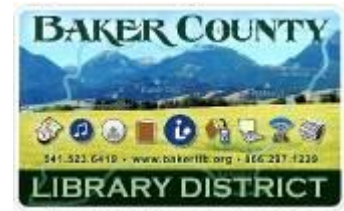


# Budget Committee Meeting Agenda

Riverside Meeting Room  
2400 Resort St, Baker City



Wed. May 21 2014 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"/>	absent
Tom	Hudson	<input type="checkbox"/>	
Joy	Leamaster	<input type="checkbox"/>	
Maryalys	Urey	<input type="checkbox"/>	

**Budget Officer:** Perry Stokes

**5:00PM Call to Order by President of Library Board** Dielman  
 Introductions  
 Elect Chair of Budget Committee  
 Elect Secretary of Budget Committee

**5:10 Presentation of Proposed Budget by Budget Officer** Stokes  
 Budget Message  
 General Fund. Discussion  
 Special Fund – Other Uses. Discussion

**6:00 Public Comment** Chair  
**Budget Committee Deliberations** Chair  
 Changes or Additions

### Approval of Budget (ACTION)

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

**6:30PM Recess or Adjourn** Chair

**Additional Budget Committee Schedule Meeting**  
 May 28, 2014, 5.00p – 2<sup>nd</sup> Budget Committee meeting (if necessary)

**Other Local Budget Meeting:**  
 Budget Hearing / Regular Board Meeting  
 Mon, June 16, 2014; 6pm

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

**Budget Committee Membership FY14-15**

## Appointive Members

	<b>Name</b>	<b>City</b>	<b>Term start (3 years)</b>	<b>Term expiration</b>
1	Aletha Bonebrake	Baker City	5/01/2013	5/01/2016
2	Linda Collier	Halfway	5/01/2013	5/01/2016
3	Tom Hudson	Baker City	5/01/2014	5/01/2017
4	Joy Leamaster	Baker City	5/01/2012	5/01/2015
5	MaryAlys Urey	Baker City	5/01/2012	5/01/2015
Alt	Nancy Johnson	Baker City		

## Governing Body (Library Board) Members

	<b>Name</b>		<b>Term start (4 years)</b>	<b>Term expiration</b>
6	Gary Dielman	Baker City	7/1/2011	6/30/2015
6	Nellie Forrester	Baker City	7/1/2011	6/30/2015
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.

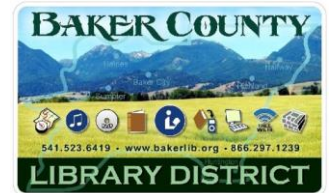
(5) Appointive members of a budget committee that prepares an annual budget shall be appointed for terms of three years. The terms shall be staggered so that, as near as practicable, one-third of the terms of the appointive members end each year.

(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.



## 2014-2015 Budget Calendar

~~Thursday, May 1, 2014~~ **Monday, May 5, 2014**

Publish 1st Notice of First Budget Committee Meeting  
(5 - 30 days before hearing, at least 5 days apart)

Newspaper: Baker City Herald

~~Thursday, May 8, 2014~~ **Friday, May 9, 2014**

Publish 2nd Notice of First Budget Committee Meeting  
(~~5 - 30 days before hearing, at least 5 days apart~~)

(posted online at least 10 days before hearing)

Library website: [www.bakerlib.org](http://www.bakerlib.org)

**Monday, May 12, 2014, 6.00 – 8.00p, at Baker County Public Library**

Final draft proposal review at Regular Board Meeting

**Wednesday, May 21, 2014, 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

**Wednesday, May 28, 2014, 5.00 - 7.00p, at Baker County Public Library**

**Second Budget Committee Meeting (if necessary)**

- Budget Committee deliberations and questions

**Thursday, June 5, 2014**

Publish financial summaries and Notice of Budget Hearing

(one publication, 5 – 30 days before hearing)

**Monday, June 16, 2014, 6.00p, at Baker County Public Library**

Public Hearing and Annual Fiscal Meeting

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

**Tuesday, July 1, 2014**

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

(by July 15)

## 2014-15 Budget Notes

May 21, 2014

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 Library District 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. This year, a third fund is added to lay the groundwork for BCLD to become fiscal agent for the Sage Library System:

- **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 new fund will be used for operation of the Sage Library System. BCLD plans to assume 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 will operate from a bank account that is separate from the BCLD general fund. Sage checks will be signed by one Sage employee and one District employee. Interfund transfers between the Sage Fund and other BCLD funds will not be authorized. Bills that include costs for both BCLD and Sage will be paid by BCLD, then Sage shall compensate the District. Monthly financial reports will be reviewed by both the BCLD board and Sage User Council.

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 historical data and 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.
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, May 28, at 5.00pm.

For your assistance, 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: Legal budget packet (LB20, LB31 PS, LB31 PS summary, LB31 M&S, LB30, LB10 Other Fund, LB10 Sage Fund)*
- *Attachment II: 2014-15 Personnel salary options*
- *Attachment III: 2014-15 Budget salary detail*
- *Attachment IV: 2014-15 Wage & management salary scale*
- *Attachment V: Salary data from an analysis of similarly-sized Oregon public libraries*
- *Attachment VI: BCLD Cost of Living Increases vs. Consumer Price Index History*
- *Attachment VII: Most recent BCLD financial statement, expenses through April 15 2014*
- *Attachment VIII: Working budget FY13-14 closeout projection and proposed FY14-15 budget*
- *Attachment IX: 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](mailto:director@bakerlib.org) or 541-523-6419.

## **LB20 General Fund – Resources**

Revenues are projected to decline, primarily due to a decrease of cash carryover along with effects of the extreme spike of compression rates on the local option levy in recent years. Increases in variable revenue sources are not quite enough to offset stagnation of taxes estimated to be received and reduced cash on hand.

- **1 – Net working capital (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 \$75,901 in revenue and transfer income, fourth quarter expenditures at \$229,279 (a moderate estimate based on previous quarters and past fourth quarters. **Q1:** \$234,720; **Q2:** \$251,157; **Q3:** \$242,243). The actual ending fund balance cash carryover may be slightly higher by \$3,000-5,000 but plans are to expend funds as budgeted. Note that decreasing the Cash on Hand to the base operating contingency of \$205,000 results in an operating budget that is lower than the current 2013-14 budget.
- **3 - Previously levied taxes:** These amounts are based on this year's receipt of back taxes from previous seven fiscal years.

- **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.
- **5 – Transferred IN:** This amount is primarily from online book sales collected in Other Funds transferred over to supplement Collection Development. Online sales have risen from \$1,883 in 2011-12 to \$4,806 in 2012-13 and as of the date of the budget report this year were at \$4,075.
- **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.
- **8 – State government funds:** This amount is from Oregon funding of early literacy and Summer Reading through the Ready to Read grant program.
- **9 – Other tax revenues:** This amount is from various County sources such as foreclosure and timber sales.
- **10 – Federal funds:** This amount is from reimbursements for telecommunications expenses under the E-Rate program. Support has decreased from a previous rate of 80% to 70%.
- **11 – Tech Support Contracts:** 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.
- **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 – Grant Revenues:** This line is budgeted as zero as grants are now managed in the Other Uses fund.
- **14 – Donations & miscellaneous:** Contributions directed specifically for general fund items. The figure is based on the amount received in the previous year.
- **20 - Taxes estimated to be received:** Figure based on an estimated 2.5% growth of 2013 assessed value of countywide property at \$1,306,188,000, multiplied by the District millage permanent rate of 0.554 and local option levy rate of 0.249. Uncollectible losses are assumed at 7%. Revenue growth from the permanent rate will generate \$14,314 more than the previous year. However, on the local option levy, losses from Measure 5 compression have spiked so significantly in recent years they are projected to completely negate what would be an \$8,000 growth from this source. In sum, the amount of **\$863,823** is \$5,995 less than the current year budget due to a decreased growth rate (last year projected at 3.15% but was actually 2.32%) and higher compression rate on the local option levy (last year projected at 19% --up from 17.25% in 2012-13-- but actually had risen to 23%).

## LB 31 General Fund - Expenditures

### *Personnel Services*

I have prepared two versions of this form. One with Salaries and benefits summarized the other with staff salaries in more detail.

The figures presented here assume a 0% Cost of Living Increase (COLI) will be allotted to employees.

While the most recent [Western Region Consumer Price Index](#) shows the CPI has increased 1.5% over the last 12 months, the budget is under strain due to the combined effect of declining revenue and a massive increase in benefits costs. To accommodate a 1% COLI for all staff, an amount of \$5,613 would need to be cut from elsewhere in the budget. If a COLI is awarded to staff only, excluding the Director, that cut would need to be \$4,762.

Benefits costs have risen dramatically due to a health insurance rate increase of 22%, amounting to \$19,764. In covering that rate increase, effectively the district has increased the benefits package paid for each qualifying employee (11 of 22 total) though those staff will not see this “raise” directly in their take-home pay.

Additional efforts to control Personnel costs include a pay freeze proposed on the Within-Grade “step” Increases for benefits-qualified staff (2: Managing Librarian, \$2,380 and Director, \$6,565). Step raises are proposed to be awarded as scheduled for three non-benefits staff, which amount to \$1,882. That figure can be compared to \$16,482 required if scheduled step increases plus a COLI of 1% were awarded.

The Management Step schedule was crafted in 2007 just prior to onset of the 2008 recession. To date, the Board has awarded 3 of the 4 planned salary increases for the Director position. With recession impacts forcing staff pay cuts, adjustments to library service hours and making it increasingly difficult to maintain target thresholds of Personal Services to Materials & Services, that implementation schedule is suspended as needed.

Also, since Health Insurance has reduced the amount of funds available for contingency, at its regular May 2014 meeting the Library Board approved a reduction of the Deductible Support Benefit for staff health insurance from an 83% deductible reimbursement (\$2,500 of the \$3,000) to a 50% reimbursement (\$1,500).

Last year to mitigate an increase in Personnel costs from PERS, no COLI was awarded to benefits-qualified staff and a 7pm closure was instituted on Mondays through Thursdays. When PERS rates were later announced at a significantly reduced rate, the 1% COLI and was restored to all staff. Most staff hours were also restored, though applied elsewhere as the 7pm library closure was determined to be most appropriate for community service needs and staff efficiency. Some of that restoration was due to attrition savings by not fully filling a vacated position (1 FTE reduced to 0.7 FTE).

Despite these measures, the ratio of Personal Services to the operating budget has risen above the appropriate margin of 65-70% to **72.4%**, up 1.6% from last year’s adopted budget of 70.8%. This all plays out to a small **reduction of salaries (-\$648) and increase of benefits by 17% (\$20,491) for a total personal services increase over the previous year original budget of 3% (\$19,843).**

Total FTE is at 14.05, an increase from last year’s starting figure of 13.7 FTE. Increased hours are from an additional 5 hours per week allotted for the Finance & HR Specialist (AKA Business Manager Christine Hawes) for the increased duties related to operating as Sage Fiscal Agent, the September 2013 restoration of 1 hour weekly for some night shift staff, and planned reinstatement of the Cataloging Specialist position to 40 hours/week.

- **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 Pacific Source “Red PPO K” plan provided through SDAO. As previously, the renewed plan assumes a \$3,000 out of pocket deductible cap from the district for each employee. In FY10-11 the district took on a larger deductible in effort to keep premium costs low. A contingency fund for the average deductible liability is set aside for this purpose. Previously that fund was \$15,000 but for FY14-15 only \$7,500 contingency for Health Insurance Deductible support can be managed. A 50/50 deductible cost share of which employees and the district will each pay \$1,500 (increased from an employee responsibility of \$500) was adopted by the library board at its regular meeting on May 12 2014. 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 suffers worst in times of budget strain. The allocation is down 19% (-\$15,089) from the current adopted budget. The line is usually able to be augmented as unanticipated funds become available throughout the year. The figure is well below the best practices target of 10-15%. Additional funds of approximately \$32,000 are needed to reach 10%.
- **2 - Library Consortium:** Includes \$5,500 for annual membership, which is half the amount the Sage User Council has budgeted for libraries of our size next fiscal year. BCLD’s fee is reduced as trial compensation for fiscal agency duties this coming year. The line includes an additional \$400 to cover Interlibrary Loan costs of borrowing items from outside the Sage Consortium.
- **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. Much regular maintenance previously contracted can now being handled by staff. Several special projects are on the maintenance plan to be accomplished as the budget affords for coming years: parking lot resealing (\$8,000), repair of the gutters and eaves (\$3-5,000), branch painting and staining of wood siding at Baker, replacement of exit signage at Baker (\$4,500), and pruning of large trees at the Baker branch (\$5,000).
- **4 - Janitorial Contract:** Our current rate is \$860/month but will be open to bid in the coming year. This budget amount assumes a 2% increase.
- **5 – Janitorial Supplies:** Includes cleaning products and disposable restroom supplies. Budgeted at a slight 5% decrease based on current and prior years’ purchasing history.
- **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 14% increase is based on current year expense history. It assumes continuing replacement of staff Windows XP computers and catalog stations with that operating system, as Microsoft support has ended for that OS, plus miscellaneous other technology project needs.
- **8 – Bookmobile operations:** Includes fuel, repairs and replacement needs such as tires.
- **9 - Insurance:** Amount based on previous invoices from SDAO for liability and flood insurance.
- **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.
- **11 - Elections expense:** This is a biannual expense. Two Board member terms are up for election in 2015. 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 3% regular increase.
- **13 - Bookkeeping:** Includes accounting software costs.
- **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 and Public Library Association.
- **15 – Debt service:** A new debt of \$24,500 plus low rate accruing interest has been assessed to BCLD 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 based on recent year history.
- **21 – Library Services Supplies:** printer & copier supplies, processing materials, library cards and forms, etc.
- **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 in recent years to cover regular costs previously supported by Friends of the

Library funding.

- **23 - Postage/Freight:** Primarily used for sending bills, checks, and out-of-Sage interlibrary loans.
- **24 - Utilities:** Based on actual utility rate costs for all six branches. Includes electricity, garbage, natural gas, and water. Budget assumes an aggregate 5% decrease primarily due to reductions of natural gas and water services.
- **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. Savings are primarily due to a reduced rate achieved for service to the Huntington branch.
- **26 – Tech Support Contract - Travel:** Based on contracts with Oregon Trail Library District and anticipated visits to service La Grande library.
- **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 and \$1,500 for funding bi-annual election of board members.
- **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 \$205,000 savings built up since 2007 to operate the district from July 1 until receipt of tax disbursements in early November, plus \$7,500 contingency for the health insurance deductible liability, and an unappropriated contingency of \$6,017.

## LB 30 Other Uses Fund

### Resources

- **1 - Cash on hand:** consists of grants, donations, and contingency transfers carryover.
- **4 – Interest:** Small amount of interest generated by this account.
- **5 – Transferred IN:** Includes 10,000 for severance liability, and \$1,000 for technology.
- **6 - Grants & Loans:** All grants and limited use gifts are managed through this category. The amount primarily of a cataloging project grant funded by LSTA that BCLD will on behalf of the Sage consortium manage for the next two years.
- **7 - Donations:** Consists of miscellaneous donations from individuals, often for memorial purposes.
- **8 –Book sales online:** New staff and volunteers have been posting more items with success as shown by increases in this line in recent years.

### Requirements

- **1 – 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.
- **2 – Literacy:** This amount goes to support partnership projects of the Baker County Literacy Coalition.

- **3 – Technology:** This is a slowly building reserve for server replacement.
- **4 - Capital Projects:** This amount is put aside for planned capital projects or emergency building needs.
- **5 – Severance Liability:** Includes contingency to pay out unused accumulated staff sick and vacation benefits. A retiring staff is planned to collect a severance payout of \$9,500 in FY13-14, so only \$500 will remain to transfer over from the \$10,000 put aside annually in the General Fund for this purpose (\$58,000 to \$58,500).
- **6 – Operating Transfer:** This figure from online book sale revenue is transferred to the general fund for Collection Development.
- **7 – Corporate Costs:** Consists of bank and sales fees for accounts.
- **8 – Personnel Services:** Consists of \$41,000 for the Sage cataloging project LSTA grant.

Baker County Library District

FY2014-2015  
budget notes. p. 13

Baker County Library District  
**Recommended Budget Committee Motion**  
Fiscal Year 2014-15

I move to approve the Baker County Library District budget for the 2014-15 fiscal year for the total amount of \$1,753,417 and the amounts per fund as shown below:

<b>Fund</b>	
General Fund	\$1,162,473
Other Fund	\$210,100
Sage Library System Fund	<u>380,844</u>
<b>Total:</b>	<b><u><u>1,753,417</u></u></b>

I also move to approve:

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

<b>Motion made by</b>	
-----------------------	--

<b>Seconded by</b>	
--------------------	--

**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

**FORM  
LB-20**

**RESOURCES  
GENERAL FUND**

**BAKER COUNTY LIBRARY DISTRICT**

Historical Data									Adopted Budget This Year 13/14	RESOURCE DESCRIPTION	Budget for Next Year 2014-15					
Actual								Proposed By Budget Officer			Variance %	Budget %	Variance \$	Approved By Budget Committee	Adopted By Governing Body	
06/07	07/08	08/09	09/10	Third Preceding Year 10/11	Second Preceding Year 11/12	First Preceding Year 12/13	YTD 5/3/2014									
1							216,685	217,594	1 Available cash on hand* (cash basis) or	205,000					1	
2	-24,101	-29,161	24,343	48,565	125,733	157,670	162,647		2 Net working capital (accrual basis)		-6%	18%	-12,594		2	
3	27,236	23,139	17,780	23,353	39,949	29,565	37,689	40,000	3 Previously levied taxes estimated to be received	40,000	0%	3%	0		3	
4	9,121	8,444	5,501	5,626	8,686	7,076	9,442	1,047	4 Interest	12,500	56%	1.1%	4,500		4	
5					0	2,100	0	0	5 Transferred IN, from other funds	4,000	33%	0.3%	1,000		5	
6									6 <b>OTHER RESOURCES</b>						6	
7	13,419	13,880	18,061	16,110	13,987	16,429	17,238	14,641	7 Fines & Fees	18,000	13%	1.5%	2,000		7	
8	6,172	7,724	7,417	6,987	4,975	5,727	5,838	6,564	8 State revenue (R2R Grant)	6,600	10%	0.6%	600		8	
9	2,008	1,637	2,218	2,387	1,673	3,456	1,630	0	9 Other Tax Revenues	3,500	0%	0.3%	0		9	
10		900	2,040	21,169	17,481	6,780	6,185	2,133	10 Federal revenue (E-rate)	5,000	0%	0.4%	0		10	
11	9,105	9,081	8,047	3,696	3,563	1,848	1,768	170	11 Tech Support Contracts	3,100	0%	0.3%	0		11	
12	653	0	0	1,907	0	8,787	5,361	0	12 Job Training Programs	100	0%	0.0%	0		12	
13	0	2,500	2,600	0	2,493	1,000	0	0	13 Grant Revenues	0			0		13	
14	49		500		622	200	150	729	14 Donations & Misc	850	325%	0.1%	650		14	
15									15						15	
16									16						16	
17	43,662	38,144	88,507	129,800	219,162	240,638	247,948	272,866	17 Total resources, except taxes to be levied	298,650	-1%	26%	-3,844	0	0	17
18								818,423	18 Taxes estimated to be received	863,823	-1%	74%	-5,995			18
19	554,997	748,010	786,373	810,674	821,285	835,709	850,548		19 Taxes collected in year levied							19
20	<b>598,659</b>	<b>786,154</b>	<b>874,880</b>	<b>940,474</b>	<b>1,040,447</b>	<b>1,076,347</b>	<b>1,098,496</b>	<b>1,091,288</b>	20 <b>TOTAL RESOURCES</b>	<b>1,162,473</b>	<b>-1%</b>	<b>100%</b>	<b>-9,839</b>	<b>0</b>	<b>0</b>	20

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

DETAILED REQUIREMENTS

General Fund - Personnel Services

Baker County Library District

FORM LB-31

	Historical Data								Suppl Bgt 2 Adopted Budget This Year 13/14	REQUIREMENTS DESCRIPTION		Number of Employ- ees	Range*	Budget for Next Year 2014-2015						
	Actual				Third Preceding Year 10/11	Second Preceding Year 11/12	First Preceding Year 12/13	YTD 5/3/14						Proposed by Budget Officer	Variance %	Variance \$	Approved by Budget Committee	Adopted by Governing Body		
	06-07	07-08	08-09	09-10																
1	32,232	54,080	58,252	58,252	64,629	65,274	71,014	65,063	71,662	1 Library Director	Stokes	1.0	MGT4	71,718	0%	56				
2	34,411	37,837	38,783	17,422	17,893	18,071	18,248	16,699	18,852	2 Managing Librarian I - HR+Pub Svcs+Coll Mgmt (Acq/Cat)	Durflinger	0.5	13/5	18,921	0%	69				
3	17,202	19,063	19,433	19,713	19,968	20,176	20,099	18,929	20,508	3 Finance + HR Administrator (.5 FTE)	Hawes	0.5	13/5	20,579	0%	71				
4	12,765	13,572	14,056	13,748	11,510					4 Library Asst I - Public Services (Weekend)										
5	26,960	28,232	28,940	28,940	32,864	34,853	36,962	35,412	39,014	5 Managing Librarian I - HR+Pub Svcs+Coll Mgmt (ILL/Cat)	Wickam	1.0	13/4	39,199	0%	185				
6		429	431	732	461	193	1,380	3,242	2,832	6 Library Asst I - Public Services	Pound	0.2	3/3	3,512	24%	680				
7	11,034	12,281	13,295	20,050	20,560	28,606	30,409	27,867	30,688	7 Library Tech II - Coll Mgmt / Serials Specialist	Bowers	1.0	7/5	30,713	0%	25				
8	24,448	25,051	25,352	22,336	22,971	23,369	23,628	22,094	23,953	8 Library Asst II - Public Services / Children & Teen Specialist	Shafer	0.8	6/5	24,498	2%	545				
9	26,960	28,234	28,940	28,940	29,809	30,107	28,699	25,030	27,588	9 Library Tech II - Coll Mgmt / Cataloging Specialist	Cloyd	1.0	7/5	25,715	-7%	-1,873				
10	21,984	25,305	26,213	19,762	20,498	12,026	8,584		10,469	10 Library Asst II - Coll Mgmt / Processing & Eval. Specialist	Dethloff	0.0	5/5		-100%	-10,469				
11	10,490	12,739	13,064	14,203	14,852	14,625	14,365	12,833	14,483	11 Library Asst I - Public Services	McPherson	0.6	3/5	14,529	0%	46				
12	12,892	13,449	13,881	13,940	16,250	15,921	16,146	14,277	15,964	12 Library Asst III - Coll Mgmt / Shelving/Page Lead+Volunteer Coord	Arlodge	0.6	5/5	16,018	0%	55				
13	5,872	6,662	0	3,348	3,985	7,381	10,757	10,553	11,941	13 Library Asst I - Coll Mgmt / Processing	Spry	0.5	3/4	12,318	3%	377				
14				1,873	1,140	11,525	17,376	15,901	17,977	14 Library Asst II - Coll Mgmt / Processing & Eval. Specialist	Snyder	0.7	5/4	19,501	8%	1,523				
15	2,032	9,201	14,953	16,195	22,781	28,950	29,432	25,830	27,904	15 Librarian I - Public Services + Coll Mgmt Lead	Pearson	0.8	11/5	27,999	0%	95				
16	11,236	11,211	8,790	3,513	7,975	7,602	5,966	6,282	7,251	16 Library Asst I - Public Services / Outreach (Bookmobile)	Wilson	0.3	4/5	9,626	33%	2,374				
17	7,609	7,737	4,980	10,907	5,302	6,600	6,352	6,329	7,903	17 Library Asst I - Public Services / Outreach (Bookmobile)	Polly-Ruby	0.4	4/5	7,959	1%	56				
18							5,676	8,380	9,102	18 Facilities Maintenance	Watson	0.4	3/3	9,626	6%	524				
19	653	0	2,204	2,560	0	9,071	4,814	4,809	2,076	19 Job Training Intern / Library Page I		0.0	3/3		-100%	-2,076				
20	22,483	29,280	35,865	37,432	39,816	43,199	46,516	43,522	45,074	20 IT Network and Systems Administrator	White	1.0	14/5	45,546	1%	472				
21	5,027	3,854	2,798	1,268	2,118	1,283	658	0	2,100	21 Tech Support Contracts	White		14/5	2,100	0%	0				
22	1,385	2,088	2,912	3,783	6,661	7,447	6,834	6,524	7,921	22 Vacation Subs + Wkend Assistants	Various	0.3	X	8,556	8%	635				
23	30,511	37,754	45,756	49,940	55,402	58,889	59,388	53,882	58,284	23 Library Asst I - Public Services / Outreach (Branch Leads)	Various (6)	2.25	4/5	57,161	-2%	-1,123				
24							532		0	24 Staff training					0%	0				
25	22,662	30,891	33,841	27,657	27,574	43,757	47,991	40,885	50,880	25 Retirement (PERS)				50,972	0%	92				
26	24,707	29,215	33,516	29,715	31,933	33,786	34,956	32,084	36,226	26 Social Security (FICA)				35,633	-2%	-593				
27	735	389	488	493	416	922	430	416	974	27 State Unemployment Tax (SUTA @ .001) + Payroll Exp				966	-1%	-8				
28	48,784	69,596	75,031	84,598	88,392	88,951	91,199	89,098	91,069	28 Group Health Insurance				110,833	22%	19,764				
29	1,289	1,302	1,228	1,156	1,646	1,708	1,998	2,607	2,178	29 Workers Comp Insurance				2,143	-2%	-36				
30	635	667	727	757	851	803	929	882	952	30 Life Insurance				844						
31			15,162		4,312	2,102		9,500		31 Severance										
32		747	85							32 Miscellaneous (Bank fees & book sales commissions)										
33										33 Ending balance (prior years)										
34										34 UNAPPROPRIATED ENDING FUND BALANCE										
35	416,998	510,866	558,976	533,233	572,569	617,197	640,807	599,462	655,828	35 TOTAL REQUIREMENTS		13.7		667,187	2%	11,359		0		0

\* include a schedule of pay ranges

**DETAILED REQUIREMENTS**

**FORM  
LB-31**

**ATTACHMENT I.c LB31 PS Summary**

General Fund - Personnel Services  
(Name of Organizational Unit - Fund)

	Historical Data			Year End Budget This Year 13/14	REQUIREMENTS DESCRIPTION	Number of Employ- ees	Range*	Budget for Next Year 2014-2015						
	Actual							Proposed by Budget Officer	Variance %	Variance \$	Approved by Budget Committee	Adopted by Governing Body		
	Third Preceding Year 10/11	Second Preceding Year 11/12	First Preceding 12/13											
1					<b>1 PERSONNEL SERVICES</b>									1
2					<b>2 Salaries</b>									2
3	64,629	65,274	71,014	71,662	3 Library Director	1.0	MGT4	71,718	0%	56				3
4	50,757	52,924	55,210	57,867	4 Managing Librarian I	1.5	13	58,120	0%	254				4
5	19,968	20,176	20,099	20,508	5 Administrative Services Manager	0.5	13	20,579	0%	71				5
6	39,816	43,199	46,516	45,074	6 IT Systems Administrator	1.0	16	45,546	1%	472				6
7	0	0	5,676	9,102	7 Facilities Maintenance	0.4	3	9,626	6%	524				7
8	22,781	28,950	29,432	27,904	8 Librarian I	0.8	11	27,999	0%	95				8
9	50,369	58,713	59,108	58,276	9 Library Tech II	2.0	7	56,428	-3%	-1,848				9
10	22,971	23,369	23,628	23,953	10 Library Tech I	0.8	6	24,498	2%	545				10
11	49,398	39,472	42,106	44,409	11 Library Asst III	1.3	5	35,519	-20%	-8,891				11
12	68,679	73,091	71,706	73,438	12 Library Asst II	3.0	4	74,746	2%	1,308				12
13	18,837	22,006	26,502	29,256	13 Library Asst I	1.2	3	30,359	4%	1,103				13
14	461	193	0	0	14 Library Page I	0.0	2	0		0				14
15	6,661	7,447	6,834	7,921	15 Library Asst (Substitutes, wkend help)	0.3	X	8,036	1%	115				15
16	0	9,071	4,814	2,076	16 Job Training Staff (Interns) / Library Page I	0.3	3	520	-75%	-1,556				16
17	2,118	1,283	658	2,100	17 Tech Support Contracts		14	2,100	0%	0				17
18	417,445	445,168	463,304	473,548	18 <b>Total Salaries</b>	13.9		465,796	-2%	-7,753				18
19					19									19
20					<b>20 Benefits</b>									20
21	27,574	43,757	47,991	50,880	21 Retirement (PERS)			50,972	0%	92				21
22	31,933	33,786	34,956	36,226	22 Social Security (FICA)			35,633	-2%	-593				22
23	416	922	430	474	23 State Unemployment Tax (SUTA @ .001) + Payroll Exp			466	-2%	-8				23
24	88,392	88,951	91,199	91,069	24 Group Health Insurance			110,833	22%	19,764				24
25	1,646	1,708	1,998	2,178	25 Workers Comp Insurance			2,143	-2%	-36				25
26	851	803	929	952	26 Life Insurance			844	-11%	-108				26
27	4,312	2,102	0	0	27 Severance			0						27
28	155,124	172,029	177,503	181,779	28 <b>Total Benefits</b>			200,891	11%	19,112				28
29					29									29
30				500	30 <b>Payroll Expenses</b>			500	0%	0				30
31					31 Ending balance (prior years)									31
32					32 <b>UNAPPROPRIATED ENDING FUND BALANCE</b>									32
33	572,569	617,197	640,807	655,828	33 <b>TOTAL REQUIREMENTS</b>			667,187	2%	11,359		0	0	33



FORM  
LB-31

DETAILED REQUIREMENTS

General Fund - Materials & Services

Baker County Library District

	Historical Data								Suppl Bgt 2 Adopted Budget This Year 13/14	REQUIREMENTS DESCRIPTION	Budget for Next Year 2014-2015						
	Actual				Third Preceding Year 10/11	Second Preceding Year 11/12	First Preceding Year 12/13	YTD 5/3/2014			Proposed by Budget Officer	Variance %	Variance \$	Approved by Budget Committee	Adopted by Governing Body		
	06-07	07-08	08-09	09-10													
1	57,111	74,367	81,253	94,155	100,067	95,017	95,987	86,098	79,589	1	Collection Development (Books, audiovisual, digital, etc)	65,500	-18%	-14,089			1
2	14,669	15,796	16,062	16,484	17,082	10,296	10,109	10,349	10,700	2	Library Consortium (Sage)	10,900	2%	200			2
3	13,465	18,446	18,103	27,341	22,408	30,751	25,911	25,200	26,235	3	Facilities Maintenance	25,800	-2%	-435			3
4	4,950	6,590	7,090	8,800	9,375	10,320	10,320	8,600	11,000	4	Janitorial Contract	10,500	-5%	-500			4
5	2,035	2,114	2,483	1,990	2,089	1,993	1,953	1,718	2,100	5	Janitorial Supplies	2,100	0%	0			5
6	6,281	4,000	3,695	2,808	3,855	3,299	3,262	2,342	3,500	6	Equipment Maintenance Services	3,500	0%	0			6
7	6,494	11,995	12,919	14,347	23,211	18,357	16,219	16,901	17,500	7	Computer Maintenance	20,000	14%	2,500			7
8	7,712	10,411	6,145	6,746	9,658	7,576	7,692	5,507	8,000	8	Bookmobile Operations	8,000	0%	0			8
9	13,259	12,490	8,645	13,987	13,100	12,305	13,106	13,888	13,500	9	Insurance	14,000	4%	500			9
10	2,661	2,502	2,822	1,507	2,884	2,261	2,791	1,821	3,000	10	Travel and Training	3,000	0%	0			10
11	3,171	0	3,165	0	3,172	0	5,989	0	0	11	Election	3,300	#DIV/0!	3,300			11
12	7,050	6,200	6,500	6,865	7,070	7,050	7,280	7,475	7,475	12	Audit	7,675	3%	200			12
13	548	746	549	985	413	802	1,568	835	800	13	Bookkeeping	800	0%	0			13
14	1,256	895	961	1,409	1,359	2,073	958	1,544	1,700	14	Dues and subscriptions	1,600	-6%	-100			14
15	5,170	3,010	2,328	5,949	7,980	758	952	0	1,000	15	Debt Service	2,000	100%	1,000			15
16	651	385	657	673	395	700	1,104	838	1,000	16	Publication	1,000	0%	0			16
17	0	599	712	866	1,016	485	804	733	775	17	Financial Mgt Fees	1,075	39%	300			17
18	200	200	200	200	200	200	200	250	200	18	Legal Administration	200	0%	0			18
19	518	827	1,517	793	2,035	1,239	393	808	2,000	19	Public Programs	2,000	0%	0			19
20	843	1,469	2,117	1,924	1,800	2,691	2,544	2,809	2,500	20	Branch Mileage	3,000	20%	500			20
21	14,017	12,174	16,461	14,313	14,532	17,548	12,557	12,700	14,000	21	Library Services Supplies	14,500	4%	500			21
22		2,023	1,190	1,365	1,563	1,637	2,967	2,682	3,500	22	Youth Programs (Summer Reading, storytime, teen)	3,500	0%	0			22
23	2,695	2,641	2,613	2,677	1,555	1,998	1,457	1,140	1,700	23	Postage/Freight	1,700	0%	0			23
24	34,053	35,703	42,270	43,046	43,532	42,316	43,945	32,177	46,485	24	Utilities	44,385	-5%	-2,100			24
25	3,165	11,505	13,130	14,707	11,456	13,056	12,910	10,167	14,625	25	Telecommunications	13,030	-11%	-1,595			25
26	2,977	3,857	3,752	1,483	1,704	775	424	447	1,000	26	Tech Support Contract - Travel	1,000	0%	0			26
27	871					0		173.97		27	Miscellaneous		#DIV/0!	0			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	205,822	240,945	257,339	285,420	303,511	285,503	283,402	247,205	273,884	33	TOTAL REQUIREMENTS	264,065	-4%	-9,819	0	0	33

\* include a schedule of pay ranges

\*Include schedule of pay ranges

FORM  
LB-30

REQUIREMENTS SUMMARY  
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM  
BAKER COUNTY LIBRARY DISTRICT

	Historical Data									REQUIREMENTS DESCRIPTION	Budget For Next Year 14/15						
	Actual				YTD 5/3/2014	Adopted Budget This Year 13/14	Proposed By Budget Officer	% Variance	% Total Bgt		\$ Variance	Approved By Budget Committee	Adopted By Governing Body				
	Year 06-07	Year 07-08	Year 08-09	Year 09-10										Third Preceding Year 10/11	Second Preceding Year 11/12	First Preceding Year 12/13	
PERSONNEL SERVICES																	
1	318,186	378,595	396,102	387,589	415,327	434,814	457,831	423,990	471,448	1 Salaries	463,696	-2%	40%	-7,753			1
2	98,812	132,271	144,914	144,376	150,812	169,927	177,504	165,972	181,779	2 Benefits	200,891	11%	17%	19,112			2
3			2,798	1,268	2,118	10,354	5,472	0	2,100	3 Special Contracts - Tech Support, Job Training	2,100	0%	0%	0			3
4			15,162	0	4,312	2,102	0	0	0	4 Severance		0%	0%	0			4
5								0	500	5 Payroll Expenses	500	0%	0%	0			5
6										6							6
7	416,998	510,866	558,976	533,233	572,569	617,197	640,807	589,962	655,828	7 TOTAL PERSONNEL SERVICES	667,187	2%	57%	11,359	0	0	7
	12	13	13	12.8	13	14	14		15	Total Full-Time Equivalent (FTE)	14				14	14	
MATERIALS AND SERVICES																	
8	57,111	74,367	81,253	94,155	100,067	95,017	95,987	86,098	79,589	8 Collection Development (Books, audiovisual, digital, etc)	65,500	-18%	5.6%	-14,089			8
9	14,669	15,796	16,062	16,484	17,082	10,296	10,109	10,349	10,700	9 Library Consortium (Sage)	10,900	2%	0.9%	200			9
10	33,225	43,145	44,290	27,341	60,938	64,720	57,665	54,762	60,335	10 Facilities & IT Maintenance	61,900	3%	5.3%	1,565			10
11	33,162	28,701	29,480	27,285	31,644	27,115	34,617	28,639	31,450	11 Corporate Costs (Ins., audit, admin fees, election, etc)	35,650	13%	3.1%	4,200			11
12	62,485	75,926	83,926	114,206	85,800	87,597	84,072	67,357	90,810	12 Library Operations (travel, bkmb, programs, supplies, utilities)	88,115	-3%	7.6%	-2,695			12
13	5,170	3,010	2,328	5,949	7,980	758	952	0	1,000	13 Debt Service	2,000	100%	0.2%	1,000			13
14	205,822	240,945	257,339	285,420	303,511	285,503	283,402	247,205	273,884	14 TOTAL MATERIALS AND SERVICES	264,065	-4%	22.7%	-9,819	0	0	14
CAPITAL OUTLAY																	
15	0	0	0	0	0	0	0	0	100	15 Capital Outlay	100		0.0%	0	100	100	15
16										16							16
17										17							17
18										18							18
19										19							19
20										20				0			20
21	0	0	0	0	0	0	0	0	100	21 TOTAL CAPITAL OUTLAY	100				100	100	21
TRANSFERRED TO OTHER FUNDS																	
22	5,000	0	0	1,250	0	1,000	1,000	2,500	2,500	22 Transfer - Technology & Election	2,500	0%		0			22
23	0	10,000	10,000	10,000	6,700	10,000	10,000	10,000	10,000	23 Transfer - Severance Liability	10,000	0%		0			23
24							0	0	0	24	0	0%		0	0	0	24
25	5,000	10,000	10,000	11,250	6,700	11,000	11,000	12,500	12,500	25 TOTAL TRANSFERS	12,500	0%		0	0	0	25
26								230,000	230,000	26 OPERATING CONTINGENCY	218,621	-5%	18.8%				26
27	(24,101)	(29,161)	24,343	48,565	157,670	162,647	163,287			27 Ending balance (prior years)							27
28										28 UNAPPROPRIATED ENDING FUND BALANCE							28
29	603,719	732,650	850,658	878,468	1,040,450	1,076,347	1,098,496	1,079,667	1,172,312	29 TOTAL REQUIREMENTS	1,162,473	-1%	18.8%	-9,839	100	100	29

150-504-030 (Rev 02/13)

OPERATING BUDGET

622,820 751,811 816,315 818,653 876,080 902,700 924,209 837,167 929,712

PERSONAL SERVICES

66.95% 67.95% 68.48% 65.14% 65.36% 68.37% 69.34% 70.47% 70.54%

COLLECTION DEVELOPMENT

9.17% 9.89% 9.95% 11.50% 11.42% 10.53% 10.39% 10.28% 8.56%

OPERATING BUDGET

931,252

PERSONAL SERVICES

71.64%

COLLECTION DEVELOPMENT

7.03%

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

"Other Uses" Funds by Department

Baker County Library District

	Historical Data				Suppl Bgt 2	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2014-2015				
	Actual				Adopted Budget This Year 13-14		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Third Preceding Year 10-11	Second Preceding Year 11-12	First Preceding Year 12-13	YTD 4/23/2014							
						<b>RESOURCES</b>					
1	45,982	52,094	52,655	145,637	145,860	1	Cash on hand * (cash basis), or	146,000	146,000		1
2						2	Working Capital* (accrual basis)				2
3						3	Previously levied taxes estimated to be received				3
4	191	223	292	477	350	4	Interest	600	600		4
5	6,700	11,000	11,000	12,500	3,000	5	Transferred IN, from other funds	11,000	11,000		5
6	10,000	7,500	15,000	0	56,521	6	Grants and Loans	46,000	46,000		6
7	0	350	64,841	2,039	1,000	7	Donations	2,500	2,500		7
8	2,164	1,883	4,806	4,075	3,000	8	Book Sales online	4,000	4,000		8
9	65,037	73,050	148,594	164,727	209,731	9	Total Resources, except taxes to be levied	210,100	210,100		9
10						10	Taxes estimated to be received				10
11						11	Taxes collected in year levied				11
12	<b>65,037</b>	<b>73,050</b>	<b>148,594</b>	<b>164,727</b>	<b>209,731</b>	12	<b>TOTAL RESOURCES</b>	<b>210,100</b>	<b>210,100</b>	<b>0</b>	12
							<b>REQUIREMENTS</b>				
1	15,451	18,219	598	2,241	<b>97,431</b>	1	Memorial & Grants Dept.	85,550	85,550		1
2	3	3	11	0	1,000	2	Literacy Dept.	500	500		2
3	18	11	13	0	12,000	3	Technology Dept.	12,000	12,000		3
4	0	0	0	0	6,000	4	Capital Projects Dept.	6,000	6,000		4
5	43	62	55	0	48,500	5	Severance Liability Dept.	58,500	58,500		5
6		2,100	0	0	3,000	6	Operating Transfer	4,000	4,000		6
7				235	800	7	Corporate Costs (Bank & sales fees)	350	350		7
8					<b>41,000</b>	8	Personnel Services (Sage Cataloger)	<b>43,200</b>	<b>43,200</b>		8
9						9					9
10						10					10
11						11					11
12						12					12
13						13					13
14						14					14
15	52,094	52,655	147,917			15	Ending balance (prior years)				15
16						16	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>				16
17	<b>67,609</b>	<b>73,050</b>	<b>148,594</b>	<b>2,476</b>	<b>209,731</b>	17	<b>TOTAL REQUIREMENTS</b>	<b>210,100</b>	<b>210,100</b>	<b>0</b>	17

\*Includes ending balance from prior year

SPECIAL FUND  
 RESOURCES AND REQUIREMENTS  
 Sage Library System Fund

BAKER COUNTY LIBRARY DISTRICT

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2014-15			
	Actual		Adopted Budget This Year		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year _____	First Preceding Year _____						
				RESOURCES				
1				1 Cash on hand * (cash basis), or	\$70,283	\$70,283		1
2				2 Membership dues	\$192,740	\$192,740		2
3				3 Interest	\$250	\$250		3
4				4 Restricted grants	\$117,571	\$117,571		4
5				5 Miscellaneous revenue				5
6				6				6
7				7				7
8				8				8
9	0	0	0	9 Total Resources, except taxes to be levied	\$380,844	\$380,844	\$0	9
10				10 Taxes estimated to be received				10
11				11 Taxes collected in year levied				11
12	0	0	0	12 <b>TOTAL RESOURCES</b>	<b>\$380,844</b>	<b>\$380,844</b>	<b>\$0</b>	12
				REQUIREMENTS				
13				13 <b>PERSONNEL SERVICES</b>				13
14				14 <b>Salaries</b>				14
15				15 Systems administrator	\$44,125	\$44,125		15
16				16 <b>Total salaries</b>	<b>\$44,125</b>	<b>\$44,125</b>		16
17				17				17
18				18 <b>Benefits</b>				18
19				19 Retirement	\$5,825	\$5,825		19
20				20 Social Security	\$3,376	\$3,376		20
21				21 Worker's compensation	\$203	\$203		21
22				22 Health insurance	\$8,149	\$8,149		22
23				23 Unemployment insurance	\$44	\$44		23
24				24 Life insurance	\$844	\$844		24
25				25 <b>Total benefits</b>	<b>\$18,440</b>	<b>\$18,440</b>		25
26				26 <b>TOTAL PERSONNEL SERVICES</b>	<b>\$62,566</b>	<b>\$62,566</b>		26
27				27				27
28				28 <b>MATERIALS AND SERVICES</b>				28
29				29 Telecommunications	\$400	\$400		29
30				30 Technology	\$12,000	\$12,000		30
31				31 Accounting and auditing	\$2,900	\$2,900		31
32				32 Administrative services (BCLD)	\$6,104	\$6,104		32
33				33 Technical services	\$104,789	\$104,789		33
34				34 Legal services	\$100	\$100		34

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2014-15			
	Actual		Adopted Budget This Year _____		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year _____	First Preceding Year _____						
35				35 Dues and subscriptions	\$500	\$500		35
36				36 Postage/freight	\$60	\$60		36
37				37 Printing	\$50	\$50		37
38				38 Supplies, Office	\$50	\$50		38
39				39 Travel	\$3,000	\$3,000		39
40				40 Training	\$1,500	\$1,500		40
41				41 Miscellaneous	\$225	\$225		41
42				42 Furniture and equipment	\$100	\$100		42
43				43 Courier	\$102,000	\$102,000		43
44				44 <b>TOTAL MATERIALS AND SERVICES</b>	<b>\$233,778</b>	<b>\$233,778</b>		44
45				45				45
46				46 <b>Capital outlay</b>	<b>\$21,000</b>	<b>\$21,000</b>		46
47				47				47
48				48 <b>Contingency</b>	<b>\$11,000</b>	<b>\$11,000</b>		48
49				49				49
50				50 Ending balance (prior years)				50
51				51 <b>UNAPPROPRIATED ENDING FUND BALANCE</b>	\$52,500	\$52,500		51
52	<b>0</b>	<b>0</b>	<b>0</b>	52 <b>TOTAL REQUIREMENTS</b>	<b>\$380,844</b>	<b>\$380,844</b>	<b>\$0</b>	52

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

Personnel Salary Options

					OPTIONS							
					A	PROPOSED B2	PROPOSED B1	C	D	E	F	G
					Total Freeze No steps, COLI 0%	Admin pay freeze; non-benefits steps only	All staff (but Director) step increases	COLI 1% staff only	COLI 1% staff + Director COLI	COLI 1% staff + staff steps	+ Director COLI 1%	Director Step + COLI 1%
COLI 1% No Step	COLI 1% STEP	COLI 1% on STEP	STEP + COLI 1% TOTAL									
Director	\$851	\$6,565	\$851	\$7,416					\$851		\$851	\$7,416
Wickam		\$2,380					\$2,380					
Watson		\$544				\$544	\$544					
Spry		\$696				\$696	\$696					
Huntington		\$642				\$642	\$642					
<b>STAFF</b>	<b>\$4,762</b>	<b>\$4,262</b>	<b>\$4,804</b>	<b>\$9,066</b>	<b>(\$4,262)</b>	<b>\$1,882</b>	<b>\$4,262</b>	<b>\$4,762</b>	<b>\$4,762</b>	<b>\$9,024</b>	<b>\$9,066</b>	<b>\$9,066</b>
<b>TOTAL</b>	<b>\$5,613</b>	<b>\$10,827</b>	<b>\$5,655</b>	<b>\$16,482</b>	<b>(\$4,262)</b>	<b>\$1,882</b>	<b>\$4,262</b>	<b>\$4,762</b>	<b>\$5,613</b>	<b>\$9,024</b>	<b>\$9,917</b>	<b>\$16,482</b>

BAKER COUNTY LIBRARY DISTRICT  
WAGE SALARY BUDGET WORKSHEET  
FY 2014-15

	Hours FY2014-15	Hrs/wk	FTE	Hours FY2013-14	% Chg	Range/Step Level	Monthly +COLI 0.00%	FY 2014-15 Annual salary Accrual Basis	PERS 7/2013 PERS 13.20/ OPSRP 10.44	Group Ins. Class	Group Ins Current Rate	Hourly+COLI 0.00%	Prior Year Pay rate	Rate Chg
Stokes, Perry	2080	40.0	1.0	2080	0%	MGMT D-4 Step freeze	5,976.53	71,718	7,487 single	8,149	34.48	34.48	0.00	
Durflinger, Sara	1014	19.5	0.5	1014	0%	Step 13/5 RETIRED Non-PER	1,576.77	18,921	0 single	8,149	18.66	18.66	0.00	
Hawes, Christine	1040	20.0	0.50	1040	0%	Step 13/5	1,714.95	20,579	2,148 family	16,130	19.79	19.79	0.00	
White, Jim	2080	40.0	1.00	2080	0%	Step 16/5	3,970.54	47,646	6,289 single	8,149	22.91	22.91	0.00	
Wickam, Carmen	2080	40.0	1.00	2080	0%	Step 13/4 step freeze	3,266.57	39,199	5,174 spouse	13,381	18.85	18.85	0.00	
NEW CATALOGER	1920	40.0	1.00	1872	3%	Step DOE (budget at 7/3)	2,142.92	25,715	3,394 single	8,149	13.39	14.77	-1.38	
Pearson, Diana	1560	30.0	0.75	1560	0%	Step 11/5	2,333.27	27,999	3,696 single	8,149	17.95	17.95	0.00	
Shafer, Melissa	1742	33.5	0.84	1768	-1%	Step 6/5	2,041.46	24,498	3,234 family	16,130	14.06	14.06	0.00	
Bowers, Sylvia	2080	40.0	1.00	2080	0%	Step 7/5	2,559.45	30,713	3,206 in lieu	8,149	14.77	14.77	0.00	
Snyder, Courtney	1456	28.0	0.70	1352	7%	Step 5/5	1,625.04	19,501	2,036 single	8,149	13.39	13.39	0.00	
Spry, Heather	1014	19.5	0.49	988	3%	Step 3/5 step increase	1,026.51	12,318	1,286 NA		12.15	11.57	0.58	
Wilson, Rebecca	624	12.0	0.30	624	0%	Step 4/5	663.28	7,959	831 NA		12.76	12.76	0.00	
Polley-Ruby, Linda	832	16.0	0.40	832	0%	Step 4/3	802.16	9,626	1,005 NA		11.57	11.57	0.00	
Arledge, Candy	1196	23.0	0.58	1196	0%	Step 5/5	1,334.86	16,018	2,114 waived		13.39	13.39	0.00	
McPherson, Sue	1196	23.0	0.58	1248	-4%	Step 3/5	1,210.76	14,529	1,517 single *	8,149	12.15	12.15	0.00	
Watson, John	832	16.0	0.40	832	0%	Step 3/4 step increase	802.16	9,626	1,005 NA		11.57	11.02	0.55	
Pound-Lewis, Connie	338	6.5	0.16	0	100%	Step 3/3	292.67	3,512	0 NA		10.39	10.39	0.00	
JobService-Clerk/Title V Employee	520	10.0	0.25	1040	-100%	Cost to BCLD \$1/hr	520.00	520	0 NA		9.10	8.95	0.15	
Substitutes	600	10.0	0.25	600	0%		669.66	8,036	839 NA		13.39	13.39	0.00	
<b>TOTL.BAKER</b>	<b>24,204</b>	<b>467.0</b>	<b>11.68</b>	<b>24,286</b>	<b>0%</b>			<b>408,635</b>	<b>45,263</b>		<b>110,833</b>			
Richland 1/2/Paula Geddes	468	9.0	0.23	468	0%	Step 4-5 Retired	469.11	5,629	0 NA		12.03	12.03	0.00	
Richland 1/2/Rebecca Wilson	468	9.0	0.23	468	0%	Step 4-5	497.46	5,970	623 NA		12.76	12.76	0.00	
Huntington/Julynn Phalen	936	18.0	0.45	936	0%	Step 4-4 Step increase	947.55	11,371	1,187 NA		12.15	11.57	0.58	
Haines/New Hire	936	18.0	0.45	936	0%	Step 4-2	859.45	10,313	1,077 NA		11.02	12.15	-1.13	
Halfway/Linda Bergeron	936	18.0	0.45	936	0%	Step 4-5	994.93	11,939	1,576 NA		12.76	12.76	0.00	
Sumpter/Jerry-Ann Dunn	936	18.0	0.45	936	0%	Step 4-5	994.93	11,939	1,246 NA		12.76	12.76	0.00	
<b>TOTL.BRANCH</b>	<b>4,680</b>	<b>90.0</b>	<b>2.25</b>	<b>4,680</b>	<b>0%</b>			<b>57,161</b>	<b>5,709</b>					
<b>TOTL.STAFF</b>	<b>22</b>	<b>28,884</b>	<b>557.0</b>	<b>13.93</b>	<b>28,966</b>	<b>0%</b>		<b>465,796</b>	<b>50,972</b>		<b>110,833</b>			
Benefits staff	11													
<b>TOTL.BENEFITS</b>								<b>200,891</b>	<b>200,891</b>	Benefits = 30.13% of Salaries				
<b>GRAND TOTAL</b>								<b>679,084</b>	<b>\$666,687</b>					

INITIAL UPDATE 4/17/2014 CH

##### PERS Rate - no change anticipated this year (new rates 7/2015)  
 Group Ins = Districts cost (cost less employee deduction); increase unknown  
 Group Life Ins= decreased to 211.00/Qtr  
 \*Insurance note: one employee reduced coverage from spouse to single; savings \$3912  
 Goals: restore Media Specialist (CS) to 40 hrs; Add 3rd staff to Sat-Sun (8hrs/wk); Incr. branch training

**BAKER COUNTY LIBRARY DISTRICT**  
Standardized Wage Scale Fiscal Year 2014-15

**\$20,788**  
**0.00%** Prior Fiscal Year Standard Wage Step 3-1  
Percentage Increase factor COLI

Range	Step			Hourly (w/PERS)	x 0.943	Staff Classifications	Other Notes
<b>Library Page I - Assistant</b>							
1	1	18,621	1551.73	8.95	8.44	Step 1-1 and 1-2 Not in legal compliance	
1	2	19,601	1633.40	9.42	8.89	Scale 1 - not currently used	
1	3	20,632	1719.37	9.92	9.35		
1	4	21,718	1809.87	10.44	9.85		
1	5	22,861	1905.12	10.99	10.36		
<b>Library Page II</b>							
2	1	19,601	1633.40	9.42	8.89	Step 2-1 - Not in legal compliance	
2	2	20,632	1719.37	9.92	9.35	Scale 2 - not currently used	
2	3	21,718	1809.87	10.44	9.85		
2	4	22,861	1905.12	10.99	10.36		
2	5	24,065	2005.39	11.57	10.91		
<b>Library Asst I - PUBLIC SERVICES</b>							
3	1	<b>20,788</b>	1732.33	9.99	9.42	Step 3-1 not currently used; 2014 OR Min Wage \$9.10	
3	2	21,827	1818.95	10.49	<b>9.90</b>	<b>BRANCH Subs; General Start Step</b>	
3	3	22,919	1909.90	<b>11.02</b>	10.39	Connie Pound-Lewis (Sunday: start Step 3-3, continue Step 3-3 FY14-15)	
3	4	24,065	2005.39	<b>11.57</b>	10.91	John Watson (Facility: Step increase to Step 3-4)	
3	5	25,268	2105.66	<b>12.15</b>	11.46	Sue McPherson (Clerical Staff); Heather Spry (Clerical; Step increase to Step 4-4)	Sue last step increase date 7/2007
<b>Library Assistant II</b>							
4	1	21,827	1818.95	10.49	9.90		
4	2	22,919	1909.90	<b>11.02</b>	10.39	BRANCH Librarian: New HAINES branch supervisor start Step 4-2??	Katie Ash (Haines)
4	3	24,065	2005.39	<b>11.57</b>	10.91	Linda Polley-Ruby (Bookmobile start step 4-3; continue Step 4-3 FY2014-15)	
4	4	25,268	2105.66	<b>12.15</b>	11.46	BRANCH Librarians: Julynn (Huntington; Step increase to 4-4)	
4	5	26,531	2210.95	<b>12.76</b>	<b>12.03</b>	BRANCH Librarians: Paula (Richland; Retired No PERS), Reb (Richland & Bookmobile), Linda (Halfway), Jerry-Ann (Sumpter); AND Steve (Baker Sub only; No PERS)	All Branch staff reclass to Step 4 on 7/2012
<b>Library Assistant III</b>							
5	1	22,919	1909.90	11.02	10.39		
5	2	24,065	2005.39	11.57	10.91		
5	3	25,268	2105.66	12.15	11.46		
5	4	26,531	2210.95	<b>12.76</b>	12.03		
5	5	27,858	2321.49	<b>13.39</b>	12.63	Courtney Snyder; Candy Arledge	Last step increase date for: Candy 7/2010 Courtney 7/2013
<b>Library Technician I</b>							
6	1	24,065	2005.39	11.57	10.91		
6	2	25,268	2105.66	12.15	11.46		
6	3	26,531	2210.95	12.76	12.03		
6	4	27,858	2321.49	13.39	12.63		
6	5	29,251	2437.57	<b>14.06</b>	13.26	Melissa Shafer (Childrens Librarian)	Last step increase date & reclass both 7/2013
<b>Library Technician II</b>							
7	1	25,268	2105.66	12.15	11.46	NEW Catalog Specialist start Step 7-1 or Step 6-2??	
7	2	26,531	2210.95	12.76	12.03		
7	3	27,858	2321.49	13.39	12.63		
7	4	29,251	2437.57	14.06	13.26		
7	5	30,713	2559.45	<b>14.77</b>	13.92	Sylvia Bowers (Admin/Periodicals); Lindy Cloyd (Catalog Specialist)	Last step increase date for: Lindy 7/2006; reclass 7/2005 Sylvia 7/2012; reclass step increase 7/2011
<b>Library Technician III - Lead</b>							
8	1	26,531	2210.95	12.76	12.03		
8	2	27,858	2321.49	13.39	12.63		
8	3	29,251	2437.57	14.06	13.26		
8	4	30,713	2559.45	14.77	13.92		
8	5	32,249	2687.42	15.50	14.62		
<b>Library Associate I</b>							
9	1	27,858	2321.49	13.39	12.63		
9	2	29,251	2437.57	14.06	13.26		
9	3	30,713	2559.45	14.77	13.92		
9	4	32,249	2687.42	15.50	14.62		
9	5	33,861	2821.79	16.28	15.35		
<b>Library Associate II</b>							
10	1	29,251	2437.57	14.06	13.26		
10	2	30,713	2559.45	14.77	13.92		
10	3	32,249	2687.42	15.50	14.62		
10	4	33,861	2821.79	16.28	15.35		
10	5	35,555	2962.88	17.09	16.12		
<b>Librarian I</b>							
11	1	30,713	2559.45	14.77	13.92		
11	2	32,249	2687.42	15.50	14.62		
11	3	33,861	2821.79	16.28	15.35		
11	4	35,555	2962.88	17.09	16.12		
11	5	37,332	3111.02	<b>17.95</b>	16.93	Diana Pearson (Reference Librarian)	Last step increase date 7/2011
<b>Librarian II</b>							
12	1	32,249	2687.42	15.50	14.62		
12	2	33,861	2821.79	16.28	15.35		
12	3	35,555	2962.88	17.09	16.12		
12	4	37,332	3111.02	17.95	16.93		
12	5	39,199	3266.57	18.85	17.77		



Range	Step		Hourly (w/PERS)	x 0.943	Staff Classifications	Other Notes
<b>Admin I</b>						
13	1	33,861	2821.79	16.28	15.35	
13	2	35,555	2962.88	17.09	16.12	
13	3	37,332	3111.02	17.95	16.93	
13	4	39,199	3266.57	18.85	17.77	
13	5	41,159	3429.90	19.79	18.66	Carmen Wickam (Office Mgr/Admin; Step increase to 13-5 frozen for FY14-15) Sara Durlinger (Admin Svc; Retired No PERS); Christine Hawes (Business Mgr)
<b>Admin II</b>						
14	1	35,555	2962.88	17.09	16.12	
14	2	37,332	3111.02	17.95	16.93	
14	3	39,199	3266.57	18.85	17.77	
14	4	41,159	3429.90	19.79	18.66	
14	5	43,217	3601.40	20.78	19.59	
<b>Admin III - IT Systems Administrator</b>						
15	1	37,332	3111.02	17.95	16.93	
15	2	39,199	3266.57	18.85	17.77	
15	3	41,159	3429.90	19.79	18.66	
15	4	43,217	3601.40	20.78	19.59	
15	5	45,378	3781.47	21.82	20.57	
<b>Admin IV -IT Systems Admin</b>						
16	1	39,199	3266.57	18.85	17.77	
16	2	41,159	3429.90	19.79	18.66	
16	3	43,217	3601.40	20.78	19.59	
16	4	45,378	3781.47	21.82	20.57	
16	5	47,646	3970.54	22.91	21.60	Jim White (Tech Manager; FY 2013-14; <i>Recommend step increase to director</i> )
<b>Admin V</b>						
17	1	41,159	3429.90	19.79	18.66	
17	2	43,217	3601.40	20.78	19.59	
17	3	45,378	3781.47	21.82	20.57	
17	4	47,646	3970.54	22.91	21.60	
17	5	50,029	4169.07	24.05	22.68	
<b>Admin VI</b>						
18	1	43,217	3601.40	20.78	19.59	
18	2	45,378	3781.47	21.82	20.57	
18	3	47,646	3970.54	22.91	21.60	
18	4	50,029	4169.07	24.05	22.68	
18	5	52,530	4377.52	25.25	23.82	
<b>Admin VII - Sage Systems Admin</b>						
19	1	45,378	3781.47	21.82	20.57	
19	2	47,646	3970.54	22.91	21.60	
19	3	50,029	4169.07	24.05	22.68	
19	4	52,530	4377.52	25.25	23.82	
19	5	55,157	4596.40	26.52	25.01	Beth Longwell, Sage System Admin, FY 2014-15
<b>Admin VIII</b>						
20	1	47,646	3970.54	22.91	21.60	
20	2	50,029	4169.07	24.05	22.68	
20	3	52,530	4377.52	25.25	23.82	
20	4	55,157	4596.40	26.52	25.01	
20	5	57,915	4826.22	27.84	26.26	

Last step increase date for:  
Sara 7/2007; Retired 7/2009  
Christine 7/2007  
Carmen 7/2014; reclass step  
increase 7/2010

Last step increase date  
7/2012

BCLD fiscal agent 7/1/2014

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

Wages scale begins FY 2007-08  
Updated CH 04/24/2014

Range	Step	----- As Originally Adopted ----- Adopted by board 12/11/2009			----- Salary Adjusted for COLI: ----- Plus:				Notes	
		Annual	Monthly	Hourly	COLI	Annual	Monthly	Hourly		
D	1	<b>\$54,080</b> 7.715% *	\$4,506.67	\$26.00					<b>Executive Director, Perry Stokes; DOH 4/23/2007</b> FY 2007-08 Starting salary (*Mgmt Step increase % as approved by board)	
D	2	\$58,252	\$4,854.36	\$28.01					<b>FY 2008-09</b> Step increase	
D	2	\$58,252	\$4,854.36	\$28.01					<b>FY 2009-10;</b> Step incr <b>DEFERRED</b> one year	
D	3	\$62,746	\$5,228.87	\$30.17	<b>3.0%</b>	\$64,629	\$5,385.75	\$31.07	<b>FY 2010-11;</b> Step increase plus COLI	
D	3				<b>1.0%</b>	\$65,275	\$5,439.58	\$31.38	<b>FY 2011-12;</b> Step incr <b>DEFERRED</b> ; COLI only	
D	4	\$67,587	\$5,632.28	\$32.49	<b>1.0%</b>	\$71,014	\$5,917.83	\$34.14	<b>FY 2012-13;</b> Step increase plus COLI; 40 hrs/wk	
D	4				<b>0.0%</b>	71,014	5,917.83	34.14	<b>FY 2013-14;</b> Step incr <b>DEFERRED</b> ; no COLI	
D	4				<b>0.0%</b>	\$69,236	\$5,769.66	\$34.14	FY 2013-14; Salary based on 39 hours/week 7/1/13	
D	4				<b>0.0%</b>	\$71,718	\$5,976.53	\$34.48	FY 2013-14; Salary reinstated to 40 hours/week; 10/01/13	
D	4			OPTION 2	<b>0.0%</b>	\$71,718	<b>\$5,976.53</b>	<b>\$34.48</b>	<b>FY 2014-15;</b> Step increase <b>DEFERRED</b> ; plus COLI if applic	
D	5	\$72,802	\$6,066.81	\$35.00	OPTION 1	<b>0.0%</b>	\$77,251	\$6,437.62	\$37.14	FY 2014-15 Step increase 7.715% plus COLI at 40 hrs/wk

**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.

**Director Bonebrake reviewed and approved this salary scale. 3/29/2007**  
Final 3/29/07

# Library salary survey

ATTACHMENT V

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
<b>Lowest</b>	\$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
<b>1<sup>st</sup> quartile</b>	\$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
<b>2<sup>nd</sup> quartile</b>	\$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
<b>3<sup>rd</sup> quartile</b>	\$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
<b>4<sup>th</sup> quartile</b>	\$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
<b>Highest</b>	\$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
<b>HRCLD</b>	\$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
<b>Diff from Q1</b>	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
<b>BCLD</b>	\$31.07	\$37.14	\$34.48	\$16.28	\$19.79	\$18.85	\$14.77	\$17.95	\$17.95	\$10.49	\$15.50	N/A	\$9.92	\$11.57	N/A

**ATTACHMENT VI**

**Consumer Price Index - Western Region**

West Region CPI-U monthly and annual percent changes

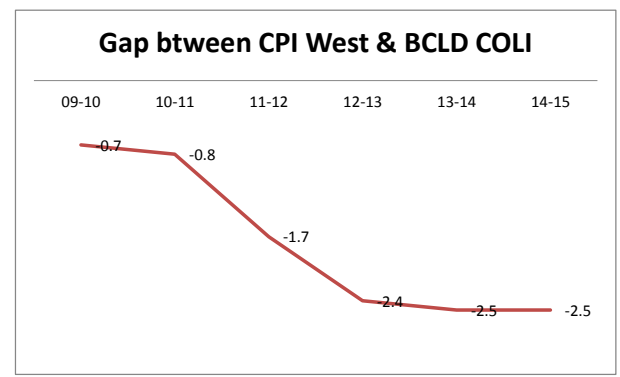
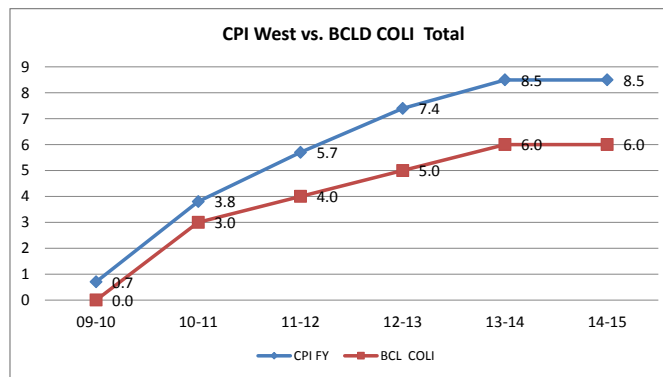
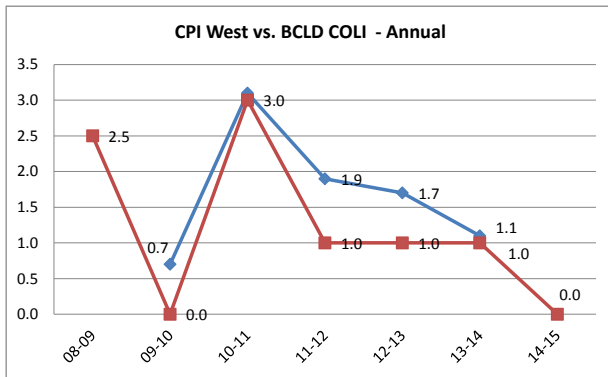
Not Seasonally Adjusted

Area: West Region  
 Item: All items  
 Years: 2002 to 2014

[CPI](#)

[WCPI](#)

Year	Monthly												Annual	SSA COLA	CPI FY	BCL COLI	AVG +/-	SUM +/-	RUNNING TOTAL			
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec							CPI FY	BCL COLI	CPI-BCLD COLI Gap	
2009	0.6	0.5	0.1	0.3	0.3	0.6	-0.2	0.2	0.2	0.1	-0.3	-0.2	2.2	0.0	08-09	2.5	2.5					
2010	0.3	0.1	0.3	0.2	0.1	-0.1	0.1	0.1	-0.1	0.1	0	0.2	1.3	0.0	09-10	0.0	0.7	0.0	0.6	-0.7		
2011	0.5	0.6	0.9	0.6	0.3	-0.2	-0.1	0.2	0.4	0	-0.2	-0.3	2.7	3.6	10-11	3.1	3.0	-0.4	-0.1	3.8	3.0	-0.8
2012	0.4	0.4	0.9	0.2	0.2	-0.2	-0.3	0.5	0.5	0.4	-0.7	-0.5	1.8	1.7	11-12	1.9	1.0	-0.5	-0.9	5.7	4.0	-1.7
2013	0.3	0.8	0.4	0	0.2	0.1	0	0.1	0.2	-0.1	-0.4	0	1.6	1.5	12-13	1.7	1.0	-0.8	-0.7	7.4	5.0	-2.4
2014	0.3	0.4	0.6										1.3		13-14	1.1	1.0	-0.4	-0.1	8.5	6.0	-2.5
2015															14-15		0.0	-0.6	0.0	8.5	6.0	-2.5
														<b>1.4</b>	<b>AVG</b>	<b>1.9</b>	<b>1.5</b>	<b>-0.3</b>	<b>-0.4</b>			
														<b>5.3</b>	<b>SUM</b>	<b>5.7</b>	<b>6.5</b>	<b>-0.4</b>	<b>0.8</b>			



**Baker County Library District**  
**Profit & Loss Budget Performance**  
July 2013 through June 2014

	TOTAL							
	Jul - Sep 13	Oct - Dec 13	Jan - Mar 14	Apr - Jun 14	Jul '13 - Jun 14	YTD Budget	\$ Over Budget	% of Budget
<b>Income</b>								
<b>4000 - Current Year Tax Levy</b>								
4001 - Current Tax Levy	0.00	561,292.90	34,592.20	9,809.25	605,694.35	628,835.00	-23,140.65	96.32%
4006 - Local Option Levy	0.00	204,645.75	12,612.22	3,576.42	220,834.39	240,982.00	-20,147.61	91.64%
4000 - Current Year Tax Levy - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Total 4000 - Current Year Tax Levy</b>	<b>0.00</b>	<b>765,938.65</b>	<b>47,204.42</b>	<b>13,385.67</b>	<b>826,528.74</b>	<b>869,817.00</b>	<b>-43,288.26</b>	<b>95.02%</b>
<b>4005 - Prior Year Taxes</b>								
4011 - Levy 1st year prior	4,635.66	5,643.34	3,570.27	2,298.54	16,147.81			
4012 - Levy 2nd year prior	1,193.73	4,255.01	1,958.72	1,475.33	8,882.79			
4013 - Levy 3rd year prior	754.19	1,321.50	1,140.12	1,013.74	4,229.55			
4014 - Levy 4th year prior	3,145.08	1,039.13	223.30	44.46	4,451.97			
4015 - Levy 5th year prior	0.00	264.51	2.32	17.38	284.21			
4016 - Levy 6th year prior	0.85	0.00	0.00	16.80	17.65			
4017 - Levy 7+ prior years	0.83	0.83	1.64	44.26	47.56			
4005 - Prior Year Taxes - Other	0.00	0.00	0.00	0.00	0.00	40,000.00	-40,000.00	0.0%
<b>Total 4005 - Prior Year Taxes</b>	<b>9,730.34</b>	<b>12,524.32</b>	<b>6,896.37</b>	<b>4,910.51</b>	<b>34,061.54</b>	<b>40,000.00</b>	<b>-5,938.46</b>	<b>85.15%</b>
<b>4020 - Other Taxes/Bond Priors-LandSale</b>	0.00	0.00	0.00	0.00	0.00	3,500.00	-3,500.00	0.0%
<b>4060 - State Resource Sharing</b>	0.00	0.00	6,564.00	0.00	6,564.00	6,000.00	564.00	109.4%
<b>4066 - Grant Revenue</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4100 - Fines and Fees</b>	5,388.27	4,381.70	3,201.44	2,724.85	15,696.26	16,000.00	-303.74	98.1%
<b>4200 - Interest Income</b>	116.86	383.51	547.01	133.42	1,180.80	8,000.00	-6,819.20	14.76%
<b>4300 - Other Revenues</b>								
4301.1 - VocRehab Reimb/ODHS	0.00	0.00	0.00	0.00	0.00	100.00	-100.00	0.0%
4302 - Donations	20.00	0.00	0.00	0.00	20.00	200.00	-180.00	10.0%
4307 - E-Rate Refunds	0.00	0.00	0.00	3,086.82	3,086.82	5,000.00	-1,913.18	61.74%
4309 - Friends Booksale Income	21.66	39.07	27.24	0.00	87.97			
4320 - Other Revenues - Miscellaneous	0.00	508.53	72.70	39.40	620.63			
<b>Total 4300 - Other Revenues</b>	<b>41.66</b>	<b>547.60</b>	<b>99.94</b>	<b>3,126.22</b>	<b>3,815.42</b>	<b>5,300.00</b>	<b>-1,484.58</b>	<b>71.99%</b>
<b>4310 - Technology Mgr Contract Income</b>	170.35	0.00	0.00	0.00	170.35	3,100.00	-2,929.65	5.5%
<b>4500 - Transfer Income</b>	0.00	0.00	0.00	0.00	0.00	3,000.00	-3,000.00	0.0%
<b>4999 - Beginning Cash</b>								
4999.1 - Checking cash on hand	16,684.56	0.00	0.00	0.00	16,684.56	17,594.00	-909.44	94.83%
4999.2 - LGIP cash on hand	200,000.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	100.0%
4999 - Beginning Cash - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Total 4999 - Beginning Cash</b>	<b>216,684.56</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>216,684.56</b>	<b>217,594.00</b>	<b>-909.44</b>	<b>99.58%</b>
<b>Total Income</b>	<b>232,132.04</b>	<b>783,775.78</b>	<b>64,513.18</b>	<b>24,280.67</b>	<b>1,104,701.67</b>	<b>1,172,311.00</b>	<b>-67,609.33</b>	<b>94.23%</b>

**Baker County Library District**  
**Profit & Loss Budget Performance**  
July 2013 through June 2014

	TOTAL							
	Jul - Sep 13	Oct - Dec 13	Jan - Mar 14	Apr - Jun 14	Jul '13 - Jun 14	YTD Budget	\$ Over Budget	% of Budget
<b>Expense</b>								
<b>5000 - Personal Services</b>								
<b>5001 - District salaries</b>								
<b>5100 - Baker Branch</b>								
5102 - PS-Library Director	17,457.15	17,722.72	17,929.59	11,953.06	65,062.52	69,384.00	-4,321.48	93.77%
5104 - SD-Administrative Assistant	4,397.48	4,501.68	4,609.02	3,190.86	16,699.04	17,723.00	-1,023.96	94.22%
5105 - CH-Business Manager	5,093.40	5,127.80	5,145.40	3,562.20	18,928.80	20,321.00	-1,392.20	93.15%
5120 - CW-Lib Admin/Supplies Mgr, ILL	9,387.25	9,688.20	9,801.99	6,534.66	35,412.10	37,769.00	-2,356.90	93.76%
5123 - AD-Lib Asst/Window, Media	1,964.71	1,276.94	0.00	0.00	3,241.65	10,373.00	-7,131.35	31.25%
5124 - CA-Lib Asst/Shelver, Volntr Mgr	3,997.89	3,952.16	3,782.69	2,544.11	14,276.85	14,576.00	-299.15	97.95%
5125 - LC-Lib Asst/Catalog Specialist	6,683.82	6,825.61	6,912.36	4,608.24	25,030.03	26,640.00	-1,609.97	93.96%
5126 - MS-Lib Tech/Childrens Programs	6,228.68	5,899.42	5,972.69	3,993.04	22,093.83	23,734.00	-1,640.17	93.09%
5128 - SM-Lib Asst/Public Services	3,708.85	3,543.66	3,421.63	2,158.99	12,833.13	14,351.00	-1,517.87	89.42%
5129 - SB-Lib Tech/Periodicals Mgr	7,475.64	7,591.04	7,680.39	5,120.26	27,867.33	29,713.00	-1,845.67	93.79%
5131 - DP-Reference Services	6,930.30	7,007.37	7,072.30	4,819.58	25,829.55	27,650.00	-1,820.45	93.42%
5132 - HS-Lib Asst/Processing	2,879.72	2,794.16	2,927.21	1,952.04	10,553.13	11,941.00	-1,387.87	88.38%
5133 - CS Lib Asst/Media Processing	4,234.63	4,315.57	4,599.47	2,751.65	15,901.32	17,128.00	-1,226.68	92.84%
5140 - Vacation Substitutes	1,899.83	1,650.12	1,406.21	1,567.71	6,523.87	7,921.00	-1,397.13	82.36%
5142 - Library Asst, Sunday Desk								
5142.2 - TG-Library Asst, Sunday	659.81	450.18	0.00	0.00	1,109.99	2,832.00	-1,722.01	39.2%
5142.5 - CPL-Library Asst, Sunday	0.00	0.00	0.00	558.47	558.47			
5142.6 - BP-LibraryAsst, Sunday	0.00	289.28	867.84	327.02	1,484.14			
5142.7 - RC-Library Asst, Sunday	0.00	303.91	626.13	175.90	1,105.94			
5142.8 - LPR-Library Asst, Sunday	0.00	0.00	0.00	550.95	550.95			
<b>Total 5142 - Library Asst, Sunday Desk</b>	<b>659.81</b>	<b>1,043.37</b>	<b>1,493.97</b>	<b>1,612.34</b>	<b>4,809.49</b>	<b>2,832.00</b>	<b>1,977.49</b>	<b>169.83%</b>
<b>5150 - Bookmobile/Maintenance</b>								
5150.3 - SK-Bookmobile Driver	1,547.57	1,617.33	12.76	0.00	3,177.66	7,251.00	-4,073.34	43.82%
5150.5 - RW-Bookmobile Driver	1,914.12	1,620.52	988.90	1,805.54	6,329.08	7,903.00	-1,573.92	80.09%
5150.6 - BP- Bookmobile Driver	0.00	721.81	1,300.36	234.18	2,256.35			
5150.7 - RC-Bookmobile Driver7	0.00	109.10	0.00	0.00	109.10			
5150.8 - LR-Bookmobile Driver8	0.00	0.00	0.00	739.15	739.15			
<b>Total 5150 - Bookmobile/Maintenance</b>	<b>3,461.69</b>	<b>4,068.76</b>	<b>2,302.02</b>	<b>2,778.87</b>	<b>12,611.34</b>	<b>15,154.00</b>	<b>-2,542.66</b>	<b>83.22%</b>
5152 - JW-Technology Manager	11,793.57	11,873.34	11,913.21	7,942.14	43,522.26	45,074.00	-1,551.74	96.56%
5173 - JW-Facilities Maintenance	2,253.10	2,292.16	2,292.16	1,542.80	8,380.22	9,102.00	-721.78	92.07%
5195 - Staff Training	0.00	437.98	0.00	93.73	531.71			
<b>Total 5100 - Baker Branch</b>	<b>100,507.52</b>	<b>101,612.06</b>	<b>99,262.31</b>	<b>68,726.28</b>	<b>370,108.17</b>	<b>401,386.00</b>	<b>-31,277.83</b>	<b>92.21%</b>
<b>5200 - Branch Attendants</b>								

**Baker County Library District**  
**Profit & Loss Budget Performance**  
July 2013 through June 2014

	TOTAL							
	<u>Jul - Sep 13</u>	<u>Oct - Dec 13</u>	<u>Jan - Mar 14</u>	<u>Apr - Jun 14</u>	<u>Jul '13 - Jun 14</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5202 - Haines	2,543.71	2,567.99	2,661.15	1,759.73	9,532.58	11,900.00	-2,367.42	80.11%
5203 - Halfway	3,037.96	3,052.83	3,100.68	2,034.78	11,226.25	11,900.00	-673.75	94.34%
5204 - Richland	3,257.12	2,716.45	2,883.58	1,967.75	10,824.90	11,877.00	-1,052.10	91.14%
5205 - Huntington	2,861.32	2,623.60	2,633.84	1,539.74	9,658.50	10,708.00	-1,049.50	90.2%
5206 - Sumpter	3,116.09	3,048.87	2,994.97	1,990.12	11,150.05	11,900.00	-749.95	93.7%
5209 - Branch Training	0.00	624.08	0.00	865.16	1,489.24			
<b>Total 5200 - Branch Attendants</b>	<b>14,816.20</b>	<b>14,633.82</b>	<b>14,274.22</b>	<b>10,157.28</b>	<b>53,881.52</b>	<b>58,285.00</b>	<b>-4,403.48</b>	<b>92.45%</b>
<b>Total 5001 - District salaries</b>	<b>115,323.72</b>	<b>116,245.88</b>	<b>113,536.53</b>	<b>78,883.56</b>	<b>423,989.69</b>	<b>459,671.00</b>	<b>-35,681.31</b>	<b>92.24%</b>
<b>5300 - Special Contracts</b>								
5153 - JW-Tech Contracts	0.00	0.00	0.00	0.00	0.00	2,100.00	-2,100.00	0.0%
5160 - Jobs Plus/Vocation Programs	0.00	0.00	0.00	0.00	0.00	2,076.00	-2,076.00	0.0%
<b>Total 5300 - Special Contracts</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,176.00</b>	<b>-4,176.00</b>	<b>0.0%</b>
<b>5400 - Payroll Taxes &amp; Benefits</b>								
<b>5401 - Group Insurance</b>								
5401.1 - Health Insurance	21,426.94	20,553.43	21,039.90	13,661.71	76,681.98	91,069.00	-14,387.02	84.2%
5401.2 - Insurance benefit	1,652.94	1,652.94	1,652.94	1,101.96	6,060.78			
5401.3 - Group Insurance Liability	4,812.57	0.00	983.59	0.00	5,796.16			
<b>Total 5401 - Group Insurance</b>	<b>27,892.45</b>	<b>22,206.37</b>	<b>23,676.43</b>	<b>14,763.67</b>	<b>88,538.92</b>	<b>91,069.00</b>	<b>-2,530.08</b>	<b>97.22%</b>
5403 - Life Insurance	237.98	486.96	0.00	156.70	881.64	952.00	-70.36	92.61%
5404 - PERS	12,709.62	12,449.16	11,674.71	8,258.24	45,091.73	68,812.00	-23,720.27	65.53%
5405 - S.S. Employer Portion	8,684.00	8,747.51	8,665.11	5,987.66	32,084.28	35,484.00	-3,399.72	90.42%
5406 - SUTA Employer Portion	94.78	99.80	145.44	75.78	415.80	464.00	-48.20	89.61%
5407 - Workmans Comp	2,311.66	111.09	105.95	78.17	2,606.87	2,134.00	472.87	122.16%
<b>Total 5400 - Payroll Taxes &amp; Benefits</b>	<b>51,930.49</b>	<b>44,100.89</b>	<b>44,267.64</b>	<b>29,320.22</b>	<b>169,619.24</b>	<b>198,915.00</b>	<b>-29,295.76</b>	<b>85.27%</b>
6560 - Payroll Expenses	0.00	0.00	0.00	0.00	0.00	500.00	-500.00	0.0%
<b>Total 5000 - Personal Services</b>	<b>167,254.21</b>	<b>160,346.77</b>	<b>157,804.17</b>	<b>108,203.78</b>	<b>593,608.93</b>	<b>663,262.00</b>	<b>-69,653.07</b>	<b>89.5%</b>
<b>6000 - Materials and Services</b>								
<b>6100 - Books &amp; Periodicals</b>								
6110 - Adult Books	8,988.94	19,422.94	2,191.98	6,973.96	37,577.82	32,089.00	5,488.82	117.11%
6120 - Childrens & Juvenile Books	3,825.73	4,724.69	668.36	1,156.98	10,375.76	11,000.00	-624.24	94.33%
6130 - Reference Books	1,021.62	2,724.80	1,477.08	949.76	6,173.26	6,000.00	173.26	102.89%
6134 - Electronic Subscriptions	2,750.00	3,600.00	1,795.00	0.00	8,145.00	9,000.00	-855.00	90.5%
6140 - Periodicals	2,475.39	2,670.24	4,464.12	2,202.79	11,812.54	8,000.00	3,812.54	147.66%
6150 - Audio	895.35	1,006.70	745.41	713.83	3,361.29	6,000.00	-2,638.71	56.02%
6160 - Video/DVD	5,349.96	3,645.73	1,746.57	1,586.84	12,329.10	7,000.00	5,329.10	176.13%

**Baker County Library District**  
**Profit & Loss Budget Performance**  
July 2013 through June 2014

	TOTAL							
	<u>Jul - Sep 13</u>	<u>Oct - Dec 13</u>	<u>Jan - Mar 14</u>	<u>Apr - Jun 14</u>	<u>Jul '13 - Jun 14</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6170 · Mending & Bindery	156.00	0.00	96.00	265.84	517.84			
6171 · Music	38.95	128.05	0.00	190.82	357.82	500.00	-142.18	71.56%
6100 · Books & Periodicals - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Total 6100 · Books &amp; Periodicals</b>	<b>25,501.94</b>	<b>37,923.15</b>	<b>13,184.52</b>	<b>14,040.82</b>	<b>90,650.43</b>	<b>79,589.00</b>	<b>11,061.43</b>	<b>113.9%</b>
<b>6200 · OPAC Services</b>								
6201 · SAGE Network	0.00	10,200.00	0.00	0.00	10,200.00	10,300.00	-100.00	99.03%
6204 · OCLC/ILL Referral	35.54	25.92	65.22	21.68	148.36	400.00	-251.64	37.09%
6200 · OPAC Services - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Total 6200 · OPAC Services</b>	<b>35.54</b>	<b>10,225.92</b>	<b>65.22</b>	<b>21.68</b>	<b>10,348.36</b>	<b>10,700.00</b>	<b>-351.64</b>	<b>96.71%</b>
<b>6300 · Building Eq. &amp; Supplies</b>								
<b>6310 · Building &amp; Grounds Maintenance</b>								
6311 · Branch building expenses	1,938.47	1,896.09	293.91	109.84	4,238.31	5,000.00	-761.69	84.77%
6312 · Snow Removal	0.00	0.00	1,035.00	0.00	1,035.00	1,800.00	-765.00	57.5%
6310 · Building & Grounds Maintenance - Other	3,759.83	7,921.36	5,236.70	1,499.46	18,417.35	17,000.00	1,417.35	108.34%
<b>Total 6310 · Building &amp; Grounds Maintenance</b>	<b>5,698.30</b>	<b>9,817.45</b>	<b>6,565.61</b>	<b>1,609.30</b>	<b>23,690.66</b>	<b>23,800.00</b>	<b>-109.34</b>	<b>99.54%</b>
<b>6320 · Janitorial Supplies</b>								
6321 · Cleaning contract	1,720.00	2,580.00	2,580.00	1,720.00	8,600.00	11,000.00	-2,400.00	78.18%
6322 · Supplies	415.24	576.45	523.81	235.25	1,750.75	2,100.00	-349.25	83.37%
<b>Total 6320 · Janitorial Supplies</b>	<b>2,135.24</b>	<b>3,156.45</b>	<b>3,103.81</b>	<b>1,955.25</b>	<b>10,350.75</b>	<b>13,100.00</b>	<b>-2,749.25</b>	<b>79.01%</b>
<b>6340 · Equipment Maint. &amp; Supplies</b>	513.65	653.18	723.22	434.31	2,324.36	3,500.00	-1,175.64	66.41%
<b>6345 · Computer Maintenance</b>								
6345.1 · Computer - Maintenance	589.16	2,611.43	111.20	-95.46	3,216.33	4,500.00	-1,283.67	71.47%
6345.2 · Software subscriptions	59.99	4,092.57	0.00	63.85	4,216.41	5,000.00	-783.59	84.33%
6345.3 · Comp Tech - Branch Travel	401.58	671.24	604.31	358.90	2,036.03	2,500.00	-463.97	81.44%
6345.4 · Computer - Hardware	4,271.67	0.00	2,247.00	0.00	6,518.67	5,500.00	1,018.67	118.52%
6345 · Computer Maintenance - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Total 6345 · Computer Maintenance</b>	<b>5,322.40</b>	<b>7,375.24</b>	<b>2,962.51</b>	<b>327.29</b>	<b>15,987.44</b>	<b>17,500.00</b>	<b>-1,512.56</b>	<b>91.36%</b>
<b>6300 · Building Eq. &amp; Supplies - Other</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Total 6300 · Building Eq. &amp; Supplies</b>	<b>13,669.59</b>	<b>21,002.32</b>	<b>13,355.15</b>	<b>4,326.15</b>	<b>52,353.21</b>	<b>57,900.00</b>	<b>-5,546.79</b>	<b>90.42%</b>
<b>6400 · Bookmobile Operations</b>								
6410 · Bookmobile Fuel	893.64	671.49	752.47	269.95	2,587.55	3,500.00	-912.45	73.93%
6420 · Bookmobile Maintenance	139.36	740.20	1,286.11	1,014.38	3,180.05	4,500.00	-1,319.95	70.67%
6421 · Outreach Mileage	0.00	785.70	19.69	0.00	805.39			
6400 · Bookmobile Operations - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Total 6400 · Bookmobile Operations</b>	<b>1,033.00</b>	<b>2,197.39</b>	<b>2,058.27</b>	<b>1,284.33</b>	<b>6,572.99</b>	<b>8,000.00</b>	<b>-1,427.01</b>	<b>82.16%</b>



**Baker County Library District**  
**Profit & Loss Budget Performance**  
July 2013 through June 2014

	TOTAL							
	Jul - Sep 13	Oct - Dec 13	Jan - Mar 14	Apr - Jun 14	Jul '13 - Jun 14	YTD Budget	\$ Over Budget	% of Budget
<b>6600 - Corporate Costs</b>								
<b>6610 - Insurance</b>								
6612 - Boiler	0.00	1,079.00	0.00	0.00	1,079.00	1,100.00	-21.00	98.09%
6613 - SDAO Liability	0.00	0.00	11,372.50	0.00	11,372.50	11,000.00	372.50	103.39%
6614 - Flood Insurance	0.00	0.00	1,436.00	0.00	1,436.00	1,400.00	36.00	102.57%
6610 - Insurance - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Total 6610 - Insurance</b>	0.00	1,079.00	12,808.50	0.00	13,887.50	13,500.00	387.50	102.87%
6620 - Travel & Training	993.08	-126.78	526.58	1,308.57	2,701.45	3,000.00	-298.55	90.05%
6621 - Special Contracts Travel	53.95	393.13	0.00	0.00	447.08	1,000.00	-552.92	44.71%
6630 - Election	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6640 - Auditor	0.00	0.00	7,475.00	0.00	7,475.00	7,475.00	0.00	100.0%
6641 - Bookkeeping Supplies & Services	0.00	260.46	125.45	449.00	834.91	800.00	34.91	104.36%
6660 - Association dues	660.00	412.87	336.00	135.00	1,543.87	1,700.00	-156.13	90.82%
6680 - Publication	0.00	422.55	195.00	220.00	837.55	1,000.00	-162.45	83.76%
<b>6690 - Financial Mgmt Fees</b>								
6690.1 - Checking Account Fees	48.00	55.00	62.00	16.00	181.00	275.00	-94.00	65.82%
6690.2 - Pool 5291 Fees	33.15	55.45	43.95	11.30	143.85	200.00	-56.15	71.93%
6690.3 - PayPal Transaction Fees	24.94	32.29	17.36	19.00	93.59	300.00	-206.41	31.2%
6690.4 - Quick Books Direct Deposit Fees	107.80	102.00	109.50	37.50	356.80			
6690 - Financial Mgmt Fees - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Total 6690 - Financial Mgmt Fees</b>	213.89	244.74	232.81	83.80	775.24	775.00	0.24	100.03%
6691 - Legal Administration	0.00	0.00	250.00	0.00	250.00	200.00	50.00	125.0%
6696 - PR Events, Programs	385.00	13.15	508.90	-98.77	808.28	2,000.00	-1,191.72	40.41%
<b>Total 6600 - Corporate Costs</b>	2,305.92	2,699.12	22,458.24	2,097.60	29,560.88	31,450.00	-1,889.12	93.99%
<b>6700 - Other Operating Expenses</b>								
6720 - Branch Mileage	733.46	790.83	580.32	704.51	2,809.12	2,500.00	309.12	112.37%
6730 - Library Services Supplies	4,104.15	4,308.93	3,240.71	1,366.78	13,020.57	14,000.00	-979.43	93.0%
<b>6731 - Children &amp; Youth Programs</b>								
6731.2 - Summer Reading	799.82	0.00	1,025.67	435.74	2,261.23			
6731.3 - Storytime	39.56	144.05	197.99	331.64	713.24			
6731.4 - Other Youth Programs	0.00	51.04	277.62	-77.54	251.12			
6731.5 - Teen Activities	0.00	34.92	0.00	0.00	34.92			
6731.6 - Haines Summer Reading	85.36	0.00	0.00	0.00	85.36			
6731 - Children & Youth Programs - Other	0.00	0.00	0.00	0.00	0.00	3,500.00	-3,500.00	0.0%
<b>Total 6731 - Children &amp; Youth Programs</b>	924.74	230.01	1,501.28	689.84	3,345.87	3,500.00	-154.13	95.6%
6740 - Postage & Freight	338.76	281.66	496.25	249.60	1,366.27	1,700.00	-333.73	80.37%

**Baker County Library District**  
**Profit & Loss Budget Performance**  
July 2013 through June 2014

	TOTAL							
	Jul - Sep 13	Oct - Dec 13	Jan - Mar 14	Apr - Jun 14	Jul '13 - Jun 14	YTD Budget	\$ Over Budget	% of Budget
<b>6750 - Utilities</b>								
<b>6751 - Garbage</b>								
6751.1 - Baker-Baker Sanitary	481.55	473.05	434.89	173.85	1,563.34	1,700.00	-136.66	91.96%
6751.2 - Haines-Baker Sanitary	54.00	54.00	27.00	27.00	162.00	190.00	-28.00	85.26%
6751.3 - Halfway-LaRue Sanitary	15.98	15.98	15.98	0.00	47.94	75.00	-27.06	63.92%
6751.4 - Richland-Eagle Cap Sanitation	12.00	0.00	12.00	0.00	24.00	75.00	-51.00	32.0%
6751.5 - Huntington-Baker Sanitary	64.00	64.00	32.00	32.00	192.00	225.00	-33.00	85.33%
<b>Total 6751 - Garbage</b>	<b>627.53</b>	<b>607.03</b>	<b>521.87</b>	<b>232.85</b>	<b>1,989.28</b>	<b>2,265.00</b>	<b>-275.72</b>	<b>87.83%</b>
<b>6752 - Heating Fuel</b>								
6752.1 - Baker-Cascade Natural Gas	13.32	761.92	2,420.96	293.24	3,489.44	6,200.00	-2,710.56	56.28%
6752.2 - Haines-Ed Staub	304.50	1,185.70	953.40	398.50	2,842.10	2,500.00	342.10	113.68%
6752.3 - Halfway-Ed Staub	0.00	0.00	1,491.60	45.00	1,536.60	1,750.00	-213.40	87.81%
6752.6 - Sumpter-City of Sumpter(Shared)	0.00	0.00	0.00	0.00	0.00	1,300.00	-1,300.00	0.0%
<b>Total 6752 - Heating Fuel</b>	<b>317.82</b>	<b>1,947.62</b>	<b>4,865.96</b>	<b>736.74</b>	<b>7,868.14</b>	<b>11,750.00</b>	<b>-3,881.86</b>	<b>66.96%</b>
<b>6753 - Water/Sewer</b>								
6753.1 - Baker-City of Baker City	540.00	288.88	252.64	194.80	1,276.32	2,500.00	-1,223.68	51.05%
6753.2 - Haines-City of Haines	201.00	201.00	201.00	134.00	737.00	820.00	-83.00	89.88%
6753.3 - Halfway-City of Halfway	320.88	201.00	123.83	132.00	777.71	850.00	-72.29	91.5%
6753.4 - Richland (NEOHA agreement)	0.00	0.00	0.00	617.48	617.48	700.00	-82.52	88.21%
6753.5 - Huntington-City of Huntingtn	234.00	175.50	117.00	126.00	652.50	700.00	-47.50	93.21%
6753.6 - Sumpter-City of Sumpter(Shared)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Total 6753 - Water/Sewer</b>	<b>1,295.88</b>	<b>866.38</b>	<b>694.47</b>	<b>1,204.28</b>	<b>4,061.01</b>	<b>5,570.00</b>	<b>-1,508.99</b>	<b>72.91%</b>
<b>6754 - Electric</b>								
6754.1 - Baker - OTEC	4,400.09	5,158.06	4,038.78	2,593.13	16,190.06	19,000.00	-2,809.94	85.21%
6754.2 - Haines - OTEC	308.34	200.92	422.72	95.53	1,027.51	1,300.00	-272.49	79.04%
6754.3 - Halfway-Idaho Power	164.45	242.05	214.80	58.70	680.00	900.00	-220.00	75.56%
6754.4 - Richland (NEOHA agreement)	0.00	0.00	0.00	3,361.32	3,361.32	3,600.00	-238.68	93.37%
6754.5 - Huntington-Idaho Power	510.36	343.92	587.37	182.22	1,623.87	1,500.00	123.87	108.26%
6754.6 - Sumpter-City of Sumpter(Shared)	0.00	0.00	0.00	0.00	0.00	600.00	-600.00	0.0%
<b>Total 6754 - Electric</b>	<b>5,383.24</b>	<b>5,944.95</b>	<b>5,263.67</b>	<b>6,290.90</b>	<b>22,882.76</b>	<b>26,900.00</b>	<b>-4,017.24</b>	<b>85.07%</b>
<b>6750 - Utilities - Other</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total 6750 - Utilities</b>	<b>7,624.47</b>	<b>9,365.98</b>	<b>11,345.97</b>	<b>8,464.77</b>	<b>36,801.19</b>	<b>46,485.00</b>	<b>-9,683.81</b>	<b>79.17%</b>
<b>6756 - Telecommunications</b>								
<b>6756.0 - Telephone</b>								
6756.1 - Baker - BendTel	395.45	398.28	412.08	138.22	1,344.03	2,000.00	-655.97	67.2%
6756.2 - Haines - Cascade/Reliance	195.64	185.43	193.17	126.29	700.53	775.00	-74.47	90.39%

**Baker County Library District**  
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	TOTAL							
	<u>Jul - Sep 13</u>	<u>Oct - Dec 13</u>	<u>Jan - Mar 14</u>	<u>Apr - Jun 14</u>	<u>Jul '13 - Jun 14</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6756.3 - Halfway - Pine Telephone	112.75	109.61	111.52	64.62	398.50	460.00	-61.50	86.63%
6756.4 - Richland - Eagle Telephone	69.11	98.07	106.92	66.19	340.29	350.00	-9.71	97.23%
6756.5 - Huntington - CenturyTel	143.39	240.18	119.27	117.83	620.67	725.00	-104.33	85.61%
6756.6 - Sumpter - CenturyLink/Qwest	90.07	179.40	94.43	111.20	475.10	625.00	-149.90	76.02%
6756.8 - US Cellular (3 Lines)	330.69	490.68	490.41	332.16	1,643.94	2,100.00	-456.06	78.28%
<b>Total 6756.0 - Telephone</b>	<b>1,337.10</b>	<b>1,701.65</b>	<b>1,527.80</b>	<b>956.51</b>	<b>5,523.06</b>	<b>7,035.00</b>	<b>-1,511.94</b>	<b>78.51%</b>
<b>6757.0 - Internet</b>								
6757.1 - Baker - NERO Network	0.00	0.00	1,431.00	477.00	1,908.00	3,000.00	-1,092.00	63.6%
6757.2 - Haines - Cascade/Reliance	179.85	179.85	179.85	122.45	662.00	750.00	-88.00	88.27%
6757.3 - Halfway - Pine Tel	92.70	92.70	103.50	69.02	357.92	540.00	-182.08	66.28%
6757.4 - Richland - Pine Tel	0.00	161.98	86.79	57.86	306.63	450.00	-143.37	68.14%
6757.5 - Huntington -CenturyTel	387.57	490.17	482.79	141.88	1,502.41	2,100.00	-597.59	71.54%
6757.6 - Sumpter - CenturyLink/Qwest	120.00	240.00	160.65	188.97	709.62	750.00	-40.38	94.62%
<b>Total 6757.0 - Internet</b>	<b>780.12</b>	<b>1,164.70</b>	<b>2,444.58</b>	<b>1,057.18</b>	<b>5,446.58</b>	<b>7,590.00</b>	<b>-2,143.42</b>	<b>71.76%</b>
6756 - Telecommunications - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Total 6756 - Telecommunications</b>	<b>2,117.22</b>	<b>2,866.35</b>	<b>3,972.38</b>	<b>2,013.69</b>	<b>10,969.64</b>	<b>14,625.00</b>	<b>-3,655.36</b>	<b>75.01%</b>
<b>Total 6700 - Other Operating Expenses</b>	<b>15,842.80</b>	<b>17,843.76</b>	<b>21,136.91</b>	<b>13,489.19</b>	<b>68,312.66</b>	<b>82,810.00</b>	<b>-14,497.34</b>	<b>82.49%</b>
6000 - Materials and Services - Other	0.00	0.00	0.00	173.97	173.97			
<b>Total 6000 - Materials and Services</b>	<b>58,388.79</b>	<b>91,891.66</b>	<b>72,258.31</b>	<b>35,433.74</b>	<b>257,972.50</b>	<b>270,449.00</b>	<b>-12,476.50</b>	<b>95.39%</b>
7000 - Capital Outlay	0.00	0.00	0.00	0.00	0.00	100.00	-100.00	0.0%
7500 - Debt Service	0.00	0.00	0.00	0.00	0.00	1,000.00	-1,000.00	0.0%
8000 - Transfers & Contingency								
8005 - Transfers								
8005.1 - Transfer-Technology Fund	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00	100.0%
8005.2 - Transfer-Severence Liab Fund	0.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00	100.0%
8005.3 - Transfer-Election Fund	0.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00	100.0%
<b>Total 8005 - Transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>12,500.00</b>	<b>0.00</b>	<b>12,500.00</b>	<b>12,500.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Total 8000 - Transfers &amp; Contingency</b>	<b>0.00</b>	<b>0.00</b>	<b>12,500.00</b>	<b>0.00</b>	<b>12,500.00</b>	<b>12,500.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Total Expense</b>	<b>225,643.00</b>	<b>252,238.43</b>	<b>242,562.48</b>	<b>143,637.52</b>	<b>864,081.43</b>	<b>947,311.00</b>	<b>-83,229.57</b>	<b>91.21%</b>
<b>Net Income</b>	<b>6,489.04</b>	<b>531,537.35</b>	<b>-178,049.30</b>	<b>-119,356.85</b>	<b>240,620.24</b>	<b>225,000.00</b>	<b>15,620.24</b>	<b>106.94%</b>

	ACTUAL					PROJECTED		DRAFT	PROPOSED		NOTES			
	Q1 Jul - Sep 13	Q2 Oct - Dec 13	Q3 Jan - Mar 14	Q1-3 TOTAL	Q4 ESTIMATE	FINAL TOTAL EST 1	ADOPTED FY13-14 Budget 2 9/9/13	FINAL FY13- 14 Budget 3	FY14-15 Budget	vs FINAL FY13-14 BGT 3		% of Bdgt	% OPS Bdgt	
<b>Income</b>														
4000 - Current Year Tax Levy														
4001 - Current Tax Levy	0.00	561,292.90	34,592.20	595,885.10	33,900.00	629,785.10	628,835	630,000.00	636,957.32	6,957.32	1.10%	2.5% county property TAV growth	54.79%	68.54%
4006 - Local Option Levy	0.00	204,645.75	12,612.22	217,257.97	13,150.00	230,407.97	240,983	232,000.00	226,865.59	-5,134.41	-2.21%	Growth negated by compression	19.52%	24.41%
4000 - Current Year Tax Levy - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00				
<b>Total 4000 - Current Year Tax Levy</b>	<b>0.00</b>	<b>765,938.65</b>	<b>47,204.42</b>	<b>813,143.07</b>	<b>47,050.00</b>	<b>860,193.07</b>	<b>869,818</b>	<b>862,000.00</b>	<b>863,822.91</b>	<b>1,822.91</b>	<b>0.21%</b>		<b>74.31%</b>	<b>92.95%</b>
4005 - Prior Year Taxes					0.00									
4011 - Levy 1st year prior	4,635.66	5,643.34	3,570.27	13,849.27	2,850.00	16,699.27								
4012 - Levy 2nd year prior	1,193.73	4,255.01	1,958.72	7,407.46	1,000.00	8,407.46								
4013 - Levy 3rd year prior	754.19	1,321.50	1,140.12	3,215.81	1,350.00	4,565.81								
4014 - Levy 4th year prior	3,145.08	1,039.13	223.30	4,407.51	-850.00	3,557.51								
4015 - Levy 5th year prior	0.00	264.51	2.32	266.83	-25.00	241.83								
4016 - Levy 6th year prior	0.85	0.00	0.00	0.85	52.00	52.85								
4017 - Levy 7+ prior years	0.83	0.83	1.64	3.30	100.00	103.30								
4005 - Prior Year Taxes - Other	0.00	0.00	0.00	0.00	0.00	0.00	40,000	40,000.00	40,000.00	0.00	0.00%			
<b>Total 4005 - Prior Year Taxes</b>	<b>9,730.34</b>	<b>12,524.32</b>	<b>6,896.37</b>	<b>29,151.03</b>	<b>4,477.00</b>	<b>33,628.03</b>	<b>40,000</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>0.00</b>	<b>0.00%</b>			
4020 - OtherTaxes/Bond Priors-LandSale	0.00	0.00	0.00	0.00	3,500.00	3,500.00	3,500	3,500.00	3,500.00	0.00	0.00%			
4060 - State Revenue (R2R)	0.00	0.00	6,564.00	6,564.00	0.00	6,564.00	6,000	6,564.00	6,600.00	36.00	0.55%			
4066 - Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00				
4100 - Fines and Fees	5,388.27	4,381.70	3,201.44	12,971.41	5,000.00	17,971.41	16,000	18,000.00	18,000.00	0.00	0.00%			
4200 - Interest Income	116.86	383.51	547.01	1,047.38	8,380.00	9,427.38	8,000	9,500.00	12,500.00	3,000.00	31.58%	Incr rate \$1,500-\$2,000/yr		
4300 - Other Revenues					0.00									
4301.1 - VocRehab Reimb/ODHS	0.00	0.00	0.00	0.00	0.00	0.00	100	0.00	100.00	100.00		Placeholder		
4302 - Donations	20.00	0.00	0.00	20.00	0.00	20.00	200	50.00	200.00	150.00	300.00%			
4307 - E-Rate Refunds	0.00	0.00	0.00	0.00	4,354.00	5,463.95	5,000	5,500.00	5,000.00	-500.00	-9.09%	Reimbursement rate decrease 70<80%; lower cost ISP at Huntington		
4309 - Friends Booksale Income	21.66	39.07	27.24	87.97	40.00	127.97		130.00	150.00	20.00	15.38%			
4320 - Other Revenues - Miscellaneous	0.00	508.53	72.70	581.23	0.00	581.23		600.00	500.00	-100.00	-16.67%			
<b>Total 4300 - Other Revenues</b>	<b>41.66</b>	<b>547.60</b>	<b>99.94</b>	<b>689.20</b>	<b>4,394.00</b>	<b>6,193.15</b>	<b>5,300</b>	<b>6,280.00</b>	<b>5,950.00</b>	<b>-330.00</b>	<b>-5.25%</b>			
4310 - Technology Mgr Contract Income	170.35	0.00	0.00	170.35	1,300.00	1,470.35	3,100	1,500.00	3,100.00	1,600.00	106.67%			
4500 - Transfer Income	0.00	0.00	0.00	0.00	14,500.00	14,500.00	3,000	14,500.00	4,000.00	-10,500.00	-72.41%	Online sales		
4999 - Beginning Cash					0.00									
4999.1 - Checking cash on hand	16,684.56	0.00	0.00	16,684.56	0.00	16,684.56	17,594	16,685.00	0.00	-16,685.00	-100.00%	No extra cash carryover planned		
4999.2 - LGIP cash on hand	200,000.00	0.00	0.00	200,000.00	0.00	200,000.00	200,000	200,000.00	205,000.00	5,000.00	2.50%			
4999 - Beginning Cash - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00					
<b>Total 4999 - Beginning Cash</b>	<b>216,684.56</b>	<b>0.00</b>	<b>0.00</b>	<b>216,684.56</b>	<b>0.00</b>	<b>216,684.56</b>	<b>217,594</b>	<b>216,685.00</b>	<b>205,000.00</b>	<b>-11,685.00</b>	<b>-5.39%</b>			
<b>Total Income</b>	<b>232,132.04</b>	<b>783,775.78</b>	<b>64,513.18</b>	<b>1,080,421.00</b>	<b>88,601.00</b>	<b>1,170,131.95</b>	<b>1,172,312</b>	<b>1,178,529.00</b>	<b>1,162,472.91</b>	<b>-16,056.09</b>	<b>-1.36%</b>	NOTE: Budget decrease from prior year mostly due to depleted cash carryover, flat tax revenue growth		
<b>Expense</b>														
5000 - Personal Services												Based on 0% COLI		
5001 - District salaries														
5100 - Baker Branch														
5102 - PS-Library Director	17,457.15	17,722.72	17,929.59	53,109.46	17,929.59	71,039.05	71,662	71,050.00	71,718.40	668.40	0.94%	Step freeze		
5104 - SD-Administrative Assistant	4,397.48	4,501.68	4,609.02	13,508.18	4,646.34	18,154.52	18,852	18,155.00	18,921.22	766.22	4.22%			
5105 - CH-Business Manager	5,093.40	5,127.80	5,145.40	15,366.60	5,105.82	20,472.42	20,508	20,480.00	25,724.26	5,244.26	25.61%	Incr. +5 hrs/wk for Sage fiscal agency mgmt		







	ACTUAL					PROJECTED FINAL TOTAL EST 1	ADOPTED FY13-14 Budget 2 9/9/13	DRAFT FINAL FY13- 14 Budget 3	FY14-15 Budget	vs FINAL FY13-14 BGT 3		NOTES	
	Q1 Jul - Sep 13	Q2 Oct - Dec 13	Q3 Jan - Mar 14	Q1-3 TOTAL	Q4 ESTIMATE							% of Bdgt	% OPS Bdgt
Total 6731 - Children & Youth Programs	924.74	230.01	1,501.28	2,656.03	1,130.00	3,047.68	3,500	3,000.00	3,500.00	500.00		16.67%	
6740 - Postage & Freight	338.76	281.66	496.25	1,116.67	650.00	1,790.40	1,700	1,700.00	1,700.00	0.00		0.00%	
6750 - Utilities													
6751 - Garbage													
6751.1 - Baker-Baker Sanitary	481.55	473.05	434.89	1,389.49	483.00	1,832.65	1,700	1,830.00	1,900.00	70.00		3.83%	
6751.2 - Haines-Baker Sanitary	54.00	54.00	27.00	135.00	81.00	216.00	190	220.00	190.00	-30.00		-13.64%	
6751.3 - Halfway-LaRue Sanitary	15.98	15.98	15.98	47.94	31.96	63.92	75	65.00	75.00	10.00		15.38%	
6751.4 - Richland-Eagle Cap Sanitation	12.00	0.00	12.00	24.00	24.00	36.00	75	36.00	75.00	39.00		108.33%	
6751.5 - Huntington-Baker Sanitary	64.00	64.00	32.00	160.00	32.00	192.00	225	195.00	225.00	30.00		15.38%	
Total 6751 - Garbage	627.53	607.03	521.87	1,756.43	651.96	2,340.57	2,265	2,346.00	2,465.00	119.00		5.07%	
6752 - Heating Fuel													
6752.1 - Baker-Cascade Natural Gas	13.32	761.92	2,420.96	3,196.20	400.00	3,596.20	6,200	3,600.00	4,500.00	900.00		25.00%	
6752.2 - Haines-Ed Staub	304.50	1,185.70	953.40	2,443.60	400.00	2,843.60	2,500	2,900.00	2,500.00	-400.00		-13.79%	
6752.3 - Halfway-Ed Staub	0.00	0.00	1,491.60	1,491.60	50.00	1,591.59	1,750	1,600.00	1,600.00	0.00		0.00%	
6752.6 - Sumpster-City of Sumpster(Shared)	0.00	0.00	0.00	0.00	1,300.00	1,300.00	1,300	1,300.00	1,300.00	0.00		0.00%	
Total 6752 - Heating Fuel	317.82	1,947.62	4,865.96	7,131.40	2,150.00	9,331.39	11,750	9,400.00	9,900.00	500.00		5.32%	
6753 - Water/Sewer													
6753.1 - Baker-City of Baker City	540.00	288.88	252.64	1,081.52	600.00	1,681.52	2,500	1,700.00	1,700.00	0.00		0.00%	
6753.2 - Haines-City of Haines	201.00	201.00	201.00	603.00	201.00	804.00	820	820.00	820.00	0.00		0.00%	
6753.3 - Halfway-City of Halfway	320.88	201.00	123.83	645.71	222.00	947.88	850	1,000.00	1,000.00	0.00		0.00%	
6753.4 - Richland (NEOHA agreement)	0.00	0.00	0.00	0.00	680.00	680.00	700	700.00	700.00	0.00		0.00%	
6753.5 - Huntington-City of Huntingtn	234.00	175.50	117.00	526.50	243.00	769.50	700	700.00	700.00	0.00		0.00%	
6753.6 - Sumpster-City of Sumpster(Shared)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00%	
Total 6753 - Water/Sewer	1,295.88	866.38	694.47	2,856.73	1,946.00	4,882.90	5,570	4,920.00	4,920.00	0.00		0.00%	
6754 - Electric													
6754.1 - Baker - OTEC	4,400.09	5,158.06	4,038.78	13,596.93	4,345.00	17,941.93	19,000	18,100.00	18,200.00	100.00		0.55%	
6754.2 - Haines - OTEC	308.34	200.92	422.72	931.98	336.00	1,172.30	1,300	1,200.00	1,200.00	0.00		0.00%	
6754.3 - Halfway-Idaho Power	164.45	242.05	214.80	621.30	260.00	993.47	900	1,000.00	1,000.00	0.00		0.00%	
6754.4 - Richland (NEOHA agreement)	0.00	0.00	0.00	0.00	3,715.00	3,715.00	3,600	3,800.00	4,100.00	300.00		7.89%	
6754.5 - Huntington-Idaho Power	510.36	343.92	587.37	1,441.65	450.00	2,026.40	1,500	2,000.00	2,000.00	0.00		0.00%	
6754.6 - Sumpster-City of Sumpster(Shared)	0.00	0.00	0.00	0.00	600.00	600.00	600	600.00	600.00	0.00		0.00%	
Total 6754 - Electric	5,383.24	5,944.95	5,263.67	16,591.86	9,706.00	26,449.10	26,900	26,700.00	27,100.00	400.00		1.50%	
6750 - Utilities - Other	0.00	0.00	0.00	0.00	0.00	0.00			0.00				
Total 6750 - Utilities	7,624.47	9,365.98	11,345.97	28,336.42	14,453.96	43,003.96	46,485	43,366.00	44,385.00	1,019.00		2.35%	
6756 - Telecommunications													
6756.0 - Telephone													
6756.1 - Baker - BendTel	395.45	398.28	412.08	1,205.81	276.13	1,481.94	2,000	1,500.00	1,650.00	150.00		10.00%	
6756.2 - Haines - Cascade/Reliance	195.64	185.43	193.17	574.24	190.78	765.02	775	775.00	775.00	0.00		0.00%	
6756.3 - Halfway - Pine Telephone	112.75	109.61	111.52	333.88	110.62	450.48	460	460.00	460.00	0.00		0.00%	
6756.4 - Richland - Eagle Telephone	69.11	98.07	106.92	274.10	104.02	412.78	350	420.00	420.00	0.00		0.00%	
6756.5 - Huntington - CenturyTel	143.39	240.18	119.27	502.84	176.93	742.95	725	725.00	725.00	0.00		0.00%	
6756.6 - Sumpster - CenturyLink/Qwest	90.07	179.40	94.43	363.90	195.00	600.34	625	625.00	625.00	0.00		0.00%	
6756.8 - US Cellular (3 Lines)	330.69	490.68	490.41	1,311.78	504.00	1,815.78	2,100	1,805.00	1,900.00	95.00		5.26%	
Total 6756.0 - Telephone	1,337.10	1,701.65	1,527.80	4,566.55	1,557.48	6,269.29	7,035	6,310.00	6,555.00	245.00		3.88%	
6757.0 - Internet													
6757.1 - Baker - NERO Network	0.00	0.00	1,431.00	1,431.00	2,431.00	2,431.00	3,000	2,500.00	2,500.00	0.00		0.00%	



	ACTUAL				Q4 ESTIMATE	PROJECTED FINAL TOTAL EST 1	ADOPTED FY13-14 Budget 2 9/9/13	DRAFT FINAL FY13- 14 Budget 3	FY14-15 Budget	vs FINAL FY13-14 BGT 3		% of Bdgt	% OPS Bdgt
	Q1 Jul - Sep 13	Q2 Oct - Dec 13	Q3 Jan - Mar 14	Q1-3 TOTAL									
6757.2 - Haines - Cascade/Reliance	179.85	179.85	179.85	539.55	186.00	725.55	750	735.00	750.00	15.00		2.04%	
6757.3 - Halfway - Pine Tel	92.70	92.70	103.50	288.90	103.51	392.41	540	400.00	400.00	0.00		0.00%	
6757.4 - Richland - Pine Tel	0.00	161.98	86.79	248.77	86.79	335.56	450	340.00	350.00	10.00		2.94%	
6757.5 - Huntington -CenturyTel	387.57	490.17	482.79	1,360.53	213.00	1,587.33	2,100	1,600.00	1,600.00	0.00		0.00%	
6757.6 - Sumpter - CenturyLink/Qwest	120.00	240.00	160.65	520.65	273.00	853.65	750	854.00	875.00	21.00		2.46%	
<b>Total 6757.0 - Internet</b>	<b>780.12</b>	<b>1,164.70</b>	<b>2,444.58</b>	<b>4,389.40</b>	<b>3,293.30</b>	<b>6,325.50</b>	<b>7,590</b>	<b>6,429.00</b>	<b>6,475.00</b>	<b>46.00</b>		<b>0.72%</b>	
6756 - Telecommunications - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00			
<b>Total 6756 - Telecommunications</b>	<b>2,117.22</b>	<b>2,866.35</b>	<b>3,972.38</b>	<b>8,955.95</b>	<b>4,850.78</b>	<b>12,594.79</b>	<b>14,625</b>	<b>12,739.00</b>	<b>13,030.00</b>	<b>291.00</b>		<b>2.28%</b>	
<b>Total 6700 - Other Operating Expenses</b>	<b>15,842.80</b>	<b>17,843.76</b>	<b>21,136.91</b>	<b>54,823.47</b>	<b>24,889.74</b>	<b>78,623.59</b>	<b>82,810</b>	<b>79,005.00</b>	<b>80,115.00</b>	<b>1,110.00</b>		<b>1.40%</b>	
6000 - Materials and Services - Other	0.00	0.00	0.00	0.00	0.00	0.00				0.00			
<b>Total 6000 - Materials and Services</b>	<b>58,388.79</b>	<b>91,891.66</b>	<b>72,258.31</b>	<b>222,538.76</b>	<b>66,549.34</b>	<b>296,923.20</b>	<b>272,884</b>	<b>303,576.00</b>	<b>256,065.00</b>	<b>-47,511.00</b>		<b>-15.65%</b>	<b>27.55%</b>
7000 - Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	100	10.00	100.00	90.00		900.00%	
7500 - Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	1,000	10.00	2,000.00	1,990.00		19900.00%	Resort St Project debt to Baker City
8000 - Transfers & Contingency													
8005 - Transfers													
8005.1 - Transfer-Technology Fund	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00	1,000	1,000.00	1,000.00	0.00		0.00%	
8005.2 - Transfer-Severence Liab Fund	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00	10,000	10,000.00	10,000.00	0.00		0.00%	
8005.3 - Transfer-Election Fund	0.00	0.00	1,500.00	1,500.00	0.00	1,500.00	1,500	1,500.00	1,500.00	0.00		0.00%	
<b>Total 8005 - Transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>12,500.00</b>	<b>12,500.00</b>	<b>0.00</b>	<b>12,500.00</b>	<b>12,500</b>	<b>12,500.00</b>	<b>12,500.00</b>	<b>0.00</b>		<b>0.00%</b>	
<b>Total 8000 - Transfers &amp; Contingency</b>	<b>0.00</b>	<b>0.00</b>	<b>12,500.00</b>	<b>12,500.00</b>	<b>0.00</b>	<b>12,500.00</b>	<b>12,500.00</b>	<b>12,500.00</b>	<b>12,500.00</b>	<b>0.00</b>		<b>0.00%</b>	
8999 - Contingency					0.00								
8999.1 - Operating Contingency					0.00		10,000		6,017.00	6,017.00			
8999.2 - Group Insurance Liability					0.00		15,000		7,500.00	7,500.00			Deductible support benefit. District pays 50% of \$3,000
8999.4 - Contingency Reserve					0.00	205,000.00	205,000	205,000	205,000	0.00		0.00%	
<b>Total 8999 - Contingency</b>					<b>0.00</b>	<b>205,000.00</b>	<b>230,000</b>	<b>205,000.00</b>	<b>218,517</b>	<b>13,517.00</b>		<b>6.59%</b>	
<b>Total 8000 - Transfers &amp; Contingency</b>					<b>0.00</b>	<b>217,500</b>	<b>242,500</b>	<b>217,500</b>	<b>231,017</b>	<b>13,517.00</b>		<b>6.21%</b>	
<b>Total Expense</b>	<b>225,643.00</b>	<b>252,238.43</b>	<b>242,562.48</b>	<b>720,443.91</b>	<b>236,267.80</b>	<b>1,170,266.81</b>	<b>1,172,312</b>	<b>1,178,529.00</b>	<b>1,162,473</b>	<b>-16,055.86</b>		<b>-1.36%</b>	NOTE: Budget decrease from prior year
<b>Net Income</b>	<b>6,489.04</b>	<b>531,537.35</b>	<b>-178,049.30</b>	<b>359,977.09</b>	<b>-147,666.80</b>	<b>-134.86</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>-0.23</b>		<b>#DIV/0!</b>	