

# Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of **BAKER** County

## FORM LB-50 2018-2019

▪ Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

Check here if this is an amended form.

The **Baker County Library District** has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of **Baker** County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u><b>2400 Resort St</b></u>	<u><b>Baker City</b></u>	<u><b>OR</b></u>	<u><b>97814</b></u>	<u><b>6/13/2018</b></u>
Mailing Address of District	City	State	ZIP code	Date
<u><b>Perry Stokes</b></u>	<u><b>Library Director/CEO/Budget Officer</b></u>	<u><b>541-523-6419</b></u>	<u><a href="mailto:director@bakerlib.org">director@bakerlib.org</a></u>	
Contact Person	Title	Daytime Telephone	Contact Person E-Mail	

**CERTIFICATION** - You **must** check one box if your district is subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

**PART I: TAXES TO BE IMPOSED**

		Subject to General Government Limits	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . . . .	1	0.5334	
2. Local option operating tax . . . . .	2	0.249	
3. Local option capital project tax . . . . .	3		<b>Excluded from Measure 5 Limits Dollar Amount of Bond Levy</b>
4. City of Portland Levy for pension and disability obligations . . . . .	4		
5a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .	5a.		
5b. Levy for bonded indebtedness from bonds approved by voters <b>on or after</b> October 6, 2001 . . . . .	5b.		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) . . . . .	5c.		<b>0</b>

**PART II: RATE LIMIT CERTIFICATION**

6. Permanent rate limit in dollars and cents per \$1,000 . . . . .	6	<b>0.5334</b>
7. Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . .	7	
8. <b>Estimated</b> permanent rate limit for newly <b>merged/consolidated district</b> . . . . .	8	

**PART III: SCHEDULE OF LOCAL OPTION TAXES** - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
OPERATING	MAY 17 2016	2017-2018	2021-2022	0.249

**Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES**

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1		
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS \_\_\_\_\_ (Must be completed if you have an entry in Part IV)

**RESOLUTION No. FY2017-18 R.006**

**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 2018-2019 in the total amount of **\$1,992,822 \***  
 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, 2018, for the following purposes:

<b>General Fund</b>		<b>Debt Service Fund</b>	
<u>Organizational Unit or Program:</u>		<u>Debt Service</u>	
Personnel Services.....	773,965		0
Materials & Services.....	361,566	<b>Total.....</b>	<b>\$0</b>
	0		
	0	<b>"Other Uses" Fund</b>	
<u>Not Allocated to Organizational Unit or Program:</u>		Org. Unit/Program: _____	149,500
Personnel Services.....	0	Special Payments.....	0
Materials & Services.....	0	Transfers Out.....	1,500
Capital Outlay.....	1,000	Contingency.....	0
Debt Service .....	4,000	<b>Total.....</b>	<b>\$151,000</b>
Special Payments.....	0		
Transfers Out.....	11,000	<b>Sage Library System Fund</b>	
Contingency.....	5,000	Org. Unit/Program: _____	284,076
<b>Total.....</b>	<b>\$1,156,531</b>	Special Payments.....	0
		Transfers Out.....	0
		Contingency.....	48,105
		<b>Total.....</b>	<b>\$332,181</b>
		<b>Total APPROPRIATIONS, All Funds . . .</b>	<b>\$1,639,712</b>
		<b>Total Unappropriated and Reserve Amounts, All Funds . . .</b>	<b>353,110</b>
		<b>TOTAL ADOPTED BUDGET . . .</b>	<b>\$1,992,822 *</b>

(\*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 2018- 2019 :

- (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 11, 2018.

X Dary Dielman  
 Signature

**2018-2019 proposed**

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total
General Fund	\$773,965	\$361,566	\$1,000	\$4,000	\$11,000	\$5,000	\$0	\$223,110	\$1,379,641
Other Uses Fund	\$0	\$144,500	\$5,000	\$0	\$1,500	\$0	\$0	\$0	\$151,000
Sage Library System Fund	\$92,457	\$191,619	\$25,000	\$0	\$0	\$23,105	\$0	\$130,000	\$462,181
<b>TOTALS</b>	<b>\$866,422</b>	<b>\$697,685</b>	<b>\$31,000</b>	<b>\$4,000</b>	<b>\$12,500</b>	<b>\$28,105</b>	<b>\$0</b>	<b>\$353,110</b>	<b>\$1,992,822</b>

VS LAST REVISED		VS ORIGINAL	
-\$48,735	-3.53%	\$60,748	4.40%
-\$36,500	-24.17%	-\$41,500	-27.48%
\$3,606	0.78%	\$38,246	8.28%
-\$81,629	-4.10%	\$57,494	2.89%

\$ Change from prev. -\$81,629  
% Change from prev. -4.10%

**2017-2018 revision 2**

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

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

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

\$353,110

**2017-2018 revision 1**

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

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

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

**2017-2018 original**

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

**FORM  
LB-20**

**RESOURCES  
GENERAL FUND**  
(Fund)

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

Historical Data							RESOURCE DESCRIPTION	Budget for Next Year 2018-2019			
Actual			Adopted Budget	Adopted Budget	REVISED Budget	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017	This Year (orig) Year 2017-2018	This Year (Nov) Year 2017-2018	This Year (Jun) Year 2017-2018						
1						1	Available cash on hand* (cash basis) or				1
2	158,124	191,061	216,851	247,770	262,456	2	Net working capital (accrual basis)	247,004	247,004	247,004	2
3	30,897	28,954	38,070	40,000	40,000	3	Previously levied taxes estimated to be received	35,000	35,000	35,000	3
4	9,051	7,450	12,307	9,500	9,500	4	Interest	12,000	12,000	12,000	4
5	4,000	11,500	9,700	4,000	4,000	5	Transferred IN, from other funds	6,500	6,500	6,500	5
6						6	<b>OTHER RESOURCES</b>				6
7	15,974	16,551	15,923	17,500	17,500	7	Fines & Fees	18,000	18,000	18,000	7
8	7,045	6,773	6,922	6,800	6,800	8	State revenue (R2R Grant)	7,500	7,500	7,500	8
9	1,906	3,929	2,719	5,000	5,000	9	Other Tax Revenues	4,000	4,000	4,000	9
10	5,782	4,346	20,789	7,300	7,300	10	Federal revenue (E-rate)	7,300	7,300	7,300	10
11	5,088	0	0	0	0	11	Special Contracts (Tech support)	0	0	0	11
12	0	0	0	0	0	12	Job Training Programs	0	0	0	12
13	951	2,040	29,481	500	30,500	13	Donations, Grants, & Misc	1,500	1,500	1,500	13
14	0					14	Capital financing				14
15		300	2,560	2,600	2,600	15	Fiscal agency fee (Sage)	3,500	3,500	3,500	15
16						16					16
17						17					17
18						18					18
19						19					19
20						20					20
21						21					21
22						22					22
23						23					23
24						24					24
25						25					25
26						26					26
27						27					27
28						28					28
29	238,818	272,904	355,322	340,970	385,656	29	Total resources, except taxes to be levied	342,304	342,304	342,304	29
30				977,924	993,014	30	Taxes estimated to be received	1,037,337	1,037,337	1,037,337	30
31	887,323	943,059	964,477			31	Taxes collected in year levied				31
32	<b>1,126,142</b>	<b>1,215,963</b>	<b>1,319,799</b>	<b>1,318,893</b>	<b>1,378,670</b>	<b>32</b>	<b>TOTAL RESOURCES</b>	<b>1,379,641</b>	<b>1,379,641</b>	<b>1,379,641</b>	<b>32</b>

150-504-020 (rev 10-16)

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

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**General Fund**

(name of fund)

1	Historical Data						REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget for Next Year 2018-2019			1	
	Actual			Adopted Budget This Year (orig) Year 2017-2018	Adopted Budget This Year (Nov) Year 2017-2018	REVISED Budget This Year (Jun) Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017									
1							1	PERSONNEL SERVICES			1	
2	445,567	493,233	512,454	527,054	541,473	545,366	2	Salaries	554,511	554,511	554,511	2
3	178,759	193,018	189,357	207,934	221,379	214,096	3	Benefits	219,454	219,454	219,454	3
4	0	0	0	0			4	Special Contracts - Grants, Tech Support, Job Training	0	0	0	4
5	0	0				25,000	5	Severance				5
6	0	0	10	0			6	Payroll Expenses	0	0	0	6
7							7					7
8	624,326	686,252	701,821	734,988	762,852	784,462	8	<b>TOTAL PERSONNEL SERVICES</b>	<b>773,965</b>	<b>773,965</b>	<b>773,965</b>	8
9	13.9	13.9	14.0	14.7	15.0	15.0	9	<b>Total Full-Time Equivalent (FTE)</b>	<b>15.2</b>	<b>15.2</b>	<b>15.2</b>	9
10							10	MATERIALS AND SERVICES			10	
11	100,810	95,908	99,802	90,000	73,100	88,650	11	Collection Development	83,000	83,000	83,000	11
12	10,676	12,603	12,579	13,400	13,400	13,250	12	Library Consortium	13,521	13,521	13,521	12
13	60,369	68,992	72,918	80,800	175,800	145,550	13	Facilities & IT Maintenance	125,700	125,700	125,700	13
14	42,546	34,382	45,698	44,173	40,673	42,390	14	Corporate Costs	43,430	43,430	43,430	14
15	81,852	87,975	84,140	98,200	96,200	98,225	15	Library Operations	95,915	95,915	95,915	15
16	2,000	2,000	2,000	2,000	2,000	2,000	16	Debt Service	4,000	4,000	4,000	16
17							17					17
18							18					18
19							19					19
20							20					20
21							21					21
22							22					22
23							23					23
24							24					24
25							25					25
26							26					26
27	298,254	301,860	317,137	328,573	401,173	390,065	27	<b>TOTAL MATERIALS AND SERVICES</b>	<b>365,566</b>	<b>365,566</b>	<b>365,566</b>	27
28							28	CAPITAL OUTLAY			28	
29	0	0	70,314	1,000	1,000	1,000	29		1,000	1,000	1,000	29
30							30					30
31							31					31
32							32					32
33							33					33
34							34					34
35	0	0	70,314	1,000	1,000	1,000	35	<b>TOTAL CAPITAL OUTLAY</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	35
36	922,580	988,112	1,089,272	1,064,561	1,165,025	1,175,527	36	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>1,140,531</b>	<b>1,140,531</b>	<b>1,140,531</b>	36

150-504-030 (Rev 10-16)

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**

**General Fund**

(name of fund)

Historical Data							REQUIREMENTS DESCRIPTION	Budget For Next Year 2018-2019			
Actual			Adopted Budget	Adopted Budget	REVISED Budget	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017	This Year (orig) Year 2017-2018	This Year (Nov) Year 2017-2018	This Year (Jun) Year 2017-2018						
1							1	PERSONNEL SERVICES NOT ALLOCATED			1
2							2				2
3							3				3
4	0	0		0	0		4	0	0	0	4
5							5	Total Full-Time Equivalent (FTE)			5
6							6	MATERIALS AND SERVICES NOT ALLOCATED			6
7	0	0		0	0		7				7
8							8				8
9	0	0		0	0	0	9	0	0	0	9
10							10	CAPITAL OUTLAY NOT ALLOCATED			10
11	0	0					11				11
12							12				12
13	0	0		0	0	0	13	0	0	0	13
14							14	DEBT SERVICE			14
15							15				15
16							16				16
17	0	0		0	0	0	17	0	0	0	17
18							18	SPECIAL PAYMENTS			18
19							19				19
20							20				20
21	0	0		0	0	0	21	0	0	0	21
22							22	INTERFUND TRANSFERS			22
23	2,500	1,000	1,000	2,500	0	0	23	1,000	1,000	1,000	23
24	10,000	10,000	10,000	10,000	10,000	10,000	24	10,000	10,000	10,000	24
25							25				25
26							26				26
27							27				27
28	12,500	11,000	11,000	12,500	10,000	10,000	28	11,000	11,000	11,000	28
29				6,832	3,645	0	29	5,000	5,000	5,000	29
30	12,500	11,000	11,000	19,332	13,645	10,000	30	16,000	16,000	16,000	30
31	922,580	988,112	1,089,272	1,064,561	1,165,025	1,175,527	31	1,140,531	1,140,531	1,140,531	31
32							32	223,110	223,110	0	32
33	191,061	216,851	219,537				33				33
34				235,000	200,000	242,849	34	0		223,110	34
35	1,126,141	1,215,963	1,319,809	1,318,893	1,378,670	1,428,376	35	1,379,641	1,379,641	1,379,641	35

FORM  
LB-31

DETAILED REQUIREMENTS

GENERAL FUND  
(Name of Fund)

Historical Data				Adopted Budget		REVISIED Budget		REQUIREMENTS FOR: <u>Personnel Services</u>				Budget for Next Year 2018-2019			
Actual			Adopted Budget	Adopted Budget	REVISIED Budget	1	Object Classification	Detail	HRS	FTE	Proposed by Budget Officer	Approved by Budget Committee	Adopted by	1	
Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017	This Year (orig) Year 2017-2018	This Year (Nov) Year 2017-2018	This Year (Jun) Year 2017-2018								Adopted by Governing Body		
1															
2	71,718	72,436	73,884	75,362	75,362	75,362	2	MGT4	Library Director	40	1.0	76,866	76,866	76,866	2
3	47,653	48,123	49,086	49,927	40,054	41,000	3	16/5	IT Network and Systems Administrator	36	0.9	45,960	45,960	45,960	3
4	23,214	27,539	27,820	28,376	28,376	28,800	4	14/5	Admin Assistant - Business Mgr	25	0.6	28,947	28,947	28,947	4
5	41,159	41,570	42,402	43,259	43,259	43,259	5	10/1	Admin Assistant - Library Mgr	40	1.0	31,357	31,357	31,357	5
6	8,522	35,910	38,460	39,228	39,228	39,228	6	12/5	Librarian II - Tech Svcs / Cataloging	40	1.0	42,008	42,008	42,008	6
7	6,045	4,060	8,506	13,590	13,590	8,500	7	5/4	Library Asst I - Public Services / Outreach (Bookmobile)	19	0.5	13,504	13,504	13,504	7
8	30,722	34,200	36,628	37,361	37,361	37,361	8	10/5	Library Tech II - Coll Mgmt / Serials Specialist	40	1.0	38,104	38,104	38,104	8
9	24,099	22,930	30,134	32,270	32,270	32,200	9	7/5	Library Tech I - Public Services / Youth Svcs Specialist	40	1.0	32,927	32,927	32,927	9
10						9,500	10	6/4	Library Tech I - IT Asst	16	0.4	11,940	11,940	11,940	10
11	12,183	8,102	5,236	8,136	7,846	6,500	11	5/5	Library Asst I - Public Services						11
12	12,575	18,035	19,286	20,495	26,350	26,351	12	6/5	Library Asst I - Coll Mgmt / Processing	34	0.9	26,654	26,654	26,654	12
13	18,833	21,053	22,837	24,886	28,546	26,000	13	6/5	Library Asst II - Col Mgmt / Processing & Eval. Specialist	34	0.9	26,654	26,654	26,654	13
14	28,962	32,715	31,903	32,363	32,363	33,000	14	12/5	Librarian II - Community Services + Coll Mgmt	36	0.9	37,807	37,807	37,807	14
15	4,290	4,971					15	5/5	Library Asst I - Public Services / Outreach (Bookmobile)						15
16	58,418	62,091	67,413	64,645	64,645	70,450	16	5/1-5	Library Asst I - Public Services / Outreach (Branch Leads)	93	2.3	66,356	66,356	66,356	16
17	6,370	7,096	11,060	14,602	27,106	27,105	17	6/5	Facilities Maintenance	36	0.9	28,222	28,222	28,222	17
18	18,585	18,699	19,646	10,625	0	0	18	13/5	Library Asst (prev Admin Asst - Lib Mgr)						18
19	6,088	3,907	7,838	5,007	18,196	10,500	19	3/4	Library Asst I - Public Services	17	0.4	10,688	10,688	10,688	19
20	15,171	14,412	10,394	15,897	15,897	15,000	20	3/2	Library Pages	40	1.0	22,277	22,277	22,277	20
21	9,875	8,654	9,761	8,522	8,522	12,750	21	X	Temp staff	16	0.4	12,465	12,465	12,465	21
22	1,085	244	160	2,500	2,500	2,500	22	BENEFITS	Staff training	6	0.1	1,777	1,777	1,777	22
23	45,409	62,364	56,200	77,201	79,298	77,000	23	BENEFITS	Retirement (PERS)			77,139	77,139	77,139	23
24	33,617	36,202	37,862	40,320	41,423	40,000	24	BENEFITS	Social Security (FICA)			42,420	42,420	42,420	24
25	434	536	354	527	541	541	25	BENEFITS	State Unemployment Tax (SUTA @ .001) + Payroll Exp			555	555	555	25
26	94,705	92,606	91,730	86,653	96,818	93,500	26	BENEFITS	Group Health Insurance			95,838	95,838	95,838	26
27	3,872	542	2,349	2,424	2,491	2,100	27	BENEFITS	Workers Comp Insurance			2,551	2,551	2,551	27
28	723	768	862	808	808	955	28	BENEFITS	Life Insurance			952	952	952	28
29		6,488				25,000	29	BENEFITS	Severance						29
30							30		Payroll expenses						30
31							31								31
32	13.9	13.9	14.0	14.7	15.0	15.0	32	<b>Total Full Time Equivalent (FTE)*</b>		<b>608</b>	<b>15.2</b>	15.2	15.2	15.2	32
33							33	Ending balance (prior years)							33
34							34	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>							34
35	<b>624,326</b>	<b>686,253</b>	<b>701,811</b>	<b>734,986</b>	<b>762,852</b>	<b>784,462</b>	<b>35</b>	<b>TOTAL REQUIREMENTS</b>				<b>773,965</b>	<b>773,965</b>	<b>773,965</b>	<b>35</b>

150-504-031 (Rev 10-16)

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



FORM  
LB-31

**DETAILED REQUIREMENTS**

**GENERAL FUND**  
(Name of Fund)

Historical Data							REQUIREMENTS FOR: <u>Materials &amp; Services</u>		Budget for Next Year 2018-2019			
Actual			Adopted Budget This Year (orig) Year 2017-2018	Adopted Budget This Year (Nov) Year 2017-2018	REVISED Budget This Year (Jun) Year 2017-2018	1	Object Classification	Detail	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	1
Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017										
1						1						1
2	100,810	95,908	99,802	90,000	73,100	88,650	2	Collection Development (Books, audiovisual, digital, etc)	83,000	83,000	83,000	2
3	10,676	12,603	12,579	13,400	13,400	13,250	3	Library Catalog (Sage)	13,521	13,521	13,521	3
4	21,236	27,399	32,094	33,500	128,500	95,800	4	Facilities Maintenance	80,500	80,500	80,500	4
5	11,270	10,420	12,325	18,450	18,450	17,000	5	Janitorial Contract	16,800	16,800	16,800	5
6	2,660	2,121	2,768	3,250	3,250	2,800	6	Janitorial Supplies	2,800	2,800	2,800	6
7	2,851	3,078	2,690	2,600	2,600	2,400	7	Equipment Maintenance Services / Lease	2,600	2,600	2,600	7
8	22,352	25,974	18,952	23,000	23,000	27,550	8	Computer Maintenance	23,000	23,000	23,000	8
9	7,001	5,721	5,271	6,000	6,000	8,500	9	Bookmobile Operations	7,000	7,000	7,000	9
10	15,812	16,265	16,672	17,475	17,475	18,110	10	Insurance	18,350	18,350	18,350	10
11	6,361	2,422	6,019	4,500	2,500	6,500	11	Travel and Training	4,000	4,000	4,000	11
12	2,567	0	5,827	3,500	3,500	0	12	Election	3,500	3,500	3,500	12
13	7,650	7,905	8,165	8,573	8,573	8,400	13	Audit	8,650	8,650	8,650	13
14	813	855	1,080	1,000	1,000	1,400	14	Bookkeeping	1,300	1,300	1,300	14
15	2,420	2,856	2,744	2,900	2,900	3,000	15	Dues and subscriptions	2,900	2,900	2,900	15
16	2,000	2,000	2,000	2,000	2,000	2,000	16	Debt Service	4,000	4,000	4,000	16
17	1,549	1,487	1,908	1,600	1,600	1,600	17	Publication	1,600	1,600	1,600	17
18	1,042	1,159	1,315	1,375	1,375	1,380	18	Financial Mgt Fees	1,380	1,380	1,380	18
19	250	250	0	250	250	250	19	Legal Administration	250	250	250	19
20	2,958	1,183	1,968	3,000	1,500	1,750	20	Public Programs	1,500	1,500	1,500	20
21	2,955	2,964	3,970	3,600	3,600	4,200	21	Branch Mileage	4,200	4,200	4,200	21
22	11,647	17,440	13,672	15,500	15,500	15,000	22	Library Services Supplies	15,000	15,000	15,000	22
23	4,133	4,599	6,086	13,000	11,000	11,700	23	Youth Programs (Summer Reading, storytime, teen)	10,500	10,500	10,500	23
24	1,494	1,572	1,445	1,500	1,500	1,500	24	Postage/Freight	1,500	1,500	1,500	24
25	41,528	42,352	40,215	41,140	41,140	40,645	25	Utilities	40,975	40,975	40,975	25
26	13,095	13,327	13,480	17,460	17,460	16,680	26	Telecommunications	16,740	16,740	16,740	26
27	1,125	0	0	0	0		27	Special contracts - grants, tech support travel				27
28							28	Miscellaneous				28
29							29					29
30							30					30
31							31	<b>Total Full Time Equivalent (FTE)*</b>				31
32							32	Ending balance (prior years)				32
33							33	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>				33
<b>34</b>	<b>298,254</b>	<b>301,860</b>	<b>313,047</b>	<b>328,573</b>	<b>401,173</b>	<b>390,065</b>	<b>34</b>	<b>TOTAL REQUIREMENTS</b>	<b>365,566</b>	<b>365,566</b>	<b>365,566</b>	<b>34</b>

150-504-031 (Rev 10-16)

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



**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

OTHER USES  
(Fund)

BAKER COUNTY LIBRARY DISTRICT  
(Name of Municipal Corporation)

Historical Data							DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year <u>2018-2019</u>				
Actual			Adopted Budget	Adopted Budget	REVISED Budget	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017	This Year (orig) Year 2017-2018	This Year (Nov) Year 2017-2018	This Year (Jun) Year 2017-2018							
1							1	RESOURCES				1
2							2	Cash on hand * (cash basis), or				2
3	148,998	158,577	151,771	153,000	153,000	162,000	3	Working Capital (accrual basis)	120,000	120,000	120,000	3
4							4	Previously levied taxes estimated to be received				4
5	688	871	1,445	1,000	1,000	2,000	5	Interest	1,500	1,500	1,500	5
6	12,500	11,000	11,000	12,500	10,000	10,000	6	Transferred IN, from other funds	12,500	12,500	12,500	6
7	8,000	27,835	27,672	20,000	20,000	5,000	7	Grants and Loans	10,000	10,000	10,000	7
8	1,220	1,977	522	1,000	1,000	1,000	8	Donations	1,000	1,000	1,000	8
9	3,279	3,935	5,500	5,000	5,000	7,500	9	Book Sales online	6,000	6,000	6,000	9
10		6,562					10	Program reimbursements				10
11	174,684	210,757	197,910	192,500	190,000	187,500	11	Total Resources, except taxes to be levied	151,000	151,000	151,000	11
12							12	Taxes estimated to be received				12
13							13	Taxes collected in year levied				13
14	<b>174,684</b>	<b>210,757</b>	<b>197,910</b>	<b>192,500</b>	<b>190,000</b>	<b>187,500</b>	14	<b>TOTAL RESOURCES</b>	<b>151,000</b>	<b>151,000</b>	<b>151,000</b>	14
15							15	REQUIREMENTS **				15
16							16	Org Unit or Prog & Activity				16
17			1,476				17	Personnel				17
18			146				18	Personnel				18
19							19					19
20	9,060	38,065	25,229	109,300	109,300	105,800	20	M&S	86,900	86,900	86,900	20
21	0	0	0	3,000	3,000	3,000	21	M&S	3,000	3,000	3,000	21
22	1	1	1	850	850	850	22	M&S	1,000	1,000	1,000	22
23	3,005	9,375	2	2,500	0	0	23	M&S	1,000	1,000	1,000	23
24		0	0	5,000	5,000	5,000	24	M&S	5,000	5,000	5,000	24
25	41	45	47	67,500	67,500	42,500	25	M&S	52,500	52,500	52,500	25
26		0	0	350	350	350	26	M&S	100	100	100	26
27	4,000	11,500	9,700	4,000	4,000	30,000	27	TRANSFER	1,500	1,500	1,500	27
28							28					28
29							29					29
30	158,577	151,771	161,309				30	Ending balance (prior years)				30
31							31	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>				31
32	<b>174,684</b>	<b>210,757</b>	<b>197,910</b>	<b>192,500</b>	<b>190,000</b>	<b>187,500</b>	32	<b>TOTAL REQUIREMENTS</b>	<b>151,000</b>	<b>151,000</b>	<b>151,000</b>	32

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

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

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

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

SAGE LIBRARY SYSTEM  
(Fund)

BAKER COUNTY LIBRARY DISTRICT  
(Name of Municipal Corporation)

FORM  
LB-10

Historical Data						DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2018-2019						
Actual			Adopted Budget	REVISED Budget	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body					
Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017	This Year Year 2017-2018	This Year Year 2017-2018									
1					1	RESOURCES			1				
2					2	Cash on hand * (cash basis), or			2				
3	95,000	135,422	148,801	160,350	191,000	3	Working Capital (accrual basis)	190,000	190,000	190,000	3		
4						4	Previously levied taxes estimated to be received			4			
5			0	10	0	5	Interest			10	10	10	5
6	193,160	197,097	203,697	211,000	211,000	6	Membership dues			214,571	214,571	214,571	6
7						7	Transferred IN, from other funds						7
8	118,811	95,404	45,242	50,000	54,000	8	Restricted grants			55,000	55,000	55,000	8
9	6,030	772	1,580	2,575	2,575	9	Miscellaneous revenue			2,600	2,600	2,600	9
10	7,118					10	Proceeds from prior fiduciary account						10
11						11							11
12	420,119	428,695	399,320	423,935	458,575	12	Total Resources, except taxes to be levied			462,181	462,181	462,181	12
13						13	Taxes estimated to be received						13
14						14	Taxes collected in year levied						14
15	<b>420,119</b>	<b>428,695</b>	<b>399,320</b>	<b>423,935</b>	<b>458,575</b>	15	<b>TOTAL RESOURCES</b>			<b>462,181</b>	<b>462,181</b>	<b>462,181</b>	15
16						16	REQUIREMENTS **						16
17						17	Org Unit or Prog & Activity	Object Classification	Detail				17
18						18	PERSONNEL SERVICES						18
19	49,643	55,708	56,730	58,000	58,000	19	PERSONNEL	SALARIES	Systems administrator	59,700	59,700	59,700	19
20	5,165	5,310	4,936	5,750	5,750	20	PERSONNEL	SALARIES	Admin Assistant - Business Mgr	5,850	5,850	5,850	20
21	<b>54,808</b>	<b>61,018</b>	<b>61,666</b>	<b>63,750</b>	<b>63,750</b>	21			<i>Total Salaries</i>	<b>65,550</b>	<b>65,550</b>	<b>65,550</b>	21
22						22							22
23	7,206	8,069	8,600	13,100	13,100	23	PERSONNEL	BENEFITS	Retirement	13,840	13,840	13,840	23
24	4,096	4,240	4,717	4,900	4,900	24	PERSONNEL	BENEFITS	Social Security	5,011	5,011	5,011	24
25	30	47	33	80	80	25	PERSONNEL	BENEFITS	Worker's compensation	80	80	80	25
26	9,810	7,215	7,226	7,550	7,550	26	PERSONNEL	BENEFITS	Health insurance	7,725	7,725	7,725	26
27	48	47	57	65	65	27	PERSONNEL	BENEFITS	Unemployment insurance	66	66	66	27
28	72	95	72	100	100	28	PERSONNEL	BENEFITS	Life insurance	100	100	100	28
29	96	1,652	72	85	150	29	PERSONNEL	BENEFITS	Payroll insurance	85	85	85	29
30	<b>21,358</b>	<b>21,365</b>	<b>20,777</b>	<b>25,880</b>	<b>25,945</b>	30			<i>Total benefits</i>	<b>26,907</b>	<b>26,907</b>	<b>26,907</b>	30
31	<b>76,166</b>	<b>82,383</b>	<b>82,443</b>	<b>89,630</b>	<b>89,695</b>	31			<b>TOTAL PERSONNEL SERVICES</b>	<b>92,457</b>	<b>92,457</b>	<b>92,457</b>	31
32						32							32
33						33	MATERIALS & SERVICES						33
34	745	260	294	250	250	34			Telecommunications	250	250	250	34
35	5,309	1,733	3,233	4,500	4,500	35			Technology	4,500	4,500	4,500	35
36	0	0	0	0	0	36			Accounting and auditing	0	0	0	36
37	0	300	0	2,560	2,560	37			Administrative services (BCLD)	3,494	3,494	3,494	37
38	59,505	54,908	45,925	57,783	43,000	38			System support (contracted)	61,800	61,800	61,800	38
39	45,835	45,922	4,585	2,500	5,500	39			Technical services	2,500	2,500	2,500	39
40	0	0	0	50	50	40			Legal services	250	250	250	40
41	2,583	1,013	3,661	3,750	3,750	41			Dues and subscriptions	3,750	3,750	3,750	41
42	91	64	27	50	50	42			Postage/freight	50	50	50	42
43	0	0	0	25	25	43			Printing	25	25	25	43
44	624	586	94	500	5,500	44			Supplies, Office	500	500	500	44
45	3,489	2,460	2,112	2,500	4,000	45			Travel	2,500	2,500	2,500	45

46	2,961	4,115	1,330	5,000	5,000	46			Training & Professional Developmt	5,000	5,000	5,000	46
47	87,389	81,689	68,602	90,000	93,600	47			Courier	95,000	95,000	95,000	47
48	0	0	0	12,520	12,520	48			Member credits	12,000	12,000	12,000	48
49	<b>208,531</b>	<b>193,050</b>	<b>129,863</b>	<b>181,988</b>	<b>180,305</b>	49			<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>191,619</b>	<b>191,619</b>	<b>191,619</b>	49
50						50							50
51						51	RESERVE		<b>RESERVE FUNDS</b>				51
52	0	0	0	21,000	21,000	52			Capital outlay	25,000	25,000	25,000	52
53	0	0	0	11,000	11,000	53			Contingency	23,105	23,105	23,105	53
54						54							54
55						55							55
56	135,422	153,263	187,014			56			Ending balance (prior years)				56
57				120,317	156,575	57			<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	130,000	130,000	130,000	57
58	<b>420,119</b>	<b>428,696</b>	<b>399,320</b>	<b>423,935</b>	<b>458,575</b>	58			<b>TOTAL REQUIREMENTS</b>	<b>462,181</b>	<b>462,181</b>	<b>462,181</b>	58

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

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

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

# Notice of Measure Election

**SEL 803**rev 01/16 ORS 250.035,  
250.041, 255.145, 255.345

## District

**Notice****Date of Notice**  
3/15/2016**Name of District**  
Baker County Library District**Name of County or Counties**  
Baker**Date of Election**  
5/17/2016**Ballot Title** Prepare with assistance from the district attorney or an attorney employed by the district.**Caption** 10 words which reasonably identifies the subject of the measure.

Renewal of 5-year local option tax for library operations

**Question** 20 words which plainly phrases the chief purpose of the measure.

Shall Baker County Library District impose \$0.249 per \$1,000 of assessed value for general operations for five years beginning 2017-18? This measure renews current local option taxes. ORS 280.075(4)(b)

**Summary** 175 words which concisely and impartially summarizes the measure and its major effect.

This measure will not increase current tax rates. It continues a current local option tax that, without renewal, will expire in June 2017. If renewed, the tax revenue will maintain funding for general operations of Baker County libraries for five years. This replacement levy would run from July 2017 through June 2022. Without this supplemental revenue providing 1/3 of library support, the district will experience severe reductions in workforce, services and operations including: hours open to public; keeping collections current and facilities in good repair; maintenance of computer and network infrastructure resources; and providing programs for children's reading and learning such as early literacy events, online research, homework and tutoring services. The proposed rate will raise approximately \$277,937 in 2017-18, \$282,666 in 2018-19, \$287,466 in 2019-20, \$292,336 in 2020-21, and \$297,277 in 2021-22 for a total of \$1,437,682.

**Explanatory Statement** 500 words that impartially explains the measure and its effect.

If the county is producing a voters' pamphlet an explanatory statement must be drafted and attached to this form for:

→ any measure referred by the district governing body; or  
→ any initiative or referendum, if required by local ordinance.**Explanatory Statement Attached?**  Yes  No**Authorized District Official** Not required to be notarized.**Name**  
Perry Stokes**Title**  
Library Director / County Librarian**Mailing Address**  
2400 Resort St, Baker City, OR 97814**Contact Phone**  
541-523-6419*By signing this document:*

→ I hereby state that I am authorized by the district elections authority to submit this Notice of Measure Election and I certify the above ballot title is true and complete.

  
Signature

3/16/2016

Date Signed