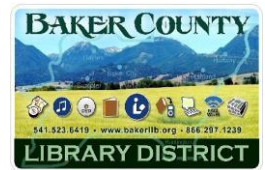


BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2016-2017 BUDGET MESSAGE

Perry Stokes, Library Director / Budget Officer



Honored Budget Committee members and citizens of Baker County,

I am pleased to present the FY 2016-17 Annual Proposed Budget for Baker County Library District, Oregon totaling \$1,865,393 projected requirements and responsibilities.

<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">General Fund</td> </tr> <tr> <td style="border-top: 1px solid black;">Personnel Services.....</td> <td style="text-align: right;">725,292</td> </tr> <tr> <td>Materials & Services.....</td> <td style="text-align: right;">321,195</td> </tr> <tr> <td>Capital Outlay.....</td> <td style="text-align: right;">21,000</td> </tr> <tr> <td>Debt Service</td> <td style="text-align: right;">2,000</td> </tr> <tr> <td>Transfers Out.....</td> <td style="text-align: right;">11,000</td> </tr> <tr> <td>Contingency.....</td> <td style="text-align: right;">225,146</td> </tr> <tr> <td>Total.....</td> <td style="text-align: right; border: 1px solid black;">\$1,305,633</td> </tr> </table> <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">Debt Service Fund</td> </tr> <tr> <td style="border-top: 1px solid black;">Debt Service</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Total.....</td> <td style="text-align: right; border: 1px solid black;">\$0</td> </tr> </table>	General Fund		Personnel Services.....	725,292	Materials & Services.....	321,195	Capital Outlay.....	21,000	Debt Service	2,000	Transfers Out.....	11,000	Contingency.....	225,146	Total.....	\$1,305,633	Debt Service Fund		Debt Service	0	Total.....	\$0	<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">"Other Uses" Fund</td> </tr> <tr> <td style="border-top: 1px solid black;">Personnel Services.....</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Materials & Services.....</td> <td style="text-align: right;">177,050</td> </tr> <tr> <td>Capital Out lay.....</td> <td style="text-align: right;">5,000</td> </tr> <tr> <td>Transfers Out.....</td> <td style="text-align: right;">9,700</td> </tr> <tr> <td>Total.....</td> <td style="text-align: right; border: 1px solid black;">\$191,750</td> </tr> </table> <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">Sage Library System Fund</td> </tr> <tr> <td style="border-top: 1px solid black;">Personnel Services.....</td> <td style="text-align: right;">85,631</td> </tr> <tr> <td>Materials & Services.....</td> <td style="text-align: right;">163,223</td> </tr> <tr> <td>Capital Out lay.....</td> <td style="text-align: right;">21,000</td> </tr> <tr> <td>Contingency</td> <td style="text-align: right;">98,156</td> </tr> <tr> <td>Total.....</td> <td style="text-align: right; border: 1px solid black;">\$368,010</td> </tr> </table> <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Total APPROPRIATIONS, All Funds . . .</td> <td style="text-align: right; border: 1px solid black;">\$1,865,393</td> </tr> <tr> <td style="padding-left: 20px;">Total Unappropriated and Reserve Amounts, All Funds . . .</td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: right;">TOTAL PROPOSED BUDGET . . .</td> <td style="text-align: right; border-top: 1px solid black;">\$1,865,393 *</td> </tr> </table>	"Other Uses" Fund		Personnel Services.....	0	Materials & Services.....	177,050	Capital Out lay.....	5,000	Transfers Out.....	9,700	Total.....	\$191,750	Sage Library System Fund		Personnel Services.....	85,631	Materials & Services.....	163,223	Capital Out lay.....	21,000	Contingency	98,156	Total.....	\$368,010	Total APPROPRIATIONS, All Funds . . .	\$1,865,393	Total Unappropriated and Reserve Amounts, All Funds . . .	0	TOTAL PROPOSED BUDGET . . .	\$1,865,393 *
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The proposed budget was prepared by the Budget Officer in accordance with the directions of the Board of Directors and current regulations. It is a product that reflects the District’s mission to provide a wide range of materials and dynamic library services that meet the diverse needs and interests of the Baker County public while exercising responsible governance and fiscal-efficiency through use of innovative technology, streamlined processes and the resourcefulness of skilled and dedicated professional and para-professional staff.

OVERVIEW

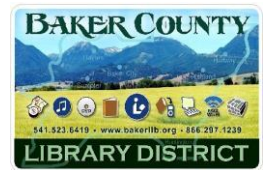
Pursuant to Oregon Budget Law, the budget message must contain certain information which assists the reader of the budget in understanding major differences in the proposed budget from the current year adopted budget.

For example, ORS 294.391 requires that the budget message accomplish the following:

- Explain the budget document
- Contain a brief description of proposed financial policies for the ensuing year
- Call out significant features of the proposed budget
- Explain any major changes in financial policy reflected in the proposed budget

The 2016-2017 District Budget reflects an economy continuing to regain strength after recession. In addition to a healthy rate of property valuation which will provide some growth in resources, developments in the health care industry and staff demographics have resulted in a stabilization of

BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2016-2017 BUDGET MESSAGE



Perry Stokes, Library Director / Budget Officer

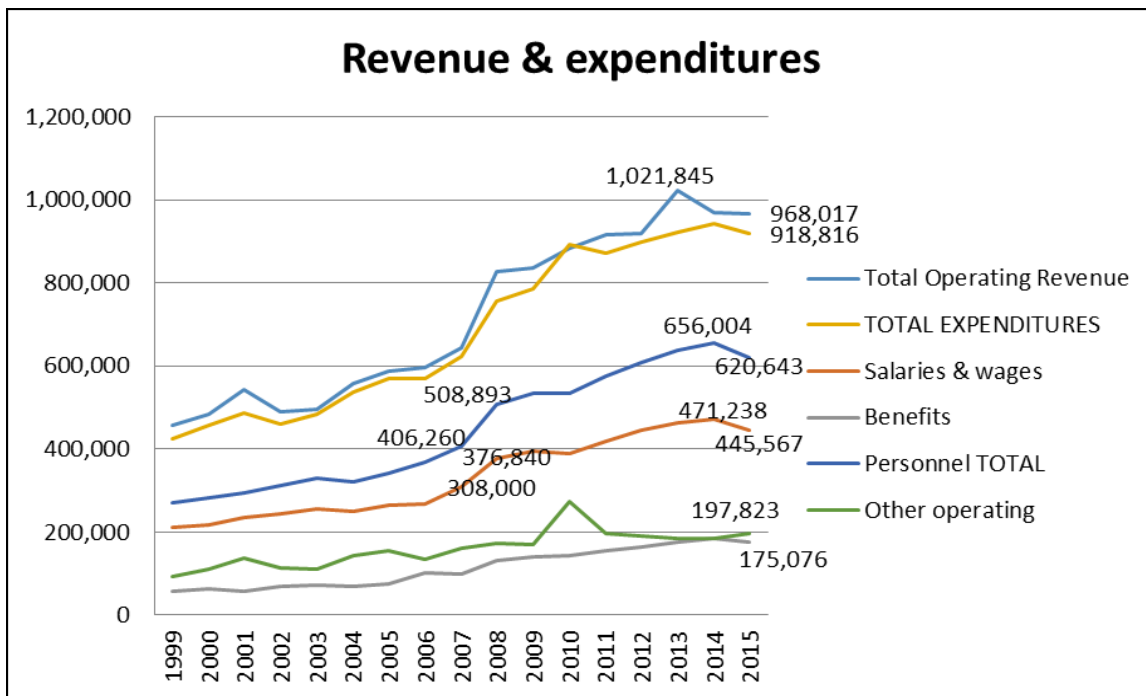
insurance rates, relieving a significant cost driver in the benefits category. While PERS liabilities loom large on the horizon, those rate increases will take effect with the next biennium and first impact the FY17-18 budget.

For now, the district will direct its share of tax resource growth toward pursuit of organizational and operational strategies that efficiently enhance public services. On the basis that exceptional staff are essential to the provision of outstanding service to the community, core staff positions are being filled by highly qualified individuals who have achieved either library degrees or para-professional certification. Employee salaries that have been assessed as comparatively low are being developed to competitive levels in effort to strengthen the district’s ability to recruit and retain skilled personnel. Merit raises and promotions are awarded to select employees able to demonstrate the dedication and capacity to excel with expanded duties & responsibilities. Materials & Services goals echo those of last year, focusing on collection development, facilities maintenance projects, IT infrastructure upgrades, and expanded children’s programming.

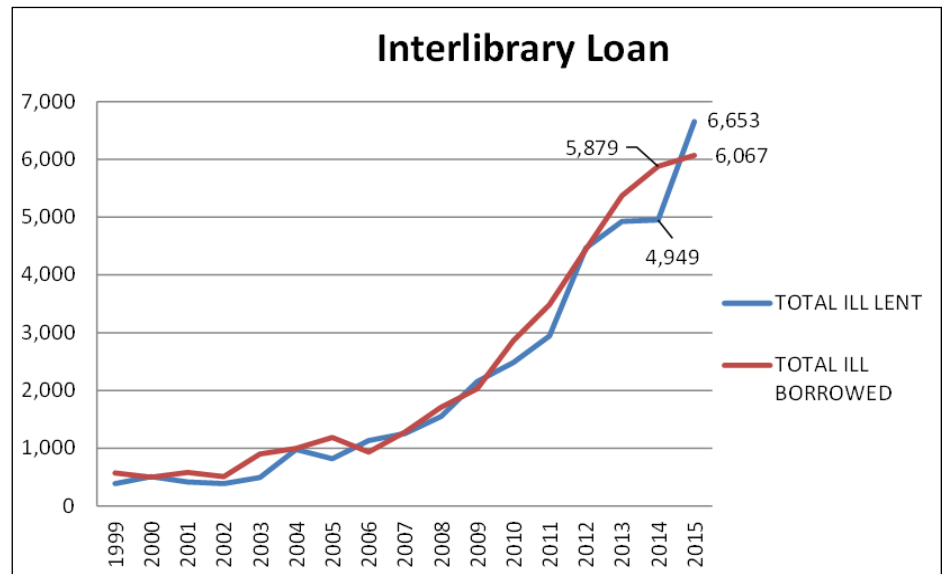
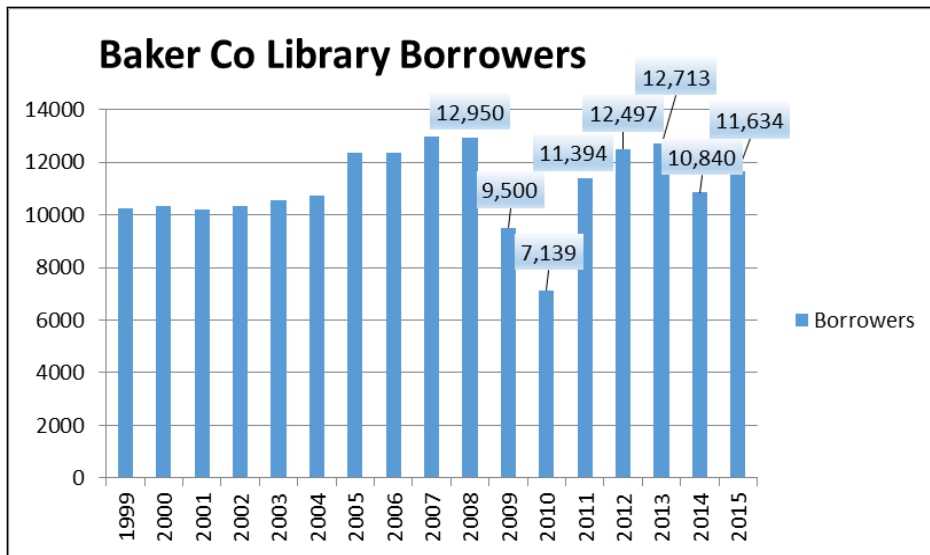
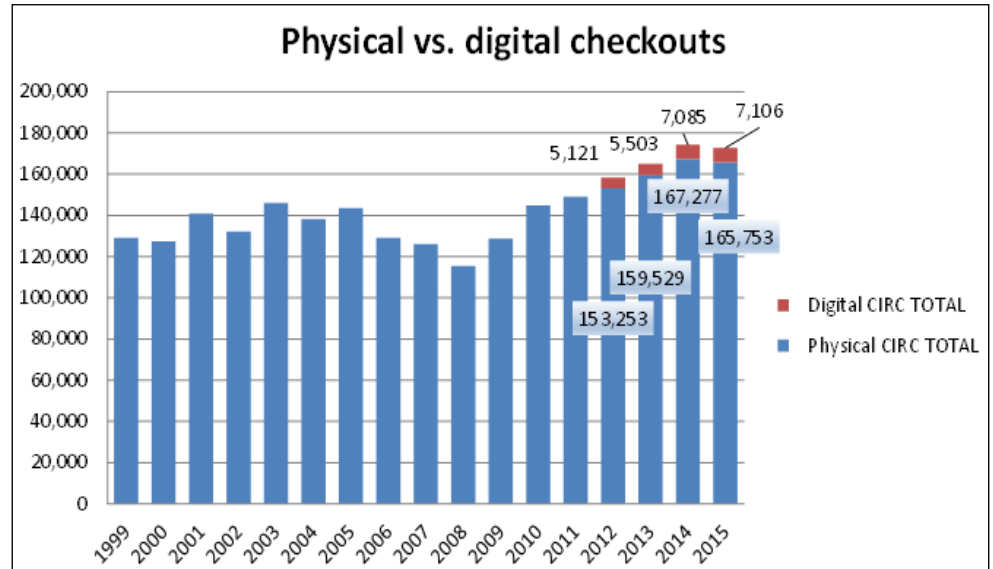
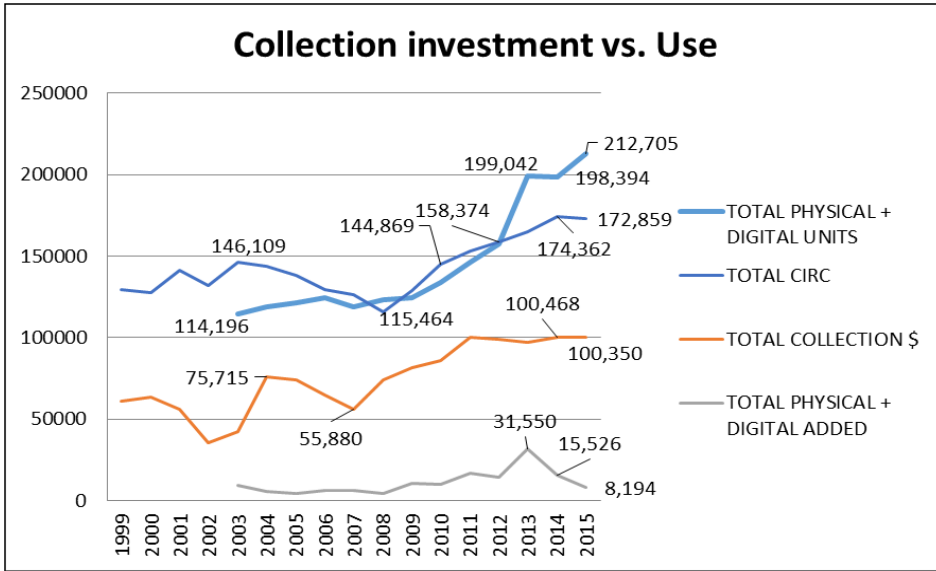
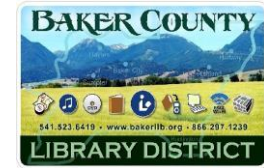
A review of historical data shows that the more the community has invested in its libraries, the more libraries have been utilized by both Baker County citizens and neighboring counties in partnership with the Sage partnership.

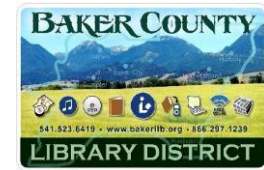
BCLD Activity Highlights

- Over 70% of Baker County residents have an active library account.
- Borrowing has been logged at record high levels in the past two years.
- The number of Interlibrary Loans lent to Sage partners significantly exceeded the number borrowed, indicating a desirable collection with sufficient quantities to meet local demand.
- Digital borrowing is growing but remains a small percentage of total circulation.
- Internet access is in transition from desktop workstation use to portable devices connecting to the WiFi network.

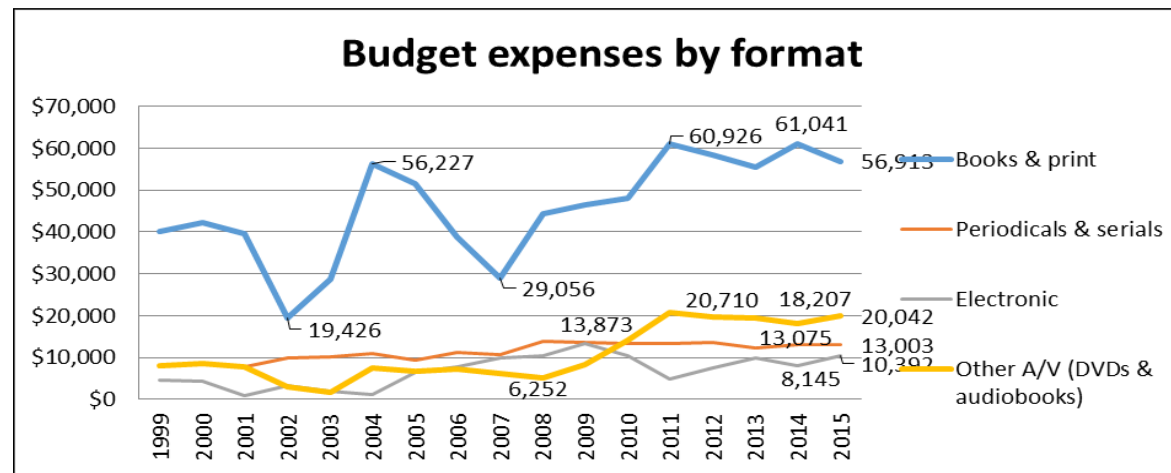
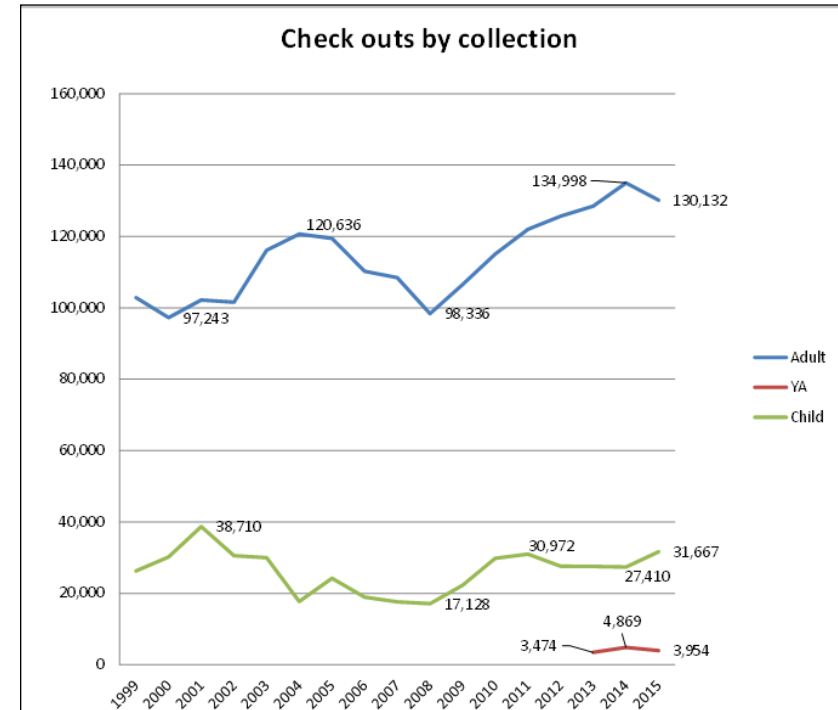
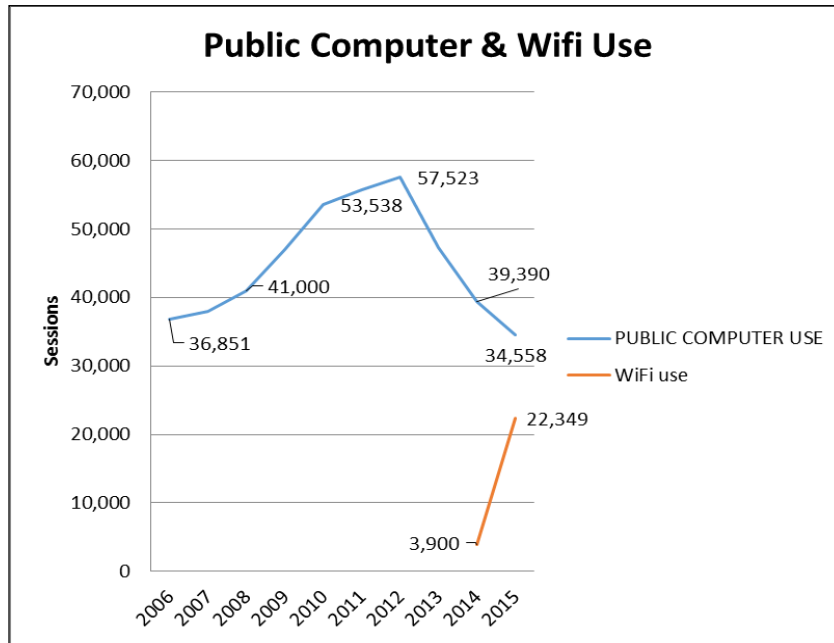


BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2016-2017 BUDGET MESSAGE

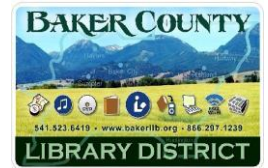




BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2016-2017 BUDGET MESSAGE



BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2016-2017 BUDGET MESSAGE



Cognizant of these usage trends, the proposed budget allocations will position the District to maintain the high quality of public library services that citizens expect in a fiscally responsible manner.

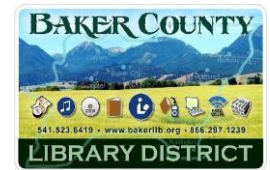
Description of Proposed Financial Policies for the Ensuing Year

The over-arching principle guiding the development of the proposed budget is adherence to the library service & operations goals: strategic investment in collections, information technology, facilities, & quality staff empowered to provide exceptional library services to our communities.

Summary of Significant Features and Changes in the Proposed Budget

- Revenue estimates for the proposed budget have been based on a conservative approach, assuming a 3.5 % rate of growth of property values. The prior two years actual rates were 4.7% and 4.4%.
- Current service hours will be sustained at all branches.
- Substitute staff pool hours are expanded to accommodate hiring seasonal assistants for youth programs during summer.
- Employee salary and benefits increase overall by 2.1% (69.3% of operating budget). This includes a 2% cost of living increase. It is important to note that due to staff retirements, deferred hiring, and restructuring of positions, total personnel expenditures are skewed over the past 3 years.
- Payout on employee insurance deductibles is budgeted at \$5,000, the assumption of three claims (\$1,500 per claimant).
- Collection Development funding will begin at a level consistent to the previous year budget amount. Typically, this line is expanded as funds are available.
- Library Consortium category is increased by \$800 due to a 2% increase of Sage membership fees and costs associated with new Interlibrary Loan subscription. Previously, Sage members were able to utilize an ILL services tool provided by EOU.
- Youth programming will be increased for expansion of early literacy & summer reading programs at the main library and at district branches.
- Facilities & IT is sustained at a level designed to accomplish a special repair and improvement projects. With several large project needs identified, one or more of those projects are funded each year according to priorities and available funds.
- Capital outlay is budgeted to implement a Federal E-rate project of upgrading the Internet network infrastructure at the main library.
- Cash Carryover in General Fund will add \$9,442 to the base operating contingency of \$215,704 for a total of \$225,146. This reserve is used to fund district operations for a third of the year, from the start of the fiscal year in July until tax revenues begin to be received in early November.
- **Modified accrual basis** method of accounting will continue.

BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2016-2017 BUDGET MESSAGE



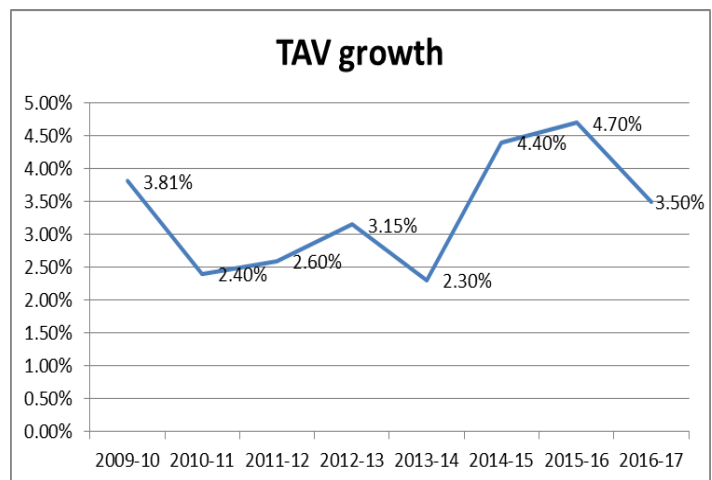
Revenue Considerations

On the revenue side of the budget equation, the District projects a moderate increase in taxes to be levied. Other sources of revenue are stable as indicated below

- Property tax—3.5% increase (\$32,922), a conservative estimate at -1.2% lower than the growth rate reported for current fiscal year
- Prior taxes—stable, maintained at nearly the same as revised FY15-16 budget
- Interest—stable, maintained at nearly the same as revised FY15-16 budget
- Transfers— stable, includes election funds previously set aside in Other Fund and proceeds from online book sales...
- Fines & fees—stable, slight increase for collection agency trial...
- State revenues — stable....
- Other tax revenues—stable, maintained at modest amount...
- Federal funds— slight reduction due to changes in E-rate program...
- Special contracts & Job Training — minimal amount retained as place holder for categories, outsourcing of Tech Manager discontinued...
- Donations, Grants, Misc — stable, based on historical collections ...
- Fiscal agency fee – increased to 2% Sage budget less accounting labor costs

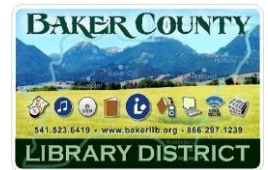
TAX REVENUE & RESOURCES PROJECTION

The General Fund budget proposal is based on a 3.5% increase of the **Total Assessed Valuation (TAV)** of property in Baker County, Oregon. This figure was determined from review of economic data trends and consultations with both the County Assessor and the District’s auditor. The proposed rate is more than 1% under the previous year actual rate of 4.7% as reported in the FY15-16 millage report by the County Assessor.



PROPERTY VALUE GROWTH					
YEAR	%	\$	TAXES RECEIVED	Change	
2016-2017	4.5%	1,455,565	972,156	39,156	4.20%
	INFO ONLY				
2016-2017	3.5%	1,376,779	962,853	29,853	3.20%
	BUDGETED				
2015-2016	4.7%	1,392,885	933,000	45,677	5.15%
			<i>Final adopted budget</i>		
2014-2015	4.4%	1,330,221	887,323	32,454	3.80%
2013-2014	2.3%	1,274,330	854,869	4,321	0.51%

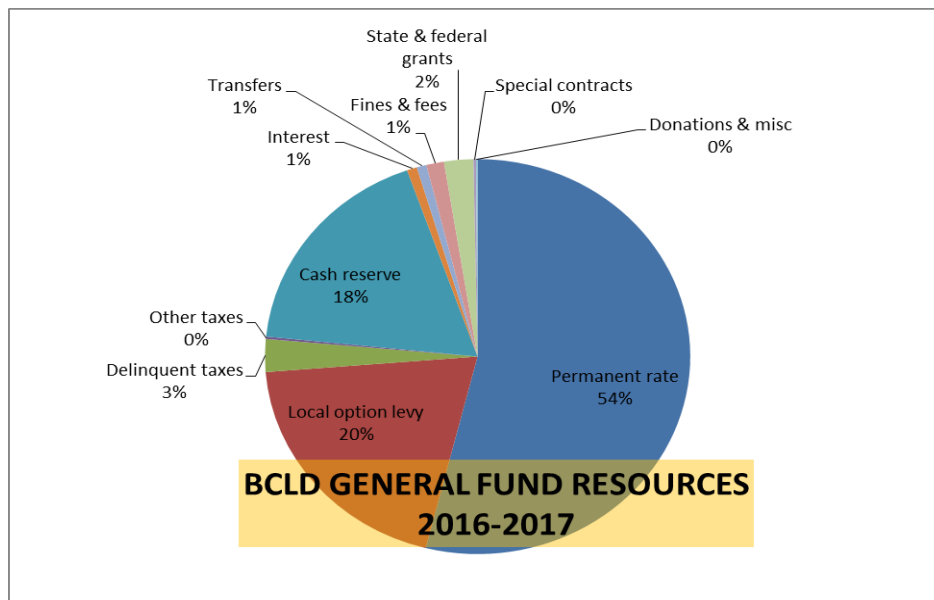
BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2016-2017 BUDGET MESSAGE



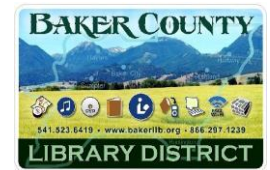
2012-2013	3.15%	1,245,463	850,548	15,000	1.80%
2011-2012	2.6%	1,207,339	835,548	14,263	1.74%
2010-2011	2.4%	1,177,057	821,285	10,611	1.31%
2009-2010	3.81%	1,149,592	810,674		

BCLD obtains the majority of its revenue from two tax levies assessed on the TAV. The District’s permanent tax rate of \$0.5334/1000 is projected to generate approximately 67% of the operating budget at **\$704,128** after accounting for a portion of losses due to compression, discounts and collection rate. The District will also assess a local option levy, which will be the **fifth year** of five of a levy renewed at the same rate that was approved by voters in May 2011. The local option levy rate is \$0.249/1000 and is projected to add **\$258,725** to income after adjustments, which is 25% of the operating budget. Funding from the local option levy enables the District to serve the County with 15 weekly hours at five branch facilities, and the main branch open seven days a week for a total of 59 hours. Together these tax collections make up 74% of the total budget.

The remainder of resources primarily consists of operating contingency (18%), prior taxes (2.7%), fines and fees (1.4%), earned interest (1%), transfers in from other funds (1%), and state and federal grants (2%).



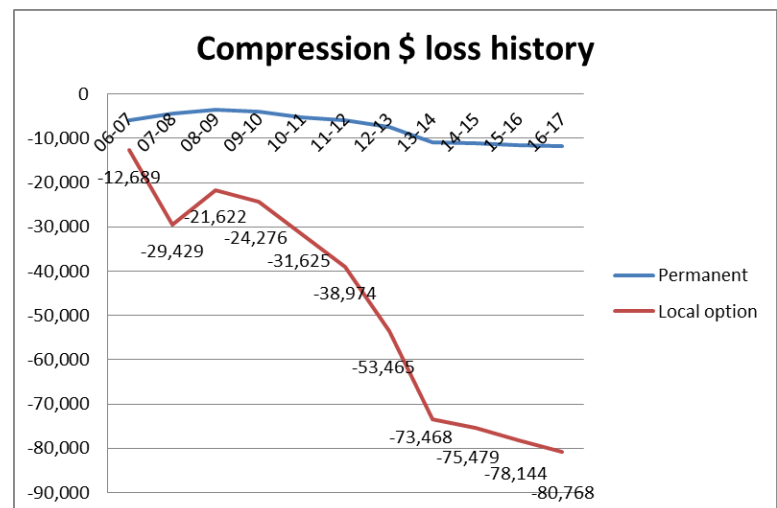
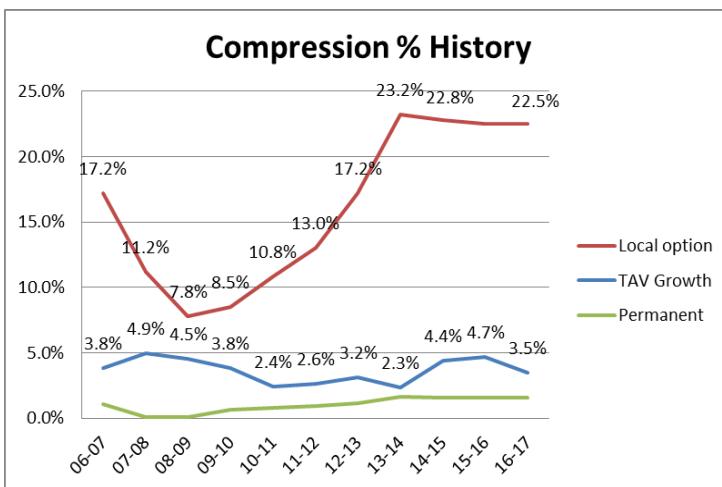
Tax income is based on a projected 93% collection rate from taxpayers. A significant restraint on revenue collection in Oregon is the factor known as Compression, or “Measure 5 limits”, which is an initiative-based tax limitation established by Oregon Ballot Measure 5 (1990) that created a tax rate cap for properties already paying the full \$10.00/1000 limit on all local government assessments. When taxes exceed the cap for that property, taxes are reduced or "compressed" by a relative percentage until pressed back down to the limit. This loss is distributed unevenly throughout the County with local option taxes being compressed first. If the local option tax is compressed to zero, and the limit still hasn’t been reached, the other taxes in the category are proportionately reduced. In Baker County, compression primarily applies to revenues from Baker City.



BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2016-2017 BUDGET MESSAGE

In the past five years, County Assessor data shows **compression** is decreasing slightly after peaking in 2013-14. The compression rate in FY05-06 was **19.02%**. In FY07-08 it dropped to **11.16%**, reached a low of **8.5%** in FY09-10, rose again to **10.8%** in FY10-11, to **13%** in FY11-12, **17.2%** in FY12-13, rose to **23.2%** for FY13-14, and has dipped for the last two years to **22.8%** in FY14-15 and 22.5% for FY15-16. The County Assessor reports losses for the past two years at \$75,479 for FY14-15 and \$78,144 for FY15-16. The proposed compression rate on the local option tax is calculated at 22.5%, the same as prior year. This equates to a total local option levy loss of \$80,768.

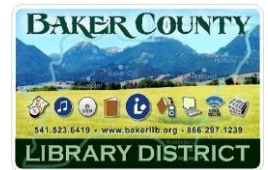
Compression on the permanent tax is projected at **1.54%**, remaining relatively stable with the prior two year rates of 1.6%, which equates to a loss of \$11,842. Combined losses from Measure 5 compression increase by \$2,995 from the previous year for a total suppression of **\$92,610**. Should Measure 5 ever be reformed, those revenues intended for the library by Baker County voters would be a tremendous benefit to the community through more robust collections, public programs, technology, facility maintenance & strategic reserves.



Compression

YEAR	Permanent rate tax	Local option levy	Total revenue lost	Notes
2016-2017 PROJECTED	1.54% -11,842	22.5% -80,768	-92,610	
2015-2016 BGT RPT	1.6% 1.54% -11,750 -11,471	23% 22.5% -78,848 -78,144	-90,598 -89,615	
2014-2015 BGT RPT	1.7% 1.6% -11,844 -11,150	25% 22.8% -81,310 -77,479	-93,154 -88,629	
2013-2014	1.6% -10,937	23.2% -73,469	-84,406	
2012-2013	1.13% -7,508	17.2% -53,466	-60,974	
2011-2012	0.93% -6,010	13% -38,976	-44,986	

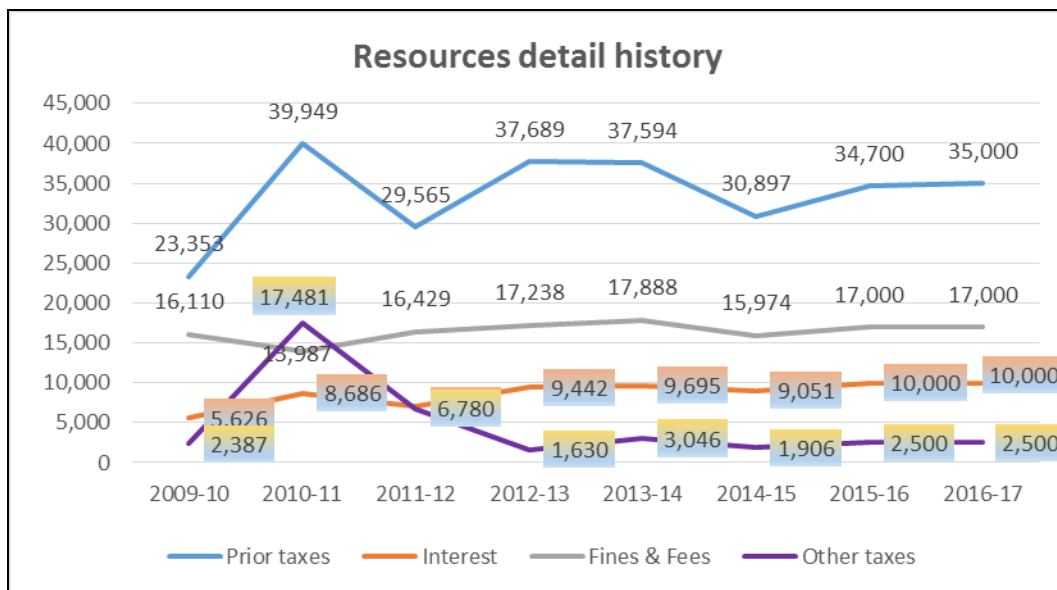
BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2016-2017 BUDGET MESSAGE



Unexpended cash carryover to start the year is projected to be \$30,000. This is in addition to the dedicated operating contingency reserve of \$205,000 the District maintains for a total of \$235,000. That \$205,000 amount is also known as Tax Anticipation Note Reserve savings for District operations between July 1 and receipt of tax disbursements in early November. The reserve amount to start the year is shown in form LB-20 line 2. The year-end amount is shown on LB-30, line 26.

Prior taxes, commonly known as “back taxes” or “delinquent taxes”, are based on previously assessed tax collections. These funds are late payments from taxpayers who have received extensions or are otherwise paying late. Prior taxes for the proposed budget are projected at \$35,000 which is \$4,100 above the last actual amount received in FY14-15.

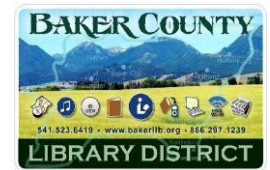
Interest income is projected at \$10,000. The projected amount to be received for the current fiscal year has been revised from \$11,500 to \$10,000 based on rate stagnation. Recent year receipts were \$9,051 in FY14-15, \$9,695 in FY13-14, \$9,442 in FY12-13 and \$7,076 in FY10-11. Like Other Taxes, interest income is always a mystery even late in the fiscal year because in the final analysis it includes the auditor’s re-distribution of interest on tax dollars held by the County Treasurer on tax collections throughout the year; and the Treasurer does not report these interest figures to the auditor until after the close of the fiscal year.



State Government Revenue (Ready-to-Read program) is projected at \$7,000, reported by the Oregon State Library staff to be stably funded.

The category of **Other Taxes** generates a small amount of income from land & timber sales, Fish & Wildlife fees, & other miscellaneous payments. This category has an erratic history. Collections in the recent 5 years have been between \$1,500 and \$3,500. Other Taxes income for the current budget year is projected at \$2,500 but remains an unknown as the actual disbursement is not released until after the close of the fiscal year.

BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2016-2017 BUDGET MESSAGE



E-Rate funds to reimburse telecommunications are proposed at \$22,000. The E-Rate program is a federal subsidy program that has attempted to ensure that schools and libraries have access to affordable telecommunications and information services. It is in the process of transitioning away from telecommunications subsidy to become more targeted to network infrastructure improvement. The proposed amount includes \$5,000 for regular telecommunications support plus \$17,000 for a large Internet network upgrade project at the Baker branch, which is 80% of the project cost (\$21,000). The balance of the project will be paid from Technology Department reserves transferred in from the Other Uses Fund. The expenditure is posted as a **Capital Outlay**.

When all non-tax revenues are combined with resources from taxes to be received and carryover, the **combined net income** available for General Fund operations amounts to \$1,305,633 which is 4.5% more than the current year revised budget (+\$56,106). The bulk of that growth, again, is from taxes to be levied, E-rate reimbursement, Transfers In, and Fiscal Agency fee.

EXPENDITURES – SUMMARY

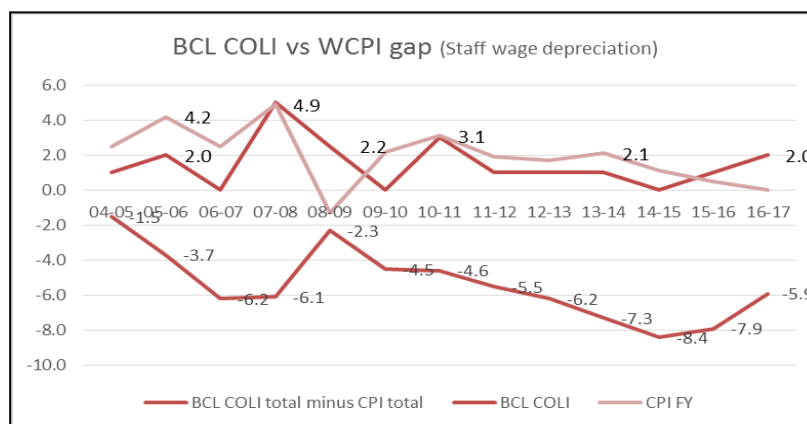
Expense Considerations

On the expense side of the budget, Personnel costs in General Fund, consisting of salary and benefits, will increase 4.3% over the revised FY15-16 budget (+\$29,974). Compared to the original budget for FY14-15, salaries are up 4.4% (\$22,279); benefits are slightly reduced -2.2% (-\$4,450). Total annual Personnel costs since 2012-13 average out to 3.3% increase per year.

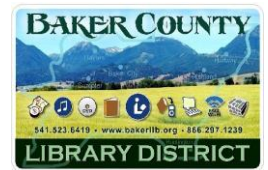
Materials and Services costs will increase by just over \$10,000, making up 30.5% of the proposed Total Operating Budget which is within the target range of 30-35% for this category. Typically, this category grows by year-end as unanticipated income is received and/or surplus balances are re-allocated.

PERSONNEL SERVICES

Salary increases are proposed to fund restoration of hours for core positions, provide merit-based promotions and scheduled STEP increases for select staff, and a 2% general cost of living increase. Last year, staff were allotted a 1% cost of living increase and none in FY14-15 due to budget constraints. The district strives to adjust wages to the Western Consumer Price Index measure for inflation. For several years, budgets have not been able to keep that pace but we are pleased to be able to provide an appropriate COLI rate this year.



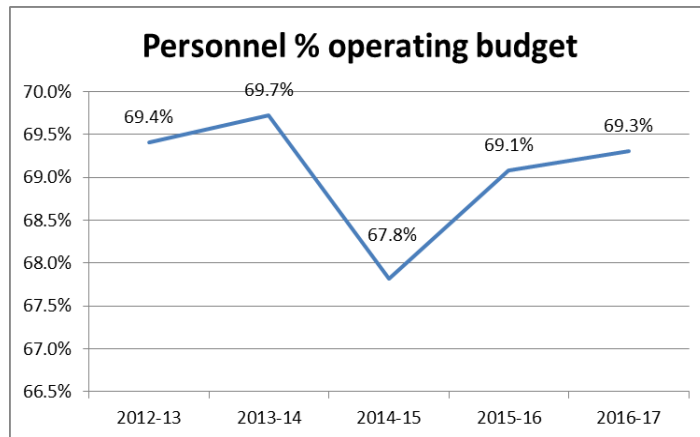
BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2016-2017 BUDGET MESSAGE



In the Benefits category, health insurance premium rates are reported at negligible change by the Special Districts Insurance Services. The reserve amount of \$5,000 to cover District obligations on medical deductible claims (\$1,500 of the \$3,000 per person deductible) is allocated in the insurance liability reserve line. Overall, Group Insurance is 4.9% less than the revised FY15-16 budget due to staff changes in the past year.

PERS retirement increases by 4.9% and social security by 11.9%, resulting in a modest increase to Payroll Taxes & Benefits at 2.2%.

In sum, the Personnel department is increased 4.3% over the revised FY15-16 budget. Personnel Services will make up 69.3% of the Total Operating Budget which is within the best practices target ratio of 65-70%.



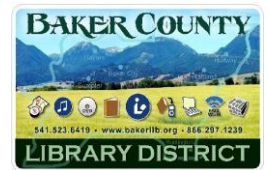
MATERIALS & SERVICES

General Fund Materials & Services line items increase by an average of 3.2% (+\$10,035) over the current adopted budget for this year.

Increased line items of note include

- Library Consortium (Sage) for a 3% increase primarily due to a new subscription for Interlibrary Loan services.
- Additional funds are added to the Janitorial Contract line to allow for re-negotiation of the cleaning contract with increased duties at the Baker branch.
- The Bookmobile line is increased by 19% to allow for increase of gas prices & unanticipated repairs.
- Insurance is increased by 12% to allow consideration of adding earthquake insurance. Last year's increase included new financial officer bonding insurance.
- Facilities maintenance is sustained at \$33,000 to address maintenance projects previously deferred.
- Computer maintenance is sustained at \$23,000 anticipating additional funds needed for planned special projects (public tablets, E-rate supported network infrastructure upgrades).
- The election is based on prior year average costs (10/11 cost \$3,172. 12/13 was an anomaly at \$5,989.).
- Youth programs are nearly doubled with a 92% increase to accommodate expansion of summer reading, tween and young adult programs.
- Postage is increased to cover actual annual trend amounts.
- Utilities and telecommunications are up 5% and 2% respectively based on history and current year trends.
- Small reductions are in Collection Development and Library Supplies.

BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2016-2017 BUDGET MESSAGE



While Collection Development is lower than the revised current year budget, it begins at about the same allocation as last year, which is greater than the original budgets of the last 4 years. One of the District's long-term goals has been to achieve the best practice budget standard for public libraries of between 10-15% of the operating budget spent on collections.

The proposed **book budget equates to 9.0% of the Total Operating Budget**. District practice is to increase Collections later in the year with unanticipated income and surplus funds from conservatively budgeted categories. Library supplies are down -15% to traditional historical expenditures. This line was increased in 15-16 for resupply of library cards, barcodes, and envelopes.

Debt Service is budgeted at \$2,000 for payment toward the Resort Street Improvement Project. That amount will continue to be paid for approximately the next 14 years until the full assessment of \$24,500 plus interest is paid in full. The interest rate is very low at less than 2% to only recover administration fees by the City of Baker City.

TRANSFERS & CONTINGENCY

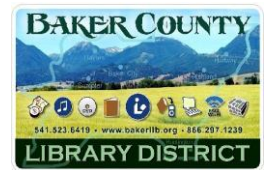
Transfers include \$10,000 moved to the Other Fund each year for a **Severance Fund** for retiring employees who have qualified to be reimbursed for unused vacation leave plus half of their accumulated unused sick leave. Eligibility for this benefit is dependent upon staff having worked for the District for a minimum of five years. The fund is on target to meet projected obligations in this category. No severance payout is expected in the coming year.

Also, in preparation for future needs, \$1,000 is to be transferred to a **Technology fund** for server replacement. Ordinarily, an additional \$1,500 is set aside toward future election cost but that transfer is instead proposed to be used this fiscal year for the May 2017 election of 3 Board members with expiring terms.

Last year, the **Health Insurance Liability** contingency was moved out of the Reserves category to the Personnel Services department. That allocation of \$5,000 is intended to cover the District's typical expenditures on medical deductible benefits. It is based on an estimate of up to three claims per year which has historically proved adequate and is considered a reasonable statistical risk to cover average reimbursements.

The Operating Contingency reserve consists of \$10,000 of unappropriated ending fund balance and the **Tax Anticipation Note (TAN) reserve** of at least \$205,000. A base \$200,000 **TAN Reserve** was achieved in FY11-12. It has been protected and even grown slightly through the wake of the recession. This fund is used to operate the District between July and mid-November when tax revenues are dispersed. A loan has been avoided by temporarily borrowing from the District's own "Other Uses" pool of funds. In FY15-16 it was budgeted at \$215,510 which included \$10,404 of unallocated contingency. The total Operating Contingency will grow by approximately \$10,000 over the original FY15-16 budget to be \$224,846. Unexpended funds available to be added to the reserve may emerge later in the fiscal year. In the next five years, the district will seek to grow the TAN Reserve fund to approximately \$300,000 to continue debt free operations.

BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2016-2017 BUDGET MESSAGE



OTHER FUNDS

Two additional funds are proposed to supplement the General Fund. The “**Other Uses**” Fund is primarily used to manage restricted grants and donations. The total resources and requirements amount to \$191,750. Changes from the prior year are anticipated in cash carryover from grants. Expenditure and transfer changes are anticipated for a project to upgrade the Internet network infrastructure. This project is supported by Federal E-rate program reimbursements. The transfer of \$9,700 consists of \$4,000 anticipated from online book sales to go back to the general fund, \$1,500 for the election, and \$4,200 from the Technology department reserve for the E-rate project.

The **Sage Library System Fund** of \$407,891 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. Sage has its own revenue source 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 a bank account that is separate from the BCLD general fund. Sage checks are authorized by the Sage administrator and signed by the District Board President and Library Director. 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.

The district has proposed to receive \$7,600 in compensation from taking on Sage fiscal agency. The amount is based on 2% of the previous year budget total and will cover the 5 extra hours per week needed for the Admin Services Manager to handle the bulk of the new duties plus 1 hour Director oversight per week. The balance of the fee amount less Admin Services accounting labor is paid to BCLD as a general administrative fee (expected to be \$1,800-\$2,500).

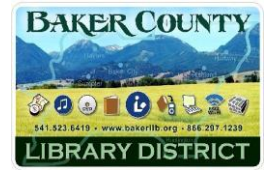
CONCLUSION AND ACKNOWLEDGEMENTS

Producing and executing the annual budget is a large and collective task. I extend my sincere thanks to all the individual department leads and staff who contributed to the development of this proposed budget. It is a team effort and reflects the collective commitment of the library board and continued mentorship of my predecessor, Aletha Bonebrake, to develop a fiscal roadmap that both sustains our outstanding public service levels and provides some opportunity for innovation and improvement.

Especially noteworthy is the effort Finance Department – Director Christine Hawes. Her professionalism and assistance throughout the year always greatly contribute to the development and production of the proposed budget document. Thanks also to our auditor Kent Bailey and the Budget Committee for their continued oversight of the budget from development through approval every year.

With that assistance, I am pleased to have developed a budget based on a Strategic Investment approach which expands early literacy programs and youth services, enables facilities repairs and development of collections, and keeps staff wages from being diminished by inflation.

BAKER COUNTY LIBRARY DISTRICT
FISCAL YEAR 2016-2017
BUDGET MESSAGE



I look forward to taking your questions and providing whatever information you may require to assist in the deliberation process.

Subsequently, I respectfully recommend you approve the Proposed FY2016-2017 District Budget as submitted.

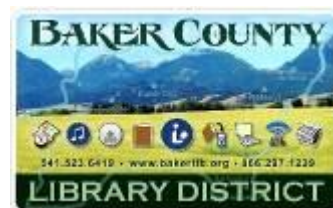
Sincerely,

Perry N. Stokes, Budget Officer

Budget Committee

Meeting Agenda

Riverside Meeting Room
2400 Resort St, Baker City



Wed. May 25 2016 5:00pm – 7:00pm

Board Directors

Gary	Dielman	<input type="checkbox"/>
Nellie	Forrester	<input type="checkbox"/>
Betty	Palmer	<input type="checkbox"/>
Kyra	Rohner-Ingram	<input type="checkbox"/>
Della	Steele	<input type="checkbox"/>

Committee Members

Aletha	Bonebrake	<input type="checkbox"/>
Linda	Collier	<input type="checkbox"/>
Tom	Hudson	<input type="checkbox"/>
Joy	Leamaster	<input type="checkbox"/>
Maryalys	Urey	<input type="checkbox"/>

Budget Officer: Perry Stokes

- | | | |
|---------------|---|--------------|
| 5:00PM | I. Call to Order by President of Library Board | Dielman |
| | i. Introductions | |
| | II. Nomination & election of Chair of Budget Committee | Dielman |
| | III. Additions/deletions from the Agenda (ACTION) | Chair |
| | IV. Conflicts or potential conflicts of interest | Chair |
| 5:15 | V. Presentation of proposed budget by Budget Officer | Stokes |
| | i. Budget Message | |
| | ii. General Fund | |
| | iii. Other Uses Fund | |
| | iv. Sage Library System Fund | |
| 6:15 | Public comment | Chair |
| | Budget Committee questions and deliberations | Chair |

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
<input type="checkbox"/>	<input type="checkbox"/>	
Vote		
Y	N	A

6:45PM Recess or Adjournment

Chair

Additional Budget Committee Schedule Meeting

June 1, 2016, 5.00p – 2nd Budget Committee meeting (if necessary)

Other Local Budget Meeting:

Budget Hearing / Regular Board Meeting
Mon, June 13 2016; 6pm

2400 Resort St
Baker City OR 97814
541.523.6419

www.bakerlib.org

Budget Committee Membership FY16-17

Appointive Members

	Name	City	Term start (3 years)	Term expiration
1	Aletha Bonebrake	Baker City	5/2016	6/2018
2	Linda Collier	Halfway	5/2016	6/2018
3	Tom Hudson	Baker City	5/2014	6/2016
4	Joy Leamaster	Baker City	5/2015	6/2017
5	MaryAlys Urey	Baker City	5/2015	6/2017
Alt	Nancy Johnson	Baker City		

Governing Body (Library Board) Members

	Name		Term start (4 years)	Term expiration
6	Gary Dielman	Baker City	7/1/2015	6/30/2019
7	Nellie Forrester	Baker City	7/1/2015	6/30/2019
8	Kyra Rohner-Ingram	Baker City	7/1/2013	6/30/2017
9	Betty Palmer	Baker City	7/1/2013	6/30/2017
10	Della Steele	North Powder	7/1/2013	6/30/2017

Statutory Authority

ORS 294.414 Budget committee.

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

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

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

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

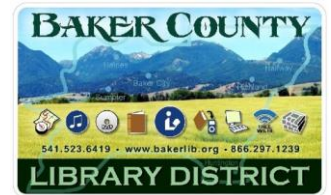
(5) Appointive members of a budget committee that prepares an annual budget shall be appointed for terms of three years. The terms shall be staggered so that, as near as practicable, one-third of the terms of the appointive members end each year.

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

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

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

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



2016-2017 Budget Calendar

***Changes from original schedule in red**

A. Wednesday, Apr ~~27~~ 28-29, 2016

Publish 1st Notice of First Budget Committee Meeting
(5 - 30 days before hearing, at least 5 days apart)
Newspapers: BC Herald, **BC Press, Record Courier, Hells Cyn Jnl**

**B. Monday, May 9, 2016, 6.00 – 8.00p,
at Baker County Public Library**

Final draft proposal review at Regular Board Meeting

~~**C. Wednesday, May 13, 2015**~~

~~Publish 2nd Notice of First Budget Committee Meeting
(5 – 30 days before hearing, at least 5 days apart)
Newspaper: Baker City Herald [2nd print publication no longer required]
(Posted online at least 10 days before hearing)
Library website: www.bakerlib.org~~

**A. Wednesday, May 25, 2016, 5.00 - 7.00p,
at Baker County Public Library**

First Budget Committee Meeting

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

**B. Wednesday, Jun 1, 2016, 5.00 - 7.00p,
at Baker County Public Library**

Second Budget Committee Meeting (*if necessary*)

- Budget Committee deliberations and questions

C. Wednesday, June 8, 2016

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

**D. Monday, June 13, 2016, 6.00p,
at Baker County Public Library**

Public Hearing and Annual Fiscal Meeting

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

E. Tuesday, July 5, 2016

Deliver notice of property tax form LB-50 to County Tax Assessor
(*by July 15*)

Apr 2016						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

May 2016						
S	M	T	W	T	F	S
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				

Jun 2016						
S	M	T	W	T	F	S
			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		

Jul 2016						
S	M	T	W	T	F	S
					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						

2016-17 Budget Notes

May 25, 2016

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 brief review 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: Gary Dielman (Chair), Nellie Forrester, Kyra Rohner-Ingram, Betty Palmer, and Della Steele. Additional appointees include: Aletha Bonebrake, Linda Collier, Tom Hudson, Joy Leamaster, and Maryalys Urey.

The Library District budget has traditionally been composed of two funds. In 2014, BCLD accepted the role of fiscal agent for the Sage Library System, which necessitated a third fund.

- **General Fund:** This fund is where most of the activity happens. It includes the District's major income (namely, tax revenue) and expenses.
- **Other Uses (Grants & Contingencies) Fund:** This fund is used for special-purpose grants, such as those given to us 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 the items the contributors choose to fund.
- **Sage Fund:** This relatively new 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.

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

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

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

We have one Budget Committee meeting scheduled. If needed, a second meeting is also scheduled for Wednesday, June 1, at 5.00pm.

For your assistance, following the budget message, I go through the budget line-by-line below, noting rationales for the numbers as well as the reason for any changes. In addition to the budget and these notes, I have included several attachments to help you evaluate this proposed budget:

- *Attachment I:* FY2016-17 Budget highlights
- *Attachment II:* FY2016-17 Budget proposal summary vs prior year
- *Attachment III:* Legal budget packet (LB20, LB31 PS, LB31 PS summary, LB31 M&S, LB30, LB10 Other Fund, LB10 Sage Fund)
- *Attachment IV:* Supplementary LBs 31 PS & M&S with proposed budget compared to original FY15-16 budget
- *Attachment V:* 2016-17 Budget salary detail
- *Attachment VI:* 2016-17 Wage & management salary scale
- *Attachment VII:* Management salary data from an analysis of similarly-sized Oregon public libraries
- *Attachment VIII:* Most recent financial statement, through May 15 2016
- *Attachment IX:* Working budget FY15-16 closeout projection and proposed FY16-17 budget
- *Attachment X:* Recommended motion to approve the budget.

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 541-523-6419.

LB20 General Fund – Resources

Revenues are *projected to moderately increase*, primarily due to a large cash carryover, recovering property valuation rates, and a stabilization of compression rates on the local option levy.

- **2 – Net working capital (formerly Cash on hand):** This is the base amount of contingency the district has accumulated to support operations from the start of the fiscal year until taxes are received in November. It assumes receipt of an additional \$52,400 in revenue income, fourth quarter expenditures at \$262,791 (-5.5% change from previous QTR which is consistent with spending pattern of last 3 years.). The actual ending fund balance cash carryover may be slightly higher by \$3,000-5,000 but plans are to expend funds as budgeted.

GENERAL FUND - EXPENSES

	Q1 Jul-Sep	Q2 Oct-Dec	Q3 Jan-Mar	Q4 Apr-Jun	TOTAL	
FY15-16	231,896	239,439	278,178	262,791	1,012,304	PROJECTED AMT
	-3.6%	3.3%	16.2%	-5.5%		
FY14-15	211,623	228,738	254,264	240,455	935,080	
	-7.3%	8.1%	11.2%	-5.4%		
FY13-14	234,720	251,066	241,770	228,211	955,767	
	1.0%	7.0%	-3.7%	-5.6%		
FY12-13	208,420	243,077	249,038	232,402	932,937	
% chg from prev. qtr		16.6%	2.5%	-6.7%		

- **3 - Previously levied taxes:** These amounts are based on the rate of this year's receipt of back taxes from previous seven fiscal years. CPA Kent Bailey reports that recent collection rates are reaching 95-96%, so collections should remain stable.
- **4 – Interest:** This amount is earned from the District’s investment pool managed by Baker County. Though the District’s fund balance has increased from savings in recent years, earnings have been depressed from low interest rates. Actual figures are not known until after the start of the next fiscal year.
- **5 – Transferred IN:** This amount is primarily from online book sales collected in Other Funds transferred over to supplement Collection Development. Online sales have been strong. I have budgeted a total of \$9,700 which includes \$4,000, \$1,500 from the election reserve, and \$4,200 from technology reserve for the E-Rate network infrastructure project.

ONLINE SALES - USED BOOKS

FY12-13	FY13-14	FY14-15	FY15-16
4,806	4,931	3,279	3,451

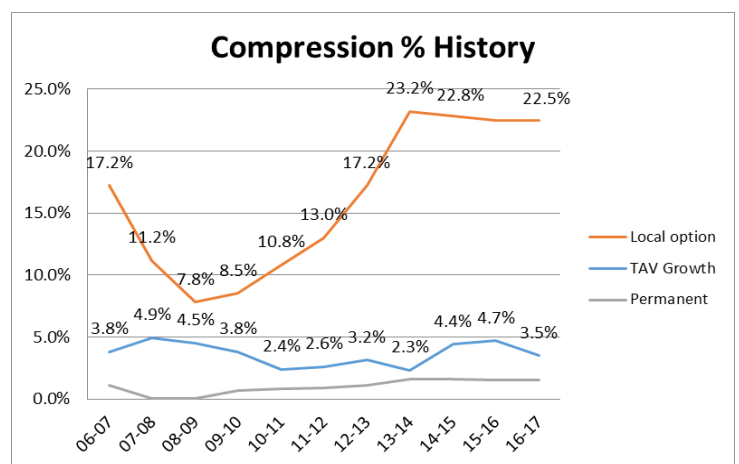
to date

- **7- Fines and fees:** These are generated from fines, lost item charges, faxes, copies and printouts, out- of-area library card fees, and miscellaneous other items. Late fees on children’s accounts were lowered in 2013 but this line continues to come in strong, most likely due to the increased circulation of DVDs. In FY16-17, The district will be exploring use of a Collections Agency which is primarily intended to recover materials or reimbursement so is expected to

increase receipt of fines/fees.

- **8 – State government funds:** This amount is from Oregon funding of early literacy and Summer Reading through the Ready to Read grant program. The grant program scope has been expanded so libraries may use state funds on 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.
- **9 – Other tax revenues:** This amount is from various County sources such as foreclosure and timber sales. It is budgeted conservatively.
- **10 – Federal funds:** This amount is from reimbursements for telecommunications expenses under the E-Rate program. The line is increased substantially to \$22,000 for FY16-17 to accommodate a capital project of upgrading the Internet network infrastructure at the main library branch. The project is estimated to cost approximately \$21,000. E-rate reimbursement will amount to \$16,781. The District will be responsible for \$4,200 which, as previously noted, is included in the Transferred In line.
- **11 – Special Contracts (Tech Support):** In previous years, these monies are prorated salary, benefits and actual mileage costs for contracted visits to client libraries by the District’s IT Manager for tech support. Last year, the last remaining client of Oregon Trail Library District was able to make arrangements for local IT support from their ESD. A token amount is budgeted to keep the category available if another need arises.
- **12 – Job Training Programs:** Primarily pass-through funding for state or federal job training programs. Hosting agency contribution is minimal. No Job Trainee is currently scheduled. A token amount is included as place-taker in the line so that it may be easily adjusted in the future.
- **13 – Donations & miscellaneous:** Contributions directed specifically for general fund items. The figure is based on the amount received in the previous year.
- **14 – Capital financing:** The history of this category lists the 2013-14 financing with Baker City for the district’s portion of the Resort St Improvement Project. The district has budgeted to expend \$2,000 per year until the loan is paid off.
- **18 - Taxes estimated to be received:** Figure based on an estimated 3.5% growth of 2015-16 assessed value of countywide property at \$1,392,885,000, multiplied by the District millage permanent rate of 0.5334 and local option levy rate of 0.249. Uncollectible losses are assumed at 7%, which consistent with recent year rates. With 93% collection, revenue growth from the permanent rate will generate \$23,836 more than the previous year.

On the local option levy, losses from Measure 5 compression appears to have peaked at 23% and is at a plateau. Compression had spiked so significantly from 2008-2013 that revenue from the

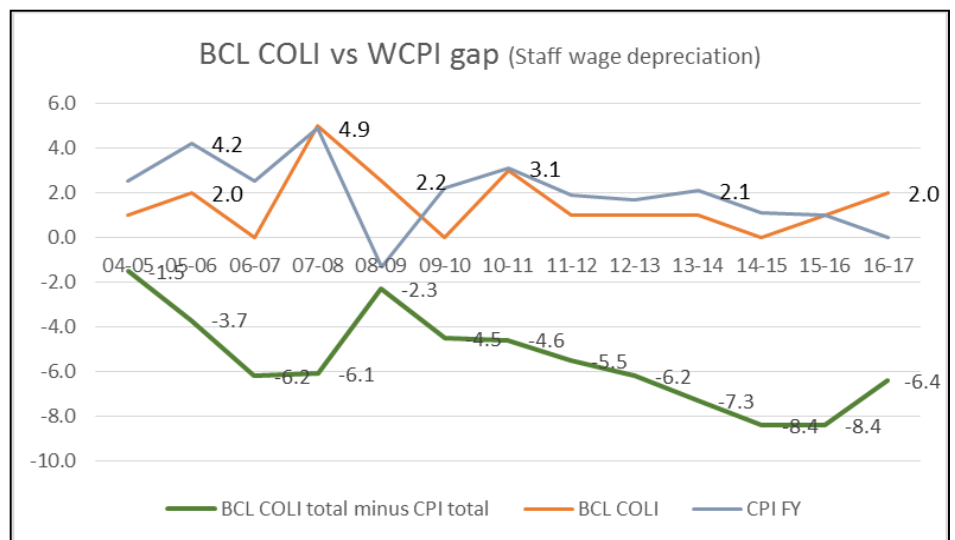
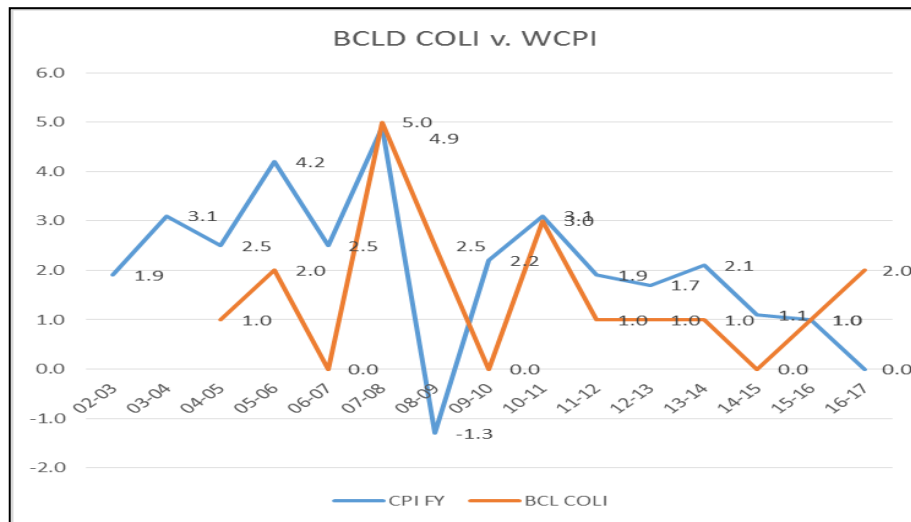


local option levy became stagnant. CPA Kent Bailey anticipates a higher than estimated TAV rate and slightly decreasing compression. The proposed budget uses the previous year's compression rate of 22.5%. Aggregate tax collections for the year are projected to amount to **\$962,853**, which is \$32,684 higher than the current year budget.

LB 31 General Fund - Expenditures

Personnel Services

The figures presented here are based on a proposed 2% Cost of Living Increase (COLI) to all employees. A 1% COLI was provided last year. No cost of living increase was provided in FY14-15 due to budget constraints. In FY13-14, a 1% COLI was provided after income projections were revised in November. Prior to that, staff opted for a decreased a 1% COLI in FY12-13 rather than a 2.5 percentage so that a facilities maintenance staff position could be created. The most recent [Western Region Consumer Price Index](#) shows the CPI has increased 1.8 % over the last 12 months. For 2015, the WCPI annual total increased 1.5%.



Other salary increases restore hours for core positions—most notably for the Youth Services position, provide for one merit-based promotion and several scheduled (STEP) increases, which in aggregate result in a total salary increase of 5.1%. That perspective is somewhat skewed due to end year closeout adjustments in the current budget. When measured against the original FY15-16 budget the proposed total salaries increase is 4.4%.

While a final 7.7% raise is scheduled for the Director salary in FY16-17, the board has approved my recommendation that the salary remain at the current rate except for the 2% COLI. To date, the Board has awarded 3 of the 4 planned salary increases for the Director position. The last increase was instated in FY13-14. Comparative analysis indicates the salary is currently in the average range with peer libraries.

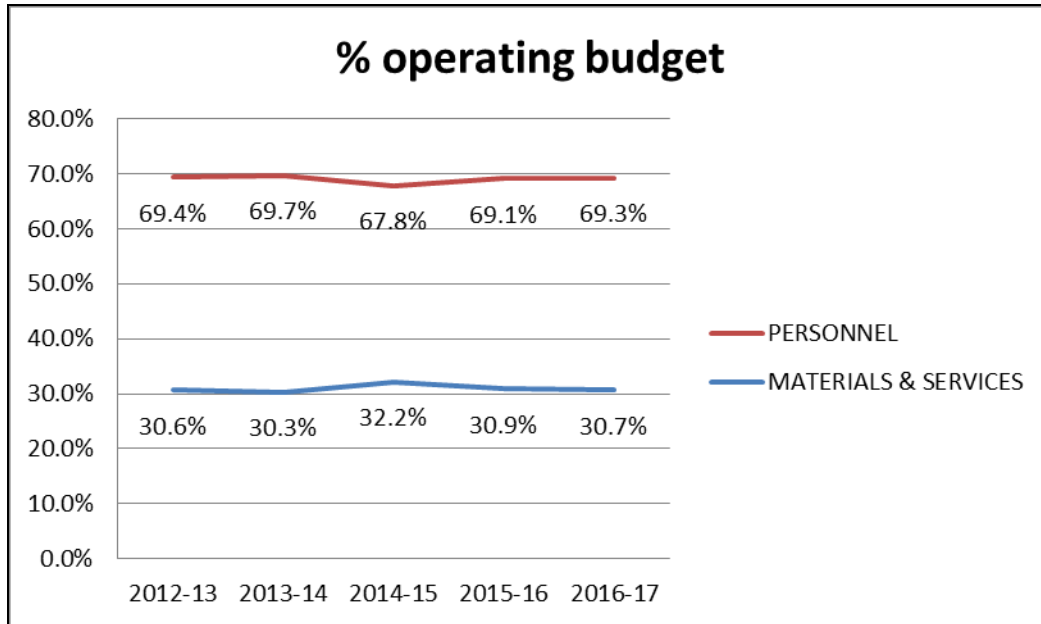
Total FTE is at 14.1, a slight increase from last year's starting figure of 13.98 FTE. Increased hours are from an additional 6 hours per week allotted for the Youth Services Coordinator and 1.5 hours for pet fish and plant care. The ratio of Personal Services to the operating budget is within the target margin of 65-70% at **69.3%**, down slightly from last year's original budget of 69.5%.

In the Benefits category, the district will continue to provide medical insurance for 10 employees. Costs decrease somewhat due to new staff with different coverage plan needs. I am pleased to report that fiscal changes by the Special Districts Insurance Services (SDIS) have kept rates stable. Also, due to new regulations of the Affordable Care Act, in FY15-16 the district terminated its practice of providing an "in-lieu" insurance benefit for staff that opted out of district insurance coverage. Some of those savings were reserved in the insurance liability line to provide \$1,500 on each medical claim reaching the \$3,000 deductible. Overall, Group Insurance is -7.1% less than the original FY15-16 budget, or -4.9% less as compared to the revised budget.

PERS retirement rates will increase by 1.7% **as compared to the original 2015-16 budget**. Social security will rise by 4%.

The long range PERS outlook at this point continues to be bleak. It has been well communicated that the Oregon Supreme Court reversed legislative reforms to the Public Employees Retirement System (PERS), primarily those reforms seen in Senate Bill 822 (SB822). This change is expected to increase Baker County Library District employer contributions to PERS by 20% to 40% (or \$12,000 to \$24,000) per biennium for the years 2017-19, 2019-21 and 2021-23. The November 2015 Milliman PERS Actuarial Report notes the retirement plan is 75% funded as of December 31, 2014. The increase in public employer contributions is necessary to strengthen the retirement system for all current retirees, as well as our current employees who will benefit in years to come. Absent changes at the state level, this action alone brings to BCLD the risk of future budget reductions. While the District's PERS rates will remain the same next year, we have been notified there will be a significant increase in the 2017-19 biennium. It is the District's responsibility to plan accordingly for inevitable rate increases. However, while some public agencies are able to set aside funds in preparation, BCLD operates on too tight of provisions to do so. Therefore, in the coming year, options and plans will be developed for Board consideration.

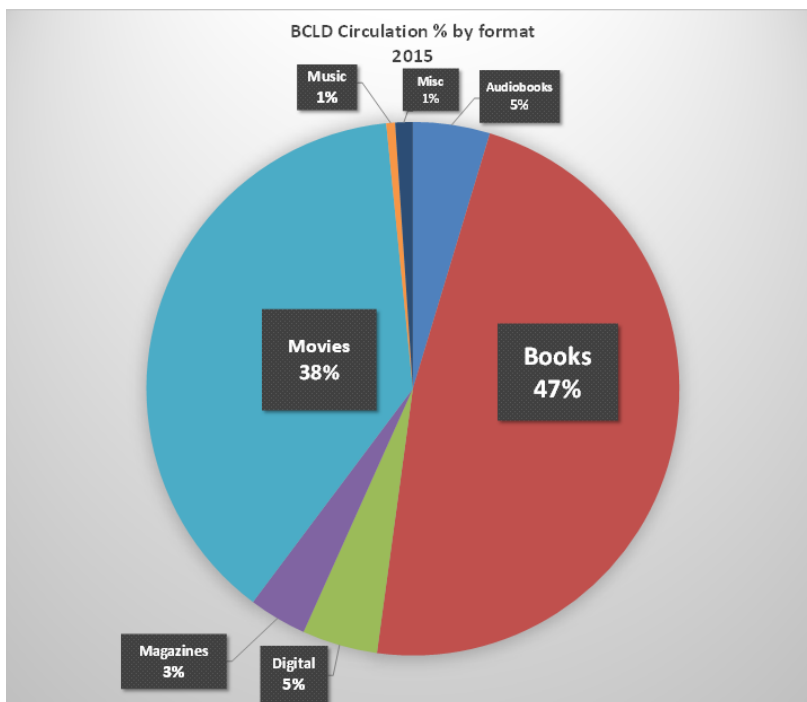
In sum, compared to the original FY15-16 budget, the Personnel department is increased 2.1% (+\$14,989). Personnel Services will make up 69.3% of the Total Operating Budget which is within the best practices target ratio of 65-70%. Note that the figures for FY14-15 are anomalous due to delayed hiring of the Cataloger and Facilities staff that year.



- **25 - Retirement:** Employees participate in the Public Employee Retirement System, contributing 6% of their salary.
- **26 - Social Security:** Calculated at 7.65% of payroll.
- **27- Unemployment insurance:** Calculated at .01% of payroll, based on rate report from the State of Oregon.
- **28 - Health insurance:** A sum of premium rates for the new Regence Blue Shield plan provided through SDAO. As previously, the renewed plan assumes a \$3,000 out of pocket deductible cap from the district for each employee of which the district contributes 50% (\$1,500). Contingency funds unused by staff needs are intended to be re-invested in Collection Development or otherwise as directed by the board.
- **29 - Workers compensation:** Based on recent invoices from Special Districts Association of Oregon (SDAO).
- **30 – Life Insurance:** Provided through Lincoln Financial Group, calculated based on rate history.

Materials & Services

- 1 – Collection Development:** This line item is how we purchase materials for the collection including books, 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. I am proposing an allocation slightly above 2% (+\$1,500) the current year original budget. The line is typically infused later in the year as unanticipated funds become available or with surpluses moved from other lines. When compared to the revised budget the allocation is a decrease of -2% (-\$2,139). The Operations Budget ratio of 9.0% is slightly below the best practices target of 10-15%. That ratio of the revised current year budget will finish at 9.6%. An additional \$12,000 would be needed for FY16-17 budget ratio to reach 10%.



- 2 - Library Consortium:** Includes \$11,650 for annual Sage Library System membership plus \$1,400 for a full year subscription with OCLC ILL services. BCLD's Sage fee will be offset by between \$1,800 - \$2,560 compensation for fiscal agency duties, depending on hours reported by the Admin Services staff. This amounts to a discount on Sage membership between 15.5%-22% discount (\$9,850 - \$9,090 total Sage membership cost).
- 3 - 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 and contracted repairs as necessary. The HVAC maintenance contract is up for renewal this year. Much of the regular building & grounds maintenance previously contracted can now being handled by staff.

Several special projects are on the maintenance plan to be accomplished as the budget will afford:

- Conversion of lighting fixtures to LED at Baker (\$10,000),
- parking lot resealing at Baker (\$8,000),
- repair of cement ramp and walkway at Huntington (\$5,000),
- repair of walkway at northwest corner of Baker branch (\$3,500),

- repair of water damage to eaves at Baker branch (\$5,000),
 - resealing of wood siding and painting roof gutters at Baker (\$4,000),
 - pruning of large trees at the Baker branch (\$5,000),
 - replacement of emergency exit signage at Baker (\$4,500),
 - replacement of reading room lounge chairs and addition of tables (\$10,000-\$15,000),
 - replacement of wheeled office chairs for computer labs & staff (\$3,500),
 - upgrade of video security system at Baker branch (\$5,000).
- **4 - Janitorial Contract:** The current rate is \$860/month but will be open to bid in the coming year. This budget amount assumes an addition of 2 hours per week (+9% increase from budget / +17% over current actual) to \$12,000.
 - **5 - Janitorial Supplies:** Includes cleaning products and disposable restroom supplies. Budgeted at a 8% increase assuming additional supplies used for additional work hours.
 - **6 - Equipment Maintenance Services:** Includes Xerox copier services contract and piano tuning.
 - **7 - 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 2% increase is based on current year expense history. It assumes continuing upgrade of old computers and catalog stations, plus continued development of technology projects such as a makerspace/digital production lab and tablet devices available in public areas.
 - **8 - Bookmobile operations:** Includes fuel, repairs and replacement needs such as tires. Amount based on history. Prior year was inflated somewhat for replacement of the exterior graphics.
 - **9 - Insurance:** Amount based on previous invoices from SDAO for liability and flood insurance. In FY15-16, the District also added bonding insurance for financial officers. An additional \$1,600 is budgeted for possible addition of earthquake coverage.
 - **10 - Travel & training:** Includes costs associated with in-house training costs, outside professional development opportunities, and outreach activities, including mileage, meals, hotel and parking expenses. I have increased the line to accommodate sending multiple staff to the annual OLA and/or SDAO conferences.
 - **11 - Elections expense:** This is a periodic expense for board member election which will be on the May 2017 ballot. The amount budgeted is based on history prior to the anomalous FY12-13 election which was extraordinarily high at nearly double the regular cost.
 - **12 - Audit:** Includes the previous amount paid for annual auditing plus 4% regular increase.
 - **13 - Bookkeeping:** Includes accounting software costs and related supplies (check orders, deposit slips, and year end forms).
 - **14 - 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.
 - **15 - Debt service:** An outstanding debt of \$24,500 plus low rate accruing interest was assessed to BCLD in FY14-15 from the City of Baker City for the Resort Street Project. The

district plans to pay at least \$2,000 each year until paid off (estimated to be in year 2027), but is allotted up to 20 years. The line may also include 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.

- **16 - Publication:** Includes publishing legal notices, job openings, and advertising library in local media.
- **17 – Financial management fees:** This amount is from checking account, credit card payments (PayPal), payroll direct deposit, and other bank fees.
- **18 – Legal Services:** Includes Secretary of State audit filing fee. May also be used for legal counsel expenses, if needed.
- **19 – Public Programs:** This line item includes the costs for hiring performers and buying supplies for programs. Includes amounts for Oregon Humanities, Libraries of Eastern Oregon programs, and other program costs.
- **20 – Branch Mileage:** Funds monthly visits of branch staff travel to the main library primarily for courier of materials. This line is increased slightly based on previous year history.
- **21 – Library Services Supplies:** office supplies and processing materials for the technical department. Includes printer toner, copy paper, envelopes, pens, book and AV cases and covers, barcodes, library cards, forms, etc. This line is increased by 7% over the original prior year budget (decreased by -15% compared to end-year budget) to traditional levels after significant restocking of materials in FY15-16.
- **22 – Youth Programs:** Covers supplies for Summer Reading Program, regular story times, special events and early literacy programs, and teen events. This category has been increased significantly to cover restructuring of the Summer Reading Programs, expansion early literacy program coordination with the branches, and new youth programs such as Maker Club and Young Adult activities.
- **23 - Postage/Freight:** Primarily used for sending bills, checks, certified mail, return shipments.
- **24 - Utilities:** Based on actual utility rate costs for all six branches. Includes electricity, garbage, natural gas, and water. Budget assumes an aggregate -3% decrease (-\$1,455). Some savings anticipated from conversion project of lighting to LED bulbs.
- **25 - Telecommunications:** Includes Internet for all branches and telephone services for all branches and bookmobile plus mobile phones for Director and IT Manager. Assumes rates remain stable from recent year history, except for Huntington which has required additional bandwidth.
- **26 – Special contracts – grants, IT support:** IT support contracts not renewed with Oregon Trail Library District and La Grande library. Both agencies have found local services to meet their needs.
- **27 - Miscellaneous:** This line is intended to be unused. Nothing budgeted.

LB 30 General Fund – Requirements Summary

This form presents a summary of both Personal Services and Materials & Services shown in the LB-31s. The requirement total must match the resources total from LB-20.

Transfers & Contingency

- **22 – Transfer – technology & election:** consists of \$1,000 set aside for scheduled server

replacement or other IT project need. On years there is no election, the line includes \$1,500 set aside for future elections. Three district board member positions will be on the May 2017 ballot.

- **23 – Transfer – Severance** : based on projections of retirement eligibility for staff and reimbursements due for unused vacation pay and half of unused sick leave.
- **26 – Operating contingency**: consists of \$215,000 savings built up since 2007 to operate the district from July 1 until receipt of tax disbursements in early November plus and an unappropriated contingency of approximately \$10,000 for emergency needs.

LB 10 Other Uses Fund

Resources

- **1 - Cash on hand**: consists of carryover amounts from grants, donations, reserve and contingency transfers.
- **4 – Interest**: Small amount of interest generated by this account has been stable.
- **5 – Transferred IN**: Includes 10,000 for severance liability, and \$1,000 for technology reserve.
- **6 - Grants & Loans**: All grants and limited use gifts are managed through this category. The \$10,000 budgeted is an average amount granted by the Leo Adler Foundation. The revised budget for FY15-16 expanded this category to receive grant funds for the Vroom (\$10,000) and LSTA Pre-K Links tablets (\$42,000) projects.
- **7 - Donations**: Consists of miscellaneous donations from individuals, often for memorial purposes.
- **8 –Book sales online**: Volunteers have been posting many items online with good success as shown by the history of income in this line. Recently, sales have decreased somewhat so the budgeted amount is reduced by -\$1,000.

Requirements

- **3 – Personnel Services**: None.
- **6 – Memorial & Grants**: Includes approximately \$65,000 of carryover from an estate bequest in 2013 plus a balance of funds on other restricted and unrestricted grants and donations.
- **7 – Election Reserve**: Accumulated amount from General Fund transfers of \$1,500 during non-election years. Successive elections have nearly completely used up funds in this category.
- **8 – Literacy**: This amount goes to support partnership projects of the Baker County Literacy Coalition.
- **9 – Technology**: This is a slowly building reserve for server replacement or other IT project needs. It is planned to be largely utilized in the current and coming years to fund E-rate grants to upgrade network infrastructure. District project responsibility of \$4,200 will be transferred over to the General Fund.
- **10 - Capital Projects**: This amount is put aside for planned capital projects or emergency building needs.
- **11 – Severance Liability**: Includes contingency to pay out unused accumulated staff sick and vacation benefits. The District typically reserves an additional \$10,000 annually to prepare for this liability.
- **12 – Corporate Costs**: Consists of bank and sales fees for accounts.

- **16 – Operating Transfer:** This figure from online book sale revenue and election reserve funds transferred to the general fund for Collection Development and Election expenses. It consists of \$4,000 from online sales, \$1,500 from Election reserve and \$4,200 from Technology reserve.

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 approved this budget at its regular meeting in March 2015.

Resources

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

- **2 -- Membership dues:** Sage has needed to increase its dues by 2% this year to adjust to staff Cost of Living, fiscal agency costs, and other minor increases.
- **4 -- Restricted grants:** An annual LSTA grant from the Oregon State Library supports half of Sage's courier services at approximately \$50,000.

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.

- **14-17 -- Personnel / Salaries:** One Systems Administrator is listed here since the other is a contract employee from Hood River County Library District and listed in Materials & Services. Per Christine's recommendation, I have moved her compensation line up from Materials to Personnel for more accurate and convenient accounting.
The district has proposed to assess a fee for fiscal agency services based on 2% of the previous year budget total. This amount covers the 5 extra hours per week needed for the Admin Services Manager to handle the bulk of the new duties plus 1 hour Director oversight per week. The balance of the assessed fee less accounting costs is paid back to BCLD, which is expected to be between \$1,800-\$2,500.
- **19-26 -- Personnel / Benefits:** These amounts are based on the same rates as regular BCLD staff. The Health Insurance line includes the district's premium plus \$1,500 for deductible liability.
- **30-46 – Materials & Services:** These categories are identified and budgeted by the Sage Budget Committee.
- **48 -- Capital outlay:** This fund is reserved for server upgrades and expansions.
- **50 – Contingency:** This fund is reserved for emergency need.

**FY2016-2017 GENERAL FUND
BUDGET OVERVIEW – HIGHLIGHTS**

REVENUE

• Tax resources projected at 3.5% growth	+\$32,922
• Sage fiscal agency fee at 2% of Sage budget less accounting costs	+\$2,560
• Special contracts: Tech manager outsourcing discontinued	-\$3,200
Total increase over prev. year	\$34,906

PERSONNEL

• General COLI 2% (LY = 1%. 2015 WCPI 1.8%; 2014, 1.3%.)	+\$11,512
• Staff re-classifications (1): LAll promotion to LAlll	+\$ 961
• Step increases (6): Librarian I, Lib Assoc, Lib Asst III (2), Lib Asst I (2)	+\$4,739
• In-lieu insurance payment ended. Staff salary increased to compensate (Lib Assoc)	
• Youth Services position restored to Full-time	+\$4,519
• Special contracts: Tech Mgr salary no longer subsidized by outsource visits	-\$2,800
• Temp pool hours increased (subs, seasonal asst)	+\$2,369
• Fish tank care hour added	+\$921
• Health insurance rates stable	
Total increase over prev. year	\$14,989

MATERIALS & SERVICES

• Book budget: 9.0% OPS budget to start (\$94,000)	+\$1,500
○ Virtual magazine database	
○ Database training module	
• OCLC ILL subscription added to Library Catalog contracts	+\$800
• Facilities maint. stable: (12-13, \$16,700; 13-14, \$20,374, 15-16, \$25,000)	+\$0
○ HVAC maintenance contract	
○ energy efficiency (LED conversion) project	
• Custodial: increase (consider facilities/custodial contract)	+\$1,000
• Computer maintenance stable, trial Maker club moved to programs	+\$500
• Travel & training: 2 staff to OLA & SDAO conf.	+\$0
• Insurance adjusted to actual + add to Earthquake coverage	+\$1,600
• Youth program expansion (Maker Club, YA geek/gamer box, HF Art Camp)	+\$4,120
• Utilities (LED light energy savings?)	
• Debt Service: \$2,000 for Resort St Project	+\$2,000
• Operating contingency: minimum \$220,000 (\$215,000+\$10,000)	<u>+\$9,442</u>
Total increase over prev. year	\$10,775

Other goals

- Marketing (Logo development; Boosted social media)
- Public printing – allow free page allotment (2 pgs/day)
- Collection agency

2016-2017 proposed

vs 15-16 original

<i>FUND</i>	<i>Personnel Services</i>	<i>Materials & Services</i>	<i>Capital Outlay</i>	<i>Debt Service</i>	<i>Interfund Transfers</i>	<i>Contingency</i>	<i>Special Payments</i>	<i>(UEFB) Reserve</i>	<i>Total</i>
General Fund	\$725,292	\$321,195	\$21,000	\$2,000	\$11,000	\$225,146	\$0	\$0	\$1,305,633
Other Uses Fund	\$0	\$177,050	\$5,000	\$0	\$9,700	\$0	\$0	\$0	\$191,750
Sage Library System Fund	\$85,631	\$163,223	\$21,000	\$98,156	\$0	\$0	\$0	\$0	\$368,010
TOTALS	\$810,923	\$661,468	\$47,000	\$100,156	\$20,700	\$225,146	\$0	\$0	\$1,865,393

\$56,106 4.49%
 \$14,000 7.88%
 \$45,826 14.22%
 \$115,932 6.63%

2015-2016 revised

<i>FUND</i>	<i>Personnel Services</i>	<i>Materials & Services</i>	<i>Capital Outlay</i>	<i>Debt Service</i>	<i>Interfund Transfers</i>	<i>Contingency</i>	<i>Special Payments</i>	<i>(UEFB) Reserve</i>	<i>Total</i>
General Fund	\$695,318	\$311,160	\$0	\$2,000	\$11,000	\$234,157	\$0	\$0	\$1,253,635
Other Uses Fund	\$0	\$228,750	\$0	\$0	\$4,000	\$0	\$0	\$0	\$232,750
Sage Fund	\$85,040	\$205,144	\$21,000	\$0	\$0	\$11,000	\$0	\$0	\$322,184
TOTALS	\$780,358	\$745,054	\$21,000	\$2,000	\$15,000	\$245,157	\$0	\$0	\$1,808,569

\$4,108 0.33%
 \$55,000 30.9%
 \$0 0.0%
 \$59,108 3.4%

2015-2016 original

<i>FUND</i>	<i>Personnel Services</i>	<i>Materials & Services</i>	<i>Capital Outlay</i>	<i>Debt Service</i>	<i>Interfund Transfers</i>	<i>Contingency</i>	<i>Special Payments</i>	<i>(UEFB) Reserve</i>	<i>Total</i>
General Fund	\$710,303	\$310,420	\$100	\$2,000	\$11,000	\$215,704	\$0	\$0	\$1,249,527
Other Uses Fund	\$0	\$172,250	\$0	\$0	\$5,500	\$0	\$0	\$0	\$177,750
Sage Fund	\$85,040	\$205,144	\$21,000	\$0	\$0	\$11,000	\$0	\$0	\$322,184
TOTALS	\$795,343	\$687,814	\$21,100	\$2,000	\$16,500	\$226,704	\$0	\$0	\$1,749,461

**FORM
LB-20**

**RESOURCES
GENERAL FUND**

BAKER COUNTY LIBRARY DISTRICT

Historical Data				Revised Budget This Year <u>15/16</u>	RESOURCE DESCRIPTION	Budget for Next Year <u>2016-17</u>						
Actual			Proposed By Budget Officer			\$ Change	% Change	Approved By Budget Committee	Adopted By Governing Body			
Third Preceding Year <u>12/13</u>	Second Preceding Year <u>13/14</u>	First Preceding Year <u>14/15</u>										
1				1	Available cash on hand* (cash basis) or						1	
2	162,647	163,287	158,124	237,515	2	Net working capital (accrual basis)	235,000	(2,515)	-1.1%			2
3	37,689	37,594	30,897	34,700	3	Previously levied taxes estimated to be received	35,000	300	0.9%			3
4	9,442	9,695	9,051	10,000	4	Interest	10,000	0	0.0%			4
5	0	15,027	4,000	5,500	5	Transferred IN, from other funds	9,700	4,200	76.4%			5
6					6	OTHER RESOURCES						6
7	17,238	17,888	15,974	17,000	7	Fines & Fees	17,500	500	2.9%			7
8	5,838	6,564	7,045	7,000	8	State revenue (R2R Grant)	7,000	0	0.0%			8
9	1,630	3,046	1,906	2,500	9	Other Tax Revenues	2,500	0	0.0%			9
10	6,185	4,469	5,782	4,500	10	Federal revenue (E-rate)	22,000	17,500	388.9%			10
11	1,768	1,510	5,088	10	11	Special Contracts (Tech support)	10	0	0.0%			11
12	5,361	0	0	10	12	Job Training Programs	10	0	0.0%			12
13	150	828	951	1,600	13	Donations, Grants, & Misc	1,500	(100)	-6.3%			13
14		24,500	0		14	Capital financing		0				14
15				300	15	Fiscal agency fee (Sage)	2,560	2,260	753.3%			15
16					16							16
17	247,948	284,408	238,818	320,635	17	Total resources, except taxes to be levied	342,780	22,145	6.9%	0	0	17
18				933,000	18	Taxes estimated to be received	962,853	29,853	3.2%			18
19	850,548	854,869	887,323		19	Taxes collected in year levied						19
20	1,098,496	1,139,277	1,126,142	1,253,635	20	TOTAL RESOURCES	1,305,633	51,998	4.1%	0	0	20

DETAILED REQUIREMENTS

**FORM
LB-31**

General Fund - Personnel Services

Baker County Library District

	Historical Data			Revised Budget This Year 15/16	REQUIREMENTS DESCRIPTION	Number of Employ- ees	Range*	Budget for Next Year 2016-2017					
	Third Preceding Year 12/13	Second Preceding Year 13/14	First Preceding Year 14/15					Proposed by Budget Officer	\$ Change	% Change	Approved by Budget Committee	Adopted by Governing Body	
1	71,014	71,098	71,718	73,000	1 Library Director	1.0	MGT4	73,874	874	1.2%			1
2	18,248	18,262	18,585	19,000	2 Managing Librarian I - HR+Pub Svcs+Coll Mgmt (Acq/Cat)	0.5	13/5	18,996	-4	0.0%			2
3	20,099	20,953	23,214	27,600	3 Finance + HR Administrator	0.6	14/5	27,833	233	0.8%			3
4					4 Library Asst I - Public Services (Weekend)				0				4
5	36,962	38,867	41,159	41,600	5 Managing Librarian I - HR+Pub Svcs+Coll Mgmt (ILL/Cat)	1.0	13/5	42,411	811	1.9%			5
6	1,380	5,539	6,088	7,400	6 Library Asst I - Public Services	0.4	3/5	9,028	1,628	22.0%			6
7	30,409	30,454	30,722	34,000	7 Library Tech II - Coll Mgmt / Serials Specialist	1.0	10/5	36,619	2,619	7.7%			7
8	23,628	24,239	24,099	22,600	8 Library Tech I - Public Services / Children & Teen Specialist	1.0	7/4	30,127	7,527	33.3%			8
9	28,699	25,085	8,522	36,000	9 Librarian I - Cataloging / Tech Svcs	1.0	11/5	38,465	2,465	6.8%			9
10	8,584	2,680			10 Library Asst II - Col Mgmt / Processing & Eval. Specialist				0				10
11	14,365	14,031	12,183	5,505	11 Library Asst I - Public Services	0.2	5/3	7,670	2,165	39.3%			11
12	16,146	15,514	15,171	15,600	12 Library Asst III - Coll Mgmt / Shelving/Page Lead+Volunteer Coord	0.6	5/5	16,506	906	5.8%			12
13	10,757	11,642	12,575	18,945	13 Library Asst I - Coll Mgmt / Processing	0.7	5/5	20,090	1,145	6.0%			13
14	17,376	17,720	18,833	23,910	14 Library Asst II - Col Mgmt / Processing & Eval. Specialist	0.9	5/5	24,399	489	2.0%			14
15	29,432	28,319	28,962	34,500	15 Librarian I - Public Services + Coll Mgmt Lead	0.8	11/5	31,733	-2,767	-8.0%			15
16	5,966	13,399	6,045	5,677	16 Library Asst I - Public Services / Outreach (Bookmobile)	0.3	5/5	5,300	-377	-6.6%			16
17	6,352		4,290	4,600	17 Library Asst I - Public Services / Outreach (Bookmobile)	0.2	5/4	4,800	200	4.3%			17
18	5,676	9,168	6,370	8,500	18 Facilities Maintenance	0.4	3/5	10,413	1,913	22.5%			18
19	4,814	0	0		19 Job Training Intern / Library Page I	0.0	3/3		0				19
20	46,516	46,823	47,653	48,100	20 IT Network and Systems Administrator	1.0	16/5	49,094	994	2.1%			20
21	658	0	0	0	21 Special contracts - grants & tech support		16/5	0	0				21
22	6,834	8,458	9,875	9,500	22 Vacation Subs + Wkend Assistants	0.4	X	11,869	2,369	24.9%			22
23	59,388	57,361	58,418	63,300	23 Library Asst I - Public Services / Outreach (Branch Leads)	2.25	5/3-5	65,783	2,483	3.9%			23
24		2,537	1,085	1,500	24 Staff training			1,500	0	0.0%			24
25	47,991	49,362	45,409	58,000	25 Retirement (PERS)			60,835	2,835	4.9%			25
26	34,956	35,724	33,617	36,000	26 Social Security (FICA)			40,278	4,278	11.9%			26
27	430	466	434	450	27 State Unemployment Tax (SUTA @ .001) + Payroll Exp			527	77	17.0%			27
28	91,199	97,606	94,705	98,801	28 Group Health Insurance			93,932	-4,869	-4.9%			28
29	1,998	2,640	3,872	450	29 Workers Comp Insurance			2,422	1,972	438.2%			29
30	929	882	723	780	30 Life Insurance			780	0	0.0%			30
31		9,296			31 Severance								31
32					32 Payroll expenses			10	10				32
33					33 Ending balance (prior years)								33
34					34 UNAPPROPRIATED ENDING FUND BALANCE								34
35	640,807	658,127	624,326	695,318	35 TOTAL REQUIREMENTS	14.1		725,292	29,974	4.3%	0	0	35

* include a schedule of pay ranges

150-504-031 (Rev 02-14)

DETAILED REQUIREMENTS

FORM
LB-31

General Fund - Materials & Services

Baker County Library District

	Historical Data				REQUIREMENTS DESCRIPTION	Budget for Next Year <u>2016-2017</u>					
	Actual			Revised Budget		Proposed by Budget Officer	\$ Change	% Change	Approved by Budget Committee	Adopted by Governing Body	
Third Preceding Year <u>12/13</u>	Second Preceding Year <u>13/14</u>	First Preceding Year <u>14/15</u>	This Year <u>15/16</u>								
1	95,987	100,468	100,810	96,139	1 Collection Development (Books, audiovisual, digital, etc)	94,000	-2,139	-2%			1
2	10,109	10,477	10,676	12,640	2 Library Consortium (Sage catalog & ILL)	13,050	410	3%			2
3	25,911	26,793	21,236	33,759	3 Facilities Maintenance	33,000	-759	-2%			3
4	10,320	9,460	11,270	10,320	4 Janitorial Contract	12,000	1,680	16%			4
5	1,953	2,013	2,660	3,150	5 Janitorial Supplies	3,250	100	3%			5
6	3,262	2,668	2,851	2,500	6 Equipment Maintenance Services / Lease	2,600	100	4%			6
7	16,219	16,935	22,352	22,700	7 Computer Maintenance	23,000	300	1%			7
8	7,692	8,098	7,001	5,050	8 Bookmobile Operations	6,000	950	19%			8
9	13,106	13,888	15,812	18,175	9 Insurance	20,425	2,250	12%			9
10	2,791	2,997	6,361	4,300	10 Travel and Training	4,500	200	5%			10
11	5,989	0	2,567	3,500	11 Election	3,500	0	0%			11
12	7,280	7,475	7,650	7,910	12 Audit	8,200	290	4%			12
13	1,568	835	813	800	13 Bookkeeping	900	100	13%			13
14	958	1,579	2,420	2,750	14 Dues and subscriptions	2,750	0	0%			14
15	952	0	2,000	2,000	15 Debt Service	2,000	0	0%			15
16	1,104	1,215	1,549	1,550	16 Publication	1,600	50	3%			16
17	804	928	1,042	1,155	17 Financial Mgt Fees	1,210	55	5%			17
18	200	250	250	250	18 Legal Administration	250	0	0%			18
19	393	808	2,958	2,350	19 Public Programs	2,500	150	6%			19
20	2,544	3,221	2,955	3,350	20 Branch Mileage	3,500	150	4%			20
21	12,557	14,153	11,647	18,200	21 Library Services Supplies	15,500	-2,700	-15%			21
22	2,967	3,443	4,133	6,450	22 Youth Programs (Summer Reading, storytime, teen)	12,400	5,950	92%			22
23	1,457	1,476	1,494	1,088	23 Postage/Freight	1,500	412	38%			23
24	43,945	43,548	41,528	39,219	24 Utilities	41,210	1,991	5%			24
25	12,910	12,288	13,094	13,855	25 Telecommunications	14,150	295	2%			25
26	424	862	1,125	0	26 Special contracts - grants, tech support travel	200	200	#DIV/0!			26
27					27 Miscellaneous						27
28					28						28
29					29						29
30					30						30
31					31 Ending balance (prior years)						31
32					32 UNAPPROPRIATED ENDING FUND BALANCE						32
33	283,402	285,878	298,254	313,160	33 TOTAL REQUIREMENTS	323,195	10,035	3%	0	0	33

* include a schedule of pay ranges

150-504-031 (Rev 02-14)

**FORM
LB-30**

BAKER COUNTY LIBRARY DISTRICT

	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year <u>16/17</u>				
	Third Preceding Year <u>12/13</u>	Second Preceding Year <u>13/14</u>	First Preceding Year <u>14/15</u>	Revised Budget This Year <u>15/16</u>		Proposed By Budget Officer	\$ Change vs. original	% Change	Approved By Budget Committee	Adopted By Governing Body
PERSONNEL SERVICES										
1	457,831	461,942	445,567	500,837	1 Salaries	526,508	25,671	5.1%		1
2	177,504	187,037	178,759	194,481	2 Benefits	198,774	4,293	2.2%		2
3	5,472	0	0	0	3 Special Contracts - Grants, Tech Support, Job Training	0	0	#DIV/0!		3
4	0	9,296	0		4 Severance		0	#DIV/0!		4
5		0	0	0	5 Payroll Expenses	10	10	#DIV/0!		5
6					6		0	#DIV/0!		6
7	640,807	658,275	624,326	695,318	7 TOTAL PERSONNEL SERVICES	725,292	29,974	4.3%	0	0
	13.9	14.5	13.9	14	Total Full-Time Equivalent (FTE)	14.1				
MATERIALS AND SERVICES										
8	95,987	100,468	100,810	96,139	8 Collection Development (Books, audiovisual, digital, etc)	94,000	(2,139)	-2.2%		8
9	10,109	10,477	10,676	12,640	9 Library Consortium (Sage catalog & ILL)	13,050	410	3.2%		9
10	57,665	57,869	60,369	72,429	10 Facilities & IT Maintenance	73,850	1,421	2.0%		10
11	34,617	30,837	36,552	42,740	11 Corporate Costs (Ins., audit, admin fees, election, etc)	46,035	3,295	7.7%		11
12	84,072	86,227	87,847	87,212	12 Library Operations (travel, bkmb, programs, supplies, utilities)	94,260	7,048	8.1%		12
13	952	0	2,000	2,000	13 Debt Service	2,000	0	0.0%		13
14	283,402	285,878	298,254	313,160	14 TOTAL MATERIALS AND SERVICES	323,195	10,035	3.2%		0
CAPITAL OUTLAY										
15	0	24,500	0	0	15 Capital Outlay	21,000	21,000	#DIV/0!		15
16					16					16
17					17					17
18					18					18
19					19					19
20					20					20
21	0	24,500	0	0	21 TOTAL CAPITAL OUTLAY	21,000	#REF!		0	0
TRANSFERRED TO OTHER FUNDS										
22	1,000	2,500	2,500	1,000	22 Transfer - Technology & Election	1,000	0	0.0%		22
23	10,000	10,000	10,000	10,000	23 Transfer - Severance Liability	10,000	0	0.0%		23
24					24					24
25	11,000	12,500	12,500	11,000	25 TOTAL TRANSFERS	11,000	0	0.0%	0	0
26				234,157	26 OPERATING CONTINGENCY	225,146	(9,011)	-3.8%		26
27	163,287	158,124	191,061		27 Ending balance (prior years)					27
28					28 UNAPPROPRIATED ENDING FUND BALANCE					28
29	1,098,496	1,139,277	1,126,141	1,253,635	29 TOTAL REQUIREMENTS	1,305,633	51,998	4.1%	0	0

150-504-030 (Rev 02/13)

150-504-030 (Rev 02/13)

0

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

"Other Uses" Funds by Department

Baker County Library District

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year <u>2016-2017</u>			
Actual			Revised Budget This Year <u>15/16</u>		Proposed By Budget Officer	\$ Change	Approved By Budget Committee	Adopted By Governing Body
Third Preceding Year <u>12-13</u>	Second Preceding Year <u>13-14</u>	First Preceding Year <u>14-15</u>						
				RESOURCES				
			158,500	1 Cash on hand * (cash basis), or	165,000	6,500		
1				2 Working Capital* (accrual basis)				
2	52,655	147,917	148,998	3 Previously levied taxes estimated to be received				
3				4 Interest	750	0		
4	292	687	688	5 Transferred IN, from other funds	11,000	0		
5	11,000	12,500	12,500	6 Grants and Loans	10,000	(45,000)		
6	15,000	0	8,000	7 Donations	1,000	(1,500)		
7	64,841	604	1,220	8 Book Sales online	4,000	(1,000)		
8	4,806	4,931	3,279	9 Total Resources, except taxes to be levied	191,750	(41,000)	0	
9	148,594	166,639	174,684	10 Taxes estimated to be received				
10				11 Taxes collected in year levied				
11								
12	148,594	166,639	174,684	12 TOTAL RESOURCES	191,750	(41,000)	0	0
				REQUIREMENTS				
1				1 PERSONNEL SERVICES				
2		0	0	2 N/A	0			
3		0	0	3 TOTAL PERSONNEL SERVICES	0			
4				4				
5				5 MATERIALS AND SERVICES				
6	598	2,576	9,060	6 Memorial & Grants Dept.	104,200	(42,700)		
7			1,500	7 Election reserve	500	(1,000)		
8	11	1	1	8 Literacy Dept.	500	0		
9	13	11	3,005	9 Technology Dept. Reserve	1,500	(8,000)		
10			10,000	10 Capital Projects Dept. Contingency	5,000	(5,000)		
11	55	26	41	11 Severance Liability Dept. Contingency	70,000	10,000		
12			350	12 Corporate Costs (Bank & sales fees)	350	0		
13	677	2,614	12,107	13 TOTAL MATERIALS AND SERVICES	182,050	(46,700)	0	
14				14				
15				15				
16	0	15,027	4,000	16 Operating Transfer OUT	9,700	5,700		
17	147,917	148,998	158,577	17 Ending balance (prior years)				
18				18 UNAPPROPRIATED ENDING FUND BALANCE				
19	148,594	166,639	174,684	19 TOTAL REQUIREMENTS	191,750	(41,000)	0	0

*Includes ending balance from prior year

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
Sage Library System Fund**

BAKER COUNTY LIBRARY DISTRICT

	Historical Data		Budget for Current Year 2015-2016	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2016-17			
	Actual	Actual	Adopted By Governing Body		Approved by Sage User Council 5/17/2016	\$ CHG	Approved By Sage User Council	Adopted By Governing Body
	Second Preceding Year _____	First Preceding Year _14-15_						
				RESOURCES				
1		\$95,000	\$114,856	1 Cash on hand * (cash basis), or	\$110,000	-\$4,856		
2		\$193,160	\$197,381	2 Membership dues	\$205,000	\$7,619		
3		\$0	\$250	3 Interest	\$10	-\$240		
4		\$118,811	\$95,404	4 Restricted grants	\$50,000	-\$45,404		
5		\$6,030		5 Miscellaneous revenue (CatExpress dues)	\$3,000			
6		\$7,118		6 EOU Sage account remainder				
7				7				
8				8				
9	0	\$420,119	\$407,891	9 Total Resources, except taxes to be levied	\$368,010	-\$39,881		
10				10 Taxes estimated to be received				
11				11 Taxes collected in year levied				
12	0	\$420,119	\$407,891	12 TOTAL RESOURCES	\$368,010	-\$39,881	\$0	\$0
				REQUIREMENTS				
13				13 PERSONNEL SERVICES				
14				14 Salaries				
15		\$49,643	\$55,984	15 Systems administrator	\$56,816	\$832		
16		\$5,165	\$7,300	16 Administrative services (BCLD)	\$5,600	-\$1,700		
17		\$54,808	\$63,284	17 Total salaries	\$62,416	-\$868	\$0	\$0
18				18				
19				19 Benefits				
20		\$7,206	\$7,909	20 Retirement	\$9,796	\$1,887		
21		\$4,096	\$4,659	21 Social Security	\$5,180	\$521		
22		\$30	\$280	22 Worker's compensation	\$76	-\$204		
23		\$9,810	\$8,039	23 Health insurance	\$7,900	-\$139		
24		\$48	\$61	24 Unemployment insurance	\$63	\$2		
25		\$72	\$808	25 Life insurance	\$100	-\$708		
		\$96		Payroll expenses (Direct deposit fees)	\$100			
26		\$21,358	\$21,756	26 Total benefits	\$23,215	\$1,459	\$0	\$0
27		\$76,166	\$85,040	27 TOTAL PERSONNEL SERVICES	\$85,631	\$591	\$0	\$0
28				28				
29				29 MATERIALS AND SERVICES				
30		\$745	\$240	30 Telecommunications	\$250	\$10		
31		\$5,309	\$4,500	31 Technology	\$4,500	\$0		
32		\$0	\$1,500	32 Accounting and auditing	\$1,500	\$0		
32			\$300	32 Administrative services (BCLD fiscal agency fee)	\$2,558	\$2,258		
33		\$59,505	\$51,000	33 System support (HRCLD)	\$56,100	\$5,100		
34		\$45,835	\$52,704	34 Technical services (Cataloging grant)	\$2,500	-\$50,204		
35		\$0	\$50	35 Legal services	\$50	\$0		
36		\$2,583	\$1,100	36 Dues and subscriptions (CatExp)	\$3,750	\$2,650		

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
Sage Library System Fund**

BAKER COUNTY LIBRARY DISTRICT

	Historical Data		Budget for Current Year 2015-2016	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2016-17				
	Actual	Actual	Adopted By Governing Body		Approved by Sage User Council 5/17/2016	\$ CHG	Approved By Sage User Council	Adopted By Governing Body	
	Second Preceding Year _____	First Preceding Year _14-15_							
37		\$91	\$50	37 Postage/freight	\$100	\$50			37
38		\$0	\$50	38 Printing	\$50	\$0			38
39		\$624	\$50	39 Supplies, Office	\$500	\$450			39
40		\$3,489	\$2,500	40 Travel	\$3,000	\$500			40
41		\$2,961	\$4,500	41 Training	\$4,500	\$0			41
42		\$0		42 Miscellaneous		\$0			42
43		\$0	\$100	43 Furniture and equipment		-\$100			43
44		\$87,389	\$86,500	44 Courier	\$83,865	-\$2,635			44
45				45 LSTA grant 2 - catalog					45
46		\$208,531	\$205,144	46 TOTAL MATERIALS AND SERVICES	\$163,223	-\$41,921	\$0	\$0	46
47				47					47
48		\$0	\$21,000	48 Capital outlay	\$21,000	\$0			48
49				49					49
50		\$0	\$11,000	50 Contingency	\$11,000	\$0			50
51				51					51
52				52 Ending balance (prior years)					52
53		\$135,422	\$85,707	53 UNAPPROPRIATED ENDING FUND BALANCE	\$87,156	\$1,449			53
54	0	\$420,119	\$407,891	54 TOTAL REQUIREMENTS	\$368,010	-\$39,881	\$0	\$0	54

FORM
LB-31

DETAILED REQUIREMENTS

General Fund - Personnel Services

Baker County Library District

Line	Historical Data Actual			Actual		Original Budget This Year 15/16	\$ Change vs. Actual current	Revised Budget This Year 15/16	\$ Change vs. Original	REQUIREMENTS DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2016-2017					
	Third Preceding Year 12/13	Second Preceding Year 13/14	First Preceding Year 14/15	Last year 5/1/2015	This year 5/3/2016								Proposed by Budget Officer	\$ Change vs. original	% Change	Approved by Budget Committee	Adopted by Governing Body	
1	71,014	71,098	71,718	65,742	66,340	74,265	7,925	73,000	-1,265	1 Library Director	1.0	MGT4	73,874	-391	-0.5%			1
2	18,248	18,262	18,585	17,018	17,174	19,110	1,937	19,000	-110	2 Managing Librarian I - HR+Pub Svcs+Coll Mgmt (Acq/Cat)	0.5	13/5	18,996	-114	-0.6%			2
3	20,099	20,953	23,214	20,928	25,052	27,553	2,501	27,600	47	3 Finance + HR Administrator	0.6	14/5	27,833	279	1.0%			3
4							0		0	4 Library Asst I - Public Services (Weekend)		5/5		0				4
5	36,962	38,867	41,159	37,567	38,072	41,575	3,503	41,600	25	5 Managing Librarian I - HR+Pub Svcs+Coll Mgmt (ILL/Cat)	1.0	13/5	42,411	836	2.0%			5
6	1,380	5,539	6,088	5,644	6,144	7,150	1,005	7,400	250	6 Library Asst I - Public Services	0.4	3/3	9,028	1,878	26.3%			6
7	30,409	30,454	30,722	28,161	31,060	31,029	-31	34,000	2,971	7 Library Tech II - Coll Mgmt / Serials Specialist	1.0	7/5	36,619	5,590	18.0%			7
8	23,628	24,239	24,099	22,052	19,918	26,374	6,457	22,600	-3,774	8 Library Tech I - Public Services / Children & Teen Specialist	0.9	7/5	30,127	3,752	14.2%			8
9	28,699	25,085	8,522	2,598	32,887	35,903	3,015	36,000	97	9 Librarian I - Cataloging / Tech Svcs	1.0	11/4	38,465	2,562	7.1%			9
10	8,584	2,680		0			0		0	10 Library Asst II - Col Mgmt / Processing & Eval. Specialist	0.0	5/5		0				10
11	14,365	14,031	12,183	12,754	4,765	8,103	3,337	5,505	-2,598	11 Library Asst I - Public Services	0.4	3/3	7,670	-433	-5.3%			11
12	16,146	15,514	15,171	13,952	14,182	16,175	1,993	15,600	-575	12 Library Asst III - Coll Mgmt / Shelving/Page Lead+Volunteer Coord	0.6	5/5	16,506	331	2.0%			12
13	10,757	11,642	12,575	11,090	16,406	18,945	2,540	18,945	0	13 Library Asst I - Coll Mgmt / Processing	0.7	3/5	20,090	1,144	6.0%			13
14	17,376	17,720	18,833	16,871	19,243	23,910	4,667	23,910	0	14 Library Asst II - Col Mgmt / Processing & Eval. Specialist	0.9	5/5	24,399	489	2.0%			14
15	29,432	28,319	28,962	25,525	30,795	31,110	315	34,500	3,390	15 Librarian I - Public Services + Coll Mgmt Lead	0.8	11/5	31,733	623	2.0%			15
16	5,966	13,399	6,045	5,388	4,838	8,525	3,688	5,677	-2,848	16 Library Asst I - Public Services / Outreach (Bookmobile)	0.3	5/5	5,300	-3,225	-37.8%			16
17	6,352		4,290	4,126	4,637	6,270	1,633	4,600	-1,670	17 Library Asst I - Public Services / Outreach (Bookmobile)	0.4	5/4	4,800	-1,470	-23.4%			17
18	5,676	9,168	6,370	5,703	8,444	9,723	1,278	8,500	-1,223	18 Facilities Maintenance	0.4	3/3	10,413	690	7.1%			18
19	4,814	0	0				0		0	19 Job Training Intern / Library Page I	0.0	3/3		0				19
20	46,516	46,823	47,653	42,972	44,074	46,169	2,096	48,100	1,931	20 IT Network and Systems Administrator	1.0	16/5	49,094	2,924	6.3%			20
21	658	0	0	0	822	2,800	1,978	0	-2,800	21 Special contracts - grants & tech support		16/5	0	-2,800	-100.0%			21
22	6,834	8,458	9,875	8,699	8,296	8,114	-182	9,500	1,386	22 Vacation Subs + Wkend Assistants	0.3	X	11,869	3,754	46.3%			22
23	59,388	57,361	58,418	53,319	56,387	61,226	4,839	63,300	2,074	23 Library Asst I - Public Services / Outreach (Branch Leads)	2.25	5/4-5	65,783	4,558	7.4%			23
24		2,537	1,085	1,004	244	3,000	2,756	1,500	-1,500	24 Staff training			1,500	-1,500	-50.0%			24
25	47,991	49,362	45,409	37,325	48,286	59,791	11,505	58,000	-1,791	25 Retirement (PERS)			60,835	1,044	1.7%			25
26	34,956	35,724	33,617	30,398	32,783	38,724	5,941	36,000	-2,724	26 Social Security (FICA)			40,278	1,554	4.0%			26
27	430	466	434	419	402	506	104	450	-56	27 State Unemployment Tax (SUTA @ .001) + Payroll Exp			527	20	4.0%			27
28	91,199	97,606	94,705	88,534	86,127	101,066	14,939	98,801	-2,265	28 Group Health Insurance			93,932	-7,134	-7.1%			28
29	1,998	2,640	3,872	1,864	368	2,328	1,960	450	-1,878	29 Workers Comp Insurance			2,422	93	4.0%			29
30	929	882	723	723	768	808	40	780	-28	30 Life Insurance			780	-28	-3.5%			30
31		9,296							0	31 Severance								31
32				-23	0	50	50		-50	32 Payroll expenses			10					32
33										33 Ending balance (prior years)								33
34										34 UNAPPROPRIATED ENDING FUND BALANCE								34
35	640,807	658,127	624,326	560,350	618,513	710,303	91,790	695,318	-14,986	35 TOTAL REQUIREMENTS	14.0		725,292	14,989	2.1%	0	0	35

* include a schedule of pay ranges
150-504-031 (Rev 02-14)

7.9% vs FY13-14

16.2% vs FY14-15

% INCREASE 2.70% -5.14% 0

81,953
13.77%

14.2

29,974
4.31%

FORM
LB-31

DETAILED REQUIREMENTS

General Fund - Materials & Services

Baker County Library District

	Historical Data Actual			Actual Last year 5/1/2015	Actual This year 4/3/2016	\$ Change vs. prior yr	Original Budget This Year 15/16	\$ Change vs. Actual current	Revised Budget This Year 15/16	\$ Change vs. Actual current	REQUIREMENTS DESCRIPTION	Budget for Next Year 2016-2017					
	Third Preceding Year 12/13	Second Preceding Year 13/14	First Preceding Year 14/15									Proposed by Budget Officer	\$ Change	% Change	Approved by Budget Committee	Adopted by Governing Body	
1	95,987	100,468	100,810	77,687	71,044	-6,643	92,500	21,456	96,139	3,639	1 Collection Development (Books, audiovisual, digital, etc)	94,000	1,500	2%			1
2	10,109	10,477	10,676	10,671	12,342	1,671	12,250	-92	12,640	390	2 Library Catalog (Sage)	13,050	800	7%			2
3	25,911	26,793	21,236	18,835	25,126	6,291	33,000	7,874	33,759	759	3 Facilities Maintenance	33,000	0	0%			3
4	10,320	9,460	11,270	9,550	8,700	-850	11,000	2,300	10,320	-680	4 Janitorial Contract	12,000	1,000	9%			4
5	1,953	2,013	2,660	1,813	1,775	-38	3,000	1,225	3,150	150	5 Janitorial Supplies	3,250	250	8%			5
6	3,262	2,668	2,851	2,050	2,057	8	2,500	443	2,500	0	6 Equipment Maintenance Services / Lease	2,600	100	4%			6
7	16,219	16,935	22,352	18,533	20,917	2,383	22,500	1,583	22,700	200	7 Computer Maintenance	23,000	500	2%			7
8	7,692	8,098	7,001	6,111	3,821	-2,290	8,000	4,179	5,050	-2,950	8 Bookmobile Operations	6,000	-2,000	-25%			8
9	13,106	13,888	15,812	15,462	17,413	1,951	16,525	-888	18,175	1,650	9 Insurance	20,425	3,900	24%			9
10	2,791	2,997	6,361	4,017	2,290	-1,727	4,500	2,210	4,300	-200	10 Travel and Training	4,500	0	0%			10
11	5,989	0	2,567	0	0	0	3,500	3,500	3,500	0	11 Election	3,500	0	0%			11
12	7,280	7,475	7,650	7,650	7,905	255	7,800	-105	7,910	110	12 Audit	8,200	400	5%			12
13	1,568	835	813	813	778	-35	900	122	800	-100	13 Bookkeeping	900	0	0%			13
14	958	1,579	2,420	2,420	2,551	132	2,750	199	2,750	0	14 Dues and subscriptions	2,750	0	0%			14
15	952	0	2,000	1,000	1,000	0	2,000	1,000	2,000	0	15 Debt Service	2,000	0	0%			15
16	1,104	1,215	1,549	1,234	895	-338	1,600	705	1,550	-50	16 Publication	1,600	0	0%			16
17	804	928	1,042	826	883	57	1,075	192	1,155	80	17 Financial Mgt Fees	1,210	135	13%			17
18	200	250	250	250	250	0	250	0	250	0	18 Legal Administration	250	0	0%			18
19	393	808	2,958	2,299	1,226	-1,073	2,500	1,274	2,350	-150	19 Public Programs	2,500	0	0%			19
20	2,544	3,221	2,955	2,438	2,624	185	3,000	376	3,350	350	20 Branch Mileage	3,500	500	17%			20
21	12,557	14,153	11,647	9,977	14,562	4,586	14,500	-62	18,200	3,700	21 Library Services Supplies	15,500	1,000	7%			21
22	2,967	3,443	4,133	3,330	3,494	164	8,120	4,626	6,450	-1,670	22 Youth Programs (Summer Reading, storytime, teen)	12,400	4,280	53%			22
23	1,457	1,476	1,494	1,333	1,189	-143	1,800	611	1,088	-712	23 Postage/Freight	1,500	-300	-17%			23
24	43,945	43,548	41,528	33,401	31,301	-2,100	42,665	11,364	39,219	-3,446	24 Utilities	41,210	-1,455	-3%			24
25	12,910	12,288	13,094	10,635	10,925	291	13,185	2,260	13,855	670	25 Telecommunications	14,150	965	7%			25
26	424	862	1,125	705	917	212	1,000	83	0	-1,000	26 Special contracts - grants, tech support travel	200	-800	-80%			26
27											27 Miscellaneous						27
28											28						28
29											29						29
30											30						30
31											31 Ending balance (prior years)						31
32											32 UNAPPROPRIATED ENDING FUND BALANCE						32
33	283,402	285,878	298,254	243,038	245,985	2,947	312,420	66,435	313,160	740	33 TOTAL REQUIREMENTS	323,195	10,775	3.4%	0	0	33

* include a schedule of pay ranges

150-504-031 (Rev 02-14)

% INCREASE 0.87% 4.33%

4.75%

3.20%

BAKER COUNTY LIBRARY DISTRICT
WAGES SALARY BUDGET WORKSHEET
FY 2016-17

ATTACHMENT V.

		Hours current fiscal year	Hours per week	FTE	Hours prior fiscal year	% Chg	Range/Step Salary Level	Monthly Salary	Fiscal Year Annual salary Accrual Basis	PERS 15.64% OPSRP 10.69% Rates eff FY2015-17	Group Ins. Class	Group Ins Current Rate	COLI Hourly Rate 2.00%	Current Year Pay rate	Prior Year Pay rate	Rate Chg
Arledge, Candy	Library Asst III; shelving, volunteer	1196	23	0.58	1196	0%	Step 5-5	1,375.46	16,506	2,581 waived		13.80	13.53	13.53	0.27	
Bowers, Sylvia	Library Assoc II; periodicals, admin	2080	40.0	1.00	2080	0%	Step 10-5 step increase	3,051.57	36,619	3,915 NA		17.61	17.26	16.44	1.17	
Brockman, John	Librarian I: catalog specialist	2080	40.0	1.00	2080	0%	Step 11-5 step increase	3,205.38	38,465	4,112 family	13,828	18.49	18.13	17.26	1.23	
Durflinger, Sara	Admin I; admin assistant	988	19.0	0.5	988	0%	Step 13-5 Retired	1,583.02	18,996	0 single	7,215	19.23	18.85	18.85	0.38	
Hawes, Christine	Admin II; business mgr	1300	25.0	0.63	1300	0%	Step 14-5	2,319.40	27,833	2,975 family	13,828	21.41	20.99	20.99	0.42	
Lewis, Connie	Library Asst I; Sunday clerk, 1-Sat/mo, fish tank/plants	442	8.5	0.21	338	24%	Step 3-5 step increase	434.68	5,216	0 NA		11.80	11.57	11.02	0.78	
Pearson, Diana	Librarian I; collection mgr, branch	1716	33.0	0.83	1716	0%	Step 11-5	2,644.44	31,733	4,963 single	7,215	18.49	18.13	18.13	0.36	
Ruby, Linda	Library Asst III: bookmobile	624	12.0	0.30	624	0%	Step 5-5 step increase	717.63	8,612	921 NA		13.80	13.53	12.88	0.92	
Russo, Vincent	Library Asst I: facilities maintenance	832	16.0	0.40	832	0%	Step 3-5 step increase	867.73	10,413	1,113 NA		12.52	12.27	11.69	0.83	
NEW HIRE - Missy Grammon	Library Tech II : youth services	2080	40.0	1.00	1768	15%	Step 7-4 start step new hire	2,510.56	30,127	3,221 single	7,215	14.48	14.20	14.20	0.28	
Snyder, Courtney	Library Asst III: window, movies	1768	34.0	0.85	1768	0%	Step 5-5	2,033.29	24,399	2,608 single	7,215	13.80	13.53	13.53	0.27	
Spry, Heather	Library Asst II: book processing	1456	28.0	0.70	1456	0%	Step 5-5 *reclassified*	1,674.13	20,090	2,148 single	7,215	13.80	12.88	12.88	0.92	
Stokes, Perry	Library Director	2080	40.0	1.00	2080	0%	MGMT D-4 step increase deferred	6,156.18	73,874	7,897 single	7,215	35.52	34.82	34.82	0.70	
White, Jim	Admin IV; IT Systems Manager	2080	40.0	1.00	2080	0%	Step 16-5	4,091.15	49,094	7,678 single	7,215	23.60	23.14	23.14	0.46	
Wickam, Carmen	Admin I; admin/office manager	2080	40.0	1.00	2080	0%	Step 13-5	3,534.23	42,411	6,633 spouse	10,771	20.39	19.99	19.99	0.40	
Valentine, Donna	Library Asst III: desk, bookmobile	1036	19.9	0.50	1036	0%	Step 5-3 step increase	1,080.84	12,970	1,386 NA		12.51	11.69	11.13	1.38	
JobService-Clerk/Title V Employee	Library Asst - Intern	0	0.0	0.00	0		Cost to BCLD \$1/hr	0.00	0	0 NA		9.44	9.25	9.25	0.19	
Temp staff (subs & seasonal)		860	15.0	0.38	600	30%		989.04	11,869	1,269 NA		13.80	13.53	13.39	0.41	
Staff Training								1,500								
TOTAL BAKER		24,698	473.4	11.84	24,022	3%			460,725	53,420		88,932				
Richland /Rebecca Wilson Huntington /Brandy Wilson	Library Asst III	936	18.0	0.45	936	0%	Step 5-5	1,076.45	12,917	1,381 NA		13.80	13.53	13.53	0.27	
Haines /Katie Ash	Library Asst III	936	18.0	0.45	936	0%	Step 5-3 step increase	976.17	11,714	1,252 NA		12.51	11.69	11.13	1.38	
	Library Asst III	936	18.0	0.45	936	0%	Step 5-5 step increase	1,076.45	12,917	1,381 NA		13.80	13.53	12.88	0.92	
Halfway /Linda Bergeron	Library Asst III	936	18.0	0.45	936	0%	Step 5-5	1,076.45	12,917	2,020 NA		13.80	13.53	13.53	0.27	
Sumpter /Jerry-Ann Dunn	Library Asst III	936	18.0	0.45	936	0%	Step 5-5	1,076.45	12,917	1,381 NA		13.80	13.53	13.53	0.27	
Branch Training								2,400								
TOTAL BRANCH		4,680	90.0	2.25	4,680	0%			65,783	7,415						
TOTAL DISTRICT STAFF	21	29,378	563.4	14.09	28,702	2%			526,508	60,835	Group Ins Budget EST \$	88,932				
Number of Benefits staff	10										Prior FY Group Ins Budget	96,066				
											Increase (Decrease) \$	(7,134)				
											% Change	-8%				
TOTAL BENEFITS													Benefits % of salaries	26.90%		
													Prior FY Personnel Budget	710,303		
													Potential increase	\$9,979		
GRAND TOTAL									\$720,282				% Budget increase	1.40%		

PERS Rates anticipated to increase for FY2017-18
Group Ins = Estimated using renewal rates received in March 2015, rates to remain flat FY2016-17
Group Life Ins= estimated at \$195/Qtr

BAKER COUNTY LIBRARY DISTRICT
Standardized Wage Scale Fiscal Year 2016-2017

\$20,996
2.00%
Prior Fiscal Year Standard Wage Step 3-1
Percentage Increase factor COLI *(See history in margin)

Range	Step		Hourly (w/PERS)	x 0.943	Staff Classifications	Other Notes
Library Page I - Assistant						
1	1	19,183	1598.61	9.22	8.70	Step 1-1 and 1-2 Not in legal compliance
1	2	20,193	1682.74	9.71	9.15	Scale 1 - not currently used
1	3	21,256	1771.31	10.22	9.64	
1	4	22,374	1864.54	10.76	10.14	
1	5	23,552	1962.67	11.32	10.68	
Library Page II						
2	1	20,193	1682.74	9.71	9.15	Step 2-1 - Not in legal compliance
2	2	21,256	1771.31	10.22	9.64	Scale 2 - not currently used
2	3	22,374	1864.54	10.76	10.14	
2	4	23,552	1962.67	11.32	10.68	
2	5	24,792	2065.97	11.92	11.24	
Library Asst I - PUBLIC SERVICES						
3	1	21,416	1784.66	10.30	9.71	Step 3-1 not currently used; 2016 OR Min Wage \$9.25
3	2	22,487	1873.89	10.81	10.19	BRANCH Subs; General Start Step
3	3	23,611	1967.59	11.35	10.70	
3	4	24,792	2065.97	11.92	11.24	
3	5	26,031	2169.27	12.51	11.80	BAKER STAFF: Connie Lewis (Step increase; no PERS); Vinnie Russo (Step increase); STORYTIME SUBS Jessica Dougherty & Crystal Brockman (step increase)
Library Assistant II						
4	1	22,487	1873.89	10.81	10.19	
4	2	23,611	1967.59	11.35	10.70	
4	3	24,792	2065.97	11.92	11.24	
4	4	26,031	2169.27	12.51	11.80	
4	5	27,333	2277.73	13.14	12.39	BAKER SUB: Steve Kunze (Baker Sub only; Retired)
Library Assistant III						
5	1	23,611	1967.59	11.35	10.70	
5	2	24,792	2065.97	11.92	11.24	BRANCH staff: new branch lead starting step (effective 7/2016; formerly 5-1)
5	3	26,031	2169.27	12.51	11.80	BRANCH: Brandy Wilson (Huntington; step increase FY2016-17); BOOKMOBILE: Donna Valentine (step increase FY16-17)
5	4	27,333	2277.73	13.14	12.39	
5	5	28,699	2391.62	13.80	13.01	BAKER: Courtney Snyder; Candy Arledge; Heather Spry (Step increase FY2015-16, Re-class 7/1/16). BRANCH staff: Reb Wilson (Richland, step reclass FY15-16); Linda Bergeron (Halfway, step reclass FY15-16); Jerry Ann Dunn (Sumpter, step reclass FY15-16); Katie Ash (Haines, step increase FY16-17); BOOKMOBILE: Linda Ruby (step increase FY16-17)
Library Technician I						
6	1	24,792	2065.97	11.92	11.24	
6	2	26,031	2169.27	12.51	11.80	
6	3	27,333	2277.73	13.14	12.39	
6	4	28,699	2391.62	13.80	13.01	
6	5	30,134	2511.20	14.49	13.66	<i>*M. Shafer rate at separation</i>
Library Technician II						
7	1	26,031	2169.27	12.51	11.80	
7	2	27,333	2277.73	13.14	12.39	
7	3	28,699	2391.62	13.80	13.01	
7	4	30,134	2511.20	14.49	13.66	START STEP new youth librarian (per PS FY16-17 budget; salary advertised at \$14.20-\$17.26/hr)
7	5	31,641	2636.76	15.21	14.34	<i>Planned rate for M. Shafer (not yet approved by PS)</i>
Library Technician III - Lead						
8	1	27,333	2277.73	13.14	12.39	
8	2	28,699	2391.62	13.80	13.01	
8	3	30,134	2511.20	14.49	13.66	
8	4	31,641	2636.76	15.21	14.34	SAGE: David Sale (Sage Cataloger; step increase FY16-17)
8	5	33,223	2768.59	15.97	15.06	
Library Associate I						
9	1	28,699	2391.62	13.80	13.01	
9	2	30,134	2511.20	14.49	13.66	
9	3	31,641	2636.76	15.21	14.34	
9	4	33,223	2768.59	15.97	15.06	
9	5	34,884	2907.02	16.77	15.82	
Library Associate II						
10	1	30,134	2511.20	14.49	13.66	
10	2	31,641	2636.76	15.21	14.34	
10	3	33,223	2768.59	15.97	15.06	
10	4	34,884	2907.02	16.77	15.82	
10	5	36,628	3052.37	17.61	16.61	BAKER: Sylvia Bowers (Admin; step increase FY16-17)
Librarian I						
11	1	31,641	2636.76	15.21	14.34	
11	2	33,223	2768.59	15.97	15.06	
11	3	34,884	2907.02	16.77	15.82	
11	4	36,628	3052.37	17.61	16.61	
11	5	38,460	3204.99	18.49	17.44	BAKER: Diana Pearson (Reference Librarian); John Brockman (Catalog Specialist, step increase FY16-17)
Librarian II						
12	1	33,223	2768.59	15.97	15.06	
12	2	34,884	2907.02	16.77	15.82	
12	3	36,628	3052.37	17.61	16.61	
12	4	38,460	3204.99	18.49	17.44	
12	5	40,383	3365.24	19.41	18.31	
Admin I						
13	1	34,884	2907.02	16.77	15.82	
13	2	36,628	3052.37	17.61	16.61	
13	3	38,460	3204.99	18.49	17.44	
13	4	40,383	3365.24	19.41	18.31	
13	5	42,402	3533.50	20.39	19.22	Sara Durlinger (Admin Svc; Retired No PERS); Carmen Wickam (Office Mgr/Admin; Salary)
Admin II						
14	1	36,628	3052.37	17.61	16.61	

*COLI History:
FY2015-16 COLI 1%
FY2014-15 COLI 0%
FY2013-14 COLI 1%
FY2012-13 COLI 1%
FY2011-12 COLI 1%
FY2010-11 COLI 3%
FY2009-10 COLI 0%

NOTE: All Branch staff
reclassified to Step 5 in
FY2015-16.

Last step increase date for:
Sara 7/2007 (Retired 7/2009)
Carmen 7/2014

14	2	38,460	3204.99	18.49	17.44		
14	3	40,383	3365.24	19.41	18.31		
14	4	42,402	3533.50	20.39	19.22		
14	5	44,522	3710.18	21.40	20.18	Christine Hawes (Business Mgr)	Christine; Step incr FY15-16
Admin III - IT Systems Administrator							
15	1	38,460	3204.99	18.49	17.44		
15	2	40,383	3365.24	19.41	18.31		
15	3	42,402	3533.50	20.39	19.22		
15	4	44,522	3710.18	21.40	20.18		
15	5	46,748	3895.69	22.48	21.19		
Admin IV -IT Systems Admin							
16	1	40,383	3365.24	19.41	18.31		
16	2	42,402	3533.50	20.39	19.22		
16	3	44,522	3710.18	21.40	20.18		
16	4	46,748	3895.69	22.48	21.19		
16	5	49,086	4090.47	23.60	22.25	Jim White (Technology Specialist; Salary)	Jim, Step incr FY12-13
Admin V							
17	1	42,402	3533.50	20.39	19.22		
17	2	44,522	3710.18	21.40	20.18		
17	3	46,748	3895.69	22.48	21.19		
17	4	49,086	4090.47	23.60	22.25		
17	5	51,540	4295.00	24.78	23.37		
Admin VI							
18	1	44,522	3710.18	21.40	20.18		
18	2	46,748	3895.69	22.48	21.19		
18	3	49,086	4090.47	23.60	22.25		
18	4	51,540	4295.00	24.78	23.37		
18	5	54,117	4509.75	26.02	24.53		
Admin VII							
19	1	46,748	3895.69	22.48	21.19		
19	2	49,086	4090.47	23.60	22.25		
19	3	51,540	4295.00	24.78	23.37		
19	4	54,117	4509.75	26.02	24.53		
19	5	56,823	4735.23	27.32	25.76	SAGE: Beth Longwell (Sage System Administrator; Salary); Start Step 7/01/2014	

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

Wages scale begins FY 2007-08
 Updated PS 5/20/16

Range	Step	----- As Originally Adopted -----			----- Salary Adjusted for COLI: -----				Notes
		Annual	Monthly	Hourly	COLI	Annual	Monthly	Hourly	
		Adopted by board 12/11/2009							
D	1	\$54,080 7.715% *	\$4,506.67	\$26.00					Executive Director, Perry Stokes; DOH 4/23/2007 FY 2007-08 Starting salary (*Mgmt Step increase % as approved by board)
D	2	\$58,252	\$4,854.36	\$28.01					FY 2008-09 Step increase
D	2	\$58,252	\$4,854.36	\$28.01					FY 2009-10; Step incr DEFERRED one year
D	3	\$62,746	\$5,228.87	\$30.17	3.0%	\$64,629	\$5,385.75	\$31.07	FY 2010-11; Step increase plus COLI
D	3				1.0%	\$65,275	\$5,439.58	\$31.38	FY 2011-12; Step incr DEFERRED; COLI only
D	4	\$67,587	\$5,632.28	\$32.49	1.0%	\$71,014	\$5,917.83	\$34.14	FY 2012-13; Step increase plus COLI; 40 hrs/wk
D	4				0.0%	71,014	5,917.83	34.14	FY 2013-14; Step incr DEFERRED; no COLI
D	4				0.0%	\$69,236	\$5,769.66	\$34.14	FY 2013-14; Salary based on 39 hours/week 7/1/13
D	4				0.0%	\$71,718	\$5,976.53	\$34.48	FY 2013-14; Salary reinstated to 40 hours/week; 10/01/13
D	4				0.0%	\$71,718	\$5,976.53	\$34.48	FY 2014-15; Step increase DEFERRED; No COLI
D	4				1.0%	\$72,436	\$6,036.30	\$34.82	FY 2015-16; Step increase DEFERRED; COLI only
D	4				2.0%	\$73,884	\$6,157.02	\$35.52	FY 2016-17; Step increase DEFERRED; COLI only
D	5	\$72,802	\$6,066.81	\$35.00	0.0%	\$79,584	\$6,632.04	\$38.26	FY 2017-18 Step increase 7.715% plus COLI

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

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

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

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

Library salary survey

Data source: Oregon Public Library data for FY 11-12

Libraries analyzed: 37 libraries, serving from between 12,000 and 32,000 residents

	Director			Assistant Director			Librarian			Library Assistant			Library Clerk		
	Low	High	Fixed	Low	High	Fixed	Low	High	Fixed	Low	High	Fixed	Low	High	Fixed
Lowest	\$21.50	\$25.00	\$23.08	\$14.34	\$18.00	\$17.13	\$8.95	\$9.00	\$13.79	\$10.91	\$13.00	\$12.38	\$8.80	\$10.82	\$9.04
1st quartile	\$29.50	\$37.32	\$28.85	\$18.03	\$20.52	\$21.83	\$15.96	\$21.19	\$16.90	\$13.29	\$16.89	\$12.78	\$9.86	\$12.20	\$9.39
2nd quartile	\$32.48	\$40.00	\$33.44	\$20.13	\$26.50	\$24.79	\$18.47	\$23.34	\$20.00	\$14.85	\$19.40	\$13.18	\$11.41	\$15.19	\$9.52
3rd quartile	\$36.06	\$46.25	\$39.27	\$25.29	\$32.37	\$26.48	\$21.10	\$26.95	\$23.07	\$17.21	\$22.99	\$13.57	\$14.02	\$18.16	\$10.09
4th quartile	\$49.20	\$59.79	\$45.58	\$39.40	\$47.88	\$27.36	\$23.44	\$28.82	\$26.14	\$20.55	\$24.98	\$13.97	\$18.61	\$22.62	\$11.73
Highest	\$49.20	\$59.79	\$45.58	\$39.40	\$47.88	\$27.36	\$23.44	\$28.82	\$26.14	\$20.55	\$24.98	\$13.97	\$18.61	\$22.62	\$11.73
HRCLD	\$29.58	\$33.31	\$30.78	\$22.35	\$25.17	\$23.25	\$18.74	\$21.10	\$18.74	\$13.15	\$17.57	N/A	\$10.21	\$13.07	N/A
Diff from Q1	0.27%	-10.74%	6.69%	23.96%	22.69%	6.53%	17.46%	-0.42%	10.92%	-1.02%	4.01%	N/A	3.60%	7.11%	N/A
BCLD	\$31.07	\$38.26	\$35.52	\$16.77	\$23.60	\$21.40	\$15.21	\$19.41	\$18.49	\$11.35	\$17.61	N/A	\$10.22	\$11.92	N/A

Library salary survey

Data source: Oregon Public Library data for FY 13-14

Libraries analyzed: 28 libraries, serving from between 25,000 and 35,000 residents*

	Director			Assistant Director			Librarian			Library Assistant			Library Clerk		
	Low	High	Fixed	Low	High	Fixed	Low	High	Fixed	Low	High	Fixed	Low	High	Fixed
Lowest	\$27.64	\$33.31	\$23.08	\$17.95	\$19.79	\$23.72	\$14.77	\$17.95	\$14.07	\$11.02	\$15.50	\$12.63	\$9.10	\$11.90	\$9.39
1st quartile	\$30.02	\$39.39	\$31.70	\$21.21	\$26.83	\$24.87	\$17.24	\$21.85	\$17.57	\$13.62	\$18.96	\$15.47	\$10.06	\$13.18	\$9.50
2nd quartile	\$33.46	\$42.27	\$35.47	\$24.09	\$30.79	\$26.88	\$20.52	\$25.73	\$19.87	\$15.28	\$20.16	\$18.32	\$11.61	\$16.22	\$9.77
3rd quartile	\$35.89	\$46.25	\$40.82	\$26.25	\$33.49	\$27.36	\$21.68	\$27.48	\$22.19	\$16.63	\$22.57	\$21.16	\$14.70	\$18.51	\$11.61
4th quartile	\$42.20	\$56.96	\$50.27	\$32.44	\$44.30	\$39.15	\$23.81	\$30.15	\$25.75	\$19.15	\$25.22	\$24.00	\$17.00	\$21.00	\$16.42
Highest	\$42.20	\$56.96	\$50.27	\$32.44	\$44.30	\$39.15	\$23.81	\$30.15	\$25.75	\$19.15	\$25.22	\$12.63	\$17.00	\$21.00	\$16.42
HRCLD	\$29.58	\$33.31	\$31.39	\$22.35	\$25.17	\$23.72	\$18.74	\$21.10	\$18.74	\$14.20	\$18.45	N/A	\$11.61	\$13.07	N/A
Diff from Q1	-1.45%	-15.43%	-0.96%	5.37%	-6.18%	-4.62%	8.70%	-3.41%	6.64%	4.30%	-2.66%	N/A	15.46%	-0.83%	N/A
BCLD	\$31.07	\$38.26	\$35.52	\$16.77	\$23.60	\$21.40	\$15.21	\$19.41	\$18.49	\$11.35	\$17.61	N/A	\$10.22	\$11.92	N/A

Ontario Community was left out of the data set due to being an extremely low outlier. For instance, the low end of their director salary range was \$15.00. The next lowest library was \$27.64.

Salary Schedule, 2015-16
(Personnel Polices, Appendix A)

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Clerk I	\$10.36 \$21,549	\$10.57 \$21,980	\$10.78 \$22,419	\$10.99 \$22,868	\$11.21 \$23,325	\$11.44 \$23,792	\$11.67 \$24,267
Clerk II	\$11.78 \$24,502	\$12.02 \$24,992	\$12.26 \$25,492	\$12.50 \$26,002	\$12.75 \$26,522	\$13.01 \$27,053	\$13.27 \$27,594
Library Assistant I	\$14.41 \$29,979	\$14.70 \$30,579	\$15.00 \$31,190	\$15.30 \$31,814	\$15.60 \$32,450	\$15.91 \$33,099	\$16.23 \$33,761
Library Assistant II	\$16.63 \$34,581	\$16.96 \$35,273	\$17.30 \$35,979	\$17.64 \$36,698	\$18.00 \$37,432	\$18.36 \$38,181	\$18.72 \$38,944
Librarian I	\$19.02 \$39,562	\$19.40 \$40,353	\$19.79 \$41,160	\$20.18 \$41,983	\$20.59 \$42,823	\$21.00 \$43,679	\$21.42 \$44,553
Librarian II	\$22.69 \$47,195	\$23.14 \$48,139	\$23.61 \$49,102	\$24.08 \$50,084	\$24.56 \$51,086	\$25.05 \$52,107	\$25.55 \$53,149
Library Director	\$32.91 \$68,453	\$33.57 \$69,822	\$34.24 \$71,218	\$34.92 \$72,643	\$35.62 \$74,096	\$36.34 \$75,577	\$37.06 \$77,089

Range approved by the Board of Directors, May 19, 2015

Steps established by Library Director, May 19, 2015

Baker County Library District
Profit & Loss Budget Performance
July 2015 through June 2016

ATTACHMENT IX.

	Q1 Jul - Sep 15	Q2 Oct - Dec 15	Q3 Jan - Mar 16	ESTIMATE	EST Q1-4 TOTAL Jul '15 - Jun 16	ACTUAL FY14-15	ORIGINAL FY15-16 Budget	TOTAL		REVISED FY15-16 Budget	Revised vs Original	PROPOSED FY16-17 Budget	Proposed vs Original	OPS %		
				ACTUAL Q1-3 TOTAL 2016-04-03				EST Q4 Apr - Jun 16	EST \$ Over Budget						EST % of Budget	
Income																
4000 - Current Year Tax Levy																
4001 - Current Tax Levy	2,394	587,027	72,239	661,660	20,000	681,660	649,488	679,289	2,371	100.35%	682,000	2,711	704,127.54	24,839	3.7%	67.28%
4006 - Local Option Levy	877	215,620	26,534	243,030	7,000	250,030	237,835	248,142	1,888	100.76%	251,000	2,858	258,725.41	10,584	4.3%	24.72%
4000 - Current Year Tax Levy - Other	0	0	0	0	0	0	0	2,500		0.0%	0	-2,500				
Total 4000 - Current Year Tax Levy	3,271	802,646	98,773	904,690	27,000	931,690	887,323	929,931	1,759	100.19%	933,000	3,069	962,852.95	32,922	3.5%	92.0%
4005 - Prior Year Taxes																
4011 - Levy 1st year prior	934	5,694	8,532	15,159	3,000	18,159	12,932				18,500					
4012 - Levy 2nd year prior	1,103	2,270	683	4,057	1,000	5,057	7,213				5,200					
4013 - Levy 3rd year prior	2,609	1,709	827	5,145	4,000	9,145	8,375				9,000					
4014 - Levy 4th year prior	0	128	19	147	0	147	1,962				2,000					
4015 - Levy 5th year prior	0	0	0	0	0	0	254				0					
4016 - Levy 6th year prior	0	0	0	0	0	0	160				0					
4017 - Levy 7+ prior years	0	0	0	0	0	0	0				0					
4005 - Prior Year Taxes - Other	0	0	0	0	0	0	0	40,000		0.0%	0		35,000.00			
Total 4005 - Prior Year Taxes	4,646	9,801	10,061	24,508	8,000	32,508	30,896	40,000	-7,492	81.27%	34,700	-5,300	35,000.00	-5,000	-12.5%	3.3%
4020 - OtherTaxes/Bond Priors-LandSale	0	0	0	0	2,500	2,500	1,906	3,500	-1,000	71.43%	2,500	-1,000	2,500.00	-1,000	-28.6%	
4060 - State revenue (Ready to Read grant)	0	6,773	0	6,773	0	6,773	7,045	7,450	-677	90.91%	7,000	-450	7,000.00	-450	-6.0%	
4100 - Fines and Fees	3,947	3,689	4,780	12,416	4,000	16,416	15,974	17,000	-584	96.56%	17,000	0	17,500.00	500	2.9%	
4200 - Interest Income	145	418	882	1,151	8,500	9,946	9,051	11,500	-1,554	86.48%	10,000	-1,500	10,000.00	-1,500	-13.0%	
4300 - Other Revenues																
4301.1 - VocRehab Reimb/ODHS	0	0	0	0	0	0	0	50	-50	0.0%	10	-40	10.00	-40	-80.0%	
4302 - Donations	0	100	500	600	100	700	100	950	-250	73.68%	600	-350	500.00	-450	-47.4%	
4307 - E-Rate Refunds	-21	0	2,301	2,280	2,200	4,480	5,782	3,000	1,480	149.33%	4,500	1,500	22,000.00	19,000	633.3%	
4309 - Friends Booksale Income	54	9	155	218	-200	18	0									
4320 - Other Revenues - Grants, Misc	130	689	12	831		831	851				1,000	1,000	1,000.00			
Total 4300 - Other Revenues	162	798	2,968	3,929	2,100	6,029	6,733	4,000	2,029	150.71%	6,110	2,110	23,510.00	19,510	487.8%	
4310 - Technology Mgr Contract Income	0	0	0	0	0	0	5,088	3,200	-3,200	0.0%	10	-3,190	10.00	-3,190	-99.7%	
4312 - Sage Fiscal Agency Fee	0	0	0	0	300	300	0	300	0	100.0%	300	0	2,560.00	2,260	753.3%	
4500 - Transfer Income	0	0	4,000	4,000	0	4,000	4,000	5,500	-1,500	72.73%	5,500	0	9,700.00	4,200	76.4%	
4999 - Beginning Cash																
4999.1 - Checking cash on hand	24,855	0	0	24,855	0	24,855	2,632	0	24,855	100.0%	24,855		0.00			
4999.2 - LGIP cash on hand	212,660	0	0	212,660	0	212,660	186,941		212,660		212,660					
4999 - Beginning Cash - Other	0	0	0	0	0	0	0	227,146		0.0%	0		235,000.00	7,854	3.5%	
Total 4999 - Beginning Cash	237,515	0	0	237,515	0	237,515	189,573	227,146	10,369	104.57%	237,515	10,369	235,000.00	7,854	3.5%	
Total Income	249,686	824,126	121,463	1,194,981	52,400	1,247,675	1,157,590	1,249,527	-1,852	99.85%	1,253,635	4,108	1,305,632.95	56,106	4.5%	
Expense																
5000 - Personal Services																
5001 - District salaries																
5100 - Baker Branch																
5102 - PS-Library Director	18,049	18,109	18,109	60,303	18,109	72,376	71,718	74,265	-1,889	97.46%	73,000	-1,265	73,874.11	-391	-0.5%	
5104 - SD-Administrative Assistant	4,771	4,656	4,656	15,741	4,656	18,738	18,585	19,110	-372	98.06%	19,000	-110	18,996.28	-114	-0.6%	
5105 - CH-Business Manager	6,812	6,843	6,780	22,953	6,843	27,277	23,214	27,553	-276	99.0%	27,600	47	27,832.74	280	1.0%	
5120 - CW-Lib Admin/Supplies Mgr, ILL	10,358	10,393	10,393	34,608	10,393	41,536	41,159	41,575	-39	99.91%	41,600	25	42,410.78	836	2.0%	
5124 - CA-Lib Asst/Shelver,Volntr Mgr	3,834	3,897	3,839	13,011	3,897	15,467	15,171	16,175	-708	95.62%	15,600	-575	16,505.52	331	2.0%	
5126 - MS-Lib Tech/Childrens Programs	6,041	5,792	5,642	18,643	5,000	22,476	24,099	26,374	-3,898	85.22%	22,600	-3,774	30,126.72	3,753	14.2%	
5128 - SM-Lib Asst/Public Services	505	0	0	505	0	505	12,183	0	505	100.0%	505	505	0.00	0		
5129 - SB-Lib Tech/Periodicals Mgr	8,260	8,550	8,550	28,210	8,550	33,910	30,722	31,029	2,881	109.29%	34,000	2,971	36,618.82	5,590	18.0%	
5131 - DP-Reference Services	8,763	7,859	8,833	28,275	8,763	34,219	28,962	31,110	3,109	109.99%	34,500	3,390	31,733.30	623	2.0%	
5132 - HS-Lib Asst/Processing	4,429	4,451	4,518	14,870	4,518	17,916	12,575	18,945	-1,029	94.57%	18,945	0	20,089.57	1,145	6.0%	
5133 - CS Lib Asst/Media Processing	5,084	5,290	5,283	17,511	5,290	20,948	18,833	23,910	-2,962	87.61%	23,910	0	24,399.46	489	2.0%	
5134 - JB-Catalog Specialist	8,947	8,978	8,978	29,895	8,978	35,880	8,522	35,903	-23	99.94%	36,000	97	38,464.61	2,562	7.1%	
5136 - DV - Lib Asst (new)	0	1,717	1,425	3,671	1,717	4,860	0	7,150	-2,290	67.97%	5,000	-2,150	7,670.04	520	7.3%	
5140 - Temp staff (subs & seasonal asst)	2,887	1,537	2,075	7,795	2,887	9,386	9,875	8,114	1,272	115.68%	9,500	1,386	11,868.52	3,755	46.3%	
5142 - Library Asst, Sunday Desk																
5142.5 - CL-Library Asst, Sunday	1,239	871	884	3,244	1,300	4,294	3,405	3,950	344	108.7%	4,400	450	5,216.22	1,266	32.1%	
5142.8 - LR-Library Asst, Sunday	628	679	802	2,331	810	2,919	2,683	3,200	-281		3,000	-200	3,811.57	612	19.1%	
Total 5142 - Library Asst, Sunday Desk	1,867	1,550	1,686	5,575	2,110	7,213	6,088	7,150	63	100.88%	7,400	250	9,027.79	1,878	26.3%	
5150 - Bookmobile/Maintenance																

Baker County Library District
Profit & Loss Budget Performance
July 2015 through June 2016

	Q1 Jul - Sep 15	Q2 Oct - Dec 15	Q3 Jan - Mar 16	ESTIMATE		EST Q1-4 TOTAL Jul '15 - Jun 16	ACTUAL FY14-15	ORIGINAL FY15-16 Budget	EST \$ Over Budget	EST % of Budget	REVISED FY15-16 Budget	Revised vs Original	PROPOSED FY16-17 Budget	Proposed vs Original	OPS %
				ACTUAL Q1-3 TOTAL 2016-04-03	EST Q4 Apr - Jun 16										
5150.5 - Bookmobile Driver5	677	0	0	677	0	677	0	0	677	100.0%	677	677	0.00		
5150.8 - Bookmobile Driver8	1,607	863	791	3,560	1,607	4,868	6,045	8,525	-3,658	57.1%	5,000	-3,525	5,300.00	-3,225	-37.8%
5150.9 - Bookmobile Driver9	0	1,515	1,522	3,491	1,522	4,559	4,290	6,270	-1,711		4,600	-1,670	4,800.00	-1,470	-23.4%
5150 - Bookmobile/Maintenance - Other	0	0	0	0	0	0	0	0	0	0.0%	0	0	0		
Total 5150 - Bookmobile/Maintenance	2,284	2,378	2,313	7,728	3,129	10,104	10,335	14,795	-4,691	68.29%	10,277	-4,518	10,100.00	-4,695	-31.7%
5152 - JW-Technology Manager	11,992	12,031	12,031	40,063	12,031	48,084	47,653	46,169	1,915	104.15%	48,100	1,931	49,093.82	2,925	6.3%
5174 - VR-Facilities Maintenance	2,071	1,999	2,174	6,548	2,174	8,419	6,370	9,723	-1,304	86.58%	8,500	-1,223	10,412.81	690	7.1%
5195 - Staff Training	0	244	0	244	1,000	1,244	1,085	3,000	-1,756	41.47%	1,500	-1,500	1,500.00	-1,500	-50.0%
Total 5100 - Baker Branch	106,954	106,273	107,285	356,149	110,045	430,558	387,149	443,003	-12,445	97.19%	437,537	-5,466	460,724.89	17,722	4.0%
5200 - Branch Attendants															
5202 - Haines	2,821	2,798	2,624	9,313	2,821	11,064	10,626	12,179	-1,115		11,100	-1,079	12,917.36	738	6.1%
5203 - Halfway	3,157	3,116	3,316	10,715	3,316	12,904	11,955	12,788	116		13,000	212	12,917.36	129	1.0%
5204 - Richland	3,211	3,139	3,366	10,751	3,366	13,083	11,680	12,424	659		13,100	676	12,917.36	494	4.0%
5205 - Huntington	2,398	2,703	2,465	8,443	2,703	10,269	10,360	11,047	-778		10,350	-697	11,714.03	667	6.0%
5206 - Sumpter	3,399	3,320	2,793	10,492	3,320	12,832	12,189	12,788	43		13,000	212	12,917.36	129	1.0%
5209 - Branch Training	0	1,337	41	1,378	1,337	2,714	1,607	2,400	314		2,750	350	2,400.00	0	0.0%
5200 - Branch Attendants - Other	0	0	0	0	0	0	0	0	0	0.0%	0	0	0		
Total 5200 - Branch Attendants	14,985	16,413	14,606	51,093	16,862	62,866	58,418	63,626	-760	98.81%	63,300	-326	65,783.48	2,158	3.4%
5700 - Grant Wages & Related Expense															
5701 - VRoom Grant Wage Expense	0	0	271	406	5,000	5,271						0		0	
Total 5700 - Grant Wages & Related Expense	0	0	271	406	5,000	5,271					0.00	0	0.00	0	
Total 5001 - District salaries	121,940	122,686	122,162	407,648	131,906	498,694	445,567	504,229	-5,535	98.9%	500,837	-3,392	526,508.37	22,279	4.4%
5300 - Special Contracts															
5153 - JW-Tech Contracts	0	0	0	0	0	0	0	2,800	-2,800	0.0%	0		0.00		
Total 5300 - Special Contracts	0	0	0	0	0	0	0	2,800	-2,800	0.0%	0		0.00		
5400 - Payroll Taxes & Benefits															
5401 - Group Insurance															
5401.1 - Health Insurance	24,735	23,032	23,328	76,681	23,500	94,595	87,012	92,456	2,140	102.31%	94,500	2,044	88,932.00	-3,524	-3.8%
5401.2 - Insurance benefit	301	0	0	301	0	301	7,693	3,610	-3,309		301	-3,309		-3,610	-100.0%
5401.3 - Group Insurance Liability	0	0	2,365	2,365	1,500	3,865		5,000	-1,135		4,000	-1,000	5,000.00	0	0.0%
Total 5401 - Group Insurance	25,036	23,032	25,693	79,347	25,000	98,761	94,705	101,066	-2,305	97.72%	98,801	-2,265	93,932.00	-7,134	-7.1%
5403 - Life Insurance	194	195	195	768	195	777	723	808	-31	96.16%	780	-28	780.00	-28	-3.5%
5404 - PERS	16,715	13,383	13,656	43,754	14,000	57,754	45,409	59,791	-2,037	96.59%	58,000	-1,791	60,835.23	1,044	1.7%
5405 - S.S. Employer Portion	8,929	8,972	8,949	29,859	8,929	35,779	33,617	38,725	-2,946	92.39%	36,000	-2,725	40,277.89	1,553	4.0%
5406 - SUTA Employer Portion	76	131	117	364	117	441	434	506	-65	87.22%	450	-56	526.51	21	4.1%
5407 - Workmans Comp	80	111	119	351	119	429	3,872	2,328	-1,899	18.42%	450	-1,878	2,421.94	94	4.0%
Total 5400 - Payroll Taxes & Benefits	51,030	45,823	48,729	154,443	48,360	193,941	178,759	203,224	-9,283	95.43%	194,481	-8,743	198,773.56	-4,450	-2.2%
6560 - Payroll Expenses	0	0	0	0	0	0	0	50	-50	0.0%		-50	10.00	-40	-80.0%
Total 5000 - Personal Services	172,969	168,509	170,891	562,090	180,266	692,635	624,326	710,303	-17,668	97.51%	695,318	-14,985	725,291.93	14,989	2.1%
6000 - Materials and Services															
6100 - Books & Periodicals															
6110 - Adult Books	1,289	3,504	13,484	18,276	10,000	28,276	25,596	27,500	776		30,000	2,500	27,500.00	0	0.0%
6120 - Childrens & Juvenile Books	5,092	1,030	3,758	9,881	5,000	14,881	24,824	14,000	881		15,000	1,000	14,000.00	0	0.0%
6130 - Reference Books	1,648	1,461	3,557	6,740	3,000	9,665	6,954	9,000	665		10,000	1,000	9,000.00	0	0.0%
6134 - Electronic Subscriptions	7,892	1,463	550	9,905	2,000	11,905	10,392	12,000	-96		12,000	0	13,500.00	1,500	12.5%
6140 - Periodicals	2,786	2,792	4,765	10,578	3,500	13,844	13,003	14,500	-656		14,000	-500	14,500.00	0	0.0%
6150 - Audio	891	1,041	863	2,795	1,500	4,295	5,213	5,000	-705		5,000	0	5,000.00	0	0.0%
6160 - Video/DVD	1,380	3,642	1,668	6,690	3,000	9,690	13,496	9,000	690		9,190	190	9,000.00	0	0.0%
6170 - Mending & Bindery							105	500	-500			-500	500.00	0	0.0%
6171 - Music	0	449	0	449	500	949	6	1,000	-51		949	-51	1,000.00	0	0.0%
6100 - Books & Periodicals - Other	0	0	0	0	0	0	1,222			0.0%	0	0			
Total 6100 - Books & Periodicals	20,978	15,382	28,645	65,313	28,500	93,504	100,810	92,500	1,004	100.0%	96,139	3,639	94,000.00	1,500	1.6%
6200 - Library Consortium (OPAC & ILL services)															
6201 - SAGE Network	0	11,340	0	11,340	0	11,340	10,500	11,400	-60	100.0%	11,340	-60	11,650.00	250	2.2%
6204 - OCLC/ILL Referall	431	172	316	919	350	1,269	176	850	419		1,300	450	1,400.00	550	64.7%
6200 - OPAC Services - Other	0	0	0	0	0	0	0	0		0.0%	0	0			
Total 6200 - Library Consortium	431	11,512	316	12,259	350	12,609	10,676	12,250	359	100.0%	12,640	390	13,050.00	800	6.5%
6300 - Building Eq. & Supplies															
6310 - Building & Grounds Maintenance															

Baker County Library District
Profit & Loss Budget Performance
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				ESTIMATE		TOTAL										OPS %
	Q1 Jul - Sep 15	Q2 Oct - Dec 15	Q3 Jan - Mar 16	ACTUAL Q1-3 TOTAL 2016-04-03	EST Q4 Apr - Jun 16	EST Q1-4 TOTAL Jul '15 - Jun 16	ACTUAL FY14-15	ORIGINAL FY15-16 Budget	EST \$ Over Budget	EST % of Budget	REVISED FY15-16 Budget	Revised vs Original	PROPOSED FY16-17 Budget	Proposed vs Original		
6311 - Branch building expenses	7,895	1,094	389	9,364	400	9,779	2,849	6,000	3,779		9,800	3,800	6,000.00	0	0.0%	
6312 - Snow Removal	0	205	1,555	1,805	45	1,805	780	2,000	-195		1,810	-190	2,000.00	0	0.0%	
6310 - Building & Grounds Maintenance - Other	2,133	4,676	5,513	12,527	9,500	21,822	17,608	25,000	-3,178	87.29%	22,000	-3,000	25,000.00	0	0.0%	
Total 6310 - Building & Grounds Maintenance	10,028	5,975	7,457	23,695	9,945	33,406	21,236	33,000	406	101.23%	33,610	610	33,000.00	0	0.0%	
6320 - Janitorial Supplies																
6321 - Cleaning contract	2,580	2,580	2,580	7,840	2,580	10,320	11,270	11,000	-680	93.82%	10,320	-680	12,000.00	1,000	9.1%	
6322 - Supplies	572	537	496	1,329	1,800	3,405	2,660	3,000	405	113.49%	3,150	150	3,250.00	250	8.3%	
Total 6320 - Janitorial Supplies	3,152	3,117	3,076	9,169	4,380	13,725	13,930	14,000	-275	98.03%	13,470	-530	15,250.00	1,250	8.9%	
6340 - Equipment Lease	468	651	694	1,813	694	2,507	2,851	2,500	7	100.3%	2,500	0	2,600.00	100	4.0%	
6345 - Computer Maintenance																
6345.1 - Computer - Maintenance	1,002	979	747	2,783	1,500	4,228	8,020	6,000	-1,772	70.47%	4,400	-1,600	5,000.00	-1,000	-16.7%	
6345.2 - Software subscriptions	1,514	3,606	277	5,397	0	5,397	4,831	5,000	397	107.93%	5,400	400	5,500.00	500	10.0%	
6345.3 - Comp Tech - Branch Travel	296	726	476	1,688	650	2,148	2,486	2,500	-352	85.91%	2,000	-500	2,500.00	0	0.0%	
6345.4 - Computer - Hardware	2,706	3,840	1,258	7,804	1,000	8,804	7,015	7,000	1,804	125.78%	8,900	1,900	10,000.00	3,000	42.9%	
6345.5 - E-Rate Project	0	0	0	0	0	0	0	0	0	0.0%	0	0	0.00	0	0.0%	
6345.6 - Makerspace project supplies	50	1,125	244	1,364	600	2,019	0	2,000	19	100.96%	2,000	0	0.00	-2,000	-100.0%	
6345 - Computer Maintenance - Other	0	0	0	0	0	0	0	0	0	0.0%	0	0	0.00	0	0.0%	
Total 6345 - Computer Maintenance	5,567	10,277	3,002	19,036	3,750	22,596	22,352	22,500	96	100.43%	22,700	200	23,000.00	500	2.2%	
6300 - Building Eq. & Supplies - Other	0	0	149	149	0	149					149	149				
Total 6300 - Building Eq. & Supplies	19,216	20,020	14,379	53,863	18,769	72,383	60,369	72,000	383	100.53%	72,429	429	73,850.00	1,850	2.6%	
6400 - Bookmobile Operations																
6410 - Bookmobile Fuel	428	436	404	1,268	500	1,768	2,344	3,000	-1,232	58.92%	1,750	-1,250	2,000.00	-1,000	-33.3%	
6420 - Bookmobile Maintenance	639	1,337	430	2,382	900	3,306	4,657	5,000	-1,694		3,300	-1,700	4,000.00	-1,000	-20.0%	
6400 - Bookmobile Operations - Other	0	0	0	0	0	0	0	0	0	0.0%	0	0	0.00	0	0.0%	
Total 6400 - Bookmobile Operations	1,067	1,773	833	3,649	1,400	5,073	7,001	8,000	-2,927	63.42%	5,050	-2,950	6,000.00	-2,000	-25.0%	
6600 - Corporate Costs																
6610 - Insurance																
6612 - Boiler	0	0	1,199	1,199	0	1,199	1,090	1,150	49		1,200	50	1,250.00	100	8.7%	
6613 - SDIS Liability	0	0	14,682	14,682	350	15,032	13,282	13,500	1,532	111.35%	15,050	1,550	15,600.00	2,100	15.6%	
6614 - Disaster : Flood + Quake Insur.	0	0	1,532	1,532	0	1,532	1,440	1,500	32		1,550	50	3,200.00	1,700	113.3%	
6610 - Insurance - Other	0	0	0	0	0	0	0	375	-375	0.0%	375	0	375.00	0	0.0%	
Total 6610 - Insurance	0	0	17,413	17,413	350	17,763	15,812	16,525	1,238	107.49%	18,175	1,650	20,425.00	3,900	23.6%	
6620 - Travel & Training	403	1,631	255	2,290	2,000	4,290	6,361	4,500	-210	95.33%	4,300	-200	4,500.00	0	0.0%	
6621 - Special Contracts - Travel, grant expenses	0	0	0	0	0	0	1,125	1,000	-1,000	0.0%	0	-1,000	200.00	-800	-80.0%	
6630 - Election	0	0	0	0	3,500	3,500	2,567	3,500	0	100.0%	3,500	0	3,500.00	0	0.0%	
6640 - Auditor	0	0	7,905	7,905	0	7,905	7,650	7,800	105	101.35%	7,910	110	8,200.00	400	5.1%	
6641 - Bookkeeping Supplies & Services	21	186	52	259	520	779	813	900	-121	86.57%	800	-100	900.00	0	0.0%	
6660 - Association dues	1,431	795	145	2,371	200	2,571	2,420	2,750	-179	93.5%	2,750	0	2,750.00	0	0.0%	
6680 - Publication	287	205	323	815	700	1,515	1,549	1,600	-85	94.7%	1,550	-50	1,600.00	0	0.0%	
6690 - Financial Mgmt Fees																
6690.1 - Checking Account Fees	67	75	85	195	75	301	278	250	51		300	50	310.00	60	24.0%	
6690.2 - Pool 5291 Fees	33	35	32	90	54	154	175	175	-21		155	-20	175.00	0	0.0%	
6690.3 - PayPal Transaction Fees	27	37	24	88	30	118	90	100	18		125	25	150.00	50	50.0%	
6690.4 - Quick Books Direct Deposit Fees	136	137	141	422	149	563	500	550	13		575	25	575.00	25	4.5%	
6690 - Financial Mgmt Fees - Other	0	0	0	0	0	0	0	0	0	0.0%	0	0	0.00	0	0.0%	
Total 6690 - Financial Mgmt Fees	263	283	281	794	308	1,135	1,042	1,075	60	105.61%	1,155	80	1,210.00	135	12.6%	
6691 - Legal Administration	0	250	0	250	0	250	250	250	0	100.0%	250	0	250.00	0	0.0%	
6696 - PR Events, Programs	416	135	674	1,226	1,000	2,226	2,958	2,500	-274	89.03%	2,350	-150	2,500.00	0	0.0%	
Total 6600 - Corporate Costs	2,821	3,485	27,049	33,324	8,578	41,934	42,546	42,400	-466	98.9%	42,740	340	46,035.00	3,635	8.6%	
6700 - Other Operating Expenses																
6720 - Branch Mileage	562	1,002	725	2,499	1,041	3,329	2,955	3,000	329	110.97%	3,350	350	3,500.00	500	16.7%	
6730 - Library Services Supplies	3,612	3,349	8,664	15,448	2,500	18,125	11,647	14,500	3,625	125.0%	18,200	3,700	15,500.00	1,000	6.9%	
6731 - Children & Youth Programs																
6731.2 - Summer Reading	1,223	-300	631	1,554	1,500	3,054	3,103	3,500	-446		3,100	-400	3,400.00	-100	-2.9%	
6731.3 - Storytime	0	113	128	241	1,000	1,241	302	3,120	-1,879		1,250	-1,870	3,200.00	80	2.6%	
6731.4 - Other Youth Programs	0	333	540	873	900	1,773	633	1,200	573		1,800	600	1,800.00	600	50.0%	
6731.6 - Haines Summer Reading	0	0	0	0	0	0	96	0	0		0	0	0.00	0	0.0%	
6731 - Children & Youth Programs - Other	0	0	0	0	300	300	0	300	0	100.0%	300	0	4,000.00	3,700	1233.3%	
Total 6731 - Children & Youth Programs	1,223	146	1,299	2,668	3,700	6,368	4,133	8,120	-1,752	78.42%	6,450	-1,670	12,400.00	4,280	52.7%	

Baker County Library District
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	Q1 Jul - Sep 15	Q2 Oct - Dec 15	Q3 Jan - Mar 16	ESTIMATE		EST Q1-4 TOTAL Jul '15 - Jun 16	ACTUAL FY14-15	ORIGINAL FY15-16 Budget	EST \$ Over Budget	EST % of Budget	TOTAL REVISED FY15-16 Budget	Revised vs Original	PROPOSED FY16-17 Budget	Proposed vs Original	OPS %
				ACTUAL Q1-3 TOTAL 2016-04-03	EST Q4 Apr - Jun 16										
6740 - Postage & Freight	231	520	338	1,088	0	1,088	1,494	1,800	-712	60.46%	1,088	-712	1,500.00	-300	-16.7%
6750 - Utilities															
6751 - Garbage															
6751.1 - Baker-Baker Sanitary	382	436	285	1,103	408	1,511	1,606	1,600	-89		1,600	0	1,625.00	25	1.6%
6751.2 - Haines-Baker Sanitary	27	54	27	108	54	162	162	175	-13		175	0	180.00	5	2.9%
6751.3 - Halfway-LaRue Sanitary	16	0	0	16	16	32	48	50	-18		50	0	55.00	5	10.0%
6751.4 - Richland-Eagle Cap Sanitation					24	24	48	40	-16		40	0	45.00	5	12.5%
6751.5 - Huntington-Baker Sanitary	32	64	32	128	64	192	192	200	-8		200	0	210.00	10	5.0%
Total 6751 - Garbage	457	554	344	1,355	566	1,921	2,056	2,065	-144		2,065	0	2,115	50	2.4%
6752 - Heating Fuel															
6752.1 - Baker-Cascade Natural Gas	14	950	1,460	2,949	1,008	3,432	3,760	4,200	-768		3,500	-700	3,600.00	-600	-14.3%
6752.2 - Haines-Ed Staub	0	592	758	1,350	237	1,587	1,685	2,200	-613		1,600	-600	1,750.00	-450	-20.5%
6752.3 - Halfway-Ed Staub	228	0	720	948	45	993	1,328	1,400	-407		1,000	-400	1,300.00	-100	-7.1%
6752.6 - Sumpter-City of Sumpter(Shared)					900	900	849	1,300	-1,300		900		1,000.00	-300	-23.1%
Total 6752 - Heating Fuel	242	1,542	2,938	5,246	2,190	6,911	7,622	9,100	-2,189		7,000	-2,100	7,650	-1,450	-15.9%
6753 - Water/Sewer															
6753.1 - Baker-City of Baker City	358	298	249	905	650	1,555	2,273	2,250	-695		1,600	-650	1,950.00	-300	-13.3%
6753.2 - Haines-City of Haines	216	216	216	648	220	868	816	850	18		875	25	910.00	60	7.1%
6753.3 - Halfway-City of Halfway	159	295	142	595	300	895	839	800	95		900	100	910.00	110	13.8%
6753.4 - Richland (NEOHA agreement)	51	99	106	290	220	475	549	500	-25		500	0	550.00	50	10.0%
6753.5 - Huntington-City of Huntingtn	151	227	227	604	300	904	860	800	104		904	104	925.00	125	15.6%
Total 6753 - Water/Sewer	935	1,134	939	3,043	1,690	4,697	5,338	5,200	-503		4,779	-421	5,245	45	0.9%
6754 - Electric															
6754.1 - Baker - OTEC	3,786	4,837	4,057	14,105	5,500	18,180	18,992	19,000	-820		18,250	-750	19,000.00	0	0.0%
6754.2 - Haines - OTEC	208	288	329	936	400	1,226	1,241	1,200	26		1,250	50	1,250.00	50	4.2%
6754.3 - Halfway-Idaho Power	243	316	189	748	400	1,148	1,130	1,000	148		1,200	200	1,200.00	200	20.0%
6754.4 - Richland (NEOHA agreement)	157	448	1,029	1,923	1,100	2,734	3,598	3,500	-766		2,750	-750	2,800.00	-700	-20.0%
6754.5 - Huntington-Idaho Power	0	434	471	905	400	1,305	1,061	1,000	305		1,325	325	1,350.00	350	35.0%
6754.6 - Sumpter-City of Sumpter(Shared)					550	550	490	600	-600		600	0	600.00	0	0.0%
Total 6754 - Electric	4,394	6,323	6,075	18,617	8,350	25,142	26,511	26,300	-1,158		25,375	-925	26,200	-100	-0.4%
6750 - Utilities - Other	0	0	0	0	0	0	0	0	0	0.0%	0	0	0	0	0.0%
Total 6750 - Utilities	6,028	9,552	10,296	28,261	12,796	38,672	41,528	42,665	-3,993	90.64%	39,219	-3,446	41,210.00	-1,455	-3.4%
6756 - Telecommunications															
6756.0 - Telephone															
6756.1 - Baker - BendTel	265	540	246	1,178	550	1,601	1,618	1,600	1		1,600	0	1,600.00	0	0.0%
6756.2 - Haines - Cascade/Reliance	189	190	190	570	190	760	759	800	-41		775	-25	800.00	0	0.0%
6756.3 - Halfway - Pine Telephone	110	110	110	329	110	439	433	450	-11		450	0	450.00	0	0.0%
6756.4 - Richland - Eagle Telephone	69	104	104	277	105	382	428	400	-18		400	0	400.00	0	0.0%
6756.5 - Huntington - CenturyTel	144	293	224	661	250	911	805	800	111		950	150	950.00	150	18.8%
6756.6 - Sumpter - CenturyLink/Qwest	129	178	95	403	140	543	525	600	-57		575	-25	600.00	0	0.0%
6756.8 - US Cellular (3 Lines)	232	640	303	1,320	620	1,795	2,063	1,900	-105		1,800	-100	1,850.00	-50	-2.6%
Total 6756.0 - Telephone	1,139	2,055	1,271	4,737	1,965	6,430	6,630	6,550	-120		6,550	0	6,650	100	1.5%
6757.0 - Internet															
6757.1 - Baker - NERO Network	716	0	1,431	2,147	716	2,862	2,862	3,000	-138		2,900	-100	3,000.00	0	0.0%
6757.2 - Haines - Cascade/Reliance	182	182	182	547	185	732	741	760	-28		750	-10	760.00	0	0.0%
6757.3 - Halfway - Pine Tel	186	143	144	474	150	624	422	440	184		630	190	650.00	210	47.7%
6757.4 - Richland - Pine Tel	75	135	75	285	75	360	335	360	0		375	15	390.00	30	8.3%
6757.5 - Huntington - CenturyTel	144	288	443	874	450	1,324	851	800	524		1,350	550	1,375.00	575	71.9%
6757.6 - Sumpter - CenturyLink/Qwest	318	388	196	901	350	1,251	1,253	1,275	-24		1,300	25	1,325.00	50	3.9%
Total 6757.0 - Internet	1,621	1,135	2,472	5,227	1,925	7,153	6,465	6,635	518		7,305	670	7,500	865	13.0%
6756 - Telecommunications - Other	0	0	0	0	0	0	0	0	0	0.0%	0	0	0	0	0.0%
Total 6756 - Telecommunications	2,759	3,190	3,743	9,965	3,890	13,583	13,095	13,185	398	103.02%	13,855	670	14,150.00	965	7.3%
Total 6700 - Other Operating Expenses	14,414	17,759	25,064	59,929	23,927	81,165	74,851	83,270	-2,105	97.47%	82,162	-1,108	88,260.00	4,990	6.0%
Total 6000 - Materials and Services	58,927	69,930	96,287	228,337	81,524	306,669	296,254	310,420	-3,751	98.79%	311,160	740	321,195.00	10,775	3.5%
7000 - Capital Outlay	0	0	0	0	0	0	0	100	-100	0.0%	0	-100	21,000.00	20,900	20900.0%
7500 - Debt Service	0	1,000	0	1,000	1,000	2,000	2,000	2,000	0	100.0%	2,000	0	2,000.00	0	0.0%
8000 - Transfers & Contingency															
8005 - Transfers															
8005.1 - Transfer-Technology Fund	0	0	1,000	1,000	0	1,000	1,000	1,000	0	100.0%	1,000	0	1,000.00	0	0.0%

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	Q1 Jul - Sep 15	Q2 Oct - Dec 15	Q3 Jan - Mar 16	ACTUAL Q1-3 TOTAL 2016-04-03	ESTIMATE Q4 Apr - Jun 16	EST Q1-4 TOTAL Jul '15 - Jun 16	ACTUAL FY14-15	ORIGINAL FY15-16 Budget	EST \$ Over Budget	EST % of Budget	REVISED FY15-16 Budget	Revised vs Original	PROPOSED FY16-17 Budget	Proposed vs Original	OPS %
8005.2 - Transfer-Severence Liab Fund	0	0	10,000	10,000	0	10,000	10,000	10,000	0	100.0%	10,000	0	10,000.00	0	0.0%
8005.3 - Transfer-Election Fund							1,500								
Total 8005 - Transfers	0	0	11,000	11,000	0	11,000	12,500	11,000	0	100.0%	11,000	0	11,000.00	0	0.0%
Total 8000 - Transfers & Contingency	0	0	11,000	11,000	0	11,000	12,500	11,000	0	100.0%	11,000	0	11,000.00	0	0.0%
Total Expense	231,896	239,439	278,178	802,427	262,791	1,012,304	935,080	1,033,823	-21,519	97.92%	1,019,478	-14,345	1,080,486.93	46,664	4.5%
Net Income	17,790	584,686	-156,714	392,554	-210,391	235,372	222,510	215,704	19,668	109.12%	234,157	18,453	225,146.02	9,442	4.4%
								1,249,527			1,253,635		1,305,633		
											22.97%				
											0		0		

Baker County Library District
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	<u>Jul '15 - Jun 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
4000 · Current Year Tax Levy				
4001 · Current Tax Levy	668,483.15			
4006 · Local Option Levy				
4006 · Local Option Levy - Other	245,536.53			
Total 4006 · Local Option Levy	<u>245,536.53</u>			
4000 · Current Year Tax Levy - Other	0.00	933,000.00	-933,000.00	0.0%
Total 4000 · Current Year Tax Levy	<u>914,019.68</u>	<u>933,000.00</u>	<u>-18,980.32</u>	<u>97.97%</u>
4005 · Prior Year Taxes				
4011 · Levy 1st year prior	16,395.17			
4012 · Levy 2nd year prior	5,546.78			
4013 · Levy 3rd year prior	5,907.83			
4014 · Levy 4th year prior	216.44			
4015 · Levy 5th year prior	24.66			
4016 · Levy 6th year prior	0.28			
4017 · Levy 7+ prior years	0.19			
4005 · Prior Year Taxes - Other	0.00	34,700.00	-34,700.00	0.0%
Total 4005 · Prior Year Taxes	<u>28,091.35</u>	<u>34,700.00</u>	<u>-6,608.65</u>	<u>80.96%</u>
4020 · OtherTaxes/Bond Priors-LandSale	0.00	2,500.00	-2,500.00	0.0%
4060 · State Resource Sharing	6,773.00	7,000.00	-227.00	96.76%
4100 · Fines and Fees	14,412.10	17,000.00	-2,587.90	84.78%
4200 · Interest Income				
4200 · Interest Income - Other	1,690.85	10,000.00	-8,309.15	16.91%
Total 4200 · Interest Income	<u>1,690.85</u>	<u>10,000.00</u>	<u>-8,309.15</u>	<u>16.91%</u>
4300 · Other Revenues				
4301.1 · VocRehab Reimb/ODHS	0.00	10.00	-10.00	0.0%
4302 · Donations	720.17	1,600.00	-879.83	45.01%
4303 · Program Support	300.00			
4307 · E-Rate Refunds	2,279.75	4,500.00	-2,220.25	50.66%
4309 · Friends Booksale Income	30.89			
4320 · Other Revenues - Miscellaneous	906.54			
Total 4300 · Other Revenues	<u>4,237.35</u>	<u>6,110.00</u>	<u>-1,872.65</u>	<u>69.35%</u>

**Baker County Library District
Profit & Loss Budget Performance
July 2015 through June 2016**

	<u>Jul '15 - Jun 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
4310 - Technology Mgr Contract Income	0.00	10.00	-10.00	0.0%
4312 - Sage Fiscal Agency Fee	0.00	300.00	-300.00	0.0%
4500 - Transfer Income	4,000.00	5,500.00	-1,500.00	72.73%
4999 - Beginning Cash				
4999.1 - Checking cash on hand	24,854.60	0.00	24,854.60	100.0%
4999.2 - LGIP cash on hand	212,660.24			
4999 - Beginning Cash - Other	0.00	237,515.00	-237,515.00	0.0%
Total 4999 - Beginning Cash	<u>237,514.84</u>	<u>237,515.00</u>	<u>-0.16</u>	<u>100.0%</u>
Total Income	<u>1,210,739.17</u>	<u>1,253,635.00</u>	<u>-42,895.83</u>	<u>96.58%</u>
Expense				
5000 - Personal Services				
5001 - District salaries				
5100 - Baker Branch				
5102 - PS-Library Director	66,339.53	73,000.00	-6,660.47	90.88%
5104 - SD-Administrative Assistant				
5104 - SD-Administrative Assistant - Other	17,173.91	19,000.00	-1,826.09	90.39%
Total 5104 - SD-Administrative Assistant	<u>17,173.91</u>	<u>19,000.00</u>	<u>-1,826.09</u>	<u>90.39%</u>
5105 - CH-Business Manager				
5105 - CH-Business Manager - Other	25,052.40	27,600.00	-2,547.60	90.77%
Total 5105 - CH-Business Manager	<u>25,052.40</u>	<u>27,600.00</u>	<u>-2,547.60</u>	<u>90.77%</u>
5120 - CW-Lib Admin/Supplies Mgr, ILL	38,071.92	41,600.00	-3,528.08	91.52%
5124 - CA-Lib Asst/Shelver,Volntr Mgr				
5124 - CA-Lib Asst/Shelver,Volntr Mgr - Other	14,181.54	15,600.00	-1,418.46	90.91%
Total 5124 - CA-Lib Asst/Shelver,Volntr Mgr	<u>14,181.54</u>	<u>15,600.00</u>	<u>-1,418.46</u>	<u>90.91%</u>
5126 - MS-Lib Tech/Childrens Programs	19,337.97	22,600.00	-3,262.03	85.57%
5128 - SM-Lib Asst/Public Services	504.90	0.00	504.90	100.0%
5129 - SB-Lib Tech/Periodicals Mgr	31,060.23	34,000.00	-2,939.77	91.35%
5131 - DP-Reference Services				
5131 - DP-Reference Services - Other	30,794.92	34,500.00	-3,705.08	89.26%
Total 5131 - DP-Reference Services	<u>30,794.92</u>	<u>34,500.00</u>	<u>-3,705.08</u>	<u>89.26%</u>
5132 - HS-Lib Asst/Processing	16,405.55	18,945.00	-2,539.45	86.6%
5133 - CS Lib Asst/Media Processing	19,243.11	23,910.00	-4,666.89	80.48%

Baker County Library District
Profit & Loss Budget Performance
July 2015 through June 2016

	<u>Jul '15 - Jun 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5134 · JB-Catalog Specialist	32,887.36	36,000.00	-3,112.64	91.35%
5136 · DV - Lib Asst (new)	4,260.47	7,400.00	-3,139.53	57.57%
5137 · MG Youth Services Librarian	579.60			
5140 · Vacation Substitutes				
5140 · Vacation Substitutes - Other	8,296.27	9,500.00	-1,203.73	87.33%
Total 5140 · Vacation Substitutes	8,296.27	9,500.00	-1,203.73	87.33%
5142 · Library Asst, Sunday Desk				
5142.5 · CL-Library Asst, Sunday	3,575.38	5,505.00	-1,929.62	64.95%
5142.8 · LR-Library Asst, Sunday	2,568.98			
Total 5142 · Library Asst, Sunday Desk	6,144.36	5,505.00	639.36	111.61%
5150 · Bookmobile/Maintenance				
5150.5 · Bookmobile Driver5	677.03	5,677.00	-4,999.97	11.93%
5150.8 · Bookmobile Driver8	3,849.84	4,600.00	-750.16	83.69%
5150.9 · Bookmobile Driver9	4,013.63			
5150 · Bookmobile/Maintenance - Other	0.00	0.00	0.00	0.0%
Total 5150 · Bookmobile/Maintenance	8,540.50	10,277.00	-1,736.50	83.1%
5152 · JW-Technology Manager				
5152 · JW-Technology Manager - Other	44,073.54	48,100.00	-4,026.46	91.63%
Total 5152 · JW-Technology Manager	44,073.54	48,100.00	-4,026.46	91.63%
5174 · VR-Facilities Maintenance	6,992.34	8,500.00	-1,507.66	82.26%
5195 · Staff Training	244.20	1,500.00	-1,255.80	16.28%
Total 5100 · Baker Branch	390,184.62	437,537.00	-47,352.38	89.18%
5200 · Branch Attendants				
5202 · Haines	10,313.48			
5203 · Halfway	11,825.86			
5204 · Richland	11,831.42			
5205 · Huntington	9,357.67			
5206 · Sumpter	11,680.94			
5209 · Branch Training	1,377.54			
5200 · Branch Attendants - Other	0.00	63,300.00	-63,300.00	0.0%
Total 5200 · Branch Attendants	56,386.91	63,300.00	-6,913.09	89.08%
5700 · Grant Wages & Related Expense				

Baker County Library District
Profit & Loss Budget Performance
July 2015 through June 2016

	<u>Jul '15 - Jun 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5701 - VRoom Grant Wage Expense	0.00			
5702 - Pre-K Links Grant	0.00			
Total 5700 - Grant Wages & Related Expense	0.00			
Total 5001 - District salaries	446,571.53	500,837.00	-54,265.47	89.17%
5300 - Special Contracts				
5153 - JW-Tech Contracts				
5153 - JW-Tech Contracts - Other	0.00	0.00	0.00	0.0%
Total 5153 - JW-Tech Contracts	0.00	0.00	0.00	0.0%
Total 5300 - Special Contracts	0.00	0.00	0.00	0.0%
5400 - Payroll Taxes & Benefits				
5401 - Group Insurance				
5401.1 - Health Insurance	83,460.97	98,801.00	-15,340.03	84.47%
5401.2 - Insurance benefit	300.63			
5401.3 - Group Insurance Liability	2,365.00			
Total 5401 - Group Insurance	86,126.60	98,801.00	-12,674.40	87.17%
5403 - Life Insurance	768.00	780.00	-12.00	98.46%
5404 - PERS	52,772.70	58,000.00	-5,227.30	90.99%
5405 - S.S. Employer Portion	32,738.87	36,000.00	-3,261.13	90.94%
5406 - SUTA Employer Portion	401.30	450.00	-48.70	89.18%
5407 - Workmans Comp	366.29	450.00	-83.71	81.4%
Total 5400 - Payroll Taxes & Benefits	173,173.76	194,481.00	-21,307.24	89.04%
6560 - Payroll Expenses	0.00	0.00	0.00	0.0%
Total 5000 - Personal Services	619,745.29	695,318.00	-75,572.71	89.13%
6000 - Materials and Services				
6100 - Books & Periodicals				
6110 - Adult Books	26,222.91			
6120 - Childrens & Juvenile Books	12,708.71			
6130 - Reference Books				
6130 - Reference Books - Other	8,088.31			
Total 6130 - Reference Books	8,088.31			
6134 - Electronic Subscriptions	10,882.50			
6140 - Periodicals	12,935.16			

Baker County Library District
Profit & Loss Budget Performance
July 2015 through June 2016

	<u>Jul '15 - Jun 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6150 - Audio	4,500.00			
6160 - Video/DVD	9,129.40			
6170 - Mending & Bindery	1.29			
6171 - Music	449.00			
6100 - Books & Periodicals - Other	0.00	96,139.00	-96,139.00	0.0%
Total 6100 - Books & Periodicals	84,917.28	96,139.00	-11,221.72	88.33%
6200 - OPAC Services				
6201 - SAGE Network	11,340.00	0.00	11,340.00	100.0%
6204 - OCLC/ILL Referral	1,086.98			
6200 - OPAC Services - Other	0.00	12,640.00	-12,640.00	0.0%
Total 6200 - OPAC Services	12,426.98	12,640.00	-213.02	98.32%
6300 - Building Eq. & Supplies				
6310 - Building & Grounds Maintenance				
6311 - Branch building expenses	9,992.68			
6312 - Snow Removal	1,805.00			
6310 - Building & Grounds Maintenance - Other	15,289.05	33,759.00	-18,469.95	45.29%
Total 6310 - Building & Grounds Maintenance	27,086.73	33,759.00	-6,672.27	80.24%
6320 - Janitorial Supplies				
6321 - Cleaning contract	8,700.00	10,320.00	-1,620.00	84.3%
6322 - Supplies	1,893.86	3,150.00	-1,256.14	60.12%
Total 6320 - Janitorial Supplies	10,593.86	13,470.00	-2,876.14	78.65%
6340 - Equipment Lease	2,412.10	2,500.00	-87.90	96.48%
6345 - Computer Maintenance				
6345.1 - Computer - Maintenance	4,552.32	6,200.00	-1,647.68	73.43%
6345.2 - Software subscriptions	5,432.57	5,000.00	432.57	108.65%
6345.3 - Comp Tech - Branch Travel	1,877.92	2,500.00	-622.08	75.12%
6345.4 - Computer - Hardware	7,804.49	7,000.00	804.49	111.49%
6345.5 - E-Rate Project	0.00			
6345.6 - Makerspace project supplies	1,546.16	2,000.00	-453.84	77.31%
6345 - Computer Maintenance - Other	0.00	0.00	0.00	0.0%
Total 6345 - Computer Maintenance	21,213.46	22,700.00	-1,486.54	93.45%
6300 - Building Eq. & Supplies - Other	149.00			

Baker County Library District
Profit & Loss Budget Performance
July 2015 through June 2016

	<u>Jul '15 - Jun 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total 6300 - Building Eq. & Supplies	61,455.15	72,429.00	-10,973.85	84.85%
6400 - Bookmobile Operations				
6410 - Bookmobile Fuel	1,437.47	0.00	1,437.47	100.0%
6420 - Bookmobile Maintenance	2,429.42			
6400 - Bookmobile Operations - Other	0.00	5,050.00	-5,050.00	0.0%
Total 6400 - Bookmobile Operations	<u>3,866.89</u>	<u>5,050.00</u>	<u>-1,183.11</u>	<u>76.57%</u>
6600 - Corporate Costs				
6610 - Insurance				
6612 - Boiler	1,198.99			
6613 - SDIS Liability	14,682.00	0.00	14,682.00	100.0%
6614 - Flood Insurance	1,532.00			
6610 - Insurance - Other	0.00	18,175.00	-18,175.00	0.0%
Total 6610 - Insurance	<u>17,412.99</u>	<u>18,175.00</u>	<u>-762.01</u>	<u>95.81%</u>
6620 - Travel & Training				
6620 - Travel & Training - Other	2,404.95	4,300.00	-1,895.05	55.93%
Total 6620 - Travel & Training	<u>2,404.95</u>	<u>4,300.00</u>	<u>-1,895.05</u>	<u>55.93%</u>
6621 - Special Contracts Travel	0.00	0.00	0.00	0.0%
6630 - Election	0.00	3,500.00	-3,500.00	0.0%
6640 - Auditor	7,905.00	7,910.00	-5.00	99.94%
6641 - Bookkeeping Supplies & Services	855.42	800.00	55.42	106.93%
6660 - Association dues	2,591.19	2,750.00	-158.81	94.23%
6680 - Publication	1,039.68	1,550.00	-510.32	67.08%
6690 - Financial Mgmt Fees				
6690.1 - Checking Account Fees	254.00			
6690.2 - Pool 5291 Fees	121.60			
6690.3 - PayPal Transaction Fees	97.90			
6690.4 - Quick Books Direct Deposit Fees	463.95			
6690 - Financial Mgmt Fees - Other	0.00	1,155.00	-1,155.00	0.0%
Total 6690 - Financial Mgmt Fees	<u>937.45</u>	<u>1,155.00</u>	<u>-217.55</u>	<u>81.17%</u>
6691 - Legal Administration	250.00	250.00	0.00	100.0%
6696 - PR Events, Programs	788.45	2,350.00	-1,561.55	33.55%
6600 - Corporate Costs - Other	20.00			

Baker County Library District
Profit & Loss Budget Performance
July 2015 through June 2016

	<u>Jul '15 - Jun 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total 6600 · Corporate Costs	34,205.13	42,740.00	-8,534.87	80.03%
6700 · Other Operating Expenses				
6720 · Branch Mileage	2,710.83	3,350.00	-639.17	80.92%
6730 · Library Services Supplies				
6730 · Library Services Supplies - Other	14,665.50	18,200.00	-3,534.50	80.58%
Total 6730 · Library Services Supplies	14,665.50	18,200.00	-3,534.50	80.58%
6731 · Children & Youth Programs				
6731.2 · Summer Reading	1,791.52			
6731.3 · Storytime	714.00			
6731.4 · Other Youth Programs	872.72			
6731.6 · Haines Summer Reading	101.00			
6731.7 · Battle of the Books Program	590.95			
6731 · Children & Youth Programs - Other	0.00	6,450.00	-6,450.00	0.0%
Total 6731 · Children & Youth Programs	4,070.19	6,450.00	-2,379.81	63.1%
6740 · Postage & Freight	1,283.43	1,088.00	195.43	117.96%
6750 · Utilities				
6751 · Garbage				
6751.1 · Baker-Baker Sanitary	1,385.30			
6751.2 · Haines-Baker Sanitary	135.00			
6751.3 · Halfway-LaRue Sanitary	31.96			
6751.5 · Huntington-Baker Sanitary	160.00			
Total 6751 · Garbage	1,712.26			
6752 · Heating Fuel				
6752.1 · Baker-Cascade Natural Gas	3,862.53			
6752.2 · Haines-Ed Staub	1,389.68			
6752.3 · Halfway-Ed Staub	992.62			
Total 6752 · Heating Fuel	6,244.83			
6753 · Water/Sewer				
6753.1 · Baker-City of Baker City	1,032.62			
6753.2 · Haines-City of Haines	792.00			
6753.3 · Halfway-City of Halfway	742.38			
6753.4 · Richland (NEOHA agreement)	361.06			

Baker County Library District Profit & Loss Budget Performance July 2015 through June 2016

	<u>Jul '15 - Jun 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6753.5 · Huntington-City of Huntingtn	755.00			
Total 6753 · Water/Sewer	3,683.06			
6754 · Electric				
6754.1 · Baker - OTEC	17,424.10			
6754.2 · Haines - OTEC	1,032.42			
6754.3 · Halfway-Idaho Power	858.50			
6754.4 · Richland (NEOHA agreement)	2,376.31			
6754.5 · Huntington-Idaho Power	1,093.57			
Total 6754 · Electric	22,784.90			
6750 · Utilities - Other	0.00	39,219.00	-39,219.00	0.0%
Total 6750 · Utilities	34,425.05	39,219.00	-4,793.95	87.78%
6756 · Telecommunications				
6756.0 · Telephone				
6756.1 · Baker - BendTel	1,436.45			
6756.2 · Haines - Cascade/Reliance	695.46			
6756.3 · Halfway - Pine Telephone	404.86			
6756.4 · Richland - Eagle Telephone	351.71			
6756.5 · Huntington - CenturyTel	728.90			
6756.6 · Sumpter - CenturyLink/Qwest	502.23			
6756.8 · US Cellular (3 Lines)	1,484.34			
Total 6756.0 · Telephone	5,603.95			
6757.0 · Internet				
6757.1 · Baker - NERO Network	2,146.50			
6757.2 · Haines - Cascade/Reliance	668.55			
6757.3 · Halfway - Pine Tel	601.61			
6757.4 · Richland - Pine Tel	335.00			
6757.5 · Huntington -CenturyTel	1,036.80			
6757.6 · Sumpter - CenturyLink/Qwest	1,099.11			
Total 6757.0 · Internet	5,887.57			
6756 · Telecommunications - Other	0.00	13,855.00	-13,855.00	0.0%
Total 6756 · Telecommunications	11,491.52	13,855.00	-2,363.48	82.94%
Total 6700 · Other Operating Expenses	68,646.52	82,162.00	-13,515.48	83.55%

Baker County Library District
Profit & Loss Budget Performance
 July 2015 through June 2016

	<u>Jul '15 - Jun 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6900 - Grant Expenses				
6900.1 - Vroom Grant Expenses	0.00			
Total 6900 - Grant Expenses	0.00			
Total 6000 - Materials and Services	265,517.95	311,160.00	-45,642.05	85.33%
7000 - Capital Outlay				
7000 - Capital Outlay - Other	0.00	0.00	0.00	0.0%
Total 7000 - Capital Outlay	0.00	0.00	0.00	0.0%
7500 - Debt Service	2,000.00	2,000.00	0.00	100.0%
8000 - Transfers & Contingency				
8005 - Transfers				
8005.1 - Transfer-Technology Fund	1,000.00	1,000.00	0.00	100.0%
8005.2 - Transfer-Severence Liab Fund	10,000.00	10,000.00	0.00	100.0%
Total 8005 - Transfers	11,000.00	11,000.00	0.00	100.0%
Total 8000 - Transfers & Contingency	11,000.00	11,000.00	0.00	100.0%
Total Expense	898,263.24	1,019,478.00	-121,214.76	88.11%
Net Income	312,475.93	234,157.00	78,318.93	133.45%

Baker Co Library - Other Funds
Profit & Loss Budget Performance
July 2015 through June 2016

	<u>Jul '15 - Jun 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
4400.0 - Other Uses Funds				
4415.0 - Literacy Department				
4415.1 - Beginning Cash Literacy	836.92	800.00	36.92	104.62%
4415.9 - Interest Income Literacy	4.68	50.00	-45.32	9.36%
Total 4415.0 - Literacy Department	841.60	850.00	-8.40	99.01%
4420.0 - Memorial Department				
4420.1 - Beginning Cash Memorial	102,311.33	102,500.00	-188.67	99.82%
4420.2 - Contributions				
4420.21 - Baker Contributions	1,976.93			
4420.2 - Contributions - Other	0.00	2,500.00	-2,500.00	0.0%
Total 4420.2 - Contributions	1,976.93	2,500.00	-523.07	79.08%
4420.5 - Grant Income				
4420.55 - Leo Adler Grants	2,500.00			
4420.5 - Grant Income - Other	0.00	55,000.00	-55,000.00	0.0%
Total 4420.5 - Grant Income	2,500.00	55,000.00	-52,500.00	4.55%
4420.7 - Other Revenue				
4420.71 - Amazon Book Sales	3,438.42			
4420.80 - Other Revenues	13.00			
4420.7 - Other Revenue - Other	0.00	5,000.00	-5,000.00	0.0%
Total 4420.7 - Other Revenue	3,451.42	5,000.00	-1,548.58	69.03%
4429.9 - Interest Income Memorial	413.48	450.00	-36.52	91.88%
Total 4420.0 - Memorial Department	110,653.16	165,450.00	-54,796.84	66.88%
4430.0 - Severance Liability Dept				
4430.1 - Beginning cash Severance Liab	49,163.47	49,100.00	63.47	100.13%
4430.8 - Transfer from General Fund	10,000.00	10,000.00	0.00	100.0%
4430.9 - Interest Income Severance Liab	252.08	200.00	52.08	126.04%
Total 4430.0 - Severance Liability Dept	59,415.55	59,300.00	115.55	100.2%
4524.0 - Technology Department				
4524.1 - Beginning cash Technology	6,165.17	6,100.00	65.17	101.07%
4524.8 - Transfer from General Fund	1,000.00	1,000.00	0.00	100.0%
4524.9 - Interest income Technology	6.85	50.00	-43.15	13.7%

Baker Co Library - Other Funds
Profit & Loss Budget Performance
July 2015 through June 2016

	<u>Jul '15 - Jun 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total 4524.0 · Technology Department	7,172.02	7,150.00	22.02	100.31%
Total 4400.0 · Other Uses Funds	178,082.33	232,750.00	-54,667.67	76.51%
Total Income	178,082.33	232,750.00	-54,667.67	76.51%
Expense				
6000 · Other Uses Fund				
6100 · Capital Projects Department	0.00	10,000.00	-10,000.00	0.0%
6200 · Literacy Department	0.00	500.00	-500.00	0.0%
6300 · Memorial Department				
6350 · General Memorial M&S	51.06			
6364.5 · Amazon Book Sales Expenses	1,279.10			
6380 · Grants Dept				
6380.3 · Adler Grant Expense	10,203.57			
6381.1 · Grant-Pre-K Links expenses	3,340.59			
6381.2 · Grant- Vroom Grant expenses	1,234.68			
Total 6380 · Grants Dept	14,778.84			
6398 · Transfer to GF Election Reserve	0.00	1,500.00	-1,500.00	0.0%
6399 · Transfer to General Fund	4,000.00	4,000.00	0.00	100.0%
6300 · Memorial Department - Other	0.00	146,900.00	-146,900.00	0.0%
Total 6300 · Memorial Department	20,109.00	152,400.00	-132,291.00	13.2%
6400 · Technology Department				
6400.15 · E-Rate Project	9,374.35			
6400 · Technology Department - Other	0.00	9,500.00	-9,500.00	0.0%
Total 6400 · Technology Department	9,374.35	9,500.00	-125.65	98.68%
6850.0 · Severance Liabiltiy Dept	0.00	60,000.00	-60,000.00	0.0%
6900 · Misc. bank charges				
6900.2 · Bank Fees-Memorial Fund	248.08			
6900.3 · Bank Fees-Technology	0.86			
6900.4 · Bank Fees-Literacy Fund	0.80			
6900.6 · Bank Fees-Severence	36.81			
6900 · Misc. bank charges - Other	0.00	350.00	-350.00	0.0%
Total 6900 · Misc. bank charges	286.55	350.00	-63.45	81.87%
Total 6000 · Other Uses Fund	29,769.90	232,750.00	-202,980.10	12.79%

Baker Co Library - Other Funds
Profit & Loss Budget Performance
July 2015 through June 2016

Total Expense
Net Income

<u>Jul '15 - Jun 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
29,769.90	232,750.00	-202,980.10	12.79%
<u>148,312.43</u>	<u>0.00</u>	<u>148,312.43</u>	<u>100.0%</u>

Baker Co Library - Sage Fund
Profit & Loss Budget Overview
July 2015 through June 2016

	<u>Jul '15 - Jun 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
4000 · Membership Dues	197,097.00	197,381.00	-284.00	99.86%
4010 · Grant Revenue				
4011 · LSTA Grant #1 - Courier	47,700.00	47,700.00	0.00	100.0%
4012 · LSTA Grant #2 - Cataloger	21,706.74	47,704.00	-25,997.26	45.5%
4010 · Grant Revenue - Other	0.00	0.00	0.00	0.0%
Total 4010 · Grant Revenue	69,406.74	95,404.00	-25,997.26	72.75%
4200 · Interest Income	0.00	250.00	-250.00	0.0%
4300 · Other Revenues	771.75			
4999 · Beginning Cash	103,609.50	114,856.00	-11,246.50	90.21%
Total Income	370,884.99	407,891.00	-37,006.01	90.93%
Expense				
5000 · Sage Personal Services				
5100 · Sage Staff Salaries & Wages				
5101 · BL - System Administrator	51,020.02	55,984.00	-4,963.98	91.13%
5102 · CH - Business Manager	4,906.25	7,300.00	-2,393.75	67.21%
Total 5100 · Sage Staff Salaries & Wages	55,926.27	63,284.00	-7,357.73	88.37%
5200 · Sage Payroll Taxes & Benefits				
5201 · Group Health Insurance	6,613.75	8,039.00	-1,425.25	82.27%
5203 · Life Insurance	94.80	808.00	-713.20	11.73%
5204 · PERS Retirement	9,158.24	7,909.00	1,249.24	115.8%
5205 · SS Employer Portion	4,228.96	4,659.00	-430.04	90.77%
5206 · SUTA Employer Portion	72.78	61.00	11.78	119.31%
5207 · Workmans Comp	43.97	280.00	-236.03	15.7%
Total 5200 · Sage Payroll Taxes & Benefits	20,212.50	21,756.00	-1,543.50	92.91%
Total 5000 · Sage Personal Services	76,138.77	85,040.00	-8,901.23	89.53%
5700 · LSTA Grant #2 - Cataloger				
5701 · DS - Cataloger Salary	24,619.40			
5705 · Catalog Cleanup Project	0.00			
5710 · Grant Payroll Taxes & Benefits	10,627.33			
5700 · LSTA Grant #2 - Cataloger - Other	0.00	43,704.00	-43,704.00	0.0%
Total 5700 · LSTA Grant #2 - Cataloger	35,246.73	43,704.00	-8,457.27	80.65%

Baker Co Library - Sage Fund
Profit & Loss Budget Overview
July 2015 through June 2016

	<u>Jul '15 - Jun 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6000 - Materials & Services				
6100 - Accounting & Auditing	0.00	1,500.00	-1,500.00	0.0%
6110 - Administrative Svc (personnel)	0.00	300.00	-300.00	0.0%
6130 - Courier Services & Supplies				
6131 - LSTA Grant #1 - Courier	47,700.00	47,700.00	0.00	100.0%
6132 - Sage Courier Expense	17,549.19	38,800.00	-21,250.81	45.23%
6133 - Courier Supplies	2,044.69			
6130 - Courier Services & Supplies - Other	0.00	0.00	0.00	0.0%
Total 6130 - Courier Services & Supplies	<u>67,293.88</u>	<u>86,500.00</u>	<u>-19,206.12</u>	<u>77.8%</u>
6135 - LSTA Grant #2 Other Expenses				
6135.1 - Travel	799.81			
6135.3 - Supplies	308.10			
6135 - LSTA Grant #2 Other Expenses - Other	0.00	9,000.00	-9,000.00	0.0%
Total 6135 - LSTA Grant #2 Other Expenses	<u>1,107.91</u>	<u>9,000.00</u>	<u>-7,892.09</u>	<u>12.31%</u>
6140 - Dues & Subscriptions	1,012.70	1,100.00	-87.30	92.06%
6150 - Furniture & Equipment	85.97	100.00	-14.03	85.97%
6160 - Legal Services	0.00	50.00	-50.00	0.0%
6170 - Miscellaneous	300.00			
6180 - Postage & Freight	30.41	50.00	-19.59	60.82%
6190 - Printing	0.00	50.00	-50.00	0.0%
6200 - Supplies, Office	387.70	50.00	337.70	775.4%
6210 - Technical Services & Maint				
6210.1 - System Librarian (Brent Mills)	44,202.79			
6210.3 - LTI Authority Control expense	2,500.00			
6210 - Technical Services & Maint - Other	0.00	51,000.00	-51,000.00	0.0%
Total 6210 - Technical Services & Maint	<u>46,702.79</u>	<u>51,000.00</u>	<u>-4,297.21</u>	<u>91.57%</u>
6220 - Technology				
6220.1 - Equinox expense	0.00	0.00	0.00	0.0%
6220.2 - Development	1,732.89			
6220 - Technology - Other	0.00	4,500.00	-4,500.00	0.0%
Total 6220 - Technology	<u>1,732.89</u>	<u>4,500.00</u>	<u>-2,767.11</u>	<u>38.51%</u>
6240 - Telecommunications	260.00	240.00	20.00	108.33%

Baker Co Library - Sage Fund
Profit & Loss Budget Overview
 July 2015 through June 2016

	<u>Jul '15 - Jun 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6250 · Training	4,114.70	4,500.00	-385.30	91.44%
6260 · Travel	1,856.34	2,500.00	-643.66	74.25%
Total 6000 · Materials & Services	124,885.29	161,440.00	-36,554.71	77.36%
66000 · Payroll Expenses	26.78			
7000 · Capital Outlay	0.00	21,000.00	-21,000.00	0.0%
8000 · Contingency	0.00	11,000.00	-11,000.00	0.0%
Total Expense	236,297.57	322,184.00	-85,886.43	73.34%
Net Income	134,587.42	85,707.00	48,880.42	157.03%

Baker County Library District
Recommended Budget Committee Motion
 Fiscal Year 2016-17

I move to approve the Baker County Library District budget for the 2016-17 fiscal year for the total amount of \$1,865,393 and the amounts per fund as shown below:

Fund	
General Fund	1,305,633
Other Fund	191,750
Sage Library System Fund	368,010
	<u>1,865,393</u>
Total:	<u>1,865,393</u>

I also move to approve:

- 1) A tax rate of \$0.5334 per \$1,000 of assessed value in support of the General Fund; and
- 2) A tax rate from the Local Option Levy of \$0.249 per \$1,000 of assessed value in support of the General Fund

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

GD	NF	KR-I	BP	DS	AB	LC	TH	JL	MU

PASS	FAIL

 Budget Committee Chairperson

 Date

 Budget Officer

 Date