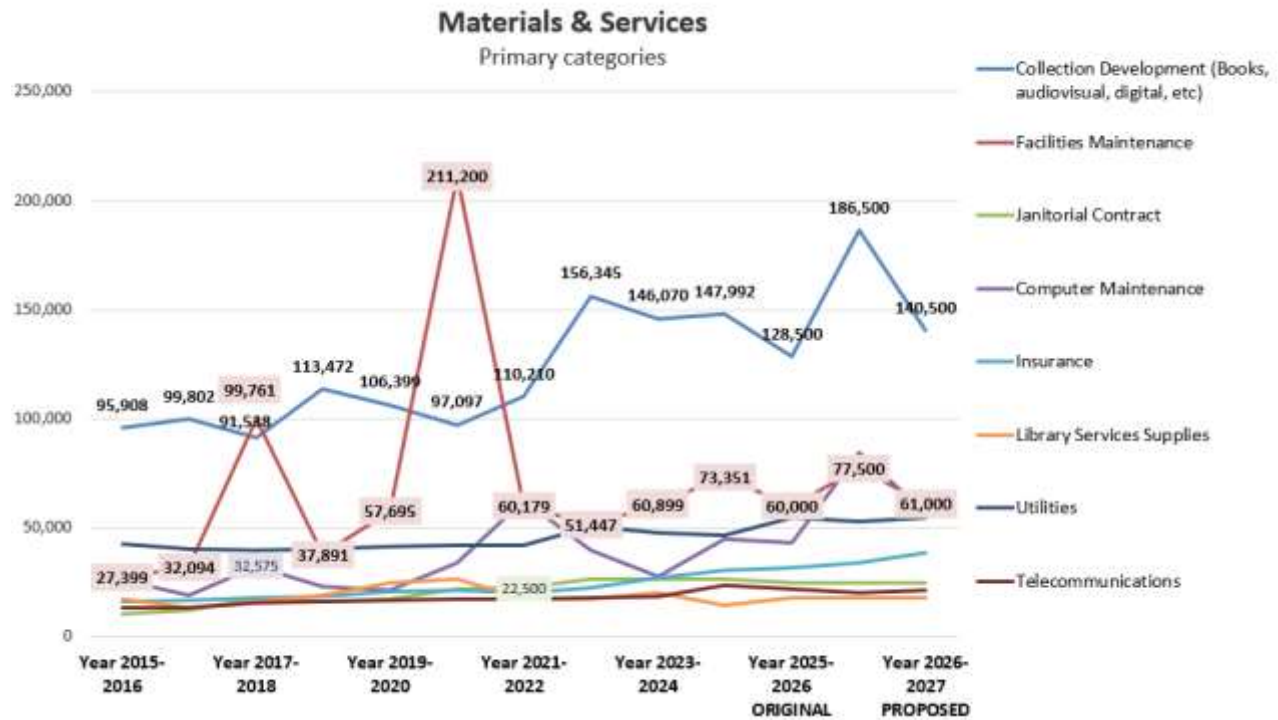


In July of 2023, BCLD launched a new digital content service with the Hoopla platform. Usage has grown steadily since launch. The primary advantages Hoopla offers over Libby are zero wait times, a larger catalog of materials, and additional formats. It provides on-demand eBooks, eAudio, plus music, movies, tv shows, and digital comics. Streaming platforms available to public libraries are generally based on pay-per-use (PPU) subscription models and can be a tremendous drain on library budgets. BCLD Hoopla service has a cap of 4 borrows per month as a budget constraint, and it is being well-utilized.

To remain current and adaptive to patron media preferences, the district also expanded digital collections to offer Kanopy streaming movies from Overdrive (same vendor as Libby), and ComicsPlus from MidWest Tape. Early public use of those platforms is promising. The proposed budget includes maintaining those digital platforms and expanding to add circulating Roku sticks which also have a streaming movie & TV series catalog.

- 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). **Although the district’s Sage membership fee will increase by only 1.0% according to Year 3 of the Fee Fairness Plan, we will again budget an additional \$5,000 toward the objective of building a Courier Reserve Fund that may be needed to offset the potential loss of federal funding from the Institute of Library and Museum Services (IMLS) agency that is being consistently targeted for elimination by the current administration. BCLD’s Sage fee will be offset by approximately \$2,400**

to compensate for fiscal agency duties. This amounts to a discount to our base Sage membership of approximately 14%. This category also includes subscriptions to resources for cataloging (WebDewey), Interlibrary Loan (ILL) services (OCLC), and patron account management software tools (LibraryElf).

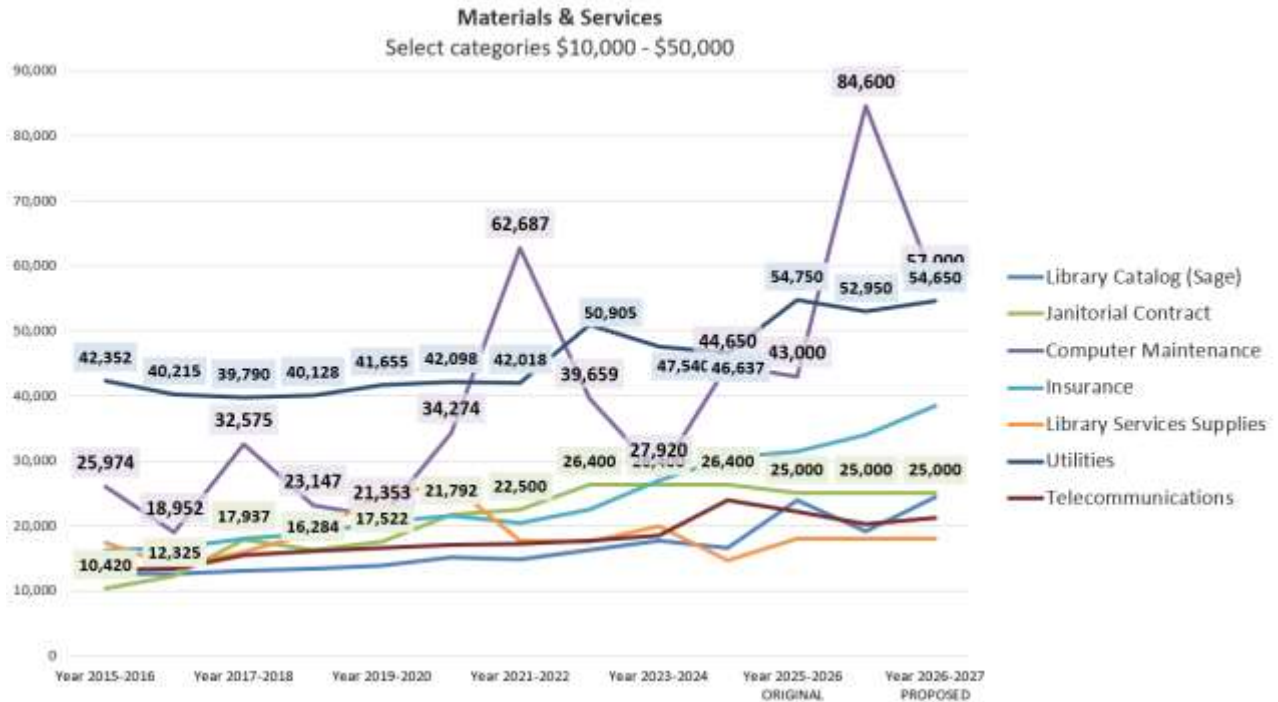


- 4 - Facilities maintenance:** Includes building services contracts for snow removal, HVAC, boiler, sprinkler, fire and security systems, rugs and mats, as well as building and landscaping supplies, contracted repairs as necessary, and special projects. With a highly-skilled Facilities Specialist now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



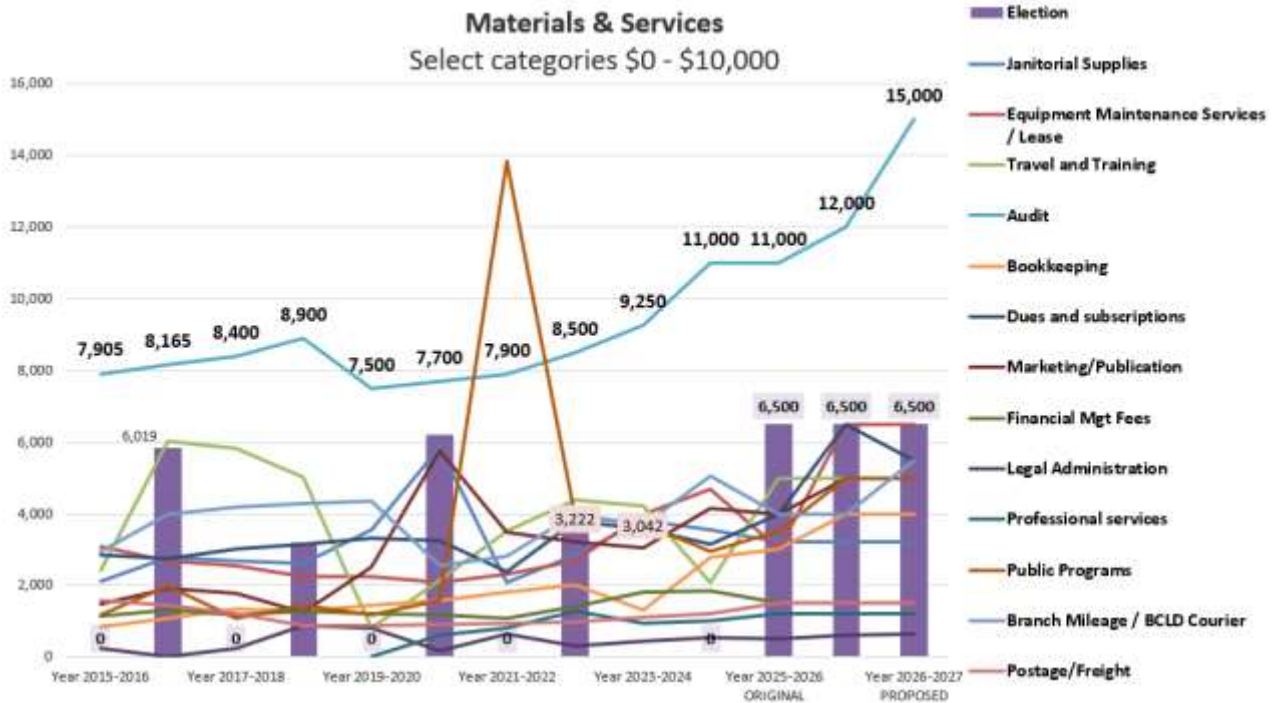
to be deferred on occasion, but that is not anticipated for the proposed budget.

- **5 - Janitorial Contract:** This line funds Professional Janitorial Services for at least 4 days at the Baker branch.
- **6 - Janitorial Supplies:** Includes cleaning products and disposable restroom supplies.
- **7 - Equipment Maintenance Services:** Includes Xerox copier services contract and piano tuning.



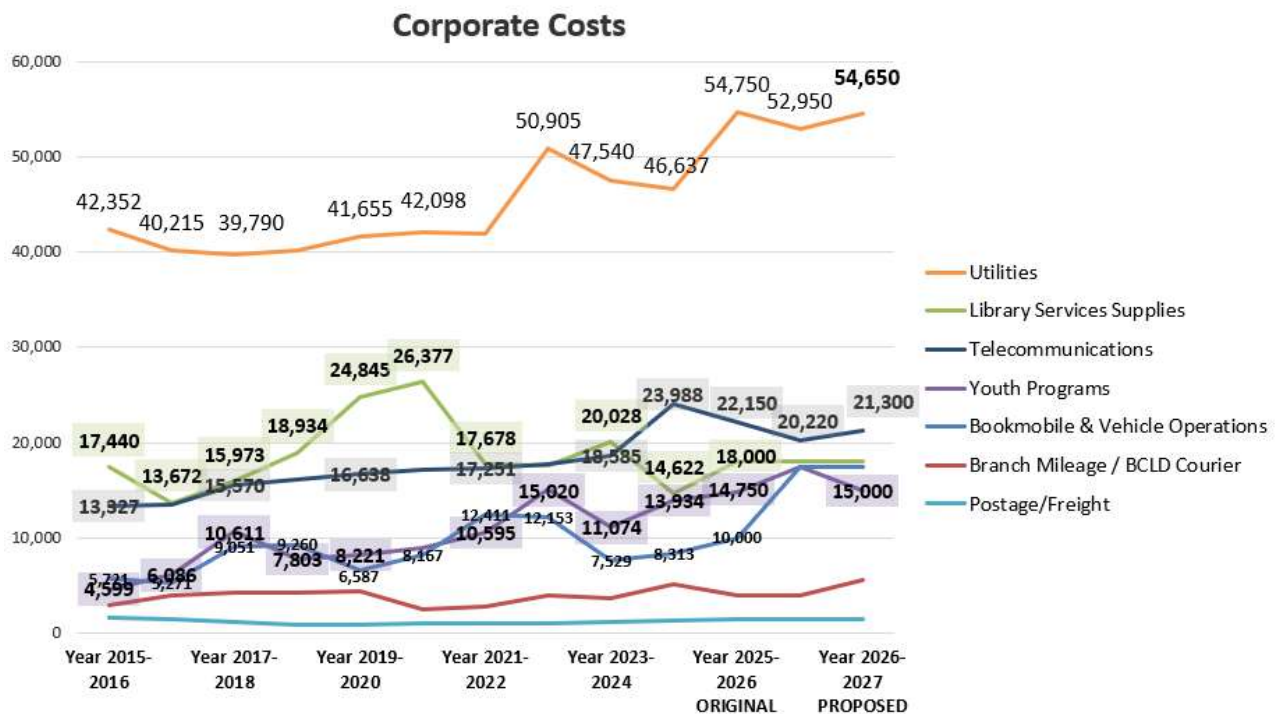
- **8 - Computer Maintenance:** Includes funds for replacement and repair of outdated or defective computers, printers and other tech equipment, license fees, and branch travel for the IT manager. The allocation is generally based on expense history. It assumes continuing upgrade of aging computers, catalog stations, and network infrastructure components. Recent category growth accommodates the addition of Wi-Fi hotspot equipment and services for public loan.
- **9 - Bookmobile & Vehicle operations:** Includes fuel, repairs and replacement needs such as tires for district vehicles (Bookmobile, 2008 GMC SUV, 1996 Ford Winstar minivan). Amount based on history with increase for rising fuel cost and maintenance. In FY23-24, the bookmobile received a new engine and major overhaul of essential systems, so demands are expected to be standard next year.
- **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. This line is proposed to remain at a standard 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 two years, the charge cycles between \$3,600 and \$6,250. The district will have two board member election measures on the ballot in the next fiscal year. This should result in a low-cost election billing.



- 13 - Audit:** The Professional Audit Services Contract was up for bid in FY19-20 and awarded to a firm at a lower rate. Our audit firm recently announced they would not be able to perform services this year and going forward. The proposed budget is increased in anticipation of contract bids at a higher rate.
- 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:** In FY23-24, the district made a final payment on outstanding debt of \$24,500 assessed to BCLD in FY14-15 from the City of Baker City for the Resort Street Project. 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. The district plans to continue debt-free operation for the foreseeable future.
- 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 boosted by \$2,500 (87%) for new planned marketing strategies.
- 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. The proposed budget is based on historical trend.
- **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 adjusted upward based on recent trend.
- **22 – Branch Mileage / BCLD courier:** Funds twice monthly visits of branch staff travel to the main library primarily for courier of materials. This line is increased due to the rising cost of fuel.
- **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). The proposed budget is based on historical trend.

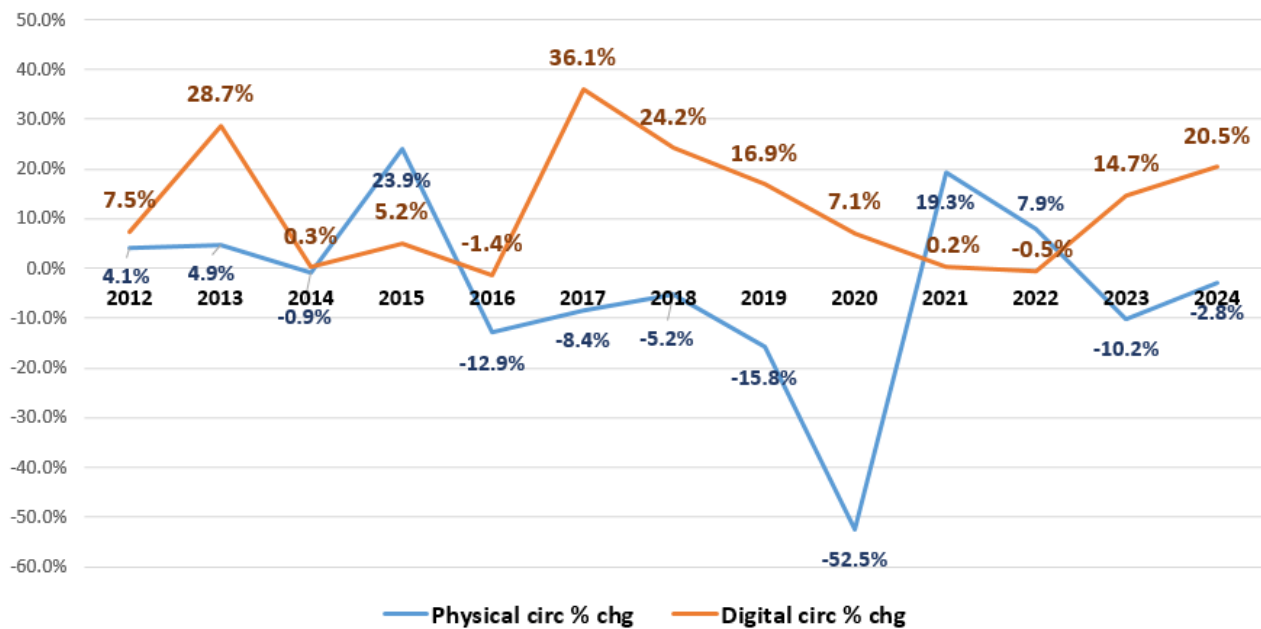


- **24 – Youth Programs:** Includes Ready to Read grant expenses, covering supplies for Summer Reading Program, regular story times, special events and early literacy programs, and teen events. This category has fluctuated with expansion of Summer Reading and Early Literacy programs in coordination with the branches, and new youth initiatives such as Maker Club and Young Adult activities. The proposed budget is based on current expense trends.
- **25 - Postage/Freight:** Primarily used for sending bills, checks, certified mail, return shipments.
- **26 - Utilities:** Based on history of utility rate costs for all six branches. Includes electricity, garbage, natural gas, and water. 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.

CHART APPENDIX

% Change in Circulation by Format vs prior year
(Physical vs Digital)



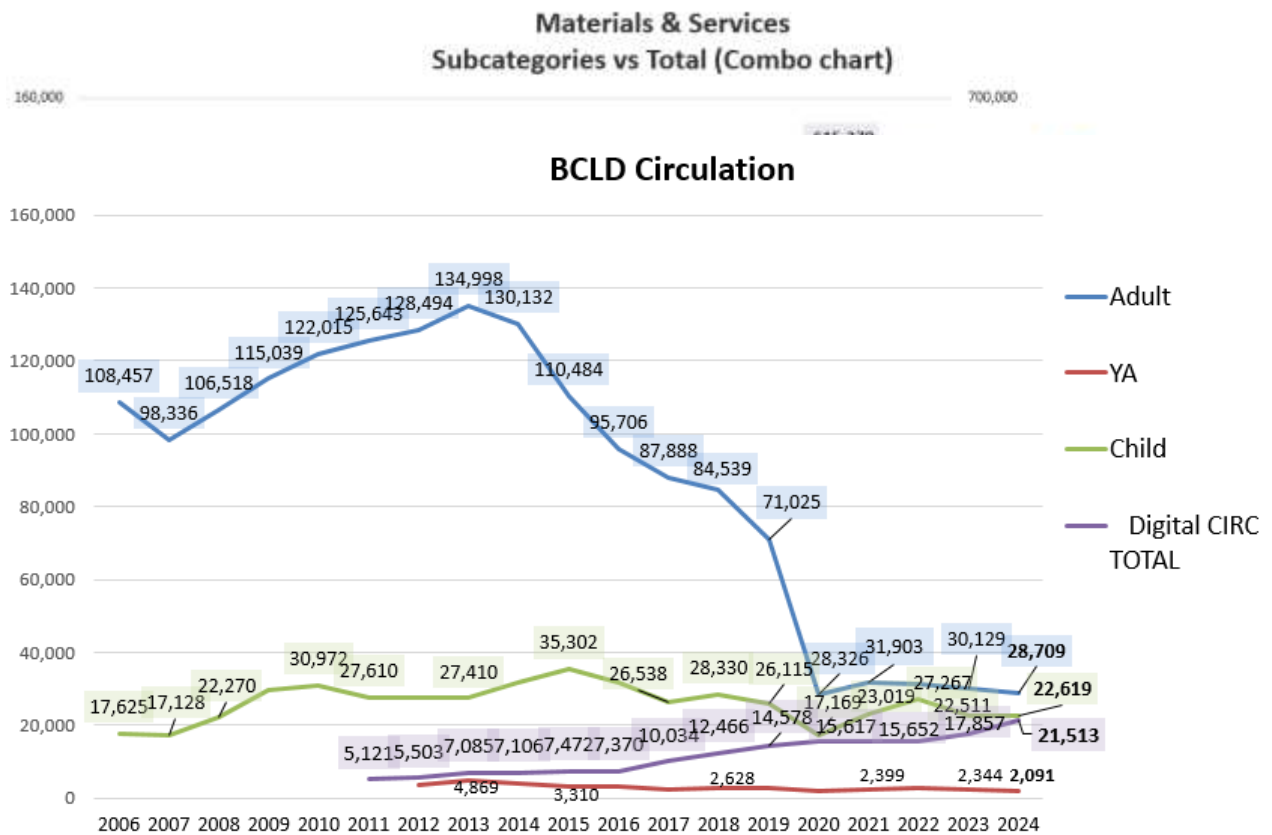
LB 30 General Fund – Requirements Summary (2 pgs. – Allocated/Not Allocated)

This form presents a summary of aggregate categories for both Personnel 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:** This line allocates funds for planned capital outlays. In previous years, these have included LED lighting upgrades, rebuild of the Baker branch boardwalk, safety handrails, and other projects. For the proposed budget, \$25,000 is allocated for qualifying projects not paid from 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. A LID is a funding system that provides for a group of property owners to share costs of infrastructure

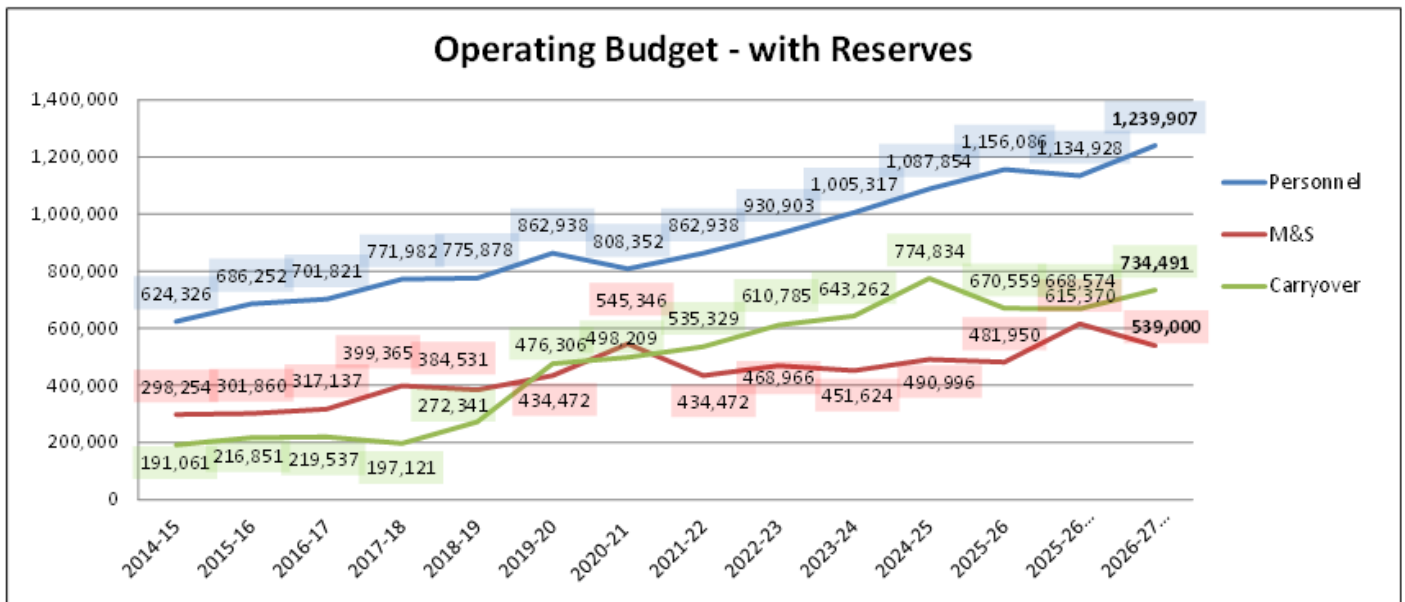
improvements. BCLD contributed \$2,000 annually to the City to repay its portion of the project costs. With loan interest costs growing, the district used surplus funds to pay off the debt balance in FY23-24.

Interfund Transfers

- **23 – Transfer – technology & election:** Usually consists of \$1,000 set aside for scheduled server replacement or other IT project need, and \$1,500 transferred to a reserve line in Other funds for high cost elections. These transfers are discretionary, increased or skipped as necessary. The proposed budget includes \$5,000 toward the Technology Reserve Fund for future needs.
- **24 – Transfer – Severance:** based on projections of retirement eligibility for staff and reimbursements due for unused vacation pay and half of unused sick leave.
- **25 – Transfer – Capital Investment Fund:** Surplus funds are used to replenish this Reserve Fund when available. Fortunately, that is the case this year and the Reserve will be boosted by \$50,000.

Operating Contingency

- **29 – Operating contingency:** this allocation is primarily intended as a redundant contingency to supplement the Health Insurance Benefit line and unanticipated cost over-runs in other categories. When unused, it is re-allocated as necessary or converted to reserve with a supplemental budget at year-end.
- **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 absolutely necessary, the General Fund may temporarily borrow from its Other Uses Fund to meet operation needs but aims to avoid that scenario.



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. Typical drawdown are from period payouts of gifted funds to the Library Foundation, grant project expenses, or transfers out.
- **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 may be skipped if funds calculated to be at sufficient level.
- **7 - Grants & Loans:** Most grants and limited use gifts are managed through this category. The amount budgeted is for approximate planned grant projects, typically such as requests to Leo Adler, SDAO, and other foundations.
- **8 - Donations:** Budgeted conservatively. Consists of miscellaneous donations from individuals, often for memorial purposes.
- **9 –Book sales:** Based on history of recent years. Volunteers and Library Pages have been posting many items online with great success. These sales have reached annual level that is equal to or greater than the total raised by the Friends' annual book sales.
- **10 – Other financing sources:** Place taker. Used for non-standard resources that do not fit in prior lines.

Requirements

- **16 – Personnel Services:** Un-used for the proposed budget. In prior years, this line funds special project personnel such as for the Vroom grant early literacy project.
- **20 – Memorial & Grants:** Includes approximately \$45,000 of unrestricted funds from a large 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 during non-election years (even numbered years) to help offset the cost of board member elections and ballot measures such as the 5-year local option levy. Election costs cycle between about \$3,600 to \$6,500. With the local option levy renewal on the May 2026 ballot (FY25-26), the next high-cost election will occur in May 2030. The next low cost election will be May 2027.
- **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 on track with adequate

reserves needed for payout on the next employee eligible for retirement.

- **26 – Corporate Costs:** Consists of bank and sales fees for accounts.
- **27 – Transfer Out:** This line typically consists of projected online book sale revenue (\$4,000). This year, no other transfers are planned.

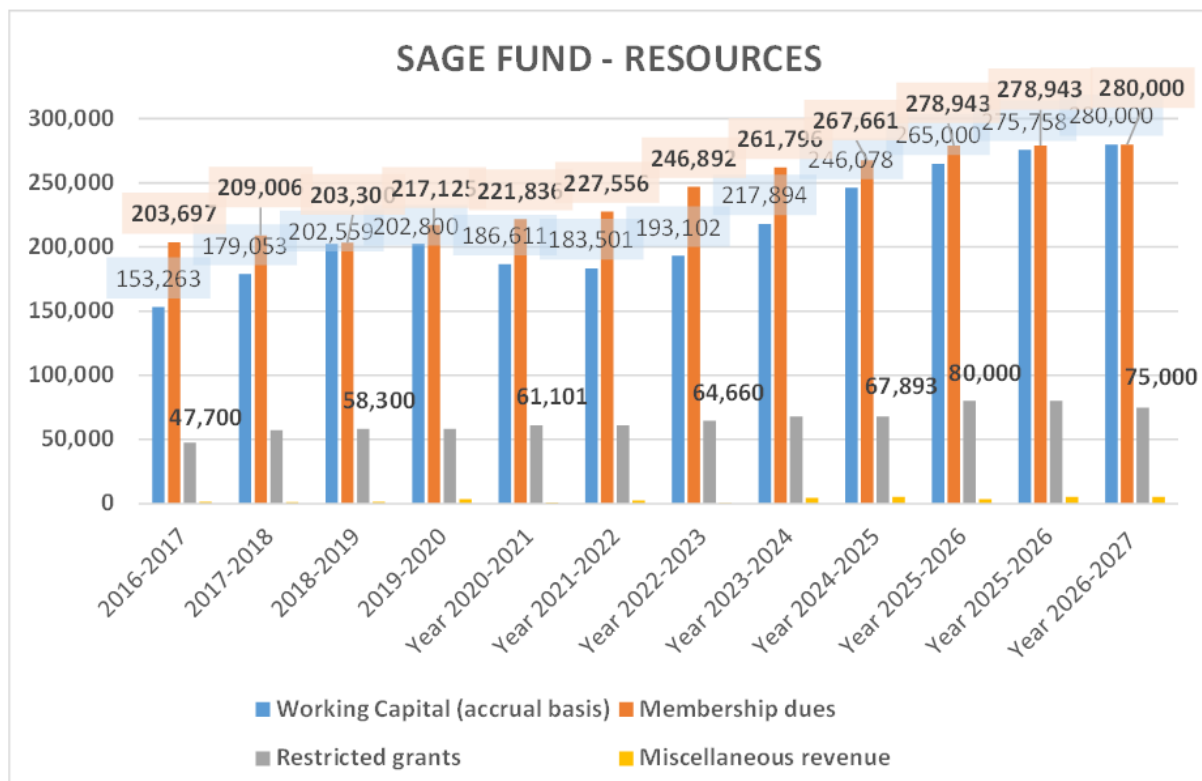
LB 10 Sage Fund

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 is projected to need a minimum of \$160,000 to operate through November. The carryover has been growing due to savings the Sage Systems Administrator delaying full retirement.
- **5 – Interest:** With the rising interest rates, Sage funds were deposited in an interest-bearing account in FY22-23. Interest revenues have increased with rate hikes. The proposed budget assumes continued strong returns.



- **6 -- Membership dues:** Sage is on Year 3 of a phased implementation of its Fee Fairness Plan,

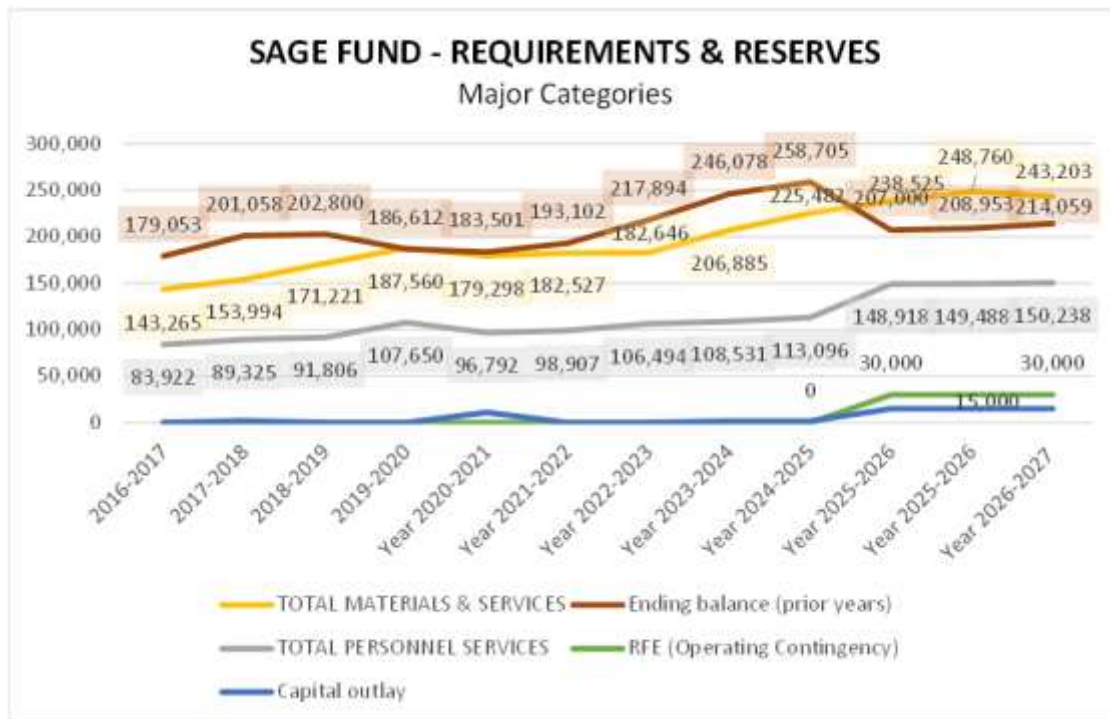
which restructures membership fees toward a more equitable per capita rate over 5 years. According to the plan, membership fee collections may be reduced and surplus reserves used to mitigate large fee variances as the plan rolls out.

- **8-- Restricted grants:** An annual LSTA grant from the Oregon State Library supports half of Sage’s courier services at approximately \$80,000. The full courier expense calculation includes a cash contribution plus in-kind expenses from various members (See line 47).
- **9 – Miscellaneous revenue:** primarily reimbursement payments from select members for use of Sage cataloging resource.

Requirements

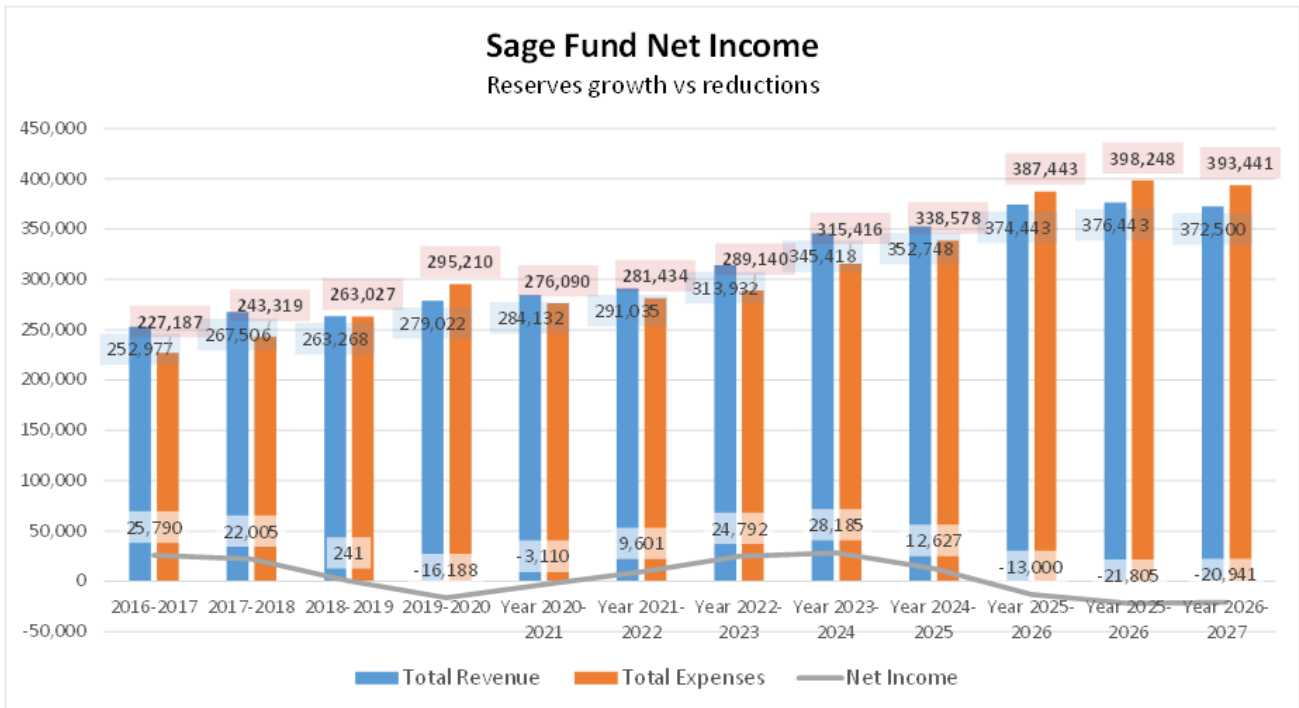
Expenditures from this fund are for staff and various services, technical support contracts, materials, training, grant and special project needs, or any other purpose the Sage User Council chooses to fund. This fund operates from a bank account that is separate from the BCLD general fund. Sage checks 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 of two full-time Sage Systems Administrators is listed here. The other is an independently contracted support service staff listed in Materials & Services under System Support (See line 38). The Admin Assistant listed is funding for accounting services by BCLD staff for up to 5 hours per week.
- **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
- **30-47 – Materials & Services:** These categories are identified and budgeted by the Sage Budget Committee. The majority of expenses are for contracted system support and courier.



As described in the General Fund Resources notes, the District assesses an Administrative Services fee to Sage for fiscal agency oversight (See line 37). The amount is calculated at 1 hour per week of the Director’s hourly wage.

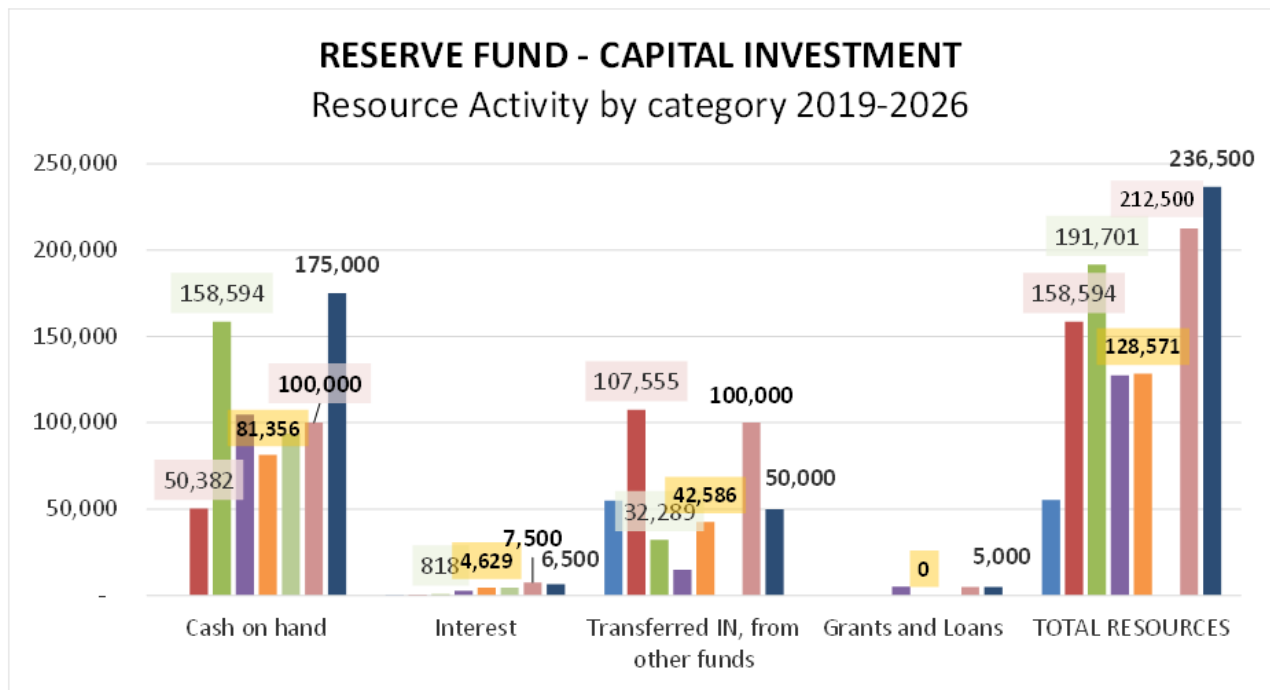
- **52 -- Capital outlay:** This fund is reserved for server upgrades and expansions.
- **53 – Contingency:** This fund is reserved for health premium liability and emergency operation needs.



LB 11 Reserve Fund – Capital Investment

This fund, 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 adopts a moderate addition of \$50K of surplus revenues transferred from the General Fund. After accounting for some expenditure for planned projects, with interest earnings and grants the total reserve is proposed to reach \$236,500.



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

APPENDIX A:

FACILITIES MAINTENANCE PROJECT STRATEGIC PLAN

*PRIORITY 1 PROJECTS (sorted by priority level)

- Replace roof at Haines branch (\$25,000) , IN PROGRESS
- Replace wood siding at southwest side of Baker branch (\$25,000) PARTIALLY COMPLETED
- Convert lighting fixtures to LED at branches (\$10,000), IN PROGRESS
- Radon gas testing & mitigation at all branches (\$3,000), IN PROGRESS
- Update security cameras in branches (\$25,000)
- Replace wheeled office chairs for public computer labs (\$12,000)
- Remodel staff workroom for improved efficiency / replace staff desks in workroom with ergonomic, flexible worktables (\$25,000)
- Replace compressors and motors in main HVAC Chiller unit at Baker branch (\$20,000)
- Replace 3 Rooftop HVAC units (RTU) at Baker branch (\$45,000) - pending engineer study

PROJECTS PLANNED (sorted by cost)

- Purchase next generation Bookmobile, 4x4 cargo van model with ADA lift (\$180,000)
- Full carpet replacement at Baker branch (\$?)
 - OPTION: Target worn areas (Meeting Room, Computer lab, etc.) at Baker branch (\$50,000?)
- Remodel Story Time Room and Discovery Center at Baker branch (\$30,000?)
- Replace ADA automatic door motors (\$11,000)
- Replace rubber seal strips on exterior windows at Baker branch (\$10,000?)
- Install vape sensors in restrooms and study rooms (\$9,000?)
- Convert plumbing fixtures to touchless controls (\$8,000)
- 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 a native plants design at Baker branch (\$5,000?)
- Install custom shelving for Record Courier volumes (\$5,000)
- 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 (\$?)
- Add acoustic noise-canceling panels to problem areas (\$5,000?)
- Install Public Address (PA) System at Baker Branch (\$?)

PROJECTS COMPLETED IN RECENT YEARS (partial list, sorted by completion order)

- Prune Baker branch large trees, (\$4,200) COMPLETED
- Repaint Baker branch high traffic areas (Restrooms, Meeting Room, Story Time Room, hallways), (\$6,000) COMPLETED
- Replace various old indoor trash bins at all branches, (\$5,100) COMPLETED
- Install reflective window tinting on Baker branch north east windows for energy efficiency and user privacy, (\$10,000) COMPLETED
- Reseal and restripe parking lot at Baker (\$5,000) COMPLETED

- Replace wheeled office chairs for staff (\$5,000) **COMPLETED**
- Repaint exterior at Huntington branch (\$6,000) **COMPLETED**
- Overhaul Bookmobile engine, transmission (\$25,000) **COMPLETED**
- Replace meeting room tables with set of lighter, rolling, nest-able tables (\$10,000), **COMPLETED**
- Add handrail at Baker branch northeast approach from parking lot for safety (\$3,000) , **COMPLETED**
- Install flashing extensions to metal roofing at Baker branch to mitigate water intrusion (\$5,000), **COMPLETED**
- Apply new roof layer at Baker branch (\$96,000), **COMPLETED**
- Upgrade of boiler at Baker branch (\$44,000), **COMPLETED**
- Replace ADA automatic door activation switches (\$2,000), **COMPLETED**
- 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**

FORM
LB-20

**RESOURCES
GENERAL FUND**

(Fund)

(Name of Municipal Corporation)

Historical Data											Budget for Next Year 2026-2027							
Actual						Adopted Budget	Projected actual	SUPPL Budget 1	\$ Change vs prev.	RESOURCE DESCRIPTION	Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs prev.	% Change			
First Preceding Year 2019-2020	Prior Year Year 2020-2021	Prior Year Year 2021-2022	Prior Year Year 2022-2023	Prior Year Year 2023-2024	Prior Year Year 2024-2025	This Year Year 2025-2026	This Year	This Year Year 2025-2026										
1																		
2	272,341	476,306	498,209	535,329	610,785	643,262	775,000	838,755	838,754	63,754	2	Available cash on hand* (cash basis) or	840,000	65,000	8.4%	1,246	0.1%	2
3	137,586	45,595	47,892	54,601	71,803	124,318	65,000	40,717	65,000	0	3	Net working capital (accrual basis)	65,000	0	0.0%	0	0.0%	3
4	19,926	11,127	8,446	27,733	44,380	44,597	45,000	43,890	45,000	0	4	Previously levied taxes estimated to be received	45,000	0	0.0%	0	0.0%	4
5	0	6,000	3,400	3,000	3,000	4,000	3,500	3,500	3,500	0	5	Interest	45,000	0	0.0%	0	0.0%	4
6											6	Transferred IN, from other funds	3,500	0	0.0%	0	0.0%	5
7	14,474	10,212	12,109	14,736	13,222	11,703	12,000	11,845	12,000	0	7	OTHER RESOURCES						6
8	7,890	7,889	8,094	8,488	8,655	8,812	9,000	8,607	9,000	0	8	Fines & Fees	12,000	0	0.0%	0	0.0%	7
9	0	4,302	3,012	1,796	4,614	0	1,500	1,500	1,500	0	9	State revenue (R2R Grant)	9,000	0	0.0%	0	0.0%	8
10	6,546	6,948	6,949	13,789	7,504	8,775	16,500	12,128	10,750	(5,750)	10	Other Tax Revenues	1,500	0	0.0%	0	0.0%	9
11	0	0	0							0	11	Federal revenue (E-rate)	10,750	(5,750)	-34.8%	0	0.0%	10
12	0	0	0							0	12	Special Contracts (Tech support)						11
13	15,298	182,662	53,288	7,202	6,286	280	1,250	382	1,250	0	13	Job Training Programs						12
14	0	0								0	14	Donations, Grants, & Misc	1,250	0	0.0%	0	0.0%	13
15	2,200	1,857	2,160	2,215	2,292	2,226	2,235	2,226	2,235	0	15	Capital financing						14
16	1,616	0	17,363	8,061	42,586	19,145	14,000	5,620	14,000	0	16	Fiscal agency fee (Sage)	2,235	0	0.0%	0	0.0%	15
17											17	Other financing sources	14,000	0	0.0%	0	0.0%	16
18											18							17
19											19							18
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28											28							27
29	477,877	752,898	660,922	676,950	815,127	867,118	944,985	969,169	1,002,989	58,004	29	Total resources, except taxes to be levied	1,004,235	59,250	6.3%	1,246	0.1%	29
30							1,500,160	1,500,160	1,550,883	50,723	30	Taxes estimated to be received	1,599,163	99,003	6.6%	48,280	3.1%	30
31	1,190,552	1,227,427	1,218,606	1,360,652	1,382,224	1,496,491					31	Taxes collected in year levied						31
32	1,668,429	1,980,325	1,879,528	2,037,602	2,197,351	2,363,609	2,445,145	2,469,329	2,553,872	108,727	32	TOTAL RESOURCES	2,603,398	158,253	6.5%	49,526	1.9%	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-31

DETAILED REQUIREMENTS

GENERAL FUND
(Name of Fund)

Historical Data											REQUIREMENTS FOR:		Budget for Next Year 2026-2027								
Actual						Adopted Budget	Projected actual	SUPPL Budget 1	\$ Change	Object Classification	Detail	HRS	FTE	Proposed by Budget Officer	\$ Change vs orig.	% Change	\$ Change vs prev.	% Change			
First Preceding Year 2019-2020	Prior Year Year 2020-2021	Prior Year Year 2021-2022	Prior Year Year 2022-2023	Prior Year Year 2023-2024	Prior Year Year 2024-2025	This Year Year 2025-2026	This Year	This Year Year 2025-2026	vs prev.												
1										1								1			
2	84,721	84,721	86,417	88,576	90,790	92,602	93,759	93,663	93,663	(97)	2	MGT5	Library Director	40	1.0	95,221	1,462	1.6%	1,559	1.7%	2
3	18,912	16,994	19,003	38,273	47,328	46,758	59,850	49,581	49,581	(10,269)	3	19/5	IT Network and Systems Administrator	32	0.8	62,009	2,159	3.6%	12,428	25.1%	3
4	29,907	31,642	32,935	34,359	42,433	44,131	45,235	45,158	45,158	(76)	4	16/5	Admin Assistant - Business Mgr	28	0.7	46,866	1,632	3.6%	1,708	3.8%	4
5	30,100	35,785	39,075	43,076	47,496	49,400	50,635	50,525	50,525	(110)	5	11/5	Admin Assistant - Main Branch Library Mgr	40	1.0	52,450	1,815	3.6%	1,925	3.8%	5
6	43,065	43,495	47,504	49,861	54,982	57,179	58,609	58,495	58,495	(114)	6	14/5	Librarian II - Tech Svcs / Cataloging	40	1.0	60,725	2,116	3.6%	2,230	3.8%	6
7	7,635	9,213	9,446	10,277	9,633	10,269	18,417	11,018	11,018	(7,399)	7	5/5	Library Asst III - Public Services / Outreach (Bookmobile)	20	0.5	19,077	660	3.6%	8,059	73.1%	7
8	37,458	39,451	38,979	34,461	36,187	37,640	38,581	38,509	38,509	(72)	8	10/5	Library Assoc II - Coll Mgmt / Serials Specialist	32	0.8	39,960	1,379	3.6%	1,451	3.8%	8
9	33,742	34,080	35,443	37,211	41,029	42,682	43,749	43,654	43,654	(95)	9	8/5	Library Tech II - Public Services / Youth Svcs Specialist	40	1.0	45,317	1,568	3.6%	1,663	3.8%	9
10	1,275		1,243	7,047						0	10	6/5	Library Tech I - IT Asst								10
11	4,450	0		16,387	18,854	17,649	17,945	18,208	18,208	263	11	5/5	Library Asst III - Public & Tech Services	19	0.5	18,588	643	3.6%	380	2.1%	11
12	24,443	31,607	34,374	25,883	44,098	30,874	31,741	30,924	30,924	(817)	12	6/5	Library Tech I - Coll Mgmt / Processing	32	0.8	29,824	(1,918)	-6.0%	(1,101)	-3.6%	12
13	29,741	30,092	31,590	35,580	37,354	38,858	39,677	39,588	39,588	(88)	13	6/5	Library Tech I - Col Mgmt / Processing & Media Specialist	40	1.0	43,162	3,486	8.8%	3,574	9.0%	13
14	38,960	39,076	42,858	44,764	49,384	51,131	52,748	52,630	52,630	(118)	14	14/5	Librarian II - Community Services + Coll Mgmt	36	0.9	54,652	1,904	3.6%	2,022	3.8%	14
16	67,096	65,806	72,725	81,115	82,949	87,032	96,203	95,206	95,206	(997)	16	5/3-5	Library Asst III - Public Services / Outreach (Branch Leads)	105	2.6	110,446	14,243	14.8%	15,240	16.0%	16
17	32,259	32,457	33,746	35,540	39,075	40,643	41,659	41,577	41,577	(82)	17	7/5	Library Tech II - Facilities Maintenance	40	1.0	43,162	1,503	3.6%	1,585	3.8%	17
18										0	18	13/5	Library Asst (prev Admin Asst - Lib Mgr)								18
19	15,457	22,573	18,812	14,261		11,258	9,447	21,114	21,114	11,668	19	4/5	Library Asst II - Public Services (Subs)	11	0.3	18,576	9,129	96.6%	(2,539)	-12.0%	19
20	21,043	23,367	20,104	21,176	27,502	36,137	42,261	41,724	41,724	(536)	20	3/3-5	Library Asst I - Pages	60	1.5	49,409	7,149	16.9%	7,685	18.4%	20
21	16,188	10,688	13,574	18,370	9,324	19,444	15,112	11,882	11,882	(3,230)	21	X	Temp Staff / Special Project Pool	16	0.4	15,653	541	3.6%	3,771	31.7%	21
22	672	1,184	1,189	759	1,873	1,279	2,833	2,710	2,710	(123)	22	X	Staff training	3	0.1	4,892	2,058	72.6%	2,181	80.5%	22
23	88,786	97,009	108,759	112,390	135,107	143,432	173,235	170,551	170,551	(2,684)	23	BENEFITS	Retirement (PERS)			184,081	10,847	6.3%	13,530	7.9%	23
24	39,874	41,000	42,013	47,957	47,106	54,270	58,022	56,658	56,658	(1,364)	24	BENEFITS	Social Security (FICA)			61,964	3,942	6.8%	5,306	9.4%	24
25	2,291	1,802	577	2,436	3,102	3,449	4,551	3,895	3,895	(656)	25	BENEFITS	State Unemployment Tax (SUTA @ .001) + Payroll Exp			4,860	309	6.8%	965	24.8%	25
26	91,169	113,678	128,963	127,856	136,317	139,469	156,848	149,170	153,874	(2,974)	26	BENEFITS	Group Health Insurance			176,092	19,244	12.3%	22,218	14.4%	26
27	1,899	1,631	1,566	2,297	2,472	1,336	3,932	2,664	2,664	(1,268)	27	BENEFITS	Workers Comp Insurance			1,880	(2,052)	-52.2%	(784)	-29.4%	27
28	1,020	1,001	1,047	990	922	932	1,040	1,118	1,118	78	28	BENEFITS	Life Insurance			1,040	0	0.0%	(78)	-7.0%	28
29	0	0	996				0	0			29	BENEFITS	Severance								29
30											30		Payroll expenses								30
31											31										31
32	14.8	14.8	15.2	15.2	15.2	15.8	15.8		15.8		32	Total Full Time Equivalent (FTE)*		633	15.8						32
33											33	Ending balance (prior years)									33
34											34	UNAPPROPRIATED ENDING FUND BALANCE									34
35	762,161	808,352	862,938	930,903	1,005,317	1,057,854	1,156,086	1,130,224	1,134,928	(21,158)	35	TOTAL REQUIREMENTS				1,239,907	83,820	7.3%	104,978	9.2%	35

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

88,786	97,009	108,759	112,390	135,107	143,432	173,235		170,551		PERS	184,081	10,847	6.3%	13,530	7.9%
92,188	114,679	130,010	128,846	137,239	140,401	157,888	150,288	154,992		Group health & life	177,132	19,244	12.2%	22,140	14.3%
44,063	44,433	44,156	52,690	52,680	59,055	66,505	63,217	63,217		Payroll taxes + ins	68,704	2,199	3.3%	5,487	8.7%
537,123	552,231	579,017	636,977	680,291	714,966	758,459	746,168	746,168	(12,291)	SALARIES	809,989	51,530	6.8%	63,821	8.6%
225,038	256,121	283,921	293,926	325,026	342,888	397,627	384,056	388,760	(8,867)	BENEFITS	429,917	32,290	8.1%	41,157	10.6%

FORM
LB-31

DETAILED REQUIREMENTS

GENERAL FUND
(Name of Fund)

Historical Data											REQUIREMENTS FOR: Materials & Services					Budget for Next Year 2026-2027				
1	Actual						Adopted Budget This Year Year 2025-2026	Projected actual This Year	SUPPL Budget 1 This Year Year 2025-2026	\$ Change vs prev.	1	Object Classification	Detail	Proposed by Budget Officer	\$ Change vs orig.	% Change	\$ Change vs prev.	% Change	1	
	First Preceding Year 2019-2020	Prior Year Year 2020-2021	Prior Year Year 2021-2022	Prior Year Year 2022-2023	Prior Year Year 2023-2024	Prior Year Year 2024-2025														2
2	106,399	97,097	110,210	156,345	146,070	147,992	128,500	190,444	186,500	58,000	2	Collection Development (Books, audiovisual, digital, etc)	140,500	12,000	9.3%	(46,000)	-24.7%	2		
3	13,827	15,172	14,843	16,232	17,696	16,538	24,000	18,226	19,200	(4,800)	3	Library Consortium (Sage Catalog / Courier)	24,500	500	2.1%	5,300	27.6%	3		
4	57,695	211,200	60,179	51,447	60,899	73,351	60,000	82,787	77,500	17,500	4	Facilities Maintenance	61,000	1,000	1.7%	(16,500)	-21.3%	4		
5	17,522	21,792	22,500	26,400	26,400	26,400	25,000	24,200	25,000	0	5	Janitorial Contract	25,000	0	0.0%	0	0.0%	5		
6	3,537	5,866	2,092	2,833	3,810	3,560	3,200	3,053	3,200	0	6	Janitorial Supplies	3,200	0	0.0%	0	0.0%	6		
7	2,262	2,083	2,323	2,695	3,995	4,700	3,000	6,236	6,500	3,500	7	Equipment Maintenance Services / Lease	6,500	3,500	116.7%	0	0.0%	7		
8	21,353	34,274	62,687	39,659	27,920	44,650	43,000	78,867	84,600	41,600	8	Computer Maintenance	57,000	14,000	32.6%	(27,600)	-32.6%	8		
9	6,587	8,167	12,411	12,153	7,529	8,313	10,000	16,064	17,500	7,500	9	Bookmobile & Vehicle Operations	17,500	7,500	75.0%	0	0.0%	9		
10	20,619	21,493	20,493	22,542	26,984	30,512	31,450	33,768	34,000	2,550	10	Insurance	38,500	7,050	22.4%	4,500	13.2%	10		
11	808	2,132	3,519	4,401	4,219	2,089	5,000	3,525	5,000	0	11	Travel and Training	5,000	0	0.0%	0	0.0%	11		
12	0	6,221	0	3,587	0	0	6,500	0	6,500	0	12	Election	4,000	(2,500)		(2,500)		12		
13	7,500	7,700	7,900	8,500	9,250	11,000	11,000	12,000	12,000	1,000	13	Audit	15,000	4,000	36.4%	3,000	25.0%	13		
14	1,456	1,569	1,821	1,997	1,318	2,798	3,000	4,006	4,000	1,000	14	Bookkeeping	4,000	1,000	33.3%	0	0.0%	14		
15	3,300	3,246	2,385	3,800	3,570	3,144	4,000	6,359	6,500	2,500	15	Dues and subscriptions	5,500	1,500	37.5%	(1,000)	-15.4%	15		
16	2,000	2,000	2,000	2,114	11,310	0	0	0	0	0	16	Debt Service	0	0		0		16		
17	2,528	5,761	3,483	3,222	3,042	4,163	4,000	4,721	5,000	1,000	17	Marketing/Publication	6,500	2,500	62.5%	1,500	30.0%	17		
18	1,211	1,169	1,066	1,415	1,827	1,843	1,500	0	1,500	0	18	Financial Mgt Fees	1,500	0	0.0%	0	0.0%	18		
19	801	189	630	312	442	531	500	531	600	100	19	Legal Administration	650	150	30.0%	50	8.3%	19		
20		628	808	1,284	929	1,005	1,200	956	1,200	0	20	Professional services	1,200	0		0		20		
21	1,193	1,580	13,820	3,902	3,725	2,952	3,500	4,337	5,000	1,500	21	Public Programs	5,000	1,500	42.9%	0	0.0%	21		
22	4,335	2,538	2,817	3,976	3,668	5,056	4,000	5,293	4,000	0	22	Branch Mileage / BCLD Courier	6,500	2,500	62.5%	2,500	62.5%	22		
23	24,845	26,377	17,678	17,629	20,028	14,622	18,000	21,309	18,000	0	23	Library Services Supplies	18,000	0	0.0%	0	0.0%	23		
24	8,221	8,928	10,595	15,020	11,074	13,934	14,750	12,741	17,400	2,650	24	Youth Programs (Summer Reading, storytime, teen)	15,000	250	1.7%	(2,400)	-13.8%	24		
25	885	928	943	972	1,104	1,219	1,500	1,332	1,500	0	25	Postage/Freight	1,500	0	0.0%	0	0.0%	25		
26	41,655	42,098	42,018	50,905	47,540	46,637	54,750	43,318	52,950	(1,800)	26	Utilities	54,650	(100)	-0.2%	1,700	3.2%	26		
27	16,638	17,138	17,251	17,738	18,585	23,988	22,150	19,688	20,220	(1,930)	27	Telecommunications	21,300	(850)	-3.8%	1,080	5.3%	27		
28	0										28	Special contracts - grants, tech support travel						28		
29											29	Miscellaneous						29		
30											30							30		
31											31							31		
32											32	Total Full Time Equivalent (FTE)*						32		
33											33	Ending balance (prior years)						33		
34											34	UNAPPROPRIATED ENDING FUND BALANCE						34		
35	367,177	547,346	436,472	471,080	462,934	490,996	483,500	593,759	615,370	131,870	35	TOTAL REQUIREMENTS	539,000	55,500	11.5%	(76,370)	-12.4%	35		

150-504-031 (Rev 10-16)

0

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

FORM
LB-30

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

County Library
of Municipal Corp

(name of fund)

Line Item	Historical Data						Adopted Budget This Year Year 2025-2026	Projected actual This Year	SUPPL Budget 1 This Year Year 2025-2026	\$ Change vs prev.	REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget For Next Year 2026-2027					Line Item	
	Actual											Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs prev.	% Change		
	First Preceding Year 2019-2020	Prior Year Year 2020-2021	Prior Year Year 2021-2022	Prior Year Year 2022-2023	Prior Year Year 2023-2024	Prior Year Year 2024-2025												
1											1	PERSONNEL SERVICES					1	
2	537,123	552,231	579,017	636,977	680,291	744,966	758,459	746,168	746,168	(12,291)	2	Salaries	809,989	51,530	6.8%	63,821	8.6%	2
3	225,038	256,121	282,925	293,926	325,026	342,888	397,627	384,056	388,760	(8,867)	3	Benefits	429,917	32,290	8.1%	41,157	10.6%	3
4											4	Special Contracts - Grants, Tech Support, Job Training						4
5			996								5	Severance						5
6											6	Payroll Expenses						6
7											7							7
8	762,161	808,352	862,938	930,903	1,005,317	1,087,854	1,156,086	1,130,224	1,134,928	(21,158)	8	TOTAL PERSONNEL SERVICES	1,239,907	83,820	7.3%	104,978	9.2%	8
9	14.9	15.2	15.6	15.6	15.7	15.7	15.8		15.8		9	Total Full-Time Equivalent (FTE)	15.8					9
10											10	MATERIALS AND SERVICES					10	
11	106,399	97,097	110,210	156,345	146,070	147,992	128,500	190,444	186,500	58,000	11	Collection Development	140,500	12,000	9.3%	(46,000)	-24.7%	11
12	13,827	15,172	14,843	16,232	17,696	16,538	24,000	18,226	19,200	(4,800)	12	Library Consortium	24,500	500	2.1%	5,300	27.6%	12
13	102,369	275,215	149,781	123,034	123,024	152,662	134,200	195,142	196,800	62,600	13	Facilities & IT Maintenance	152,700	18,500	13.8%	(44,100)	-22.4%	13
14	39,416	51,688	55,925	54,963	55,306	60,037	71,650	70,203	81,300	9,650	14	Corporate Costs	86,850	15,200	21.2%	5,550	6.8%	14
15	103,166	106,174	103,713	118,393	109,528	113,768	125,150	119,745	131,570	6,420	15	Library Operations	134,450	9,300	7.4%	2,880	2.2%	15
16											16							16
17											17							17
18											18							18
19											19							19
21											21							21
22											22							22
23											23							23
24											24							24
25											25							25
27	365,177	545,346	434,472	468,967	451,624	490,996	483,500	593,759	615,370	131,870	27	TOTAL MATERIALS AND SERVICES	539,000	55,500	11.5%	(76,370)	-12.4%	27
28											28	CAPITAL OUTLAY					28	
29	10,283	7,864	0	6,835	17,906	24,925	20,000	20,000	20,000	0	29		25,000	5,000	25.0%	5,000	25.0%	29
30											30							30
31											31							31
32											32							32
33											33							33
34											34							34
35	10,283	7,864	0	6,835	17,906	24,925	20,000	20,000	20,000	0	35	TOTAL CAPITAL OUTLAY	25,000	5,000	25.0%	5,000	25.0%	35
36	1,137,621	1,361,562	1,297,410	1,406,705	1,474,847	1,603,775	1,659,586	1,743,983	1,770,298	110,712	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,803,907	144,320	8.7%	33,608	1.9%	36

19.7% -4.7% 8.4% 4.8% 8.7% 3.5% 6.7% 8.7%

**FORM
LB-30**

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

											General Fund							
											(name of fund)					icip:		
Historical Data							Projected actual This Year	SUPPL Budget 1 This Year Year 2025-2026	\$ Change vs orig.	REQUIREMENTS DESCRIPTION	Budget For Next Year 2026-2027							
Actual						Adopted Budget This Year Year 2025-2026					Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs prev.	% Change			
First Preceding Year 2019-2020	Prior Year Year 2020-2021	Prior Year Year 2021-2022	Prior Year Year 2022-2023	Prior Year Year 2023-2024	Prior Year Year 2024-2025													
1											1	PERSONNEL SERVICES NOT ALLOCATED						1
2											2							2
3											3							3
4	0	0	0	0	0	0	0	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											7							7
8											8							8
9	0	0	0	0	0	0	0	0	0	0	9	TOTAL MATERIALS AND SERVICES	0.0					9
10											10	CAPITAL OUTLAY NOT ALLOCATED						10
11											11							11
12											12							12
13	0	0	0	0	0	0	0	0	0	0	13	TOTAL CAPITAL OUTLAY	0					13
14											14	DEBT SERVICE						14
15	2,000	2,000	2,000	2,114	11,310	0	0	0	0	0	15	Debt service - Baker City LID Resort St Project						15
16											16							16
17	2,000	2,000	2,000	2,114	11,310	0	0	0	0	0	17	TOTAL DEBT SERVICE	0					17
18											18	SPECIAL PAYMENTS						18
19											19							19
21	0	0	0	0	0	0	0	0	0	0	21	TOTAL SPECIAL PAYMENTS	0					21
22											22	INTERFUND TRANSFERS						22
23	2,500	1,000	2,500	3,000	12,000	5,000	5,000	5,000	0	0	23	Transfer - Technology, Election, Memorial	5,000	0		0	0.0%	23
24	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0	0	24	Transfer - Severance Liability	10,000	0	0.0%	0	0.0%	24
25	40,000	107,555	32,289	15,000	42,586	0	100,000	100,000	0	0	25	Transfer - Capital Improvement Fund	50,000	(50,000)		(50,000)	-50.0%	25
27											27							27
28	52,500	118,555	44,789	18,000	64,586	15,000	115,000	115,000	0	0	28	TOTAL INTERFUND TRANSFERS	65,000	(50,000)	-43.5%	(50,000)	-43.5%	28
29							15,559		13,574	(1,985)	29	OPERATING CONTINGENCY	34,491	18,932				29
30							655,000		655,000	0	30	RESERVED FOR FUTURE EXPENDITURE	700,000	45,000	6.9%	45,000	6.9%	30
31							0	0	0	0	31	UNAPPROPRIATED ENDING BALANCE						31
32	54,500	120,555	46,789	20,114	75,896	15,000	785,559	115,000	783,574	(1,985)	32	Total Requirements NOT ALLOCATED	799,491	13,932	1.8%	15,917	2.0%	32
33	1,137,621	1,361,562	1,297,410	1,406,705	1,474,847	1,603,775	1,659,586		1,770,298	110,712	33	Total Requirements for ALL Org.Units/Programs within fund	1,803,907	144,320	8.7%	33,608	1.9%	33
34	476,306	498,209	535,329	610,785	643,262	774,834					34	Ending balance (prior years)						34
35	1,668,427	1,980,326	1,879,528	2,037,604	2,194,005	2,393,609	2,445,145	115,000	2,553,872	108,727	35	TOTAL REQUIREMENTS	2,603,398	158,252	6.5%	49,525	1.9%	35

FORM
LB-10

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

OTHER USES
(Fund)

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

Historical Data											DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027					
Actual						Adopted Budget	Projected actual	SUPPL Budget 1	\$ Change vs prev.	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body				
First Preceding Year 2019-2020	Prior Year Year 2020-2021	Prior Year Year 2021-2022	Prior Year Year 2022-2023	Prior Year Year 2023-2024	Prior Year Year 2024-2025	This Year Year 2025-2026	This Year	This Year Year 2025-2026									
1														1	RESOURCES		
2											2	Cash on hand * (cash basis), or					
3	159,265	167,979	164,792	177,242	188,082	213,457	245,000	234,014	235,000	(10,000)	3	Working Capital (accrual basis)			260,000		
4											4	Previously levied taxes estimated to be received					
5	3,244	1,282	909	5,015	9,425	10,683	12,000	7,815	12,000	0	5	Interest			12,000		
6	12,500	11,000	12,500	3,000	15,000	15,000	15,000	15,000	15,000	0	6	Transferred IN, from other funds			15,000		
7	500	10,000	3,900	-	7,000	2,500	10,000	10,000	10,000	0	7	Grants and Loans			10,000		
8	1,285	2,675	1,100	5,532	2,000	75	3,000	700	3,000	0	8	Donations			1,500		
9	4,695	3,712	5,413	3,485	3,876	5,658	4,000	2,489	4,000	0	9	Book Sales			4,000		
10				6,891	265						10	Other financing sources					
11	181,489	196,648	188,614	201,165	225,648	247,373	289,000	270,018	279,000	(10,000)	11	Total Resources, except taxes to be levied			302,500	0	0
12											12	Taxes estimated to be received					
13											13	Taxes collected in year levied					
14	181,489	196,648	188,614	201,165	225,648	247,373	289,000	270,018	279,000	(10,000)	14	TOTAL RESOURCES			302,500	0	0
15											15	REQUIREMENTS **					
16											16	Org Unit or Prog & Activity	Object Classification	Detail			
17	0	0	0	0	0	0	0	0	0	0	17	Personnel		Wages	0		
18	0	0	0	0	0	0	0	0	0	0	18	Personnel		Payroll taxes & related	0		
19											19						
20	3,510	25,856	7,972	10,134	8,654	9,471	141,750	1,967	131,750	(10,000)	20	M&S		Memorial & Grants Dept.	139,250		
21	0	0	0	0		-	1,000	0	1,000	0	21	M&S		Election reserve	1,000		
22	0	0	0	0	342	-	2,000	0	2,000	0	22	M&S		Literacy Dept.	2,000		
23	0	0	0	0		-	15,000	0	15,000	0	23	M&S		Technology Dept. Reserve	20,000		
24	0	0								0	24	M&S		Capital Projects - MOVED TO SPEC FUND			
25	0	0	0	0		-	125,000	0	125,000	0	25	M&S	CONT.	Severance Liability Dept. Contingency	135,000		
26	0	0	0	0	144	-	250	108	250	0	26	M&S		Corporate Costs (Bank & sales fees)	250		
27	10,000	6,000	3,400	3,000	3,000	4,000	4,000	0	4,000	0	27	TRANSFER		Transfer Out	5,000		
28											28						
29											29						
30	167,979	164,792	177,242	188,031	213,508	233,902					30	Ending balance (prior years)					
31							0	267,943	0	0	31	UNAPPROPRIATED ENDING FUND BALANCE			0	0	0
32	181,489	196,648	188,614	201,165	225,648	247,373	289,000	270,018	279,000	(10,000)	32	TOTAL REQUIREMENTS			302,500	0	0

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

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

**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: **2029**

**CAPITAL INVESTMENT
(Fund)**

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

	Historical Data						Adopted Budget This Year Year 2025-2026	Projected This Year	SUPPL Budget 1 This Year Year 2025-2026	\$ CHG This Year	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026 -27						
	Actual		Prior Year Year 2021-2022	Prior Year Year 2022-2023	Prior Year Year 2023-2024	Prior Year Year 2024-2025						Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2019-2020	Prior Year Year 2020-2021																
1										1	RESOURCES			1				
2	-									2	Cash on hand * (cash basis), or			2				
3	-	50,382	158,594	104,638	81,356	93,639	100,000	98,318	100,000	0	3	175,000			3			
4											4	Previously levied taxes estimated to be received			4			
5	382	657	818	2,740	4,629	4,679	7,500	6,199	7,500	0	5	6,500			5			
6	55,000	107,555	32,289	15,000	42,586	0	100,000	100,000	100,000	0	6	50,000			6			
7				5,250	0	0	5,000	0	5,000	0	7	5,000			7			
8											8				8			
9											9				9			
10	55,382	158,594	191,701	127,628	128,571	98,318	212,500	204,517	212,500	0	10	236,500	0	0	10			
11											11	Taxes estimated to be received			11			
12											12	Taxes collected in year levied			12			
13	55,382	158,594	191,701	127,628	128,571	98,318	212,500	204,517	212,500	0	13	TOTAL RESOURCES			236,500	0	0	13
14											14	REQUIREMENTS **			14			
15											15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16	-	0	87,063	46,272	34,931	0	212,500	35,000	212,500	0	16			Facilities maintenance & repair	236,500			16
17											17							17
18											18							18
19											19							19
20											20							20
29	55,382	158,594	104,638	81,356	93,639	98,318					29	Ending balance (prior years)						29
30							0	169,517	0		30	UNAPPROPRIATED ENDING FUND BALANCE			0	0	0	30
31	55,382	158,594	191,701	127,628	128,570	98,318	212,500	204,517	212,500	0	31	TOTAL REQUIREMENTS			236,500	0	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.

FORM
LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

3.0%

SAGE LIBRARY SYSTEM

BAKER COUNTY LIBRARY DISTRICT

(Fund)

(Name of Municipal Corporation)

Historical Data											DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027					
Actual						Adopted Budget	Actual	SUPPL Budget 1	\$ Change vs orig.	Proposed By Budget Officer		\$ Change vs orig.	% Change				
First Preceding Year 2019-2020	Prior Year Year 2020-2021	Prior Year Year 2021-2022	Prior Year Year 2022-2023	Prior Year Year 2023-2024	Prior Year Year 2024-2025	This Year Year 2025-2026	YTD	This Year Year 2025-2026									
1											1	RESOURCES					
2											2	Cash on hand * (cash basis), or					
3	202,800	186,611	183,501	193,102	217,894	246,078	265,000	275,758	275,758	10,758	3	Working Capital (accrual basis)			280,000	15,000	1.5%
4											4	Previously levied taxes estimated to be received					
5	0	0	0	1,895	10,993	11,854	12,000	5,785	12,000	0	5	Interest			12,000	0	0.0%
6	217,125	221,836	227,556	246,892	261,796	267,661	278,943	277,989	278,943	0	6	Membership dues			280,000	1,057	0.4%
7											7	Transferred IN, from other funds					
8	58,300	61,101	60,950	64,660	67,893	67,893	80,000	34,450	80,000	0	8	Restricted grants			75,000	(5,000)	-6.3%
9	3,597	1,195	2,529	485	4,736	5,340	3,500	0	5,500	2,000	9	Miscellaneous revenue			5,500	2,000	
10											10	Proceeds from prior fiduciary account					
11											11						
12	481,822	470,743	474,536	507,034	563,312	598,826	639,443	593,982	652,200	12,758	12	Total Resources, except taxes to be levied			652,500	13,057	0.0%
13											13	Taxes estimated to be received					
14											14	Taxes collected in year levied					
15	481,822	470,743	474,536	507,034	563,312	598,826	639,443	593,982	652,200	12,758	15	TOTAL RESOURCES			652,500	13,057	0.0%
16											16	REQUIREMENTS **					
17											17	Org Unit or Prog & Activity	Object Classification	Detail			
18											18	PERSONNEL SERVICES					
19	67,037	67,397	67,689	72,469	72,597	75,791	82,620	38,228	82,620	0	19	PERSONNEL	SALARIES	Systems administrator	85,423	2,803	3.4%
20	6,050	6,319	6,547	7,030	7,577	7,881	8,160	4,039	8,160	0	20	PERSONNEL	SALARIES	Admin Assistant - Business Mgr	8,401	241	3.0%
21	73,087	73,716	74,236	79,499	80,174	83,672	90,780	42,267	90,780	0	21			Total Salaries	93,824	3,044	3.4%
22											22						
23	17,673	19,387	18,798	20,244	21,533	22,474	26,000	12,304	26,000	0	23	PERSONNEL	BENEFITS	Retirement	27,344		
24	7,697	3,534	5,679	6,082	6,133	6,401	6,796	3,233	6,796	0	24	PERSONNEL	BENEFITS	Social Security	7,178		
25	22	77	22	20	22	22	30	315	600	570	25	PERSONNEL	BENEFITS	Worker's compensation	732		
26	8,389	0	0	0	0	0	24,512	0	24,512	0	26	PERSONNEL	BENEFITS	Health insurance	20,467		
27	596	0	75	552	516	414	650	192	650	0	27	PERSONNEL	BENEFITS	State taxes	543		
28	94	0	0	0	0	0	0	0	0	0	28	PERSONNEL	BENEFITS	Life insurance	0		
29	93	110	97	97	153	113	150	0	150	0	29	PERSONNEL	BENEFITS	Payroll expenses	150		
30	34,563	23,076	24,671	26,995	28,358	29,424	58,138	16,045	58,708	570	30			Total benefits	56,414	(1,724)	-3.9%
31	107,650	96,792	98,907	106,494	108,532	113,096	148,918	58,312	149,488	570	31			TOTAL PERSONNEL SERVICES	150,238	1,320	0.5%
32											32						
33											33	MATERIALS & SERVICES					
34	352	234	234	0	234	160	250	160	175	(75)	34			Telecommunications	200	(50)	
35	5,003	11,116	4,211	5,029	7,652	20,060	10,000	17,503	20,000	10,000	35			Technology	20,000	10,000	
36	0	0	0	0	0	0	0	0	0	0	36			Accounting and auditing	0	0	
37	2,200	1,857	2,160	2,215	2,292	2,226	2,600	2,600	2,600	0	37			Administrative services (BCLD)	2,400	(200)	
38	63,250	64,190	66,450	70,783	74,545	77,646	81,090	39,725	80,100	(990)	38			Contracted service - System support (JG)	82,503	1,413	
39	3,865	2,552	3,403	5,118	3,090	8,182	13,500	1,826	13,500	0	39			Contracted service - Technical	13,500	0	
40	0	0	0	0	0	0	3,000	3,000	3,000	0	40			Contracted service - website		(3,000)	
41	4,832	1,756	6,458	2,431	4,959	6,231	5,000	1,975	6,300	1,300	41			Dues and subscriptions	6,500	1,500	
42	61	47	59	67	75	78	60	60	60	0	42			Postage/freight	100	40	
43	0	0	0	0	0	0	25	25	25	0	43			Printing	0	(25)	
44	1,250	756	390	458	1,542	11	500	13	500	0	44			Supplies, Office	500	0	
45	2,488	84	0	0	551	0	2,000	2,000	2,000	0	45			Travel	2,000	0	
46	175	55	55	1,250	0	0	500	500	500	0	46			Training & Professional Developmt	500	0	
47	89,084	94,027	99,107	95,295	111,945	110,888	120,000	75,847	120,000	0	47			Courier	115,000	(5,000)	
48	15,000	2,624	0	0	0	0	0	0	0	0	48			Misc (Member credits)	0		

2254

49	187,560	179,298	182,527	182,646	206,885	225,482	238,525	137,049	248,760	10,235	49			TOTAL MATERIALS & SERVICES	243,203	4,678	2.0%	49
50											50							50
51											51	RESERVE		RESERVE FUNDS				51
52	0	11,152	0	0	1,817	1,543	15,000	15,000	15,000	0	52			Capital outlay	15,000	0		52
53	0	0	0	0	0	0	30,000	30,000	30,000	0	53			RFE (Operating Contingency)	30,000	0		53
54											54							54
55											55							55
56	186,612	183,501	193,102	217,894	246,078	258,705					56			Ending balance (prior years)				56
57							207,000	207,000	208,953	1,953	57			UNAPPROPRIATED ENDING FUND BALANCE	214,059			57
58	481,822	470,743	474,536	507,034	563,312	598,826	639,443	447,361	652,201	12,758	58			TOTAL REQUIREMENTS	652,500	13,058	2.0%	58

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

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0	0	0	0	0	0	0	146,621	0							0
186,612	183,501	193,102	217,894	246,078	258,705	252,000	252,000	253,953						TOTAL RESERVES	259,059
233,313	213,794	217,955	223,995	242,788	265,345	303,943		312,748						MEMBER DUES NEED (OPS LESS GRANT/FE	312,941
-16,188	8,042	9,601	22,897	19,008	2,316	-25,000		-33,805						Member Dues DEFICIT	-12,474
					\$ 146,102										
67,037	67,397	67,689	72,469	72,597	75,791	82,620		82,620						Sage Admin	85,423
33,759	22,921	24,477	26,326	27,666	28,875	54,808		54,808						Sage Admin Benefits	52,489
100,796	90,318	92,166	98,795	100,263	104,666	137,428		137,428							137,912
	-10%	2%	7%	1%	4%	10%		0%							0%
63,250	64,190	66,450	70,783	74,545	77,646	81,090		80,100						Sage Support	82,503
	1%	4%	7%	5%	4%	4%		-1%							2%
164,046	154,508	158,616	169,578	174,808	182,312	218,518		217,528						TOTAL ADMIN COST	220,415
	-6%	3%	7%	3%	4%	20%		0%							1%

BAKER COUNTY LIBRARY DISTRICT

Budget Committee Report - Proposed FY2026-27 Budget Summary

May 20, 2026

Proposed FY2026-27 Budget Compared with FY2025-26 Original Budget

Executive Summary

The proposed FY2026-27 budget totals \$3,794,898, compared with the FY2025-26 original budget of \$3,586,088, an increase of \$208,810, or approximately 5.8%. The increase is concentrated primarily in the General Fund, with smaller increases in the Other Uses Fund, Capital Investment Reserve Fund, and Sage Library System Fund.

The proposed budget does five main things:

1. Maintains current library operations and staffing capacity at 15.8 FTE.
2. Absorbs continued salary and benefit cost increases, especially PERS and health insurance.
3. Increases General Fund operating reserve capacity for July-November cash flow.
4. Continues long-term capital planning with a \$50,000 transfer to the Capital Investment Reserve.
5. Maintains current permanent and local option tax rates, with no bond debt service levy proposed.

Fund-Level Changes

Fund	FY2025-26 Original	FY2026-27 Proposed	Change	Main explanation
General Fund	\$2,445,145	\$2,603,398	+\$158,253	Higher taxes, beginning working capital, personnel, materials and services, and operating reserve
Other Uses Fund	\$289,000	\$302,500	+\$13,500	Higher working capital and designated reserves
Reserve Fund - Capital Investment	\$212,500	\$236,500	+\$24,000	Higher working capital; continued capital reserve strategy
Sage Library System Fund	\$639,443	\$652,500	+\$13,057	Stable fund with modest increases in working capital, dues, and operating costs
Total	\$3,586,088	\$3,794,898	+\$208,810	Primarily General Fund growth

1. General Fund

General Fund resources increase by \$158,253

The proposed General Fund budget increases from \$2,445,145 in the FY2025-26 original budget to \$2,603,398 in FY2026-27, an increase of \$158,253, or approximately 6.5%. The increase is primarily from higher beginning net working capital and higher current-year property tax estimates.

Resource	FY2025-26 Original	FY2026-27 Proposed	Change
Net working capital	\$775,000	\$840,000	+\$65,000
Previously levied taxes	\$65,000	\$65,000	\$0
Interest	\$45,000	\$45,000	\$0
Transfers in	\$3,500	\$3,500	\$0
Fines and fees	\$12,000	\$12,000	\$0

Ready to Read grant	\$9,000	\$9,000	\$0
Other tax revenues	\$1,500	\$1,500	\$0
Federal revenue / E-rate	\$16,500	\$10,750	-\$5,750
Donations, grants, and miscellaneous	\$1,250	\$1,250	\$0
Fiscal agency fee	\$2,235	\$2,235	\$0
Other financing sources	\$14,000	\$14,000	\$0
Taxes estimated to be received	\$1,500,160	\$1,599,162	+\$99,002
Total General Fund resources	\$2,445,145	\$2,603,398	+\$158,253

The historical trend is favorable. General Fund resources have grown from \$1.668 million in FY2019-20 to the proposed \$2.603 million in FY2026-27. Beginning net working capital has also grown substantially, from \$272,341 in FY2019-20 to a proposed \$840,000, reflecting the District’s effort to maintain adequate cash flow and reduce reliance on short-term borrowing.

The most notable negative revenue change is Federal E-rate revenue, which decreases from \$16,500 to \$10,750, a reduction of \$5,750, or 34.8%. Most other non-tax revenue categories are budgeted flat, indicating a conservative approach to uncertain or variable revenue sources.

Takeaway: The General Fund revenue increase is not from new tax rates. It reflects projected assessed value growth, collection assumptions, and stronger beginning working capital. The proposal maintains the permanent tax rate of \$0.5334 per \$1,000 and the local option levy rate of \$0.249 per \$1,000.

General Fund Personnel Services increase by \$83,820

General Fund Personnel Services increase from \$1,156,086 in the FY2025-26 original budget to \$1,239,907 in the FY2026-27 proposed budget, an increase of \$83,820, or 7.3%. Total FTE remains unchanged at 15.8, so the increase reflects compensation and benefit cost growth rather than additional staffing.

Personnel category	FY2025-26 Original	FY2026-27 Proposed	Change
Salaries	\$758,459	\$809,989	+\$51,530
Benefits	\$397,627	\$429,917	+\$32,290
Total Personnel Services	\$1,156,086	\$1,239,907	+\$83,820
FTE	15.8	15.8	No change

The historical trend shows steady growth in Personnel Services, from \$762,161 in FY2019-20 to the proposed \$1,239,907. Salaries are proposed to increase by 6.8%, while benefits increase by 8.1%. Major benefit lines include PERS at \$184,081, group health insurance at \$176,092, and Social Security/FICA at \$61,964.

Takeaway: This is one of the central budget drivers for FY2026-27. The proposed budget maintains current staffing capacity while absorbing COLA, step increases, payroll taxes, PERS, health insurance, and other benefit costs. For Budget Committee discussion, the key issue is not staffing expansion, but the sustainability of compensation and benefit obligations over time.

General Fund Materials and Services increase by \$55,500

General Fund Materials and Services increase from \$483,500 in the FY2025-26 original budget to \$539,000 in the FY2026-27 proposed budget, an increase of \$55,500, or 11.5%. Compared with the FY2025-26 supplemental budget, however, the proposed amount is lower, suggesting that some current-year spending authority was one-time or project-driven.

Major increases from the FY2025-26 original budget include:

Line item	FY2025-26 Original	FY2026-27 Proposed	Change
Collection Development	\$128,500	\$140,500	+\$12,000

Library Consortium	\$24,000	\$24,500	+\$500
Facilities Maintenance	\$60,000	\$61,000	+\$1,000
Equipment Maintenance Services / Lease	\$3,000	\$6,500	+\$3,500
Computer Maintenance	\$43,000	\$57,000	+\$14,000
Bookmobile and Vehicle Operations	\$10,000	\$17,500	+\$7,500
Insurance	\$31,450	\$38,500	+\$7,050
Audit	\$11,000	\$15,000	+\$4,000
Bookkeeping	\$3,000	\$4,000	+\$1,000
Dues and Subscriptions	\$4,000	\$5,500	+\$1,500
Marketing / Publication	\$4,000	\$6,500	+\$2,500
Public Programs	\$3,500	\$5,000	+\$1,500
Branch Mileage / BCLD Courier	\$4,000	\$6,500	+\$2,500
Youth Programs	\$14,750	\$15,000	+\$250

Some lines decrease:

Line item	FY2025-26 Original	FY2026-27 Proposed	Change
Election	\$6,500	\$4,000	-\$2,500
Utilities	\$54,750	\$54,650	-\$100
Telecommunications	\$22,150	\$21,300	-\$850

The largest increases are in Computer Maintenance, Collection Development, Bookmobile and Vehicle Operations, Insurance, and Audit. These categories reflect ongoing pressure in technology, collections, insurance markets, vehicle costs, and professional services.

Takeaway: Materials and Services growth is broad but not concentrated in a single new initiative. The increase supports core operations: collections, technology, facilities, vehicles, insurance, audit, programs, and branch logistics. This budget category is historically more variable than Personnel Services because it absorbs one-time projects, repairs, inflation, and service changes.

General Fund Capital Outlay increases by \$5,000

General Fund Capital Outlay increases from \$20,000 to \$25,000, a \$5,000 increase. This continues a modest level of capital project authority within the General Fund, separate from the larger Capital Investment Reserve Fund.

Takeaway: This provides limited flexibility for qualifying capital outlays while larger facility and capital needs are planned through the Capital Investment Reserve.

General Fund not-allocated requirements increase by \$13,932

General Fund not-allocated requirements increase from \$785,559 in the FY2025-26 original budget to \$799,491 in the FY2026-27 proposed budget, an increase of \$13,932, or 1.8%.

Not-allocated item	FY2025-26 Original	FY2026-27 Proposed	Change
Transfer - Technology, Election, Memorial	\$5,000	\$5,000	\$0
Transfer - Severance Liability	\$10,000	\$10,000	\$0
Transfer - Capital Improvement Fund	\$100,000	\$50,000	-\$50,000
Total Interfund Transfers	\$115,000	\$65,000	-\$50,000
Operating Contingency	\$15,559	\$34,491	+\$18,932
Reserve for Future Expenditure	\$655,000	\$700,000	+\$45,000
Total Not Allocated	\$785,559	\$799,491	+\$13,932

The largest policy change is the shift within not-allocated requirements: the transfer to the Capital Investment Fund is reduced from \$100,000 to \$50,000, while the reserve for future expenditure increases from \$655,000 to \$700,000 and operating contingency increases from \$15,559 to \$34,491.

Takeaway: This reflects a stronger emphasis on General Fund cash-flow resilience for FY2026-27. The budget still contributes meaningfully to the Capital Investment Reserve, but at a lower level than the unusually large FY2025-26 original transfer. The proposed \$700,000 reserve for future expenditure is a major feature of the budget and supports operations before property tax receipts are received.

General Fund Resources and Requirements Summary

Category	FY2025-26 Original	FY2026-27 Proposed	Change
Total General Fund resources	\$2,445,145	\$2,603,398	+\$158,253
Total Personnel Services	\$1,156,086	\$1,239,907	+\$83,820
Total Materials and Services	\$483,500	\$539,000	+\$55,500
Total Capital Outlay	\$20,000	\$25,000	+\$5,000
Total Not Allocated	\$785,559	\$799,491	+\$13,932
Total Requirements	\$2,445,145	\$2,603,398	+\$158,253

2. Other Uses Fund

The proposed Other Uses Fund increases from \$289,000 in the FY2025-26 original budget to \$302,500 in FY2026-27, an increase of \$13,500.

Resource changes

Resource	FY2025-26 Original	FY2026-27 Proposed	Change
Working capital	\$245,000	\$260,000	+\$15,000
Interest	\$12,000	\$12,000	\$0
Transfers in	\$15,000	\$15,000	\$0
Grants and loans	\$10,000	\$10,000	\$0
Donations	\$3,000	\$1,500	-\$1,500
Book sales	\$4,000	\$4,000	\$0
Total resources	\$289,000	\$302,500	+\$13,500

Requirement changes

Requirement	FY2025-26 Original	FY2026-27 Proposed	Change
Memorial and Grants	\$141,750	\$139,250	-\$2,500
Election reserve	\$1,000	\$1,000	\$0
Literacy	\$2,000	\$2,000	\$0
Technology reserve	\$15,000	\$20,000	+\$5,000
Severance liability contingency	\$125,000	\$135,000	+\$10,000
Corporate costs	\$250	\$250	\$0
Transfer out	\$4,000	\$5,000	+\$1,000
Total requirements	\$289,000	\$302,500	+\$13,500

Takeaway: The Other Uses Fund increase is mainly a reserve adjustment. Working capital increases by \$15,000, and the requirements side increases the Technology Reserve by \$5,000 and Severance Liability contingency by \$10,000. This fund continues to serve as a special-purpose reserve and designated-resource fund rather than a core operating fund.

3. Reserve Fund - Capital Investment

The proposed Capital Investment Reserve Fund increases from \$212,500 in the FY2025-26 original budget to \$236,500 in FY2026-27, an increase of \$24,000.

Resource changes

Resource	FY2025-26 Original	FY2026-27 Proposed	Change
Working capital	\$100,000	\$175,000	+\$75,000
Interest	\$7,500	\$6,500	-\$1,000
Transfers in	\$100,000	\$50,000	-\$50,000
Grants and loans	\$5,000	\$5,000	\$0
Total resources	\$212,500	\$236,500	+\$24,000

The full proposed amount of \$236,500 is budgeted for facilities maintenance and repair. The legal sheet identifies the fund purpose as major anticipated maintenance and repairs of District facilities or other capital assets.

Takeaway: The Capital Investment Reserve continues to grow even though the annual transfer from the General Fund drops from \$100,000 to \$50,000. The increase is possible because of higher beginning working capital. This indicates that the District is preserving prior reserve accumulation while continuing a moderate annual contribution for future capital needs.

4. Sage Library System Fund

The proposed Sage Library System Fund increases from \$639,443 in the FY2025-26 original budget to \$652,500 in FY2026-27, an increase of \$13,057.

Sage resource changes

Resource	FY2025-26 Original	FY2026-27 Proposed	Change
Working capital	\$265,000	\$280,000	+\$15,000
Interest	\$12,000	\$12,000	\$0
Membership dues	\$278,943	\$280,000	+\$1,057
Restricted grants	\$80,000	\$75,000	-\$5,000
Miscellaneous revenue	\$3,500	\$5,500	+\$2,000
Total resources	\$639,443	\$652,500	+\$13,057

Sage requirement changes

Requirement	FY2025-26 Original	FY2026-27 Proposed	Change
Personnel Services	\$148,918	\$150,238	+\$1,320
Materials and Services	\$238,525	\$243,203	+\$4,678
Capital Outlay	\$15,000	\$15,000	\$0
Operating Contingency	\$30,000	\$30,000	\$0
Unappropriated ending fund balance	about \$207,000	\$214,059	about +\$7,059
Total requirements	\$639,443	\$652,500	+\$13,057

The largest Sage operating lines remain system administration, contracted system support, courier, technology, and reserves. Courier is proposed at \$115,000, down from \$120,000 in the original current-year budget. Technology increases from \$10,000 to \$20,000, while contracted system support increases modestly from \$81,090 to \$82,503.

Takeaway: The Sage Fund remains largely stable. The modest increase reflects slightly higher working capital, dues, miscellaneous revenue, and operating costs, offset by a lower restricted grant estimate and lower courier budget. The fund continues to preserve a substantial unappropriated ending balance for Sage operations.

Major Trends and Developments for Budget Committee Attention

1. The proposed budget maintains service capacity rather than expanding staffing

The General Fund maintains 15.8 FTE, the same as the FY2025-26 original budget. The personnel increase is driven by compensation and benefit cost growth, not additional staffing.

2. Personnel and benefits are the largest structural cost pressure

General Fund Personnel Services increase by \$83,820, or 7.3%. Salaries increase 6.8%, while benefits increase 8.1%. The increase in employee salaries is due to a combination of the 3.6% Cost of Living Increase and 14 staff meriting STEP increases with their performance and longevity of service. Health insurance and PERS continue to be major long-term budget pressures.

3. General Fund resources remain strong

The General Fund increase is supported by higher projected property tax receipts and higher beginning working capital. The beginning net working capital line increases from \$775,000 to \$840,000, and estimated current-year taxes increase from \$1,500,160 to \$1,599,162.

4. E-rate revenue declines

Federal E-rate revenue decreases by \$5,750, or 34.8%, from the FY2025-26 original budget. This is the most significant negative change among General Fund revenue lines and should be noted as a federal reimbursement change rather than a local service decision.

5. Materials and Services growth reflects operational cost pressure

Materials and Services increase by \$55,500, or 11.5%, over the FY2025-26 original budget. Major drivers include collection development, computer maintenance, vehicle operations (increased fuel costs), insurance, audit, marketing, public programs, and branch courier costs.

6. The operating reserve strategy is strengthened

The General Fund reserve for future expenditure increases from \$655,000 to \$700,000. This is one of the most important policy choices in the proposed budget. It supports July-November cash flow before property tax distributions are received and helps the District avoid short-term borrowing.

7. Capital reserve funding continues, but at a lower annual transfer level

The transfer to the Capital Investment Fund decreases from \$100,000 in the FY2025-26 original budget to \$50,000 in the FY2026-27 proposed budget. However, the Capital Investment Reserve Fund still increases overall from \$212,500 to \$236,500 because of higher working capital.

8. Other Uses Fund continues to support long-term liabilities and designated reserves

The Other Uses Fund increase is mainly tied to working capital, technology reserve, and severance liability contingency. This supports known or anticipated obligations rather than new ongoing operations.

9. Sage remains stable

The Sage Fund increases only modestly, from \$639,443 to \$652,500. Membership dues are nearly flat, restricted grants decline, and working capital increases. Sage continues to maintain operating contingency and a significant ending reserve.

Final Summary

The proposed FY2026-27 budget can be described as a maintenance, stabilization, and reserve-focused budget. It does not add staffing or propose a tax rate increase. Instead, it absorbs personnel and benefit cost growth, maintains service capacity, strengthens operating reserves, continues capital planning, and supports ongoing technology, facilities, collections, and regional system needs.

The proposed FY2026-27 budget increases total budget authority by \$208,810, or approximately 5.8%, compared with the FY2025-26 original budget. The increase is primarily in the General Fund, driven by higher projected property tax receipts, stronger beginning working capital, personnel and benefit cost growth, and operating reserve needs. Total FTE remains unchanged at 15.8. Materials and Services increase for collections, technology, insurance, audit, vehicle operations, and other operating costs. The budget increases the General Fund reserve for future expenditure to \$700,000 while continuing a \$50,000 transfer to the Capital Investment Reserve. Other Uses and Sage increase modestly, and the Capital Investment Reserve grows to \$236,500. Current permanent and local option tax rates are maintained.

RESOLUTION No. _FY2025-26.09

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 **2026-2027** in the total amount of **3,794,898 ***
 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, 2026, for the following purposes:

<u>General Fund</u>		<u>Debt Service Fund</u>	
Organizational Unit or Program:		Debt Service	0
Personnel Services.....	1,239,907	Total.....	\$0
Materials & Services.....	539,000		
 <u>Not Allocated to Organizational Unit or Program:</u>		<u>"Other Uses" Fund</u>	
Personnel Services.....	0	Org. Unit/Program: _____	297,500
Materials & Services.....	0	Special Payments.....	0
Capital Outlay.....	25,000	Transfers Out.....	5,000
Debt Service	0	Contingency.....	0
Special Payments.....	0	Total.....	\$302,500
Transfers Out.....	65,000	<u>Reserve Fund - Capital Investment</u>	
Contingency.....	34,491	Org. Unit/Program: _____	236,500
Total.....	\$1,903,398	Special Payments.....	0
		Transfers Out.....	0
		Contingency.....	0
		Total.....	\$236,500

EXHIBIT A. Fund Appropriations

<u>Sage Library System Fund</u>	
Org. Unit/Program: _____	408,441
Special Payments.....	0
Transfers Out.....	0
Contingency.....	30,000
Total.....	\$438,441

Total APPROPRIATIONS, All Funds . . .	\$2,880,839
Total Unappropriated and Reserve Amounts, All Funds . . .	914,059
TOTAL ADOPTED BUDGET . . .	\$3,794,898 *

*(*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 2026 - 2027 :

- (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 9, 2026.

X _____
 Signature

2026-2027 proposed

RESOLUTION No. FY2025-26.09

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total	VS PREVIOUS	
General Fund	\$1,239,907	\$539,000	\$25,000	\$0	\$65,000	\$34,491	\$0	\$700,000	\$2,603,398	\$49,525	1.90%
Other Uses Fund	\$0	\$297,500	\$0	\$0	\$5,000	\$0	\$0	\$0	\$302,500	\$23,500	7.77%
Reserve Fund - Capital Investment			\$236,500						\$236,500	\$24,000	10.15%
Sage Library System Fund	\$150,238	\$243,203	\$15,000	\$0	\$0	\$30,000	\$0	214,059	\$652,500	\$299	0.05%
TOTALS	\$1,390,144	\$1,079,703	\$276,500	\$0	\$70,000	\$64,491	\$0	\$914,059	\$3,794,898	\$97,325	2.56%
									\$ Change from prev.	\$97,325	
									% Change from prev.	2.56%	

2025-2026 supplemental 1

RESOLUTION No. FY2025-26.08

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total	VS PREVIOUS	
General Fund	\$1,134,928	\$615,370	\$20,000	\$0	\$115,000	\$13,574	\$0	\$655,000	\$2,553,872	\$108,727	4.26%
Other Uses Fund	\$0	\$275,000	\$0	\$0	\$4,000	\$0	\$0	\$0	\$279,000	-\$10,000	-3.58%
Reserve Fund - Capital Investment			\$212,500						\$212,500	\$0	0.00%
Sage Library System Fund	\$149,488	\$248,760	\$15,000	\$0	\$0	\$30,000	\$0	\$208,953	\$652,201	\$12,758	1.96%
TOTALS	\$1,284,416	\$1,139,130	\$247,500	\$0	\$119,000	\$43,574	\$0	\$863,953	\$3,697,573	\$111,485	3.02%
									\$ Change from prev.	\$111,485	
									% Change from prev.	3.02%	

2025-2026 approved

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total	VS PREVIOUS	
General Fund	\$1,156,086	\$483,500	\$20,000	\$0	\$115,000	\$15,559	\$0	\$655,000	\$2,445,145	\$331,887	13.57%
Other Uses Fund	\$0	\$285,000	\$0	\$0	\$4,000	\$0	\$0	\$0	\$289,000	\$75,000	25.95%
Reserve Fund - Capital Investment			\$212,500						\$212,500	\$53,311	25.09%
Sage Library System Fund	\$148,918	\$238,525	\$15,000	\$0	\$0	\$30,000	\$0	207,000	\$639,443	\$123,743	19.35%
TOTALS	\$1,305,004	\$1,007,025	\$247,500	\$0	\$119,000	\$45,559	\$0	\$862,000	\$3,586,088	\$583,941	16.28%
									\$ Change from prev.	\$583,941	
									% Change from prev.	16.28%	

RESOLUTION No._FY2025-26.08

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Baker County Library District hereby adopts the SUPPLEMENTAL BUDGET 1 for fiscal year 2025-2026 in the total amount of **\$3,697,573 ***
 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, 2024, for the following purposes:

General Fund	
<u>Organizational Unit or Program:</u>	
Personnel Services.....	1,134,928
Materials & Services.....	615,370
	0
	0
<u>Not Allocated to Organizational Unit or Program:</u>	
Personnel Services.....	0
Materials & Services.....	0
Capital Outlay.....	20,000
Debt Service	0
Special Payments.....	0
Transfers Out.....	115,000
Contingency.....	13,574
Total.....	\$1,898,872

Debt Service Fund	
Debt Service	0
Total.....	\$0

"Other Uses" Fund	
Org. Unit/Program: _____	275,000
Special Payments.....	0
Transfers Out.....	4,000
Contingency.....	0
Total.....	\$279,000

Reserve Fund - Capital Investment	
Org. Unit/Program: _____	212,500
Special Payments.....	0
Transfers Out.....	0
Contingency.....	0
Total.....	\$212,500

Sage Library System Fund	
Org. Unit/Program: _____	413,248
Special Payments.....	0
Transfers Out.....	0
Contingency.....	30,000
Total.....	\$443,248

Total APPROPRIATIONS, All Funds . . .	\$2,833,620
Total Unappropriated and Reserve Amounts, All Funds . . .	863,953
TOTAL ADOPTED BUDGET . . .	\$3,697,573 *

(*amounts with asterisks must match)

The above resolution statements were approved and declared adopted on June 9, 2026.

X _____
 Signature

Original adopted vs Suppl 1

RESOLUTION No. FY2025-26.08

General Fund

	Original Budget	Supplemental Budget 1	Adjustments to Budget	Adj. % to Original
Personnel Services	\$1,156,086	\$1,134,928	-21,158	-1.83%
Materials & Services	\$483,500	\$615,370	131,870	27.27%
Capital Outlay	\$20,000	\$20,000	0	0.00%
Debt Service	\$0	\$0	0	#DIV/0!
Total Expenditures	1,659,586	1,770,298	110,712	6.67%
Interfund Transfers	115,000	115,000	0	0.00%
Operating Contingency	15,559	13,574	-1,985	-12.76%
	1,790,145	1,898,872	108,727	6.07%
UEFB Reserve	655,000	655,000	0	0.00%
Total - General Fund	2,445,145	2,553,872	108,727	4.45%

Other Fund

	Original Budget	Supplemental Budget 1	Adjustments to Budget	Adj. % to Original
Personnel Services	\$0	\$0	0	#DIV/0!
Materials & Services	\$285,000	\$275,000	-10,000	-3.51%
Capital Outlay	\$0	\$0	0	0.00%
Debt Service	\$0	\$0	0	0.00%
Total Expenditures	285,000	275,000	-10,000	-3.51%
Interfund Transfers	\$4,000	\$4,000	0	0.00%
Operating Contingency	\$0	\$0	0	0.00%
	289,000	279,000	-10,000	-3.46%
UEFB Reserve	0	0	0	#DIV/0!
Total - Other Fund	289,000	279,000	-10,000	-3.46%

Sage Fund

	Original Budget	Supplemental Budget 1	Adjustments to Budget	Adj. % to Original
Personnel Services	\$148,918	\$149,488	570	0.38%
Materials & Services	\$238,525	\$248,760	10,235	4.29%
Capital Outlay	\$15,000	\$15,000	0	0.00%
Debt Service	\$0	\$0	0	0.00%
Total Expenditures	402,443	413,248	10,805	2.68%
Interfund Transfers	\$0	\$0	0	0.00%
Operating Contingency	\$30,000	\$30,000	0	0.00%
	432,443	443,248	10,805	2.50%
UEFB Reserve	207,000	208,953	1,953	0.94%
Total - Sage Fund	639,443	652,201	12,758	2.00%

Reserve - Capital Investment

	Original Budget	Supplemental Budget 1	Adjustments to Budget	Adj. % to Original
Personnel Services				
Materials & Services				
Capital Outlay	\$212,500	\$212,500	0	0.00%
Debt Service				
Total Expenditures	212,500	212,500	0	0.00%
Interfund Transfers				
Operating Contingency				
	212,500	212,500	0	0.00%
UEFB Reserve				
Total - Reserve Fund	212,500	212,500	0	0.00%

NOTICE OF BUDGET HEARING

A public meeting of **Baker County Library District (BCLD)** will be held on **June 9, 2026 at 5:00 pm PST**. Remote attendance details for access by Internet or phone will be provided on the library website www.bakerlib.org at least 24 hours in advance of the meeting. The purpose of this meeting is to discuss the budget for the fiscal year beginning **July 1, 2026** as approved by the BCLD Budget Committee. If special physical, technical, or language accommodations are needed for this public session, please notify **BCLD** by email or calling (541) 523-6419 at least 24 hours prior to the session. 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 library business hours or viewed online at <http://bakerlib.org>. 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: Kyra Rohner (Board Pres.); Perry Stokes (Library Director) Telephone: 541-523-6419 Email: krohner@bakerlib.org; librarian@bakerlib.org

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2024-2025	Adopted Budget This Year 2025-2026	Approved Budget Next Year 2026-2027
Beginning Fund Balance/Net Working Capital	1,196,436	1,385,000	1,555,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	281,590	293,179	294,235
Federal, State & all Other Grants, Gifts, Allocations & Donations	107,480	138,750	126,500
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	19,000	118,500	68,500
All Other Resources Except Current Year Property Taxes	207,129	150,500	151,500
Current Year Property Taxes Estimated to be Received	1,496,491	1,500,160	1,599,162
Total Resources	3,308,126	3,586,088	3,794,898

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	1,170,950	1,305,004	1,390,144
Materials and Services	725,949	882,025	944,703
Capital Outlay	26,468	247,500	276,500
Debt Service	0	0	0
Interfund Transfers	19,000	119,000	70,000
Contingencies	0	170,559	199,491
Special Payments			
Unappropriated Ending Balance and Reserved for Future Expenditure	1,365,759	862,000	914,059
Total Requirements	3,308,126	3,586,088	3,794,898

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	1,057,854	1,156,086	1,239,907
FTE	15.7	15.8	15.8
Sage Library System	113,096	135,559	150,238
FTE	1.1	1.1	1.1
Not Allocated to Organizational Unit or Program			
FTE			
Total Requirements	1,170,950	1,291,645	1,390,144
Total FTE	16.8	17.0	17.0

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

The FY2026–27 budget maintains current library operations, staffing at 15.8 FTE, and existing property tax rates. Major changes include increased personnel costs adjusting for inflation (3.6%), step increases, PERS, and health insurance; reduced federal E-rate revenue due to discontinued hotspot loan eligibility; continued emphasis on operating reserves for July–November cash flow; and a \$50,000 transfer to the Capital Investment Reserve for major facility maintenance and repair. General Fund resources increase primarily from projected property tax growth assumed at 3.0% and beginning working capital. The Other Uses Fund continues to support grants, donations, technology, election, and severance reserves. Sage Library System Fund changes reflect membership, courier, technology, and system support costs.

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2024-2025	Rate or Amount Imposed This Year 2025-2026	Rate or Amount Approved Next Year 2026-2027
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	\$0	
Total	\$0	\$0