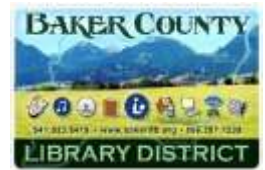


BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2018-2019 BUDGET MESSAGE

Perry Stokes, Library Director / Budget Officer



Honored Budget Committee members and citizens of Baker County,

I am pleased to present the Fiscal Year 2018-2019 (FY18-19) Annual Proposed Budget for Baker County Library District, Oregon totaling \$1,990,822 projected requirements and responsibilities.

<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">General Fund</td> </tr> <tr> <td colspan="2"><u>Organizational Unit or Program:</u></td> </tr> <tr> <td>Personnel Services.....</td> <td style="text-align: right;">775,883</td> </tr> <tr> <td>Materials & Services.....</td> <td style="text-align: right;">361,566</td> </tr> <tr> <td>_____</td> <td style="text-align: right;">0</td> </tr> <tr> <td>_____</td> <td style="text-align: right;">0</td> </tr> <tr> <td colspan="2"><u>Not Allocated to Organizational Unit or Program:</u></td> </tr> <tr> <td>Personnel Services.....</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Materials & Services.....</td> <td style="text-align: right;">0</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;">4,000</td> </tr> <tr> <td>Special Payments.....</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Transfers Out.....</td> <td style="text-align: right;">11,000</td> </tr> <tr> <td>Contingency.....</td> <td style="text-align: right;">5,000</td> </tr> <tr> <td>Total.....</td> <td style="text-align: right; border: 1px solid black;">\$1,158,449</td> </tr> </table>	General Fund		<u>Organizational Unit or Program:</u>		Personnel Services.....	775,883	Materials & Services.....	361,566	_____	0	_____	0	<u>Not Allocated to Organizational Unit or Program:</u>		Personnel Services.....	0	Materials & Services.....	0	Capital Outlay.....	1,000	Debt Service	4,000	Special Payments.....	0	Transfers Out.....	11,000	Contingency.....	5,000	Total.....	\$1,158,449	<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">Debt Service Fund</td> </tr> <tr> <td>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> <tr> <td colspan="2">"Other Uses" Fund</td> </tr> <tr> <td>Org. Unit/Program: _____</td> <td style="text-align: right;">142,500</td> </tr> <tr> <td>Special Payments.....</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Transfers Out.....</td> <td style="text-align: right;">6,500</td> </tr> <tr> <td>Contingency.....</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Total.....</td> <td style="text-align: right; border: 1px solid black;">\$149,000</td> </tr> <tr> <td colspan="2">Sage Library System Fund</td> </tr> <tr> <td>Org. Unit/Program: _____</td> <td style="text-align: right;">284,076</td> </tr> <tr> <td>Special Payments.....</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Transfers Out.....</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Contingency.....</td> <td style="text-align: right;">48,105</td> </tr> <tr> <td>Total.....</td> <td style="text-align: right; border: 1px solid black;">\$332,181</td> </tr> <tr> <td colspan="2" style="text-align: center;">Total APPROPRIATIONS, All Funds . . .</td> </tr> <tr> <td></td> <td style="text-align: right; border: 1px solid black;">\$1,639,630</td> </tr> <tr> <td colspan="2" style="text-align: center;">Total Unappropriated and Reserve Amounts, All Funds . . .</td> </tr> <tr> <td></td> <td style="text-align: right; border: 1px solid black;">351,192</td> </tr> <tr> <td colspan="2" style="text-align: center;">TOTAL ADOPTED BUDGET . . .</td> </tr> <tr> <td></td> <td style="text-align: right; border: 1px solid black;">\$1,990,822 *</td> </tr> </table>	Debt Service Fund		Debt Service	0	Total.....	\$0	"Other Uses" Fund		Org. Unit/Program: _____	142,500	Special Payments.....	0	Transfers Out.....	6,500	Contingency.....	0	Total.....	\$149,000	Sage Library System Fund		Org. Unit/Program: _____	284,076	Special Payments.....	0	Transfers Out.....	0	Contingency.....	48,105	Total.....	\$332,181	Total APPROPRIATIONS, All Funds . . .			\$1,639,630	Total Unappropriated and Reserve Amounts, All Funds . . .			351,192	TOTAL ADOPTED BUDGET . . .			\$1,990,822 *
General Fund																																																																									
<u>Organizational Unit or Program:</u>																																																																									
Personnel Services.....	775,883																																																																								
Materials & Services.....	361,566																																																																								
_____	0																																																																								
_____	0																																																																								
<u>Not Allocated to Organizational Unit or Program:</u>																																																																									
Personnel Services.....	0																																																																								
Materials & Services.....	0																																																																								
Capital Outlay.....	1,000																																																																								
Debt Service	4,000																																																																								
Special Payments.....	0																																																																								
Transfers Out.....	11,000																																																																								
Contingency.....	5,000																																																																								
Total.....	\$1,158,449																																																																								
Debt Service Fund																																																																									
Debt Service	0																																																																								
Total.....	\$0																																																																								
"Other Uses" Fund																																																																									
Org. Unit/Program: _____	142,500																																																																								
Special Payments.....	0																																																																								
Transfers Out.....	6,500																																																																								
Contingency.....	0																																																																								
Total.....	\$149,000																																																																								
Sage Library System Fund																																																																									
Org. Unit/Program: _____	284,076																																																																								
Special Payments.....	0																																																																								
Transfers Out.....	0																																																																								
Contingency.....	48,105																																																																								
Total.....	\$332,181																																																																								
Total APPROPRIATIONS, All Funds . . .																																																																									
	\$1,639,630																																																																								
Total Unappropriated and Reserve Amounts, All Funds . . .																																																																									
	351,192																																																																								
TOTAL ADOPTED BUDGET . . .																																																																									
	\$1,990,822 *																																																																								

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.

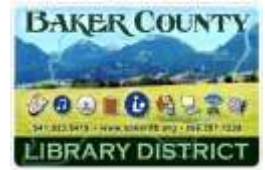
OVERVIEW

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 2018-2019 BUDGET MESSAGE

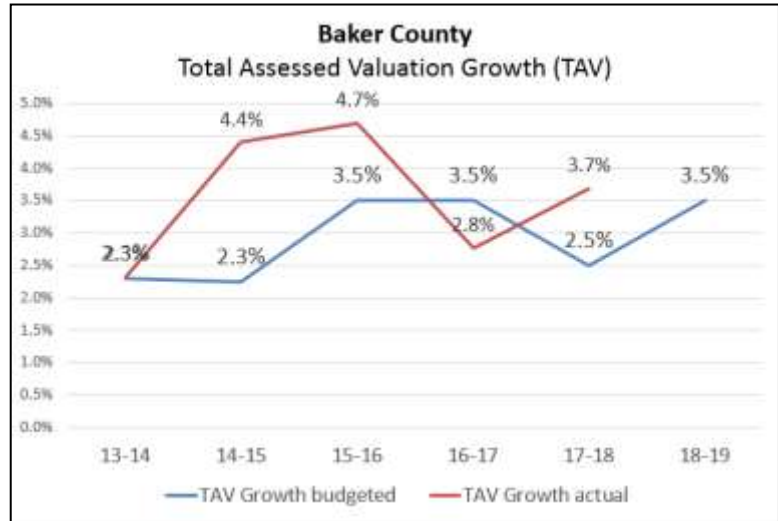


Perry Stokes, Library Director / Budget Officer

The 2018-2019 District Budget reflects an economy regaining strength after the economic recession. Revenues that were recently flattening due to compression are back up. Personnel expenses continue to be the most significant cost driver with retirement rate costs (PERS) spikes and upward pressure on wages from state mandated minimum wage increases.

According to the Baker County Assessor's Millage Report of November 2017, valuation growth is back up to 3.7% after having dropped sharply last year by nearly two full percentage points -- the largest single year drop in a decade.

The district's health insurance costs have continued to be stable (rising by only 2% this year, down from 4% year previous). Insurance rates are set by the Special District Association of Oregon (SDAO) which has implemented a self-insurance strategy.



Public agency contributions to

Oregon's Public Employee Retirement System (PERS), which some argue have been kept artificially low, are now spiking with massive increases and are projected to consume a large portion of revenue growth.

Budget priorities this year continue to be investment in facility assets and skilled staff. In an effort to strengthen the district's ability to recruit and retain skilled personnel, employee salaries that have been assessed as low comparative to peer libraries are being restructured to remain competitive. Core staff positions are being filled by individuals able to present advanced education achievements such as library degrees or para-professional certification. Merit raises and promotions are awarded to select employees able to demonstrate the dedication and capacity to excel with expanded duties & responsibilities.

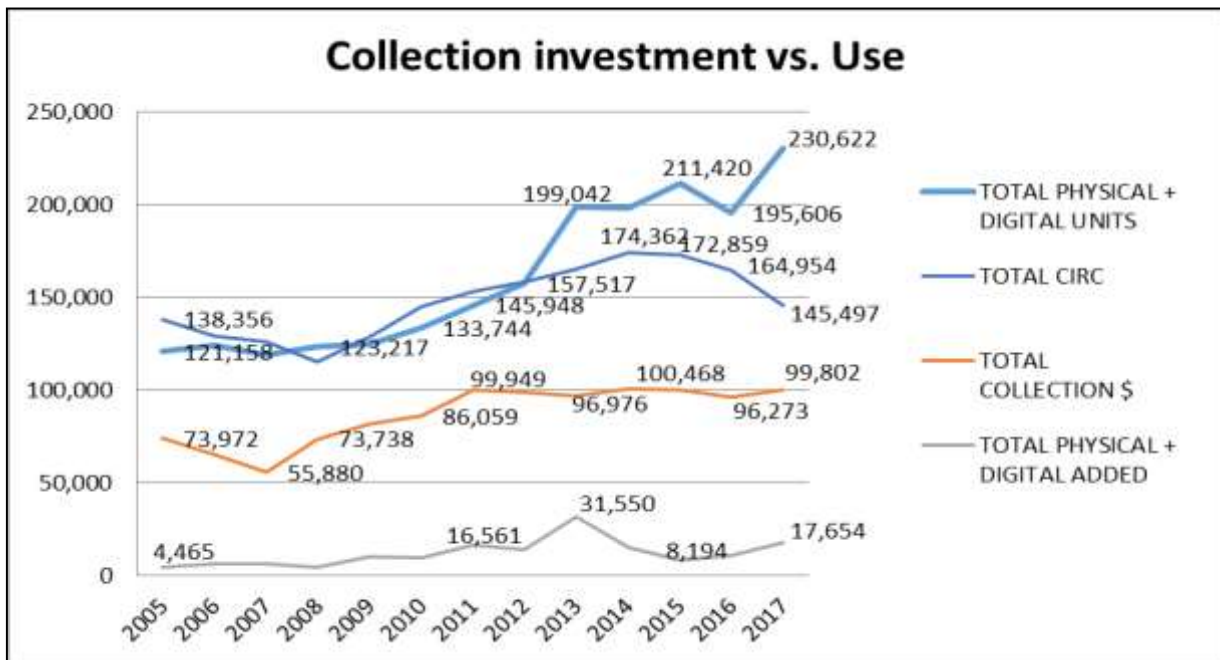
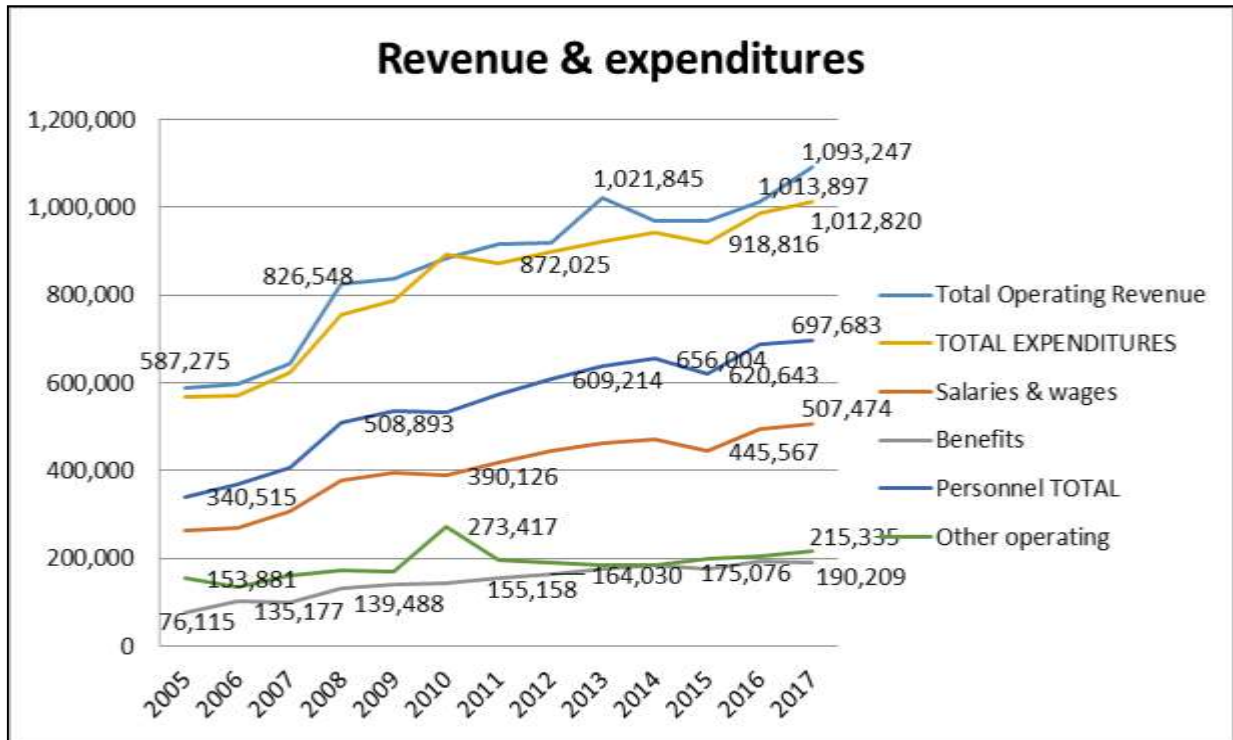
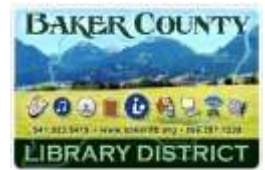
Materials & Services goals continue to be focused on facilities maintenance foremost and secondly on early literacy and STEAM based youth programs.

BCLD Activity Highlights

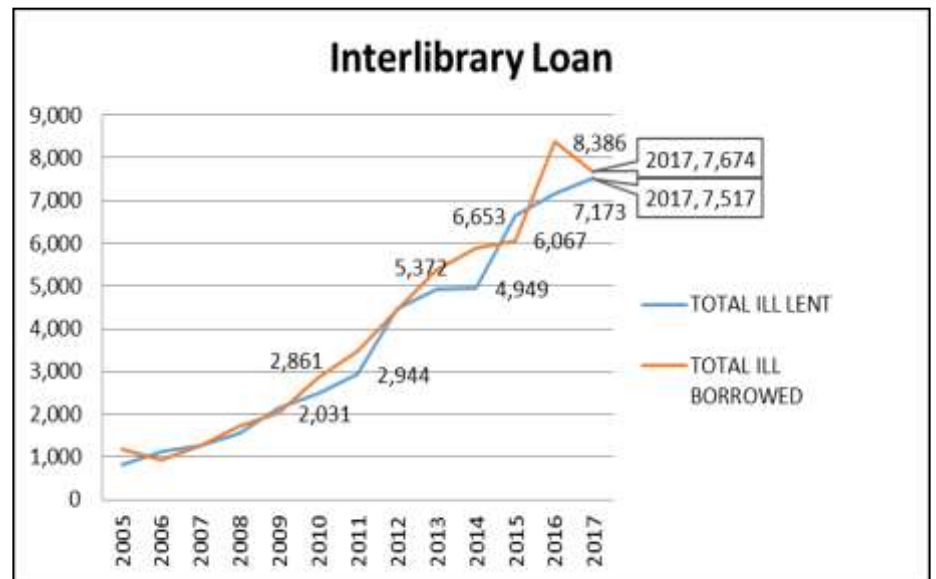
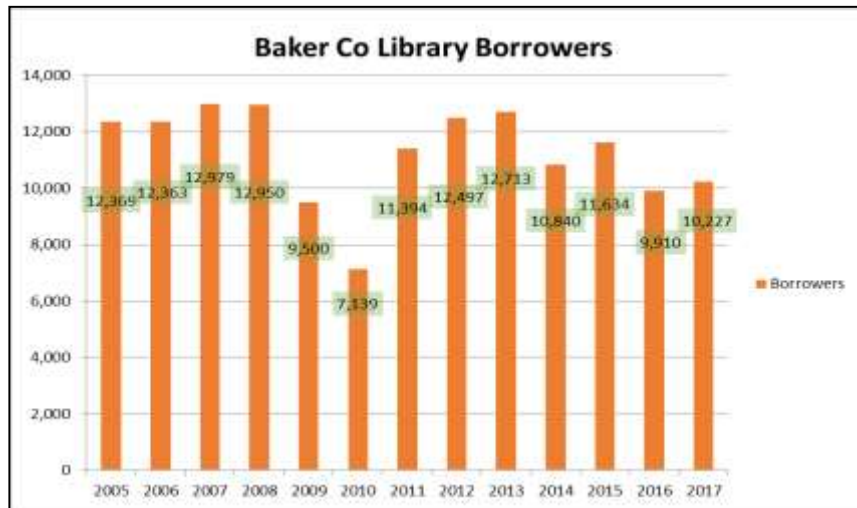
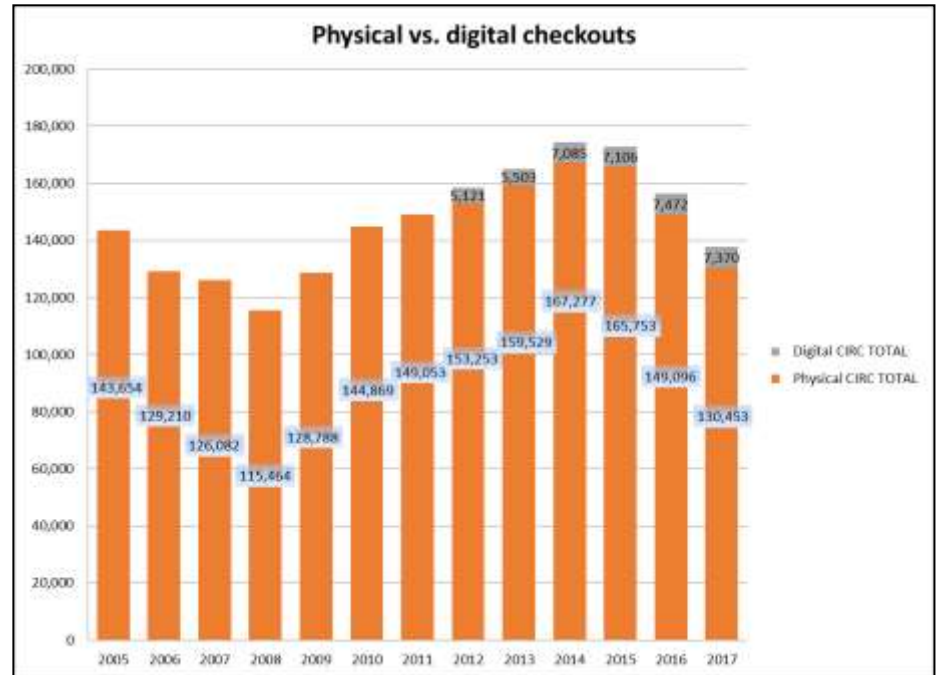
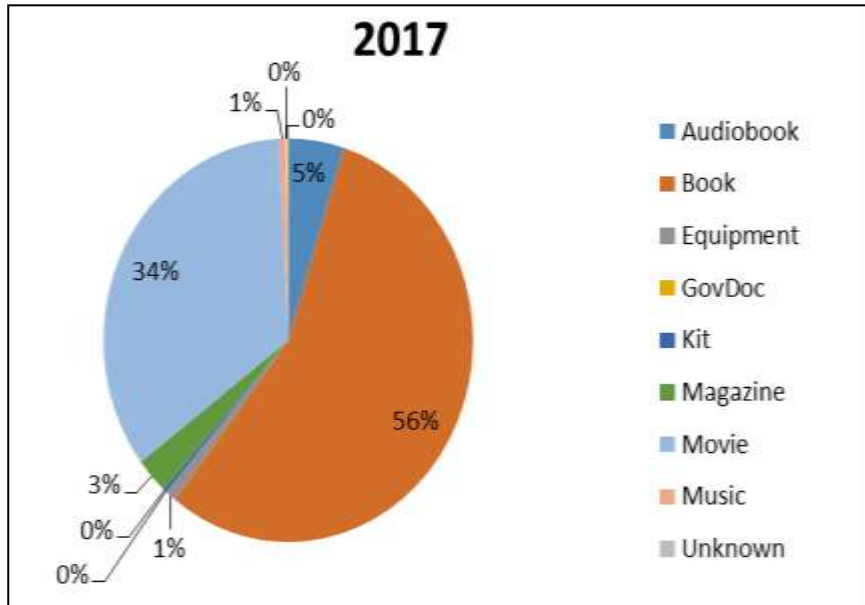
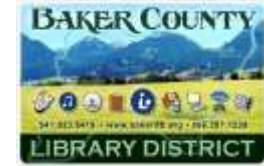
- Over 60% of Baker County residents have an active library account, up slightly from last year.
- Book borrowing shows a slight drop but generally remains steady while use of the movie and magazine collections are declining more sharply. Digital borrowing is growing slowly yet remains at around 4% of total circulation.
- Visitation and borrowing counts overall are trending downward, which is customary after recessionary period usage peaks.
- The number of Interlibrary Loans lent to and borrowed from Sage partners was around 50-50 last year.
- 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 2018-2019 BUDGET MESSAGE

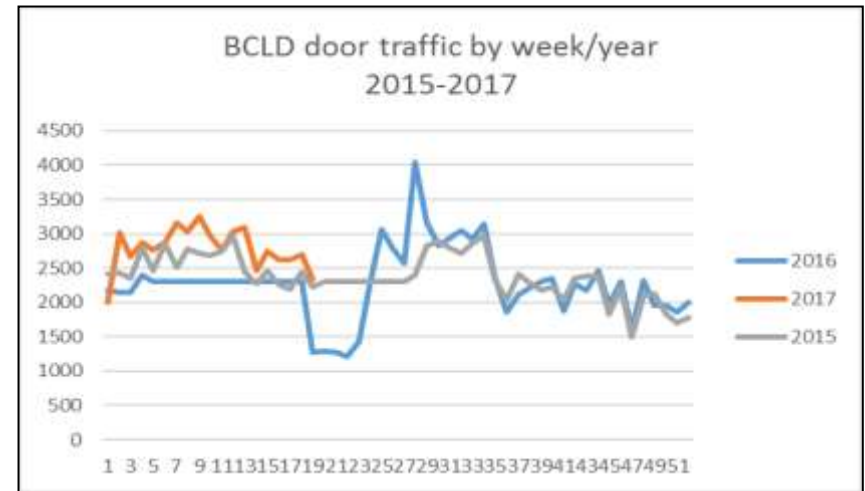
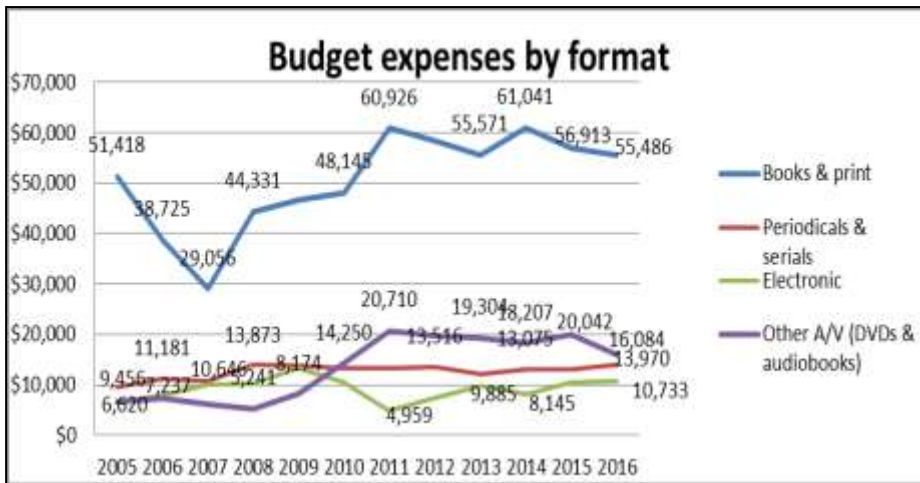
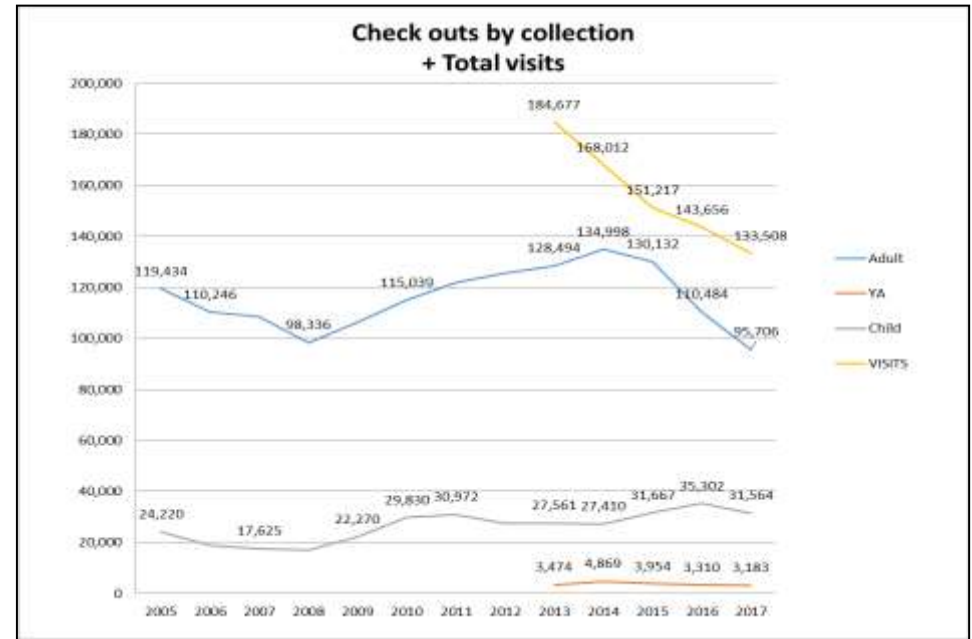
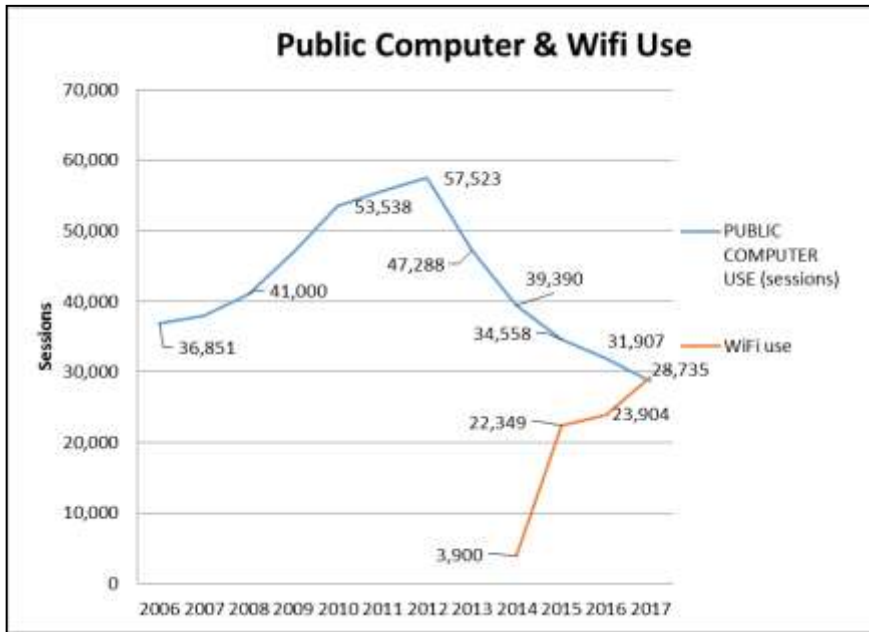
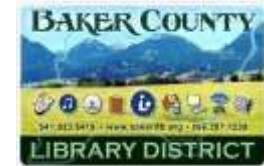
Perry Stokes, Library Director / Budget Officer



BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2018-2019 BUDGET MESSAGE



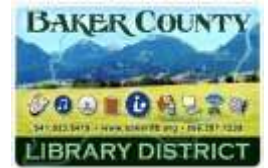
BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2018-2019 BUDGET MESSAGE



BAKER COUNTY LIBRARY DISTRICT

FISCAL YEAR 2018-2019

BUDGET MESSAGE



The proposed budget will enable the district to continue to provide access to information through both traditional and innovative technologies, engaging opportunities for youth, and the high quality of public library services that citizens expect in a fiscally responsible manner.

Description of Proposed Financial Policies for the Ensuing Year

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

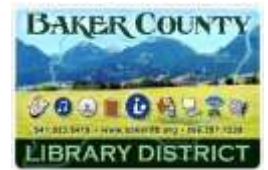
Summary of Significant Features and Changes in the Proposed Budget

- Revenue estimates for the proposed budget are based on the assumption of a reasonable 3.5 % rate of growth of property values (slightly less than last year's actual rate of 3.7%).
*Note: a 1% change equates to about \$10,000 revenue.
- Non-tax revenue is corrected down from prior years, having been inflated recently due to project grants and rebates.
- 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 1.7% (68% of operating budget).
- Payout on employee insurance deductibles continue to be budgeted at \$5,000, the assumption of three claims (\$1,500 per claimant).
- Collection Development funding is slightly restrained. Typically, this line is expanded as funds are available.
- Youth programming is corrected downward slightly but remains high for expansion of early literacy, summer reading, and technology/maker club programs.
- Utilities and Telecommunications are stable.
- Cash Carryover in General Fund is projected as unchanged from the original FY17-18 budget. 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.
- **Facilities Maintenance includes \$50,000 set aside for a new layer to be added to the roof of the main library.** Roof needs are paramount and will force the district to tap into its growing Operations Reserve fund.
- Cash reserves in the Other Uses Fund have been reduced due to payout of retiring employee severance benefit and expenditure of grant funds.
- With depleted cash reserves, the district may be forced back into a short-term debt for Operations obligations until tax revenues are received in November.
- **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

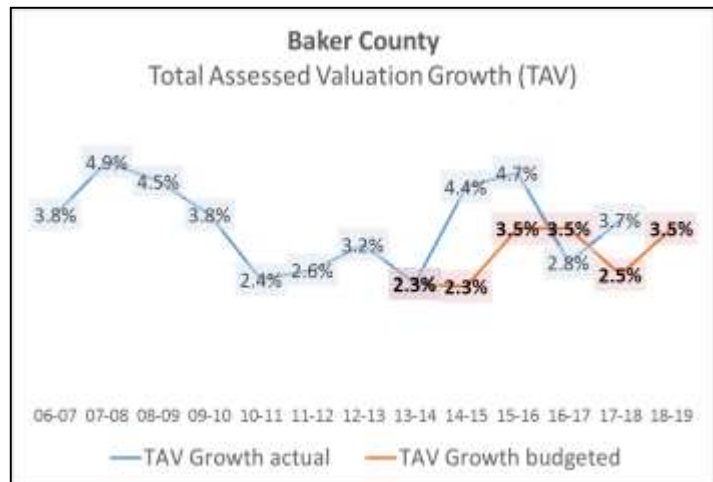
BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2018-2019 BUDGET MESSAGE



- Property tax—3.5% increase (\$30,337), a conservative estimate at -0.2% lower than the growth rate reported for current fiscal year
- Prior taxes—stable, estimated at an average of revenues in the last 3 years....
- Interest—increased, proposed at the same rate of actual received in FY16-17...
- Transfers— includes a \$1,000 increase from strong online book sales collected in Other Fund ...
- Fines & fees—stable ...
- State revenues — stable....
- Other tax revenues—stable, maintained at just above the highest received in 3 years ...
- Federal funds— stable, E-rate program Internet service subsidy ...
- 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 3.5% increase of the **Total Assessed Valuation (TAV)** of property in Baker County, Oregon. This figure was determined from review of economic data trends and consultations with both the County Assessor and the District’s auditor. The proposed rate is 0.2% under the previous year actual rate of 3.7% as reported in the FY17-18 millage report by the County Assessor.

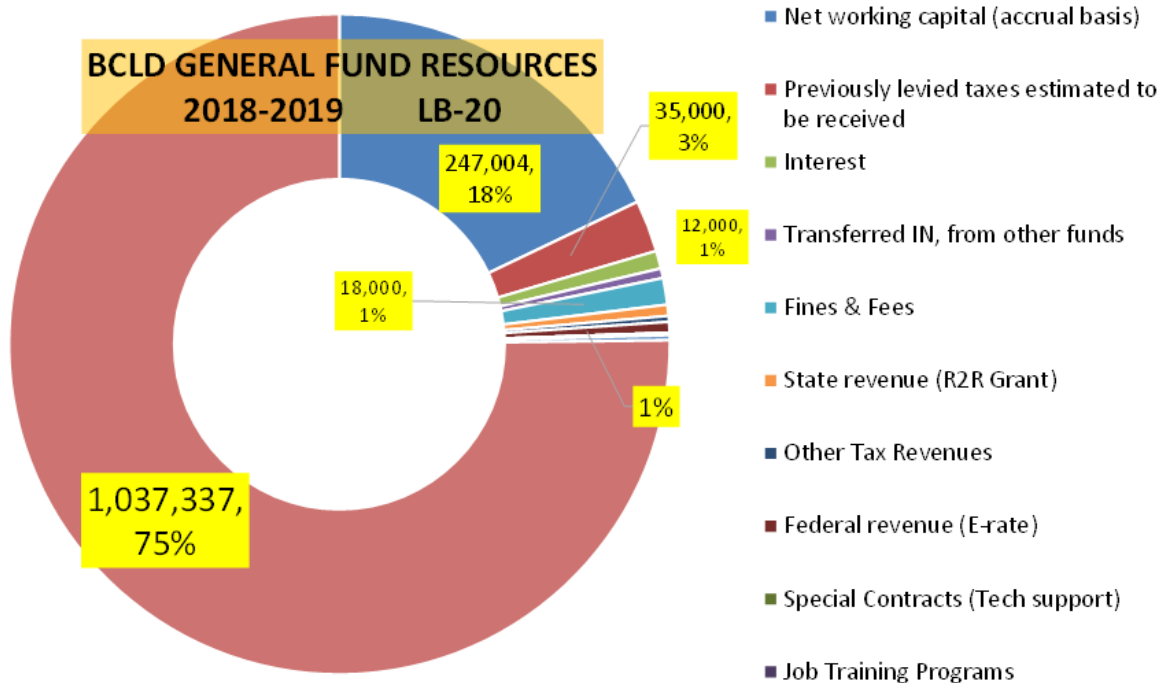


BCLD obtains the majority of its revenue from two tax levies assessed on the TAV. The District’s permanent tax rate of

\$0.5334/1000 is projected to generate approximately 67% of the operating budget at **\$758,680** 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 **second 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 **\$278,657** to income after adjustments, which is 24.5% 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 75% of total revenues.

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%).

BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2018-2019 BUDGET MESSAGE



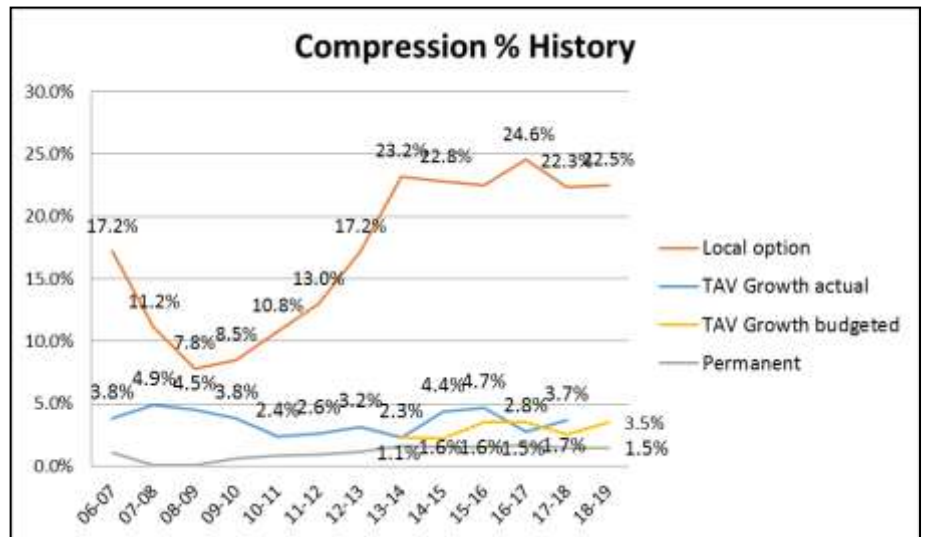
TAX COLLECTIONS

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

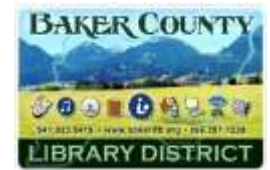
COMPRESSION

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.

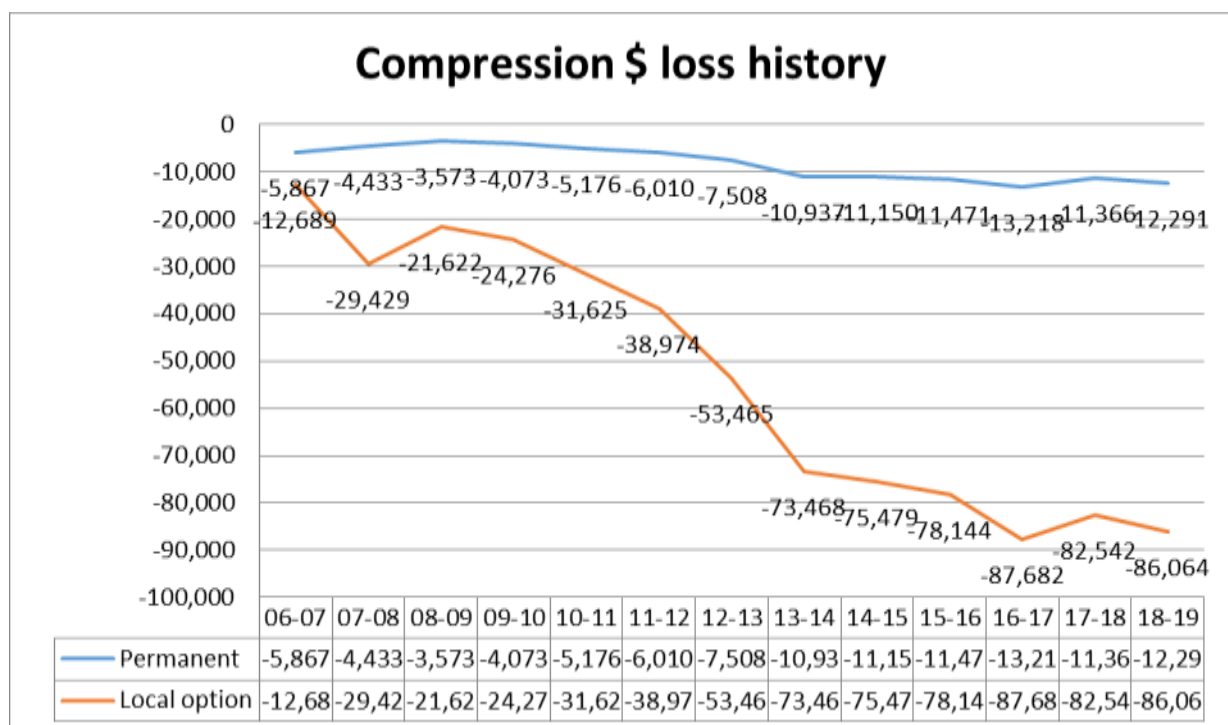


BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2018-2019 BUDGET MESSAGE



In the past five years, County Assessor data shows **compression** on the local option levy is back to a plateau after spiking in 2016. The proposed compression rate on the local option tax is calculated at 22.5%, which two-tenths of a percent above the prior year. This equates to a total local option levy loss of \$86,064.

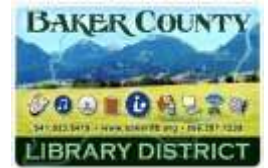
Compression on the permanent tax is projected at **1.5%**, about a half percent above the prior year rate of 14%, which equates to a loss of \$12,291. Combined losses from Measure 5 compression increase to a total suppression of **\$107,643**. Should Measure 5 ever be reformed, those revenues intended 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.



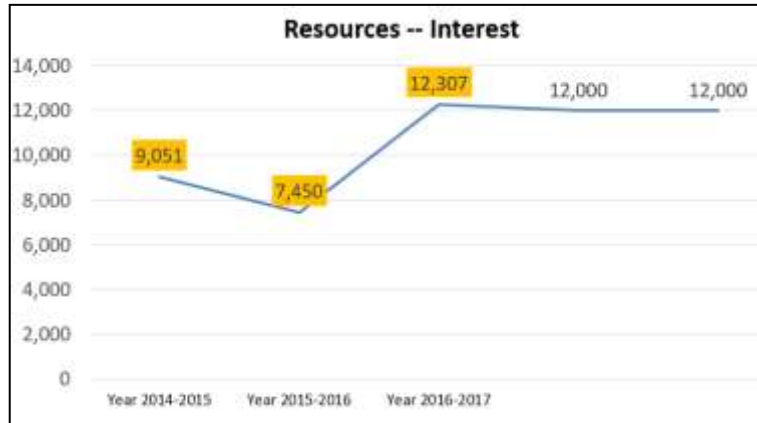
Unexpended cash carryover to start the year is projected to be \$22,004. This is in addition to the dedicated operating contingency reserve of \$225,000 the District maintains for a total of \$247,004. That \$225,000 amount is also known as “Tax Anticipation Note Reserve” savings which is used for District 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.

Prior taxes, commonly known as “back taxes” or “delinquent taxes”, are based on previously assessed tax collections. These funds are late payments from taxpayers who have received extensions or are otherwise paying late. Prior taxes for the proposed budget are projected at \$35,000 which is about \$3,000 less than the amount received in FY16-17.

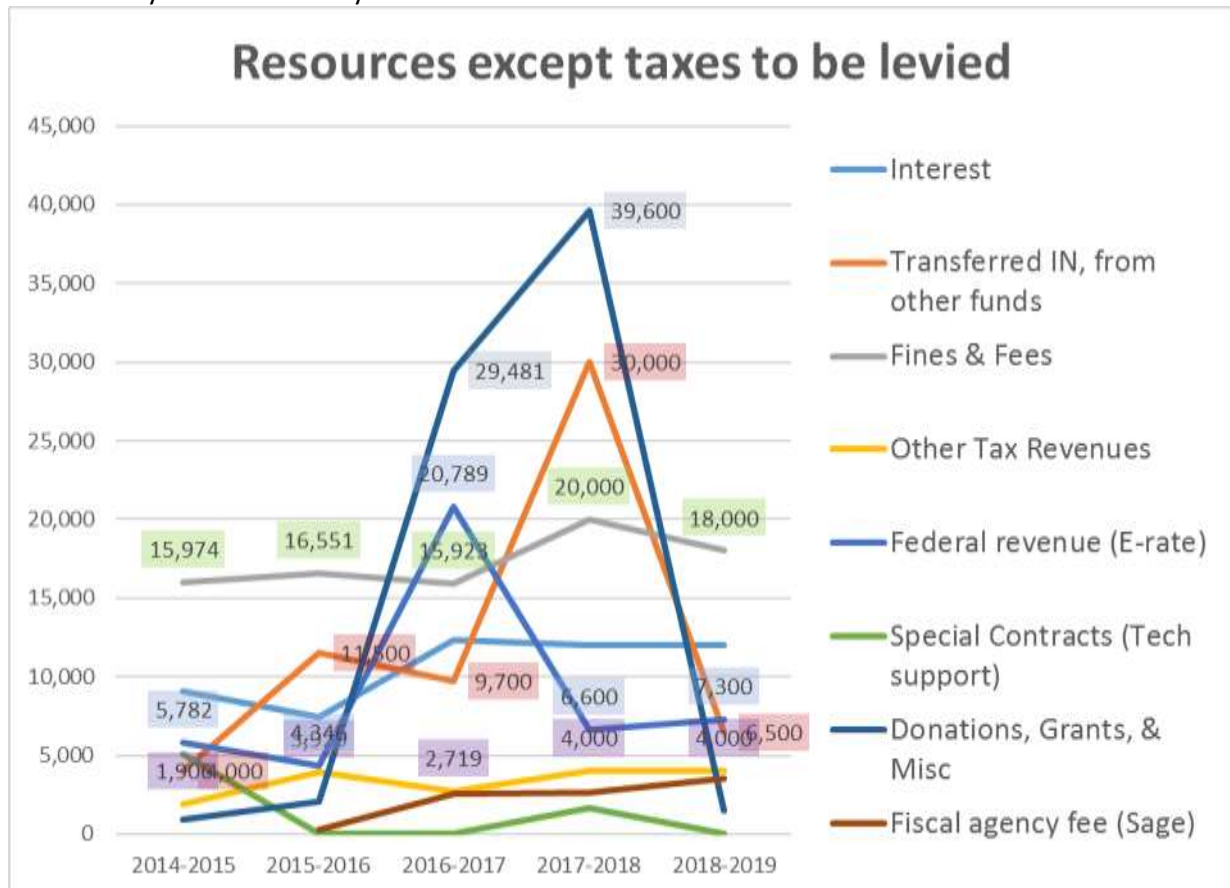
BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2018-2019 BUDGET MESSAGE



Interest income is projected at \$12,000, based on the FY16-17 actual received. Like Other Taxes, interest income is always a mystery even late in the fiscal year because in the final analysis it includes the auditor's re-distribution of interest on tax dollars held by the County Treasurer on tax collections throughout the year; and the Treasurer does not report these interest figures to the auditor until after the close of the fiscal year.



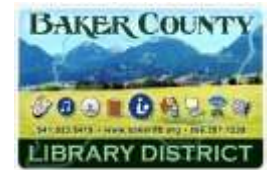
State Government Revenue (Ready-to-Read program) is projected at \$7,300, reported by the Oregon State Library staff to be stably funded.



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 recent years have been as high as \$3,900 but average to \$2,600. The figure will remain unknown as the actual disbursement is not released until after the close of the fiscal year.

E-Rate funds to reimburse telecommunications are proposed at \$7,300. The E-Rate program is a

BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2018-2019 BUDGET MESSAGE



federal subsidy program that has attempted to ensure that schools and libraries have access to affordable telecommunications and information services. It recently has discontinued its subsidy of telecommunications to focus on network structures. With growing data demand, the district has increased its bandwidth subscriptions at several sites.

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 \$1,379,641 which is 3.4% less than the current year revised budget (-\$48,735). *Note: that is near exactly the same as the comparison last year. Again, the bulk of that contraction is from return to standard revenue figures after the infusion of grant & rebate funds the prior year.

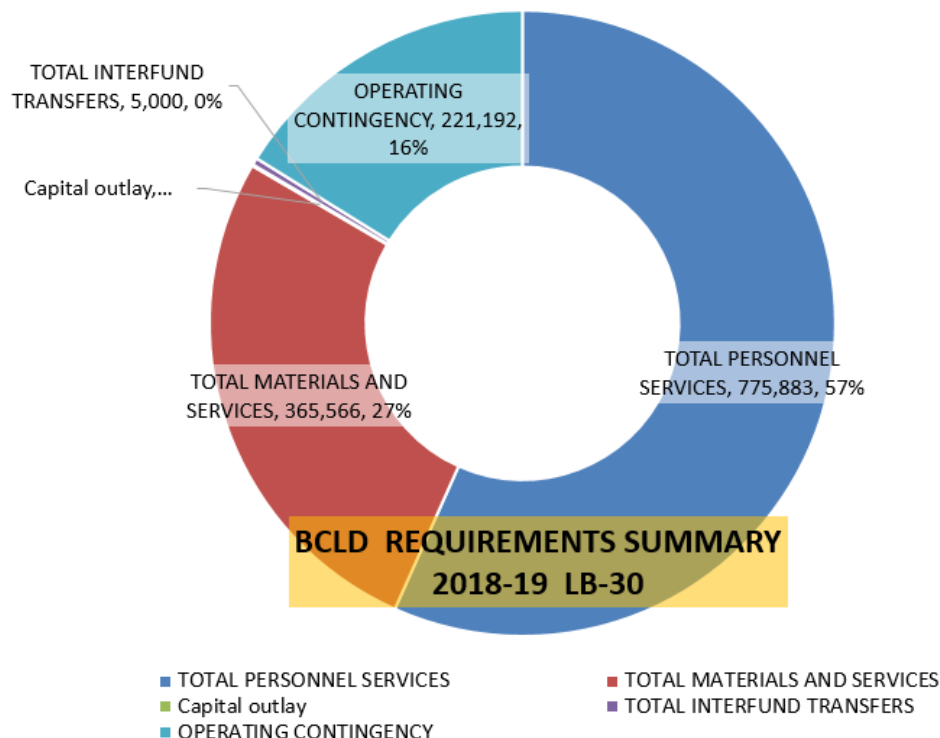
EXPENDITURES – SUMMARY

Expense Considerations

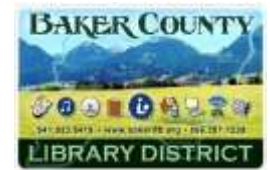
Since 2012-2013, General Fund Personnel Services, consisting of salary and benefits, have increased by an average of about 3% per year.

For FY2018-2019, **Personnel Services** will increase 1.7% (+\$13,032) in total as compared to the original FY17-18 budget, with salaries increasing (2.7%; \$14,608) from a 2% COLI and step increases, but benefits remaining stable this year (-0.7%, -\$1,576).

Personnel Services will make up 68.0% of the Total Operating Budget which is within the best practices target ratio of 65-70%. That ratio is noted to be skewed downward, however, by a large



BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2018-2019 BUDGET MESSAGE



allocation in Facilities for the roof repair.

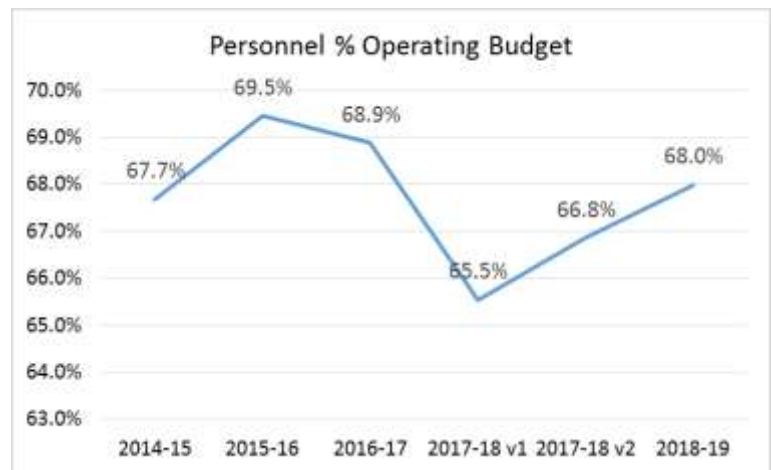
Materials and Services costs are corrected down somewhat -9.0% compared to FY17-18, which had extraordinary allotments for Facilities repairs. The category makes up 32% of the proposed Total Operating Budget which is within the target range of 30-35% for this category.

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 3.2% for last 12 months), the budget proposal is for a 2% COLI warranted this year. Corrected for the Severance payout, total Personnel department growth is 2.2% (+\$16,421) above the revised last year budget.

Salary increases of note on the legal budget sheet include:

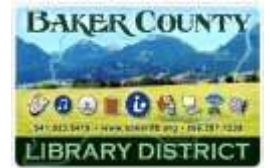
- advancement of two Librarian I positions to Librarian II -- Managing Librarian
- advancement of two Library Asst III to Library Tech I
- 4 hours/week added to IT Manager and Facilities Specialist (Note: with building repair projects as a focus, last year the hours for the Facilities Specialist position were increased hours from 19 to 32/week which moved it to a benefits-qualifying status)
- Retaining IT Assistant, an intern position created last year
- Scheduled STEP increases are budgeted for three staff
- Non-PERS rate of pay eliminated. This was used for staff with 10 or fewer hours/week.



In the Benefits category, PERS retirement rates continue to be significant cost driver for the foreseeable future, having increased in the last biennium by 31-35% (+\$20,000). For the 2019 biennium, another large increase (25%+) has been proposed by the PERS Employer Advisory Group.

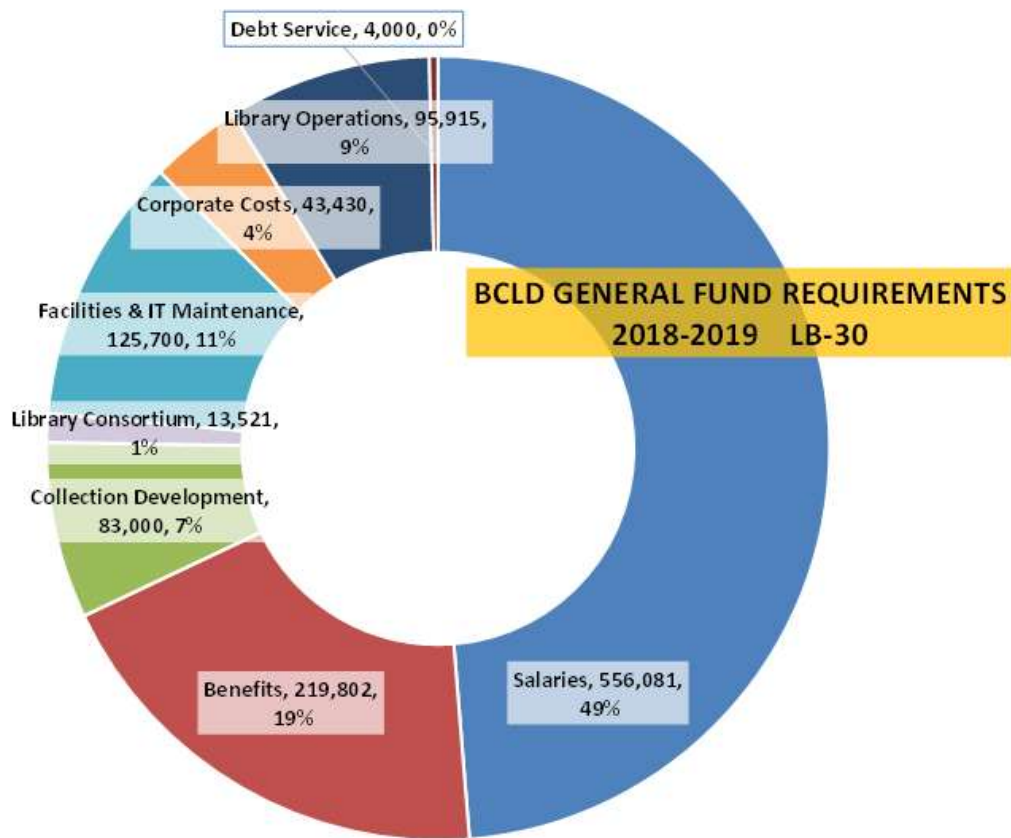
	2013-14	2014-15	2015-16	2016-17	CHG	2017-18	2018-19	CHG	*Advisory 2019-20*	2020-21	CHG
PERS	13.20%	13.20%	15.64%	15.64%	18%	21.12%	21.12%	35%	26.46%	26.46%	25%
OPSRP	10.44%	10.44%	10.69%	10.69%	2%	13.96%	13.96%	31%	19.11%	19.11%	37%
PERS \$	49,341	45,409	62,364	56,201		76,544	77,139		94,516		\$17,377
TOTAL PAYROLL	658,275	624,326	686,252	701,811		778,896	773,965		791,343		
PERS %	7.5%	7.3%	9.1%	8.0%		9.8%	10.0%		11.9%		
H. Ins. Prem.	91,810	94,705	90,241	86,485		90,220	90,838				

BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2018-2019 BUDGET MESSAGE



Health insurance premium rates are reported at a 2% increase by the Special Districts Insurance Services. A reserve amount of \$5,000 to cover customary 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 proposed to increase 1.7% (+\$13,032) over the original FY17-18 budget, and is -1.1% (-\$8,579) under the end-year revised FY17-18 budget due to the late severance payout addition.



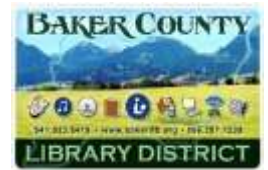
MATERIALS & SERVICES

General Fund Materials & Services line items are decreased by 6% (-\$24,499) under the current adopted budget for this year, and -9% (-\$35,607) under the original FY17-18 budget.

Line item changes of note include

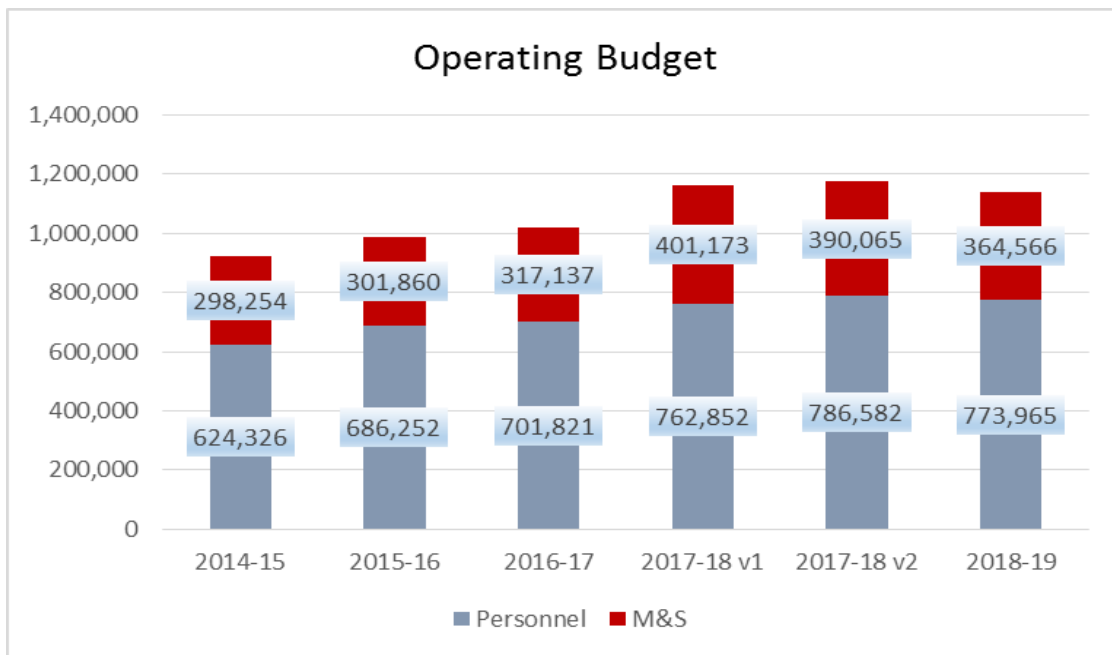
- Collection Development is increased by 13.5% over last year's starting figure, which had been severely reduced to divert funds toward repair of the Baker branch roof & gutters. Some of that work remains to be done, so the collection budget is still curtailed. One of the District's long-term goals has 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 been reached a few times, it generally does not start out at that level in the budget. The proposed **book budget equates to 7.3% of the Total Operating Budget to start**. As usual, it may be

BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2018-2019 BUDGET MESSAGE



expanded later in the year with receipt of greater than projected tax revenue or surplus funds from under-expended budgeted categories.

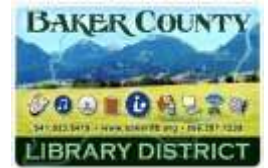
- Library Consortium (Sage) for a 3% increase from increased membership dues.
- Regular Facilities maintenance is budgeted conservatively based historical averages and a special allocation of \$50,000 is targeted for roof repair on the Baker branch.
- The Janitorial Contract line is decreased slightly -9% (\$1,650) due to a new contract with a revised duty schedule at the Baker branch.
- Bookmobile repair costs were extraordinarily high in FY17-18. With the vehicle aging, the operations line is increased 16.7% above the original budget last year for additional annual repairs.
- **Debt Service** is budgeted at \$4,000 for \$2,000 payment toward the Resort Street Improvement Project plus an estimated \$2,000 for short-term loan origination & interest fees. The Resort Street debt will continue to be paid for approximately the next 10 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 decreased. As a discretionary expense these funds are moved when priority necessitates it.
- Youth programs are similarly decreased slightly, but still well-funded as compared to historical use.
- Telecommunications are stable, having increased last year 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

BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2018-2019 BUDGET MESSAGE



having worked for the District for a minimum of five years. The fund is on target to meet projected obligations in this category including a payout in the current year.

Also, in preparation for future needs, \$1,000 is to be transferred to a **Technology fund** for server replacement. An additional \$1,500 is usually set aside toward future election cost, which helps mitigate high election costs periodically experienced. With two board members up for re-election in 2019, however, that transfer will be retained for election expenses expected to be around \$3,000.

Three 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 same amount is retained in contingency in the event of an extraordinary number of claims or other unexpected small event.

The Operating Contingency reserve consists of unappropriated ending fund balance and the **Tax Anticipation Note (TAN) reserve** which had been built to \$225,000 when the severe winter of 2016-2017 hit. This reserve has been authorized to be tapped down to \$200,000 to repair damage to the roof and drainage systems of the Baker building that the extreme weather caused or exacerbated. Insurance has covered a portion of the repairs, but more work is needed to fortify the roof.

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 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.

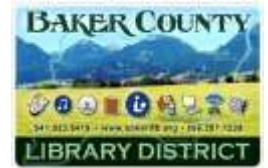
OTHER FUNDS

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 **\$149,000**. This fund is down significantly from \$190,000 to start last year due to payouts on employee retirement severance and completion of the Teen Room grant project. For revenues, grants are projected at a modest level for planned requests. The Severance Liability reserve will be increased back up by \$10,000 as is standard. The transfer of \$6,500 consists of anticipated resources from online book sales moved back to the general fund to support Collection Development and election reserve.

The **Sage Library System Fund** of **\$462,181** 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

BAKER COUNTY LIBRARY DISTRICT FISCAL YEAR 2018-2019 BUDGET MESSAGE



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 \$9,350 total (\$3,494+\$5,850) in administrative services compensation from taking on Sage fiscal agency. The fiscal agency fee total 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.

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 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 FY2018-2019 District Budget as submitted.

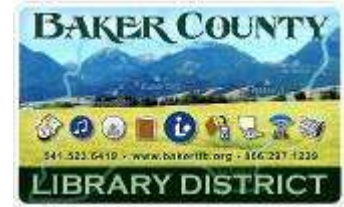
Sincerely,

Perry N. Stokes, Budget Officer

Budget Committee

Meeting Agenda

Riverside Meeting Room
2400 Resort St, Baker City



Wed. May 30 2018 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"/>
Ann	Mehaffy	<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		2 nd
<input type="checkbox"/>	<input type="checkbox"/>	
Vote		
Y	N	A

Chair

Second Budget Committee Meeting (in case of recess)

Thu, May 31, 2018, 5.00p – 2nd Budget Committee meeting (if necessary)

Other Local Budget Meeting:

Budget Hearing / Regular Board Meeting
Mon, June 11 2018; 6pm

2400 Resort St
Baker City OR 97814
541.523.6419

www.bakerlib.org

Budget Committee Membership FY18-19

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	5/2018	6/2020
5	Ann Mehaffy	Baker City	5/2018	6/2020
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.

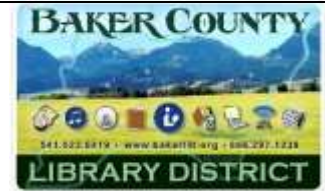
(5) Appointive members of a budget committee that prepares an annual budget shall be appointed for terms of three years. The terms shall be staggered so that, as near as practicable, one-third of the terms of the appointive members end each year.

(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.



2018-2019 Budget Calendar

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

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

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

A. Wednesday, May 2, 2018

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

*2nd notice not necessary due to online publishing

**published 5/9/18 in BCH, 5/16/18 in HCJ

A. Monday, May 14, 2018, 6.00 – 8.00pm

at Baker County Public Library

Second draft proposal review at Regular Board Meeting

B. Wednesday, May 30, 2018, 5.00 - 7.00pm

at Baker County Public Library

First Budget Committee Meeting

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

C. Thursday, May 31, 2018, 5.00 - 7.00pm

at Baker County Public Library

Second Budget Committee Meeting (if necessary)

- Budget Committee deliberations and questions

D. Monday, June 4, 2018

Publish financial summaries and Notice of Budget Hearing

(one publication, 5 – 30 days before hearing)

E. Monday, June 11, 2018, 6.00p

at Baker County Public Library

Public Hearing and Annual Fiscal Meeting

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

F. Before July 15, 2018

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

2018-19 Budget Notes

May 30, 2018

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 Ann Mehaffy.

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 reserved for the date of 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:** FY2018-19 Budget proposal goals & highlights
- **Attachment II:** FY2018-19 Budget proposal summary vs prior year
- **Attachment III:** Legal budget packet (LB20, LB30A, LB30B, LB31 PS, LB31 M&S, LB10 Other Fund, LB10 Sage Fund)
- **Attachment IV:** 2018-19 Budget salary detail
- **Attachment V:** 2018-19 Wage & management salary scale
- **Attachment VI:** Management salary data from an analysis of similarly-sized Oregon public libraries
- **Attachment VII:** Most recent financial statements, through *May 15 2018*.
Gen Fund, Other Uses Fund, Sage Fund
- **Attachment VIII:** General Fund working budget FY17-18 closeout projection and proposed FY18-19 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 with a sturdy 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 \$69,515 in revenue income, \$30,000 Transferred In from Other Uses Fund to cover a retiring employee’s severance payout and add surplus book sale proceeds back to the General Fund. Q4 expenditures are estimated at \$313,764 (Projected liberally. Actual spending customarily decreases in Q4.). The actual ending fund balance cash carryover tends to be higher by \$5,000-15,000, but projections allow fund expenditures as budgeted.

GENERAL FUND - EXPENSES

	Q1 Jul-Sep	Q2 Oct-Dec	Q3 Jan-Mar	Q4 Apr-Jun	TOTAL	
FY17-18	259,222	320,440	278,599	313,764	1,172,026	PROJECTED AMT
% of whole	22.1%	27.3%	23.8%	26.8%		
FY16-17	307,910	233,141	276,544	282,666	1,100,262	
	28.0%	21.2%	25.1%	25.7%		
FY15-16	231,436	239,439	278,068	242,668	991,611	
	23.3%	24.1%	28.0%	24.5%		
FY14-15	211,623	228,738	254,264	240,455	935,080	
	22.6%	24.5%	27.2%	25.7%		
FY13-14	234,720	251,066	241,770	228,211	955,767	
	24.6%	26.3%	25.3%	23.9%		
FY12-13	208,420	243,077	249,038	232,402	932,937	
	22.3%	26.1%	26.7%	24.9%		

- **3 - Previously levied taxes:** These amounts are based on the rate of this year's receipt of back taxes from previous years. FY16-17 proceeds were unusually high due to sale of a large commercial property in Baker. Based on rate of receipts, the FY17-18 figure is being revised \$5,000 down from the original budget and the proposed budget uses the same amount.
- **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. Since FY16-17 showed significant growth, an approximation of that figure is used on the proposal.
- **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 \$5,000 from book sales, which is \$1,000 more than past years. Also, \$1,500 will be transferred from the Other Uses Fund election reserve since two Board members will be up for re-election in May 2019.

ONLINE SALES - USED BOOKS

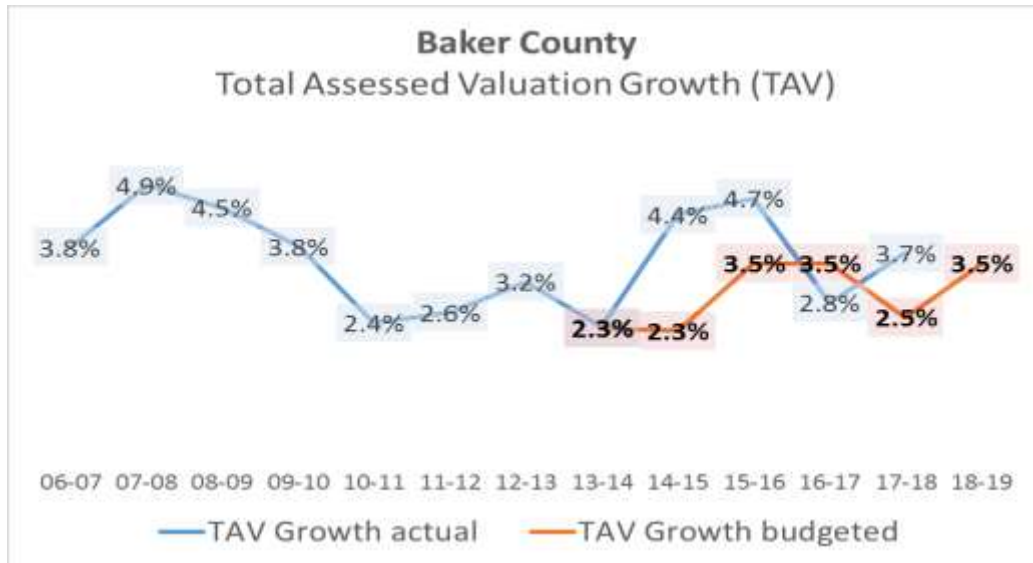
FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
4,806	4,931	3,279	3,922	5,500	4,383

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 at a robust rate. For FY17-18, the district began tracking these revenues with more detail. In FY18-19, 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 at a conservative rate based on history.
- **10 – Federal funds:** This amount is from reimbursements for telecommunications expenses under the E-Rate program. Looking at historical data, the line was high in FY16-17 for funds received on 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 increased cost of Internet service in 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 were discontinued and not expected to resume. In FY17-18, however, the district did contract out its Business Manager for a brief consulting visit to the newly formed Jackson County Library District.
- **12 – Job Training Programs:** Primarily pass-through funding for state or federal job training programs. Hosting agency contribution is minimal. No Job Trainee is anticipated.
- **13 – Donations & miscellaneous:** Contributions directed specifically for general fund items. The figure is conservatively projected based on history.
- **14 – Capital financing:** The most recent use of this category was the 2013-14 financing of \$22,871 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 in 2028. No new financing is currently planned, but needed in coming years \$100,000 may be required for an additional roof layer on the main library.
- **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 \$3,500.
- **30 - Taxes estimated to be received:** Figure based on an estimated 3.5% growth of 2017-18

assessed value of countywide property at \$1,484,231,000, multiplied by the District millage permanent rate of 0.5334 and local option levy rate of 0.249.

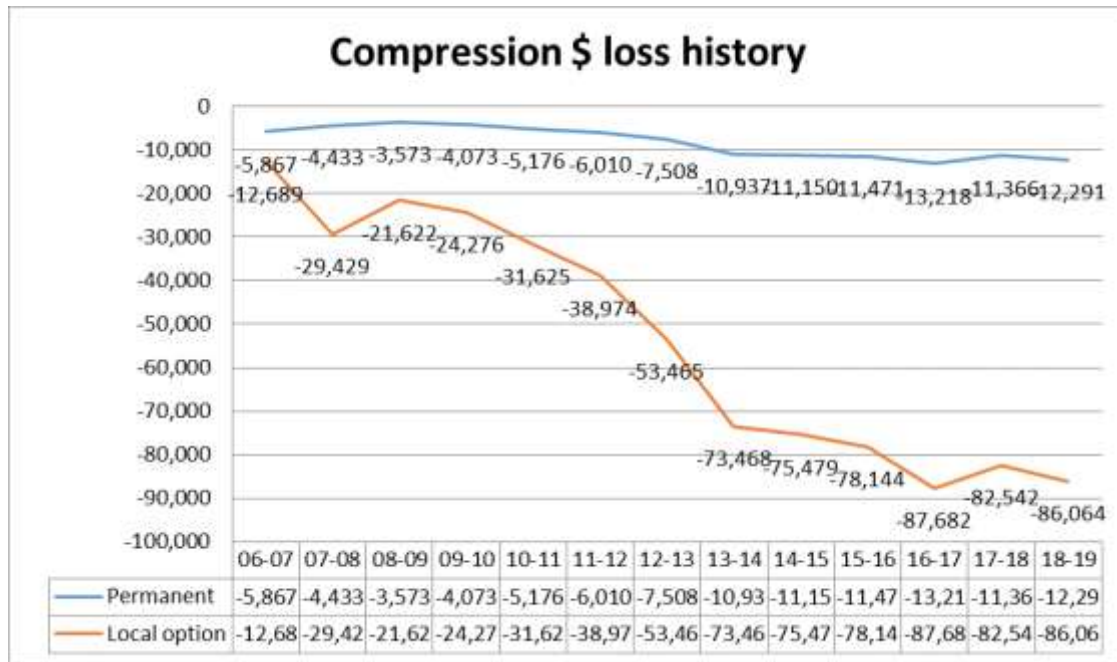
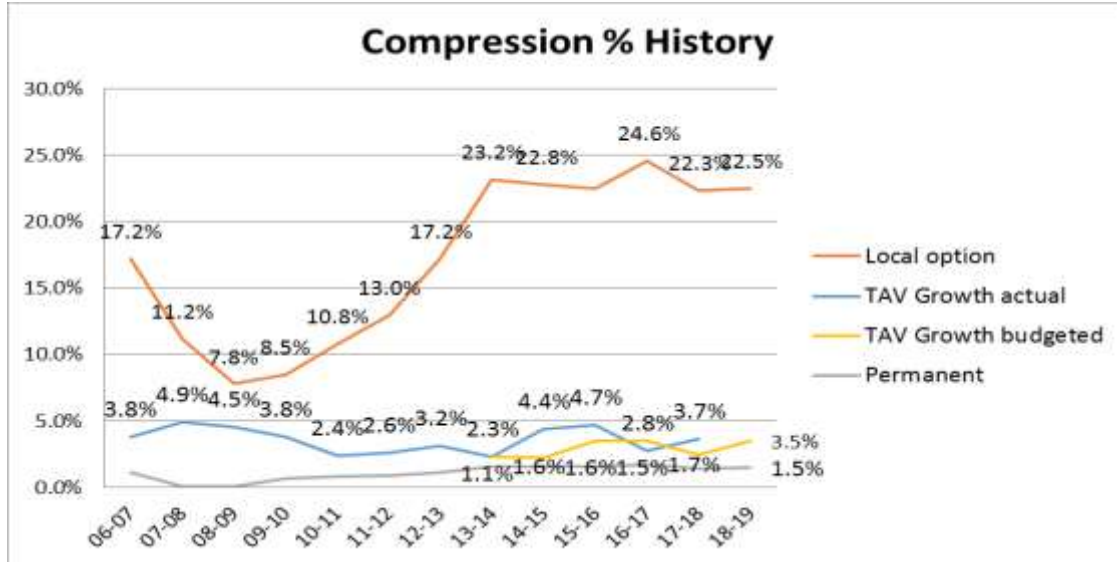
After two years of over 4% growth 2013-2015, the rate dropped precipitously in FY16-17 to 2.8%, but recovered to 3.7% in FY17-18. The proposed budget is based on an expectation of continued strong growth at 3.5%. A 1% change in the growth rate will result in about a \$10,000 increase or decrease.



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 \$33,000 more than the previous year.

The rate of losses from Measure 5 compression has somewhat abated and is projected to again permit some revenue gain from the local option levy. The local option revenue projection assumes a stable compression rate of 22.5% (FY17-18, 22.3% actual) for a loss of around \$86,000. The permanent rate collection also assumes compression stability at 1.5% (1.4% LY) for a loss of about \$12,300.

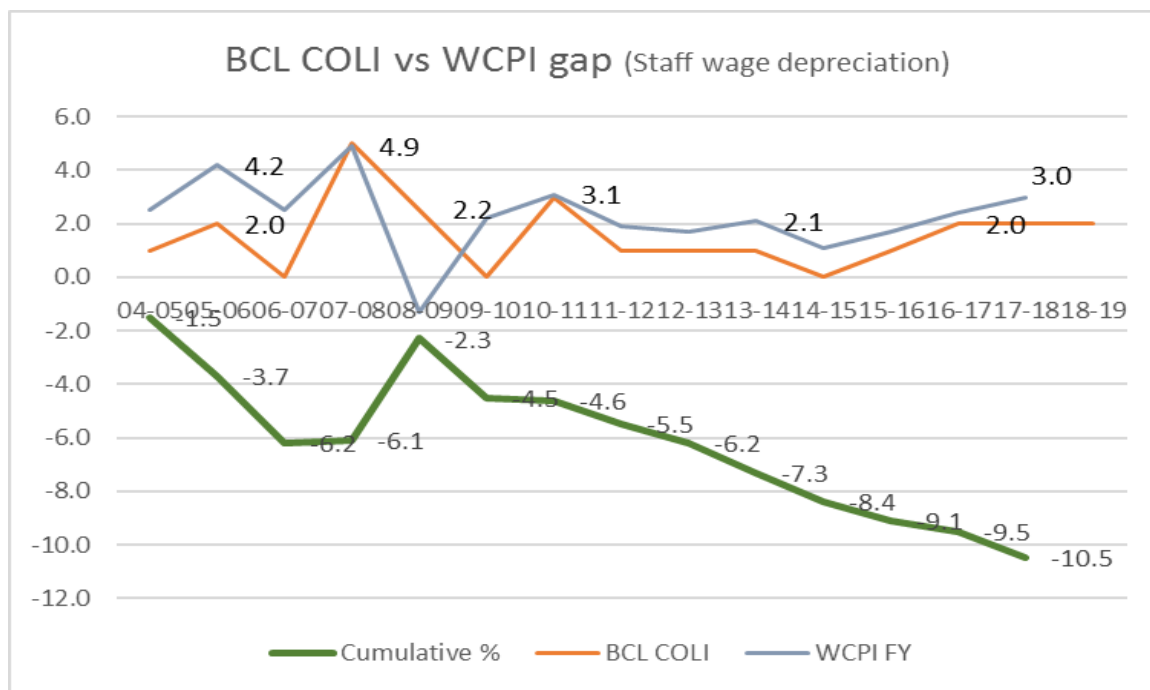
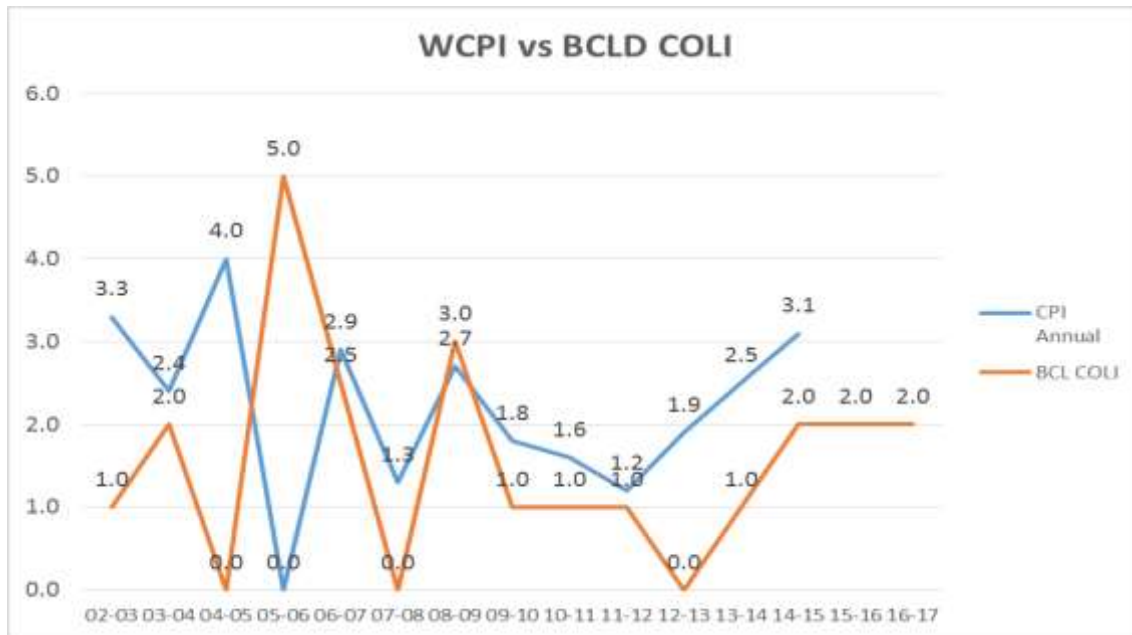
Aggregate tax collections for the year are projected to amount to **\$1,037,337**, which is \$44,000 higher than the original FY17-18 budget. A revised budget to be adopted in June will accommodate the surplus revenue. Levy proceeds are projected to grow by 3% (\$30,000) as compared to that revised budget.



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 the past two years, staff COLI has been 2%, which was up from 1% and 0% previously. The now familiar trend of rising benefit costs – health insurance and retirement – has 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 inflation has increased 3.2 % over the last 12 months. For 2017, the WCPI annual total was 3.1%, which continued an inflationary upward trend over the past three years (2.5%, 1.9%, 1.2%).

As of July 1 2018, the Oregon minimum wage for non-urban counties will increase \$0.50 to \$10.50. This schedule enacted by the Oregon legislature in 2016 increases the minimum wage by \$0.50 each year until 2022 (\$12.50). Currently, no district salaries are below the minimum. The schedule puts pressure on the district to raise other wage rates, as well, in order to adequately compensate more skilled staff above an entry-level wage.

Other significant salary changes include

- Restructuring of district management, reclassifying two Librarian I positions to Librarian II.
- Lowering one Management position from Admin I to Librarian I for a new hire in the role.
- Restoration of some hours for the IT Manager from 32 hours to 36 hours/week.
- Enhancement of Facilities Specialist to benefits qualifying position at 36 hours/week
- Reclassification of two positions (From Library Assistant III to Library Tech I) to value increased responsibilities and skill sets.
- Addition of a fourth Library Page position at 8 hours/wk to assist with donation processing
- Increasing Temporary Staff fund pool for vacation substitutes and special projects.
- Elimination of non-PERS rate for staff with 10 hours or less (equivalent of a STEP increase, simplifies wage scale).
- Step increases for 3 staff.
- Continued freeze of Library Director rate at Management-4 level.

Due to various more urgent budget needs I am proposing that the Director salary remain frozen 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. Comparative analysis indicates the salary is currently in an acceptable range with peer libraries and I maintain it is imperative to avoid a disproportionate CEO-to-worker wage gap

Total FTE is at 15.11, a significant increase from last year's figure of 14.1 FTE, but which now incorporates training and substitute staff hours. The ratio of Personal Services to the operating budget is within the target margin of 65-70% at **68.2%**, down a full percent from last year's original budget of 69.2%. This percent is notably skewed downward due to a large sum allocated in Materials & Services to repair the main library roof.

In aggregate, various changes result in a fairly typical total salary increase over the original FY17-18 budget of 2.7%.

In the Benefits category, the District restored one benefits qualifying position, bringing the number of employees covered with medical insurance back up to ten. Health insurance rates from Special Districts Insurance Services (SDIS) have increased by just 2%. Overall, Group Insurance is down by -1.0% compared to the original FY17-18 budget.

It has been well reported that the Oregon Public Employees Retirement System (PERS) is enormously challenged by \$25.3 billion shortfall (and growing?), currently resulting in arduous assessments to all Oregon public agencies.

For the 2017-2019 biennium, the effect on Baker County Library District employer contributions to PERS was an increase of 27%, which amounted to \$21,000. Currently, the PERS Advisory Group has recommended another significant increase of 25-37% for the next biennium of 2019-2021. If those rates are adopted, an additional \$17,000-\$20,000 will be required for next year's FY19-20 budget proposal.

	2013-14	2014-15	2015-16	2016-17	CHG	2017-18	2018-19	CHG	2019-20	2020-21		CHG
PERS	13.20%	13.20%	15.64%	15.64%	18%	21.12%	21.12%	35%	26.46%	26.46%	*Advisory	25%
OPSRP	10.44%	10.44%	10.69%	10.69%	2%	13.96%	13.96%	31%	19.11%	19.11%	*Advisory	37%
PERS \$	49,341	45,409	62,364	56,201		76,544	77,139		94,516			\$17,377
TOTAL PAYROLL	658,275	624,326	686,252	701,811		778,896	773,965		791,343			
PERS %	7.5%	7.3%	9.1%	8.0%		9.8%	10.0%		11.9%			
H. Ins. Prem.	91,810	94,705	90,241	86,485		90,220	90,838					

In sum, compared to the original FY16-17 budget, the Personnel Services department is increased 1.7% (+\$13,032). Personnel Services will make up 68.2% 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.

- **23 - Retirement:** Employees participate in the Public Employee Retirement System, contributing 6% of their salary.
- **24 - Social Security:** Calculated at 7.65% of payroll.
- **25- Unemployment insurance:** Calculated at .01% of payroll, based on rate report from the State of Oregon.
- **26 - 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 other lines as approved by the board.
- **27 - Workers compensation:** Based on recent invoices from Special Districts Association of Oregon (SDAO).
- **28 - Life Insurance:** Provided through Lincoln Financial Group, calculated based on rate history.
- **29 - Severance:** Estimated payout of severance package for employee retiring after 30 years. Benefit consists of accrued unused vacation pay and 50% of unused sick leave pay.

LB 31 General Fund - Expenditures

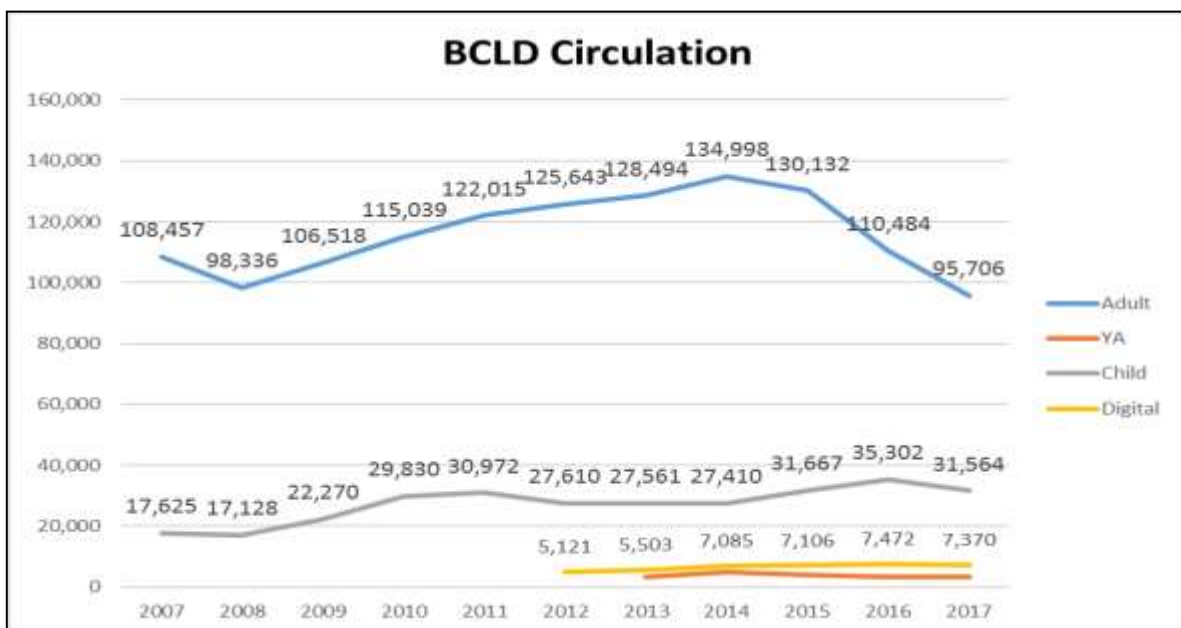
Materials & Services

- **1 – Heading line**
- **2 – Collection Development:** This line item is how we purchase materials for the collection including books, magazines, 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.

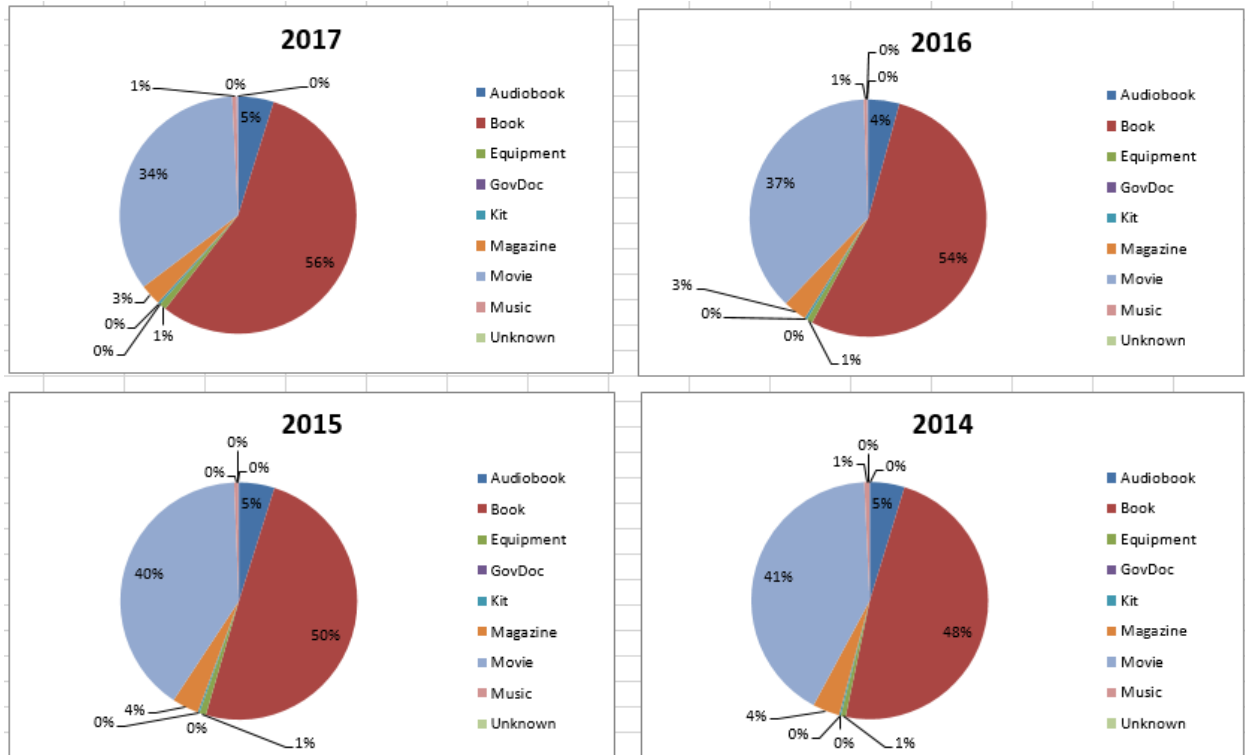
	FY12-13 actual	FY13-14 actual	FY14-15 actual	FY15-16 actual	FY16-17 actual	FY17-18 Original Budget	FY17-18 Revised Budget	FY18-19 Proposed
Personnel	640,807	658,275	624,326	686,253	701,821	762,852	784,462	775,883
M&S	283,402	285,878	298,254	301,860	317,137	401,173	390,065	365,566
Total	924,209	944,153	922,580	988,113	1,018,958	1,164,025	1,174,527	1,141,449
	1,097,856	1,139,277	1,126,141	1,253,635	1,319,809	1,330,633	1,365,280	1,318,893
Personnel % OPS	69.3%	69.7%	67.7%	69.5%	68.9%	65.5%	66.8%	68.0%
M&S % OPS	30.7%	30.3%	32.3%	30.5%	31.1%	34.5%	33.2%	32.0%
Books \$	95,987	100,468	100,810	95,908	99,802	73,100	88,650	83,000
% OPS	10.4%	10.6%	10.9%	9.7%	9.8%	6.3%	7.5%	7.3%

With facilities maintenance and repair projects targeted as a high priority in the coming year, I am proposing a modest allocation to the collections development allocation starting at \$10,000 above the FY17-18 original budget but -\$5,000 less than the revised budget. The line is typically infused later in the year as unanticipated funds become available or with surpluses moved from other lines.

The Operations Budget ratio of 7.3% is well below the best practices target of 10-15%. An additional \$30,000 would be needed for the ratio to reach 10%, however those funds are



currently diverted to the roof repair project. Circulation counts also appear to be on a downward trend in recent years, mostly from DVD usage decline. Children’s usage counts remain strong.



- 3 - Library Consortium:** Includes \$12,271 for annual Sage Library System membership plus \$1,250 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 \$3,500 to compensate for fiscal agency duties. This amounts to a discount on Sage membership of approximately 28.5%.
- 4 - 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. With a new highly skilled Facilities Specialist hired, I am prioritizing building & grounds maintenance repair projects by keeping this line at its traditional level with an additional \$50,000 allocated for a new roof layer.

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

- repair walkway at northwest corner of Baker branch (~~\$3,500~~), **COMPLETED**
- prune large trees at Baker branch (\$5,000), **COMPLETED**
- construct outbuilding for equipment storage (\$2,000), **COMPLETED**
- replace exterior litter bins (\$4,500), **COMPLETED**
- create water feature at front entrance (\$2,000), **COMPLETED**
- repair cement ramp and walkway at Huntington (\$5,000), **PARTIALLY COMPLETED**
- repair damage to soffit and roof at Baker branch (\$40,000), **PARTIALLY COMPLETED**

- apply new roof later at Baker branch (\$50,000 - \$100,000)
 - remodel Teen Room (\$15,000), **MOSTLY COMPLETED**
 - install bike rack at Huntington branch (\$300), **COMPLETED**
 - install custom shelving for Record Courier volumes (\$4,000)
 - replace riverside wooden boardwalk (\$5,000?)
 - reseal/paint wood siding and roof gutters at Baker (\$4,000)
 - update Huntington branch crawlspace for energy efficiency (\$1,000)
 - convert lighting fixtures to LED at branches (\$4,000 per branch)
 - reseal parking lot at Baker (\$8,000)
 - replace emergency exit signage at Baker (\$4,500)
 - replace reading room lounge chairs and addition of tables (\$10,000-\$15,000)
 - replace wheeled office chairs for computer labs & staff (\$3,500)
 - install video security system at all branches and upgrade Baker branch (\$10,000), **COMPLETED**
- **5 - Janitorial Contract:** Last year this contract was 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. This year the contract was revised back to 4 days/week from five for a small expense reduction.
 - **6 - 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.
 - **7 - Equipment Maintenance Services:** Includes Xerox copier services contract and piano tuning.
 - **8 - 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.
 - **9 - Bookmobile operations:** Includes fuel, repairs and replacement needs such as tires. Amount based on history. FY17-18 repairs have been extraordinarily high.
 - **10 - 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.
 - **11 - 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. Like with Collection funds, however, resources are siphoned off toward investments in facilities needs.
 - **12 - Elections expense:** This is a periodic expense for board member election or local option levy measure. The District will have two board members up for election in 2019.
 - **13 - Audit:** Includes the previous amount paid for annual auditing plus up to 3% increase.
 - **14 - Bookkeeping:** Includes accounting software costs, annual payroll subscription, and related supplies (check orders, deposit slips, and year-end forms).

- **15 – 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.
- **16 – 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. With drawdowns from grant and facilities project expenditures, the district projects a possible need for a short-term loan once again.
- **17 - Publication:** Includes publishing legal notices, job openings, and advertising library in local media.
- **18 – Financial management fees:** This amount is from checking account, credit card payments (PayPal), payroll direct deposit, and other bank fees.
- **19 – Legal Services:** Includes Secretary of State audit filing fee. May also be used for legal counsel expenses, if needed.
- **20 – 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.
- **21 – Branch Mileage:** Funds monthly visits of branch staff travel to the main library primarily for courier of materials. Increased slightly based on history.
- **22 – 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.
- **23 – 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 FY17-18 for expansion of Summer Reading and Early Literacy programs in 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 decreased due to staff economy.
- **24 - Postage/Freight:** Primarily used for sending bills, checks, certified mail, return shipments.
- **25 - Utilities:** Based on history of utility rate costs for all six branches. Includes electricity, garbage, natural gas, and water. The LED lighting upgrade at Baker does seem to have saved electricity cost but that is offset somewhat by higher heating bills.
- **26 - 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 include a WiFi hotspot for the Bookmobile. Huntington Internet cost increased in FY17-18 for new T1 service with greater bandwidth capacity. That cost is offset by 80% subsidy from federal E-rate program.
- **27 – Special contracts – grants, IT support:** IT support contracts formerly with Oregon Trail Library District and La Grande Public Library. All agencies have secured local services to

meet their needs. This line was used in FY17-18 for the district's Business Manager consulting costs to Jackson County Library District.

- **28 - Miscellaneous:** This line is expected 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

P.1 ALLOCATED

- **29 – 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.

P.2 NOT ALLOCATED

- **23 – 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.
- **24 – Transfer – Severance:** based on projections of retirement eligibility for staff and reimbursements due for unused vacation pay and half of unused sick leave.
- **29 – Operating contingency:** this allocation is a small reserve fund for unanticipated needs, particularly for employee deductible claims. Previously, it has been budgeted higher at around \$15,000. The district now budgets average deductible benefit claims in Personnel with this duplicate figure reserved in the event of an exceptional number of claims.
- **29 – Reserved for future expenditure:** this allocation is essential to fund district operation from July 1 until receipt of tax disbursements in early November. The District traditionally seeks to build this reserve by at least \$10,000/year to reach \$350,000. Until that target is reached, the District has been able to borrow the balance of funds required from its own Other Uses Fund. Recent unanticipated facilities repair costs, however, that were caused and exposed by the severe winter of 2016-17 have forced the district to dip into this Operations Reserve fund, which should be at around \$247,000 for FY18-19. With an estimated \$50,000 cost to add a new roof layer, the Board has authorized half of that expense (\$25,000) to be drawn from the Operations Reserve and the other half siphoned from Materials & Services cuts.

LB 10 Other Uses Fund

Resources

- **3 – Working Capital (accrual basis):** consists of carryover amounts from grants, donations, reserve and contingency transfers. This line was drawn down significantly in the past year with payout of a large employee severance benefit and completion of grant and facilities improvement projects.
- **5 – Interest:** Small amount of interest generated by this account. Budgeted at average of recent years.
- **6 – Transferred IN:** Includes 10,000 for severance liability, and \$1,500 for technology reserves.
- **7 - Grants & Loans:** Most grants and limited use gifts are managed through this category. The \$10,000 budgeted is for approximate planned grant requests.
- **8 - Donations:** Consists of miscellaneous donations from individuals, often for memorial

purposes.

- **9 – Book sales online:** Increased to \$6,000 based on history of recent years. Volunteers have been posting many items online with great success. These sales have surpassed the annual amount raised by the Friends' bi-annual book sales.

Requirements

- **18 – Personnel Services:** None.
- **20 – 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.
- **21 – Election Reserve:** Accumulated amount from General Fund transfers of \$1,500 during non-election years. The target reserve in this category is \$6,000 by FY20-21.
- **22 – Literacy:** This amount goes to support partnership projects of the Baker County Literacy Coalition.
- **23 – Technology:** This is a slowly building reserve for planned server replacement or unplanned IT project needs. It was most recently consumed to help fund the District's portion network infrastructure upgrade project and is being reassembled.
- **24 – Capital Projects:** This amount is put aside for planned capital projects or emergency building needs.
- **25 – 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.
- **26 – Corporate Costs:** Consists of bank and sales fees for accounts.
- **27 – Operating Transfer:** This figure is used for various fund transfers such as employee severance funds, online book sale revenue and election reserve funds transferred to the general fund. The proposed amount consists of \$5,000 from online sales and \$1,500 for election costs.

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 20, 2018. This budget has slight changes to what the Council approved to accommodate purchase of courier supplies and actual travel expenses (Lines 44, 45).

Resources

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

- **3 – Working Capital (accrual basis):** This pool grew significantly with the hiring delay of the
- **6 -- Membership dues:** Sage assessed an increase of its membership dues by 3% this year to accommodate staff Cost of Living Increase, PERS, and a small courier increase.
- **8 -- Restricted grants:** An annual LSTA grant from the Oregon State Library supports half of Sage's courier services at approximately \$50,000.
- **9 – 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.

- **19-20 -- 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.

- **23-30 -- 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.
- **34-48 -- Materials & Services:** These categories are identified and budgeted by the Sage Budget Committee.

***Note: line 48** 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.

- **52 -- Capital outlay:** This fund is reserved for server upgrades and expansions.
- **53 -- Contingency:** This fund is reserved for emergency need.

Baker County Library District

Recommended Budget Committee Motion

Fiscal Year 2018-19

I move to approve the Baker County Library District budget for the 2018-19 fiscal year for the total amount of \$1,992,322 and the amounts per fund as shown below:

Fund	Historical data	
	FY18-19	FY17-18 (original)
General Fund	1,379,641	1,318,893
Other Fund	150,500	192,500
Sage Library System Fund	462,181	423,935
TOTAL:	1,992,322	1,935,328

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	AH

PASS	FAIL

Budget Committee Chairperson

Date

Budget Officer

Date



**FY2018-2019 GENERAL FUND
BUDGET OVERVIEW – HIGHLIGHTS & GOALS**

REVENUE

- Tax resources projected at 3.5% growth +\$59,414
 - Note: Compression pressure lessened last year
 - Prior taxes at historical average -\$5,000
 - Transfer In – election reserve + Amazon book sale +\$2,500
 - Fines & Fees +\$500
 - Sage fiscal agent fee increased in proportion to fund size +\$900
 - Cash carryover (\$245,000)
 - Tax revenue projection greater than originally budgeted
 - Some prior year carryover utilized to complete projects -\$766
- Total increase over prev. year +\$60,748**

PERSONNEL

- 2% COLI +\$13,600
 - WCPI Last 12 mo -- 3.2%; LY 3.1%;
 - COLI HISTORY. 17-18, 2%; 16-17, 2%; 15-16, 1%; 14-15, 0%.
 - Management staff retirement, \$44k redistributed (PERS Tier 1) -\$10,332
 - Department heads promoted to Managing Librarians +\$8,222
 - Department heads (JW, EA) hours increase to 36 hrs/wk +\$9,000
 - IT Intern retained as IT Assistant for succession planning +\$4,094
 - Student page program expanded -\$1,129
 - Re-classify select staff (JB, HS, CS) *incr. duties + min wage pressure
 - End non-PERS pay rate for staff 10 hrs or less
 - Step increases (1 BCL, 2 branch); Hold Director at Step D-4
 - Temp staff, training & special project pool increased +\$3,200
 - PERS -\$1,940
 - Health insurance rates +2% -\$980
- Total increase over prev. year +\$13,032**

MATERIALS & SERVICES

- Book budget: 8.5% OPS budget to start (\$85,000)
 - Standing Order revised; Magazine subscriptions reduced -\$7,000
 - Facilities maintenance:
 - Capital Outlay - New roof layer (\$50,000) +\$47,000
 - Janitorial contract revised downward - \$1,650
 - Bookmobile repairs rising +\$1,000
 - Debt service increased for potential short-term operations loan +\$2,000
 - Public & youth programs decreased -\$4,000
- Total increase over prev. year \$36,993**
- Operating contingency: minimum \$200,000; target \$247,000 +\$226,192

BAKER COUNTY LIBRARY DISTRICT
Budget proposal summary vs prior years

FY2018-2019

2018-2019 proposed

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total
General Fund	\$775,883	\$363,566	\$1,000	\$2,000	\$11,000	\$5,000	\$0	\$221,192	\$1,379,641
Other Uses Fund	\$0	\$136,500	\$6,000	\$0	\$6,500	\$0	\$0	\$0	\$149,000
Sage Library System Fund	\$92,457	\$191,619	\$25,000	\$0	\$0	\$23,105	\$0	\$130,000	\$462,181
TOTALS	\$868,340	\$691,685	\$32,000	\$2,000	\$17,500	\$28,105	\$0	\$351,192	\$1,990,822
	-\$5,817	-\$29,185	\$5,000	\$0	-\$22,500	\$12,105	\$0	-\$43,232	-\$83,629

2017-2018 revision 2 (R.005, Jun 11 2018)

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total
General Fund	\$784,462	\$388,065	\$1,000	\$2,000	\$10,000	\$5,000	\$0	\$237,849	\$1,428,376
Other Uses Fund	\$0	\$152,500	\$5,000	\$0	\$30,000	\$0	\$0	\$0	\$187,500
Sage Library System Fund	\$89,695	\$180,305	\$21,000	\$0	\$0	\$11,000	\$0	\$156,575	\$458,575
TOTALS	\$874,157	\$720,870	\$27,000	\$2,000	\$40,000	\$16,000	\$0	\$394,424	\$2,074,451
	\$21,675	-\$41,291	\$0	\$0	\$26,000	\$1,355	\$0	\$74,107	\$81,846

2017-2018 revision 1 (R.004, Nov 13 2017)

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

\$ Change from prev. 57,277

% Change from prev. 2.96%

2017-2018 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	\$734,988	\$326,573	\$1,000	\$2,000	\$12,500	\$6,832	\$0	\$235,000	\$1,318,893
Other Uses Fund	\$0	\$183,500	\$5,000	\$0	\$4,000	\$0	\$0	\$0	\$192,500
Sage Fund	\$89,630	\$181,988	\$21,000	\$0	\$0	\$11,000	\$0	\$120,317	\$423,935
TOTALS	\$824,618	\$692,061	\$27,000	\$2,000	\$16,500	\$17,832	\$0	\$355,317	\$1,935,328

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	\$5,000	\$0	\$242,770	\$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
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**RESOURCES
GENERAL FUND**

(Fund)

BAKER COUNTY LIBRARY DISTRICT

(Name of Municipal Corporation)

Historical Data					REVISED Budget This Year Year 2017-2018	RESOURCE DESCRIPTION	Budget for Next Year <u>2018-2019</u>					Approved By Budget Committee	Adopted By Governing Body		
Actual			Adopted Budget This Year Year 2017-2018	Proposed By Budget Officer			\$ Change vs orig.	% Change	\$ Change vs revised	% Change					
Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017													
						1	Available cash on hand* (cash basis) or							1	
2	158,124	191,061	216,851	247,770	262,456	2	Net working capital (accrual basis)	247,004	(766)	-0.3%	(15,452)	-5.9%		2	
3	30,897	28,954	38,070	40,000	35,000	3	Previously levied taxes estimated to be received	35,000	(5,000)	-12.5%	0	0.0%		3	
4	9,051	7,450	12,307	9,500	12,000	4	Interest	12,000	2,500	26.3%	0	0.0%		4	
5	4,000	11,500	9,700	4,000	30,000	5	Transferred IN, from other funds	6,500	2,500	62.5%	(23,500)	-78.3%		5	
6						6	OTHER RESOURCES		0		0			6	
7	15,974	16,551	15,923	17,500	20,000	7	Fines & Fees	18,000	500	2.9%	(2,000)	-10.0%		7	
8	7,045	6,773	6,922	6,800	7,420	8	State revenue (R2R Grant)	7,500	700	10.3%	80	1.1%		8	
9	1,906	3,929	2,719	5,000	4,000	9	Other Tax Revenues	4,000	(1,000)	-20.0%	0	0.0%		9	
10	5,782	4,346	20,789	7,300	6,600	10	Federal revenue (E-rate)	7,300	0	0.0%	700	10.6%		10	
11	5,088	0	0	0	1,700	11	Special Contracts (Tech support)	0	0		(1,700)			11	
12	0	0	0	0	0	12	Job Training Programs	0	0		0			12	
13	951	2,040	29,481	500	39,600	13	Donations, Grants, & Misc	1,500	1,000	200.0%	(38,100)	-96.2%		13	
14	0					14	Capital financing		0		0			14	
15		300	2,560	2,600	2,600	15	Fiscal agency fee (Sage)	3,500	900	34.6%	900	34.6%		15	
16						16								16	
17						17								17	
18						18								18	
19						19								19	
20						20								20	
21						21								21	
22						22								22	
23						23								23	
24						24								24	
25						25								25	
26						26								26	
27						27								27	
28						28								28	
29	238,818	272,904	355,322	340,970	421,376	29	Total resources, except taxes to be levied	342,304	1,334	0.4%	(79,072)	-18.8%	0	0	29
30				977,924	1,007,000	30	Taxes estimated to be received	1,037,337	59,414	6.1%	30,337	3.0%			30
31	887,323	943,059	964,477			31	Taxes collected in year levied							31	
32	1,126,142	1,215,963	1,319,799	1,318,893	1,428,376	32	TOTAL RESOURCES	1,379,641	60,748	4.6%	(48,735)	-3.4%	0	0	32

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**FORM
LB-30**

General Fund

(name of fund)

Historical Data						REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget for Next Year 2018-2019								
Actual			Adopted Budget This Year Year 2017-2018	REVISED Budget This Year Year 2017-2018	1		Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs revised	% Change	Approved By Budget Committee	Adopted By Governing Body		
Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017													
1						1								PERSONNEL SERVICES	
2	445,567	493,233	512,454	541,473	545,366	2	Salaries	556,081	14,608	2.7%	10,715	2.0%	2		
3	178,759	193,018	189,357	221,379	214,096	3	Benefits	219,802	(1,576)	-0.7%	5,706	2.7%	3		
4	0	0	0	0		4	Special Contracts - Grants, Tech Support, Job Training	0	0		0		4		
5	0	0			25,000	5	Severance	0	0		(25,000)	-100.0%	5		
6	0	0	10	0		6	Payroll Expenses	0	0		0		6		
7						7			0		0		7		
8	624,326	686,252	701,821	762,852	784,462	8	TOTAL PERSONNEL SERVICES	775,883	13,032	1.7%	(8,579)	-1.1%	0	0	8
9	13.90	13.90	14.00	14.70	14.96	9	Total Full-Time Equivalent (FTE)	15.11							9
10						10	MATERIALS AND SERVICES							10	
11	100,810	95,908	99,802	73,100	88,650	11	Collection Development	83,000	9,900	13.5%	(5,650)	-6.4%			11
12	10,676	12,603	12,579	13,400	13,250	12	Library Consortium	13,521	121	0.9%	271	2.0%			12
13	60,369	68,992	72,918	175,800	145,550	13	Facilities & IT Maintenance	125,700	(50,100)	-28.5%	(19,850)	-13.6%			13
14	42,546	34,382	45,698	40,673	42,390	14	Corporate Costs	43,430	2,757	6.8%	1,040	2.5%			14
15	81,852	87,975	84,140	96,200	98,225	15	Library Operations	95,915	(285)	-0.3%	(2,310)	-2.4%			15
16	2,000	2,000	2,000	2,000	2,000	16	Debt Service	4,000	2,000	100.0%	2,000	100.0%			16
17						17								17	
18						18								18	
19						19								19	
20						20								20	
21						21								21	
22						22								22	
23						23								23	
24						24								24	
25						25								25	
26						26								26	
27	298,254	301,860	317,137	401,173	390,065	27	TOTAL MATERIALS AND SERVICES	365,566	(35,607)	-8.9%	(24,499)	-6.3%	0	0	27
28						28	CAPITAL OUTLAY							28	
29	0	0	70,314	1,000	1,000	29		1,000	0	0.0%	0	0.0%			29
30						30								30	
31						31								31	
32						32								32	
33						33								33	
34						34								34	
35	0	0	70,314	1,000	1,000	35	TOTAL CAPITAL OUTLAY	1,000	0	0.0%	0	0.0%	0	0	35
36	922,580	988,112	1,089,272	1,165,025	1,175,527	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,142,449	(22,575)	-1.9%	(33,078)	-2.8%	0	0	36

150-504-030 (Rev 10-16)

REQUIREMENTS SUMMARY

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

FORM
LB-30

General Fund

(name of fund)

Historical Data						REQUIREMENTS DESCRIPTION	Budget For Next Year 2018-2019						
Actual			Adopted Budget	REVISED Budget			Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs revised	% Change	Approved By Budget Committee	Adopted By Governing Body
Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017	This Year Year 2017-2018	This Year Year 2017-2018									
					1	PERSONNEL SERVICES NOT ALLOCATED							1
					2								2
					3								3
0	0		0		4	TOTAL PERSONNEL SERVICES	0	0	0		0	0	4
					5	Total Full-Time Equivalent (FTE)							5
					6	MATERIALS AND SERVICES NOT ALLOCATED							6
0	0		0		7								7
					8								8
0	0		0	0	9	TOTAL MATERIALS AND SERVICES	0	0	0		0	0	9
					10	CAPITAL OUTLAY NOT ALLOCATED							10
0	0				11								11
					12								12
0	0		0	0	13	TOTAL CAPITAL OUTLAY	0	0	0		0	0	13
					14	DEBT SERVICE							14
					15								15
					16								16
0	0		0	0	17	TOTAL DEBT SERVICE	0	0	0		0	0	17
					18	SPECIAL PAYMENTS							18
					19								19
					20								20
0	0		0	0	21	TOTAL SPECIAL PAYMENTS	0	0	0		0	0	21
					22	INTERFUND TRANSFERS							22
2,500	1,000	1,000	0	0	23	Transfer - Technology & Election	1,000	1,000		1,000			23
10,000	10,000	10,000	10,000	10,000	24	Transfer - Severance Liability	10,000	0	0.0%	0	0.0%		24
					25								25
					26								26
					27								27
12,500	11,000	11,000	10,000	10,000	28	TOTAL INTERFUND TRANSFERS	11,000	1,000	10.0%	1,000	10.0%	0	28
			3,645	5,000	29	OPERATING CONTINGENCY	5,000	1,355	37.2%	0			29
12,500	11,000	11,000	13,645	15,000	30	Total Requirements NOT ALLOCATED	16,000	2,355	17.3%	1,000	6.7%	0	30
922,580	988,112	1,089,272	1,165,025	1,175,527	31	Total Requirements for ALL Org.Units/Programs within fund	1,142,449	(22,575)	-1.9%	(33,078)	-2.8%		31
			200,000	237,849	32	Reserved for future expenditure	221,192						32
191,061	216,851	219,537			33	Ending balance (prior years)							33
					34	UNAPPROPRIATED ENDING FUND BALANCE	0	0	#DIV/0!	0	#DIV/0!		34
1,126,141	1,215,963	1,319,809	1,378,670	1,428,376	35	TOTAL REQUIREMENTS	1,379,641	971	0.1%	(48,735)	-3.4%	0	35

FORM
LB-31

DETAILED REQUIREMENTS

ATTACHMENT III.3

GENERAL FUND
(Name of Fund)

1	Historical Data				REVISED Budget This Year Year 2017-2018	REQUIREMENTS FOR: <u>Personnel Services</u>		Budget for Next Year 2018-2019						1			
	Actual			Adopted Budget This Year Year 2017-2018				Object Classification	Detail	Proposed by Budget Officer	\$ Change vs orig.	% Change	\$ Change vs revised		% Change	Approved by Budget Committee	Adopted by Governing Body
	Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017														
2	71,718	72,436	73,884	75,362	75,362	2	MGT4	Library Director	76,866	1,504	2.0%	1,504	2.0%			2	
3	47,653	48,123	49,086	40,054	41,000	3	16/5	IT Network and Systems Administrator	45,960	5,906	14.7%	4,960	12.1%			3	
4	23,214	27,539	27,820	28,376	28,800	4	14/5	Admin Assistant - Business Mgr	28,947	570	2.0%	147	0.5%			4	
5	41,159	41,570	42,402	43,259	43,259	5	11/1	Admin Assistant - Library Mgr	32,927	(10,332)	-23.9%	(10,332)	-23.9%			5	
6	8,522	35,910	38,460	39,228	39,228	6	12/5	Librarian II - Tech Svcs / Cataloging	42,008	2,779	7.1%	2,780	7.1%			6	
7	6,045	4,060	8,506	13,590	8,500	7	5/4	Library Asst I - Public Services / Outreach (Bookmobile)	13,504	(86)	-0.6%	5,004	58.9%			7	
8	30,722	34,200	36,628	37,361	37,361	8	10/5	Library Tech II - Coll Mgmt / Serials Specialist	38,104	743	2.0%	743	2.0%			8	
9	24,099	22,930	30,134	32,270	32,200	9	7/5	Library Tech I - Public Services / Children & Teen Specialist	32,927	658	2.0%	727	2.3%			9	
10					9,500	10	6/4	Library Tech I - IT Asst	11,940	11,940		2,440	25.7%			10	
11	12,183	8,102	5,236	7,846	6,500	11	5/5	Library Asst I - Public Services		(7,846)	-100.0%	(6,500)	-100.0%			11	
12	12,575	18,035	19,286	26,350	26,351	12	6/5	Library Asst I - Coll Mgmt / Processing	26,654	303	1.2%	303	1.1%			12	
13	18,833	21,053	22,837	28,546	26,000	13	6/5	Library Asst II - Col Mgmt / Processing & Eval. Specialist	26,654	(1,892)	-6.6%	654	2.5%			13	
14	28,962	32,715	31,903	32,363	33,000	14	12/5	Librarian II - Community Services + Coll Mgmt	37,807	5,443	16.8%	4,807	14.6%			14	
15	4,290	4,971				15	5/5	Library Asst I - Public Services / Outreach (Bookmobile)								15	
16	58,418	62,091	67,413	64,645	70,450	16	5/1-5	Library Asst I - Public Services / Outreach (Branch Leads)	66,356	1,711	2.6%	(4,094)	-5.8%			16	
17	6,370	7,096	11,060	27,106	27,105	17	6/5	Facilities Maintenance	28,222	1,116	4.1%	1,117	4.1%			17	
18	18,585	18,699	19,646		0	18	13/5	Library Asst (prev Admin Asst - Lib Mgr)		0		0	#DIV/0!			18	
19	6,088	3,907	7,838	18,196	10,500	19	3/3	Library Asst I - Public Services	10,688	(7,508)	-41.3%	188	1.8%			19	
20	15,171	14,412	10,394	15,897	15,000	20	3/1	Library Pages	22,277	6,379	40.1%	7,277	48.5%			20	
21	9,875	8,654	9,761	8,522	12,750	21	X	Temp staff	12,465	3,943	46.3%	(285)	-2.2%			21	
22	1,085	244	160	2,500	2,500	22	BENEFITS	Staff training	1,777	(723)	-28.9%	(723)	-28.9%			22	
23	45,409	62,364	56,200	79,298	77,000	23	BENEFITS	Retirement (PERS)	77,358	(1,940)	-2.4%	358	0.5%			23	
24	33,617	36,202	37,862	41,423	40,000	24	BENEFITS	Social Security (FICA)	42,540	1,118	2.7%	2,540	6.4%			24	
25	434	536	354	541	541	25	BENEFITS	State Unemployment Tax (SUTA @ .001) + Payroll Exp	556	15	2.7%	15	2.8%			25	
26	94,705	92,606	91,730	96,818	93,500	26	BENEFITS	Group Health Insurance	95,838	(980)	-1.0%	2,338	2.5%			26	
27	3,872	542	2,349	2,491	2,100	27	BENEFITS	Workers Comp Insurance	2,558	67	2.7%	458	21.8%			27	
28	723	768	862	808	955	28	BENEFITS	Life Insurance	952	144	17.8%	(3)	-0.3%			28	
29		6,488			25,000	29	BENEFITS	Severance								29	
30						30		Payroll expenses								30	
31						31										31	
32	13.9	13.9	14.0	14.7	15.0	32	Total Full Time Equivalent (FTE)*		15.1							32	
33						33	Ending balance (prior years)									33	
34						34	UNAPPROPRIATED ENDING FUND BALANCE									34	
35	624,326	686,253	701,811	762,852	784,462	35	TOTAL REQUIREMENTS		775,883	13,032	1.7%	(8,579)	-1.1%	0	0	35	

150-504-031 (Rev 10-16)

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

FORM
LB-31

DETAILED REQUIREMENTS

ATTACHMENT III.4

GENERAL FUND

(Name of Fund)

Historical Data						REQUIREMENTS FOR: <u>Materials & Services</u>			Budget for Next Year 2018-2019					
Actual			Adopted Budget	REVISED Budget	1	Object Classification	Detail	Proposed by Budget Officer	\$ Change vs Orig.	% Change	\$ Change vs revised	% Change	Approved by Budget Committee	Adopted by Governing Body
Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017	This Year Year 2017-2018	This Year Year 2017-2018										
1														
2	100,810	95,908	99,802	90,000	88,650	2	Collection Development (Books, audiovisual, digital, etc)	83,000	(7,000)	-7.8%	(5,650)	-6.4%		
3	10,676	12,603	12,579	13,400	13,250	3	Library Catalog (Sage)	13,521	121	0.9%	271	2.0%		
4	21,236	27,399	32,094	33,500	95,800	4	Facilities Maintenance	80,500	47,000	140.3%	(15,300)	-16.0%		
5	11,270	10,420	12,325	18,450	17,000	5	Janitorial Contract	16,800	(1,650)	-8.9%	(200)	-1.2%		
6	2,660	2,121	2,768	3,250	2,800	6	Janitorial Supplies	2,800	(450)	-13.8%	0	0.0%		
7	2,851	3,078	2,690	2,600	2,400	7	Equipment Maintenance Services / Lease	2,600	0	0.0%	200	8.3%		
8	22,352	25,974	18,952	23,000	27,550	8	Computer Maintenance	23,000	0	0.0%	(4,550)	-16.5%		
9	7,001	5,721	5,271	6,000	8,500	9	Bookmobile Operations	7,000	1,000	16.7%	(1,500)	-17.6%		
10	15,812	16,265	16,672	17,475	18,110	10	Insurance	18,350	875	5.0%	240	1.3%		
11	6,361	2,422	6,019	4,500	6,500	11	Travel and Training	4,000	(500)	-11.1%	(2,500)	-38.5%		
12	2,567	0	5,827	3,500	0	12	Election	3,500	0	0.0%	3,500			
13	7,650	7,905	8,165	8,573	8,400	13	Audit	8,650	77	0.9%	250	3.0%		
14	813	855	1,080	1,000	1,400	14	Bookkeeping	1,300	300	30.0%	(100)	-7.1%		
15	2,420	2,856	2,744	2,900	3,000	15	Dues and subscriptions	2,900	0	0.0%	(100)	-3.3%		
16	2,000	2,000	2,000	2,000	2,000	16	Debt Service	4,000	2,000	100.0%	2,000	100.0%		
17	1,549	1,487	1,908	1,600	1,600	17	Publication	1,600	0	0.0%	0	0.0%		
18	1,042	1,159	1,315	1,375	1,380	18	Financial Mgt Fees	1,380	5	0.4%	0	0.0%		
19	250	250	0	250	250	19	Legal Administration	250	0	0.0%	0	0.0%		
20	2,958	1,183	1,968	3,000	1,750	20	Public Programs	1,500	(1,500)	-50.0%	(250)	-14.3%		
21	2,955	2,964	3,970	3,600	4,200	21	Branch Mileage	4,200	600	16.7%	0	0.0%		
22	11,647	17,440	13,672	15,500	15,000	22	Library Services Supplies	15,000	(500)	-3.2%	0	0.0%		
23	4,133	4,599	6,086	13,000	11,700	23	Youth Programs (Summer Reading, storytime, teen)	10,500	(2,500)	-19.2%	(1,200)	-10.3%		
24	1,494	1,572	1,445	1,500	1,500	24	Postage/Freight	1,500	0	0.0%	0	0.0%		
25	41,528	42,352	40,215	41,140	40,645	25	Utilities	40,975	(165)	-0.4%	330	0.8%		
26	13,095	13,327	13,480	17,460	16,680	26	Telecommunications	16,740	(720)	-4.1%	60	0.4%		
27	1,125	0	0	0		27	Special contracts - grants, tech support travel							
28						28	Miscellaneous							
29						29								
30						30								
31						31	Total Full Time Equivalent (FTE)*							
32						32	Ending balance (prior years)							
33						33	UNAPPROPRIATED ENDING FUND BALANCE							
34	298,254	301,860	313,047	328,573	390,065	34	TOTAL REQUIREMENTS	365,566	36,993	11.3%	(24,499)	-6.3%	0	0

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

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

ATTACHMENT III.5

OTHER USES
(Fund)

BAKER COUNTY LIBRARY DISTRICT
Name of Municipal Corporation

Historical Data					REVISIED Budget This Year Year 2017-2018	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2018-2019							
Actual			Adopted Budget	Proposed By Budget Officer			\$ Change vs orig.	% Change	\$ Change vs revised	% Change	Approved By Budget Committee	Adopted By Governing Body		
Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017	This Year Year 2017-2018											
1					1	RESOURCES						1		
2					2	Cash on hand * (cash basis), or						2		
3	148,998	158,577	151,771	153,000	3	Working Capital (accrual basis)						3		
4					4	Previously levied taxes estimated to be received						4		
5	688	871	1,445	1,000	5	Interest						5		
6	12,500	11,000	11,000	10,000	6	Transferred IN, from other funds						6		
7	8,000	27,835	27,672	20,000	7	Grants and Loans						7		
8	1,220	1,977	522	1,000	8	Donations						8		
9	3,279	3,935	5,500	5,000	9	Book Sales online						9		
10		6,562			10	Program reimbursements						10		
11	174,684	210,757	197,910	190,000	11	Total Resources, except taxes to be levied						11		
12					12	Taxes estimated to be received						12		
13					13	Taxes collected in year levied						13		
14	174,684	210,757	197,910	190,000	14	TOTAL RESOURCES						14		
16					15	REQUIREMENTS **						15		
16					16	Org Unit or Prog & Activity	Object Classification	Detail					16	
17			1,476		17	Personnel		Wages					17	
18			146		18	Personnel		Payroll taxes & related					18	
19					19								19	
20	9,060	38,065	25,229	109,300	20	M&S		Memorial & Grants Dept.	80,400	(28,900)	-26.4%	(25,400)	-24.0%	20
21	0	0	0	3,000	21	M&S		Election reserve	1,500	(1,500)	-50.0%	(1,500)	-50.0%	21
22	1	1	1	850	22	M&S		Literacy Dept.	1,000	150	17.6%	150	17.6%	22
23	3,005	9,375	2	0	23	M&S		Technology Dept. Reserve	1,000	1,000		1,000		23
24		0	0	5,000	24	M&S		Capital Projects Dept. Contingency	6,000	1,000	20.0%	1,000	20.0%	24
25	41	45	47	67,500	25	M&S		Severance Liability Dept. Contingency	52,500	(15,000)	-22.2%	10,000	23.5%	25
26		0	0	350	26	M&S		Corporate Costs (Bank & sales fees)	100	(250)	-71.4%	(250)	-71.4%	26
27	4,000	11,500	9,700	4,000	27	TRANSFER		Transfer Out	6,500	2,500	62.5%	(23,500)	-78.3%	27
28					28								28	
29					29								29	
30	158,577	151,771	161,309		30	Ending balance (prior years)						30		
31					31	UNAPPROPRIATED ENDING FUND BALANCE						31		
32	174,684	210,757	197,910	190,000	32	TOTAL REQUIREMENTS						32		

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

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

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

FORM
LB-10

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

SAGE LIBRARY SYSTEM
(Fund)

BAKER COUNTY LIBRARY DISTRICT
(Name of Municipal Corporation)

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

40	0	0	0	50	50	40			Legal services	250	200	400.0%	200	400.0%			40
41	2,583	1,013	3,661	3,750	3,750	41			Dues and subscriptions	3,750	0	0.0%	0	0.0%			41
42	91	64	27	50	50	42			Postage/freight	50	0	0.0%	0	0.0%			42
43	0	0	0	25	25	43			Printing	25	0	0.0%	0	0.0%			43
44	624	586	94	500	5,500	44			Supplies, Office	500	0	0.0%	(5,000)	-90.9%			44
45	3,489	2,460	2,112	2,500	4,000	45			Travel	2,500	0	0.0%	(1,500)	-37.5%			45
46	2,961	4,115	1,330	5,000	5,000	46			Training & Professional Developmt	5,000	0	0.0%	0	0.0%			46
47	87,389	81,689	68,602	90,000	93,600	47			Courier	95,000	5,000	5.6%	1,400	1.5%			47
48	0	0	0	12,520	12,520	48			Member credits	12,000	(520)	-4.2%	(520)	-4.2%			48
49	208,531	193,050	129,863	181,988	180,305	49			TOTAL MATERIALS & SERVICES	191,619	9,631	5.3%	11,314	6.3%	0	0	49
50						50											50
51						51	RESERVE		RESERVE FUNDS								51
52	0	0	0	21,000	21,000	52			Capital outlay	25,000	4,000	19.0%	4,000	19.0%			52
53	0	0	0	11,000	11,000	53			Contingency	23,105	12,105	110.0%	12,105	110.0%			53
54						54											54
55						55											55
56	135,422	153,263	187,014			56			Ending balance (prior years)								56
57				120,317	156,575	57			UNAPPROPRIATED ENDING FUND BALANCE	130,000	9,683	8.0%	(26,575)	-17.0%			57
58	420,119	428,696	399,320	423,935	458,575	58			TOTAL REQUIREMENTS	462,181	38,246	9.0%	3,606	0.8%	0	0	58

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

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

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

BAKER COUNTY LIBRARY DISTRICT
WAGE SALARY BUDGET WORKSHEET
FY 2018-2019

ATTACHMENT IV.1

NAME	CLASS	DEPT	Hours	Hrs/wk	FTE	Hours	% Chg	Range/Step	Monthly	Fiscal Year	PERS 21.12%/	Group Ins.	Group Ins	COLI	Current	Prior	Rate
			current						Level	Salary	Annual Salary	OPSRP 13.96%	Class	Anticipated June	Hourly Rate	Year	Year
			fiscal year			fiscal year				Accrual Basis	Rates 7/2017-2019		Renewal rates	2.00%	Pay rate	Pay rate	
Stokes, Perry	Admin	Library Director	2080	40	1.0	2080	0%	MGMT D-4 / step TBD	6,405.46	76,866	10,730	single	7,677	36.95	36.23	36.23	0.72
Wickam, Carmen (Retires 6/30/18)	Admin 1: Admin/Office Mgr	Managing Librarian - Circ	2080	40	1.00	2080	0%	Step 13-5 RETIRED 6/30/18				NA	0	0.00	0.00	20.39	-20.39
New Position - Managing Librarian	Library Assoc 1: new position	Managing Librarian	2080	40	1.00	2080	0%	Step 11-1 starting step TBD	2,743.94	32,927	4,597	single	7,677	15.83	15.52	0.00	15.83
Hawes, Christine	Admin II: Business Manager	CFO & HR Manag	1300	25	0.63	1300	0%	Step 14-5	2,412.22	28,947	4,041	family	14,711	22.27	21.83	21.83	0.44
Bowers, Sylvia	Library Assoc II: Periodicals	Tech Svcs Specia	2080	40	1.00	2080	0%	Step 10-5	3,175.33	38,104	5,319	NA	0	18.32	17.96	17.96	0.36
Pearson, Diana	Librarian I: Collection Mgmt	Managing Librarian	1872	36	0.90	1716	8%	Step 11-5 RECLASSIFIED TO 12-5	3,150.58	37,807	7,985	single	7,677	20.20	19.80	18.86	1.34
Spry, Heather	Library Asst III: Book Process	Tech & Youth Svc	1768	34	0.85	1716	3%	Step 5-5 RECLASSIFIED TO 6-5	2,221.14	26,654	3,721	single	7,677	15.08	14.78	14.07	1.01
Snyder, Courtney	Library Asst III: Media Process	Tech & Youth Svc	1768	34	0.85	1768	0%	Step 5-5 RECLASSIFIED TO 6-5	2,221.14	26,654	3,721	single	7,677	15.08	14.78	14.07	1.01
Brockman, John	Librarian I: Cataloging	Managing Librarian	2080	40	1.00	2080	0%	Step 11-5 RECLASSIFIED TO 12-5	3,500.64	42,008	5,864	family	14,711	20.20	19.80	18.86	1.34
NEW POSITION - Page #5 Processor	Library Asst 1: Processing	Collection Develop	0	0	0.00	520	#DIV/0!	Step 3-1 hold move to PERS rate	0.00	0	0			10.71	10.50	10.40	
Horn, Katrina (resigned May 2018)	Library Asst I: PT Desk	Circulation				416		Step 3-4 hold move to PERS rate	0.00	0	0	NA	0	12.40	12.16	11.46	0.94
Ya-Wen Ott (replace Katie hours)	Library Asst I: PT Desk	Circulation	468	9	0.23			Step 3-3 hold move to PERS rate	460.65	5,528	0	NA	0	11.81	11.58	10.40	1.41
Lewis, Connie	Library Asst I: Sunday desk	Circulation	416	8	0.20	416	0%	Step 3-4 move from 3-5 hold rate	429.98	5,160	0	NA	0	12.40	12.16	12.04	0.36
Grammon, Melissa (Missy)	Library Tech II: Youth Service	Youth Svcs Specia	2080	40	1.00	2080	0%	Step 7-5	2,743.94	32,927	4,597	single	7,677	15.83	15.52	15.52	0.31
Page #1 - Ashlie Chastain	Library Asst 1: Shelving	Shelving	520	10	0.25	520	0%	Step 3-1 hold move to PERS rate	464.10	5,569	0	NA	0	10.71	10.50	10.40	0.31
Page #2 - Ericka Wirth	Library Asst 1: Shelving	Shelving	520	10	0.25	520	0%	Step 3-1 hold move to PERS rate	464.10	5,569	0	NA	0	10.71	10.50	10.40	0.31
Page #3 - Isabelle Wachtel	Library Asst 1: Special Project	Collection Develop	624	12	0.30	416	33%	Step 3-1 hold move to PERS rate	556.92	6,683	0	NA	0	10.71	10.50	10.40	0.31
Page #4 - Jordan Remien	Library Asst 1: Sunday desk	Circulation	416	8	0.20	520	-25%	Step 3-1 hold move to PERS rate	371.28	4,455	0	NA	0	10.71	10.50	10.40	0.31
Vacation Subs + Special Projects	Library Asst 1 - desk subs	Circulation	912	16	0.40	600	34%		1,038.77	12,465	1,740	NA	0	13.67	13.40	13.40	0.27
Valentine, Donna	Library Asst III: Bookmobile	Branch Lead	988	19	0.48	988	0%	Step 5-4 step increase	1,125.33	13,504	1,885	NA	0	13.67	13.40	12.77	0.90
White, Jim	Admin IV: IT Systems Manag	IT Systems Manag	1872	36	0.90	1664	11%	Step 16-5	3,830.02	45,960	9,707	single	7,677	24.55	24.07	24.07	0.48
Position Holder-Job Service/Title V	Library Asst - Intern		0	0	0.00	520	#DIV/0!	Cost to BCLD \$1/hr	0.00	0	0	NA	0	10.00	10.00	10.00	0.00
Ames, Bryan	Library Tech 1: IT Intern	IT Systems Asst	832	16	0.40	832	0%	Step 6-4 hold move to PERS rate	995.03	11,940	0	NA	0	14.35	14.07	13.27	1.08
Adamson, Ed	Library Tech 1: Facility Maint	Facilities Specialis	1872	36	0.90	1664	11%	Step 6-5	2,351.79	28,222	3,940	single	7,677	15.08	14.78	14.78	0.30
Staff Training			130	3	0.06				148.07	1,777	248			13.67	13.40		
TOTL.BAKER			26,678	511.5	12.79	28,576	-7%			489,725	68,095		90,838				
Haines/ Nola Huey, Lead	Library Tech II	Branch Lead	936	18.0	0.45	936	0%	Step 7-4 step increase	1,175.90	14,111	1,970	NA	0	15.08	14.78	14.07	1.01
Halfway/ Lourdes Cuevas, Lead	Library Asst III	Branch Lead	936	18.0	0.45	936	0%	Step 5-2 step increase	1,015.98	12,192	1,702	NA	0	13.03	12.77	12.16	0.87
Richland /Rebecca Wilson lead	Library Asst III	Branch Lead	936	18.0	0.45	936	0%	Step 5-5	1,119.41	13,433	1,875	NA	0	14.35	14.07	14.07	0.28
Huntington/ Juanita Klosky, Lead	Library Asst III	Branch Lead	936	18.0	0.45	936	0%	Step 5-1 hold step for DOH 2/18	921.30	11,056	1,543	NA	0	11.81	11.58	11.58	0.23
Sumpter/Jerry-Ann Dunn, Lead	Library Asst III	Branch Lead	936	18.0	0.45	936	0%	Step 5-5	1,119.41	13,433	1,875	NA	0	14.35	14.07	14.07	0.28
Branch Training	Library Asst III	Branch Lead	156	3.0	0.08				177.68	2,132	298			13.67	13.40		
TOTL.BRANCH			4,836	93.0	2.33	4,680	3%			66,356	9,263						
TOTL.STAFF			31,514	604.5	15.11	33,256	-6%			556,081	77,358	Budget EST \$	90,838				
												Budget last yr	86,653				
												Increase \$	4,185				
												% Change	5%				
TOTL.BENEFITS														Benefits % of salaries	28.33%		
														Prior FY Personnel Budget	734,988		
														Potential Increase	\$40,895		
GRAND TOTAL										\$775,883				% budget increase	5.56%		

PERS Rate - Eff 7/2017-6/2019 2-year rates
Group Ins = Actual renewal rates received in March 2018; SDAO/Regence Blue Cross
Group Life Ins= esimated at \$209/Qtr

Updated 05/09/2018 Christine Hawes

BAKER COUNTY LIBRARY DISTRICT
Standardized Wage Scale Fiscal Year 2018-2019

NOTES ON CHANGES:

Removed Range 1 and 2 - historically not used and not in compliance
Removed Non-PERS rate column; move those in that range to PERS
The purpose of these changes is to move toward a uniform classification

CURRENT OREGON MINIMUM WAGE \$10.00 (2018-BAKER COUNTY)

\$21,844 Prior Fiscal Year Standard Wage Step 3-1
2.00% ## Percentage Increase factor COLI * (See history in margin)

Range	Step	Annual	Monthly Salary	Hourly Rate	Staff Classifications	Other Notes
Library Asst I - PUBLIC SERVICES						
3	1	22,281	1856.74	10.71	Page/Shelving: Ashlie Chastain - hold at 3-1, move to PERS rate Jordan Remien - hold at 3-1, move to PERS rate Isabelle Wachtel - hold at 3-1, move to PERS rate Ericka Wirth - hold at 3-1, move to PERS rate	Step increase due 7/01/18 Step increase due 7/01/18 Step increase due 7/01/18 Step increase due 7/01/18
3	2	23,395	1949.58	11.25		
3	3	24,565	2047.06	11.81	YaWen Ott (SUB) - hold at 3-3 move to PERS rate (to simulate step increase)	YO Step increase due 7/01/18
3	4	25,793	2149.41	12.40	Katie Horn (resigned 4/23/18; SUB ONLY FY18-19) - hold at 3-4, move to PERS rate (to simulate step increase)	KH Last step increase 7/01/17;
					* Crystal Brockman (DOH 9/18/17 SUB; no PERS) - Move to 3-4 PERS rate * Connie Lewis (DOH 3/19/14; no PERS) - move to 3-4 PERS rate to hold at Rate 3-5 wage level	CB hold at Rate 3-5 wage CL Last step increase 7/01/16
3	5	27,083	2256.88	13.02		
Library Assistant II						
4	1	23,395	1949.58	11.25		
4	2	24,565	2047.06	11.81		
4	3	25,793	2149.41	12.40		
4	4	27,083	2256.88	13.02	* Steve Kunze (SUB ONLY; no PERS) - move to 4-4 PERS rate from Step 4-5 no PERS (to simulate Step 4-5 non PERS)	SK Last step increase 7/01/12; retired 5/01/2013
4	5	28,437	2369.72	13.67		
Library Assistant III / Branch						
5	1	24,565	2047.06	11.81	Juanita Klosky, Huntington (DOH 2/06/18, start step hold for FY18-19)	
5	2	25,793	2149.41	12.40		
5	3	27,083	2256.88	13.02	Lourdes Cuevas, Halfway (DOH 4/10/17) - step increase from 5-2	LC Step increase due 7/01/18
5	4	28,437	2369.72	13.67	Donna Valentine, Bookmobile (DOH 9/01/15) - step increase from 5-3	DV Step increase due 7/01/18
5	5	29,859	2488.21	14.36	CS & HS MOVED FROM HERE	
				14.36	Reb Wilson, Richland (DOH 2/28/11), Jerry Ann Dunn, Sumpter (DOH 4/30/08)	RW Last step increase 7/01/15; JD Last step 7/1/15
Library Technician I						
6	1	25,793	2149.41	12.40		
6	2	27,083	2256.88	13.02		
6	3	28,437	2369.72	13.67		
6	4	29,859	2488.21	14.36	Brian Ames, IT Intern(DOH 07/01/2017; no PERS) - hold at 6-4, move to PERS rate (to simulate step increase)	BA Step increase due 7/01/18
6	5	31,351	2612.62	15.07	Ed Adamson, Facility Maint (DOH 4/10/17, started at Step 6-5) Courtney Snyder (DOH 10/01/11); Heather Spry (DOH 10/03/11) - RECLASS from 5-5 (7/1/18)	EA Started at Step 6-5 top of scale CS Last step increase 7/01/13; HS Last step 7/01/16
Library Technician II						
7	1	27,083	2256.88	13.02		
7	2	28,437	2369.72	13.67		
7	3	29,859	2488.21	14.36		
7	4	31,351	2612.62	15.07	Nola Huey, Haines Branch (DOH 4/17/17) - step increase from 7-3	NH Step increase due 7/1/2018
7	5	32,919	2743.25	15.83	Missy Grammon, Youth Services (DOH 4/25/16)	MG Last step increase 7/01/17

COLI History:
FY2016-17 COLI 2%
FY2015-16 COLI 1%
FY2014-15 COLI 0%
FY2013-14 COLI 1%

*Ask Perry, moved 3 staff from 3-5 to 3-4 to maintain wage rate with move to PERS wage

BAKER COUNTY LIBRARY DISTRICT
Standardized Wage Scale Fiscal Year 2018-2019

\$21,844 Prior Fiscal Year Standard Wage Step 3-1
2.00% ## Percentage Increase factor COLI * (See history in margin)

NOTES ON CHANGES:

Removed Range 1 and 2 - historically not used and not in compliance
Removed Non-PERS rate column; move those in that range to PERS
The purpose of these changes is to move toward a uniform classification

CURRENT OREGON MINIMUM WAGE \$10.00 (2018-BAKER COUNTY)

Range	Step	Annual	Monthly Salary	Hourly Rate	Staff Classifications	Other Notes
Library Technician III - Lead						
8	1	28,437	2369.72	13.67		
8	2	29,859	2488.21	14.36		
8	3	31,351	2612.62	15.07		
8	4	32,919	2743.25	15.83		
8	5	34,565	2880.41	16.62		
Library Associate I						
9	1	29,859	2488.21	14.36		
9	2	31,351	2612.62	15.07		
9	3	32,919	2743.25	15.83		
9	4	34,565	2880.41	16.62		
9	5	36,293	3024.43	17.45		
Library Associate II						
10	1	31,351	2612.62	15.07		
10	2	32,919	2743.25	15.83		
10	3	34,565	2880.41	16.62		
10	4	36,293	3024.43	17.45		
10	5	38,108	3175.66	18.32	Sylvia Bowers, Admin/Periodicals (DOH 7/1/2011)	SB Last step increase 7/01/2016
Librarian I						
11	1	32,919	2743.25	15.83		
11	2	34,565	2880.41	16.62		
11	3	36,293	3024.43	17.45		
11	4	38,108	3175.66	18.32		
11	5	40,013	3334.44	19.24	DP & JB MOVED FROM HERE	
Librarian II						
12	1	34,565	2880.41	16.62		
12	2	36,293	3024.43	17.45		
12	3	38,108	3175.66	18.32		
12	4	40,013	3334.44	19.24		
12	5	42,014	3501.16	20.20	John Brockman, Catalog Specialist (DOH 4/01/15); Diana Pearson, Reference/Branch Mgr (DOH 3/19/07) - RECLASS from 11-5 (7/1/18)	JB Last step increase 7/01/16; DP Last step increase 7/01/14
Admin I						
13	1	36,293	3024.43	17.45		
13	2	38,108	3175.66	18.32		
13	3	40,013	3334.44	19.24		
13	4	42,014	3501.16	20.20		
13	5	44,115	3676.22	21.21	Carmen Wickam, Office Manager	RETIRED 6/30/2018
Admin II						
14	1	38,108	3175.66	18.32		
14	2	40,013	3334.44	19.24		
14	3	42,014	3501.16	20.20		
14	4	44,115	3676.22	21.21		
14	5	46,320	3860.03	22.27	Christine Hawes, Business Mgr (DOH 4/18/2005)	Last step increase 7/01/2015
Admin III - IT Systems Administrator						
15	1	40,013	3334.44	19.24		
15	2	42,014	3501.16	20.20		
15	3	44,115	3676.22	21.21		
15	4	46,320	3860.03	22.27		

BAKER COUNTY LIBRARY DISTRICT
Standardized Wage Scale Fiscal Year 2018-2019

\$21,844 Prior Fiscal Year Standard Wage Step 3-1
2.00% ## Percentage Increase factor COLI * (See history in margin)

NOTES ON CHANGES:

Removed Range 1 and 2 - historically not used and not in compliance
Removed Non-PERS rate column; move those in that range to PERS
The purpose of these changes is to move toward a uniform classification

CURRENT OREGON MINIMUM WAGE \$10.00 (2018-BAKER COUNTY)

Range	Step	Annual	Monthly Salary	Hourly Rate	Staff Classifications	Other Notes
15	5	48,636	4053.03	23.38		
Admin IV -IT Systems Admin						
16	1	42,014	3501.16	20.20		
16	2	44,115	3676.22	21.21		
16	3	46,320	3860.03	22.27		
16	4	48,636	4053.03	23.38		
16	5	51,068	4255.68	24.55	Jim White, Technology Manager (DOH 7/06/2001; Eff 7/01/2017 32 hours/wk)	Last step increase 7/01/2012
Admin V						
17	1	44,115	3676.22	21.21		
17	2	46,320	3860.03	22.27		
17	3	48,636	4053.03	23.38		
17	4	51,068	4255.68	24.55		
17	5	53,622	4468.47	25.78		
Admin VI						
18	1	46,320	3860.03	22.27		
18	2	48,636	4053.03	23.38		
18	3	51,068	4255.68	24.55		
18	4	53,622	4468.47	25.78		
18	5	56,303	4691.89	27.07		
Admin VII						
19	1	48,636	4053.03	23.38		
19	2	51,068	4255.68	24.55		
19	3	53,622	4468.47	25.78		
19	4	56,303	4691.89	27.07		
19	5	59,118	4926.48	28.42	SAGE: Beth Longwell (Sage System Admin; DOH 7/01/2014)	Last step increase 7/01/2014

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

Wages scale begins FY 2007-08
 Updated 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 FY 2009-10; Step incr DEFERRED one year
D	2	\$58,252	\$4,854.36	\$28.01					
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 FY 2011-12; Step incr DEFERRED; COLI only
D	3				1.0%	\$65,275	\$5,439.58	\$31.38	
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 FY 2013-14; Step incr DEFERRED; no COLI
D	4				0.0%	71,014	5,917.83	34.14	
D	4				0.0%	\$69,236	\$5,769.66	\$34.14	FY 2013-14; Salary based on 39 hours/week 7/1/13 FY 2013-14; Salary reinstated to 40 hours/week; 10/01/13
D	4				0.0%	\$71,718	\$5,976.53	\$34.48	
D	4				0.0%	\$71,718	\$5,976.53	\$34.48	FY 2014-15; Step increase DEFERRED; No COLI FY 2015-16; Step increase DEFERRED; COLI only
D	4				1.0%	\$72,436	\$6,036.30	\$34.82	
D	4				2.0%	\$73,884	\$6,157.02	\$35.52	FY 2016-17; Step increase DEFERRED; COLI only FY 2017-18; Step increase DEFERRED; COLI only
D	4				2.0%	\$75,362	\$6,280.17	\$36.23	
D	4				2.0%	\$76,869	\$6,405.77	\$36.96	FY 2018-19; Step increase DEFERRED; COLI only FY 2017-18; Step increase DEFERRED; COLI only
D	4								
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 6 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.

	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	\$26.00	\$36.96			\$16.62	\$24.55	\$15.83	\$20.20	\$11.81	\$18.32	\$10.71	\$13.67

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 2017 through June 2018

	TOTAL							
	Jul - Sep 17	Oct - Dec 17	Jan - Mar 18	Apr - Jun 18	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
Income								
4000 - Current Year Tax Levy								
4001 - Current Tax Levy	0.00	626,393.03	79,461.31	8,443.95	714,298.29	725,956.00	-11,657.71	98.39%
4006 - Local Option Levy	0.00	230,432.20	29,231.57	3,106.29	262,770.06	267,058.00	-4,287.94	98.39%
4000 - Current Year Tax Levy - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Total 4000 - Current Year Tax Levy	0.00	856,825.23	108,692.88	11,550.24	977,068.35	993,014.00	-15,945.65	98.39%
4005 - Prior Year Taxes								
4011 - Levy 1st year prior	4,389.85	4,536.54	4,616.36	1,178.32	14,721.07			
4012 - Levy 2nd year prior	1,956.29	389.45	1,976.91	1,120.55	5,443.20			
4013 - Levy 3rd year prior	1,058.39	248.34	1,975.41	1,121.40	4,403.54			
4014 - Levy 4th year prior	2,868.44	35.15	211.62	2.06	3,117.27			
4015 - Levy 5th year prior	326.80	0.00	9.33	0.00	336.13			
4016 - Levy 6th year prior	216.34	0.00	42.07	0.00	258.41			
4017 - Levy 7+ prior years	26.15	0.00	100.49	0.00	126.64			
4005 - Prior Year Taxes - Other	0.00	0.00	0.00	0.00	0.00	40,000.00	-40,000.00	0.0%
Total 4005 - Prior Year Taxes	10,842.26	5,209.48	8,932.19	3,422.33	28,406.26	40,000.00	-11,593.74	71.02%
4020 - Other Taxes/Bond Priors-LandSale	0.00	0.00	0.00	0.00	0.00	5,000.00	-5,000.00	0.0%
4060 - State Ready-2-Read Grant	0.00	7,412.00	0.00	0.00	7,412.00	6,800.00	612.00	109.0%
4066 - Grant Revenue	500.00	0.00	0.00	0.00	500.00	30,000.00	-29,500.00	1.67%
4100 - Fines and Fees								
4101 - Fines	2,375.15	2,328.95	2,910.74	1,231.00	8,845.84			
4102 - Copies	1,404.89	1,245.32	1,306.61	720.43	4,677.25			
4103 - Fax	238.50	216.50	215.60	131.50	802.10			
4104 - Lost/damaged item reimb	412.78	587.40	645.09	358.24	2,003.51			
4105 - Library card replacement	54.00	80.00	112.00	40.00	286.00			
4106 - Non-resident card fees	124.00	92.00	122.00	0.00	338.00			
4110 - Misc and weekly over/short	81.37	52.91	120.81	27.27	282.36			
4100 - Fines and Fees - Other	0.00	0.00	0.00	44.00	44.00	17,500.00	-17,456.00	0.25%
Total 4100 - Fines and Fees	4,690.69	4,603.08	5,432.85	2,552.44	17,279.06	17,500.00	-220.94	98.74%
4200 - Interest Income	482.61	1,390.54	2,507.00	686.07	5,066.22	9,500.00	-4,433.78	53.33%
4300 - Other Revenues								
4301.1 - VocRehab Reimb/ODHS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4302 - Donations	141.94	204.90	60.86	29.15	436.85	500.00	-63.15	87.37%
4306 - Value of gifts	0.00	0.00	5.75	0.00	5.75			
4307 - E-Rate Refunds	0.00	0.00	2,846.99	0.00	2,846.99	7,300.00	-4,453.01	39.0%
4309 - Friends Booksale Income	155.33	-89.84	-38.86	62.94	89.57			
4315 - Amazon book sales	10.00	177.80	0.00	0.00	187.80			
4316 - Friends Eclipse viewer sales	0.00	0.00	0.00	0.00	0.00			
4317 - Literacy income	0.01	0.00	817.84	-817.85	0.00			
4318 - Insurance Proceeds	1,814.20	29,749.19	0.00	0.00	31,563.39			

**Baker County Library District
Profit & Loss Budget Performance
July 2017 through June 2018**

	TOTAL							
	Jul - Sep 17	Oct - Dec 17	Jan - Mar 18	Apr - Jun 18	Jul '17 - Jun 18	Budget	\$ Over Budget	
4320 - Other Revenues - Miscellaneous	746.95	775.56	22.20	67.90	1,612.61			
Total 4300 - Other Revenues	2,868.43	30,817.61	3,714.78	-657.86	36,742.96	7,800.00	28,942.96	471.06%
4310 - Contract Income	0.00	1,686.44	0.00	0.00	1,686.44			
4312 - Sage Fiscal Agency Fee	0.00	0.00	0.00	0.00	0.00	2,600.00	-2,600.00	0.0%
4500 - Transfer Income	0.00	0.00	0.00	0.00	0.00	4,000.00	-4,000.00	0.0%
4999 - Beginning Cash	262,456.21	0.00	0.00	0.00	262,456.21	262,456.00	0.21	100.0%
Total Income	281,840.20	907,944.38	129,279.70	17,553.22	1,336,617.50	1,378,670.00	-42,052.50	96.95%
Expense								
5000 - Personal Services								
5001 - District salaries								
5100 - Baker Branch								
5102 - Library Director	18,717.36	18,840.51	18,840.51	12,560.34	68,958.72	75,362.00	-6,403.28	91.5%
5104 - Admin Assistant-SD	2,117.47	0.00	0.00	0.00	2,117.47	0.00	2,117.47	100.0%
5105 - Business Manager	7,201.55	7,094.75	7,160.24	4,562.47	26,019.01	28,376.00	-2,356.99	91.69%
5120 - Lib Admin I, Office Mgr & ILL	10,741.88	10,812.57	10,812.57	7,208.38	39,575.40	43,259.00	-3,683.60	91.49%
5129 - Lib Assoc II, Periodicals Mgr	9,279.23	9,340.29	9,340.29	6,226.86	34,186.67	37,361.00	-3,174.33	91.5%
5131 - Librarian I Collection/Branches	8,180.78	8,166.40	8,118.30	5,261.95	29,727.43	32,363.00	-2,635.57	91.86%
5132 - Lib Asst II, Book Processing	6,719.33	6,527.17	6,215.43	4,185.83	23,647.76	26,351.00	-2,703.24	89.74%
5133 - Lib Asst III, Media Processing	6,239.31	6,289.29	6,387.78	4,403.91	23,320.29	28,546.00	-5,225.71	81.69%
5134 - Librarian 1 Catalog Specialist	9,743.21	9,807.33	9,807.33	6,538.22	35,896.09	39,228.00	-3,331.91	91.51%
5136 - Library Asst 1, Desk Clerks	2,619.49	2,585.03	2,413.92	1,791.55	9,409.99	18,196.00	-8,786.01	51.72%
5137 - Lib Tech II, Youth Services	7,890.20	8,068.50	8,068.50	5,379.00	29,406.20	32,270.00	-2,863.80	91.13%
5138 - Library Asst II, Pages, Shelving	2,706.52	3,558.10	3,829.80	2,589.60	12,684.02	15,897.00	-3,212.98	79.79%
5140 - Vacation Subs & Special Projects	4,453.28	2,999.84	2,151.06	1,937.70	11,541.88	8,522.00	3,019.88	135.44%
5142 - Library Asst I, Sunday Clerks	1,268.66	1,667.26	1,718.98	1,038.36	5,693.26	7,845.00	-2,151.74	72.57%
5150 - Lib Asst 1 Bookmobile								
5150.8 - Bookmobile Driver8	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5150.9 - Bookmobile Lead	2,095.72	2,314.40	1,347.24	1,229.43	6,986.79	13,590.00	-6,603.21	51.41%
Total 5150 - Lib Asst 1 Bookmobile	2,095.72	2,314.40	1,347.24	1,229.43	6,986.79	13,590.00	-6,603.21	51.41%
5152 - IT Systems Manager	10,765.89	10,013.13	10,013.12	6,675.42	37,467.56	40,054.00	-2,586.44	93.54%
5156 - IT Assistant & Intern	1,592.40	2,415.14	2,614.19	1,950.69	8,572.42			
5174 - Facilities Maintenance	5,551.83	6,906.69	6,829.84	4,334.24	23,622.60	27,105.00	-3,482.40	87.15%
5195 - Staff Training	20.80	675.40	0.00	0.00	696.20	2,500.00	-1,803.80	27.85%
Total 5100 - Baker Branch	117,904.91	118,081.80	115,669.10	77,873.95	429,529.76	476,825.00	-47,295.24	90.08%
5200 - Branches, Lib Asst III								
5202 - Haines	3,446.15	3,354.85	3,811.95	2,225.10	12,838.05	13,175.00	-336.95	97.44%
5203 - Halfway	3,019.31	2,881.92	3,012.64	2,201.28	11,115.15	11,380.00	-264.85	97.67%
5204 - Richland	3,745.32	3,458.49	3,116.51	2,227.66	12,547.98	13,175.00	-627.02	95.24%
5205 - Huntington	3,489.69	3,238.77	3,058.90	1,768.85	11,556.21	11,739.00	-182.79	98.44%
5206 - Sumpter	3,621.44	3,486.89	3,540.45	2,215.12	12,863.90	13,175.00	-311.10	97.64%

Baker County Library District
Profit & Loss Budget Performance
July 2017 through June 2018

	TOTAL							
	Jul - Sep 17	Oct - Dec 17	Jan - Mar 18	Apr - Jun 18	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
5209 · Branch Training	270.54	1,090.01	188.18	482.87	2,031.60	2,000.00	31.60	101.58%
5200 · Branches, Lib Asst III - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Total 5200 · Branches, Lib Asst III	17,592.45	17,510.93	16,728.63	11,120.88	62,952.89	64,644.00	-1,691.11	97.38%
5700 · Grant Wages & Related Expense								
5701 · VRoom Grant Wage Expense	380.24	-215.24	-165.00	60.00	60.00			
5702 · Pre-K Links Grant	0.00	0.00	0.00	0.00	0.00			
Total 5700 · Grant Wages & Related Expense	380.24	-215.24	-165.00	60.00	60.00			
Total 5001 · District salaries	135,877.60	135,377.49	132,232.73	89,054.83	492,542.65	541,469.00	-48,926.35	90.96%
5400 · Payroll Taxes & Benefits								
5401 · Group Insurance								
5401.1 · Health Insurance	19,801.70	31,019.21	14,862.60	16,144.04	81,827.55	91,818.00	-9,990.45	89.12%
5401.3 · Group Insurance Liability	0.00	0.00	1,710.48	0.00	1,710.48	5,000.00	-3,289.52	34.21%
Total 5401 · Group Insurance	19,801.70	31,019.21	16,573.08	16,144.04	83,538.03	96,818.00	-13,279.97	86.28%
5403 · Life Insurance	436.96	209.28	305.78	0.00	952.02	808.00	144.02	117.82%
5404 · PERS	18,354.63	17,486.56	19,029.18	14,038.91	68,909.28	79,303.00	-10,393.72	86.89%
5405 · S.S. Employer Portion	10,070.66	9,976.55	9,762.64	6,587.00	36,396.85	41,423.00	-5,026.15	87.87%
5406 · SUTA Employer Portion	114.31	117.63	156.54	85.74	474.22	541.00	-66.78	87.66%
5407 · Workmans Comp	1,765.40	99.13	93.58	66.09	2,024.20	2,490.00	-465.80	81.29%
Total 5400 · Payroll Taxes & Benefits	50,543.66	58,908.36	45,920.80	36,921.78	192,294.60	221,383.00	-29,088.40	86.86%
Total 5000 · Personal Services	186,421.26	194,285.85	178,153.53	125,976.61	684,837.25	762,852.00	-78,014.75	89.77%
6000 · Materials and Services								
6100 · Books & Periodicals								
6110 · Adult Books	2,731.08	12,076.69	4,770.23	6,418.82	25,996.82	21,000.00	4,996.82	123.79%
6120 · Childrens & Juvenile Books	4,705.20	5,363.06	1,412.96	2,042.08	13,523.30	9,500.00	4,023.30	142.35%
6130 · Reference Books	586.19	3,106.64	1,108.38	428.40	5,229.61	7,000.00	-1,770.39	74.71%
6134 · Electronic Subscriptions	6,816.71	5,338.00	490.00	60.00	12,704.71	13,500.00	-795.29	94.11%
6140 · Periodicals	1,859.95	2,319.62	4,171.36	2,519.16	10,870.09	10,000.00	870.09	108.7%
6150 · Audio	1,029.21	1,380.31	640.94	637.03	3,687.49	4,000.00	-312.51	92.19%
6160 · Video/DVD	2,006.94	2,879.69	1,756.00	1,260.46	7,903.09	7,000.00	903.09	112.9%
6171 · Music	0.00	0.00	0.00	0.00	0.00	100.00	-100.00	0.0%
6176 · Ready-2-Learn Program	0.00	0.00	0.00	0.00	0.00	1,000.00	-1,000.00	0.0%
6100 · Books & Periodicals - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Total 6100 · Books & Periodicals	19,735.28	32,464.01	14,349.87	13,365.95	79,915.11	73,100.00	6,815.11	109.32%
6200 · Library Consortium								
6201 · SAGE Network	0.00	11,914.00	0.00	0.00	11,914.00	12,000.00	-86.00	99.28%
6204 · OCLC/ILL Referall	179.64	354.90	280.48	114.36	929.38	1,400.00	-470.62	66.38%
Total 6200 · Library Consortium	179.64	12,268.90	280.48	114.36	12,843.38	13,400.00	-556.62	95.85%
6300 · Building Eq. & Supplies								
6310 · Building & Grounds Maintenance								
6310.1 · Roof Repair Expense	0.00	11,860.00	0.00	0.00	11,860.00			

Baker County Library District
Profit & Loss Budget Performance
July 2017 through June 2018

	TOTAL							
	Jul - Sep 17	Oct - Dec 17	Jan - Mar 18	Apr - Jun 18	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
6310.2 · Soffit & Gutter Repair Expense	0.00	7,271.86	26,141.38	7,442.24	40,855.48			
6310.3 · Teen Room Remodel Expense	0.00	0.00	412.64	78.10	490.74			
6311 · Branch building expenses	2,643.05	1,606.52	1,211.55	2,169.73	7,630.85	6,000.00	1,630.85	127.18%
6312 · Snow Removal	0.00	0.00	560.00	12.17	572.17	2,500.00	-1,927.83	22.89%
6310 · Building & Grounds Maintenance - Oth	11,159.62	7,538.38	5,286.36	5,267.83	29,252.19	120,000.00	-90,747.81	24.38%
Total 6310 · Building & Grounds Maintenance	13,802.67	28,276.76	33,611.93	14,970.07	90,661.43	128,500.00	-37,838.57	70.55%
6320 · Janitorial Supplies								
6321 · Cleaning contract	3,132.00	5,980.00	2,990.00	2,990.00	15,092.00	18,450.00	-3,358.00	81.8%
6322 · Supplies	1,003.65	371.29	462.44	569.84	2,407.22	3,250.00	-842.78	74.07%
Total 6320 · Janitorial Supplies	4,135.65	6,351.29	3,452.44	3,559.84	17,499.22	21,700.00	-4,200.78	80.64%
6340 · Equipment Lease	411.08	635.08	607.23	429.92	2,083.31	2,600.00	-516.69	80.13%
6345 · Computer Maintenance								
6345.1 · Computer - Maintenance	668.21	504.67	308.51	682.05	2,163.44	4,000.00	-1,836.56	54.09%
6345.2 · Software subscriptions	2,079.96	3,652.25	8.97	22.98	5,764.16	7,000.00	-1,235.84	82.35%
6345.3 · Comp Tech - Branch Travel	567.45	661.54	699.37	179.45	2,107.81	2,500.00	-392.19	84.31%
6345.4 · Computer - Hardware	2,126.10	1,560.56	1,580.75	403.43	5,670.84	6,250.00	-579.16	90.73%
6345.41 · SDAO Safety & Security Project	0.00	2,538.74	2,650.96	0.00	5,189.70			
6345.7 · Tech Programs	2,130.38	958.71	0.00	0.00	3,089.09	3,250.00	-160.91	95.05%
Total 6345 · Computer Maintenance	7,572.10	9,876.47	5,248.56	1,287.91	23,985.04	23,000.00	985.04	104.28%
Total 6300 · Building Eq. & Supplies	25,921.50	45,139.60	42,920.16	20,247.74	134,229.00	175,800.00	-41,571.00	76.35%
6400 · Bookmobile Operations								
6410 · Bookmobile Fuel	583.77	456.78	333.33	296.17	1,670.05	2,000.00	-329.95	83.5%
6420 · Bookmobile Maintenance	3,158.84	400.78	1,705.44	76.85	5,341.91	4,000.00	1,341.91	133.55%
Total 6400 · Bookmobile Operations	3,742.61	857.56	2,038.77	373.02	7,011.96	6,000.00	1,011.96	116.87%
6600 · Corporate Costs								
6610 · Insurance								
6612 · Boiler	0.00	1,254.00	0.00	0.00	1,254.00	1,250.00	4.00	100.32%
6613 · SDIS Liability	0.00	0.00	15,119.50	0.00	15,119.50	14,250.00	869.50	106.1%
6614 · Flood Insurance	0.00	0.00	1,631.00	0.00	1,631.00	1,600.00	31.00	101.94%
6610 · Insurance - Other	0.00	0.00	0.00	0.00	0.00	375.00	-375.00	0.0%
Total 6610 · Insurance	0.00	1,254.00	16,750.50	0.00	18,004.50	17,475.00	529.50	103.03%
6620 · Travel & Training	821.33	1,458.72	1,334.98	1,198.83	4,813.86	2,500.00	2,313.86	192.55%
6621 · Special Contracts Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	8,400.00	0.00	0.00	8,400.00	8,573.00	-173.00	97.98%
6641 · Bookkeeping Supplies & Services	349.99	195.90	191.59	610.00	1,347.48	1,000.00	347.48	134.75%
6660 · Association Dues	1,638.91	457.99	675.12	205.00	2,977.02	2,900.00	77.02	102.66%
6680 · Publication	648.41	235.00	270.00	150.00	1,303.41	1,600.00	-296.59	81.46%
6690 · Financial Mgmt Fees								
6690.1 · Checking Account Fees	97.99	99.00	84.50	30.50	311.99	400.00	-88.01	78.0%

**Baker County Library District
Profit & Loss Budget Performance
July 2017 through June 2018**

	TOTAL							
	Jul - Sep 17	Oct - Dec 17	Jan - Mar 18	Apr - Jun 18	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
6690.2 · Pool 5291 Fees	32.90	10.10	0.55	0.15	43.70	250.00	-206.30	17.48%
6690.3 · PayPal Transaction Fees	29.65	36.10	41.12	11.89	118.76	150.00	-31.24	79.17%
6690.4 · Quick Books Direct Deposit Fees	149.00	146.75	151.50	42.00	489.25	575.00	-85.75	85.09%
6690 · Financial Mgmt Fees - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Total 6690 · Financial Mgmt Fees	309.54	291.95	277.67	84.54	963.70	1,375.00	-411.30	70.09%
6691 · Legal Administration	0.00	250.00	0.00	0.00	250.00	250.00	0.00	100.0%
6696 · Public Programs	545.40	263.93	0.00	159.42	968.75	1,500.00	-531.25	64.58%
Total 6600 · Corporate Costs	4,313.58	12,807.49	19,499.86	2,407.79	39,028.72	40,673.00	-1,644.28	95.96%
6700 · Other Operating Expenses								
6720 · Branch Mileage	1,016.71	1,036.44	1,091.23	313.70	3,458.08	3,600.00	-141.92	96.06%
6730 · Library Services Supplies	4,853.82	3,608.23	4,193.45	603.08	13,258.58	15,500.00	-2,241.42	85.54%
6731 · Youth Programs								
6731.2 · Summer Reading	1,513.44	-300.00	173.44	717.76	2,104.64	3,000.00	-895.36	70.16%
6731.22 · Haines Summer Reading	255.00	0.00	0.00	0.00	255.00	600.00	-345.00	42.5%
6731.25 · Halfway Summer Reading program	60.18	500.00	0.00	0.00	560.18			
6731.3 · Storytime	15.00	416.02	26.00	53.56	510.58	2,400.00	-1,889.42	21.27%
6731.4 · Other Youth Programs	0.00	350.00	0.00	704.39	1,054.39	1,500.00	-445.61	70.29%
6731.42 · R2R Ready-To-Read program	0.00	0.00	126.95	0.00	126.95			
6731.5 · Teen Activities	201.96	208.28	83.95	0.00	494.19	1,000.00	-505.81	49.42%
6731.6 · Makerspace Club	127.49	434.79	141.14	821.02	1,524.44	2,500.00	-975.56	60.98%
6731.7 · Battle of the Books Program	0.00	0.00	312.00	-312.00	0.00			
Total 6731 · Youth Programs	2,173.07	1,609.09	863.48	1,984.73	6,630.37	11,000.00	-4,369.63	60.28%
6740 · Postage & Freight	9.79	463.95	235.82	202.53	912.09	1,500.00	-587.91	60.81%
6750 · Utilities								
6751 · Garbage								
6751.1 · Baker-Baker Sanitary	482.05	382.05	271.02	329.70	1,464.82	1,800.00	-335.18	81.38%
6751.2 · Haines-Baker Sanitary	54.00	54.00	27.00	27.00	162.00	190.00	-28.00	85.26%
6751.3 · Halfway-LaRue Sanitary	52.00	32.00	48.00	0.00	132.00	55.00	77.00	240.0%
6751.4 · Richland-Eagle Cap Sanitation	0.00	0.00	0.00	0.00	0.00	50.00	-50.00	0.0%
6751.5 · Huntington-Baker Sanitary	64.00	64.00	32.00	32.00	192.00	210.00	-18.00	91.43%
Total 6751 · Garbage	652.05	532.05	378.02	388.70	1,950.82	2,305.00	-354.18	84.63%
6752 · Heating Fuel								
6752.1 · Baker-Cascade Natural Gas	12.90	1,281.37	2,107.23	703.02	4,104.52	5,500.00	-1,395.48	74.63%
6752.2 · Haines-Ed Staub	234.72	680.68	460.96	187.40	1,563.76	2,000.00	-436.24	78.19%
6752.3 · Halfway-Ed Staub	0.00	629.80	502.50	45.00	1,177.30	1,300.00	-122.70	90.56%
6752.6 · Sumpter-City of Sumpter(Shared)	0.00	0.00	0.00	0.00	0.00	1,000.00	-1,000.00	0.0%
Total 6752 · Heating Fuel	247.62	2,591.85	3,070.69	935.42	6,845.58	9,800.00	-2,954.42	69.85%
6753 · Water/Sewer								
6753.1 · Baker-City of Baker City	670.71	490.11	226.35	152.30	1,539.47	1,610.00	-70.53	95.62%
6753.2 · Haines-City of Haines	160.00	240.00	240.00	160.00	800.00	925.00	-125.00	86.49%

Baker County Library District
Profit & Loss Budget Performance
July 2017 through June 2018

	TOTAL							
	Jul - Sep 17	Oct - Dec 17	Jan - Mar 18	Apr - Jun 18	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
6753.3 - Halfway-City of Halfway	244.93	231.65	231.00	77.00	784.58	1,050.00	-265.42	74.72%
6753.4 - Richland (NEOHA agreement)	99.83	118.13	105.99	35.33	359.28	550.00	-190.72	65.32%
6753.5 - Huntington-City of Huntingtn	0.00	247.50	247.50	165.00	660.00	1,100.00	-440.00	60.0%
Total 6753 - Water/Sewer	1,175.47	1,327.39	1,050.84	589.63	4,143.33	5,235.00	-1,091.67	79.15%
6754 - Electric								
6754.1 - Baker - OTEC	4,041.69	4,032.92	3,744.35	1,460.19	13,279.15	16,000.00	-2,720.85	83.0%
6754.2 - Haines - OTEC	314.52	339.48	399.19	138.17	1,191.36	1,500.00	-308.64	79.42%
6754.3 - Halfway-Idaho Power	267.30	179.65	186.50	59.07	692.52	1,200.00	-507.48	57.71%
6754.4 - Richland (NEOHA agreement)	321.76	658.41	1,104.71	283.28	2,368.16	2,900.00	-531.84	81.66%
6754.5 - Huntington-Idaho Power	305.46	324.49	512.20	151.06	1,293.21	1,600.00	-306.79	80.83%
6754.6 - Sumpter-City of Sumpter(Shared)	0.00	0.00	0.00	0.00	0.00	600.00	-600.00	0.0%
Total 6754 - Electric	5,250.73	5,534.95	5,946.95	2,091.77	18,824.40	23,800.00	-4,975.60	79.09%
6750 - Utilities - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Total 6750 - Utilities	7,325.87	9,986.24	10,446.50	4,005.52	31,764.13	41,140.00	-9,375.87	77.21%
6756 - Telecommunications								
6756.0 - Telephone								
6756.1 - Baker - BendTel	408.14	424.23	410.00	143.80	1,386.17	1,700.00	-313.83	81.54%
6756.2 - Haines - Cascade/Reliance	193.75	204.41	193.04	129.56	720.76	800.00	-79.24	90.1%
6756.3 - Halfway - Pine Telephone	122.14	128.34	113.25	80.37	444.10	450.00	-5.90	98.69%
6756.4 - Richland - Eagle Telephone	63.82	119.06	114.79	73.93	371.60	400.00	-28.40	92.9%
6756.5 - Huntington - CenturyTel	206.12	186.89	187.47	60.65	641.13	950.00	-308.87	67.49%
6756.6 - Sumpter - CenturyLink/Qwest	89.95	188.24	137.89	59.70	475.78	600.00	-124.22	79.3%
6756.8 - US Cellular (Mgmt cell phones)	454.37	428.16	435.69	124.47	1,442.69	2,300.00	-857.31	62.73%
Total 6756.0 - Telephone	1,538.29	1,679.33	1,592.13	672.48	5,482.23	7,200.00	-1,717.77	76.14%
6757.0 - Internet								
6757.1 - Baker - NERO Network	477.00	477.00	477.00	0.00	1,431.00	2,000.00	-569.00	71.55%
6757.2 - Haines - Cascade/Reliance	183.18	183.57	183.75	128.03	678.53	760.00	-81.47	89.28%
6757.3 - Halfway - Pine Tel	150.57	153.33	154.47	101.78	560.15	650.00	-89.85	86.18%
6757.4 - Richland - Pine Tel	75.00	75.00	75.00	50.00	275.00	350.00	-75.00	78.57%
6757.5 - Huntington -CenturyTel	895.07	850.00	1,275.00	425.00	3,445.07	5,100.00	-1,654.93	67.55%
6757.6 - Sumpter - CenturyLink/Qwest	209.88	419.76	314.82	104.94	1,049.40	1,400.00	-350.60	74.96%
Total 6757.0 - Internet	1,990.70	2,158.66	2,480.04	809.75	7,439.15	10,260.00	-2,820.85	72.51%
6756 - Telecommunications - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Total 6756 - Telecommunications	3,528.99	3,837.99	4,072.17	1,482.23	12,921.38	17,460.00	-4,538.62	74.01%
Total 6700 - Other Operating Expenses	18,908.25	20,541.94	20,902.65	8,591.79	68,944.63	90,200.00	-21,255.37	76.44%
6900 - Grant Expenses								
6900.1 - Vroom Grant Expenses	0.00	0.00	0.00	0.00	0.00			
6900.2 - R2R Grant Expense	0.00	1,074.98	0.00	0.00	1,074.98			
Total 6900 - Grant Expenses	0.00	1,074.98	0.00	0.00	1,074.98			
Total 6000 - Materials and Services	72,800.86	125,154.48	99,991.79	45,100.65	343,047.78	399,173.00	-56,125.22	85.94%

Baker County Library District
Profit & Loss Budget Performance
 July 2017 through June 2018

	TOTAL							
	<u>Jul - Sep 17</u>	<u>Oct - Dec 17</u>	<u>Jan - Mar 18</u>	<u>Apr - Jun 18</u>	<u>Jul '17 - Jun 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
7000 - Capital Outlay	0.00	0.00	0.00	0.00	0.00	1,000.00	-1,000.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
8005.2 - Transfer-Severence Liab Fund	0.00	0.00	0.00	0.00	0.00	10,000.00	-10,000.00	0.0%
Total 8005 - Transfers	0.00	0.00	0.00	0.00	0.00	10,000.00	-10,000.00	0.0%
Total 8000 - Transfers & Contingency	0.00	0.00	0.00	0.00	0.00	10,000.00	-10,000.00	0.0%
Total Expense	259,222.12	320,440.33	278,145.32	172,077.26	1,029,885.03	1,175,025.00	-145,139.97	87.65%
Net Income	<u>22,618.08</u>	<u>587,504.05</u>	<u>-148,865.62</u>	<u>-154,524.04</u>	<u>306,732.47</u>	<u>203,645.00</u>	<u>103,087.47</u>	<u>150.62%</u>

**Baker Co Library - Other Funds
Profit & Loss Budget Performance
July 2017 through June 2018**

	TOTAL							
	Jul - Sep 17	Oct - Dec 17	Jan - Mar 18	Apr - Jun 18	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
Income								
4400.0 - Other Uses Funds								
4415.0 - Literacy Department								
4415.1 - Beginning Cash Literacy	851.19	0.00	0.00	0.00	851.19	800.00	51.19	106.4%
4415.2 - Contributions	0.00	0.00	100.00	0.00	100.00			
4415.9 - Interest Income Literacy	3.24	3.61	4.12	1.66	12.63			
Total 4415.0 - Literacy Department	854.43	3.61	104.12	1.66	963.82	800.00	163.82	120.48%
4420.0 - Memorial Department								
4420.1 - Beginning Cash Memorial	96,850.01	0.00	0.00	0.00	96,850.01	89,000.00	7,850.01	108.82%
4420.2 - Contributions								
4420.21 - Baker Contributions	0.00	100.00	395.00	75.00	570.00			
4420.2 - Contributions - Other	0.00	0.00	0.00	0.00	0.00	1,000.00	-1,000.00	0.0%
Total 4420.2 - Contributions	0.00	100.00	395.00	75.00	570.00	1,000.00	-430.00	57.0%
4420.5 - Grant Income	0.00	0.00	0.00	0.00	0.00	20,000.00	-20,000.00	0.0%
4420.7 - Other Revenue								
4420.71 - Amazon Book Sales	1,397.53	1,323.56	1,426.94	234.94	4,382.97			
4420.80 - Other Revenues	0.00	1,500.00	0.00	0.00	1,500.00			
4420.7 - Other Revenue - Other	0.00	0.00	0.00	0.00	0.00	5,000.00	-5,000.00	0.0%
Total 4420.7 - Other Revenue	1,397.53	2,823.56	1,426.94	234.94	5,882.97	5,000.00	882.97	117.66%
4429.9 - Interest Income Memorial	322.09	215.31	384.02	139.45	1,060.87	550.00	510.87	192.89%
Total 4420.0 - Memorial Department	98,569.63	3,138.87	2,205.96	449.39	104,363.85	115,550.00	-11,186.15	90.32%
4430.0 - Severance Liability Dept								
4430.1 - Beginning cash Severance Liab	62,465.81	0.00	0.00	0.00	62,465.81	62,000.00	465.81	100.75%
4430.8 - Transfer from General Fund	0.00	0.00	0.00	0.00	0.00	10,000.00	-10,000.00	0.0%
4430.9 - Interest Income Severance Liab	237.69	264.91	290.50	109.18	902.28	400.00	502.28	225.57%
Total 4430.0 - Severance Liability Dept	62,703.50	264.91	290.50	109.18	63,368.09	72,400.00	-9,031.91	87.53%
4524.0 - Technology Department								
4524.1 - Beginning cash Technology	1,179.73	0.00	0.00	0.00	1,179.73	1,200.00	-20.27	98.31%
4524.8 - Transfer from General Fund	0.00	0.00	0.00	0.00	0.00	2,500.00	-2,500.00	0.0%
4524.9 - Interest income Technology	4.48	5.00	5.48	2.06	17.02	50.00	-32.98	34.04%
Total 4524.0 - Technology Department	1,184.21	5.00	5.48	2.06	1,196.75	3,750.00	-2,553.25	31.91%
Total 4400.0 - Other Uses Funds	163,311.77	3,412.39	2,606.06	562.29	169,892.51	192,500.00	-22,607.49	88.26%
Total Income	163,311.77	3,412.39	2,606.06	562.29	169,892.51	192,500.00	-22,607.49	88.26%
Expense								
6000 - Other Uses Fund								
6100 - Capital Projects Department	0.00	0.00	0.00	0.00	0.00	5,000.00	-5,000.00	0.0%
6200 - Literacy Department	0.00	0.00	0.00	0.00	0.00	850.00	-850.00	0.0%
6300 - Memorial Department								
6350 - General Memorial M&S	0.00	723.66	1,998.20	234.31	2,956.17			
6364.5 - Amazon Book Sales Expenses	282.59	454.64	405.37	130.96	1,273.56			

**Baker Co Library - Other Funds
Profit & Loss Budget Performance
July 2017 through June 2018**

						TOTAL		
	Jul - Sep 17	Oct - Dec 17	Jan - Mar 18	Apr - Jun 18	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
6380 - Grants Dept								
6380.52 - Grant- Vroom Grant expenses	0.00	1,168.41	388.24	0.00	1,556.65			
6380.53 - Teen Room Remodel Grant	0.00	1,284.00	12,165.18	0.00	13,449.18			
6380.80 - Other Misc Grant	0.00	0.00	1,274.99	0.00	1,274.99			
Total 6380 - Grants Dept	0.00	2,452.41	13,828.41	0.00	16,280.82			
6398 - Transfer to GF Election Reserve	0.00	0.00	0.00	0.00	0.00	3,000.00	-3,000.00	0.0%
6399 - Transfer to General Fund	0.00	0.00	0.00	0.00	0.00	4,000.00	-4,000.00	0.0%
6300 - Memorial Department - Other	0.00	0.00	0.00	0.00	0.00	109,300.00	-109,300.00	0.0%
Total 6300 - Memorial Department	282.59	3,630.71	16,231.98	365.27	20,510.55	116,300.00	-95,789.45	17.64%
6400 - Technology Department	0.00	0.00	0.00	0.00	0.00	2,500.00	-2,500.00	0.0%
6850.0 - Severance Liabiltiy Dept	0.00	0.00	0.00	0.00	0.00	67,500.00	-67,500.00	0.0%
6900 - Misc. bank charges								
6900.2 - Bank Fees-Memorial Fund	84.97	60.09	60.08	20.03	225.17			
6900.6 - Bank Fees-Severence	-0.02	0.06	0.02	0.02	0.08			
6900 - Misc. bank charges - Other	0.00	0.00	0.00	0.00	0.00	350.00	-350.00	0.0%
Total 6900 - Misc. bank charges	84.95	60.15	60.10	20.05	225.25	350.00	-124.75	64.36%
Total 6000 - Other Uses Fund	367.54	3,690.86	16,292.08	385.32	20,735.80	192,500.00	-171,764.20	10.77%
Total Expense	367.54	3,690.86	16,292.08	385.32	20,735.80	192,500.00	-171,764.20	10.77%
Net Income	162,944.23	-278.47	-13,686.02	176.97	149,156.71	0.00	149,156.71	100.0%

**Baker Co Library - Sage Fund
Profit & Loss Budget Overview
July 2017 through June 2018**

	TOTAL							
	Jul - Sep 17	Oct - Dec 17	Jan - Mar 18	Apr - Jun 18	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
Income								
4000 - Membership Dues	0.00	209,506.00	0.00	0.00	209,506.00	211,000.00	-1,494.00	99.29%
4010 - Grant Revenue								
4011 - LSTA Grant #1 - Courier	0.00	0.00	53,562.13	0.00	53,562.13	50,000.00	3,562.13	107.12%
Total 4010 - Grant Revenue	0.00	0.00	53,562.13	0.00	53,562.13	50,000.00	3,562.13	107.12%
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	0.00	0.00	0.00	2,575.00	-2,575.00	0.0%
4999 - Beginning Cash	190,980.90	0.00	0.00	0.00	190,980.90	160,350.00	30,630.90	119.1%
Total Income	190,980.90	209,506.00	53,562.13	0.00	454,049.03	423,935.00	30,114.03	107.1%
Expense								
5000 - Sage Personal Services								
5100 - Sage Staff Salaries & Wages								
5101 - System Administrator- ER	14,395.15	14,489.88	14,489.88	9,659.92	53,034.83	58,000.00	-4,965.17	91.44%
5102 - Business Manager- CH	1,495.52	1,528.10	1,331.63	829.54	5,184.79	5,750.00	-565.21	90.17%
Total 5100 - Sage Staff Salaries & Wages	15,890.67	16,017.98	15,821.51	10,489.46	58,219.62	63,750.00	-5,530.38	91.33%
5200 - Sage Payroll Taxes & Benefits								
5201 - Group Health Insurance	2,512.64	1,884.48	1,256.32	1,256.32	6,909.76	7,550.00	-640.24	91.52%
5203 - Life Insurance	23.70	23.70	0.00	23.70	71.10	100.00	-28.90	71.1%
5204 - PERS Retirement	2,411.28	3,839.58	3,246.16	2,155.97	11,652.99	13,100.00	-1,447.01	88.95%
5205 - SS Employer Portion	1,215.65	1,225.39	1,210.34	802.45	4,453.83	4,900.00	-446.17	90.89%
5206 - SUTA Employer Portion	11.48	1.53	34.66	10.49	58.16	150.00	-91.84	38.77%
5207 - Workmans Comp	7.31	7.49	6.99	4.96	26.75	80.00	-53.25	33.44%
Total 5200 - Sage Payroll Taxes & Benefits	6,182.06	6,982.17	5,754.47	4,253.89	23,172.59	25,880.00	-2,707.41	89.54%
Total 5000 - Sage Personal Services	22,072.73	23,000.15	21,575.98	14,743.35	81,392.21	89,630.00	-8,237.79	90.81%
6000 - Materials & Services								
6100 - Accounting & Auditing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6110 - Administrative Svc (personnel)	0.00	0.00	0.00	0.00	0.00	2,560.00	-2,560.00	0.0%
6130 - Courier Services & Supplies								
6131 - LSTA Grant #1 - Courier	46,132.64	5,809.49	2,070.61	0.00	54,012.74	54,000.00	12.74	100.02%
6132 - Sage Courier Expense	0.00	0.00	3,818.35	3,898.01	7,716.36	34,000.00	-26,283.64	22.7%
6133 - Courier Supplies	0.00	270.00	630.60	187.70	1,088.30	2,000.00	-911.70	54.42%
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	46,132.64	6,079.49	6,519.56	4,085.71	62,817.40	90,000.00	-27,182.60	69.8%
6140 - Dues & Subscriptions	0.00	1,446.18	90.00	0.00	1,536.18	3,750.00	-2,213.82	40.97%
6160 - Legal Services	0.00	0.00	0.00	0.00	0.00	50.00	-50.00	0.0%
6180 - Postage & Freight	9.55	0.00	29.40	0.00	38.95	50.00	-11.05	77.9%
6190 - Printing	0.00	0.00	0.00	0.00	0.00	25.00	-25.00	0.0%
6200 - Supplies, Office	0.00	1,159.01	221.51	0.00	1,380.52	500.00	880.52	276.1%
6210 - Technical Services & Maint								
6210.1 - System Specialist Contract	3,000.00	10,000.00	15,000.00	10,000.00	38,000.00	57,783.00	-19,783.00	65.76%

Baker Co Library - Sage Fund
Profit & Loss Budget Overview
 July 2017 through June 2018

	TOTAL							
	<u>Jul - Sep 17</u>	<u>Oct - Dec 17</u>	<u>Jan - Mar 18</u>	<u>Apr - Jun 18</u>	<u>Jul '17 - Jun 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6210.3 · LTI Authority Control expense	0.00	0.00	3,112.90	2,000.00	5,112.90	2,500.00	2,612.90	204.52%
Total 6210 · Technical Services & Maint	3,000.00	10,000.00	18,112.90	12,000.00	43,112.90	60,283.00	-17,170.10	71.52%
6220 · Technology								
6220.1 · Equinox expense	2,500.00	0.00	0.00	0.00	2,500.00			
6220.2 · Development	732.89	0.00	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	3,232.89	0.00	0.00	0.00	3,232.89	4,500.00	-1,267.11	71.84%
6240 · Telecommunications	0.00	234.00	0.00	0.00	234.00	250.00	-16.00	93.6%
6250 · Training	0.00	0.00	575.00	362.00	937.00	5,000.00	-4,063.00	18.74%
6260 · Travel	92.15	157.63	0.00	2,717.09	2,966.87	2,500.00	466.87	118.68%
6263 · Member Credits Expense	0.00	500.00	0.00	0.00	500.00	12,520.00	-12,020.00	3.99%
Total 6000 · Materials & Services	52,467.23	19,576.31	25,548.37	19,164.80	116,756.71	181,988.00	-65,231.29	64.16%
66000 · Payroll Expenses	27.75	23.00	-3,955.56	3,988.56	83.75			
7000 · Capital Outlay	0.00	1,075.84	0.00	0.00	1,075.84	21,000.00	-19,924.16	5.12%
8000 · Contingency	0.00	0.00	0.00	0.00	0.00	11,000.00	-11,000.00	0.0%
Total Expense	74,567.71	43,675.30	43,168.79	37,896.71	199,308.51	303,618.00	-104,309.49	65.64%
Net Income	116,413.19	165,830.70	10,393.34	-37,896.71	254,740.52	120,317.00	134,423.52	211.72%

Baker County Library District
Profit & Loss Budget Performance
July 2017 through June 2018

	Q1 Jul - Sep 17	Q2 Oct - Dec 17	Q3 Jan - Mar 18	Q4 EST Apr - Jun 18	Q4 actual Apr - Jun 17	TOTAL	TOTAL		TOTAL				Jul '17 - Jun 18 Budget 2	Jul '18 - Jun 19 Budget	vs projected	vs budget 1				
						PROJECTED Jul '17 - Jun 18	Jul '17 - Jun 18 Budget 1	\$ Over Budget	% of Budget	Jul '13 - Jun 14	Jul '14 - Jun 15	Jul '15 - Jun 16				Jul '16 - Jun 17				
Income																				
4000 · Current Year Tax Levy																				
4001 · Current Tax Levy	0	626,393	79,461	29,319	28,374	735,174	725,956.00	9,217.79	101.27%	626,462	649,488	689,722	710,121	736,000	826	758,680	3.20%	23,507	4.51%	32,724
4006 · Local Option Levy	0	230,432	29,232	10,457	10,163	270,121	267,058.00	3,062.64	101.15%	228,406	237,835	253,337	254,356	271,000	879	278,657	3.16%	8,537	4.34%	11,599
4000 · Current Year Tax Levy - Other	0	0	0	0	0	0	0.00	0.00	0.00%	0	0	0	0	0		0				
Total 4000 · Current Year Tax Levy	0	856,825	108,693	39,776	38,537	1,005,294	993,014.00	12,280.43	101.24%	854,869	887,323	943,059	964,477	1,007,000	1,706	1,037,337	3.19%	32,043	4.46%	44,323
4005 · Prior Year Taxes																				
4011 · Levy 1st year prior	4,390	4,537	4,616	2,993	1,429	16,536				17,453	12,932	17,793	15,002							
4012 · Levy 2nd year prior	1,956	389	1,977	1,139	8	5,462				8,645	7,213	5,410	9,023							
4013 · Levy 3rd year prior	1,058	248	1,975	1,577	22	4,859				8,031	8,375	6,057	8,369							
4014 · Levy 4th year prior	2,868	35	212	-550	-2,289	2,565				3,225	1,962	-456	5,491							
4015 · Levy 5th year prior	327	0	9	-10	-59	326				206	254	151	116							
4016 · Levy 6th year prior	216	0	42	-45	-43	213				10	160	0	70							
4017 · Levy 7+ prior years	26	0	100	0	0	127				24	0	0	0							
4005 · Prior Year Taxes - Other	0	0	0	0	0	0	40,000.00	-40,000.00	0.0%	0	0	0	0	35,000		35,000				
Total 4005 · Prior Year Taxes	10,842	5,209	8,932	5,104	-933	30,088	40,000.00	-9,911.81	75.22%	37,594	30,896	28,954	38,070	35,000	4,912	35,000	16.32%	4,912	-12.50%	0
4020 · OtherTaxes/Bond Priors-LandSale	0	0	0	4,000	2,720	4,000	5,000.00	-1,000.00	80.0%	3,046	1,906	3,929	2,720	4,000	0	4,000	0.00%	0	-20.00%	0
4060 · State Ready-2-Read Grant	0	7,412	0	0	195	7,412	6,800.00	612.00	109.0%	6,564	7,045	6,773	6,922	7,420	8	7,500	1.19%	88	10.29%	80
4066 · Grant Revenue	500	0	0	5,000	1,000	5,500	30,000.00	-24,500.00	18.33%	0	0	0	23,044	5,500	0	1,000		-4,500		-4,500
4100 · Fines and Fees																				
4101 · Fines	2,375	2,329	2,911	844		8,459								0		0				
4102 · Copies	1,405	1,245	1,307	537		4,494								0		0				
4103 · Fax	239	217	216	79		750								0		0				
4104 · Lost/damaged item reimb	413	587	645	202		1,848								0		0				
4105 · Library card replacement	54	80	112	24		270								0		0				
4106 · Non-resident card fees	124	92	122	0		338								0		0				
4110 · Misc and weekly over/short	81	53	121	12		267								0		0				
4100 · Fines and Fees - Other	0	0	0	2,344		2,344	17,500.00	-15,156.25	13.39%					20,000		18,000				
Total 4100 · Fines and Fees	4,691	4,603	5,433	4,041	4,498	18,768	17,500.00	1,267.77	107.24%	17,888	15,974	16,551	15,923	20,000	1,232	18,000	-4.09%	-768	2.86%	-2,000
4200 · Interest Income	483	1,391	2,507	6,186	9,885	10,566	9,500.00	1,066.22	111.22%	9,695	9,051	7,450	12,307	12,000	1,434	12,000	13.57%	1,434	26.32%	0
4300 · Other Revenues																				
4301.1 · VocRehab Reimb/ODHS	0	0	0	0	0	0	0.00	0.00	0.0%	0	0	0	0	0	0	0		0		0
4302 · Donations	142	205	61	22	0	430	500.00	-70.50	85.9%	140	100	700	307	500	71	500	16.41%	71	0.00%	0
4306 · Value of gifts	0	0	6	0		6						300	0	0		0				
4307 · E-Rate Refunds	0	0	2,847	3,600	18,097	6,447	7,300.00	-853.01	88.32%	4,470	5,782	4,347	20,788	6,600	153	7,300	13.23%	853	0.00%	700
4309 · Friends Booksale Income	155	-90	-39	-27	-53	0				0	0	0	0	0		0				
4315 · Amazon book sales	10	178	0	0	0	188						40	0	0		0				
4316 · Friends Eclipse viewer sales	0	0	0	0		0							0	0		0				
4317 · Literacy income	0	0	818	-818		0							0	0		0				
4318 · Insurance Proceeds	1,814	29,749	0	0		31,563				688	851	1,040	6,090	32,000		0				
4320 · Other Revenues - Miscellaneous	747	776	22	30	4,675	1,575							6,090	1,600		0				
Total 4300 · Other Revenues	2,868	30,818	3,715	2,807	22,720	40,208	7,800.00	32,408.14	515.49%	5,298	6,733	6,386	27,225	40,700	492	7,800	-80.60%	-32,408	0.00%	-32,900
4310 · Contract Income	0	1,686	0	0	0	1,686				1,510	5,088	0	0	1,700	14	0	-100.00%	-1,686		-1,700
4312 · Sage Fiscal Agency Fee	0	0	0	2,600	2,560	2,600	2,600.00	0.00	100.0%	0	0	300	2,560	2,600	0	3,500	34.62%	900	34.62%	900
4500 · Transfer Income	0	0	0	30,000	5,700	30,000	4,000.00	26,000.00	750.0%	15,027	4,000	4,000	9,700	30,000	0	6,500		-23,500	62.50%	-23,500
4999 · Beginning Cash	262,456	0	0	0		262,456	262,456.00	0.21	100.0%	0	0	0	0	262,456	0	247,004	-5.89%	-15,453	-5.89%	-15,452
Total Income	281,840	907,944	129,280	99,515	86,882	1,418,579	1,378,670.00	39,909.40	102.9%	951,489	968,017	1,017,402	1,102,948	1,428,376	9,797	1,379,641	-2.74%	-38,938	0.07%	-48,735
Expense																				
5000 · Personal Services																				
5001 · District salaries																				
5100 · Baker Branch																				
5102 · Library Director	18,717	18,841	18,841	18,841	18,592	75,239	75,362.00	-123.11	99.84%	71,098	71,718	72,436	73,884	75,362	123	76,866	2.16%	1,627	2.00%	1,504
5104 · Admin Assistant-SD	2,117	0	0	-2,117	5,434	0	0.00	0.00	0.0%	18,262	18,585	18,699	19,646	0	0	0	#DIV/0!	0		0
5105 · Business Manager	7,202	7,095	7,160	7,062	7,001	28,519	28,376.00	143.01	100.5%	20,746	23,214	27,539	27,820	28,800	281	28,947	1.50%	428	2.01%	147
5120 · Lib Admin I, Office Mgr & ILL	10,742	10,813	10,813	35,813	10,670	68,180	43,259.00	24,920.59	157.61%	38,867	41,159	41,570	42,402	68,259	79	32,927	-51.71%	-35,252	-23.88%	-35,332
5123 · AD-Lib Asst/Window, Media				0		0				2,680	0	0	0	0		0				
5124 · CA-Lib Asst/Shelver,Volntr Mgr				0		0				15,514	15,171	20,900	0	0		0				
5125 · LC-Lib Asst/Catalog Specialist				0		0				34,381	0	17,327	0	0		0				

Baker County Library District
Profit & Loss Budget Performance
July 2017 through June 2018

					Q4 actual Apr - Jun 17	TOTAL				TOTAL				TOTAL	Jul '17 - Jun 18 Budget 2	vs projected	Jul '18 - Jun 19 Budget	vs budget 1		
	Q1	Q2	Q3	Q4 EST		TOTAL PROJECTED	TOTAL		TOTAL		TOTAL									
	Jul - Sep 17	Oct - Dec 17	Jan - Mar 18	Apr - Jun 18		Jul '17 - Jun 18	Jul '17 - Jun 18	Jul '17 - Jun 18	Jul '17 - Jun 18	Jul '14 - Jun 15	Jul '15 - Jun 16	Jul '16 - Jun 17								
5126 · MS-Lib Tech/Childrens Programs				0					24,239	24,099	0	0								
5128 · SM-Lib Asst/Public Services				0					14,031	12,183	0	0								
5129 · Lib Assoc II, Periodicals Mgr	9,279	9,340	9,340	9,340	9,359	37,300	37,361.00	-60.90	99.84%	30,454	30,722	34,200	36,628	37,361	61	38,104	2.16%	804	1.99%	743
5131 · Librarian I Collection,Branches	8,181	8,166	8,118	8,162	8,046	32,627	32,363.00	264.43	100.82%	28,319	28,962	32,715	31,903	33,000	373	37,807	15.87%	5,179	16.82%	4,807
5132 · Lib Asst II, Book Processing	6,719	6,527	6,215	6,386	5,755	25,848	26,351.00	-503.24	98.09%	11,642	12,575	18,035	19,286	26,351	503	26,654	3.12%	806	1.15%	303
5133 · Lib Asst III, Media Processing	6,239	6,289	6,388	6,704	6,344	25,620	28,546.00	-2,925.71	89.75%	17,720	18,833	21,053	22,837	26,000	380	26,654	4.03%	1,033	-6.63%	654
5134 · Librarian 1 Catalog Specialist	9,743	9,807	9,807	9,807	9,827	39,165	39,228.00	-62.80	99.84%	0	8,522	35,910	38,460	39,228	63	42,008	7.26%	2,842	7.09%	2,780
5136 · Library Asst 1, Desk Clerks	2,619	2,585	2,414	2,792	3,049	10,410	18,196.00	-7,786.01	57.21%	0	0	5,240	7,838	10,500	90	10,688	2.67%	278	-41.26%	188
5137 · Lib Tech II, Youth Services	7,890	8,069	8,069	8,069	7,534	32,096	32,270.00	-174.30	99.46%	0	0	5,602	30,134	32,200	104	32,927	2.59%	832	2.04%	727
5138 · Library Asst II, Pages,Shelving	2,707	3,558	3,830	4,390	3,699	14,484	15,897.00	-1,412.98	91.11%	0	0	0	10,394	15,000	516	22,277	53.80%	7,793	40.13%	7,277
5140 · Vacation Subs &Special Projex	4,453	3,000	2,151	3,138	3,523	12,742	8,522.00	4,219.88	149.52%	8,458	9,875	8,654	9,761	12,750	8	12,465	-2.17%	-277	46.27%	-285
5142 · Library Asst I, Sunday Clerks	1,269	1,667	1,719	1,638	766	6,293	7,845.00	-1,551.74	80.22%	5,539	6,088	6,769	5,234	6,500	207	0	-100.00%	-6,293	-100.00%	-6,500
5150 · Lib Asst 1 Bookmobile				0										0		0				
5150.8 · Bookmobile Driver8	0	0	0	0	-251	0	0.00	0.00	0.0%			6,045	4,059	1,347	0	0				
5150.9 · Bookmobile Lead	2,096	2,314	1,347	2,179	2,592	7,937	13,590.00	-5,653.21	58.4%			4,290	4,971	7,159	563	13,504	70.14%	5,567	-0.63%	5,004
Total 5150 · Lib Asst 1 Bookmobile	2,096	2,314	1,347	2,179	2,341	7,937	13,590.00	-5,653.21	58.4%	13,399	10,335	9,030	8,506	8,500	563	13,504	70.14%	5,567	-0.63%	5,004
5152 · IT Systems Manager	10,766	10,013	10,013	10,013	12,352	40,805	40,054.00	751.27	101.88%	46,823	47,653	48,123	49,086	41,000	195	45,960	12.63%	5,155	14.75%	4,960
5156 · IT Assistant & Intern	1,592	2,415	2,614	2,906		9,527				0	0	0	0	9,500	-27	11,940	25.33%	2,413		2,440
5173 · JW-Facilities Maintenance				0						9,168	0	0	0	0	0	0				
5174 · Facilities Maintenance	5,552	6,907	6,830	6,734	4,481	26,023	27,105.00	-1,082.40	96.01%	0	6,370	7,096	11,060	27,105	1,082	28,222	8.45%	2,199	4.12%	1,117
5195 · Staff Training	21	675	0	750	0	1,446	2,500.00	-1,053.80	57.85%	532	1,085	244	160	2,500	1,054	1,777	22.86%	331	-28.93%	-723
Total 5100 · Baker Branch	117,905	118,082	115,669	142,606	118,772	494,261	476,825.00	17,436.40	103.66%	411,871	387,149	431,142	445,041	499,916	5,655	489,725	-0.92%	-4,536	2.71%	-10,191
5200 · Branches, Lib Asst III				0										0		0				
5202 · Haines	3,446	3,355	3,812	3,525	4,081	14,138	13,175.00	963.05	107.31%	10,300	10,626	11,385	12,990	14,500	362	14,111	-0.19%	-27	7.10%	-389
5203 · Halfway	3,019	2,882	3,013	3,201	3,633	12,115	11,380.00	735.15	106.46%	12,245	11,955	13,090	13,771	12,250	135	12,192	0.63%	77	7.13%	-58
5204 · Richland	3,745	3,458	3,117	3,528	3,444	13,848	13,175.00	672.98	105.11%	11,755	11,680	12,928	13,580	14,100	252	13,433	-3.00%	-415	1.96%	-667
5205 · Huntington	3,490	3,239	3,059	2,969	3,192	12,756	11,739.00	1,017.21	108.67%	9,804	10,360	10,320	12,071	13,100	344	11,056	-13.33%	-1,701	-5.82%	-2,044
5206 · Sumpter	3,621	3,487	3,540	3,415	3,576	14,064	13,175.00	888.90	106.75%	13,257	12,189	12,991	13,803	14,100	36	13,433	-4.49%	-631	1.96%	-667
5209 · Branch Training	271	1,090	188	733	166	2,282	2,000.00	281.60	114.08%	2,005	1,607	1,378	1,198	2,400	118	2,132	-6.55%	-149	6.61%	-268
5200 · Branches, Lib Asst III - Other	0	0	0	0	0	0	0.00	0.00	0.0%	0	0	0	0	0	0	0				
Total 5200 · Branches, Lib Asst III	17,592	17,511	16,729	17,371	18,092	69,203	64,644.00	4,558.89	107.05%	59,367	58,418	62,091	67,413	70,450	1,247	66,356	-4.11%	-2,847	2.65%	-4,094
5700 · Grant Wages & Related Expense				0										0		0				
5701 · VRoom Grant Wage Expense	380	-215	-165	60	-314	60								0	-60		-100.00%	-60		0
5702 · Pre-K Links Grant	0	0	0	0	-418	0								0	0					0
Total 5700 · Grant Wages & Related Exp	380	-215	-165	60	-732	60								0	-60		-100.00%	-60		0
Total 5001 · District salaries	135,878	135,377	132,233	160,036	136,132	563,524	541,469.00	22,055.29	104.07%	471,238	445,567	493,233	512,454	570,366	6,842	556,081	-1.32%	-7,443	2.70%	-14,285
5400 · Payroll Taxes & Benefits				0										0		0				
5401 · Group Insurance				0										0		0				
5401.1 · Health Insurance	19,802	31,019	14,863	24,536	21,344	90,220	91,818.00	-1,598.07	98.26%	84,942	87,012	90,241	86,485	90,000	-220	90,838	0.69%	618	-1.07%	838
5401.2 · Insurance benefit				0	1,935					6,868	7,693	0	0	0	0	0				
5401.3 · Group Insurance Liability	0	0	1,710	1,500		3,210	5,000.00	-1,789.52	64.21%	5,796		2,365	5,245	3,500	290	5,000	55.74%	1,790	0.00%	1,500
Total 5401 · Group Insurance	19,802	31,019	16,573	26,036	23,279	93,430	96,818.00	-3,387.59	96.5%	97,606	94,705	92,606	91,730	93,500	70	95,838	2.58%	2,408	-1.01%	2,338
5403 · Life Insurance	437	209	306	0	0	952	808.00	144.02	117.82%	882	723	768	862	955	3	952	0.00%	0	17.82%	-3
5404 · PERS	18,355	17,487	19,029	21,673	7,870	76,544	79,303.00	-2,759.14	96.52%	49,341	45,409	62,364	56,201	77,000	456	77,358	1.06%	814	-2.45%	358
5405 · S.S. Employer Portion	10,071	9,977	9,763	9,937	10,070	39,747	41,423.00	-1,676.15	95.95%	35,708	33,617	36,202	37,862	40,000	253	42,540	7.03%	2,793	2.70%	2,540
5406 · SUTA Employer Portion	114	118	157	131	-19	519	541.00	-21.78	95.97%	466	434	536	354	541	22	556	7.10%	37	2.79%	15
5407 · Workmans Comp	1,765	99	97	101	-65	2,062	2,490.00	-427.68	82.82%	3,034	3,872	542	2,349	2,100	38	2,558	24.03%	496	2.73%	458
Total 5400 · Payroll Taxes & Benefits	50,544	58,908	45,924	57,879	41,136	213,255	221,383.00	-8,128.32	96.33%	187,037	178,759	193,018	189,357	214,096	841	219,802	3.07%	6,548	-0.71%	5,706
Total 5000 · Personal Services	186,421	194,286	178,157	217,915	176,973	776,779	762,852.00	13,926.97	101.83%	658,275	624,326	686,252	701,811	784,462	7,683	775,883	-0.12%	-896	1.71%	-8,579
6000 · Materials and Services				0										0		0				
6100 · Books & Periodicals				0										0		0				
6110 · Adult Books	2,731	12,077	4,770	11,391	10,926	30,969	21,000.00	9,969.11	147.47%	41,924	25,596	30,993	39,554	28,000	-2,969	24,000	-22.50%	-6,969	14.29%	-4,000
6120 · Childrens & Juvenile Books	4,705	5,363	1,413	3,528	7,843	15,009	9,500.00	5,509.11	157.99%	12,276	24,824	15,798	15,592	14,550	-459	11,000	-26.71%	-4,009	15.79%	-3,550
6130 · Reference Books	586	3,107	1,108	2,928	657	7,730	7,000.00	729.61	110.42%	6,308	6,954	8,330	6,940	7,750	20	6,500	-15.91%	-1,230	-7.14%	-1,250
6134 · Electronic Subscriptions	6,817	5,338	490	60	1,006	12,705	13,500.00	-795.29	94.11%	8,145	10,392	10,733	10,448	12,750	45	13,000	2.32%	295	-3.70%	250
6140 · Periodicals	1																			

Baker County Library District
Profit & Loss Budget Performance
July 2017 through June 2018

						TOTAL				TOTAL				TOTAL					
	Q1	Q2	Q3	Q4 EST	Q4 actual	TOTAL PROJECTED	Jul '17 - Jun 18	\$ Over Budget	% of Budget	Jul '13 - Jun 14	Jul '14 - Jun 15	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18	Jul '18 - Jun 19	vs projected	vs budget 1		
	Jul - Sep 17	Oct - Dec 17	Jan - Mar 18	Apr - Jun 18	Apr - Jun 17	Jul '17 - Jun 18	Budget 1							Budget 2	Budget				
6160 · Video/DVD	2,007	2,880	1,756	2,094	2,327	8,736	7,000.00	1,736.16	124.8%	13,240	13,496	10,357	9,622	8,500	12,000	37.36%	3,264	71.43%	3,500
6171 · Music	0	0	0	100	0	100	100.00	0.00	100.0%	533	105	1	22	100	500	400.00%	400	400.00%	400
6176 · Ready-2-Learn Program	0	0	0	0	0	0	1,000.00	-1,000.00	0.0%	370	6	449	87	1,000	1,000	#DIV/0!	1,000	0.00%	0
6100 · Books & Periodicals - Other	0	0	0	0	0	0	0.00	0.00	0.0%	0	1,222	0	0	0	0		0		0
Total 6100 · Books & Periodicals	19,735	32,464	14,350	24,630	27,157	91,180	73,100.00	18,079.59	124.73%	100,468	100,810	95,908	99,802	88,650	83,000	-8.97%	-8,180	13.54%	-5,650
6200 · Library Consortium	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0		0
6201 · SAGE Network	0	11,914	0	0	0	11,914	12,000.00	-86.00	99.28%	10,200	10,500	11,340	11,567	12,000	12,271	3.00%	357	2.26%	271
6204 · OCLC/ILL Referral	180	355	280	390	332	1,205	1,400.00	-194.57	86.1%	277	176	1,263	1,012	1,250	1,250	3.70%	45	-10.71%	0
Total 6200 · Library Consortium	180	12,269	280	390	332	13,119	13,400.00	-280.57	97.91%	10,477	10,676	12,603	12,579	13,250	13,521	3.06%	402	0.90%	271
6300 · Building Eq. & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0		0
6310 · Building & Grounds Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0		0
6310.1 · Roof Repair Expense	0	11,860	0	0	0	11,860	11,860	0	0	0	0	0	0	11,900	50,000	321.59%	38,140		38,100
6310.2 · Soffit & Gutter Repair Expense	0	7,272	26,141	7,442	0	40,855	40,855	0	0	0	0	0	0	41,000	0	-100.00%	-40,855		-41,000
6310.3 · Teen Room Remodel Expense	0	0	428	80	0	508	508	0	0	0	0	0	0	500	0	-100.00%	-508		-500
6311 · Branch building expenses	2,643	1,607	1,212	2,616	613	8,078	6,000.00	2,077.50	134.63%	4,302	2,849	10,063	2,130	8,100	6,000	-25.72%	-2,078	0.00%	-2,100
6312 · Snow Removal	0	0	560	12	0	572	2,500.00	-1,927.83	22.89%	1,035	780	1,805	3,305	800	2,500	336.93%	1,928	0.00%	1,700
6310 · Building & Grounds Maintenance	11,160	7,538	5,301	9,231	12,580	33,231	120,000.00	-86,769.17	27.69%	21,456	17,608	15,531	26,659	33,500	22,000	-33.80%	-11,231	-81.67%	-11,500
Total 6310 · Building & Grounds Maintenance	13,803	28,277	33,642	19,382	13,193	95,104	128,500.00	-33,396.38	74.01%	26,793	21,236	27,399	32,094	95,800	80,500	-15.36%	-14,604	-37.35%	-15,300
6320 · Janitorial Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0		0
6321 · Cleaning contract	3,132	5,980	2,990	4,495	4,485	16,597	18,450.00	-1,853.00	89.96%	9,460	11,270	10,420	12,325	17,000	16,800	1.22%	203	-8.94%	-200
6322 · Supplies	1,004	371	462	823	563	2,661	3,250.00	-589.39	81.87%	2,013	2,660	2,121	2,768	2,800	2,800	5.24%	139	-13.85%	0
Total 6320 · Janitorial Supplies	4,136	6,351	3,452	5,318	5,048	19,258	21,700.00	-2,442.39	88.75%	11,473	13,930	12,541	15,093	19,800	19,600	1.78%	342	-9.68%	-200
6340 · Equipment Lease	411	635	607	660	972	2,314	2,600.00	-286.44	88.98%	2,668	2,851	3,078	2,690	2,400	2,600	12.38%	286	0.00%	200
6345 · Computer Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0		0
6345.1 · Computer - Maintenance	668	505	309	1,028	809	2,510	4,000.00	-1,490.49	62.74%	3,765	8,020	5,042	4,138	3,500	4,000	59.39%	1,490	0.00%	500
6345.2 · Software subscriptions	2,080	3,652	9	98	96	5,839	7,000.00	-1,160.83	83.42%	4,216	4,831	5,756	6,715	6,500	7,000	19.88%	1,161	0.00%	500
6345.3 · Comp Tech - Branch Travel	567	662	699	600	813	2,528	2,500.00	28.36	101.13%	2,435	2,486	2,126	2,279	2,600	2,500	-1.12%	-28	0.00%	-100
6345.4 · Computer - Hardware	2,126	1,561	1,581	186	1,052	5,454	6,250.00	-796.43	87.26%	6,519	7,015	11,006	9,865	6,500	6,250	14.60%	796	0.00%	-250
6345.41 · SDAO Safety & Security Programs	0	2,539	2,651	0	0	5,190	0	5,190	0	0	0	0	5,200	0	0	-100.00%	-5,190		-5,200
6345.7 · Tech Programs	2,130	959	0	0	44	3,089	3,250.00	-160.91	95.05%	0	0	2,043	44	3,250	3,250	5.21%	161	0.00%	0
Total 6345 · Computer Maintenance	7,572	9,876	5,249	1,912	2,814	24,609	23,000.00	1,609.40	107.0%	16,935	22,352	25,974	23,041	27,550	23,000	-6.54%	-1,609	0.00%	-4,550
Total 6300 · Building Eq. & Supplies	25,922	45,140	42,950	27,273	22,027	141,284	175,800.00	-34,515.81	80.37%	57,868	60,369	68,992	72,918	145,550	125,700	-11.03%	-15,584	-28.50%	-19,850
6400 · Bookmobile Operations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0		0
6410 · Bookmobile Fuel	584	457	333	622	450	1,996	2,000.00	-3.95	99.8%	3,180	2,344	1,691	1,803	2,000	2,000	0.20%	4	0.00%	0
6420 · Bookmobile Maintenance	3,159	401	1,705	1,025	1,352	6,290	4,000.00	2,290.03	157.25%	4,113	4,657	4,031	3,468	6,500	5,000	-20.51%	-1,290	25.00%	-1,500
6421 · Outreach Mileage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0		0
Total 6400 · Bookmobile Operations	3,743	858	2,039	1,647	1,802	8,286	6,000.00	2,286.08	138.1%	8,098	7,001	5,721	5,271	8,500	7,000	-15.52%	-1,286	16.67%	-1,500
6600 · Corporate Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0		0
6610 · Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0		0
6612 · Boiler	0	1,254	0	0	-21	1,254	1,250.00	4.00	100.32%	1,079	1,090	1,199	1,252	1,260	1,350	7.66%	96	8.00%	90
6613 · SDIS Liability	0	0	15,120	0	0	15,120	14,250.00	869.50	106.1%	11,373	13,282	13,534	13,858	15,200	15,350	1.52%	231	7.72%	150
6614 · Flood Insurance	0	0	1,631	0	0	1,631	1,600.00	31.00	101.94%	1,436	1,440	1,532	1,562	1,650	1,650	1.16%	19	3.13%	0
6610 · Insurance - Other	0	0	0	0	0	0	375.00	-375.00	0.0%	0	0	0	0	0	0		0		0
Total 6610 · Insurance	0	1,254	16,751	0	-21	18,005	17,475.00	529.50	103.03%	13,888	15,812	16,265	16,672	18,110	18,350	1.92%	346	5.01%	240
6620 · Travel & Training	821	1,459	1,335	1,999	2,994	5,614	2,500.00	3,114.20	224.57%	2,997	6,361	2,422	6,019	6,500	4,000	-28.75%	-1,614	60.00%	-2,500
6621 · Special Contracts Travel	0	0	0	0	0	0	0.00	0.00	0.0%	862	1,125	0	0	0	0		0		0
6630 · Election	0	0	0	0	5,827	0	3,500.00	-3,500.00	0.0%	0	2,567	0	5,827	0	3,500		3,500		3,500
6640 · Auditor	0	8,400	0	0	0	8,400	8,573.00	-173.00	97.98%	7,475	7,650	7,905	8,165	8,400	8,650	2.98%	250	0.90%	250
6641 · Bookkeeping Supplies & Services	350	196	192	660	655	1,397	1,000.00	397.48	139.75%	835	813	855	1,080	1,400	1,300	-6.98%	-97	30.00%	-100
6660 · Association Dues	1,639	458	675	205	170	2,977	2,900.00	77.02	102.66%	1,579	2,420	2,856	2,744	3,000	2,900	-2.59%	-77	0.00%	-100
6680 · Publication	648	235	270	350	1,014	1,503	1,600.00	-96.59	93.96%	1,215	1,549	1,487	1,908	1,600	1,600	6.42%	97	0.00%	0
6690 · Financial Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0		0
6690.1 · Checking Account Fees	98	99	56	89	85	341	400.00	-58.51	85.37%	221	278	325	379	400	400	17.13%	59	0.00%	0
6690.2 · Pool 5291 Fees	33	10	0	25	35	69	250.00	-181.50	27.4%	169	175	156	195	200	200	191.97%	132	-20.00%	0
6690.3 · PayPal Transaction Fees	30	36	41	47	31	153	150.00	3.29	102.19%	107	90	111	122	155	155	1.12			

Baker County Library District
Profit & Loss Budget Performance
July 2017 through June 2018

					Q4 actual Apr - Jun 17	TOTAL PROJECTED Jul '17 - Jun 18	TOTAL				TOTAL				TOTAL Jul '17 - Jun 18 Budget 2	TOTAL Jul '18 - Jun 19 Budget	vs projected	vs budget 1		
	Q1	Q2	Q3	Q4 EST			Jul '17 - Jun 18 Budget 1	\$ Over Budget	% of Budget	Jul '13 - Jun 14	Jul '14 - Jun 15	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18 Budget 1						Jul '18 - Jun 19 Budget
	Jul - Sep 17	Oct - Dec 17	Jan - Mar 18	Apr - Jun 18																
6756.3 · Halfway - Pine Telephor	122	128	113	125	126	489	450.00	39.10	108.69%	433	433	446	463	500	11	500	2.23%	11	11.11%	0
6756.4 · Richland - Eagle Teleph	64	119	115	114	150	412	400.00	11.60	102.9%	412	428	422	431	420	8	430	4.47%	18	7.50%	10
6756.5 · Huntington - CenturyTe	206	187	187	191	153	771	950.00	-178.87	81.17%	748	805	837	802	850	79	850	10.23%	79	-10.53%	0
6756.6 · Sumpter - CenturyLink/	90	188	138	154	157	570	600.00	-30.00	95.0%	519	525	552	644	600	30	600	5.26%	30	0.00%	0
6756.8 · US Cellular (Mgmt cell p	454	428	436	454	465	1,773	2,300.00	-527.31	77.07%	1,986	2,063	1,748	1,769	2,300	527	2,300	29.75%	527	0.00%	0
Total 6756.0 · Telephone	1,538	1,679	1,592	1,656	1,651	6,466	7,200.00	-733.77	89.81%	6,473	6,630	6,282	6,511	7,170	704	7,180	11.04%	714	-0.28%	10
6757.0 · Internet				0		0								0		0				
6757.1 · Baker - NERO Network	477	477	477	477	477	1,908	2,000.00	-92.00	95.4%	1,908	2,862	2,862	1,908	2,000	92	2,000	4.82%	92	0.00%	0
6757.2 · Haines - Cascade/Relian	183	184	184	193	183	744	760.00	-16.47	97.83%	727	741	729	731	760	16	760	2.22%	16	0.00%	0
6757.3 · Halfway - Pine Tel	151	153	154	154	149	612	650.00	-37.85	94.18%	392	422	650	594	650	38	650	6.18%	38	0.00%	0
6757.4 · Richland - Pine Tel	75	75	75	75	75	300	350.00	-50.00	85.71%	336	335	360	300	350	50	350	16.67%	50	0.00%	0
6757.5 · Huntington - CenturyTel	895	850	1,275	1,275	222	4,295	5,100.00	-804.93	84.22%	1,644	851	1,244	1,780	4,400	105	4,400	2.44%	105	-13.73%	0
6757.6 · Sumpter - CenturyLink/	210	420	315	315	478	1,259	1,400.00	-140.60	89.96%	808	1,253	1,199	1,656	1,350	91	1,400	11.16%	141	0.00%	50
Total 6757.0 · Internet	1,991	2,159	2,480	2,489	1,584	9,118	10,260.00	-1,141.85	88.87%	5,815	6,465	7,044	6,969	9,510	392	9,560	4.85%	442	-6.82%	50
6756 · Telecommunications - Other	0	0	0	0	0	0	0.00	0.00	0.0%	0	0	0	0	0	0	0				
Total 6756 · Telecommunications	3,529	3,838	4,072	4,145	3,235	15,584	17,460.00	-1,875.62	89.26%	12,288	13,095	13,327	13,480	16,680	1,096	16,740	7.42%	1,156	-4.12%	60
Total 6700 · Other Operating Expenses	18,908	20,542	20,903	26,314	20,662	86,667	90,200.00	-3,532.94	96.08%	78,130	74,851	82,253	78,868	89,725	3,058	88,915	2.59%	2,248	-1.42%	-810
6900 · Grant Expenses																				
6900.1 · Vroom Grant Expenses	0	0	0	0	0	0	0						0	0	0	0				
6900.2 · R2R Grant Expense	0	1,075	0	0	0	1,075							0	0	-1,075	0	-100.00%	-1,075		0
Total 6900 · Grant Expenses	0	1,075	0	0	0	1,075							0	0	-1,075	0	-100.00%	-1,075		0
Total 6000 · Materials and Services	72,801	125,154	99,993	84,849	83,652	382,797	399,173.00	-16,375.85	95.9%	285,878	296,254	299,860	315,137	388,065	5,268	361,566	-5.55%	-21,231	-9.42%	-26,499
7000 · Capital Outlay	0	0	0	0	21,041	0	1,000.00	-1,000.00	0.0%	0	0	0	70,314	1,000	1,000	1,000	0.00%	1,000	0.00%	0
7500 · Debt Service	0	1,000	0	1,000	1,000	2,000	2,000.00	0.00	100.0%	0	2,000	2,000	2,000	2,000	0	4,000	100.00%	2,000	100.00%	2,000
8000 · Transfers & Contingency																				
8005 · Transfers																				
8005.1 · Transfer-Technology Fund	0	0	0	0		0	0.00	0.00	0.0%	1,000	1,000	1,000	1,000	0	0	1,000				
8005.2 · Transfer-Severence Liab Fund	0	0	0	10,000	0	10,000	10,000.00	0.00	100.0%	10,000	10,000	2,500	10,000	10,000	0	10,000	0.00%	0	0.00%	0
8005.3 · Transfer-Election Fund				0	0	0				1,500	1,500			0	0	0				
Total 8005 · Transfers	0	0	0	10,000	0	10,000	10,000.00	0.00	100.0%	12,500	12,500	3,500	11,000	10,000	0	11,000	10.00%	1,000	10.00%	1,000
8006 · Contingency							3,645.00							5,000		5,000				
Total 8000 · Transfers & Contingency	0	0	0	10,000	0	10,000	13,645	-3,645.00	73.29%	12,500	12,500	3,500	11,000	15,000	5,000	16,000	60.00%	6,000	17.26%	1,000
Total Expense	259,222	320,440	278,149	313,764	282,666	1,171,576	1,175,025.00	-3,448.88	99.71%	956,653	935,080	991,611	1,100,262	1,190,527	18,951	1,158,449	-1.12%	-13,127	-1.41%	-32,078
Net Income	22,618	587,504	-148,870	-214,249	-195,784	247,003	203,645.00	43,358.28	121.29%	-5,164	32,937	25,790	2,686	237,849	-9,154	221,192	-10.45%	-25,812	8.62%	-16,657

Baker County Library District

FY2018-2019

Baker County Library District

Recommended Budget Committee Motion

Fiscal Year 2018-19

I move to approve the Baker County Library District budget for the 2018-19 fiscal year for the total amount of \$1,992,322 and the amounts per fund as shown below:

Fund	Historical data	
	FY18-19	FY17-18 (original)
General Fund	1,379,641	1,318,893
Other Fund	150,500	192,500
Sage Library System Fund	462,181	423,935
TOTAL:	1,992,322	1,935,328

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	AH

PASS	FAIL

Budget Committee Chairperson

Date

Budget Officer

Date

2400 Resort St
Baker City OR 97814
541.523.6419

www.bakerlib.org