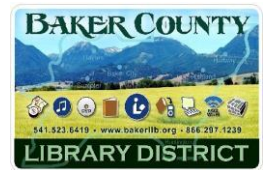


BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2017-2018 BUDGET MESSAGE

Perry Stokes, Library Director / Budget Officer



Honored Budget Committee members and citizens of Baker County,

I am pleased to present the FY 2017-2018 Annual Proposed Budget for Baker County Library District, Oregon totaling \$1,935,328 projected requirements and responsibilities.

<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">General Fund</td> </tr> <tr> <td style="border-top: 1px solid black;">Personnel Services.....</td> <td style="text-align: right;">734,988</td> </tr> <tr> <td>Materials & Services.....</td> <td style="text-align: right;">326,573</td> </tr> <tr> <td>Capital Outlay.....</td> <td style="text-align: right;">1,000</td> </tr> <tr> <td>Debt Service</td> <td style="text-align: right;">2,000</td> </tr> <tr> <td>Transfers Out.....</td> <td style="text-align: right;">12,500</td> </tr> <tr> <td>Contingency.....</td> <td style="text-align: right;">241,832</td> </tr> <tr> <td>Total.....</td> <td style="text-align: right; border: 1px solid black;">\$1,318,893</td> </tr> </table> <table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">Debt Service Fund</td> </tr> <tr> <td style="border-top: 1px solid black;">Debt Service</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Total.....</td> <td style="text-align: right; border: 1px solid black;">\$0</td> </tr> </table>	General Fund		Personnel Services.....	734,988	Materials & Services.....	326,573	Capital Outlay.....	1,000	Debt Service	2,000	Transfers Out.....	12,500	Contingency.....	241,832	Total.....	\$1,318,893	Debt Service Fund		Debt Service	0	Total.....	\$0	<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">"Other Uses" Fund</td> </tr> <tr> <td style="border-top: 1px solid black;">Personnel Services.....</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Materials & Services.....</td> <td style="text-align: right;">183,500</td> </tr> <tr> <td>Capital Outlay.....</td> <td style="text-align: right;">5,000</td> </tr> <tr> <td>Transfers Out.....</td> <td style="text-align: right;">4,000</td> </tr> <tr> <td>Total.....</td> <td style="text-align: right; border: 1px solid black;">\$192,500</td> </tr> </table> <table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">Sage Library System Fund</td> </tr> <tr> <td style="border-top: 1px solid black;">Personnel Services.....</td> <td style="text-align: right;">89,630</td> </tr> <tr> <td>Materials & Services.....</td> <td style="text-align: right;">181,988</td> </tr> <tr> <td>Capital Outlay.....</td> <td style="text-align: right;">21,000</td> </tr> <tr> <td>Contingency</td> <td style="text-align: right;">131,317</td> </tr> <tr> <td>Transfers Out.....</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Total.....</td> <td style="text-align: right; border: 1px solid black;">\$423,935</td> </tr> </table> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Total APPROPRIATIONS, All Funds . . .</td> <td style="text-align: right; border: 1px solid black;">\$1,935,328</td> </tr> <tr> <td style="padding-left: 20px;">Total Unappropriated and Reserve Amounts, All Funds . . .</td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: right;">TOTAL ADOPTED BUDGET . . .</td> <td style="text-align: right; border-top: 1px solid black;">\$1,935,328 *</td> </tr> </table>	"Other Uses" Fund		Personnel Services.....	0	Materials & Services.....	183,500	Capital Outlay.....	5,000	Transfers Out.....	4,000	Total.....	\$192,500	Sage Library System Fund		Personnel Services.....	89,630	Materials & Services.....	181,988	Capital Outlay.....	21,000	Contingency	131,317	Transfers Out.....	0	Total.....	\$423,935	Total APPROPRIATIONS, All Funds . . .	\$1,935,328	Total Unappropriated and Reserve Amounts, All Funds . . .	0	TOTAL ADOPTED BUDGET . . .	\$1,935,328 *
General Fund																																																							
Personnel Services.....	734,988																																																						
Materials & Services.....	326,573																																																						
Capital Outlay.....	1,000																																																						
Debt Service	2,000																																																						
Transfers Out.....	12,500																																																						
Contingency.....	241,832																																																						
Total.....	\$1,318,893																																																						
Debt Service Fund																																																							
Debt Service	0																																																						
Total.....	\$0																																																						
"Other Uses" Fund																																																							
Personnel Services.....	0																																																						
Materials & Services.....	183,500																																																						
Capital Outlay.....	5,000																																																						
Transfers Out.....	4,000																																																						
Total.....	\$192,500																																																						
Sage Library System Fund																																																							
Personnel Services.....	89,630																																																						
Materials & Services.....	181,988																																																						
Capital Outlay.....	21,000																																																						
Contingency	131,317																																																						
Transfers Out.....	0																																																						
Total.....	\$423,935																																																						
Total APPROPRIATIONS, All Funds . . .	\$1,935,328																																																						
Total Unappropriated and Reserve Amounts, All Funds . . .	0																																																						
TOTAL ADOPTED BUDGET . . .	\$1,935,328 *																																																						

The proposed budget was prepared by the Budget Officer in accordance with the directions of the Board of Directors and current regulations. It is a product that reflects the District’s mission to provide a wide range of materials and dynamic library services that meet the diverse needs and interests of the Baker County public, while exercising responsible governance and fiscal-efficiency through use of innovative technology, cost-saving processes and the resourcefulness of skilled and dedicated professional and para-professional staff.

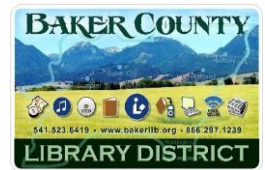
OVERVIEW

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

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

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

BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2017-2018 BUDGET MESSAGE

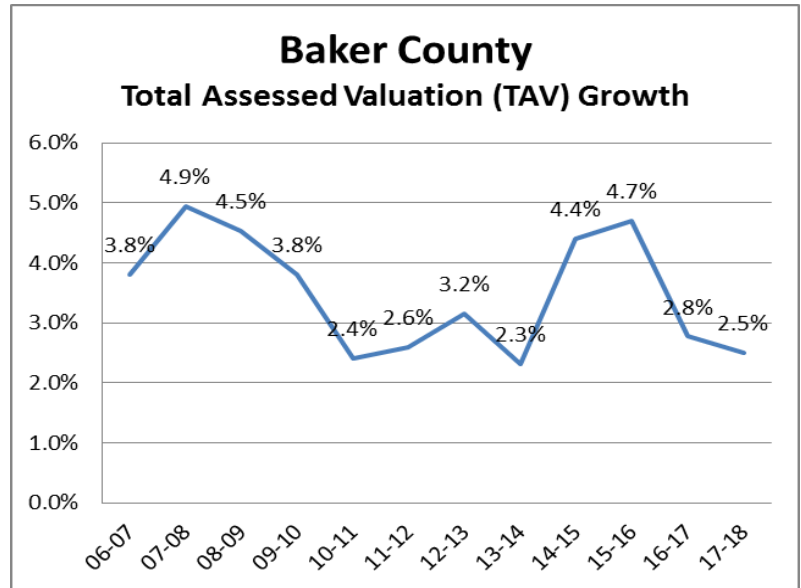


Perry Stokes, Library Director / Budget Officer

The 2017-2018 District Budget reflects an economy struggling to regain stability after the economic recession. Revenues are nearly flat. Employee benefits continue to be the most significant cost driver due to retirement rate costs.

The Baker County Assessor's Millage Report of November 2016 showed the rate of property valuation dropped sharply by nearly two full percentage points -- the largest single year drop in a decade.

While health insurance costs have somewhat stabilized (rising by only 4% this year), state obligations from Oregon's Public Employee Retirement System (PERS) have saddled all public agencies with an oppressive spike in contribution rates.



The district will direct its share of small tax revenue growth toward budget priorities of preserving facility assets and efficiently providing public services. In an effort to strengthen the district's ability to recruit and retain skilled personnel, the District will continue to develop to competitive levels employee salaries that have been assessed as low comparative to peer libraries. When possible, core staff positions are being filled by highly qualified individuals able to present advanced education achievements such as library degrees or para-professional certification. This does impact the budget somewhat by requiring starting salaries in some cases at top step tiers rather than at mid-tier or lower. Merit raises and promotions are awarded to select employees able to demonstrate the dedication and capacity to excel with expanded duties & responsibilities.

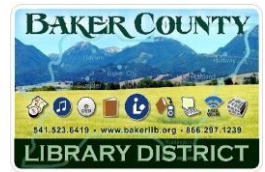
Materials & Services goals are reduced in scope from last year, focusing on facilities maintenance and expanded children's programming.

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

BCLD Activity Highlights

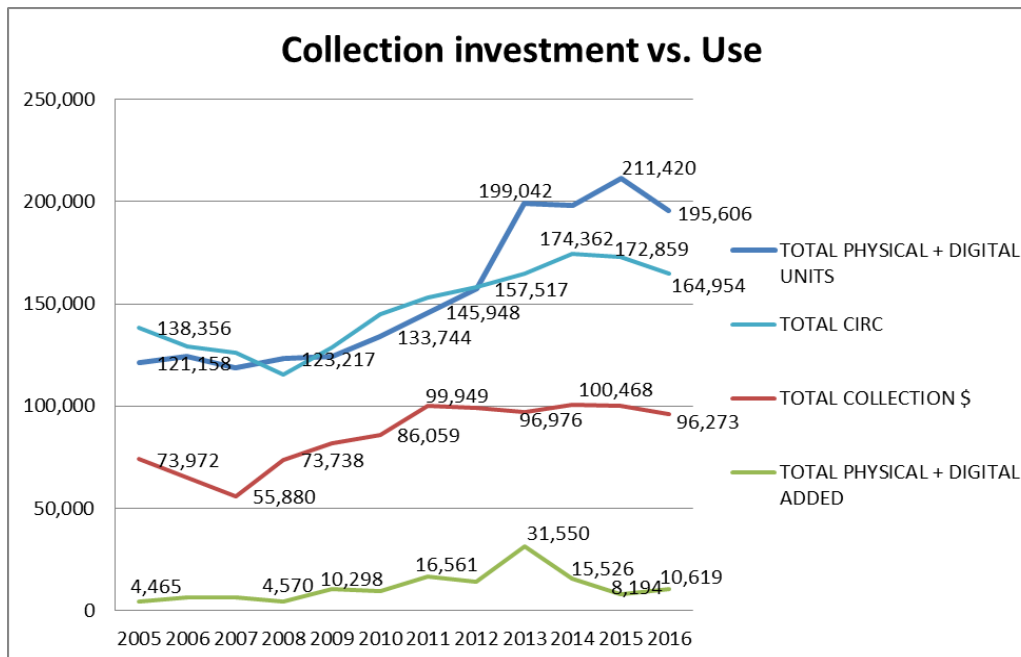
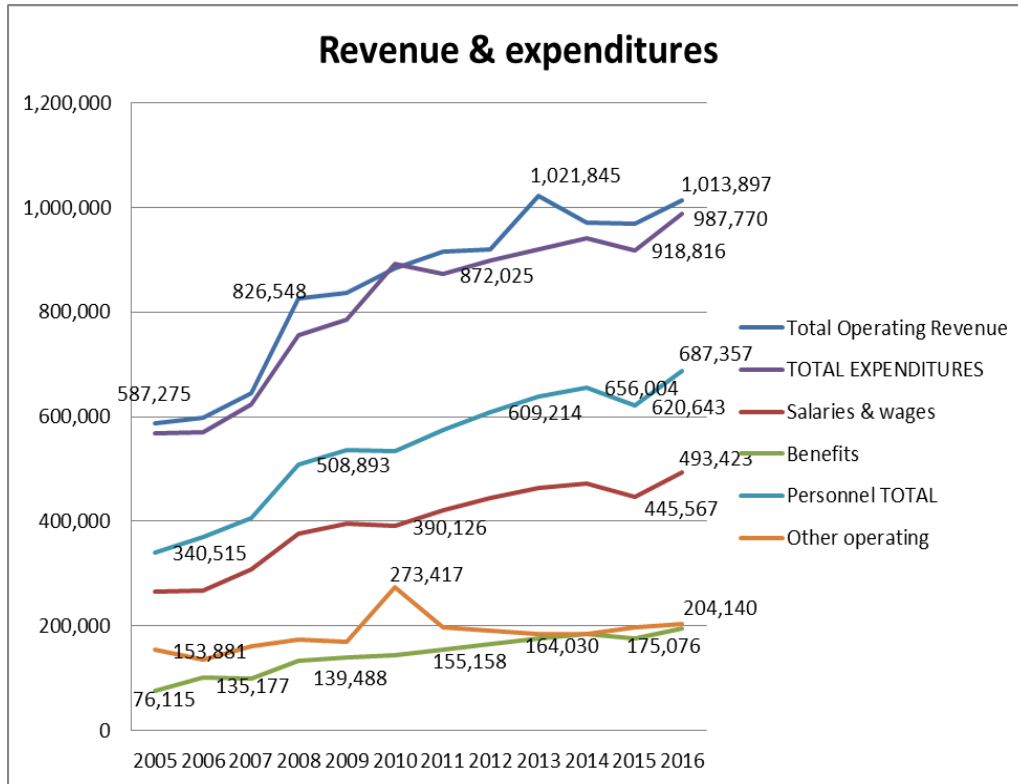
- Over 60% of Baker County residents have an active library account, down 10% from last year.
- Book borrowing shows a slight drop but generally remains steady while use of the movie and magazine collections are declining more sharply. Digital borrowing is growing slowly yet remains at around 4% of total circulation.
- Visitation and borrowing counts overall are trending downward, which is customary after recessionary period usage peaks. Visitation for the first quarter of 2017, however, is up.
- The number of Interlibrary Loans borrowed from Sage partners significantly exceeded the number lent in 2015-2016-- a sharp reversal of the previous year ratio. This suggests either a problem with the system algorithm that targets holds for fulfillment, or the district's collection has insufficient quantities or titles to meet local demand. Deeper analysis is required.

BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2017-2018 BUDGET MESSAGE

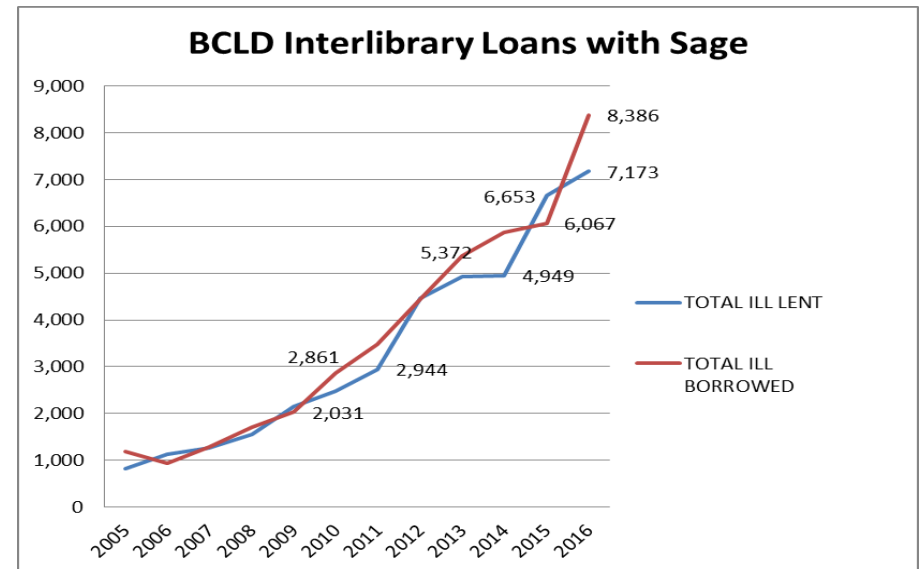
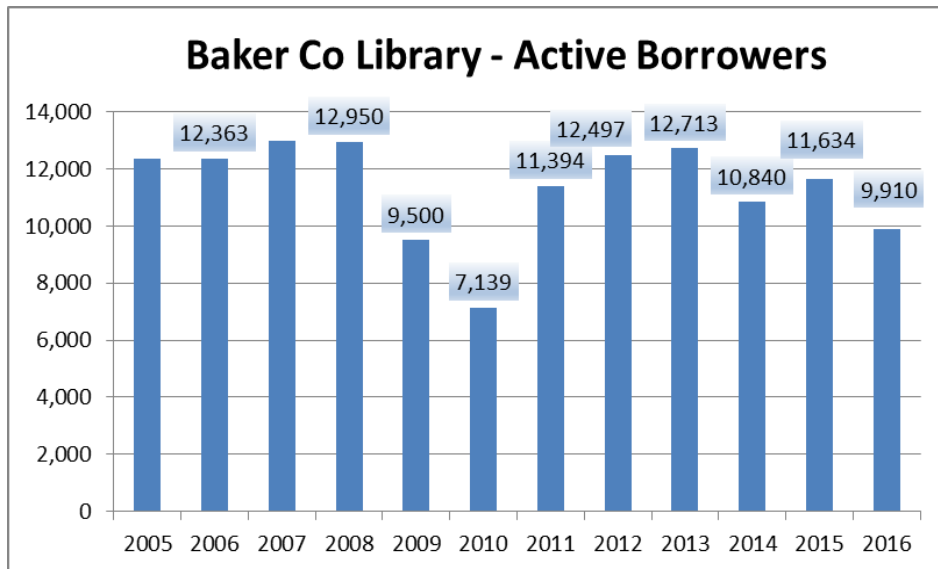
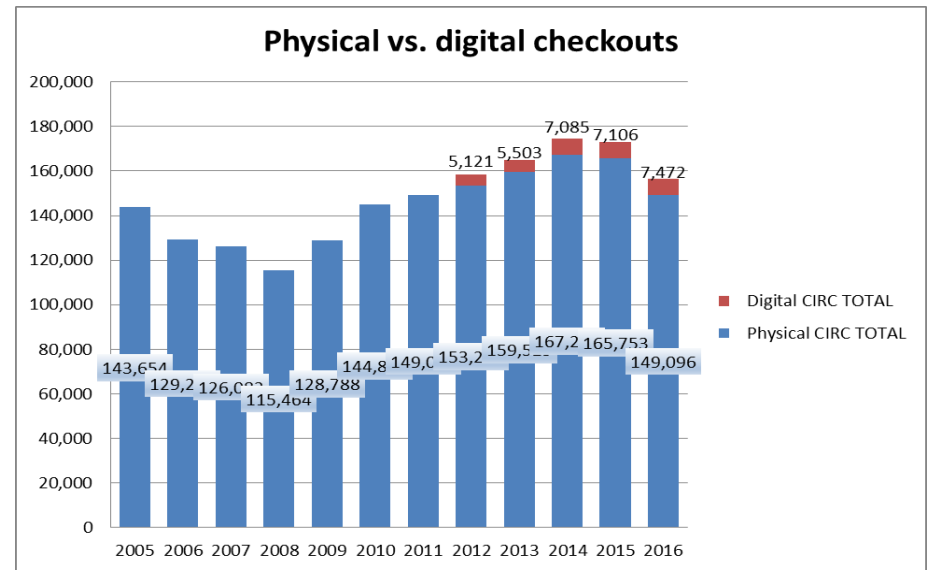
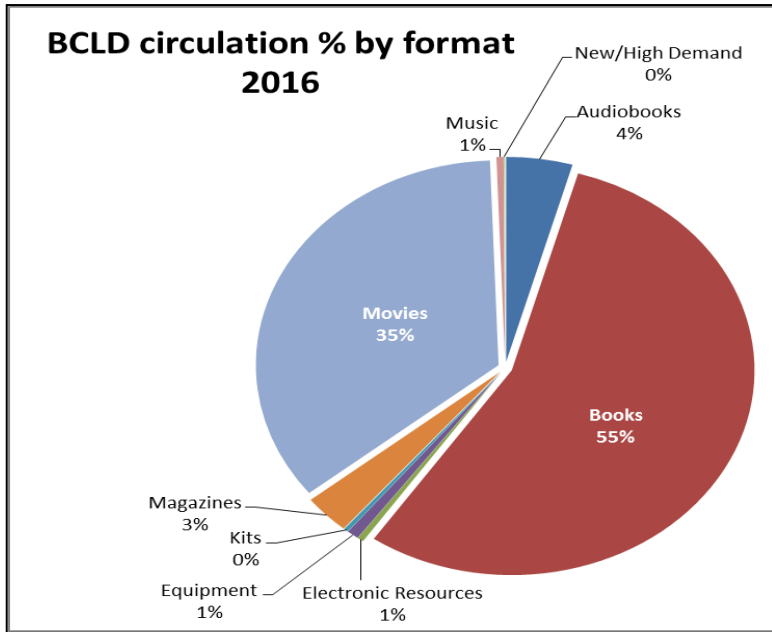
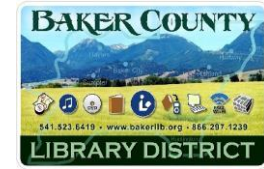


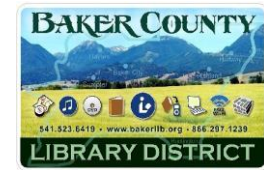
Perry Stokes, Library Director / Budget Officer

- Internet computer access continues to show transition trending from desktop workstation use to portable devices connecting to the WiFi network. Note, users have no session time limits when connecting personal devices to the district's wireless network. The district has only recently begun to track WiFi session counts.

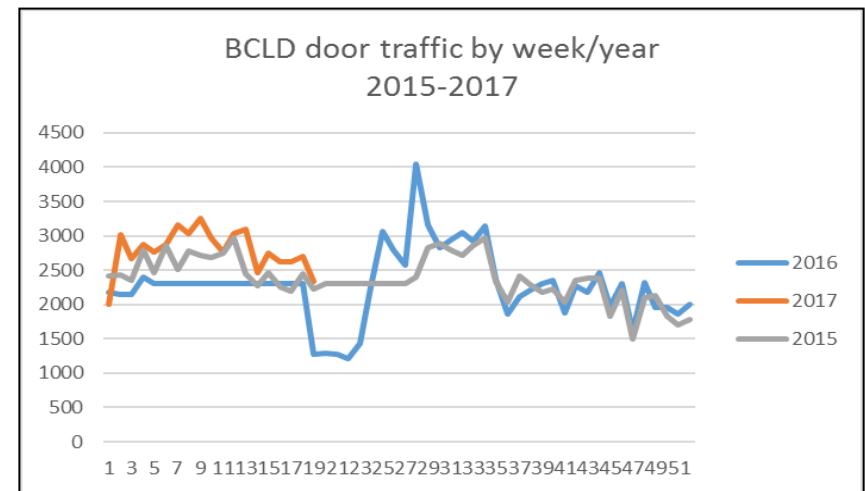
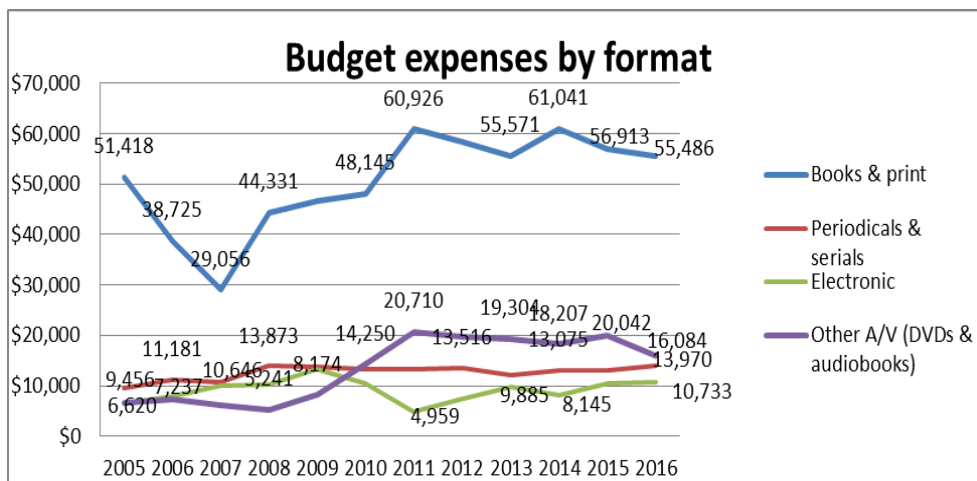
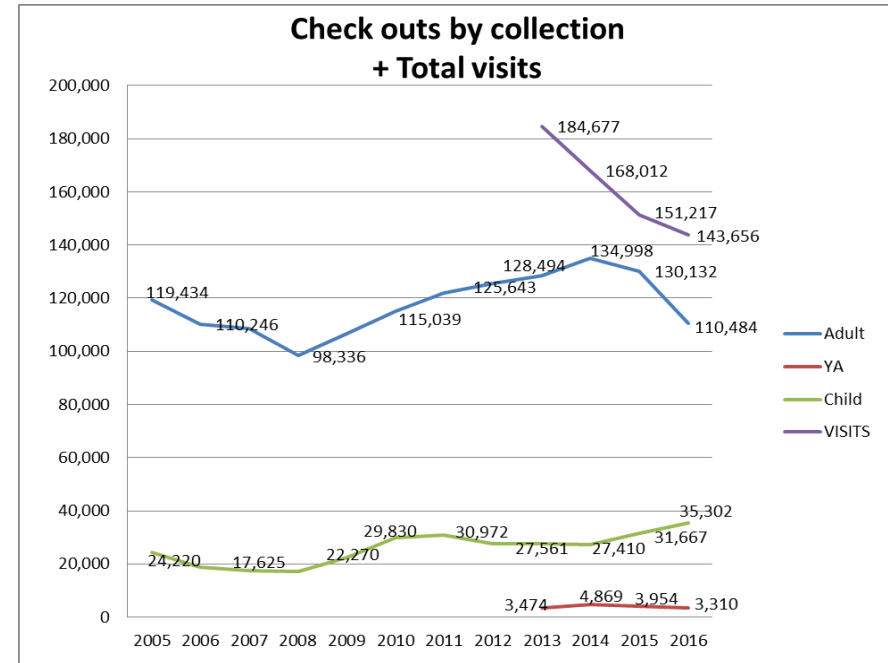
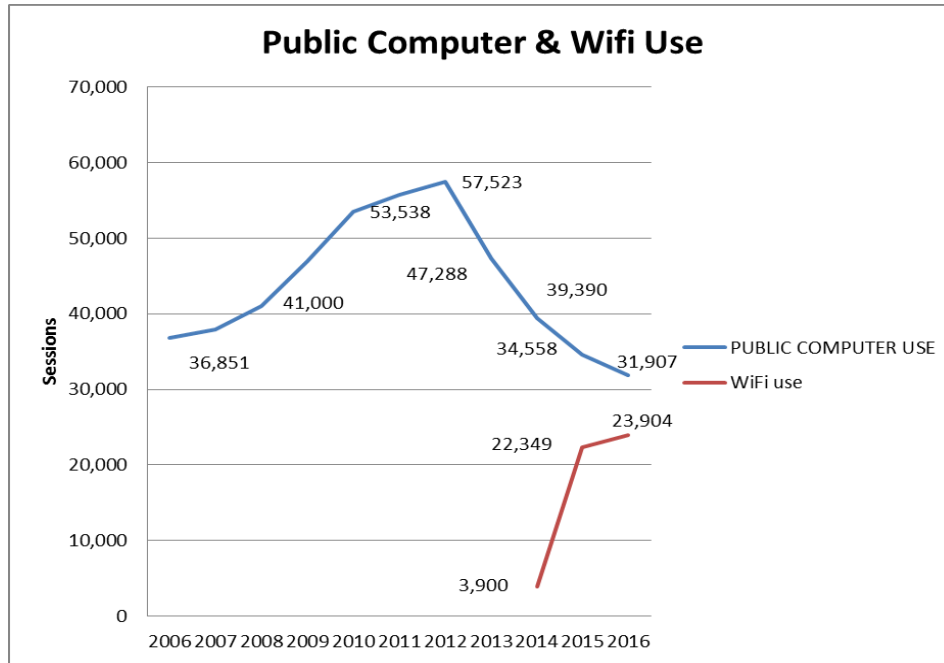


BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2017-2018 BUDGET MESSAGE

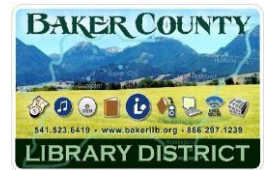




BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2017-2018 BUDGET MESSAGE



BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2016-2017 BUDGET MESSAGE



Cognizant of these usage trends, the proposed budget directs resources for sustainability, maintaining the high quality of public library services that citizens expect in a fiscally responsible manner and prioritizing facilities maintenance needs to protect these public assets.

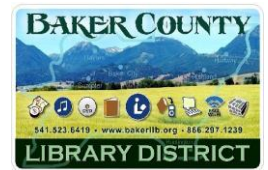
Description of Proposed Financial Policies for the Ensuing Year

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

Summary of Significant Features and Changes in the Proposed Budget

- Revenue estimates for the proposed budget are based on a conservative approach, assuming a 2.5 % rate of growth of property values (down from last year's projection of 3.5%, and below the actual 2.8% rate). *Note: a 1% change equates to about \$10,000 revenue.
- Non-tax revenue is down from FY16-17, inflated in that year due to project grants.
- Salaries include a 2% cost of living increase. *Note: FY14-15 personnel expenditures are skewed low due to staff retirements, deferred hiring of replacements for those positions, and restructuring of positions at that time.
- Employee salary and benefits increase overall by 4.6% (69.1% of operating budget) primarily due to PERS obligations which are increasing by over \$16,000 as compared to the FY16-17 original budget.
- One benefit-qualifying employee position is eliminated upon staff retirement, for the purpose of helping to offset the PERS increase.
- Payout on employee insurance deductibles continue to be budgeted at \$5,000, the assumption of three claims (\$1,500 per claimant).
- Collection Development funding will begin at slightly lower than the previous year budget amount. Typically, this line is expanded as funds are available.
- Facilities & IT category increases by 9.4% mostly due to an expanded Janitorial Contract.
- Facilities Maintenance is sustained at a high level in order to accomplish special repair and improvement projects. With several large project needs identified, one or more of those projects are funded each year according to priorities and available funds.
- Youth programming will remain high for expansion of early literacy, summer reading, and technology/maker club programs.
- Utilities are increased mostly due to a new Internet arrangement for Huntington. Heating fuel is also increased based on last year's figures, in case that winter is not anomalous.
- A small capital outlay figure is budgeted for possible pursuit of upgrading lighting at Halfway to LED.
- Cash Carryover in General Fund will add \$16,686 to the base operating contingency of \$225,146 for a total of \$241,832. This reserve is used to fund district operations for a third of the year, from the start of the fiscal year in July until tax revenues begin to be received in early November.

BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2016-2017 BUDGET MESSAGE



- **Modified accrual basis** method of accounting will continue.

Revenue Considerations

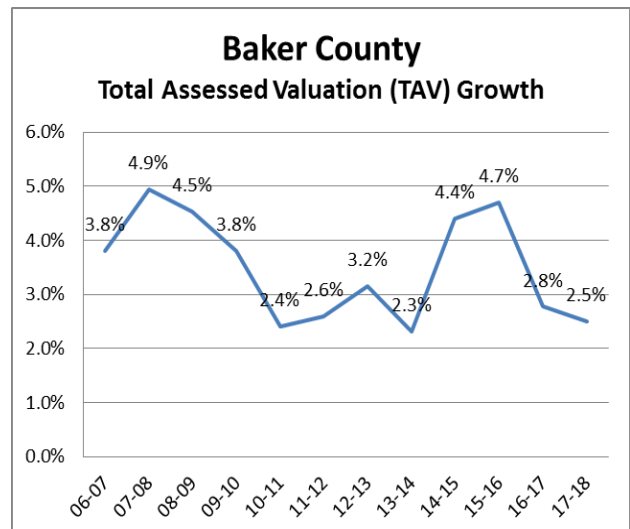
On the revenue side of the budget equation, the District projects a moderate increase in taxes to be levied. Other sources of revenue are stable as indicated below

- Property tax—2.5% increase (\$10,924), a conservative estimate at -0.3% lower than the growth rate reported for current fiscal year
- Prior taxes—stable, estimated at just above historical rate prior to 2014-15 when collections dropped from tax deferral on a large commercial property....
- Interest—stable, maintained at slightly less than the FY16-17 budget
- Transfers— includes proceeds from online book sales collected in Other Fund ...
- Fines & fees—stable ...
- State revenues — stable....
- Other tax revenues—stable, maintained with modest increase from possible eclipse event tourism ...
- Federal funds— slight increase in E-rate program subsidy for new Huntington Internet ...
- Special contracts & Job Training — discontinued...
- Donations, Grants, Misc — modest projection, based below historical collections ...
- Fiscal agency fee – remains at 2% Sage budget less accounting labor costs

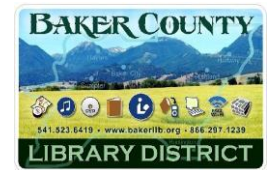
TAX REVENUE & RESOURCES PROJECTION

The General Fund budget proposal is based on a 2.5% increase of the **Total Assessed Valuation (TAV)** of property in Baker County, Oregon. This figure was determined from review of economic data trends and consultations with both the County Assessor and the District’s auditor. The proposed rate is 0.3% under the previous year actual rate of 2.8% as reported in the FY16-17 millage report by the County Assessor.

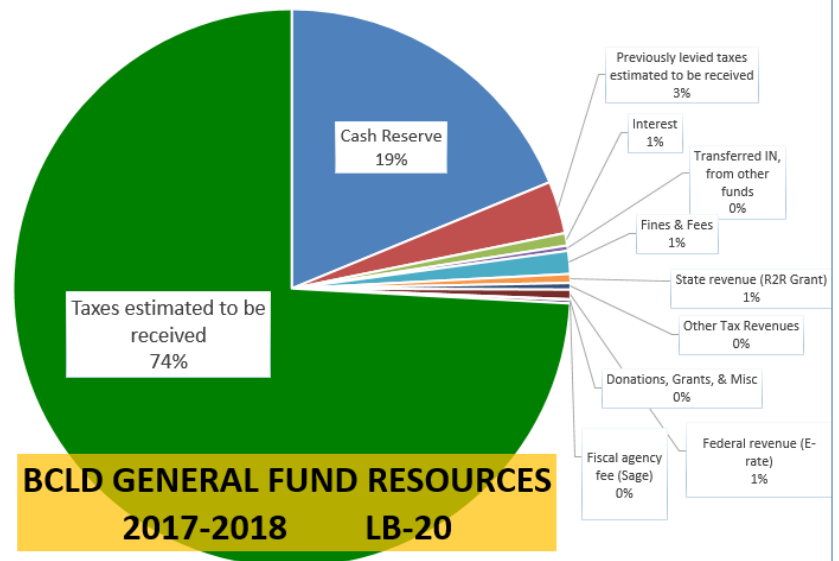
BCLD obtains the majority of its revenue from two tax levies assessed on the TAV. The District’s permanent tax rate of \$0.5334/1000 is projected to generate approximately 68% of the operating budget at **\$722,070** after accounting for a portion of losses due to compression, discounts and collection rate. The District will also assess a local option levy, which will be the **first year** of five of a levy renewed at the same rate that was approved by voters in May 2016. The local option levy rate is \$0.249/1000 and is projected to add **\$255,853** to income after adjustments, which is 24% of the operating budget. Funding from the local option levy enables the District to serve the County with 15 weekly hours at five branch facilities, and the main branch open seven days a week for a total of 59 hours. Together these tax collections make up 74% of the total budget.



BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2016-2017 BUDGET MESSAGE



The remainder of resources primarily consists of operating contingency (19%), prior taxes (3%), fines and fees (1%), earned interest (1%), transfers in from other funds (0.4%), and state and federal grants (2%).



TAX COLLECTIONS

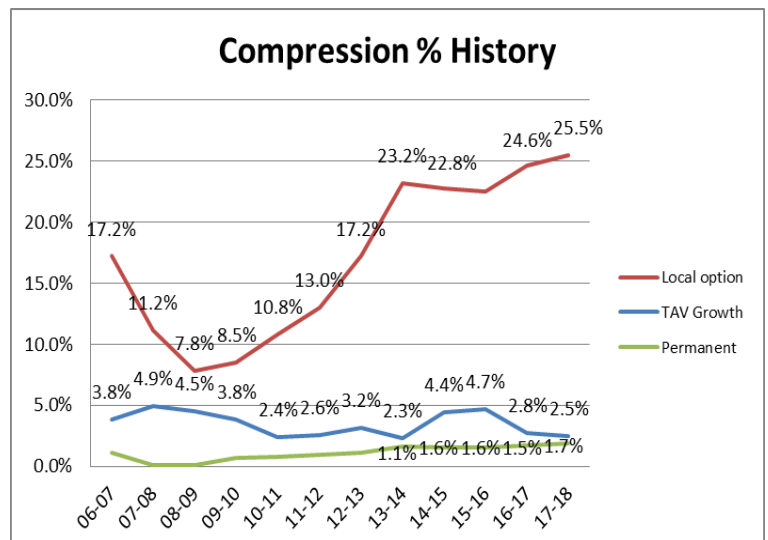
Tax income is based on a projected 94% collection rate from taxpayers.

COMPRESSION

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

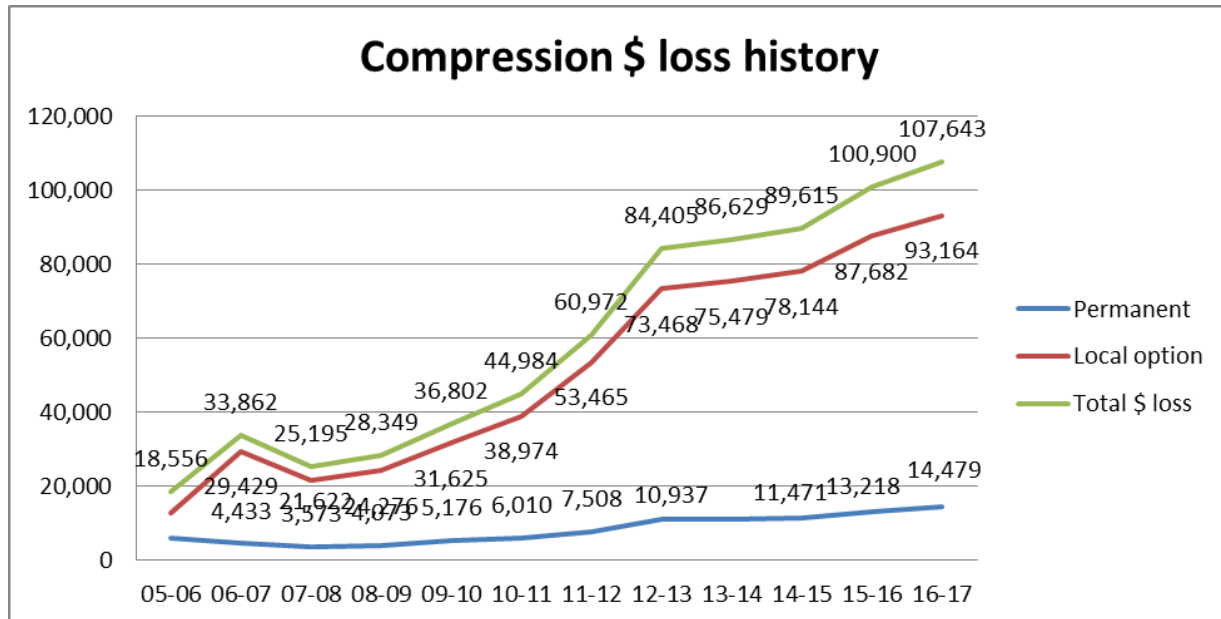
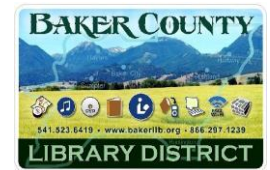
In the past five years, County Assessor data shows **compression** is increasing again after a plateau 2013-16, particularly on the local option levy. The proposed compression rate on the local option tax is calculated at 25.5%, one percent above the prior year. This equates to a total local option levy loss of \$93,164.

Compression on the permanent tax is projected at **1.9%**, two-tenths of a percent above the prior year rate of 1.7%, which equates to a loss of \$14,479. Combined losses from Measure 5 compression increase to a total suppression of **\$107,643**.



Should Measure 5 ever be reformed, those revenues intended for the library by Baker County voters would be a tremendous benefit to the community through more robust collection development, public programs, technology, facility maintenance & strategic reserves.

BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2016-2017 BUDGET MESSAGE



Unexpended cash carryover to start the year is projected to be \$22,770. This is in addition to the dedicated operating contingency reserve of \$225,000 the District maintains for a total of \$247,770. That \$225,000 amount is also known as “Tax Anticipation Note Reserve” savings which is used for District operations between July 1 and early November when tax disbursements are distributed. The reserve amount to start the year is shown in form LB-20 line 2. Some of that carryover will be spent down to complete projects in-progress for which it was originally intended. The year-end amount is shown on LB-30, line 26.

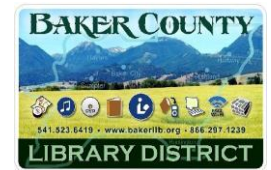
Prior taxes, commonly known as “back taxes” or “delinquent taxes”, are based on previously assessed tax collections. These funds are late payments from taxpayers who have received extensions or are otherwise paying late. Prior taxes for the proposed budget are projected at \$40,000 which is about \$2,400 below the amount received in the current year.

Interest income is projected at \$10,000. The average of receivables in this category is \$8,900. Recent year receipts were \$7,450 in FY15-16, \$9,051 in FY14-15, \$9,695 in FY13-14, \$9,442 in FY12-13 and \$7,076 in FY10-11. Like Other Taxes, interest income is always a mystery even late in the fiscal year because in the final analysis it includes the auditor’s re-distribution of interest on tax dollars held by the County Treasurer on tax collections throughout the year; and the Treasurer does not report these interest figures to the auditor until after the close of the fiscal year.

State Government Revenue (Ready-to-Read program) is projected at \$6,800, reported by the Oregon State Library staff to be stably funded.

The category of **Other Taxes** generates a small amount of income from land & timber sales, Fish & Wildlife fees, & other miscellaneous payments. This category has an erratic history. Collections in the recent 5 years have been between \$1,500 and \$3,500 with an average of \$2,600. Other Taxes income for the current budget year is projected at \$5,000 due to possible additional revenues from eclipse tourism. The figure will remain unknown as the actual disbursement is not released until after the close of the fiscal year.

BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2016-2017 BUDGET MESSAGE



E-Rate funds to reimburse telecommunications are proposed at \$7,300. The E-Rate program is a federal subsidy program that has attempted to ensure that schools and libraries have access to affordable telecommunications and information services. It is in the process of transitioning away from telecommunications subsidy to become more targeted to network infrastructure improvement. The proposed amount includes an increase for Internet bandwidth subscription at the Huntington branch, which is 80% of the projected cost.

When all non-tax revenues are combined with resources from taxes to be received and carryover, the **combined net income** available for General Fund operations amounts to \$1,318,893 which is 3.4% less than the current year revised budget (-\$46,387). The bulk of that contraction is from return to standard revenue figures after the accomplishment of capital projects in FY16-17.

EXPENDITURES – SUMMARY

Expense Considerations

Since 2012-2013, General Fund Personnel Services, consisting of salary and benefits, have increased by an average of about 3% per year.

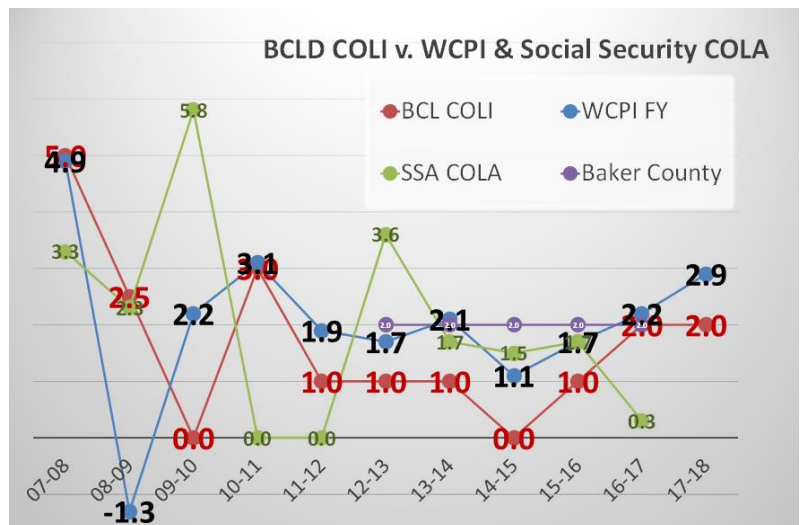
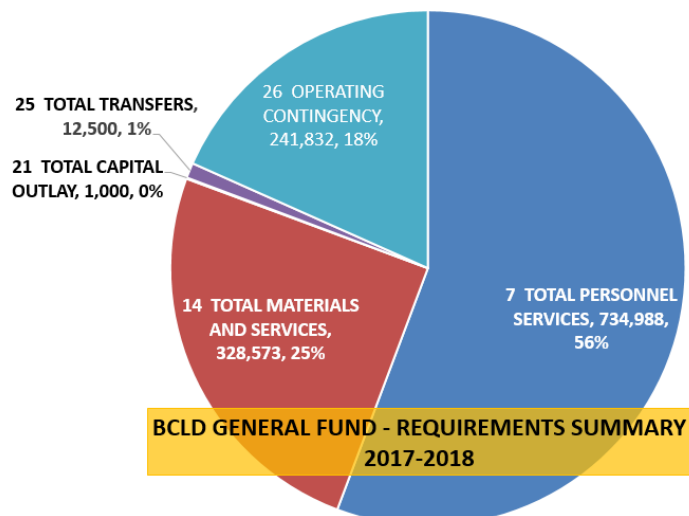
For FY2017-2018, **Personnel Services** will increase 1.3% (+\$9,696) in total as compared to the original FY16-17 budget, with salaries stable (0.1%; \$546), but benefits jumping by 4.6% (+\$9,160).

Personnel Services will make up 69.1% of the Total Operating Budget which is within the best practices target ratio of 65-70%.

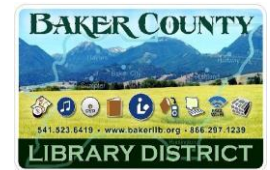
Materials and Services costs will increase by just over \$5,378, making up 30.9% of the proposed Total Operating Budget which is within the target range of 30-35% for this category. Typically, this category grows by year-end as unanticipated income is received and/or surplus balances are re-allocated.

PERSONNEL SERVICES

The district strives to adjust wages to the Western Consumer Price Index (WCPI) measure for inflation with a general cost of living increase (COLI). For several years, budgets have not been able to keep that pace, resulting in declining real wages. With inflation on the rise (currently at 2.9% for



BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2016-2017 BUDGET MESSAGE



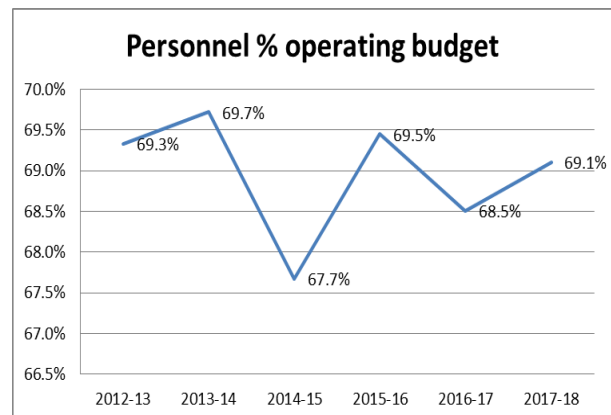
last 12 months), the budget proposal is for a 2% COLI warranted this year.

Salary increases of note on the legal budget sheet include: consolidation of the Bookmobile position from two staff to one with some desk shifts at the Baker Branch; also, with building repair projects as a focus, a new highly-qualified Facilities Specialist was hired at maximum salary for that position and increased hours from 16 to 19/week. Scheduled STEP increases are budgeted for five staff, one full-time and four part-time.

In the Benefits category, PERS retirement rates are a significant cost driver increasing by 30-35% (+\$16,336 compared to prior year original budget). The district has taken countermeasures to mitigate this increase, primarily through attrition, limiting overall Payroll Taxes & Benefits growth to 1.3% (+\$9,696).

	Rates eff FY2015-17	Rates eff 7/2017	Chg
PERS	15.64%	21.12%	35.0%
OPSRP	10.69%	13.96%	30.6%

Health insurance premium rates are reported at a 4% increase by the Special Districts Insurance Services. Overall, due to elimination of one benefit-qualifying position upon staff retirement, Group Insurance is 7.7% less than the revised FY16-17 budget. The reserve amount of \$5,000 to cover District obligations on medical deductible claims (\$1,500 of the \$3,000 per person deductible) is allocated in the insurance liability reserve line.



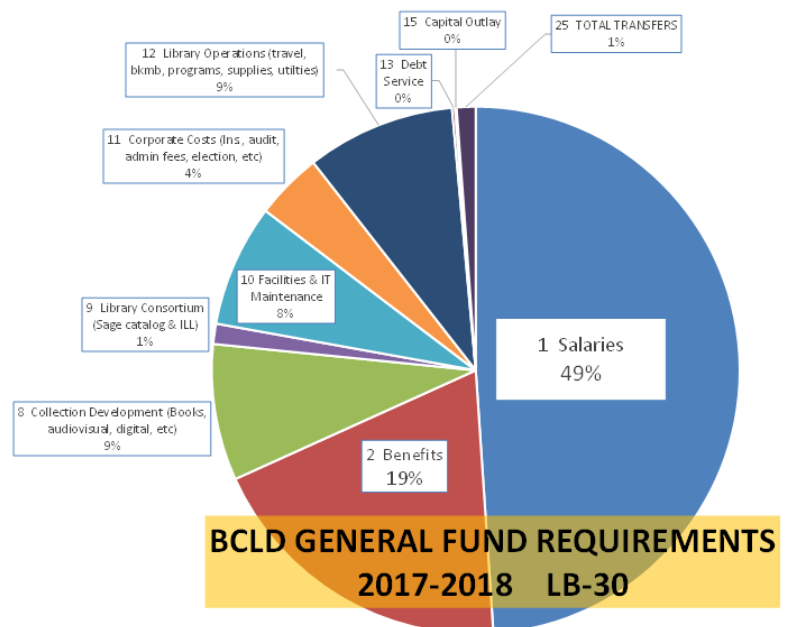
In sum, the Personnel department is increased 1.3% (+\$9,696) over the original FY16-17 budget, and 3.6% (+\$25,537) over the end-year revised FY16-17 budget.

MATERIALS & SERVICES

General Fund Materials & Services line items increase by 1% (+\$2,513) over the current adopted budget for this year, or 1.7% (+\$5,378) over the original FY16-17 budget.

Line item changes of note include

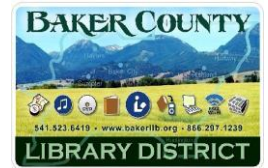
- Collection Development is reduced by 4% over last year's starting figure. One of the District's long-term goals has been to achieve the best practice budget standard for public libraries of between 10-15% of the operating budget spent on collections. While the goal has



BAKER COUNTY LIBRARY DISTRICT

FISCAL YEAR 2016-2017

BUDGET MESSAGE



been reached a few times, it generally does not start out at that level in the budget. The proposed **book budget equates to 8.5% of the Total Operating Budget to start**. As usual, it may be expanded later in the year with receipt of greater than projected tax revenue or surplus funds from under-expended budgeted categories.

- Library Consortium (Sage) for a 3% increase from increased membership dues.
- Facilities maintenance is sustained at \$33,000 to address maintenance projects previously deferred plus an increase of \$500 in anticipation of another strong winter and associated snow removal costs.
- The Janitorial Contract line is increased significantly by 54% (\$6,450) due to a new contract with expanded scope of duties at the Baker branch.
- Insurance is decreased by -\$2,950 due to the board decision to pass on the consideration of adding earthquake and equipment failure insurance.
- **Debt Service** is budgeted at \$2,000 for payment toward the Resort Street Improvement Project. That amount will continue to be paid for approximately the next 11 years until the full assessment of \$24,500 plus interest is paid in full. The interest rate is very low at less than 2% to only recover administration fees by the City of Baker City.
- Public programs is increased by \$500 (20%) to accommodate a additional program plans including a possible collaborative project with Crossroads in 2018.
- Youth programs is increased by \$600 for additional branch program support.
- Telecommunications is up 23% due to a new Internet services contract for Huntington.

TRANSFERS & CONTINGENCY

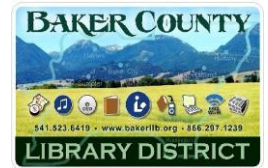
Transfers customarily include \$10,000 moved to the Other Fund each year for a **Severance Fund** for retiring employees who have qualified to be reimbursed for unused vacation leave plus half of their accumulated unused sick leave. Eligibility for the Severance payout benefit is dependent upon staff having worked for the District for a minimum of five years. The fund is on target to meet projected obligations in this category and no severance payout is expected in the coming year. Therefore, half of the standard severance deposit (\$5,000) will be re-routed to a Capital Reserve allocation in the Other Uses Fund.

Also, in preparation for future needs, \$1,000 is to be transferred to a **Technology fund** for server replacement. An additional \$1,500 is set aside toward future election cost, which helps mitigate high election costs periodically experienced.

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

The Operating Contingency reserve consists of unappropriated ending fund balance and the **Tax Anticipation Note (TAN) reserve** which has been built to \$225,000. This fund is used to operate the District between July and mid-November when tax revenues are dispersed. A short-term loan has been avoided by temporarily borrowing from the District's own "Other Uses" pool of funds. The **TAN Reserve** will grow by approximately \$10,000 over the original FY16-17 budget to be \$235,000 plus a

BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2016-2017 BUDGET MESSAGE



small unappropriated balance of 6,832. Over a course of the next five years, the district will seek to grow the TAN Reserve fund to approximately \$300,000 to continue debt free operations.

OTHER FUNDS

Two additional funds are proposed to supplement the General Fund.

The “**Other Uses**” Fund is primarily used to manage restricted grants and donations. The total resources and requirements amount to **\$192,500**. Grants are projected a moderate level anticipating funding of planned requests. The Severance Liability reserve will be increased by only \$5,000 rather than \$10,000 since funds are sufficient to meet projected need. The other \$5,000, ordinarily transferred to Severance, will be routed to the Capital Projects Contingency line. The transfer of \$4,000 consists of anticipated resources from online book sales moved back to the general fund to support Collection Development.

The **Sage Library System Fund** of **\$423,935** is used exclusively for operation of the Sage Library System. BCLD assumed fiscal agent responsibilities from Eastern Oregon University (EOU) as of July 1 2014. Sage has its own revenue source through membership fees and grants. Expenditures from this fund are for staff and various services, technical support contracts, materials, training, grant and special project needs, or any other purpose the Sage User Council chooses to fund. This fund operates from a bank account that is separate from the BCLD general fund. Sage checks are authorized by the Sage administrator and signed by the District Board President and Library Director. No interfund transfers between the Sage Fund and other BCLD funds are allowed. Bills that include costs for both BCLD and Sage are paid by BCLD, then Sage compensates the District. Financial reports are reviewed monthly by the BCLD board and bi-monthly by the Sage User Council.

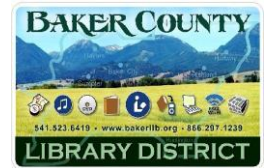
The district has proposed to receive approximately \$8,300 total (\$2,560+\$5,700) in administrative services compensation from taking on Sage fiscal agency. The amount is based on 2% of the previous year budget total and covers an average of 5 hours per week needed for accounting by the district’s Business Manager. The balance of the fee amount less Admin Services accounting labor is paid to BCLD as a general administrative fee (\$2,560).

CONCLUSION AND ACKNOWLEDGEMENTS

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

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

BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2016-2017 BUDGET MESSAGE



providing exceptional models of administrative documents such as the salary survey I've used for the Budget Committee Packet.

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

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

Subsequently, I respectfully recommend you approve the Proposed FY2017-2018 District Budget as submitted.

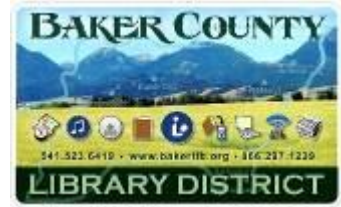
Sincerely,

Perry N. Stokes, Budget Officer

Budget Committee

Meeting Agenda

Riverside Meeting Room
2400 Resort St, Baker City



Wed. May 24 2017 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"/>
Joy	Leamaster	<input type="checkbox"/>
Bob	Savage	<input type="checkbox"/>
Maryalys	Urey	<input type="checkbox"/>

Budget Officer: Perry Stokes

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

Public comment Chair

Budget Committee questions and deliberations Chair

Approval of Budget (ACTION) [if applicable]

Vote on Approval of Budget

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

See attachment: Recommended Budget Committee Motion

Recess or Adjournment

Motion 2nd

Vote		
Y	N	A

Chair

Second Budget Committee Meeting (in case of recess)

May 31, 2017, 5.00p – 2nd Budget Committee meeting (if necessary)

Other Local Budget Meeting:

Budget Hearing / Regular Board Meeting
Mon, June 12 2017; 6pm

2400 Resort St
Baker City OR 97814
541.523.6419

www.bakerlib.org

Budget Committee Membership FY17-18

Appointive Members

	Name	City	Term start (3 years)	Term expiration
1	Aletha Bonebrake	Baker City	5/2016	6/2018
2	Linda Collier	Halfway	5/2016	6/2018
3	Bob Savage	Baker City	5/2017	6/2019
4	Joy Leamaster	Baker City	5/2015	6/2017
5	MaryAlys Urey	Baker City	5/2015	6/2017
Alt	Nancy Johnson	Baker City		

Governing Body (Library Board) Members

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

Statutory Authority**ORS 294.414 Budget committee.**

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

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

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

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

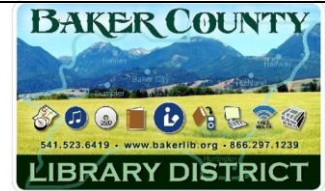
(5) Appointive members of a budget committee that prepares an annual budget shall be appointed for terms of three years. The terms shall be staggered so that, as near as practicable, one-third of the terms of the appointive members end each year.

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

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

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

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



2017-2018 Budget Calendar

A. Wednesday, Apr 26, 2017

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

*published 4/26/17 in HCJ, 4/28/17 in BCH & BCP

B. Monday, May 8, 2017, 6.00 – 8.00p

at Baker County Public Library

Second draft proposal review at Regular Board Meeting

C. Wednesday, May 10, 2017

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

*2nd notice not necessary due to online publishing

D. Wednesday, May 24, 2017, 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

E. Wednesday, May 31, 2017, 5.00 - 7.00p,

at Baker County Public Library

Second Budget Committee Meeting (*if necessary*)

- Budget Committee deliberations and questions

F. Wednesday, June 7, 2017

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

G. Monday, June 12, 2017, 6.00p,

at Baker County Public Library

Public Hearing and Annual Fiscal Meeting

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

H. Tuesday, July 5, 2017

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

April '17						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May '17						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

June '17						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

2017-18 Budget Notes

May 24, 2017

Prepared by Budget Officer Perry Stokes

Thank you all for agreeing to serve on the Library District Budget Committee.

I have prepared these notes as a brief review of the budget process and guide to the budget proposal.

Overview

Our Budget Committee is composed of the BCLD Board of Directors plus five additional individuals. Board members currently include: Gary Dielman (Chair), Nellie Forrester, Kyra Rohner-Ingram, Betty Palmer, and Della Steele. Additional appointees include: Aletha Bonebrake, Linda Collier, Joy Leamaster, Bob Savage, and Maryalys Urey.

The Library District budget is composed of three funds: General Fund, Other Uses Fund and Sage Fund.

- **General Fund:** This fund is where most of the activity happens. It includes the District's major income (namely, tax revenue) and expenses.
- **Other Uses (Grants & Contingencies) Fund:** This fund is used for special-purpose grants, such as those given to the District by foundations, as well as donations from our Friends and Foundation support groups, income from online book sales, and transfers from the General Fund put aside for strategic purposes. Expenditures from this fund are for the purposes outlined in the grant, special project needs, or the items the contributors choose to fund.
- **Sage Fund:** This fund is used for operation of the Sage Library System (Sage). BCLD assumed fiscal agent responsibilities for Sage from Eastern Oregon University (EOU) as of July 1 2014. Sage revenue primarily comes through membership fees and grants. Expenditures from this fund are for staff and various services, technical support contracts, materials, training, grant and special project needs, or any other purpose the Sage User Council chooses to fund. This fund operates from its own separate bank account, so funds are not comingled with BCLD. Sage checks are signed by the BCLD Board Chair and myself as Fiscal Agent officer. Interfund transfers are disallowed between the Sage Fund and other BCLD funds. Bills that include costs for both BCLD and Sage are paid by BCLD, then Sage compensates the District. Monthly financial reports are reviewed by the BCLD board. Those reports are also provided to Sage User Council at its bi-monthly meetings.

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

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

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

We have one Budget Committee meeting scheduled. If needed, a second meeting is scheduled for Wednesday, May 31, at 5.00pm.

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

- **Attachment I:** FY2017-18 Budget proposal goals & highlights
- **Attachment II:** FY2017-18 Budget proposal summary vs prior year
- **Attachment III:** Legal budget packet (LB20, LB31 PS, LB31 PS summary, LB31 M&S, LB30, LB10 Other Fund, LB10 Sage Fund)
- **Attachment IV:** 2017-18 Budget salary detail
- **Attachment V:** 2017-18 Wage & management salary scale
- **Attachment VI:** Management salary data from an analysis of similarly-sized Oregon public libraries
- **Attachment VII:** Most recent financial statement, through May 17 2017
- **Attachment VIII:** Working budget FY16-17 closeout projection and proposed FY17-18 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 or 541-523-6419.

LB20 General Fund – Resources

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

- **2 – Net working capital (AKA Cash on hand / Cash carryover):** 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 fourth quarter projections of \$85,777 in revenue income, expenditures at \$284,178 (2.7% increase from Q3. Generally, however, spending decreases slightly by 5% in Q4.). The actual ending fund balance cash carryover may be higher by \$5,000-15,000 but plans are to expend funds as budgeted.

GENERAL FUND - EXPENSES

	Q1 Jul-Sep	Q2 Oct-Dec	Q3 Jan-Mar	Q4 Apr-Jun	TOTAL	
FY16-17	272,268	233,141	276,544	284,178	1,096,131	PROJECTED AMT
	15.0%	-2.7%	-0.6%	13.2%		
FY15-16	231,436	239,439	278,077	246,555	995,499	Q4 is generally projected high (LY \$262,791)
	8.6%	4.5%	8.6%	2.5%		
FY14-15	211,623	228,738	254,264	240,455	935,080	
	-10.9%	-9.8%	4.9%	5.1%		
FY13-14	234,720	251,066	241,770	228,211	955,767	
	11.2%	3.2%	-3.0%	-1.8%		
FY12-13	208,420	243,077	249,038	232,402	932,937	
% chg from prev. year		14.26%	2.39%	-7.16%		

- **3 - Previously levied taxes:** These amounts are based on the rate of this year's receipt of back taxes from previous years. FY16-17 saw an unexpected increase due to sale of a large commercial property in Baker.
- **4 – Interest:** This amount is earned from the District’s investment pool managed by Baker County. Though the District’s fund balance has increased from savings in recent years, earnings have been depressed from low interest rates. Actual figures are not known until after the start of the next fiscal year.
- **5 – Transferred IN:** This amount is primarily from online book sales collected in Other Funds transferred over to supplement Collection Development. Online sales have been strong. I have budgeted a total \$4,000 from book sales. With no election measures scheduled, there will be no need to transfer \$1,500 from the election reserve.

ONLINE SALES - USED BOOKS

FY12-13	FY13-14	FY14-15	FY15-16	FY16-17
4,806	4,931	3,279	3,922	5,276

to date

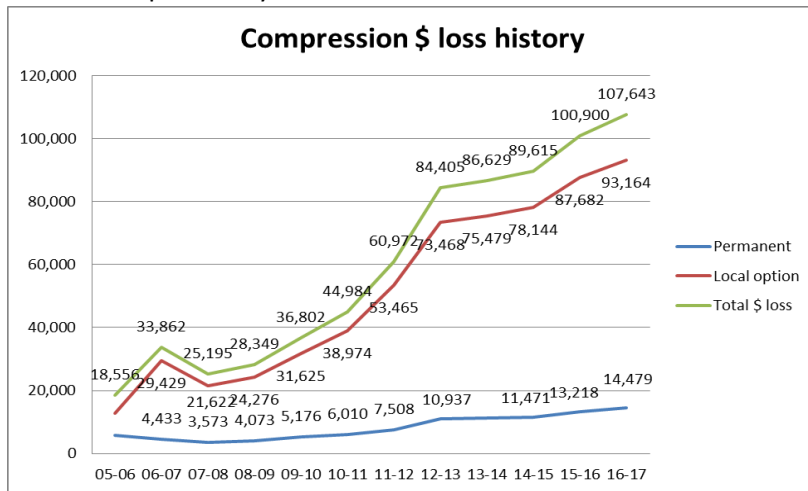
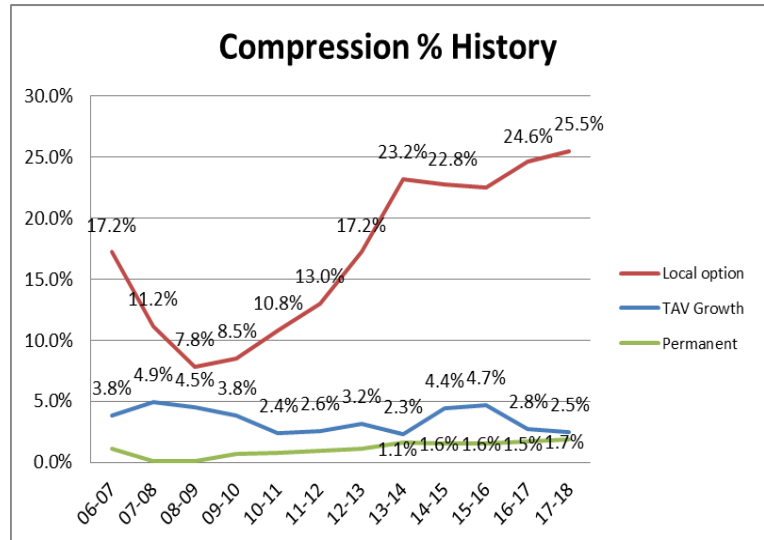
- **7- Fines and fees:** These are generated from fines, lost item charges, faxes, copies and printouts, out- of-area library card fees, and miscellaneous other items. Late fees on children’s

accounts were lowered in 2013 and color copy charges were cut to \$0.50 from \$1.00/page but this line continues to come in a similar rate. In FY17-18, the District plans to begin use of a Collections Agency which is primarily intended to recover materials or reimbursement so may increase receipt of fines/fees.

- **8 – State government funds:** This amount is from Oregon funding of early literacy and Summer Reading through the Ready to Read grant program from the Oregon State Library. The grant program scope has been expanded so libraries may use state funds on early literacy, summer reading, and school age (afterschool) projects for youth birth—12th grade. Funding is based on youth populations & is expected to remain stable.
- **9 – Other tax revenues:** This amount is from various County sources such as foreclosure and timber sales. It is budgeted with a small increase due to possible additional revenue from the solar eclipse event tourism.
- **10 – Federal funds:** This amount is from reimbursements for telecommunications expenses under the E-Rate program. For FY16-17 the line was increased to accommodate a capital project of upgrading the Internet network infrastructure at the main library branch. E-rate revenue will be back down to regular rate of reimbursement but is increased over previous years due to a change in the Internet bandwidth subscription for Huntington.
- **11 – Special Contracts (Tech Support):** In previous years, these monies are prorated salary, benefits and actual mileage costs for contracted visits to client libraries by the District's IT Manager for tech support. Those support visits are discontinued and not expected to resume.
- **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.
- **13 – Donations & miscellaneous:** Contributions directed specifically for general fund items. The figure is conservatively projected at lower than recent year figures.
- **14 – Capital financing:** The history of this category lists the 2013-14 financing with Baker City for the District's portion of the Resort St Improvement Project. The District has budgeted to expend \$2,000 per year until the loan is paid off. No new financing is anticipated.
- **15 – Fiscal agency fee:** The administrative fee for fiscal agency services to the Sage Library System is based on 2% of the previous year Sage budget total. This amount covers the 5 extra hours per week needed for the Admin Services Manager to handle the bulk of the new duties plus an average of 1 hour per week of oversight from the Director. The balance of the assessed fee less accounting costs is paid back to BCLD, which is expected to be \$2,560.
- **18 - Taxes estimated to be received:** Figure based on an estimated 2.5% growth of 2016-17 assessed value of countywide property at \$1,431,477,000, multiplied by the District millage permanent rate of 0.5334 and local option levy rate of 0.249.

The growth rate dropped precipitously in FY16-17 from 4.7% to 2.8%. On the LB-20 form, the cell at right of line 18 reflects the dollar comparison to the receivable total projected for FY16-17. A 1% change in the growth rate will result in about a \$10,000 increase or decrease.

Uncollectible losses are assumed at 6%, which is consistent with recent year rates. With 94% collection, revenue growth from the permanent rate will generate about \$15-20,000 more than the previous year.



Loss from Measure 5 compression continues to increase and is projected to stagnate revenues received from the local option levy. The local option revenue projection assumes a compression rate increase from 24.6% to 25.5% for a loss of \$93,164. The permanent rate collection also assumes compression growth from 1.73% to 1.85% for a loss of \$14,479.

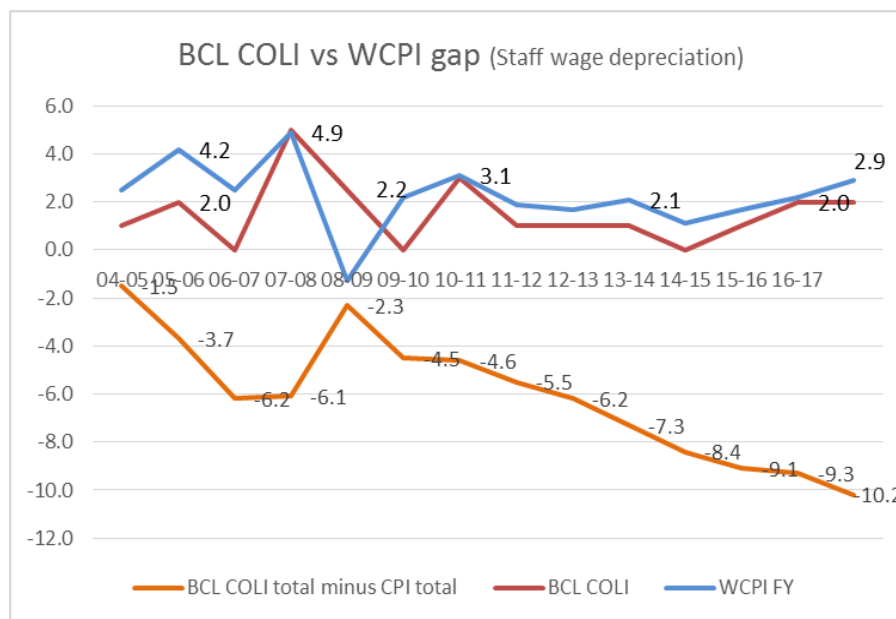
Aggregate tax collections for the year are projected to amount to **\$977,924**, which is \$10,924 higher than the current year budget.

LB 31 General Fund - Expenditures

Personnel Services

The figures presented here are based on a proposed 2% Cost of Living Increase (COLI) to all employees. For previous years, staff COLI have been 2%, 1% and 0% respectively. As is the trend nationwide, rising benefit costs – health insurance and retirement – have constrained the District's ability to keep wage increases at pace with inflation, resulting in falling real wage rates for our employees.

The most recent [Western Region Consumer Price Index](#) chart shows the CPI has increased 2.9 % over the last 12 months. For 2016, the WCPI annual total increased 2.5%.



As of July 1 2017, the Oregon minimum wage for non-urban counties will increase \$0.50 to \$10.00. No district salaries are currently below that rate, however, to continue to offer entry-level compensation at an above-minimum rate, Library Page positions will be increased by one step level.

Other significant salary changes include

- Elimination of a half-time management position due to staff retirement.
- Addition of a half-time Library Assistant position to perform clerical duties formerly done by retiring manager (or hours may be distributed to current staff)
- Reduction of hours for the IT Manager from FT 40 hours to 32 hours/week
- Addition of a paid IT Intern for succession planning purposes
- Reclass of two positions (Facilities Specialist, Haines branch staff) due to high-level experience of new hires
- Addition of a third Library Page position at 8 hours/wk to assist with donation processing
- scheduled (STEP) increases for 8 staff
- increased hours for the Facilities Specialist position, from 16 to 19/week

In aggregate, various changes result in a negligible total salary increase over the original FY16-17 budget of 0.1%.

While a final 7.7% raise is scheduled for the Director salary in FY17-18, due to budget constraints I am proposing that the salary remain at the current rate except for the 2% COLI. To date, the Board has awarded 3 of the 4 planned salary increases for the Director position. The last increase was applied in FY13-14. Comparative analysis indicates the salary is currently in an acceptable range with peer libraries.

Total FTE is at 14.3, a slight increase from last year's starting figure of 14.1 FTE. The ratio of Personal Services to the operating budget is within the target margin of 65-70% at **69.2%**, down slightly from

last year's original budget of 69.3%.

In the Benefits category, the District will drop one benefits position due to attrition, reducing the number of employees covered with medical insurance to nine. Health insurance rates from Special Districts Insurance Services (SDIS) have increased moderately at 4%. Overall, Group Insurance is -7.7% less than the original FY16-17 budget.

It has been well reported that the Oregon Public Employees Retirement System (PERS) is enormously challenged by \$22 billion shortfall, currently resulting in a significant increase to all Oregon public agencies.

The effect on Baker County Library District employer contributions to PERS is an increase of 27% as compared to the original 2016-17 budget, which amounts to \$21,455.

In sum, compared to the original FY16-17 budget, the Personnel Services department is increased 1.3% (+\$9,696). Personnel Services will make up 69.2% of the Total Operating Budget which is within the best practices target ratio of 65-70%. Note, that when looking at historical comparison, the figures for FY14-15 are anomalous due to delayed hiring of the two significant staff that year.

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

Materials & Services

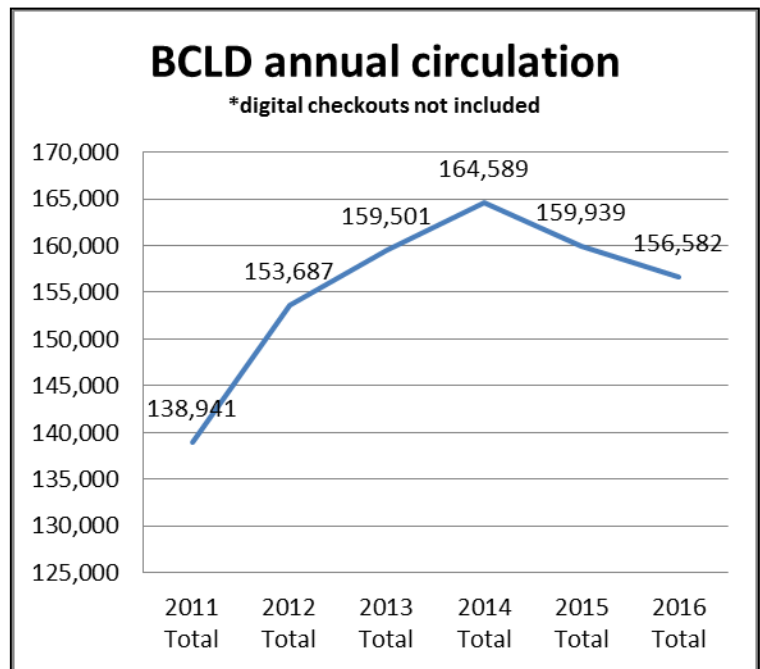
- **1 – Collection Development:** This line item is how we purchase materials for the collection including books, DVDs, audiobooks, electronic resources (eBooks, eAudiobooks and database subscriptions), costs for mending and bindery and more. As one of the few discretionary funds, Collection Development is a strong indicator of the budget strength and at times may be drawn down to accomplish other goals.

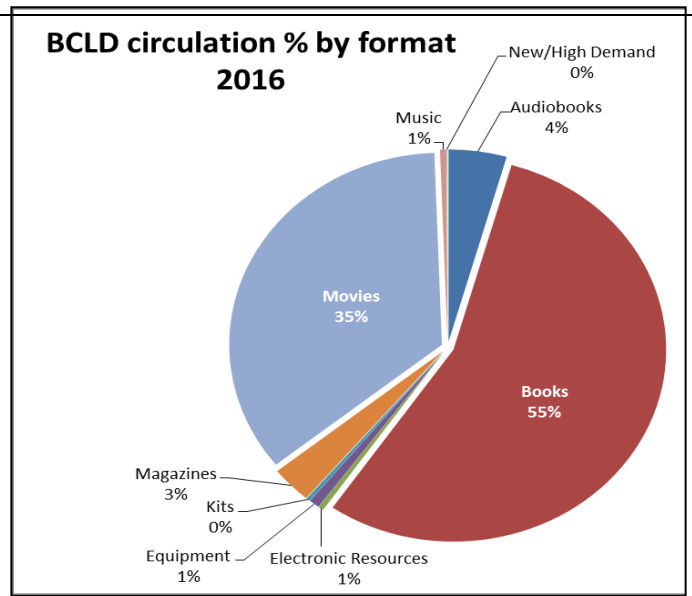
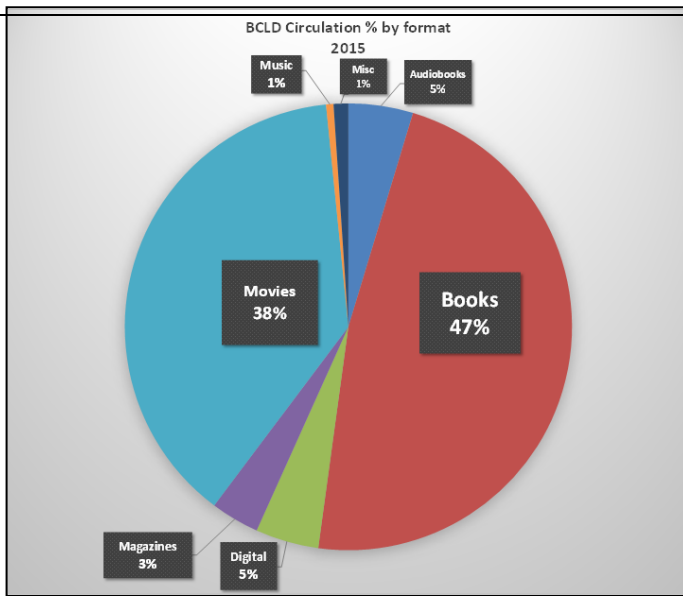
	FY12-13 actual	FY13-14 actual	FY14-15 actual	FY15-16 actual	FY16-17 Original Budget	FY16-17 Revised Budget	FY17-18 Proposed
Personnel	640,807	658,275	624,326	686,253	725,292	709,450	734,988
M&S	283,402	285,878	298,254	301,860	323,195	326,060	328,473
Total	924,209	944,153	922,580	988,113	1,048,487	1,035,510	1,063,461
Books	95,987	100,468	100,810	95,908	94,000	97,000	90,000
% OPS	10.4%	10.6%	10.9%	9.7%	9.0%	9.4%	8.5%

With facilities maintenance and repair projects targeted as a high priority in the coming year, I am proposing a slight reduction in the collections development allocation at -\$4,000 less than the FY16-17 original budget. The line is typically infused later in the year as unanticipated funds become available or with surpluses moved from other lines.

When compared to the revised budget the allocation is a decrease of -7% (-\$7,000). The Operations Budget ratio of 8.5% is below the best practices target of 10-15%. That ratio of the revised current year budget will finish at 9.4%. An additional \$16,000 would be needed for the FY17-18 budget ratio to reach 10%.

- **2 - Library Consortium:** Includes \$12,000 for annual Sage Library System membership plus \$1,400 for OCLC subscriptions to the WebDewey cataloging resource and ILL services. The Sage membership fee is a 3% increase over the previous year. BCLD’s Sage fee will be offset by approximately \$2,600 to compensate for fiscal agency duties. This amounts to a discount on Sage membership of approximately 22%.





- **3 - Facilities maintenance:** Includes building services contracts for snow removal, HVAC, boiler, sprinkler, fire and security systems, rugs and mats, as well as building and landscaping supplies and contracted repairs as necessary. The HVAC maintenance contract is up for renewal this year. With a new highly skilled Facilities Specialist hired, I am prioritizing building & grounds maintenance repair projects by keeping this line at the same level as last year with an additional \$500 added for snow removal.

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

- ~~repair of walkway at northwest corner of Baker branch (\$3,500),~~ **COMPLETED**
- construction of outbuilding for equipment storage (\$2,000), **IN PROGRESS**
- repair of damage to soffit and roof at Baker branch (\$5,000)
- reseal/paint wood siding and roof gutters at Baker (\$4,000)
- conversion of lighting fixtures to LED at Halfway branch (\$4,000)
- parking lot resealing at Baker (\$8,000)
- repair of cement ramp and walkway at Huntington (\$5,000)
- pruning of large trees at the Baker branch (\$5,000), **PARTIALLY COMPLETED**
- replacement of emergency exit signage at Baker (\$4,500)
- replacement of reading room lounge chairs and addition of tables (\$10,000-\$15,000)
- replacement of wheeled office chairs for computer labs & staff (\$3,500)
- upgrade of video security system at Baker branch (\$5,000)
- **4 - Janitorial Contract:** This contract was put out for bid in late March 2017. The rate increased from \$860 to \$1,495/month due to an expanded scope of work, which finally compensates for the loss of weekly PRCF work crew visits several years ago.
- **5 - Janitorial Supplies:** Includes cleaning products and disposable restroom supplies. Budgeted at the same level as last year, which assumed additional supplies used for additional work hours.
- **6 - Equipment Maintenance Services:** Includes Xerox copier services contract and piano tuning.
- **7 - Computer Maintenance:** Includes funds for replacement and repair of outdated or

defective computers, printers and other tech equipment, license fees, and branch travel for the IT manager. The allocation is based on expense history. It assumes continuing upgrade of old computers and catalog stations, plus continued development of technology projects such as a makerspace/digital production lab, a Virtual Reality expedition system, and a robotics building program.

- **8 – Bookmobile operations:** Includes fuel, repairs and replacement needs such as tires. Amount based on history.
- **9 - Insurance:** Amount based on previous invoices from SDAO for liability and flood insurance. In FY15-16, the District also added bonding insurance for financial officers. The District is periodically awarded a longevity discount, which was applied this past year. The \$1,600 budget reduction proposed is due to a board decision to decline adding earthquake coverage, for which funds had previously been reserved.
- **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. In recent years, the District has increased emphasis and support for staff development by sending multiple staff to the annual OLA and/or SDAO conferences.
- **11 - Elections expense:** This is a periodic expense for board member election or local option levy measure. The District will have no board members up for election in 2018.
- **12 - Audit:** Includes the previous amount paid for annual auditing plus up to 5% increase.
- **13 - Bookkeeping:** Includes accounting software costs, annual payroll subscription, and related supplies (check orders, deposit slips, and year-end forms).
- **14 – Dues and subscriptions:** Includes memberships in local organizations and professional societies. Includes membership dues for the Government Ethics Commission, Chamber of Commerce, Libraries of Eastern Oregon, Costco, Oregon Public Broadcasting, and the director's dues for the Oregon Library Association, American Library Association, Public Library Association, and Rotary Club.
- **15 – Debt service:** An outstanding debt of \$24,500 plus low rate accruing interest was assessed to BCLD in FY14-15 from the City of Baker City for the Resort Street Project. The District plans to pay at least \$2,000 each year until paid off (estimated to be in year 2027), but is allotted up to 20 years. The line may also include bank loan origination fees and interest for Tax Anticipation Note loan if necessary for operating funds prior to receipt of tax funds beginning in mid-November.
- **16 - Publication:** Includes publishing legal notices, job openings, and advertising library in local media.
- **17 – Financial management fees:** This amount is from checking account, credit card payments (PayPal), payroll direct deposit, and other bank fees.
- **18 – Legal Services:** Includes Secretary of State audit filing fee. May also be used for legal counsel expenses, if needed.
- **19 – Public Programs:** This line item includes the costs for hiring performers and buying supplies for programs. Includes amounts for Oregon Humanities, Libraries of Eastern Oregon programs, and other program costs. Proposed amount is increased by \$500 to provide for \$2,400 amount pledged for 2018 cooperative programming with Crossroads Carnegie Arts Center, if grant is awarded.
- **20 – Branch Mileage:** Funds monthly visits of branch staff travel to the main library primarily for courier of materials. Increased slightly based on history.

- **21 – Library Services Supplies:** office supplies and processing materials for the technical department. Includes printer toner, copy paper, envelopes, pens, book and AV cases and covers, barcodes, library cards, forms, etc.
- **22 – Youth Programs:** Includes Ready to Read grant expenses, covering supplies for Summer Reading Program, regular story times, special events and early literacy programs, and teen events. This category was increased significantly in FY16-17 to cover restructuring of the Summer Reading Programs, expansion early literacy program coordination with the branches, and new youth programs such as Maker Club and Young Adult activities. That level of funding is proposed to be slightly increased.
- **23 - Postage/Freight:** Primarily used for sending bills, checks, certified mail, return shipments.
- **24 - Utilities:** Based on history of utility rate costs for all six branches. Includes electricity, garbage, natural gas, and water. Anticipated electricity cost savings from the LED lighting project were offset this past year due to increased heating costs during the extreme winter.
- **25 - Telecommunications:** Includes Internet for all branches and telephone services for all branches and bookmobile plus mobile phones provided to Director and IT Manager. Mobile phone cost increase is due to possible expansion of contract to bundle units for Sage staff. Huntington Internet cost is increased for new T1 service with additional bandwidth capacity. That cost is offset by 80% subsidy from federal E-rate program.
- **26 – Special contracts – grants, IT support:** IT support contracts not renewed with Oregon Trail Library District and La Grande Public Library. Both agencies have secured local services to meet their needs.
- **27 - Miscellaneous:** This line is intended to be unused. Nothing budgeted.

LB 30 General Fund – Requirements Summary

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

Transfers & Contingency

- **21 – Total Capital Outlay:** In the FY16-17 budget this line included capital outlays for LED lighting and Internet network infrastructure upgrade projects. With a possible LED project planned for the Halfway branch, one thousand dollars is allocated toward that task which is estimated to be one quarter to one-third of the District's cost.
- **22 – Transfer – technology & election:** consists of \$1,000 set aside for scheduled server replacement or other IT project need. On years there is no election, the line also includes \$1,500 set aside for future elections.
- **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:** this allocation is essential to fund district operation from July 1 until receipt of tax disbursements in early November. The District endeavors to build this contingency by at least \$10,000/year. As of the FY15-16 audit it was at approximately \$217,000. With two \$10,000 increases in FY16-17 and FY17-18, it should be a minimum of \$237,000 to remain on target. Approximately \$350,000 is required to operate until November taxes are received. The District borrows the balance of funds required from its own Other Uses Fund.

LB 10 Other Uses Fund

Resources

- **1 - Cash on hand:** consists of carryover amounts from grants, donations, reserve and

contingency transfers.

- **4 – Interest:** Small amount of interest generated by this account has been stable.
- **5 – Transferred IN:** Includes 10,000 for severance liability, and \$2,500 for technology and election reserves.
- **6 - Grants & Loans:** Most grants and limited use gifts are managed through this category. The \$20,000 budgeted is for approximate planned grant requests.
- **7 - Donations:** Consists of miscellaneous donations from individuals, often for memorial purposes.
- **8 –Book sales online:** Based on history of recent years. Volunteers have been posting many items online with great success. These sales have reached a level of at least matching the amount raised by the Friends’ bi-annual book sales.

Requirements

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

LB 10 Sage Fund

This fund is used exclusively for operation of the Sage Library System. BCLD assumed fiscal agent responsibilities from Eastern Oregon University (EOU) as of July 1 2014. The Sage User Council approved the basics of this budget at its regular meeting on March 21, 2017. This budget has slight changes to what the Council approved to accommodate the cash carryover and payroll costs more accurately, and better account for “Member Credit” funds previously approved as a Transfer Out.

Resources

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

- **2 -- Membership dues:** Sage has needed to increase its dues by 3% this year to accommodate

staff Cost of Living Increase, PERS, courier, other minor increases, and maintain a sufficient operations reserve fund.

- **4 -- Restricted grants:** An annual LSTA grant from the Oregon State Library supports half of Sage's courier services at approximately \$50,000.
- **5 – Miscellaneous revenue:** primarily reimbursement payments from select members for use of Sage cataloging resource.

Requirements

Expenditures from this fund are for staff and various services, technical support contracts, materials, training, grant and special project needs, or any other purpose the Sage User Council chooses to fund. This fund operates from a bank account that is separate from the BCLD general fund. Sage checks are authorized by the Sage administrator and signed by District Library Director and Board President. No interfund transfers between the Sage Fund and other BCLD funds are allowed. Bills that include costs for both BCLD and Sage are paid by BCLD, then Sage compensates the District. Financial reports are reviewed monthly by the BCLD board and bi-monthly by the Sage User Council.

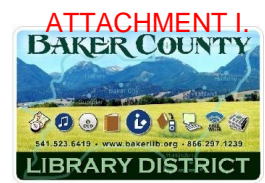
- **14-17 -- Personnel / Salaries:** One Systems Administrator is listed here. The other has been a contract employee managed by Hood River County Library District and listed in Materials & Services under System Support. That individual did resign in February and Sage is in the process of recruiting a replacement. There is a possibility that position may move from contracted up to Personnel but such a change could be adopted at a future regular board meeting.

As described in the General Fund Resources notes, the District assesses a fee for fiscal agency services based on 2% of the previous year Sage budget total. This amount covers primarily for the Admin Services Manager labor and oversight from the Director. The balance of the assessed fee less accounting costs is paid back to BCLD, which is projected at \$2,560.

- **19-26 -- Personnel / Benefits:** These amounts are based on the same rates as regular BCLD staff. The Health Insurance line includes the District's premium only; the \$1,500 liability for deductible reimbursement is in contingency.
- **30-47 – Materials & Services:** These categories are identified and budgeted by the Sage Budget Committee.

***Note: line 47** for "Member credits" is a restricted fund balance of overpayments received several years ago from the Southern Oregon Library Network. The amount may be returned to SOLN, refunded in the form of credit for membership payments, or reserved for work dedicated to SOLN only.

- **48 -- Capital outlay:** This fund is reserved for server upgrades and expansions.
- **50 – Contingency:** This fund is reserved for emergency need.
- **51 – Transfer OUT:** None. Transfer to other BCLD funds is prohibited.



**FY2017-2018 GENERAL FUND
BUDGET OVERVIEW – HIGHLIGHTS & GOALS**

REVENUE

- Tax resources projected at 2.5% growth +\$10,924
- Reduced total resources due to grants in prev. year** **-\$46,387**

PERSONNEL SERVICES

- General COLI 2% (LY = 2%. 2016 WCPI 2.5%; 2015, 1.8%; 2014, 1.3%.) +\$12,601
- Retirement of managerial staff, position eliminated (19 hrs) -\$18,996
- Managerial hours redistributed to 1 Lib Asst, 1 Lib Page position (24 hrs) +\$15,167
- IT staff voluntary hours reduction (40 to 32/wk) -\$9,721
- New hire of IT Intern for succession planning +\$11,042
- Benefit position eliminated (health insurance premium decrease) -\$7,538
- Staff training budget increase +\$1,000
- ~~• Diana Pearson: Reduce comp accrual by budgeting 35 hours (increase from 33) +\$2,803~~
- ~~• Perry Stokes: final MGMT 5 step (\$39.03 > \$35.52) +\$7,100~~
- Total change from prev. year** **+\$9,696**

MATERIALS & SERVICES

- Book budget: 8.5% OPS budget to start (\$90,000) -\$4,000
- Sage Library System (catalog software) member fee increased 3% +\$350
- Facilities remaining high to address deferred maintenance +\$500
 - History: FY12-13, **\$16,700**; 13-14, **\$20,374**; 15-16, **\$25,000**; 16-17, **\$33,000**
 - HVAC maintenance contract up for bid
- Janitorial Contract: new 2017 contract with increased scope of work +\$6,450
- Insurance , corrected to normal after quake coverage expansion declined -\$2,950
- Public programs: increased events planned + collaboration with Crossroads +\$500
- Youth programs: additional programs planned, new Halfway partnership +\$600
- Telecommunications: new Huntington T1 Internet service +\$3,310
- Debt Service: \$2,000 for Resort St Project +\$2,000
- Capital Outlay: token \$1,000 for possible branch LED lighting project -\$70,000
- Total change from prev. year** **+\$5,378**

TRANSFERS & CONTINGENCY

- Transfer: \$1,000 out for Tech reserve + \$1,500 out for Election reserve +\$1,500
- Operating contingency: minimum \$235,000 (\$225,000+\$10,000) +\$41,686

Total budget change from prev. year **-\$11,740**

Other goals

- Remodel Teen Room, StoryTime Room, & upgrade furniture in Reading Room
- Contract with Collection Agency
- Marketing (Logo development; Boosted social media)

2017-2018 proposed

<i>FUND</i>	<i>Personnel Services</i>	<i>Materials & Services</i>	<i>Capital Outlay</i>	<i>Debt Service</i>	<i>Interfund Transfers</i>	<i>Contingency</i>	<i>Special Payments</i>	<i>(UEFB) Reserve</i>	<i>Total</i>
General Fund	\$734,988	\$326,573	\$1,000	\$2,000	\$12,500	\$241,832	\$0	\$0	\$1,318,893
Other Uses Fund	\$0	\$183,500	\$5,000	\$0	\$4,000	\$0	\$0	\$0	\$192,500
Sage Library System Fund	\$89,630	\$181,988	\$21,000	\$0	\$0	\$11,000	\$0	\$120,317	\$423,935
TOTALS	\$824,618	\$692,061	\$27,000	\$2,000	\$16,500	\$252,832	\$0	\$120,317	\$1,935,328

VS LAST REVISED

VS ORIGINAL

-46,387	-3.40%	-\$11,740	-0.88%
-\$9,700	-4.80%	\$12,250	6.80%
\$55,925	15.20%	\$55,925	15.20%
-\$162	-0.01%	\$56,435	3.00%

2016-2017 revision 1

<i>FUND</i>	<i>Personnel Services</i>	<i>Materials & Services</i>	<i>Capital Outlay</i>	<i>Debt Service</i>	<i>Interfund Transfers</i>	<i>Contingency</i>	<i>Special Payments</i>	<i>(UEFB) Reserve</i>	<i>Total</i>
General Fund	\$709,450	\$324,060	\$71,000	\$2,000	\$11,000	\$247,770	\$0	\$0	\$1,365,280
Other Uses Fund	\$0	\$187,500	\$5,000	\$0	\$9,700	\$0	\$0	\$0	\$202,200
Sage Fund	\$85,631	\$163,223	\$21,000	\$0	\$0	\$11,000	\$0	\$87,156	\$368,010
TOTALS	\$795,081	\$674,783	\$97,000	\$2,000	\$20,700	\$258,770	\$0	\$87,156	\$1,935,490

\$34,647	2.60%	\$21,950	12.2%
\$0	0.0%	\$0	
\$56,597	3.0%		

2016-2017 original

<i>FUND</i>	<i>Personnel Services</i>	<i>Materials & Services</i>	<i>Capital Outlay</i>	<i>Debt Service</i>	<i>Interfund Transfers</i>	<i>Contingency</i>	<i>Special Payments</i>	<i>(UEFB) Reserve</i>	<i>Total</i>
General Fund	\$725,292	\$321,195	\$71,000	\$2,000	\$11,000	\$200,146	\$0	\$0	\$1,330,633
Other Uses Fund	\$0	\$165,550	\$5,000	\$0	\$9,700	\$0	\$0	\$0	\$180,250
Sage Fund	\$85,631	\$163,223	\$21,000	\$0	\$0	\$11,000	\$0	\$87,156	\$368,010
TOTALS	\$810,923	\$649,968	\$97,000	\$2,000	\$20,700	\$211,146	\$0	\$87,156	\$1,878,893

**FORM
LB-20**

**RESOURCES
GENERAL FUND**

BAKER COUNTY LIBRARY DISTRICT

Historical Data									Budget for Next Year <u>2017-18</u>						
Actual				Original Budget This Year <u>16/17</u>	Revised Budget This Year <u>16/17</u>	RESOURCE DESCRIPTION	Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs revised	% Change	Approved By Budget Committee	Adopted By Governing Body		
Fourth Preceding Year <u>12/13</u>	Third Preceding Year <u>13/14</u>	Second Preceding Year <u>14/15</u>	First Preceding Year <u>15/16</u>												
1						1	Available cash on hand* (cash basis) or								
2	162,647	163,287	158,124	191,061	235,000	255,000	2	Net working capital (accrual basis)	247,770	12,770	5.4%	(7,230)	-2.8%		
3	37,689	37,594	30,897	28,954	35,000	44,000	3	Previously levied taxes estimated to be received	40,000	5,000	14.3%	(4,000)	-9.1%		
4	9,442	9,695	9,051	7,450	10,000	10,000	4	Interest	9,500	(500)	-5.0%	(500)	-5.0%		
5	0	15,027	4,000	11,500	9,700	9,700	5	Transferred IN, from other funds	4,000	(5,700)	-58.8%	(5,700)	-58.8%		
6							6	OTHER RESOURCES							
7	17,238	17,888	15,974	16,551	17,500	17,500	7	Fines & Fees	17,500	0	0.0%	0	0.0%		
8	5,838	6,564	7,045	6,773	7,000	7,000	8	State revenue (R2R Grant)	6,800	(200)	-2.9%	(200)	-2.9%		
9	1,630	3,046	1,906	3,929	2,500	4,000	9	Other Tax Revenues	5,000	2,500	100.0%	1,000	25.0%		
10	6,185	4,469	5,782	4,346	22,000	22,000	10	Federal revenue (E-rate)	7,300	(14,700)	-66.8%	(14,700)	-66.8%		
11	1,768	1,510	5,088	0	10	10	11	Special Contracts (Tech support)	0	(10)	-100.0%	(10)	-100.0%		
12	5,361	0	0	0	10	10	12	Job Training Programs	0	(10)	-100.0%	(10)	-100.0%		
13	150	828	951	2,040	26,500	26,500	13	Donations, Grants, & Misc	500	(26,000)	-98.1%	(26,000)	-98.1%		
14		24,500	0		0		14	Capital financing		0		0			
15				300	2,560	2,560	15	Fiscal agency fee (Sage)	2,600	40	1.6%	40	1.6%		
16							16								
17	247,948	284,408	238,818	272,904	367,780	398,280	17	Total resources, except taxes to be levied	340,970	(26,810)	-7.3%	(57,310)	-14.4%		
18					962,853	967,000	18	Taxes estimated to be received	977,924	15,071	1.6%	10,924	1.1%		
19	850,548	854,869	887,323	943,059			19	Taxes collected in year levied							
20	1,098,496	1,139,277	1,126,142	1,215,963	1,330,633	1,365,280	20	TOTAL RESOURCES	1,318,893	(11,740)	-0.9%	(46,387)	-3.4%	0	0

taxes chg	4,321	36,775	88,190		
	0.51%	4.32%	10.32%		
\$ INCREASE TOTAL	40,781	27,646	76,686	114,670	2.54%
% INCREASE	3.71%	2.52%	6.73%	9.43%	2.60%

10,924	-1,318,893
1.13%	-100.00%

DETAILED REQUIREMENTS

FORM
LB-31

General Fund - Personnel Services

Baker County Library District

Line	Historical Data				Original Budget This Year 16/17	Revised Budget This Year 16/17	REQUIREMENTS DESCRIPTION	Number of Employ-ees	Range*	Budget for Next Year 2017-2018						Approved by Budget Committee	Adopted by Governing Body	Line
	Actual									Proposed by Budget Officer	\$ Change vs. original	% Change	\$ Change vs. revised	% Change				
	Fourth Preceding Year 12/13	Third Preceding Year 13/14	Second Preceding Year 14/15	First Preceding Year 15/16														
1	71,014	71,098	71,718	72,436	73,874	73,874	1 Library Director	1.0	MGT4	75,362	1,488	2.0%	1,488	2.0%			1	
2	18,248	18,262	18,585	18,699	18,996	18,996	2 Library Asst (formerly Admin Asst)	0.4	5/3	10,625	-8,371	-44.1%	-8,371	-44.1%			2	
3	20,099	20,953	23,214	27,539	27,833	28,500	3 Finance + HR Administrator	0.6	14/5	28,376	544	2.0%	-124	-0.4%			3	
4	36,962	38,867	41,159	41,570	42,411	42,411	4 Admin Assistant - Managing Librarian I / Office Mgr	1.0	13/5	43,259	849	2.0%	848	2.0%			4	
5	1,380	5,539	6,088	3,907	9,028	7,500	5 Library Asst I - Public Services	0.2	3/5	5,007	-4,021	-44.5%	-2,493	-33.2%			5	
6	30,409	30,454	30,722	34,200	36,619	36,619	6 Library Tech II - Coll Mgmt / Serials Specialist	1.0	10/5	37,361	743	2.0%	742	2.0%			6	
7	23,628	24,239	24,099	22,930	30,127	30,127	7 Library Tech I - Public Services / Children & Teen Specialist	1.0	7/5	32,270	2,143	7.1%	2,143	7.1%			7	
8	28,699	25,085	8,522	35,910	38,465	38,465	8 Librarian I - Cataloging / Tech Svcs	1.0	11/5	39,228	764	2.0%	763	2.0%			8	
9	8,584	2,680					9 Library Asst II - Col Mgmt / Processing & Eval. Specialist	0.0	5/5		0		0				9	
10	14,365	14,031	12,183	8,102	7,670	7,670	10 Library Asst I - Public Services	0.3	3/3	8,136	466	6.1%	466	6.1%			10	
11	16,146	15,514	15,171	14,412	16,506	9,600	11 Library Pages	0.7	5/5	15,897	-608	-3.7%	6,297	65.6%			11	
12	10,757	11,642	12,575	18,035	20,090	20,090	12 Library Asst I - Coll Mgmt / Processing	0.7	5/5	20,495	405	2.0%	405	2.0%			12	
13	17,376	17,720	18,833	21,053	24,399	24,399	13 Library Asst II - Col Mgmt / Processing & Eval. Specialist	0.9	5/5	24,886	487	2.0%	487	2.0%			13	
14	29,432	28,319	28,962	32,715	31,733	31,733	14 Librarian I - Public Services + Coll Mgmt Lead	0.8	11/5	32,363	630	2.0%	630	2.0%			14	
15	5,966	13,399	6,045	4,060	5,300	6,200	15 Library Asst I - Public Services / Outreach (Bookmobile)	0.5	5/5	13,590	8,290	156.4%	7,390	119.2%			15	
16	6,352		4,290	4,971	4,800	3,000	16 Library Asst I - Public Services / Outreach (Bookmobile)		5/4		-4,800	-100.0%	-3,000	-100.0%			16	
17	5,676	9,168	6,370	7,096	10,413	10,413	17 Facilities Maintenance	0.5	6/5	14,602	4,190	40.2%	4,189	40.2%			17	
18	4,814	0	0				18 Job Training Intern(s)		3/3		0		0				18	
19	46,516	46,823	47,653	48,123	49,094	49,094	19 IT Network and Systems Administrator	1.2	16/5	49,927	833	1.7%	833	1.7%			19	
20	658	0	0	0	0	0	20 Special contracts - grants & tech support		16/5		0		0				20	
21	6,834	8,458	9,875	8,654	11,869	9,500	21 Temp staff (subs, seasonal, interns, special projects)	0.3	X	8,522	-3,346	-28.2%	-978	-10.3%			21	
22	59,388	57,361	58,418	62,091	65,783	68,317	22 Library Asst I - Public Services / Outreach (Branch Leads)	2.3	5/4-5	64,645	-1,139	-1.7%	-3,672	-5.4%			22	
23		2,537	1,085	244	1,500	1,500	23 Staff training			2,500	1,000	66.7%	1,000	66.7%			23	
24	47,991	49,341	45,409	62,364	60,835	56,000	24 Retirement (PERS)			77,201	16,366	26.9%	21,201	37.9%			24	
25	34,956	35,761	33,617	36,202	40,278	37,300	25 Social Security (FICA)			40,320	42	0.1%	3,020	8.1%			25	
26	430	463	434	536	527	600	26 State Unemployment Tax (SUTA @ .001) + Payroll Exp			527	1	0.1%	-73	-12.2%			26	
27	91,199	97,478	94,705	92,606	93,932	93,932	27 Group Health Insurance			86,653	-7,279	-7.7%	-7,279	-7.7%			27	
28	1,998	2,655	3,872	542	2,422	2,700	28 Workers Comp Insurance			2,424	3	0.1%	-276	-10.2%			28	
29	929	882	723	768	780	900	29 Life Insurance			808	28	3.6%	-92	-10.2%			29	
30		9,296		6,488			30 Severance										30	
31					10	10	31 Payroll expenses			0							32	
32							32 Ending balance (prior years)										33	
33							33 UNAPPROPRIATED ENDING FUND BALANCE										33	
34	640,807	658,025	624,326	686,253	725,292	709,450	34 TOTAL REQUIREMENTS	14.3		734,988	9,696	1.3%	25,537	3.6%	0	0	34	

* include a schedule of pay ranges

10.2%

7.1% vs FY15-16

150-504-031 (Rev 02-14)

12.1

14.3

25,537

3.60%

% INCREASE

2.69%

-2.57%

9.92%

5.69%

14.70%

DETAILED REQUIREMENTS

**FORM
LB-31**

General Fund - Materials & Services

Baker County Library District

	Historical Data				Original Budget This Year 16/17	Revised Budget This Year 16/17	REQUIREMENTS DESCRIPTION	Budget for Next Year 2017-2018							
	Actual							Proposed by Budget Officer	\$ Change Vs. original	% Change	\$ Change Vs Revised	% Change	Approved by Budget Committee	Adopted by Governing Body	
	Fourth Preceding Year 12/13	Third Preceding Year 13/14	Second Preceding Year 14/15	First Preceding Year 15/16											
1	95,987	100,468	100,810	95,908	94,000	97,000	1 Collection Development (Books, audiovisual, digital, etc)	90,000	-4,000	-4%	-7,000	-7%			1
2	10,109	10,477	10,676	12,603	13,050	13,050	2 Library Catalog (Sage)	13,400	350	3%	350	3%			2
3	25,911	26,793	21,236	27,399	33,000	33,200	3 Facilities Maintenance	33,500	500	2%	300	1%			3
4	10,320	9,460	11,270	10,420	12,000	12,000	4 Janitorial Contract	18,450	6,450	54%	6,450	54%			4
5	1,953	2,013	2,660	2,121	3,250	3,250	5 Janitorial Supplies	3,250	0	0%	0	0%			5
6	3,262	2,668	2,851	3,078	2,600	2,600	6 Equipment Maintenance Services / Lease	2,600	0	0%	0	0%			6
7	16,219	16,935	22,352	25,974	23,000	23,000	7 Computer Maintenance	23,000	0	0%	0	0%			7
8	7,692	8,098	7,001	5,721	6,000	6,000	8 Bookmobile Operations	6,000	0	0%	0	0%			8
9	13,106	13,888	15,812	16,265	20,425	17,275	9 Insurance	17,475	-2,950	-14%	200	1%			9
10	2,791	2,997	6,361	2,422	4,500	5,550	10 Travel and Training	4,500	0	0%	-1,050	-19%			10
11	5,989	0	2,567	0	3,500	3,500	11 Election	3,500	0	0%	0	0%			11
12	7,280	7,475	7,650	7,905	8,200	8,200	12 Audit	8,573	373	5%	373	5%			12
13	1,568	835	813	855	900	1,200	13 Bookkeeping	1,000	100	11%	-200	-17%			13
14	958	1,579	2,420	2,856	2,750	2,750	14 Dues and subscriptions	2,900	150	5%	150	5%			14
15	952	0	2,000	2,000	2,000	2,000	15 Debt Service	2,000	0	0%	0	0%			15
16	1,104	1,215	1,549	1,487	1,600	1,600	16 Publication	1,600	0	0%	0	0%			16
17	804	928	1,042	1,159	1,210	1,410	17 Financial Mgt Fees	1,375	165	14%	-35	-2%			17
18	200	250	250	250	250	250	18 Legal Administration	250	0	0%	0	0%			18
19	393	808	2,958	1,183	2,500	2,500	19 Public Programs	3,000	500	20%	500	20%			19
20	2,544	3,221	2,955	2,964	3,500	3,600	20 Branch Mileage	3,600	100	3%	0	0%			20
21	12,557	14,153	11,647	17,440	15,500	15,500	21 Library Services Supplies	15,500	0	0%	0	0%			21
22	2,967	3,443	4,133	4,599	12,400	12,400	22 Youth Programs (Summer Reading, storytime, teen)	13,000	600	5%	600	5%			22
23	1,457	1,476	1,494	1,572	1,500	1,500	23 Postage/Freight	1,500	0	0%	0	0%			23
24	43,945	43,548	41,528	42,352	41,210	42,625	24 Utilities	41,140	-70	0%	-1,485	-3%			24
25	12,910	12,288	13,095	13,327	14,150	13,900	25 Telecommunications	17,460	3,310	23%	3,560	26%			25
26	424	862	1,125	0	200	200	26 Special contracts - grants, tech support travel	0	-200	-100%	-200	-100%			26
27							27 Miscellaneous								27
28							28								28
29							29								29
30							30								30
31							31 Ending balance (prior years)								31
32							32 UNAPPROPRIATED ENDING FUND BALANCE								32
33	283,402	285,878	298,254	301,860	323,195	326,060	33 TOTAL REQUIREMENTS	328,573	5,378	1.7%	2,513	1%	0	0	33

* include a schedule of pay ranges

150-504-031 (Rev 02-14)

% INCREASE 0.87% 5.24% 5.59% 7.07% 0.89%

General Fund - Materials Services

0.77%

BCLD, budget 2017-18

**FORM
LB-30**

**REQUIREMENTS SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
General Fund**

BAKER COUNTY LIBRARY DISTRICT

	Historical Data				Original Budget This Year 16/17	Revised Budget This Year 16/17	REQUIREMENTS DESCRIPTION	Budget For Next Year 17/18							
	Fourth Preceding Year 12/13	Third Preceding Year 13/14	Second Preceding Year 14/15	First Preceding Year 15/16				Proposed By Budget Officer	\$ Change vs. original	% Change	\$ Change vs. revised	% Change	Approved By Budget Committee	Adopted By Governing Body	
PERSONNEL SERVICES															
1	457,831	461,942	445,567	549,111	526,508	518,008	1 Salaries	527,054	546	0.1%	9,046	1.7%			1
2	177,504	187,037	178,759	137,142	198,774	191,432	2 Benefits	207,934	9,160	4.6%	16,502	8.6%			2
3	5,472	0	0	0	0	0	3 Special Contracts - Grants, Tech Support, Job Training	0	0		0				3
4	0	9,296	0	0			4 Severance		0		0				4
5		0	0	0	10	10	5 Payroll Expenses	0	(10)	-100.0%	(10)	-100.0%			5
6							6		0		0				6
7	640,807	658,275	624,326	686,253	725,292	709,450	7 TOTAL PERSONNEL SERVICES	734,988	9,696	1.3%	25,537	3.6%	0	0	7
	13.9	14.5	13.9	13.9	14.0	14	Total Full-Time Equivalent (FTE)	14.3	0		0				
MATERIALS AND SERVICES															
8	95,987	100,468	100,810	95,908	94,000	97,000	8 Collection Development (Books, audiovisual, digital, etc)	90,000	(4,000)	-4.3%	(7,000)	-7.2%			8
9	10,109	10,477	10,676	12,603	13,050	13,050	9 Library Consortium (Sage catalog & ILL)	13,400	350	2.7%	350	2.7%			9
10	57,665	57,869	60,369	68,992	73,850	74,050	10 Facilities & IT Maintenance	80,800	6,950	9.4%	6,750	9.1%			10
11	34,617	30,837	42,546	34,382	46,035	44,435	11 Corporate Costs (Ins., audit, admin fees, election, etc)	44,173	(1,862)	-4.0%	(262)	-0.6%			11
12	84,072	86,227	81,852	87,975	94,260	95,525	12 Library Operations (travel, bkmb, programs, supplies, utilities)	98,200	3,940	4.2%	2,675	2.8%			12
13	952	0	2,000	2,000	2,000	2,000	13 Debt Service	2,000	0	0.0%	0	0.0%			13
14	283,402	285,878	298,254	301,860	323,195	326,060	14 TOTAL MATERIALS AND SERVICES	328,573	5,378	1.7%	2,513	0.8%		0	14
CAPITAL OUTLAY															
15	0	24,500	0	0	71,000	71,000	15 Capital Outlay	1,000	(70,000)	-98.6%	(70,000)	-98.6%			15
16							16								16
17							17								17
18							18								18
19							19								19
20							20								20
21	0	24,500	0	0	71,000	71,000	21 TOTAL CAPITAL OUTLAY	1,000	(70,000)	-98.6%	(70,000)	-98.6%	0	0	21
TRANSFERRED TO OTHER FUNDS															
22	1,000	2,500	2,500	1,000	1,000	1,000	22 Transfer - Technology & Election	2,500	1,500	150.0%	1,500	150.0%			22
23	10,000	10,000	10,000	10,000	10,000	10,000	23 Transfer - Severance Liability & Capital Project Reserve	10,000	0	0.0%	0	0.0%			23
24							24								24
25	11,000	12,500	12,500	11,000	11,000	11,000	25 TOTAL TRANSFERS	12,500	1,500	13.6%	1,500	13.6%	0	0	25
26					200,146	247,770	26 OPERATING CONTINGENCY	241,832	41,686	20.8%	(5,937)	-2.4%			26
27	162,647	158,124	191,061	216,851			27 Ending balance (prior years)								27
28							28 UNAPPROPRIATED ENDING FUND BALANCE				0				28
29	1,097,856	1,139,277	1,126,141	1,253,635	1,330,633	1,365,280	29 TOTAL REQUIREMENTS	1,318,893	(11,740)	-0.9%	(46,387)	-3.4%	0	0	29

150-504-030 (Rev 02/13)	150-504-030 (R	150-504-030 (Rev 02/13)				
\$ INCREASE	41,421	28,285	114,358	76,998	111,645	
% INCREASE	3.77%	2.58%	10.04%	6.14%	8.91%	

924,209	944,153	922,580	988,113	1,035,510	
---------	---------	---------	---------	-----------	--

Total Operating	1,063,561	34,647	1,318,893
Resources less contingency	1,070,633	1306043	1306043
	7,072		

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

"Other Uses" Funds by Department

Baker County Library District

Historical Data				Original Budget This Year 16-17	Revised Budget This Year 16-17	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2017-2018						
Actual							Proposed By Budget Officer	\$ Change vs. original	\$ Change vs. original	Approved By Budget Committee	Adopted By Governing Body		
Fourth Preceding Year 12-13	Third Preceding Year 13-14	Second Preceding Year 14-15	First Preceding Year 15-16										
RESOURCES													
1	52,655	147,917	148,998	153,500	154,000	1 Cash on hand * (cash basis), or	153,000	(500)	(1,000)			1	
2						2 Working Capital* (accrual basis)							2
3						3 Previously levied taxes estimated to be received							3
4	292	687	688	750	1,200	4 Interest	1,000	750	(200)				4
5	11,000	12,500	12,500	11,000	11,000	5 Transferred IN, from other funds	12,500	1,500	1,500				5
6	15,000	0	8,000	27,835	10,000	6 Grants and Loans	20,000	10,000	(8,000)				6
7	64,841	604	1,220	1,977	1,000	7 Donations	1,000	0	0				7
8	4,806	4,931	3,279	3,935	4,000	8 Book Sales online	5,000	1,000	(2,000)				8
				6,562		9 Program reimbursements							
9	148,594	166,639	174,684	210,757	180,250	10 Total Resources, except taxes to be levied	192,500	12,250	(9,700)	0			9
10						11 Taxes estimated to be received							10
11						12 Taxes collected in year levied							11
12	148,594	166,639	174,684	210,757	180,250	13 TOTAL RESOURCES	192,500	12,250	(9,700)	0	0		12
REQUIREMENTS													
1						1 PERSONNEL SERVICES							1
2		0	0			2 N/A	0						2
3		0	0	0		3 TOTAL PERSONNEL SERVICES	0						3
4						4							4
5						5 MATERIALS AND SERVICES							5
6	598	2,576	9,060	38,065	104,200	6 Memorial & Grants Dept.	109,300	5,100	(16,850)				6
7			0	0	500	7 Election reserve	3,000	2,500	2,500				7
8	11	1	1	1	500	8 Literacy Dept.	850	350	350				8
9	13	11	3,005	9,375	1,500	9 Technology Dept. Reserve	2,500	1,000	1,000				9
10				0	5,000	10 Capital Projects Dept. Contingency	5,000	0	0				10
11	55	26	41	45	58,500	11 Severance Liability Dept. Contingency	67,500	9,000	9,000				11
12				0	350	12 Corporate Costs (Bank & sales fees)	350	0	0				12
13	677	2,614	12,107	47,486	170,550	13 TOTAL MATERIALS AND SERVICES	188,500	17,950	(4,000)	0			13
14						14							14
15						15							15
16	0	15,027	4,000	11,500	9,700	16 Operating Transfer OUT	4,000	(5,700)	(11,400)				16
17	147,917	148,998	158,577	151,771		17 Ending balance (prior years)							17
18						18 UNAPPROPRIATED ENDING FUND BALANCE							18
19	148,594	166,639	174,684	210,757	180,250	19 TOTAL REQUIREMENTS	192,500	12,250	(9,700)	0	0		19

*Includes ending balance from prior year

**FORM
LB-10**

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

	Historical Data		Current Year Budget 2016-2017	DESCRIPTION RESOURCES AND REQUIREMENTS	PROPOSED BUDGET Approved by Sage User Council March 2017	\$ CHG	Approved By Budget Committee	Adopted By Governing Body	
	Actual	Actual							
	Second Preceding Year <u>14-15</u>	First Preceding Year <u>15-16</u>							
				RESOURCES					
1	\$95,000	\$135,422	110,000	1 Cash on hand * (cash basis), or	\$160,350	\$50,350			1
2	\$193,160	\$197,097	205,000	2 Membership dues	\$211,000	\$6,000			2
3	\$0		10	3 Interest	\$10	\$0			3
4	\$118,811	\$95,404	50,000	4 Restricted grants	\$50,000	\$0			4
5	\$6,030	\$772	3,000	5 Miscellaneous revenue	\$2,575	-\$425			5
6	\$7,118			6 Proceeds from prior fiduciary account					6
7				7					7
8				8					8
9	\$420,119	\$428,695	\$368,010	9 Total Resources, except taxes to be levied	\$423,935	\$55,925			9
10				10 Taxes estimated to be received					10
11				11 Taxes collected in year levied					11
12	\$420,119	\$428,695	\$368,010	12 TOTAL RESOURCES	\$423,935	\$55,925	\$0	\$0	12
				REQUIREMENTS					
13				13 PERSONNEL SERVICES					13
14				14 Salaries					14
15	\$49,643	\$55,708	\$56,816	15 Systems administrator	\$58,000	\$1,184			15
16	\$5,165	\$5,310	\$5,600	16 Administrative services (BCLD)	\$5,750	\$150			16
17	\$54,808	\$61,018	\$62,416	17 Total salaries	\$63,750	\$1,334	\$0	\$0	17
18				18					18
19				19 Benefits					19
20	\$7,206	\$8,069	\$9,796	20 Retirement	\$13,100	\$3,304			20
21	\$4,096	\$4,240	\$5,180	21 Social Security	\$4,900	-\$280			21
22	\$30	\$47	\$76	22 Worker's compensation	\$80	\$4			22
23	\$9,810	\$7,215	\$7,900	23 Health insurance	\$7,550	-\$350			23
24	\$48	\$47	\$63	24 Unemployment insurance	\$65	\$2			24
25	\$72	\$95	\$100	25 Life insurance	\$100	\$0			25
	\$96	\$1,652	\$100	26 Payroll expenses	\$85	-\$15			
26	\$21,358	\$21,365	\$23,215	27 Total benefits	\$25,880	\$2,665	\$0	\$0	26
27	\$76,166	\$82,383	\$85,631	28 TOTAL PERSONNEL SERVICES	\$89,630	\$3,999	\$0	\$0	27
28				29					28
29				30 MATERIALS AND SERVICES					29

	Historical Data		Current Year Budget 2016-2017	DESCRIPTION RESOURCES AND REQUIREMENTS	PROPOSED BUDGET Approved by Sage User Council March 2017	\$ CHG	Approved By Budget Committee	Adopted By Governing Body	
	Actual	Actual							
	Second Preceding Year _14-15_	First Preceding Year _15-16_							
30	\$745	\$260	\$250	31 Telecommunications	\$250	\$0			30
31	\$5,309	\$1,733	\$4,500	32 Technology	\$4,500	\$0			31
32	\$0		\$1,500	33 Accounting and auditing	\$0	-\$1,500			32
32		\$300	\$2,558	34 Administrative services (BCLD)	\$2,560	\$2			
33	\$59,505	\$54,908	\$56,100	35 System support (HRCLD)	\$57,783	\$1,683			33
34	\$45,835	\$45,922	\$2,500	36 Technical services	\$2,500	\$0			34
35	\$0	\$0	\$50	37 Legal services	\$50	\$0			35
36	\$2,583	\$1,013	\$3,750	38 Dues and subscriptions	\$3,750	\$0			36
37	\$91	\$64	\$100	39 Postage/freight	\$50	-\$50			37
38	\$0		\$50	40 Printing	\$25	-\$25			38
39	\$624	\$586	\$500	41 Supplies, Office	\$500	\$0			39
40	\$3,489	\$2,460	\$3,000	42 Travel	\$2,500	-\$500			40
41	\$2,961	\$4,115	\$4,500	43 Training	\$5,000	\$500			41
42	\$0			44 Miscellaneous	\$0	\$0			42
43	\$0			45 Furniture and equipment	\$0	\$0			43
44	\$87,389	\$81,689	\$86,700	46 Courier	\$90,000	\$3,300			44
45				47 Member credits	\$12,520				45
46	\$208,531	\$193,050	\$166,058	48 TOTAL MATERIALS AND SERVICES	\$181,988	\$15,930	\$0	\$0	46
47				49					47
48	\$0	\$0	\$21,000	50 Capital outlay	\$21,000	\$0			48
49	\$0	\$0	\$11,000	51 Contingency	\$11,000	\$0			49
50				52		\$0			50
51				53					51
52				54 Ending balance (prior years)					52
53	\$135,422	\$153,263	\$84,321	55 UNAPPROPRIATED ENDING FUND BALANCE	\$120,317	\$35,996			53
54	\$420,119	\$428,696	\$368,010	56 TOTAL REQUIREMENTS	\$423,935	\$55,925	\$0	\$0	54

\$284,697

\$275,433

\$283,689

Total fund less unappropriated ending balance:

\$303,618

\$0

BAKER COUNTY LIBRARY DISTRICT
WAGE SALARY BUDGET WORKSHEET
FY 2015-16

		Hours current fiscal year	Hrs/wk	FTE	Hours prior fiscal year	% Chg	Range/Step Level	Monthly Salary	Fiscal Year Annual Salary Accrual Basis	PERS 21.12%/ OPSRP 13.96% Rates eff 7/2017	Group Ins. Class	Group Ins Anticipated June Renewal rates	COLI Hourly Rate 2.00%	Current Year Pay rate	Prior Year Pay rate	Rate Chg
Adamson, Ed (Facilities)	Facility Manager	988	19	0.48	832	16%	Step 6-5 starting max DOE	1,216.87	14,602	2,039	NA	0	14.78	14.49	12.52	2.26
Bowers, Sylvia	Library Assoc II; Periodicals	2080	40	1.00	2080	0%	Step 10-5	3,113.45	37,361	5,216	NA	0	17.96	17.61	17.61	0.35
Brockman, John	Librarian I; Cataloging	2080	40	1.00	2080	0%	Step 11-5	3,269.03	39,228	5,476	family	14,444	18.86	18.49	18.49	0.37
Durflinger, Sara	Admin 1; Managing Librarian	0	0	0.0	962	-100%	Retired 6/30/2016	0.00	0	0					18.66	-18.66
Grammon, Melissa (Missy)	Library Tech II; Childrens Lib	2080	40	1.00	2080	0%	Step 7-5 step increase	2,689.13	32,270	6,815	single	7,538	15.51	15.21	14.48	1.03
Hawes, Christine	Admin II; Business Manager	1300	25	0.63	1300	0%	Step 14-5	2,364.70	28,376	3,961	family	14,444	21.83	21.40	21.41	0.42
Lewis, Connie	Library Asst I; Sunday, Sat clerk	416	8	0.20	624	-50%	Step 3-5 step increase	417.25	5,007	0	NA	0	12.04	11.80	11.24	0.80
New library assistant	Library Asst - new position	832	16	0.4		100%	Step 5-3	885.41	10,625	1,483		0	12.77	12.52		12.77
Katrina Horn	Library Asst I, Circ	416	8	0.2	416	0%	Step 3-5 step increase	417.25	5,007	699			12.04	11.80	10.70	1.34
Steve Hahn	Library Asst I, Circ	260	5	0.1	260	0%	Step 3-5 step increase	260.78	3,129	437			12.04	11.80	10.70	1.34
Pearson, Diana	Librarian I; Collection Mgmt	1716	33	0.83	1716	0%	Step 11-5	2,696.95	32,363	6,835	single	7,538	18.86	18.49	18.49	0.37
Ruby, Erik	Library Page I, shelving	520	10	0.25	520	0%	Step 3-4 step increase	473.14	5,678	0	NA	0	10.92	10.70	10.19	0.73
Snyder, Courtney	Library Asst III; Window	1768	34	0.85	1768	0%	Step 5-5	2,073.86	24,886	3,474	single	7,538	14.08	13.80	13.80	0.28
Spry, Heather	Library Asst II; Book Processg	1456	28	0.70	1456	0%	Step 5-5	1,707.89	20,495	2,861	single	7,538	14.08	13.80	13.80	0.28
Stokes, Perry	Library Director	2080	40	1.0	2080	0%	MGMT D-4 defer step?	6,280.17	75,362	10,521	single	7,538	36.23	35.52	35.52	0.71
Valentine, Donna	Library Asst III; Bookmobile	1014	20	0.49	1036	-2%	Step 5-3 step increase	1,132.54	13,590	1,897	NA	0	13.40	13.14	12.52	0.88
Watkins, CheyAnne	Library Page I, shelving	520	10	0.25	520	0%	Step 3-3 step increase	473.14	5,678	0	NA	0	10.92	10.70	10.19	0.73
White, Jim	Admin IV; IT Systems Manager	1664	32	0.80	2080	-25%	Step 16-5	3,240.39	38,885	8,212	single	7,538	23.37	22.91	22.91	0.46
Wickam, Carmen	Admin 1; Admin/Office Mgr	2080	40	1.00	2080	0%	Step 13-5	3,604.95	43,259	9,136	single	7,538	20.80	20.39	20.39	0.41
New library page (donation mgmt)	Library Page I, receiving	416	8	0.20	0	100%	Step 3-3	378.51	4,542	0	NA	0	10.92	10.70	10.19	0.73
Training		104.16667							2,500							
Intern (JobService/Title V/other)	Library Asst - Intern	832	16	0.40	0	100%	Job service cost to BCLD \$1,	920.16	11,042	0	NA	0	13.27	13.01		13.27
Temp staff (subs & seasonal)		624	12	0.30	860	-38%		710.21	8,522	911	NA	0	13.66	13.39	13.39	0.27
TOTL.BAKER		25,246	483.5	12.09	24,750	2%			462,409	69,974		81,653				
Haines/ New branch lead	Library Asst III	936	18.0	0.45	936	0%	Step 7-3 max step DOE	1,097.93	13,175	1,408	NA	0	14.08	13.80	13.14	0.94
Huntington/Brandy Wilson, Lead	Library Asst III	520	10.0	0.25	468	10%	Step 5-3 step increase	580.82	6,970	745	NA	0	13.40	13.14	12.51	0.89
Huntington/Beth Nantz	Library Asst III	416	8.0	0.20	468	-13%	Reclass to 5-1	397.45	4,769	510	NA	0	11.46	11.24	10.19	1.27
Halfway/ New branch lead	Library Asst III	936	18.0	0.45	936	0%	Step 5-2 starting step DOE	948.36	11,380	1,780	NA	0	12.16	11.92	11.35	0.81
Richland /Rebecca Wilson	Library Asst III	936	18.0	0.45	936	0%	Step 5-5	1,097.93	13,175	1,408	NA	0	14.08	13.80	13.80	0.28
Sumpter/Jerry-Ann Dunn	Library Asst III	936	18.0	0.45	936	0%	Step 5-5	1,097.93	13,175	1,375	NA		14.08	13.80	13.80	0.28
Training									2,000							
TOTL.BRANCH		4,680	90.0	2.25	4,680	0%			64,645	7,227						
TOTL.STAFF		29,926	573.5	14.34	29,430	2%			527,054	77,201	Budget EST \$	81,653	13.61			
											Budget last yr	88,932				
											Decrease \$	7,279				
											% Change	9%				
TOTL.BENEFITS																
									PERS	77,201						
									INSUR PREMIUMS	81,653						
									INSUR DEDUCTIBLE	5,000						
									SOC SEC	40,320						
									W.COMP	2,424						
									UNEMP	527						
									LIFE INS	808						
									207,934	207,934	Benefits % of salaries	28.29%				
											Prior FY Personnel Budget	667,187				
											Potential Increase	\$67,801				
GRAND TOTAL								737312	724,801.00	\$734,988	% budget increase	10.16%				

PERS Rate - Eff 7/01/2017 major rate increases (PERS 15.64%, OPSRP 10.69%)

Group Ins = Estimated using renewal rates received in March 2017; SDAO/Blue Cross

Group Life Ins= esimated at \$207/Qtr

Updated 3/23/2017 Christine Hawes

BAKER COUNTY LIBRARY DISTRICT
Standardized Wage Scale Fiscal Year 2017-18

\$21,416
2.00%

Prior Fiscal Year Standard Wage Step 3-1
Percentage Increase factor COLI *(See history in margin)

Range	Step	Hourly with PERS	No PERS x 0.943	Staff Classifications		Other Notes
Library Page I - Assistant						
1	1	19,567	1630.58	9.41	8.87	*COLI History: FY2016-17 COLI 2% FY2015-16 COLI 1% FY2014-15 COLI 0% FY2013-14 COLI 1%
1	2	20,597	1716.40	9.90	9.34	
1	3	21,681	1806.74	10.42	9.83	
1	4	22,822	1901.83	10.97	10.35	
1	5	24,023	2001.93	11.55	10.89	
Library Page II						
2	1	20,597	1716.40	9.90	9.34	FY2012-13 COLI 1%
2	2	21,681	1806.74	10.42	9.83	FY2011-12 COLI 1%
2	3	22,822	1901.83	10.97	10.35	FY2010-11 COLI 3%
2	4	24,023	2001.93	11.55	10.89	FY2009-10 COLI 0%
2	5	25,288	2107.29	12.16	11.46	
Library Asst I - PUBLIC SERVICES						
3	1	21,844	1820.36	10.50	9.90	Step 3-1 not in legal compliance; 2017 OR Min Wage \$10.00
3	2	22,937	1911.38	11.03	10.40	
3	3	24,083	2006.95	11.58	10.92	BAKER: Erik Ruby (shelving, no PERS), CheyAnne Watkins (shelving, no PERS) BAKER SUBS: Richard Chung (step?); Steve Hahn; Katie Horn (no PERS, no step) PS? -Richard step increase? NO
3	4	25,288	2107.29	12.16	11.46	
3	5	26,552	2212.66	12.77	12.04	BAKER staff: Connie Lewis (no PERS); SUB: Crystal Brockman (no PERS)
Library Assistant II						
4	1	22,937	1911.38	11.03	10.40	
4	2	24,083	2006.95	11.58	10.92	BRANCH Subs; General Start Step Beth Nantz Step 3-2 move to Step 4-2 BRANCH: Beth Nantz (step from 3-2)
4	3	25,288	2107.29	12.16	11.46	
4	4	26,552	2212.66	12.77	12.04	
4	5	27,880	2323.29	13.40	12.64	BAKER: SUB: Steve Kunze (Baker & Haines Sub; no PERS)
Library Assistant III						
5	1	24,083	2006.95	11.58	10.92	BRANCH staff: new branch lead starting step (effective 7/2015)
5	2	25,288	2107.29	12.16	11.46	BRANCH staff: Lourdes Cuevas (Halfway) starting step
5	3	26,552	2212.66	12.77	12.04	BRANCH staff: Brandy Wilson (Huntington), Step
5	4	27,880	2323.29	13.40	12.64	BRANCH staff: Donna Valentine (Bookmobile), Step
5	5	29,273	2439.46	14.07	13.27	BAKER: Courtney Snyder; Heather Spry; Reb Wilson (Richland), Jerry Ann Dunn (Sumpter)
Library Technician I						
6	1	25,288	2107.29	12.16	11.46	
6	2	26,552	2212.66	12.77	12.04	
6	3	27,880	2323.29	13.40	12.64	
6	4	29,273	2439.46	14.07	13.27	
6	5	30,737	2561.43	14.78	13.94	New Facility Maintenance starting step
Library Technician II						
7	1	26,552	2212.66	12.77	12.04	
7	2	27,880	2323.29	13.40	12.64	

7	3	29,273	2439.46	14.07	13.27	BRANCH staff: Nola Huey (Haines) starting step;	
7	4	30,737	2561.43	14.78	13.94		
7	5	32,274	2689.50	15.52	14.63	Missy Grammon, Youth Services, Step increase	FY17-18 step increase - Missy

Library Technician III - Lead

8	1	27,880	2323.29	13.40	12.64
8	2	29,273	2439.46	14.07	13.27
8	3	30,737	2561.43	14.78	13.94
8	4	32,274	2689.50	15.52	14.63
8	5	33,888	2823.98	16.29	15.36

Library Associate I

9	1	29,273	2439.46	14.07	13.27
9	2	30,737	2561.43	14.78	13.94
9	3	32,274	2689.50	15.52	14.63
9	4	33,888	2823.98	16.29	15.36
9	5	35,582	2965.17	17.11	16.13

Library Associate II

10	1	30,737	2561.43	14.78	13.94
10	2	32,274	2689.50	15.52	14.63
10	3	33,888	2823.98	16.29	15.36
10	4	35,582	2965.17	17.11	16.13
10	5	37,361	3113.43	17.96	16.94

Sylvia Bowers, Admin/Periodicals Last step increase 7/01/2016

Librarian I

11	1	32,274	2,690	15.52	14.63
11	2	33,888	2,824	16.29	15.36
11	3	35,582	2,965	17.11	16.13
11	4	37,361	3,113	17.96	16.94
11	5	39,229	3,269	18.86	17.79

John Brockman, Catalog Specialist; Diana Pearson, Reference/Branch supervisor Last step increase 7/01/2016

Librarian II

12	1	33,888	2823.98	16.29	15.36
12	2	35,582	2965.17	17.11	16.13
12	3	37,361	3113.43	17.96	16.94
12	4	39,229	3269.11	18.86	17.79
12	5	41,191	3432.56	19.80	18.67

Admin I

13	1	35,582	2965.17	17.11	16.13
13	2	37,361	3113.43	17.96	16.94
13	3	39,229	3269.11	18.86	17.79
13	4	41,191	3432.56	19.80	18.67
13	5	43,250	3604.19	20.79	19.61

Carmen Wickam, Office Manager Last step increase 7/01/2015

Admin II

14	1	37,361	3113.43	17.96	16.94
14	2	39,229	3269.11	18.86	17.79
14	3	41,191	3432.56	19.80	18.67
14	4	43,250	3604.19	20.79	19.61
14	5	45,413	3784.40	21.83	20.59

Christine Hawes, Business Mgr Last step increase 7/01/2015

Admin III - IT Systems Administrator

15	1	39,229	3269.11	18.86	17.79
15	2	41,191	3432.56	19.80	18.67
15	3	43,250	3604.19	20.79	19.61
15	4	45,413	3784.40	21.83	20.59
15	5	47,683	3973.62	22.92	21.62

Admin IV -IT Systems Admin

16	1	41,191	3432.56	19.80	18.67
----	---	--------	---------	-------	-------

16	2	43,250	3604.19	20.79	19.61
16	3	45,413	3784.40	21.83	20.59
16	4	47,683	3973.62	22.92	21.62
16	5	50,068	4172.30	24.07	22.70

Jim White, Technology Manager

?PS 2017 = year 5 - may be due an increase?
Last step increase 7/01/2012

Admin V

17	1	43,250	3604.19	20.79	19.61
17	2	45,413	3784.40	21.83	20.59
17	3	47,683	3973.62	22.92	21.62
17	4	50,068	4172.30	24.07	22.70
17	5	52,571	4380.91	25.27	23.83

Admin VI

18	1	45,413	3784.40	21.83	20.59
18	2	47,683	3973.62	22.92	21.62
18	3	50,068	4172.30	24.07	22.70
18	4	52,571	4380.91	25.27	23.83
18	5	55,200	4599.96	26.54	25.03

Admin VII

19	1	47,683	3973.62	22.92	21.62
19	2	50,068	4172.30	24.07	22.70
19	3	52,571	4380.91	25.27	23.83
19	4	55,200	4599.96	26.54	25.03
19	5	57,959	4829.96	27.87	26.28

SAGE: Beth Longwell (Sage System Admin; Start Step 7/01/2014) (Curr year 56,822.76 annual)

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

Wages scale begins FY 2007-08
 Updated CH 03/23/2017

Range	Step	----- As Originally Adopted -----			----- Salary Adjusted for COLI: -----				Notes
		Annual	Monthly	Hourly	COLI	Annual	Monthly	Hourly	
		Adopted by board 12/11/2009							
D	1	\$54,080	\$4,506.67	\$26.00					Executive Director, Perry Stokes; DOH 4/23/2007 FY 2007-08 Starting salary (*Mgmt Step increase % as approved by board)
		7.715% *							
D	2	\$58,252	\$4,854.36	\$28.01					FY 2008-09 Step increase
D	2	\$58,252	\$4,854.36	\$28.01					FY 2009-10; Step incr DEFERRED one year
D	3	\$62,746	\$5,228.87	\$30.17	3.0%	\$64,629	\$5,385.75	\$31.07	FY 2010-11; Step increase plus COLI
D	3				1.0%	\$65,275	\$5,439.58	\$31.38	FY 2011-12; Step incr DEFERRED; COLI only
D	4	\$67,587	\$5,632.28	\$32.49	1.0%	\$71,014	\$5,917.83	\$34.14	FY 2012-13; Step increase plus COLI; 40 hrs/wk
D	4				0.0%	71,014	5,917.83	34.14	FY 2013-14; Step incr DEFERRED; no COLI
D	4				0.0%	\$69,236	\$5,769.66	\$34.14	FY 2013-14; Salary based on 39 hours/week 7/1/13
D	4				0.0%	\$71,718	\$5,976.53	\$34.48	FY 2013-14; Salary reinstated to 40 hours/week; 10/01/13
D	4				0.0%	\$71,718	\$5,976.53	\$34.48	FY 2014-15; Step increase DEFERRED; No COLI
D	4				1.0%	\$72,436	\$6,036.30	\$34.82	FY 2015-16; Step increase DEFERRED; COLI only
D	4				2.0%	\$73,884	\$6,157.02	\$35.52	FY 2016-17; Step increase DEFERRED; COLI only
D	4				2.0%	\$75,362	\$6,280.17	\$36.23	FY 2017-18; Step increase DEFERRED; COLI only
D	5	\$72,802	\$6,066.81	\$35.00	0.0%	\$79,584	\$6,632.04	\$38.26	FY 2017-18 Step increase 7.715% plus COLI

5 Years at Step D-4
 } PS? Step increase?
 } for FY2017-18?
 }

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

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

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

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

Library salary survey, 2016-17

Data source: Oregon Public Library data for FY 15-16. Figures are 2016-17 salaries.

Compiled by Buzzy Nielsen, Director of Crook County Library

	Director		Assistant Director		Department head		Librarian		Library Assistant		Library Clerk	
	Low	High	Low	High	Low	High	Low	High	Low	High	Low	High
Lowest	\$ 27.92	\$ 37.06	\$ 15.38	\$ 19.99	\$ 14.91	\$ 23.14	\$ 14.91	\$ 18.13	\$ 10.13	\$ 11.34	\$ 9.25	\$ 9.75
1st quartile	\$ 32.43	\$ 40.25	\$ 19.85	\$ 24.08	\$ 20.78	\$ 28.14	\$ 16.93	\$ 21.73	\$ 13.50	\$ 18.72	\$ 9.75	\$ 13.27
2nd quartile	\$ 34.32	\$ 43.56	\$ 22.40	\$ 28.45	\$ 23.61	\$ 29.66	\$ 19.02	\$ 25.97	\$ 15.01	\$ 20.68	\$ 10.60	\$ 14.74
3rd quartile	\$ 36.27	\$ 47.66	\$ 23.81	\$ 32.19	\$ 27.21	\$ 35.13	\$ 21.53	\$ 27.13	\$ 17.32	\$ 23.13	\$ 13.72	\$ 16.72
4th quartile	\$ 42.21	\$ 56.95	\$ 31.65	\$ 40.51	\$ 27.72	\$ 36.81	\$ 22.48	\$ 27.77	\$ 19.63	\$ 25.13	\$ 17.61	\$ 21.85
Highest	\$ 42.21	\$ 56.95	\$ 31.65	\$ 40.51	\$ 27.72	\$ 36.81	\$ 22.48	\$ 27.77	\$ 19.63	\$ 25.13	\$ 17.61	\$ 21.85
Crook CL	\$ 27.92	\$ 40.67	\$ 22.40	\$ 32.63	\$ 20.36	\$ 29.66	\$ 18.47	\$ 26.90	\$ 13.61	\$ 19.83	\$ 9.54	\$ 13.89
Percentile	0.0%	30.0%	50.0%	80.0%	5.8%	50.0%	40.0%	70.0%	30.0%	35.0%	15.0%	35.0%
BCLD	\$28.01	\$38.26			\$17.11	\$24.07	\$15.52	\$19.80	\$12.16	\$17.96	\$10.40	\$14.07

Position key: Department head = Circulation Services Manager; Librarian = Associate II; Library Clerk = Page

Comparable libraries examined (based on available data): Director, 20; Assistant Director, 10; Department head, 8; Library Assistant, 20; Library Clerk, 20

Baker County Library District
Profit & Loss Budget Performance
July 2016 through June 2017

	TOTAL							
	<u>Jul - Sep 16</u>	<u>Oct - Dec 16</u>	<u>Jan - Mar 17</u>	<u>Apr - Jun 17</u>	<u>Jul '16 - Jun 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income								
4000 - Current Year Tax Levy								
4001 - Current Tax Levy	0.00	593,267.35	88,479.31	9,314.42	691,061.08			
4006 - Local Option Levy	0.00	212,500.83	31,692.17	3,336.31	247,529.31			
4000 - Current Year Tax Levy - Other	0.00	0.00	0.00	0.00	0.00	962,853.00	-962,853.00	0.0%
Total 4000 - Current Year Tax Levy	<u>0.00</u>	<u>805,768.18</u>	<u>120,171.48</u>	<u>12,650.73</u>	<u>938,590.39</u>	<u>962,853.00</u>	<u>-24,262.61</u>	<u>97.48%</u>
4005 - Prior Year Taxes								
4011 - Levy 1st year prior	3,661.50	3,788.82	6,122.56	1,351.75	14,924.63			
4012 - Levy 2nd year prior	1,635.17	1,481.79	5,898.26	974.18	9,989.40			
4013 - Levy 3rd year prior	1,743.74	1,134.09	5,469.29	1,038.17	9,385.29			
4014 - Levy 4th year prior	2,591.63	293.01	4,895.92	15.37	7,795.93			
4015 - Levy 5th year prior	34.16	54.12	86.50	0.00	174.78			
4016 - Levy 6th year prior	35.70	76.78	0.00	0.00	112.48			
4017 - Levy 7+ prior years	0.00	0.17	0.00	0.00	0.17			
4005 - Prior Year Taxes - Other	0.00	0.00	0.00	0.00	0.00	35,000.00	-35,000.00	0.0%
Total 4005 - Prior Year Taxes	<u>9,701.90</u>	<u>6,828.78</u>	<u>22,472.53</u>	<u>3,379.47</u>	<u>42,382.68</u>	<u>35,000.00</u>	<u>7,382.68</u>	<u>121.09%</u>
4020 - OtherTaxes/Bond Priors-LandSale	0.00	0.00	0.00	0.00	0.00	2,500.00	-2,500.00	0.0%
4060 - State Ready-2-Learn Grant	0.00	6,727.00	0.00	0.00	6,727.00	7,000.00	-273.00	96.1%
4066 - Grant Revenue	0.00	22,044.00	0.00	1,000.00	23,044.00	25,000.00	-1,956.00	92.18%
4100 - Fines and Fees	4,915.15	3,439.05	3,070.55	2,397.00	13,821.75	17,500.00	-3,678.25	78.98%
4200 - Interest Income	307.49	593.63	1,520.52	437.04	2,858.68	10,000.00	-7,141.32	28.59%
4300 - Other Revenues								
4301.1 - VocRehab Reimb/ODHS	0.00	0.00	0.00	0.00	0.00	10.00	-10.00	0.0%
4302 - Donations	100.00	10.00	197.30	0.00	307.30	1,500.00	-1,192.70	20.49%
4307 - E-Rate Refunds	0.00	0.00	2,691.44	15,364.80	18,056.24	22,000.00	-3,943.76	82.07%
4309 - Friends Booksale Income	72.97	-61.78	41.43	78.11	130.73			
4315 - Amazon book sales	0.00	0.00	39.66	0.00	39.66			
4320 - Other Revenues - Miscellaneous	139.00	1,001.30	274.21	4,533.96	5,948.47			
Total 4300 - Other Revenues	<u>311.97</u>	<u>949.52</u>	<u>3,244.04</u>	<u>19,976.87</u>	<u>24,482.40</u>	<u>23,510.00</u>	<u>972.40</u>	<u>104.14%</u>
4310 - Technology Mgr Contract Income	0.00	0.00	0.00	0.00	0.00	10.00	-10.00	0.0%
4312 - Sage Fiscal Agency Fee	0.00	0.00	0.00	0.00	0.00	2,560.00	-2,560.00	0.0%
4500 - Transfer Income	0.00	0.00	4,000.00	0.00	4,000.00	9,700.00	-5,700.00	41.24%

**Baker County Library District
Profit & Loss Budget Performance
July 2016 through June 2017**

	TOTAL							
	<u>Jul - Sep 16</u>	<u>Oct - Dec 16</u>	<u>Jan - Mar 17</u>	<u>Apr - Jun 17</u>	<u>Jul '16 - Jun 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
4999 - Beginning Cash	254,365.85	0.00	0.00	0.00	254,365.85	235,000.00	19,365.85	108.24%
Total Income	269,602.36	846,350.16	154,479.12	39,841.11	1,310,272.75	1,330,633.00	-20,360.25	98.47%
Expense								
5000 - Personal Services								
5001 - District salaries								
5100 - Baker Branch								
5102 - PS-Library Director	24,507.36	12,314.03	18,471.06	12,314.04	67,606.49	73,874.00	-6,267.51	91.52%
5104 - SD-Administrative Assistant	6,255.34	3,286.62	4,670.46	2,998.32	17,210.74	18,996.00	-1,785.26	90.6%
5105 - CH-Business Manager	9,326.87	4,686.60	6,805.20	4,558.20	25,376.87	27,833.00	-2,456.13	91.18%
5120 - CW-Lib Admin/Supplies Mgr, ILL	14,064.70	7,067.00	10,600.50	7,067.00	38,799.20	42,411.00	-3,611.80	91.48%
5124 - CA-Lib Asst/Shelver,Volntr Mgr								
5124.2 - Severance Pkg CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5124 - CA-Lib Asst/Shelver,Volntr Mgr - Other	294.55	0.00	0.00	0.00	294.55	0.00	294.55	100.0%
Total 5124 - CA-Lib Asst/Shelver,Volntr Mgr	294.55	0.00	0.00	0.00	294.55	0.00	294.55	100.0%
5126 - MS-Lib Tech/Childrens Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5129 - SB-Lib Tech/Periodicals Mgr	12,007.12	6,104.74	9,157.11	6,104.74	33,373.71	36,619.00	-3,245.29	91.14%
5131 - DP-Reference Services	10,707.81	5,446.24	7,702.93	5,269.65	29,126.63	31,733.00	-2,606.37	91.79%
5132 - HS-Lib Asst/Processing	6,232.97	2,918.40	4,379.58	3,889.49	17,420.44	20,090.00	-2,669.56	86.71%
5133 - CS Lib Asst/Media Processing	7,143.84	3,693.69	5,655.54	4,214.15	20,707.22	24,399.00	-3,691.78	84.87%
5134 - JB-Catalog Specialist	12,607.48	6,409.98	9,614.97	6,409.98	35,042.41	38,465.00	-3,422.59	91.1%
5136 - Library Assistants	2,150.19	905.92	1,733.16	1,902.72	6,691.99	9,028.00	-2,336.01	74.13%
5137 - MG Youth Services	10,044.77	5,022.40	7,533.60	5,022.40	27,623.17	30,127.00	-2,503.83	91.69%
5138 - Library Page/Shelving (New)	2,394.96	1,742.49	2,557.69	1,803.63	8,498.77	16,506.00	-8,007.23	51.49%
5140 - Vacation Subs &Special Projects	3,519.26	683.64	2,035.91	1,693.57	7,932.38	11,869.00	-3,936.62	66.83%
5142 - Library Asst, Sunday Desk								
5142.5 - CL-Library Asst, Sunday	1,167.02	734.55	831.90	742.81	3,476.28	7,670.00	-4,193.72	45.32%
5142.8 - LR-Library Asst, Sunday	1,122.59	507.15	104.47	0.00	1,734.21			
Total 5142 - Library Asst, Sunday Desk	2,289.61	1,241.70	936.37	742.81	5,210.49	7,670.00	-2,459.51	67.93%
5150 - Bookmobile/Maintenance								
5150.5 - Bookmobile Driver5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5150.8 - Bookmobile Driver8	923.91	674.72	116.63	149.80	1,865.06	4,800.00	-2,934.94	38.86%
5150.9 - Bookmobile Driver9	2,066.06	959.56	1,424.44	1,290.34	5,740.40	5,300.00	440.40	108.31%

Baker County Library District
Profit & Loss Budget Performance
July 2016 through June 2017

	TOTAL							
	<u>Jul - Sep 16</u>	<u>Oct - Dec 16</u>	<u>Jan - Mar 17</u>	<u>Apr - Jun 17</u>	<u>Jul '16 - Jun 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total 5150 - Bookmobile/Maintenance	2,989.97	1,634.28	1,541.07	1,440.14	7,605.46	10,100.00	-2,494.54	75.3%
5152 - JW-Technology Manager	16,281.65	8,180.94	12,271.40	8,180.93	44,914.92	49,094.00	-4,179.08	91.49%
5174 - Facilities Maintenance	2,032.11	1,662.84	2,884.64	1,101.24	7,680.83	10,413.00	-2,732.17	73.76%
5195 - Staff Training	0.00	159.63	0.00	0.00	159.63	1,500.00	-1,340.37	10.64%
Total 5100 - Baker Branch	<u>144,850.56</u>	<u>73,161.14</u>	<u>108,551.19</u>	<u>74,713.01</u>	<u>401,275.90</u>	<u>460,727.00</u>	<u>-59,451.10</u>	<u>87.1%</u>
5200 - Branch Attendants								
5202 - Haines	4,128.29	1,821.28	2,959.02	2,530.09	11,438.68			
5203 - Halfway	4,581.22	2,183.64	3,373.28	2,337.15	12,475.29			
5204 - Richland	4,678.24	2,171.06	3,286.25	2,198.34	12,333.89			
5205 - Huntington	3,945.38	1,772.17	3,161.73	1,986.57	10,865.85			
5206 - Sumpter	4,611.57	2,257.15	3,358.31	2,367.32	12,594.35			
5209 - Branch Training	0.00	1,032.59	0.00	48.30	1,080.89			
5200 - Branch Attendants - Other	0.00	0.00	0.00	0.00	0.00	65,783.00	-65,783.00	0.0%
Total 5200 - Branch Attendants	<u>21,944.70</u>	<u>11,237.89</u>	<u>16,138.59</u>	<u>11,467.77</u>	<u>60,788.95</u>	<u>65,783.00</u>	<u>-4,994.05</u>	<u>92.41%</u>
5700 - Grant Wages & Related Expense								
5701 - VRoom Grant Wage Expense	463.92	-150.00	0.00	0.00	313.92			
5702 - Pre-K Links Grant	417.90	0.00	0.00	0.00	417.90			
Total 5700 - Grant Wages & Related Expense	<u>881.82</u>	<u>-150.00</u>	<u>0.00</u>	<u>0.00</u>	<u>731.82</u>			
Total 5001 - District salaries	<u>167,677.08</u>	<u>84,249.03</u>	<u>124,689.78</u>	<u>86,180.78</u>	<u>462,796.67</u>	<u>526,510.00</u>	<u>-63,713.33</u>	<u>87.9%</u>
5300 - Special Contracts								
5153 - JW-Tech Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Total 5300 - Special Contracts	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
5400 - Payroll Taxes & Benefits								
5401 - Group Insurance								
5401.1 - Health Insurance	21,572.61	22,223.95	21,344.25	14,229.50	79,370.31	93,932.00	-14,561.69	84.5%
5401.3 - Group Insurance Liability	0.00	0.00	3,310.11	434.83	3,744.94			
Total 5401 - Group Insurance	<u>21,572.61</u>	<u>22,223.95</u>	<u>24,654.36</u>	<u>14,664.33</u>	<u>83,115.25</u>	<u>93,932.00</u>	<u>-10,816.75</u>	<u>88.48%</u>
5403 - Life Insurance	231.60	423.72	206.58	0.00	861.90	780.00	81.90	110.5%
5404 - PERS	16,382.02	13,427.87	12,878.05	11,202.19	53,890.13	60,835.00	-6,944.87	88.58%
5405 - S.S. Employer Portion	12,351.55	6,224.37	9,215.87	6,375.36	34,167.15	40,276.00	-6,108.85	84.83%
5406 - SUTA Employer Portion	156.95	76.48	139.53	83.72	456.68	527.00	-70.32	86.66%
5407 - Workmans Comp	2,233.77	76.21	104.02	41.21	2,455.21	2,422.00	33.21	101.37%

Baker County Library District
Profit & Loss Budget Performance
July 2016 through June 2017

	TOTAL							
	<u>Jul - Sep 16</u>	<u>Oct - Dec 16</u>	<u>Jan - Mar 17</u>	<u>Apr - Jun 17</u>	<u>Jul '16 - Jun 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total 5400 - Payroll Taxes & Benefits	52,928.50	42,452.60	47,198.41	32,366.81	174,946.32	198,772.00	-23,825.68	88.01%
6560 - Payroll Expenses	0.00	0.00	0.00	0.00	0.00	10.00	-10.00	0.0%
Total 5000 - Personal Services	220,605.58	126,701.63	171,888.19	118,547.59	637,742.99	725,292.00	-87,549.01	87.93%
6000 - Materials and Services								
6100 - Books & Periodicals								
6110 - Adult Books	8,622.34	11,088.37	8,917.82	5,522.00	34,150.53			
6120 - Childrens & Juvenile Books	1,636.64	4,553.47	1,559.27	1,411.60	9,160.98			
6130 - Reference Books	1,219.99	2,383.98	2,679.06	394.99	6,678.02			
6134 - Electronic Subscriptions	4,232.13	3,303.65	1,906.00	1,006.00	10,447.78			
6140 - Periodicals	2,422.83	2,631.83	4,836.92	2,624.61	12,516.19			
6150 - Audio	870.00	1,170.06	1,206.99	730.22	3,977.27			
6160 - Video/DVD	1,076.61	2,804.83	3,413.66	1,031.77	8,326.87			
6171 - Music	21.83	0.00	0.00	0.00	21.83			
6176 - Ready-2-Learn Program	0.00	86.62	0.00	0.00	86.62			
6100 - Books & Periodicals - Other	0.00	0.00	0.00	0.00	0.00	94,000.00	-94,000.00	0.0%
Total 6100 - Books & Periodicals	20,102.37	28,022.81	24,519.72	12,721.19	85,366.09	94,000.00	-8,633.91	90.82%
6200 - Library Consortium								
6201 - SAGE Network	0.00	11,567.00	0.00	0.00	11,567.00			
6204 - OCLC/ILL Referall	244.22	184.34	251.33	159.74	839.63			
6200 - Library Consortium - Other	0.00	0.00	0.00	0.00	0.00	13,050.00	-13,050.00	0.0%
Total 6200 - Library Consortium	244.22	11,751.34	251.33	159.74	12,406.63	13,050.00	-643.37	95.07%
6300 - Building Eq. & Supplies								
6310 - Building & Grounds Maintenance								
6311 - Branch building expenses	354.92	176.06	985.34	140.72	1,657.04			
6312 - Snow Removal	0.00	25.00	3,280.00	0.00	3,305.00			
6310 - Building & Grounds Maintenance - Other	1,208.32	8,520.89	4,350.16	1,097.53	15,176.90	33,000.00	-17,823.10	45.99%
Total 6310 - Building & Grounds Maintenance	1,563.24	8,721.95	8,615.50	1,238.25	20,138.94	33,000.00	-12,861.06	61.03%
6320 - Janitorial Supplies								
6321 - Cleaning contract	1,820.00	2,580.00	3,440.00	1,495.00	9,335.00	12,000.00	-2,665.00	77.79%
6322 - Supplies	1,031.01	658.58	490.43	428.00	2,608.02	3,250.00	-641.98	80.25%
Total 6320 - Janitorial Supplies	2,851.01	3,238.58	3,930.43	1,923.00	11,943.02	15,250.00	-3,306.98	78.32%
6340 - Equipment Lease	430.79	691.00	621.24	465.87	2,208.90	2,600.00	-391.10	84.96%

Baker County Library District
Profit & Loss Budget Performance
July 2016 through June 2017

	TOTAL							
	<u>Jul - Sep 16</u>	<u>Oct - Dec 16</u>	<u>Jan - Mar 17</u>	<u>Apr - Jun 17</u>	<u>Jul '16 - Jun 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6345 - Computer Maintenance								
6345.1 - Computer - Maintenance	825.48	1,823.50	680.48	292.77	3,622.23	6,000.00	-2,377.77	60.37%
6345.2 - Software subscriptions	561.00	5,873.24	184.97	352.69	6,971.90	6,000.00	971.90	116.2%
6345.3 - Comp Tech - Branch Travel	794.44	428.74	242.50	487.91	1,953.59	2,500.00	-546.41	78.14%
6345.4 - Computer - Hardware	6,961.16	1,356.84	495.00	1,052.30	9,865.30	8,500.00	1,365.30	116.06%
6345.6 - Makerspace project supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6345 - Computer Maintenance - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Total 6345 - Computer Maintenance	<u>9,142.08</u>	<u>9,482.32</u>	<u>1,602.95</u>	<u>2,185.67</u>	<u>22,413.02</u>	<u>23,000.00</u>	<u>-586.98</u>	<u>97.45%</u>
Total 6300 - Building Eq. & Supplies	13,987.12	22,133.85	14,770.12	5,812.79	56,703.88	73,850.00	-17,146.12	76.78%
6400 - Bookmobile Operations								
6410 - Bookmobile Fuel	422.06	425.48	506.10	219.17	1,572.81			
6420 - Bookmobile Maintenance	218.51	33.94	1,863.63	24.97	2,141.05			
6400 - Bookmobile Operations - Other	0.00	0.00	0.00	0.00	0.00	6,000.00	-6,000.00	0.0%
Total 6400 - Bookmobile Operations	<u>640.57</u>	<u>459.42</u>	<u>2,369.73</u>	<u>244.14</u>	<u>3,713.86</u>	<u>6,000.00</u>	<u>-2,286.14</u>	<u>61.9%</u>
6600 - Corporate Costs								
6610 - Insurance								
6612 - Boiler	0.00	0.00	1,273.00	-21.00	1,252.00			
6613 - SDIS Liability	0.00	0.00	13,858.00	0.00	13,858.00			
6614 - Flood Insurance	0.00	0.00	1,562.00	0.00	1,562.00			
6610 - Insurance - Other	0.00	0.00	0.00	0.00	0.00	20,425.00	-20,425.00	0.0%
Total 6610 - Insurance	<u>0.00</u>	<u>0.00</u>	<u>16,693.00</u>	<u>-21.00</u>	<u>16,672.00</u>	<u>20,425.00</u>	<u>-3,753.00</u>	<u>81.63%</u>
6620 - Travel & Training	539.73	1,055.47	1,429.77	2,192.16	5,217.13	4,500.00	717.13	115.94%
6621 - Special Contracts Travel	0.00	0.00	0.00	0.00	0.00	200.00	-200.00	0.0%
6630 - Election	0.00	0.00	0.00	0.00	0.00	3,500.00	-3,500.00	0.0%
6640 - Auditor	0.00	0.00	8,165.00	0.00	8,165.00	8,200.00	-35.00	99.57%
6641 - Bookkeeping Supplies & Services	0.00	0.00	424.48	610.00	1,034.48	900.00	134.48	114.94%
6660 - Association Dues	1,493.24	706.10	375.00	170.00	2,744.34	2,750.00	-5.66	99.79%
6680 - Publication	0.00	414.36	479.69	202.63	1,096.68	1,600.00	-503.32	68.54%
6690 - Financial Mgmt Fees								
6690.1 - Checking Account Fees	91.00	105.00	98.00	28.00	322.00			
6690.2 - Pool 5291 Fees	52.45	54.92	53.20	11.05	171.62			
6690.3 - PayPal Transaction Fees	34.90	25.34	30.75	17.28	108.27			

Baker County Library District
Profit & Loss Budget Performance
July 2016 through June 2017

	TOTAL							
	<u>Jul - Sep 16</u>	<u>Oct - Dec 16</u>	<u>Jan - Mar 17</u>	<u>Apr - Jun 17</u>	<u>Jul '16 - Jun 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6690.4 - Quick Books Direct Deposit Fees	152.50	152.50	158.50	48.50	512.00			
6690 - Financial Mgmt Fees - Other	0.00	0.00	0.00	0.00	0.00	1,210.00	-1,210.00	0.0%
Total 6690 - Financial Mgmt Fees	330.85	337.76	340.45	104.83	1,113.89	1,210.00	-96.11	92.06%
6691 - Legal Administration	0.00	0.00	0.00	0.00	0.00	250.00	-250.00	0.0%
6696 - Public Programs	437.00	630.09	174.48	726.81	1,968.38	2,500.00	-531.62	78.74%
Total 6600 - Corporate Costs	2,800.82	3,143.78	28,081.87	3,985.43	38,011.90	46,035.00	-8,023.10	82.57%
6700 - Other Operating Expenses								
6720 - Branch Mileage	1,086.40	492.79	814.80	798.22	3,192.21	3,500.00	-307.79	91.21%
6730 - Library Services Supplies	2,825.70	4,376.50	3,410.80	930.11	11,543.11	15,500.00	-3,956.89	74.47%
6731 - Youth Programs								
6731.2 - Summer Reading	375.48	225.00	-127.02	319.55	793.01			
6731.22 - Haines Summer Reading	24.97	9.00	0.00	0.00	33.97			
6731.23 - Sandbox Project	0.00	0.00	1,695.10	0.00	1,695.10			
6731.3 - Storytime	0.00	93.49	157.86	190.59	441.94			
6731.4 - Other Youth Programs	14.99	95.88	0.00	8.99	119.86			
6731.42 - R2R Ready-To-Read program	52.95	0.00	95.09	0.00	148.04			
6731.5 - Teen Activities	0.00	262.40	0.00	22.50	284.90			
6731.6 - Makerspace Club	75.89	339.72	394.59	114.07	924.27	2,000.00	-1,075.73	46.21%
6731.7 - Battle of the Books Program	0.00	0.00	480.75	-154.02	326.73			
6731 - Youth Programs - Other	0.00	0.00	0.00	147.00	147.00	10,400.00	-10,253.00	1.41%
Total 6731 - Youth Programs	544.28	1,025.49	2,696.37	648.68	4,914.82	12,400.00	-7,485.18	39.64%
6740 - Postage & Freight	114.49	519.98	265.63	169.90	1,070.00	1,500.00	-430.00	71.33%
6750 - Utilities								
6751 - Garbage								
6751.1 - Baker-Baker Sanitary	280.70	417.89	522.40	136.35	1,357.34			
6751.2 - Haines-Baker Sanitary	73.13	39.00	48.00	27.00	187.13			
6751.3 - Halfway-LaRue Sanitary	31.96	0.00	0.00	15.98	47.94			
6751.5 - Huntington-Baker Sanitary	64.00	32.00	64.00	32.00	192.00			
Total 6751 - Garbage	449.79	488.89	634.40	211.33	1,784.41			
6752 - Heating Fuel								
6752.1 - Baker-Cascade Natural Gas	734.37	1,284.91	2,700.52	540.12	5,259.92			
6752.2 - Haines-Ed Staub	0.00	454.70	1,034.22	40.00	1,528.92			

Baker County Library District
Profit & Loss Budget Performance
July 2016 through June 2017

	TOTAL								
	<u>Jul - Sep 16</u>	<u>Oct - Dec 16</u>	<u>Jan - Mar 17</u>	<u>Apr - Jun 17</u>	<u>Jul '16 - Jun 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	
6752.3 · Halfway-Ed Staub	0.00	312.50	895.00	45.00	1,252.50				
Total 6752 · Heating Fuel	734.37	2,052.11	4,629.74	625.12	8,041.34				
6753 · Water/Sewer									
6753.1 · Baker-City of Baker City	302.88	380.98	198.96	135.30	1,018.12				
6753.2 · Haines-City of Haines	152.00	228.00	228.00	152.00	760.00				
6753.3 · Halfway-City of Halfway	293.83	159.68	310.79	77.00	841.30				
6753.4 · Richland (NEOHA agreement)	99.87	92.46	146.65	35.33	374.31				
6753.5 · Huntington-City of Huntingtn	240.00	160.00	324.80	80.00	804.80				
Total 6753 · Water/Sewer	1,088.58	1,021.12	1,209.20	479.63	3,798.53				
6754 · Electric									
6754.1 · Baker - OTEC	2,695.43	6,213.71	3,131.83	1,285.29	13,326.26				
6754.2 · Haines - OTEC	155.42	366.30	320.87	94.59	937.18				
6754.3 · Halfway-Idaho Power	218.60	186.06	213.62	129.32	747.60				
6754.4 · Richland (NEOHA agreement)	363.01	339.58	1,699.06	269.48	2,671.13				
6754.5 · Huntington-Idaho Power	307.59	206.51	1,062.13	147.16	1,723.39				
Total 6754 · Electric	3,740.05	7,312.16	6,427.51	1,925.84	19,405.56				
6750 · Utilities - Other	0.00	0.00	0.00	0.00	0.00	41,210.00	-41,210.00	0.0%	
Total 6750 · Utilities	6,012.79	10,874.28	12,900.85	3,241.92	33,029.84	41,210.00	-8,180.16	80.15%	
6756 · Telecommunications									
6756.0 · Telephone									
6756.1 · Baker - BendTel	443.21	254.02	531.53	275.95	1,504.71				
6756.2 · Haines - Cascade/Reliance	191.36	190.80	190.85	127.90	700.91				
6756.3 · Halfway - Pine Telephone	104.34	123.36	108.92	77.27	413.89				
6756.4 · Richland - Eagle Telephone	66.73	109.88	104.69	76.78	358.08				
6756.5 · Huntington - CenturyTel	164.88	200.32	283.91	62.92	712.03				
6756.6 · Sumpter - CenturyLink/Qwest	184.98	155.05	146.40	50.27	536.70				
6756.8 · US Cellular (3 Lines)	320.69	614.38	369.29	164.95	1,469.31				
Total 6756.0 · Telephone	1,476.19	1,647.81	1,735.59	836.04	5,695.63				
6757.0 · Internet									
6757.1 · Baker - NERO Network	477.00	477.00	477.00	477.00	1,908.00				
6757.2 · Haines - Cascade/Reliance	182.88	182.82	182.76	121.94	670.40				
6757.3 · Halfway - Pine Tel	149.34	148.59	147.54	99.06	544.53				

Baker County Library District
Profit & Loss Budget Performance
July 2016 through June 2017

	TOTAL							
	<u>Jul - Sep 16</u>	<u>Oct - Dec 16</u>	<u>Jan - Mar 17</u>	<u>Apr - Jun 17</u>	<u>Jul '16 - Jun 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6757.4 - Richland - Pine Tel	75.00	75.00	75.00	50.00	275.00			
6757.5 - Huntington -CenturyTel	428.01	487.62	642.02	162.53	1,720.18			
6757.6 - Sumpter - CenturyLink/Qwest	515.21	347.81	314.82	104.94	1,282.78			
Total 6757.0 - Internet	1,827.44	1,718.84	1,839.14	1,015.47	6,400.89			
6756 - Telecommunications - Other	0.00	0.00	0.00	0.00	0.00	14,150.00	-14,150.00	0.0%
Total 6756 - Telecommunications	3,303.63	3,366.65	3,574.73	1,851.51	12,096.52	14,150.00	-2,053.48	85.49%
Total 6700 - Other Operating Expenses	13,887.29	20,655.69	23,663.18	7,640.34	65,846.50	88,260.00	-22,413.50	74.61%
6900 - Grant Expenses								
6900.1 - Vroom Grant Expenses	0.00	0.00	0.00	0.00	0.00			
6900 - Grant Expenses - Other	0.00	0.00	0.00	0.00	0.00			
Total 6900 - Grant Expenses	0.00	0.00	0.00	0.00	0.00			
Total 6000 - Materials and Services	51,662.39	86,166.89	93,655.95	30,563.63	262,048.86	321,195.00	-59,146.14	81.59%
7000 - Capital Outlay	30,000.00	19,272.95	0.00	21,041.00	70,313.95	71,000.00	-686.05	99.03%
7500 - Debt Service	0.00	1,000.00	0.00	1,000.00	2,000.00	2,000.00	0.00	100.0%
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%
Total 8005 - Transfers	0.00	0.00	11,000.00	0.00	11,000.00	11,000.00	0.00	100.0%
Total 8000 - Transfers & Contingency	0.00	0.00	11,000.00	0.00	11,000.00	11,000.00	0.00	100.0%
Total Expense	302,267.97	233,141.47	276,544.14	171,152.22	983,105.80	1,130,487.00	-147,381.20	86.96%
Net Income	-32,665.61	613,208.69	-122,065.02	-131,311.11	327,166.95	200,146.00	127,020.95	163.46%

Baker Co Library - Other Funds
Profit & Loss Budget Performance
July 2016 through June 2017

	<u>Jul '16 - Jun 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
4400.0 - Other Uses Funds				
4415.0 - Literacy Department				
4415.1 - Beginning Cash Literacy	841.89	900.00	-58.11	93.54%
4415.9 - Interest Income Literacy	8.39	50.00	-41.61	16.78%
Total 4415.0 - Literacy Department	850.28	950.00	-99.72	89.5%
4420.0 - Memorial Department				
4420.1 - Beginning Cash Memorial	79,805.60	94,000.00	-14,194.40	84.9%
4420.2 - Contributions				
4420.21 - Baker Contributions	312.44			
4420.2 - Contributions - Other	0.00	1,000.00	-1,000.00	0.0%
Total 4420.2 - Contributions	312.44	1,000.00	-687.56	31.24%
4420.5 - Grant Income				
4420.55 - Leo Adler Grants	2,050.00			
4420.66 - LSTA Pre-K Links Grant	20,622.50			
4420.67 - VROOM Grant	5,000.00			
4420.5 - Grant Income - Other	0.00	10,000.00	-10,000.00	0.0%
Total 4420.5 - Grant Income	27,672.50	10,000.00	17,672.50	276.73%
4420.7 - Other Revenue				
4420.71 - Amazon Book Sales	5,275.79			
4420.7 - Other Revenue - Other	0.00	4,000.00	-4,000.00	0.0%
Total 4420.7 - Other Revenue	5,275.79	4,000.00	1,275.79	131.9%
4429.9 - Interest Income Memorial	641.85	600.00	41.85	106.98%
Total 4420.0 - Memorial Department	113,708.18	109,600.00	4,108.18	103.75%
4430.0 - Severance Liability Dept				
4430.1 - Beginning cash Severance Liab	51,945.65	58,500.00	-6,554.35	88.8%
4430.8 - Transfer from General Fund	10,000.00	10,000.00	0.00	100.0%
4430.9 - Interest Income Severance Liab	429.59	50.00	379.59	859.18%
Total 4430.0 - Severance Liability Dept	62,375.24	68,550.00	-6,174.76	90.99%
4524.0 - Technology Department				
4524.1 - Beginning cash Technology	-3.25	100.00	-103.25	-3.25%
4524.15 - USAC E-Rate Program Reimb	0.00			

Baker Co Library - Other Funds
Profit & Loss Budget Performance
July 2016 through June 2017

	<u>Jul '16 - Jun 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
4524.8 · Transfer from General Fund	1,000.00	1,000.00	0.00	100.0%
4524.9 · Interest income Technology	20.52	50.00	-29.48	41.04%
Total 4524.0 · Technology Department	1,017.27	1,150.00	-132.73	88.46%
Total 4400.0 · Other Uses Funds	177,950.97	180,250.00	-2,299.03	98.73%
Total Income	177,950.97	180,250.00	-2,299.03	98.73%
Expense				
6000 · Other Uses Fund				
6100 · Capital Projects Department	0.00	5,000.00	-5,000.00	0.0%
6200 · Literacy Department	0.00	500.00	-500.00	0.0%
6300 · Memorial Department				
6350 · General Memorial M&S	1,169.51			
6364.5 · Amazon Book Sales Expenses	1,801.86			
6380 · Grants Dept				
6380.51 · Grant-Pre-K Links expenses	20,360.62			
6380.52 · Grant- Vroom Grant expenses	2,682.24			
Total 6380 · Grants Dept	23,042.86			
6398 · Transfer to GF Election Reserve	0.00	500.00	-500.00	0.0%
6399 · Transfer to General Fund	4,000.00	9,700.00	-5,700.00	41.24%
6300 · Memorial Department - Other	0.00	104,200.00	-104,200.00	0.0%
Total 6300 · Memorial Department	30,014.23	114,400.00	-84,385.77	26.24%
6400 · Technology Department				
6400.15 · E-Rate Project	0.00			
6400 · Technology Department - Other	0.00	1,500.00	-1,500.00	0.0%
Total 6400 · Technology Department	0.00	1,500.00	-1,500.00	0.0%
6850.0 · Severance Liabiltiy Dept	0.00	58,500.00	-58,500.00	0.0%
6900 · Misc. bank charges				
6900.2 · Bank Fees-Memorial Fund	259.43			
6900.3 · Bank Fees-Technology	2.03			
6900.4 · Bank Fees-Literacy Fund	0.85			
6900.6 · Bank Fees-Severence	39.14			
6900 · Misc. bank charges - Other	0.00	350.00	-350.00	0.0%
Total 6900 · Misc. bank charges	301.45	350.00	-48.55	86.13%

Baker Co Library - Other Funds
Profit & Loss Budget Performance
July 2016 through June 2017

	<u>Jul '16 - Jun 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total 6000 - Other Uses Fund	30,315.68	180,250.00	-149,934.32	16.82%
Total Expense	30,315.68	180,250.00	-149,934.32	16.82%
Net Income	<u>147,635.29</u>	<u>0.00</u>	<u>147,635.29</u>	<u>100.0%</u>

**Baker Co Library - Sage Fund
Profit & Loss Budget Overview
July 2016 through June 2017**

	TOTAL							
	Jul - Sep 16	Oct - Dec 16	Jan - Mar 17	Apr - Jun 17	Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget
Income								
4000 · Membership Dues	0.00	188,654.80	15,042.00	0.00	203,696.80	205,000.00	-1,303.20	99.36%
4010 · Grant Revenue								
4011 · LSTA Grant #1 - Courier	0.00	45,242.11	0.00	0.00	45,242.11	50,000.00	-4,757.89	90.48%
Total 4010 · Grant Revenue	0.00	45,242.11	0.00	0.00	45,242.11	50,000.00	-4,757.89	90.48%
4200 · Interest Income	0.00	0.00	0.00	0.00	0.00	10.00	-10.00	0.0%
4300 · Other Revenues	0.00	0.00	1,580.13	0.00	1,580.13	3,000.00	-1,419.87	52.67%
4999 · Beginning Cash	148,801.19	0.00	0.00	0.00	148,801.19	110,000.00	38,801.19	135.27%
Total Income	148,801.19	233,896.91	16,622.13	0.00	399,320.23	368,010.00	31,310.23	108.51%
Expense								
5000 · Sage Personal Services								
5100 · Sage Staff Salaries & Wages								
5101 · BL - System Administrator	18,848.05	9,470.46	14,205.69	9,470.46	51,994.66	56,816.00	-4,821.34	91.51%
5102 · CH - Business Manager	1,640.83	920.20	877.40	941.60	4,380.03	5,600.00	-1,219.97	78.22%
Total 5100 · Sage Staff Salaries & Wages	20,488.88	10,390.66	15,083.09	10,412.06	56,374.69	62,416.00	-6,041.31	90.32%
5200 · Sage Payroll Taxes & Benefits								
5201 · Group Health Insurance	2,407.76	1,807.57	1,806.57	602.19	6,624.09	7,900.00	-1,275.91	83.85%
5203 · Life Insurance	24.70	23.70	23.70	0.00	72.10	100.00	-27.90	72.1%
5204 · PERS Retirement	2,336.91	2,365.89	2,315.26	1,581.84	8,599.90	9,796.00	-1,196.10	87.79%
5205 · SS Employer Portion	1,567.40	794.89	1,153.85	796.53	4,312.67	5,180.00	-867.33	83.26%
5206 · SUTA Employer Portion	11.15	7.70	24.55	7.91	51.31	63.00	-11.69	81.44%
5207 · Workmans Comp	10.80	5.92	8.51	4.93	30.16	76.00	-45.84	39.68%
Total 5200 · Sage Payroll Taxes & Benefits	6,358.72	5,005.67	5,332.44	2,993.40	19,690.23	23,115.00	-3,424.77	85.18%
Total 5000 · Sage Personal Services	26,847.60	15,396.33	20,415.53	13,405.46	76,064.92	85,531.00	-9,466.08	88.93%
5700 · LSTA Grant #2 - Cataloger								
5701 · DS - Cataloger Salary	3,825.14	0.00	0.00	0.00	3,825.14			
5710 · Grant Payroll Taxes & Benefits	1,157.31	-602.19	0.00	0.00	555.12			
Total 5700 · LSTA Grant #2 - Cataloger	4,982.45	-602.19	0.00	0.00	4,380.26			
6000 · Materials & Services								
6100 · Accounting & Auditing	0.00	0.00	0.00	0.00	0.00	1,500.00	-1,500.00	0.0%
6110 · Administrative Svc (personnel)	0.00	0.00	0.00	0.00	0.00	2,558.00	-2,558.00	0.0%
6130 · Courier Services & Supplies								

**Baker Co Library - Sage Fund
Profit & Loss Budget Overview
July 2016 through June 2017**

	TOTAL							
	Jul - Sep 16	Oct - Dec 16	Jan - Mar 17	Apr - Jun 17	Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget
6131 · LSTA Grant #1 - Courier	46,083.84	1,616.16	0.00	0.00	47,700.00	47,700.00	0.00	100.0%
6132 · Sage Courier Expense	328.32	6,065.21	7,872.78	5,076.26	19,342.57	36,165.00	-16,822.43	53.48%
6133 · Courier Supplies	192.06	747.44	316.25	0.00	1,255.75			
6130 · Courier Services & Supplies - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Total 6130 · Courier Services & Supplies	46,604.22	8,428.81	8,189.03	5,076.26	68,298.32	83,865.00	-15,566.68	81.44%
6135 · LSTA Grant #2 Other Expenses								
6135.1 · Travel	0.00	205.45	0.00	0.00	205.45			
6135 · LSTA Grant #2 Other Expenses - Other	0.00	0.00	0.00	0.00	0.00	2,500.00	-2,500.00	0.0%
Total 6135 · LSTA Grant #2 Other Expenses	0.00	205.45	0.00	0.00	205.45	2,500.00	-2,294.55	8.22%
6140 · Dues & Subscriptions	0.00	3,521.15	0.00	139.98	3,661.13	3,750.00	-88.87	97.63%
6160 · Legal Services	0.00	0.00	0.00	0.00	0.00	50.00	-50.00	0.0%
6180 · Postage & Freight	0.00	27.26	0.00	0.00	27.26	100.00	-72.74	27.26%
6190 · Printing	0.00	0.00	0.00	0.00	0.00	50.00	-50.00	0.0%
6200 · Supplies, Office	12.90	1.00	79.89	58.29	152.08	500.00	-347.92	30.42%
6210 · Technical Services & Maint								
6210.1 · System Librarian (Brent Mills)	9,467.18	14,435.19	17,798.90	0.00	41,701.27	56,100.00	-14,398.73	74.33%
6210.3 · LTI Authority Control expense	0.00	0.00	2,224.30	2,000.00	4,224.30			
Total 6210 · Technical Services & Maint	9,467.18	14,435.19	20,023.20	2,000.00	45,925.57	56,100.00	-10,174.43	81.86%
6220 · Technology								
6220.1 · Equinix expense	0.00	0.00	2,500.00	0.00	2,500.00			
6220.2 · Development	0.00	732.89	0.00	0.00	732.89			
6220 · Technology - Other	0.00	0.00	0.00	0.00	0.00	4,500.00	-4,500.00	0.0%
Total 6220 · Technology	0.00	732.89	2,500.00	0.00	3,232.89	4,500.00	-1,267.11	71.84%
6240 · Telecommunications	0.00	234.00	29.79	10.64	274.43	250.00	24.43	109.77%
6250 · Training	0.00	0.00	1,330.00	0.00	1,330.00	4,500.00	-3,170.00	29.56%
6260 · Travel	0.00	263.13	803.25	1,045.69	2,112.07	3,000.00	-887.93	70.4%
Total 6000 · Materials & Services	56,084.30	27,848.88	32,955.16	8,330.86	125,219.20	163,223.00	-38,003.80	76.72%
66000 · Payroll Expenses	19.50	19.50	19.50	6.50	65.00	100.00	-35.00	65.0%
7000 · Capital Outlay	0.00	0.00	0.00	0.00	0.00	21,000.00	-21,000.00	0.0%
8000 · Contingency	0.00	0.00	0.00	0.00	0.00	11,000.00	-11,000.00	0.0%
Total Expense	87,933.85	42,662.52	53,390.19	21,742.82	205,729.38	280,854.00	-75,124.62	73.25%
Net Income	60,867.34	191,234.39	-36,768.06	-21,742.82	193,590.85	87,156.00	106,434.85	222.12%

	Q1 Jul - Sep 16	Q2 Oct - Dec 16	Q3 Jan - Mar 17	Q1-3 TOTAL Jul '16 - Mar 17	Q4 EST Apr - Jun 17	Q4 Actual 2015-16	PROJECTED Jul '16 - Jun 17	TOTAL			REVISED Budget	\$ CHG	ACTUAL 2015-2016	FY17-18 Budget	VS ORIGINAL BGT		VS ACTUAL	
								Budget	\$ Over Budget	% of Budget					\$ chg	% chg	\$ chg	% chg
Income																		
4000 - Current Year Tax Levy																		
4001 - Current Tax Levy	0.00	593,267.35	88,479.31	681,746.66	30,673.47	28,062.44	712,420	704,128	8,292.59	101.18%	712,000	7,872.46	689,722.01	722,070	17,943	2.5%	9,650	1.4%
4006 - Local Option Levy	0.00	212,500.83	31,692.17	244,193.00	11,232.17	10,306.61	255,425	258,725	-3,300.24	98.72%	255,000	-3,725.41	253,336.79	255,853	-2,872	-1.1%	428	0.2%
4000 - Current Year Tax Levy - Other	0.00	0.00	0.00	0.00	0.00	0.00	0		0.00	0.0%		0.00	0.00					
Total 4000 - Current Year Tax Levy	0.00	805,768.18	120,171.48	925,939.66	41,905.64	38,369.05	967,845	962,853	4,992.35	100.52%	967,000	4,147.05	943,058.80	977,924	15,071	1.6%	10,078	1.0%
4005 - Prior Year Taxes																		
4011 - Levy 1st year prior	3,661.50	3,788.82	6,122.56	13,572.88	2,399.01	2,633.98	15,972						17,792.89					
4012 - Levy 2nd year prior	1,635.17	1,481.79	5,898.26	9,015.22	1,070.20	1,353.51	10,085						5,410.02					
4013 - Levy 3rd year prior	1,743.74	1,134.09	5,469.29	8,347.12	802.80	911.99	9,150						6,056.54					
4014 - Levy 4th year prior	2,591.63	293.01	4,895.92	7,780.56	-650.00	-603.20	7,131						-456.19					
4015 - Levy 5th year prior	34.16	59.81	86.50	180.47	150.00	150.77	330						151.04					
4016 - Levy 6th year prior	35.70	71.09	0.00	106.79	0.00	-0.11	107						0.17					
4017 - Levy 7+ prior years	0.00	0.17	0.00	0.17	0.00	-0.20	0						-0.01					
4005 - Prior Year Taxes - Other	0.00	0.00	0.00	0.00	0.00	0.00	0	35,000		0.0%	44,000		0.00	40,000		14.3%		
Total 4005 - Prior Year Taxes	9,701.90	6,828.78	22,472.53	39,003.21	3,772.01	4,446.74	42,775	35,000	7,775.22	122.22%	44,000	9,000.00	28,954.46	40,000	5,000	14.3%	-2,775	-6.5%
4020 - OtherTaxes/Bond Priors-LandSale	0.00	0.00	0.00	0.00	2,500.00	3,928.87	2,500	2,500	0.00	100.0%	4,000	1,500.00	3,928.87	5,000	2,500	100.0%	2,500	100.0%
4060 - State Ready-2-Learn Grant	0.00	6,727.00	0.00	6,727.00	0.00	0.00	6,727	7,000	-273.00	96.1%	7,000	0.00	6,773.00	6,800	-200	-2.9%	73	1.1%
4066 - Grant Revenue	0.00	22,044.00	0.00	22,044.00	0.00	0.00	22,044	0	22,044.00	100.0%	25,000	25,000.00	0.00	0	0			
4100 - Fines and Fees	4,915.15	3,439.05	3,070.55	11,424.75	4,278.89	4,132.69	15,704	17,500	-1,796.36	89.74%	17,500	0.00	16,550.50	17,500	0	0.0%	1,796	11.4%
4200 - Interest Income	307.49	593.63	1,520.52	2,421.64	6,965.00	6,003.94	9,387	10,000	-613.36	93.87%	10,000	0.00	7,449.63	9,500	-500	-5.0%	113	1.2%
4300 - Other Revenues																		
4301.1 - VocRehab Reimb/ODHS	0.00	0.00	0.00	0.00	0.00	0.00	0	10	-10.00	0.0%	10	0.00	0.00	0	-10	-100.0%		
4302 - Donations	100.00	10.00	197.30	307.30	1,000.00	100.00	1,307	26,500	-25,192.70	4.93%	1,500	-25,000.00	700.00	500	-26,000	-98.1%	-807	-61.8%
4307 - E-Rate Refunds	0.00	0.00	2,805.84	2,805.84	18,164.80	2,066.75	20,971	22,000	-1,029.36	95.32%	22,000	0.00	300.00	7,300	-14,700	-66.8%	-13,671	-65.2%
4309 - Friends Booksale Income	72.97	-61.78	13.22	52.62	-2.95	-217.74	21					0.00	4,346.50	0				
4315 - Amazon book sales	0.00	0.00	39.66	39.66	0.00	0.00	40					0.00	0.00	0				
4320 - Other Revenues - Miscellaneous	139.00	1,001.30	274.21	1,414.51	4,633.96	208.70	6,048					0.00	1,039.74	0				
Total 4300 - Other Revenues	311.97	949.52	3,330.23	4,619.93	23,795.81	2,157.71	28,388	48,510	-20,122.47	58.52%	23,510	-25,000.00	6,386.24	7,800	-40,710	-83.9%	-20,588	-72.5%
4310 - Technology Mgr Contract Income	0.00	0.00	0.00	0.00	0.00	0.00	0	10	-10.00	0.0%	10	0.00	0.00	0		-100.0%		
4312 - Sage Fiscal Agency Fee	0.00	0.00	0.00	0.00	2,560.00	300.00	2,560	2,560	0.00	100.0%	2,560	0.00	300.00	2,600	40	1.6%		
4500 - Transfer Income	0.00	0.00	4,000.00	4,000.00	0.00	0.00	4,000	9,700	-5,700.00	41.24%	9,700	0.00	4,000.00	4,000	-5,700	-58.8%	0	0.0%
4999 - Beginning Cash	254,365.85	0.00	0.00	254,365.85	0.00		254,366	235,000	19,365.85	108.24%	255,000	20,000.00	237,514.84	247,770	12,770	5.4%	-6,596	-2.6%
Total Income	269,602.36	846,350.16	154,565.31	1,270,546.04	85,777.35	59,339.00	1,356,295.18	1,330,633	25,662.23	101.93%	1,365,280	34,647.05	1,017,401.50	1,318,893	-11,740	-0.9%	-37,402	-2.8%
Expense																		
5000 - Personal Services																		
5001 - District salaries																		
5100 - Baker Branch																		
5102 - PS-Library Director	24,507.36	12,314.03	18,471.06	55,292.45	18,471.06	18,168.67	73,764	73,874	-110.49	99.85%	73,874	0.00	72,435.60	75,362	1,488	2.0%	1,598	2.2%
5104 - SD-Administrative Assistant	6,255.34	3,286.62	4,670.46	14,212.42	4,459.04	4,616.69	18,671	18,996	-324.54	98.29%	18,996	0.00	18,699.20	10,625	-8,371	-44.1%	-8,046	-43.1%
5105 - CH-Business Manager	9,326.87	4,686.60	6,805.20	20,818.67	7,211.80	7,104.28	28,030	27,833	197.47	100.71%	28,500	667.00	27,538.88	28,376	543	2.0%	346	1.2%
5120 - CW-Lib Admin/Supplies Mgr, ILL	14,064.70	7,067.00	10,600.50	31,732.20	10,600.50	10,426.88	42,333	42,411	-78.30	99.82%	42,411	0.00	41,570.40	43,259	848	2.0%	927	2.2%
5124 - CA-Lib Asst/Shelver,Volntr Mgr												0.00						

	TOTAL										ACTUAL		VS ORIGINAL BGT		VS ACTUAL			
	Q1 Jul - Sep 16	Q2 Oct - Dec 16	Q3 Jan - Mar 17	Q1-3 TOTAL Jul '16 - Mar 17	Q4 EST Apr - Jun 17	Q4 Actual 2015-16	PROJECTED Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget	REVISED Budget	\$ CHG	2015-2016	FY17-18 Budget	\$ chg	% chg	\$ chg	% chg
5124.2 - Severance Pkg CA	0.00	0.00	0.00	0.00	0.00	6,487.64	0	0.00	0.0%	0	0.00	6,487.64	0					
5124 - CA-Lib Asst/Shelver,Volntr Mgr - C	294.55	0.00	0.00	294.55	0.00	2,842.31	295	294.55	100.0%	0	0.00	14,412.55	0					
Total 5124 - CA-Lib Asst/Shelver,Volntr Mgr	294.55	0.00	0.00	294.55	0.00	9,329.95	295	294.55	100.0%	0	0.00	20,900.19	0					
5126 - MS-Lib Tech/Childrens Programs	0.00	0.00	0.00	0.00	0.00	-653.37	0	0.00	0.0%	0	0.00	17,327.39	0					
5129 - SB-Lib Tech/Periodicals Mgr	12,007.12	6,104.74	9,157.11	27,268.97	9,157.11	8,839.91	36,426	36,619	-192.92	99.47%	36,619	0.00	34,200.12	37,361	742	2.0%	935	2.6%
5131 - DP-Reference Services	10,707.81	5,446.24	7,702.93	23,856.98	8,015.41	7,259.05	31,872	31,733	139.39	100.44%	31,733	0.00	32,714.68	32,363	630	2.0%	491	1.5%
5132 - HS-Lib Asst/Processing	6,232.97	2,918.40	4,379.58	13,530.95	5,650.65	4,637.17	19,182	20,090	-908.40	95.48%	20,090	0.00	18,035.24	20,495	405	2.0%	1,313	6.8%
5133 - CS Lib Asst/Media Processing	7,143.84	3,693.69	5,655.54	16,493.07	6,547.91	5,395.04	23,041	24,399	-1,358.02	94.43%	24,399	0.00	21,052.70	24,886	487	2.0%	1,845	8.0%
5134 - JB-Catalog Specialist	12,607.48	6,409.98	9,614.97	28,632.43	9,614.97	9,007.80	38,247	38,465	-217.60	99.43%	38,465	0.00	35,910.13	39,228	763	2.0%	981	2.6%
5136 - Library Asst (Katrina H)	2,150.19	905.92	1,733.16	4,789.27	2,507.50	2,097.79	7,297	9,028	-1,731.23	80.82%	7,500	-1,528.00	5,239.91	5,007	-4,021	-44.5%	-2,290	-31.4%
5137 - MG Youth Services	10,044.77	5,022.40	7,533.60	22,600.77	7,533.60	5,601.94	30,134	30,127	7.37	100.02%	30,127	0.00	5,601.94	32,270	2,143	7.1%	2,135	7.1%
5138 - Library Pages/Shelving (New)	2,394.96	1,742.49	2,557.69	6,695.14	2,751.30	0.00	9,446	16,506	-7,059.56	57.23%	9,600	-6,906.00	0.00	15,897	-609	-3.7%	6,451	68.3%
5140 - Temp Staff (Subs, Interns, & Special P	3,519.26	683.64	2,035.91	6,238.81	2,245.93	2,153.98	8,485	11,869	-3,384.26	71.49%	9,500	-2,369.00	8,653.51	8,522	-3,347	-28.2%	38	0.4%
5142 - Library Asst, Sunday Desk											0.00							
5142.5 - CL-Library Asst, Sunday	1,167.02	734.55	831.90	2,733.47	1,035.45	913.65	3,769	7,670	-3,901.08	49.14%	7,670	0.00	3,907.17	5,007	-2,663	-34.7%	1,238	32.8%
5142.8 - SH-Library Asst, Sunday	1,122.59	507.15	104.47	1,734.21	0.00	752.36	1,734				0.00	2,861.61	3,129	3,129			1,395	80.4%
Total 5142 - Library Asst, Sunday Desk	2,289.61	1,241.70	936.37	4,467.68	1,035.45	1,666.01	5,503	7,670	-2,166.87	71.75%	7,670	0.00	6,768.78	8,136	466	6.1%	2,633	47.8%
5150 - Bookmobile/Maintenance											0.00							
5150.5 - Bookmobile Driver5	0.00	0.00	0.00	0.00	0.00	-628.43	0	0	0.00	0.0%	0	0.00	48.60	0				
5150.8 - Bookmobile Driver8	923.91	674.72	116.63	1,715.26	760.94	750.02	2,476	4,800	-2,323.80	51.59%	3,000	-1,800.00	4,010.84	13,590		183.1%	11,114	448.8%
5150.9 - Bookmobile Driver9	2,066.06	959.56	1,424.44	4,450.06	1,612.18	1,933.85	6,062	5,300	762.24	114.38%	6,200	900.00	4,970.82		-100.0%	-6,062	-100.0%	
Total 5150 - Bookmobile/Maintenance	2,989.97	1,634.28	1,541.07	6,165.32	2,373.12	2,055.44	8,538	10,100	-1,561.56	84.54%	9,200	-900.00	9,030.26	13,590	3,490	34.6%	5,052	59.2%
5152 - JW-Technology Manager	16,281.65	8,180.94	12,271.40	36,733.99	12,271.38	12,069.92	49,005	49,094	-88.63	99.82%	49,094	0.00	48,122.97	49,927	833	1.7%	921	1.9%
5174 - Facilities Maintenance	2,032.11	1,662.84	2,884.64	6,579.59	3,399.96	851.65	9,980	10,413	-433.45	95.84%	10,413	0.00	7,095.83	14,602	4,189	40.2%	4,623	46.3%
5195 - Staff Training	0.00	159.63	0.00	159.63	1,300.00	0.00	1,460	1,500	-40.37	97.31%	1,500	0.00	244.20	2,500	1,000	66.7%	1,040	71.3%
Total 5100 - Baker Branch	144,850.56	73,161.14	108,551.19	326,562.89	115,146.69	110,628.80	441,710	460,727	-19,017.42	95.87%	449,691	-11,036.00	431,141.93	462,409	1,682	0.4%	20,700	4.7%
5200 - Branch Attendants											0.00							
5202 - Haines	4,128.29	1,821.28	2,959.02	8,908.59	3,334.32	3,141.60	12,243	12,917	-674.45	94.78%	12,917	0.00	11,384.77	13,175	258	2.0%	932	7.6%
5203 - Halfway	4,581.22	2,183.64	3,373.28	10,138.14	3,353.46	3,501.10	13,492	12,917	574.24	104.45%	13,500	582.64	13,089.98	11,380	-1,537	-11.9%	-2,111	-15.6%
5204 - Richland	4,678.24	2,171.06	3,286.25	10,135.55	3,477.60	3,212.02	13,613	12,917	695.79	105.39%	13,750	832.64	12,928.38	13,175	258	2.0%	-438	-3.2%
5205 - Huntington	3,945.38	1,772.17	3,161.73	8,879.28	2,969.95	2,753.92	11,849	11,714	135.20	101.15%	12,000	285.97	10,319.89	11,739	25	0.2%	-110	-0.9%
5206 - Sumpter	4,611.57	2,257.15	3,358.31	10,227.03	3,529.93	3,478.89	13,757	12,917	839.60	106.5%	13,750	832.64	12,990.85	13,175	258	2.0%	-582	-4.2%
5209 - Branch Training	0.00	1,032.59	0.00	1,032.59	548.30	0.00	1,581	2,400	-819.11	65.87%	2,400	0.00	1,377.54	2,000	-400	-16.7%	419	26.5%
5200 - Branch Attendants - Other	0.00	0.00	0.00	0.00	0.00	0.00	0		0.00	0.0%		0.00	0.00					
Total 5200 - Branch Attendants	21,944.70	11,237.89	16,138.59	49,321.18	17,213.56	16,087.53	66,535	65,783	751.26	101.14%	68,317	2,533.88	62,091.41	64,645	-1,139	-1.7%	-1,890	-2.8%
5700 - Grant Wages & Related Expense											0.00							
5701 - VRoom Grant Wage Expense	463.92	-150.00	0.00	313.92	74.48	-270.75	388				0.00	0.00	0.00					
5702 - Pre-K Links Grant	417.90	0.00	0.00	417.90	0.00	0.00	418				0.00	0.00	0.00					
Total 5700 - Grant Wages & Related Expense	881.82	-150.00	0.00	731.82	74.48	-270.75	806				0.00	0.00	0.00					
Total 5001 - District salaries	167,677.08	84,249.03	124,689.78	376,615.89	132,434.73	126,445.58	509,051	526,510	-17,459.86	96.68%	518,008	-8,502.12	493,233.34	527,054	544	0.1%	18,003	3.5%
5300 - Special Contracts											0.00							
5153 - JW-Tech Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0.00	0.0%	0	0.00	0.00	0				
Total 5300 - Special Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0.00	0.0%	0	0.00	0.00	0				

	Q1 Jul - Sep 16	Q2 Oct - Dec 16	Q3 Jan - Mar 17	Q1-3 TOTAL Jul '16 - Mar 17	Q4 EST Apr - Jun 17	Q4 Actual 2015-16	PROJECTED Jul '16 - Jun 17	TOTAL		REVISED Budget	\$ CHG	ACTUAL 2015-2016	FY17-18 Budget	VS ORIGINAL BGT		VS ACTUAL		
								Budget	\$ Over Budget					% of Budget	\$ chg	% chg	\$ chg	% chg
5400 - Payroll Taxes & Benefits											0.00							
5401 - Group Insurance											0.00							
5401.1 - Health Insurance	21,572.61	22,223.95	21,344.25	65,140.81	22,454.29	19,145.20	87,595	88,932	-1,336.90	98.5%	88,932	0.00	90,240.68	81,653	-7,279	-8.2%	-5,942	-6.8%
5401.3 - Group Insurance Liability	0.00	0.00	3,310.11	3,310.11	3,000.00	-300.63	6,310	5,000	1,310.11	126.2%	5,000	0.00	2,365.00	5,000	0	0.0%	-1,310	-20.8%
Total 5401 - Group Insurance	21,572.61	22,223.95	24,654.36	68,450.92	25,454.29	18,844.57	93,905	93,932	-26.79	99.97%	93,932	0.00	92,605.68	86,653	-7,279	-7.7%	-7,252	-7.7%
5403 - Life Insurance	231.60	423.72	206.58	861.90	0.00	185.50	862	780	81.90	110.5%	900	120.00	768.00	808	28	3.6%	-54	-6.3%
5404 - PERS	16,382.02	13,427.87	12,878.05	42,687.94	13,058.36	24,252.36	55,746	60,835	-5,088.70	91.64%	56,000	-4,835.00	68,006.03	77,201	16,366	26.9%	21,455	38.5%
5405 - S.S. Employer Portion	12,351.55	6,224.37	9,215.87	27,791.79	9,378.83	9,352.30	37,171	40,276	-3,105.38	92.29%	37,300	-2,976.00	36,202.48	40,320	44	0.1%	3,149	8.5%
5406 - SUTA Employer Portion	156.95	76.48	139.53	372.96	217.14	211.64	590	527	63.10	111.97%	600	73.00	536.09	527	0	0.0%	-63	-10.7%
5407 - Workmans Comp	2,233.77	76.21	104.02	2,414.00	219.62	232.97	2,634	2,422	211.62	108.74%	2,700	278.00	542.45	2,424	2	0.1%	-209	-7.9%
Total 5400 - Payroll Taxes & Benefits	52,928.50	42,452.60	47,198.41	142,579.51	48,328.24	53,079.34	190,908	198,772	-7,864.25	96.04%	191,432	-7,340.00	198,660.73	207,934	9,162	4.6%	17,026	8.9%
6560 - Payroll Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0	10	-10.00	0.0%	10	0.00	0.00	0	-10	-100.0%		
Total 5000 - Personal Services	220,605.58	126,701.63	171,888.19	519,195.40	180,762.97	179,524.92	699,958	725,292	-25,333.63	96.51%	709,450	-15,841.64	691,894.07	734,988	9,696	1.3%	35,029	5.0%
6000 - Materials and Services											0.00							
6100 - Books & Periodicals											0.00							
6110 - Adult Books	8,622.34	11,088.37	8,917.82	28,628.53	7,722.35	12,716.76	36,351	27,500	8,850.88	132.19%	27,500	0.00	30,992.67	27,000	-500	-1.8%	-9,351	-25.7%
6120 - Childrens & Juvenile Books	1,636.64	4,553.47	1,559.27	7,749.38	4,542.25	5,917.50	12,292	14,000	-1,708.37	87.8%	14,000	0.00	15,798.27	12,000	-2,000	-14.3%	-292	-2.4%
6130 - Reference Books	1,219.99	2,383.98	2,679.06	6,283.03	1,117.89	1,664.59	7,401	9,000	-1,599.08	82.23%	9,000	0.00	8,329.71	9,000	0	0.0%	1,599	21.6%
6134 - Electronic Subscriptions	4,232.13	3,303.65	1,906.00	9,441.78	2,006.00	978.00	11,448	13,500	-2,052.22	84.8%	13,500	0.00	10,732.50	13,500	0	0.0%	2,052	17.9%
6140 - Periodicals	2,422.83	2,631.83	4,836.92	9,891.58	4,355.84	3,626.35	14,247	14,500	-252.58	98.26%	14,500	0.00	13,970.10	13,000	-1,500	-10.3%	-1,247	-8.8%
6150 - Audio	870.00	1,170.06	1,206.99	3,247.05	1,466.78	2,482.30	4,714	5,000	-286.17	94.28%	5,000	0.00	5,277.51	5,000	0	0.0%	286	6.1%
6160 - Video/DVD	1,076.61	2,804.83	3,413.66	7,295.10	1,772.95	3,666.92	9,068	9,000	68.05	100.76%	9,000	0.00	10,356.86	9,000	0	0.0%	-68	-0.8%
6171 - Music	21.83	0.00	0.00	21.83	250.00	1.29	272	500	-228.17	54.37%	500	0.00	1.29	500	0	0.0%	228	83.9%
6176 - Ready-2-Learn Program	0.00	86.62	0.00	86.62	500.00	0.00	587	1,000	-413.38	58.66%	1,000	0.00	449.00	1,000	0	0.0%	413	70.5%
6100 - Books & Periodicals - Other	0.00	0.00	0.00	0.00	0.00	0.00	0		0.00	0.0%	0.00	0.00	0.00					
Total 6100 - Books & Periodicals	20,102.37	28,022.81	24,519.72	72,644.90	23,734.06	31,053.71	96,379	94,000	2,378.96	102.53%	97,000	3,000.00	95,907.91	90,000	-4,000	-4.3%	-6,379	-6.6%
6200 - Library Consortium											0.00							
6201 - SAGE Network	0.00	11,567.00	0.00	11,567.00	0.00	0.00	11,567	11,650	-83.00	99.29%	11,650	0.00	11,340.00	12,000	350	3.0%	433	3.7%
6204 - OCLC/ILL Referral	244.22	184.34	251.33	679.89	378.62	343.84	1,059	1,400	-341.49	75.61%	1,400	0.00	1,262.70	1,400	0	0.0%	341	32.3%
6200 - Library Consortium - Other	0.00	0.00	0.00	0.00	0.00	0.00	0		0.00	0.0%	0.00	0.00	0.00					
Total 6200 - Library Consortium	244.22	11,751.34	251.33	12,246.89	378.62	343.84	12,626	13,050	-424.49	96.75%	13,050	0.00	12,602.70	13,400	350	2.7%	774	6.1%
6300 - Building Eq. & Supplies											0.00							
6310 - Building & Grounds Maintenance											0.00							
6311 - Branch building expenses	354.92	176.06	1,120.34	1,516.32	580.98	683.98	2,232	6,000	-3,767.70	37.21%	5,000	-1,000.00	10,062.61	6,000	0	0.0%	3,768	168.8%
6312 - Snow Removal	0.00	25.00	3,145.00	3,305.00	0.00	45.00	3,170	2,000	1,170.00	158.5%	3,200	1,200.00	1,805.00	2,500	500	25.0%	-670	-21.1%
6310 - Building & Grounds Maintenance - Other	1,208.32	8,520.89	4,350.16	14,079.37	5,751.91	6,530.51	19,831	25,000	-5,168.72	79.33%	25,000	0.00	15,531.18	25,000	0	0.0%	5,169	26.1%
Total 6310 - Building & Grounds Maintenance	1,563.24	8,721.95	8,615.50	18,900.69	6,332.89	7,259.49	25,234	33,000	-7,766.42	76.47%	33,200	200.00	27,398.79	33,500	500	1.5%	8,266	32.8%
6320 - Janitorial Supplies											0.00							
6321 - Cleaning contract	1,820.00	2,580.00	3,440.00	7,840.00	4,500.00	3,440.00	12,340	12,000	340.00	102.83%	12,000	0.00	10,420.00	18,450	6,450	53.8%	6,110	49.5%
6322 - Supplies	1,031.01	658.58	490.43	2,180.02	559.17	516.14	2,739	3,250	-510.81	84.28%	3,250	0.00	2,120.91	3,250	0	0.0%	511	18.6%
Total 6320 - Janitorial Supplies	2,851.01	3,238.58	3,930.43	10,020.02	5,059.17	3,956.14	15,079	15,250	-170.81	98.88%	15,250	0.00	12,540.91	21,700	6,450	42.3%	6,621	43.9%
6340 - Equipment Lease	430.79	691.00	621.24	1,743.03	834.61	1,264.85	2,578	2,600	-22.36	99.14%	2,600	0.00	3,078.31	2,600	0	0.0%	22	0.9%
6345 - Computer Maintenance											0.00							

	TOTAL							ACTUAL		VS ORIGINAL BGT		VS ACTUAL						
	Q1 Jul - Sep 16	Q2 Oct - Dec 16	Q3 Jan - Mar 17	Q1-3 TOTAL Jul '16 - Mar 17	Q4 EST Apr - Jun 17	Q4 Actual 2015-16	PROJECTED Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget	REVISED Budget	\$ CHG	2015-2016	FY17-18 Budget	\$ chg	% chg	\$ chg	% chg
6345.1 · Computer - Maintenance	825.48	1,823.50	680.48	3,329.46	781.95	1,417.36	4,111	6,000	-1,888.59	68.52%	5,000	-1,000.00	5,042.15	4,000	-2,000	-33.3%	-111	-2.7%
6345.2 · Software subscriptions	561.00	5,873.24	184.97	6,619.21	381.99	359.85	7,001	6,000	1,001.20	116.69%	7,000	1,000.00	5,756.45	7,000	1,000	16.7%	-1	0.0%
6345.3 · Comp Tech - Branch Travel	794.44	428.74	242.50	1,465.68	787.12	628.56	2,253	2,500	-247.20	90.11%	2,500	0.00	2,126.24	2,500	0	0.0%	247	11.0%
6345.4 · Computer - Hardware	6,961.16	1,356.84	495.00	8,813.00	1,852.30	468.99	10,665	8,500	2,165.30	125.47%	8,500	0.00	11,006.34	6,250	-2,250	-26.5%	-4,415	-41.4%
6345.6 · Tech programs	0.00	0.00	0.00	0.00	0.00	0.00	649	0	648.65	100.0%	0	0.00	2,042.66	3,250	3,250			
6345 · Computer Maintenance - Other	0.00	0.00	0.00	0.00	0.00	588.45	0	0	0.00	0.0%	0	0.00	0.00	0	0			
Total 6345 · Computer Maintenance	9,142.08	9,482.32	1,602.95	20,227.35	3,803.36	3,463.21	24,031	23,000	1,030.71	104.48%	23,000	0.00	25,973.84	23,000	0	0.0%	-1,031	-4.3%
Total 6300 · Building Eq. & Supplies	13,987.12	22,133.85	14,770.12	50,891.09	16,030.03	15,943.69	66,921	73,850	-6,928.88	90.62%	74,050	200.00	68,991.85	80,800	6,950	9.4%		
6400 · Bookmobile Operations																		
6410 · Bookmobile Fuel	422.06	425.48	506.10	1,353.64	648.65	423.01	2,002	2,000	2.29	100.12%	2,000	0.00	1,690.72	2,000	0	0.0%	-2	-0.1%
6420 · Bookmobile Maintenance	218.51	33.94	1,863.63	2,116.08	1,524.97	1,625.16	3,641	4,000	-358.95	91.03%	4,000	0.00	4,030.70	4,000	0	0.0%	359	9.9%
6400 · Bookmobile Operations - Other	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0.00	0.0%	0	0.00	0.00	0	0			
Total 6400 · Bookmobile Operations	640.57	459.42	2,369.73	3,469.72	2,173.62	2,048.17	5,643	6,000	-356.66	94.06%	6,000	0.00	5,721.42	6,000	0	0.0%	357	6.3%
6600 · Corporate Costs																		
6610 · Insurance																		
6612 · Boiler	0.00	0.00	1,273.00	1,273.00	-21.00	0.00	1,252	1,250	2.00	100.16%	1,300	50.00	1,198.99	1,250	0	0.0%	-2	-0.2%
6613 · SDIS Liability	0.00	0.00	13,858.00	13,858.00	0.00	-1,148.00	13,858	15,600	-1,742.00	88.83%	14,000	-1,600.00	13,534.00	14,250	-1,350	-8.7%	392	2.8%
6614 · Flood Insurance	0.00	0.00	1,562.00	1,562.00	0.00	0.00	1,562	3,200	-1,638.00	48.81%	1,600	-1,600.00	1,532.00	1,600	-1,600	-50.0%	38	2.4%
6610 · Insurance - Other	0.00	0.00	0.00	0.00	0.00	0.00	0	375	-375.00	0.0%	375	0.00	0.00	375	0	0.0%	375	#DIV/0!
Total 6610 · Insurance	0.00	0.00	16,693.00	16,693.00	-21.00	-1,148.00	16,672	20,425	-3,753.00	81.63%	17,275	-3,150.00	16,264.99	17,475	-2,950	-14.4%	803	4.8%
6620 · Travel & Training	539.73	1,055.47	1,429.77	3,024.97	2,181.31	132.08	5,206	4,500	706.28	115.7%	5,550	1,050.00	2,421.95	4,500	0	0.0%	-706	-13.6%
6621 · Special Contracts Travel	0.00	0.00	0.00	0.00	0.00	0.00	0	200	-200.00	0.0%	200	0.00	0.00	0	0			
6630 · Election	0.00	0.00	0.00	0.00	3,500.00	0.00	3,500	3,500	0.00	100.0%	3,500	0.00	0.00	3,500	0	0.0%	0	0.0%
6640 · Auditor	0.00	0.00	8,165.00	8,165.00	0.00	0.00	8,165	8,200	-35.00	99.57%	8,200	0.00	7,905.00	8,573	373	4.6%	408	5.0%
6641 · Bookkeeping Supplies & Services	0.00	0.00	424.48	424.48	1,295.00	596.25	1,719	900	819.48	191.05%	1,200	300.00	855.42	1,000	100	11.1%	-719	-41.8%
6660 · Association Dues	1,493.24	706.10	375.00	2,574.34	305.00	445.00	2,879	2,750	129.34	104.7%	2,750	0.00	2,856.19	2,900	150	5.5%	21	0.7%
6680 · Publication/marketing	0.00	414.36	479.69	894.05	700.00	671.61	1,594	1,600	-5.95	99.63%	1,600	0.00	1,486.73	1,600	0	0.0%	6	0.4%
6690 · Financial Mgmt Fees																		
6690.1 · Checking Account Fees	91.00	105.00	98.00	294.00	105.00	99.00	399	310	89.00	128.71%	400	90.00	325.00	400	90	29.0%	1	0.3%
6690.2 · Pool 5291 Fees	52.45	54.92	53.20	160.57	66.00	55.85	227	175	51.57	129.47%	240	65.00	155.50	250	75	42.9%	23	10.3%
6690.3 · PayPal Transaction Fees	34.90	25.34	30.75	90.99	42.00	22.79	133	150	-17.01	88.66%	150	0.00	110.72	150	0	0.0%	17	12.8%
6690.4 · Quick Books Direct Deposit Fees	152.50	152.50	158.50	463.50	159.00	153.75	623	575	47.50	108.26%	620	45.00	567.45	575	0	0.0%	-48	-7.6%
6690 · Financial Mgmt Fees - Other	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0.00	0.0%	0	0.00	0.00	0	0			
Total 6690 · Financial Mgmt Fees	330.85	337.76	340.45	1,009.06	372.00	331.39	1,381	1,210	171.06	114.14%	1,410	200.00	1,158.67	1,375	165	13.6%	-6	-0.4%
6691 · Legal Administration	0.00	0.00	0.00	0.00	250.00	0.00	250	250	0.00	100.0%	250	0.00	250.00	250	0	0.0%	0	0.0%
6696 · Public Programs	437.00	630.09	174.48	1,241.57	1,300.00	402.19	2,542	2,500	41.57	101.66%	2,500	0.00	1,183.45	3,000	500	20.0%	458	18.0%
Total 6600 · Corporate Costs	2,800.82	3,143.78	28,081.87	34,026.47	9,882.31	1,430.52	43,909	46,035	-2,126.22	95.38%	44,435	-1,600.00	34,382.40	44,173	-1,862	-4.0%	264	0.6%
6700 · Other Operating Expenses																		
6720 · Branch Mileage	1,086.40	492.79	814.80	2,393.99	1,495.67	676.09	3,890	3,500	389.66	111.13%	3,600	100.00	2,964.00	3,600	100	2.9%	-290	-7.4%
6730 · Library Services Supplies	2,825.70	4,376.50	3,410.80	10,613.00	3,017.40	2,416.43	13,630	15,500	-1,869.60	87.94%	15,500	0.00	17,439.72	15,500	0	0.0%	1,870	13.7%
6731 · Youth Programs																		
6731.2 · Summer Reading	375.48	225.00	-127.02	473.46	2,919.55	-52.71	3,393	3,400	-6.99	99.79%	3,400	0.00	1,801.31	3,400	0	0.0%	7	0.2%
6731.22 · Haines Summer Reading	24.97	9.00	0.00	33.97	500.00	101.00	534	0	533.97	100.0%	0	0.00	101.00	600	600			

	TOTAL										ACTUAL		VS ORIGINAL BGT		VS ACTUAL			
	Q1 Jul - Sep 16	Q2 Oct - Dec 16	Q3 Jan - Mar 17	Q1-3 TOTAL Jul '16 - Mar 17	Q4 EST Apr - Jun 17	Q4 Actual 2015-16	PROJECTED Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget	REVISED Budget	\$ CHG	2015-2016	FY17-18 Budget	\$ chg	% chg	\$ chg	% chg
6731.23 · Sandbox Project	0.00	0.00	1,695.10	1,695.10	0.00		1,695		1,695.10	100.0%		0.00						
6731.3 · Storytime	0.00	93.49	157.86	251.35	2,155.73	473.05	2,407	3,200	-792.92	75.22%	3,200	0.00	714.00	3,200	0	0.0%	793	32.9%
6731.4 · Other Youth Programs	14.99	95.88	0.00	110.87	1,500.00	111.62	1,611	1,800	-189.13	89.49%	1,800	0.00	1,392.14	1,800	0	0.0%	189	11.7%
6731.42 · R2R Ready-To-Read program	52.95	0.00	95.09	148.04	0.00		148		148.04	100.0%		0.00						
6731.5 · Teen Activities	0.00	262.40	0.00	262.40	0.00	0.00	262	1,500	-1,237.60	17.49%	1,500	0.00		1,500	0	0.0%	1,238	471.6%
6731.6 · Makerspace Club	75.89	339.72	394.59	810.20	1,500.00	0.00	2,310	2,500	-189.80	92.41%	2,500	0.00		2,500	0	0.0%	190	8.2%
6731 · Youth Programs - Other	0.00	0.00	480.75	480.75	0.00	146.50	481		480.75	100.0%		0.00	590.95					
Total 6731 · Youth Programs	544.28	1,025.49	2,696.37	4,266.14	8,575.28	779.46	12,841	12,400	441.42	103.56%	12,400	0.00	4,599.40	13,000	600	4.8%	159	1.2%
6740 · Postage & Freight	114.49	519.98	265.63	900.10	544.90	483.75	1,445	1,500	-55.00	96.33%	1,500	0.00	1,572.11	1,500	0	0.0%	55	3.8%
6750 · Utilities																		
6751 · Garbage																		
6751.1 · Baker-Baker Sanitary	280.70	417.89	522.40	1,220.99	570.00	550.40	1,791	1,625	165.99	110.22%	1,625	0.00	1,653.00	1,800	175	10.8%	9	0.5%
6751.2 · Haines-Baker Sanitary	73.13	39.00	48.00	160.13	27.00	27.00	187	180	7.13	103.96%	180	0.00	135.00	190	10	5.6%	3	1.5%
6751.3 · Halfway-LaRue Sanitary	31.96	0.00	0.00	31.96	16.00	15.98	48	55	-7.04	87.2%	55	0.00	31.96	55	0	0.0%	7	14.7%
6751.4 · Richland-Eagle Cap Sanitation	0.00	0.00	0.00	0.00	45.00		45	45	0.00	100.0%	45	0.00		50	5	11.1%	5	11.1%
6751.5 · Huntington-Baker Sanitary	64.00	32.00	64.00	160.00	32.00	32.00	192	210	-18.00	91.43%	210	0.00	160.00	210	0	0.0%	18	9.4%
Total 6751 · Garbage	449.79	488.89	634.40	1,573.08	690.00	625.38	2,263	2,115	148.08	107.0%	2,115	0.00	1,979.96	2,305	190	9.0%	42	1.9%
6752 · Heating Fuel																		
6752.1 · Baker-Cascade Natural Gas	734.37	1,284.91	2,700.52	4,719.80	1,827.49	2,243.70	6,547	3,600	2,947.29	181.87%	6,900	3,300.00	4,667.96	5,500	1,900	52.8%	-1,047	-16.0%
6752.2 · Haines-Ed Staub	0.00	454.70	1,034.22	1,488.92	540.00	384.25	2,029	1,750	278.92	115.94%	2,000	250.00	1,733.93	2,000	250	14.3%	-29	-1.4%
6752.3 · Halfway-Ed Staub	0.00	312.50	895.00	1,207.50	95.00	45.00	1,303	1,300	2.50	100.19%	1,300	0.00	992.62	1,300	0	0.0%	-3	-0.2%
6752.6 · Sumpter-City of Sumpter(Sharec	0.00	0.00	0.00	0.00	1,000.00	897.50	1,000	1,000	0.00	100.0%	1,000	0.00	897.50	1,000	0	0.0%	0	0.0%
Total 6752 · Heating Fuel	734.37	2,052.11	4,629.74	7,416.22	3,462.49	3,570.45	10,879	7,650	3,228.71	142.21%	11,200	3,550.00	8,292.01	9,800	2,150	28.1%	-1,079	-9.9%
6753 · Water/Sewer																		
6753.1 · Baker-City of Baker City	302.88	380.98	198.96	882.82	344.04	399.50	1,227	1,950	-723.14	62.92%	1,400	-550.00	1,304.34	1,610	-340	-17.4%	383	31.2%
6753.2 · Haines-City of Haines	152.00	228.00	228.00	608.00	302.00	292.00	910	910	0.00	100.0%	910	0.00	940.00	925	15	1.6%	15	1.6%
6753.3 · Halfway-City of Halfway	293.83	159.68	310.79	764.30	352.00	311.27	1,116	910	206.30	122.67%	1,050	140.00	906.65	1,050	140	15.4%	-66	-5.9%
6753.4 · Richland (NEOHA agreement)	99.87	92.46	146.65	338.98	185.33	185.15	524	550	-25.69	95.33%	550	0.00	440.22	550	0	0.0%	26	4.9%
6753.5 · Huntington-City of Huntingtn	240.00	160.00	324.80	724.80	325.00	306.50	1,050	925	124.80	113.49%	1,050	125.00	910.50	1,100	175	18.9%	50	4.8%
Total 6753 · Water/Sewer	1,088.58	1,021.12	1,209.20	3,318.90	1,508.37	1,494.42	4,827	5,245	-417.73	92.04%	4,960	-285.00	4,501.71	5,235	-10	-0.2%	408	8.4%
6754 · Electric																		
6754.1 · Baker - OTEC	2,695.43	6,213.71	3,131.83	12,040.97	3,685.29	8,102.05	15,726	19,000	-3,273.74	82.77%	15,750	-3,250.00	20,781.90	16,000	-3,000	-15.8%	274	1.7%
6754.2 · Haines - OTEC	155.42	366.30	320.87	842.59	439.59	435.40	1,282	1,250	32.18	102.57%	1,500	250.00	1,261.05	1,500	250	20.0%	218	17.0%
6754.3 · Halfway-Idaho Power	218.60	186.06	213.62	618.28	265.06	184.75	883	1,200	-316.66	73.61%	900	-300.00	932.88	1,200	0	0.0%	317	35.8%
6754.4 · Richland (NEOHA agreement)	363.01	339.58	1,699.06	2,401.65	1,019.48	1,026.27	3,421	2,800	621.13	122.18%	3,500	700.00	2,659.94	2,900	100	3.6%	-521	-15.2%
6754.5 · Huntington-Idaho Power	307.59	206.51	1,062.13	1,576.23	461.37	464.82	2,038	1,350	687.60	150.93%	2,100	750.00	1,369.82	1,600	250	18.5%	-438	-21.5%
6754.6 · Sumpter-City of Sumpter(Shared)					600.00	572.32	600	600	0.00	100.0%	600	0.00	572.32	600	0	0.0%	0	0.0%
Total 6754 · Electric	3,740.05	7,312.16	6,427.51	17,479.72	6,470.79	10,785.61	23,951	26,200	-2,249.49	91.41%	24,350	-1,850.00	27,577.91	23,800	-2,400	-9.2%	-151	-0.6%
6750 · Utilities - Other	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0.00	0.0%	0	0.00	0.00	0	0	0.0%	0	0.0%
Total 6750 · Utilities	6,012.79	10,874.28	12,900.85	29,787.92	12,131.65	16,475.86	41,920	41,210	709.57	101.72%	42,625	1,415.00	42,351.59	41,140	-70	-0.2%	-780	-1.9%
6756 · Telecommunications																		
6756.0 · Telephone																		
6756.1 · Baker - BendTel	443.21	254.02	531.53	1,228.76	436.83	468.05	1,666	1,600	65.59	104.1%	1,600	0.00	1,518.61	1,700	100	6.3%	34	2.1%

	TOTAL										ACTUAL		VS ORIGINAL BGT		VS ACTUAL			
	Q1 Jul - Sep 16	Q2 Oct - Dec 16	Q3 Jan - Mar 17	Q1-3 TOTAL Jul '16 - Mar 17	Q4 EST Apr - Jun 17	Q4 Actual 2015-16	PROJECTED Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget	REVISED Budget	\$ CHG	2015-2016	FY17-18 Budget	\$ chg	% chg	\$ chg	% chg
6756.2 - Haines - Cascade/Reliance	191.36	190.80	190.85	573.01	192.05	189.03	765	800	-34.94	95.63%	800	0.00	758.53	800	0	0.0%	35	4.6%
6756.3 - Halfway - Pine Telephone	104.34	123.36	108.92	336.62	114.55	117.41	451	450	1.17	100.26%	450	0.00	446.43	450	0	0.0%	-1	-0.3%
6756.4 - Richland - Eagle Telephone	66.73	109.88	104.69	281.30	107.21	144.44	389	400	-11.49	97.13%	400	0.00	421.58	400	0	0.0%	11	3.0%
6756.5 - Huntington - CenturyTel	164.88	200.32	283.91	649.11	240.00	175.71	889	950	-60.89	93.59%	950	0.00	836.99	950	0	0.0%	61	6.8%
6756.6 - Sumpter - CenturyLink/Qwest	184.98	155.05	146.40	486.43	150.00	148.83	636	600	36.43	106.07%	600	0.00	551.67	600	0	0.0%	-36	-5.7%
6756.8 - US Cellular (3 Lines)	320.69	614.38	369.29	1,304.36	474.95	573.44	1,779	1,850	-70.69	96.18%	1,850	0.00	1,748.30	2,300	450	24.3%	521	29.3%
Total 6756.0 - Telephone	1,476.19	1,647.81	1,735.59	4,859.59	1,715.59	1,816.91	6,575	6,650	-74.82	98.88%	6,650	0.00	6,282.11	7,200	550	8.3%	625	9.5%
6757.0 - Internet												0.00						
6757.1 - Baker - NERO Network	477.00	477.00	477.00	1,431.00	477.00	715.50	1,908	2,000	-92.00	95.4%	2,000	0.00	2,862.00	2,000	0	0.0%	92	4.8%
6757.2 - Haines - Cascade/Reliance	182.88	182.82	182.76	548.46	182.97	182.46	731	760	-28.57	96.24%	760	0.00	729.37	760	0	0.0%	29	3.9%
6757.3 - Halfway - Pine Tel	149.34	148.59	147.54	445.47	149.53	176.12	595	650	-55.00	91.54%	650	0.00	649.65	650	0	0.0%	55	9.2%
6757.4 - Richland - Pine Tel	75.00	75.00	75.00	225.00	75.00	75.00	300	390	-90.00	76.92%	390	0.00	360.00	350	-40	-10.3%	50	16.7%
6757.5 - Huntington - CenturyTel	428.01	487.62	642.02	1,557.65	495.00	370.11	2,053	1,375	677.65	149.28%	2,050	675.00	1,244.35	5,100	3,725	270.9%	3,047	148.5%
6757.6 - Sumpter - CenturyLink/Qwest	515.21	347.81	314.82	1,177.84	315.00	297.82	1,493	1,325	167.84	112.67%	1,400	75.00	1,199.05	1,400	75	5.7%	-93	-6.2%
Total 6757.0 - Internet	1,827.44	1,718.84	1,839.14	5,385.42	1,694.50	1,817.01	7,080	6,500	579.92	108.92%	7,250	750.00	7,044.42	10,260	3,760	57.8%	3,180	44.9%
6756 - Telecommunications - Other	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0.00	0.0%	0	0.00	0.00	0				
Total 6756 - Telecommunications	3,303.63	3,366.65	3,574.73	10,245.01	3,410.09	3,633.92	13,655	14,150	-494.90	96.5%	13,900	-250.00	13,326.53	17,460	3,310	23.4%	3,805	27.9%
Total 6700 - Other Operating Expenses	13,887.29	20,655.69	23,663.18	58,206.16	29,174.99	24,465.51	87,381	88,260	-878.85	99.0%	89,525	1,265.00	82,253.35	92,200	3,940	4.5%	4,819	5.5%
6900 - Grant Expenses												0.00						
6900.1 - Vroom Grant Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0				0.00	0.00						
6900 - Grant Expenses - Other	0.00	0.00	0.00	0.00	0.00	0.00	0				0.00	0.00						
Total 6900 - Grant Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0				0.00	0.00	0.00					
Total 6000 - Materials and Services	51,662.39	86,166.89	93,655.95	231,485.23	81,373.63	75,285.44	312,859	321,195	-8,336.14	97.41%	324,060	2,865.00	299,859.63	326,573	5,378	1.7%	13,714	4.4%
7000 - Capital Outlay	0.00	19,272.95	0.00	49,272.95	21,041.00	0.00	70,314	71,000	-686.00	99.03%	71,000	0.00	0.00	1,000	-70,000	-98.6%	-69,314	-98.6%
7500 - Debt Service	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	2,000	2,000	0.00	100.0%	2,000	0.00	2,000.00	2,000	0	0.0%	0	0.0%
8000 - Transfers & Contingency												0.00						
8005 - Transfers												0.00						
8005.1 - Transfer-Technology Fund	0.00	0.00	1,000.00	1,000.00	0.00	0.00	1,000	1,000	0.00	100.0%	1,000	0.00	1,000.00	2,500	1,500	150.0%	1,500	150.0%
8005.2 - Transfer-Severence Liab Fund	0.00	0.00	10,000.00	10,000.00	0.00	-7,500.00	10,000	10,000	0.00	100.0%	10,000	0.00	2,500.00	10,000	0	0.0%	0	0.0%
Total 8005 - Transfers	0.00	0.00	11,000.00	11,000.00	0.00	-7,500.00	11,000	11,000	0.00	100.0%	11,000	0.00	3,500.00	12,500	1,500	13.6%	1,500	13.6%
Total 8000 - Transfers & Contingency	0.00	0.00	11,000.00	11,000.00	0.00	-7,500.00	11,000	11,000	0.00	100.0%	11,000	0.00	3,500.00	12,500	1,500	13.6%	1,500	13.6%
Total Expense	272,267.97	233,141.47	276,544.14	811,953.58	284,177.60	248,310.36	1,096,131	1,130,487	-34,355.77	96.96%	1,117,510	-12,976.64	997,253.70	1,077,061	-53,426	-4.7%	-19,070	-1.7%
Net Income	-2,665.61	613,208.69	-121,978.83	458,592.46	-198,400.25	-426,486.20	260,164	200,146	60,018.00	129.99%	247,770	47,623.68	20,147.80	241,832	41,686	20.8%	-18,332	-7.0%
							1,356,295	1,330,633			1,365,280			1,318,893				

Baker County Library District
Recommended Budget Committee Motion
 Fiscal Year 2017-18

I move to approve the Baker County Library District budget for the 2017-18 fiscal year for the total amount of \$1,935,328 and the amounts per fund as shown below:

Fund	Historical data	
	FY17-18	FY16-17 (original)
General Fund	1,318,893	1,330,633
Other Fund	192,500	180,250
Sage Library System Fund	423,935	368,010
Total:	1,935,328	1,878,893

I also move to approve:

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

Motion made by	
----------------	--

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

Certification of motion & Vote (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