

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:

Table with 2 columns: Fund Name and Amount. Rows include General Fund (Personnel Services, Materials & Services, etc.), Debt Service Fund, Other Uses Fund, Reserve Fund - Capital Investment, and Sage Library System Fund.

EXHIBIT A. Fund Appropriations

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

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%	