

A public meeting of the Baker County Library District will be held on June 15, 2015 at 6:00 pm PST at Baker County Public Library located at 2400 Resort Street, Baker City, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2015 as approved by the Baker County Library District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Baker County Public Library (2400 Resort St, Baker City), during regular library hours or viewed online at http://bakerlib.org/about-us/budget.html. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as than used the preceding year.

Contact: Gary Dielman (Board Pres.); Perry Stokes (Library Director) Telephone: 541-523-6419 Email: tubingen@eoni.com; librarian@bakerlib.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2013-2014	Adopted Budget This Year 2014-2015	Approved Budget Next Year 2015-2016
Beginning Fund Balance/Net Working Capital	311,204	446,200	492,002
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	19,398	214,900	217,881
Federal, State and all Other Grants, Gifts, Allocations and Donations	12,465	149,966	117,804
Revenue from Bonds and Other Debt	24,500	0	0
Interfund Transfers / Internal Service Reimbursements	27,527	15,000	16,500
All Other Resources Except Current Year Property Taxes	55,953	54,500	61,050
Current Year Property Taxes Estimated to be Received	854,869	896,000	929,931
<b>Total Resources</b>	<b>1,305,916</b>	<b>1,776,566</b>	<b>1,835,168</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	658,275	701,087	795,343
Materials and Services	288,492	640,893	616,314
Capital Outlay	24,500	21,100	21,100
Debt Service	0	2,000	2,000
Interfund Transfers	27,527	16,500	16,500
Contingencies		80,500	82,500
Special Payments			
Unappropriated Ending Balance and Reserved for Future Expenditure	312,285	314,486	301,411
<b>Total Requirements</b>	<b>1,311,079</b>	<b>1,776,566</b>	<b>1,835,169</b>

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
<b>Library Services</b>	658,275	628,350	710,303
FTE	15	14	14
<b>Grant Project - Sage Cataloging</b>		45,471	52,704
FTE		1	1
<b>Sage Library System</b>		132,055	136,040
FTE		2	2
Not Allocated to Organizational Unit or Program			
FTE			
<b>Total Requirements</b>	<b>658,275</b>	<b>805,876</b>	<b>899,047</b>
<b>Total FTE</b>	<b>15</b>	<b>17</b>	<b>17</b>

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \***

Growth of beginning cash resources, fees (membership), and grants is primarily due adoption of fiscal agency for the Sage Library System, a special fund of the district as of FY14-15. BCLD has financial oversight of Sage but that organization--an association of eastern Oregon libraries for the purpose of shared cataloging and interlibrary loans--operates independently with its own revenue and cash reserves. Sage fund resources includes beginning cash (\$114,856), membership fees (\$197,381), grants (\$95,404), and interested (\$250). A full time Cataloger/Trainer will be contracted for the 2nd year of the Sage Cataloging Project grant through the Sage Fund. BCLD tax revenues for FY15-16 are projected to increase by 3.5%. FY15-16 growth in Personnel is due to restoration of positions left unfilled for much of FY14-15 through attrition, promotions for staff with increased duties, and increased PERS costs. Materials & Services growth is due to the Sage fund. Outstanding debt incurred in the amount of \$24,500 in FY13-14 is from Baker City Resort Street Improvement Project.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2013-2014	Rate or Amount Imposed This Year 2014-2015	Rate or Amount Approved Next Year 2015-2016
Permanent Rate Levy (rate limit 0.5334 per \$1,000)	0.5334	0.5334	0.5334
Local Option Levy	0.249	0.249	0.249
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds		
Other Bonds		
Other Borrowings	\$22,500	
<b>Total</b>	<b>\$22,500</b>	

\* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

**FORM  
LB-20**

**RESOURCES  
GENERAL FUND**

**BAKER COUNTY LIBRARY DISTRICT**

Historical Data			Revised Budget This Year <u>14/15</u>	RESOURCE DESCRIPTION	Budget for Next Year <u>2015-16</u>			
Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year <u>12/13</u>	First Preceding Year <u>13/14</u>							
1			1	Available cash on hand* (cash basis) or				1
2	162,647	163,287	190,000	2 Net working capital (accrual basis)	227,146	227,146	227,146	2
3	37,689	37,594	35,000	3 Previously levied taxes estimated to be received	40,000	40,000	40,000	3
4	9,442	9,695	11,100	4 Interest	11,500	11,500	11,500	4
5	0	15,027	4,000	5 Transferred IN, from other funds	5,500	5,500	5,500	5
6				6 <b>OTHER RESOURCES</b>				6
7	17,238	17,888	17,000	7 Fines & Fees	17,000	17,000	17,000	7
8	5,838	6,564	7,045	8 State revenue (R2R Grant)	7,450	7,450	7,450	8
9	1,630	3,046	3,500	9 Other Tax Revenues	3,500	3,500	3,500	9
10	6,185	4,469	4,000	10 Federal revenue (E-rate)	3,000	3,000	3,000	10
11	1,768	1,510	3,900	11 Tech Support Contracts	3,200	3,200	3,200	11
12	5,361	0	50	12 Job Training Programs	50	50	50	12
13	150	828	1,050	13 Donations & Misc	950	950	950	13
14		24,500	0	14 Capital financing	0	0	0	14
15				15 Fiscal agency fee (Sage)		300	300	15
16				16				16
17	247,948	284,408	276,645	17 Total resources, except taxes to be levied	319,296	319,596	319,596	17
18			896,000	18 Taxes estimated to be received	929,931	929,931	929,931	18
19	850,548	854,869		19 Taxes collected in year levied				19
20	<b>1,098,496</b>	<b>1,139,277</b>	<b>1,172,645</b>	20 <b>TOTAL RESOURCES</b>	<b>1,249,227</b>	<b>1,249,527</b>	<b>1,249,527</b>	20

**REQUIREMENTS SUMMARY**

**FORM  
LB-30**

**BY FUND, ORGANIZATIONAL UNIT OR PROGRAM**

General Fund

BAKER COUNTY LIBRARY DISTRICT

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year <u>15/16</u>			
	Actual		Revised Budget This Year <u>14/15</u>		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding <u>12/13</u>	First Preceding <u>13/14</u>						
				PERSONNEL SERVICES				
1	457,831	461,942	<b>442,150</b>	1 Salaries	<b>504,230</b>	<b>504,230</b>	<b>504,230</b>	1
2	177,504	187,037	<b>181,900</b>	2 Benefits	<b>203,223</b>	<b>203,223</b>	<b>203,223</b>	2
3	5,472	0	<b>3,800</b>	3 Special Contracts - Tech Support, Job Training	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	3
4	0	9,296		4 Severance				4
5		0	<b>500</b>	5 Payroll Expenses	<b>50</b>	<b>50</b>	<b>50</b>	5
6				6				6
7	<b>640,807</b>	<b>658,275</b>	<b>628,350</b>	7 TOTAL PERSONNEL SERVICES	<b>710,303</b>	<b>710,303</b>	<b>710,303</b>	7
	<b>13.9</b>	<b>14.5</b>	<b>13.9</b>	Total Full-Time Equivalent (FTE)	<b>14.0</b>	<b>14.0</b>	<b>14.0</b>	
				MATERIALS AND SERVICES				
8	95,987	100,468	<b>99,500</b>	8 Collection Development (Books, audiovisual, digital, etc)	<b>92,500</b>	<b>92,500</b>	<b>92,500</b>	8
9	10,109	10,477	<b>10,800</b>	9 Library Consortium (Sage)	<b>12,250</b>	<b>12,250</b>	<b>12,250</b>	9
10	57,665	57,869	<b>63,100</b>	10 Facilities & IT Maintenance	<b>72,000</b>	<b>72,000</b>	<b>72,000</b>	10
11	34,617	30,837	<b>42,265</b>	11 Corporate Costs (Ins., audit, admin fees, election, etc)	<b>42,400</b>	<b>42,400</b>	<b>42,400</b>	11
12	84,072	86,227	<b>82,400</b>	12 Library Operations (travel, bkmb, programs, supplies, utilities)	<b>91,270</b>	<b>91,270</b>	<b>91,270</b>	12
13	952	0	<b>2,000</b>	13 Debt Service	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	13
14	<b>283,402</b>	<b>285,878</b>	<b>300,065</b>	14 TOTAL MATERIALS AND SERVICES	<b>312,420</b>	<b>312,420</b>	<b>312,420</b>	14
				CAPITAL OUTLAY				
15	0	24,500	<b>100</b>	15 Capital Outlay	<b>100</b>	<b>100</b>	<b>100</b>	15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21	<b>0</b>	<b>24,500</b>	<b>100</b>	21 TOTAL CAPITAL OUTLAY	<b>100</b>	<b>100</b>	<b>100</b>	21
				TRANSFERRED TO OTHER FUNDS				
22	1,000	2,500	<b>2,500</b>	22 Transfer - Technology & Election	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	22
23	10,000	10,000	<b>10,000</b>	23 Transfer - Severance Liability	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	23
24				24				24
25	<b>11,000</b>	<b>12,500</b>	<b>12,500</b>	25 TOTAL TRANSFERS	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	25
26			<b>231,630</b>	26 OPERATING CONTINGENCY	<b>215,404</b>	<b>215,704</b>	<b>215,704</b>	26
27	162,647	163,287		27 Ending balance (prior years)				27
28				28 UNAPPROPRIATED ENDING FUND BALANCE				28
29	<b>1,097,856</b>	<b>1,144,440</b>	<b>1,172,645</b>	29 TOTAL REQUIREMENTS	<b>1,249,227</b>	<b>1,249,527</b>	<b>1,249,527</b>	29

**DETAILED REQUIREMENTS**

**FORM  
LB-31**

General Fund - Personnel Services

Baker County Library District

	Historical Data			REQUIREMENTS DESCRIPTION	Number of Employ-ees	Range*	Budget for Next Year <u>2015-2016</u>			
	Actual		Revised Budget This Year <u>14/15</u>				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year <u>12/13</u>	First Preceding <u>13/14</u>								
1	71,014	71,098	<b>71,720</b>	1 Library Director	1.0	MGT4	<b>74,265</b>	<b>74,265</b>	<b>74,265</b>	1
2	18,248	18,262	<b>18,600</b>	2 Managing Librarian I - HR+Pub Svcs+Coll Mgmt (Acq/Cat)	0.5	13/5	<b>19,110</b>	<b>19,110</b>	<b>19,110</b>	2
3	20,099	20,953	<b>23,250</b>	3 Finance + HR Administrator	0.6	14/5	<b>27,553</b>	<b>27,553</b>	<b>27,553</b>	3
4				4 Library Asst I - Public Services (Weekend)		5/5				4
5	36,962	38,867	<b>41,000</b>	5 Managing Librarian I - HR+Pub Svcs+Coll Mgmt (ILL/Cat)	1.0	13/5	<b>41,575</b>	<b>41,575</b>	<b>41,575</b>	5
6	1,380	5,539	<b>6,412</b>	6 Library Asst I - Public Services	0.4	3/3	<b>7,150</b>	<b>7,150</b>	<b>7,150</b>	6
7	30,409	30,454	<b>30,750</b>	7 Library Tech II - Coll Mgmt / Serials Specialist	1.0	7/5	<b>31,029</b>	<b>31,029</b>	<b>31,029</b>	7
8	23,628	24,239	<b>24,250</b>	8 Library Asst II - Public Services / Children & Teen Specialist	0.9	7/5	<b>26,374</b>	<b>26,374</b>	<b>26,374</b>	8
9	28,699	25,085	<b>5,250</b>	9 Library Tech II - Coll Mgmt / Cataloging Specialist	1.0	11/4	<b>35,903</b>	<b>35,903</b>	<b>35,903</b>	9
10	8,584	2,680		10 Library Asst II - Col Mgmt / Processing & Eval. Specialist	0.0	5/5				10
11	14,365	14,031	<b>13,750</b>	11 Library Asst I - Public Services	0.4	3/3	<b>8,103</b>	<b>8,103</b>	<b>8,103</b>	11
12	16,146	15,514	<b>15,500</b>	12 Library Asst III - Coll Mgmt / Shelving/Page Lead+Volunteer Coord	0.6	5/5	<b>16,175</b>	<b>16,175</b>	<b>16,175</b>	12
13	10,757	11,642	<b>12,318</b>	13 Library Asst I - Coll Mgmt / Processing	0.7	3/5	<b>18,945</b>	<b>18,945</b>	<b>18,945</b>	13
14	17,376	17,720	<b>18,600</b>	14 Library Asst II - Col Mgmt / Processing & Eval. Specialist	0.9	5/5	<b>23,910</b>	<b>23,910</b>	<b>23,910</b>	14
15	29,432	28,319	<b>28,500</b>	15 Librarian I - Public Services + Coll Mgmt Lead	0.8	11/5	<b>31,110</b>	<b>31,110</b>	<b>31,110</b>	15
16	5,966	13,399	<b>6,200</b>	16 Library Asst I - Public Services / Outreach (Bookmobile)	0.3	5/5	<b>8,525</b>	<b>8,525</b>	<b>8,525</b>	16
17	6,352		<b>4,750</b>	17 Library Asst I - Public Services / Outreach (Bookmobile)	0.4	5/4	<b>6,270</b>	<b>6,270</b>	<b>6,270</b>	17
18	5,676	9,168	<b>6,510</b>	18 Facilities Maintenance	0.4	3/3	<b>9,723</b>	<b>9,723</b>	<b>9,723</b>	18
19	4,814	0	<b>0</b>	19 Job Training Intern / Library Page I	0.0	3/3				19
20	46,516	46,823	<b>44,340</b>	20 IT Network and Systems Administrator	1.0	16/5	<b>46,169</b>	<b>46,169</b>	<b>46,169</b>	20
21	658	0	<b>3,800</b>	21 Tech Support Contracts		16/5	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	21
22	6,834	8,458	<b>9,650</b>	22 Vacation Subs + Wkend Assistants	0.3	X	<b>8,114</b>	<b>8,114</b>	<b>8,114</b>	22
23	59,388	57,361	<b>59,050</b>	23 Library Asst I - Public Services / Outreach (Branch Leads)	2.25	5/4-5	<b>61,226</b>	<b>61,226</b>	<b>61,226</b>	23
24		2,537	<b>1,750</b>	24 Staff training			<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	24
25	47,991	49,362	<b>46,500</b>	25 Retirement (PERS)			<b>59,791</b>	<b>59,791</b>	<b>59,791</b>	25
26	34,956	35,724	<b>34,000</b>	26 Social Security (FICA)			<b>38,724</b>	<b>38,724</b>	<b>38,724</b>	26
27	430	466	<b>500</b>	27 State Unemployment Tax (SUTA @ .001) + Payroll Exp			<b>506</b>	<b>506</b>	<b>506</b>	27
28	91,199	97,606	<b>98,200</b>	28 Group Health Insurance			<b>101,066</b>	<b>101,066</b>	<b>101,066</b>	28
29	1,998	2,640	<b>1,950</b>	29 Workers Comp Insurance			<b>2,328</b>	<b>2,328</b>	<b>2,328</b>	29
30	929	882	<b>750</b>	30 Life Insurance			<b>808</b>	<b>808</b>	<b>808</b>	30
31		9,296		31 Severance						31
32				32 Payroll expenses			<b>50</b>	<b>50</b>	<b>50</b>	32
33				33 Ending balance (prior years)						33
34				34 UNAPPROPRIATED ENDING FUND BALANCE						34
35	<b>640,807</b>	<b>658,127</b>	<b>627,850</b>	35 <b>TOTAL REQUIREMENTS</b>	<b>14.0</b>		<b>710,303</b>	<b>710,303</b>	<b>710,303</b>	35

\* include a schedule of pay ranges

\*Include schedule of pay ranges

**DETAILED REQUIREMENTS**

**FORM  
LB-31**

General Fund - Materials & Services

Baker County Library District

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year <u>2015-2016</u>			
	Actual		Revised Budget This Year <u>14/15</u>		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year <u>12/13</u>	First Preceding <u>13/14</u>						
1	95,987	100,468	99,500	1 Collection Development (Books, audiovisual, digital, etc)	92,500	92,500	92,500	1
2	10,109	10,477	10,800	2 Library Consortium (Sage)	12,250	12,250	12,250	2
3	25,911	26,793	25,800	3 Facilities Maintenance	33,000	33,000	33,000	3
4	10,320	9,460	10,500	4 Janitorial Contract	11,000	11,000	11,000	4
5	1,953	2,013	2,600	5 Janitorial Supplies	3,000	3,000	3,000	5
6	3,262	2,668	2,500	6 Equipment Maintenance Services / Lease	2,500	2,500	2,500	6
7	16,219	16,935	21,700	7 Computer Maintenance	22,500	22,500	22,500	7
8	7,692	8,098	7,300	8 Bookmobile Operations	8,000	8,000	8,000	8
9	13,106	13,888	15,820	9 Insurance	16,525	16,525	16,525	9
10	2,791	2,997	5,295	10 Travel and Training	4,500	4,500	4,500	10
11	5,989	0	3,300	11 Election	3,500	3,500	3,500	11
12	7,280	7,475	7,675	12 Audit	7,800	7,800	7,800	12
13	1,568	835	800	13 Bookkeeping	900	900	900	13
14	958	1,579	3,000	14 Dues and subscriptions	2,750	2,750	2,750	14
15	952	0	2,000	15 Debt Service	2,000	2,000	2,000	15
16	1,104	1,215	1,600	16 Publication	1,600	1,600	1,600	16
17	804	928	1,075	17 Financial Mgt Fees	1,075	1,075	1,075	17
18	200	250	200	18 Legal Administration	250	250	250	18
19	393	808	2,500	19 Public Programs	2,500	2,500	2,500	19
20	2,544	3,221	2,750	20 Branch Mileage	3,000	3,000	3,000	20
21	12,557	14,153	13,000	21 Library Services Supplies	14,500	14,500	14,500	21
22	2,967	3,443	5,000	22 Youth Programs (Summer Reading, storytime, teen)	8,120	8,120	8,120	22
23	1,457	1,476	1,550	23 Postage/Freight	1,800	1,800	1,800	23
24	43,945	43,548	40,000	24 Utilities	42,665	42,665	42,665	24
25	12,910	12,288	12,800	25 Telecommunications	13,185	13,185	13,185	25
26	424	862	1,000	26 Tech Support Contract - Travel	1,000	1,000	1,000	26
27				27 Miscellaneous				27
28				28				28
29				29				29
30				30				30
31				31 Ending balance (prior years)				31
32				32 UNAPPROPRIATED ENDING FUND BALANCE				32
33	283,402	285,878	300,065	33 TOTAL REQUIREMENTS	312,420	312,420	312,420	33

\* include a schedule of pay ranges

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

"Other Uses" Funds by Department

Baker County Library District

	Historical Data		Adopted Budget This Year <u>14-15</u>	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year <u>2015-2016</u>			
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year <u>12-13</u>	First Preceding Year <u>13-14</u>						
				<b>RESOURCES</b>				
1	52,655	147,917	<b>154,000</b>	1 Cash on hand * (cash basis), or	150,000	150,000	150,000	1
2				2 Working Capital* (accrual basis)				2
3				3 Previously levied taxes estimated to be received				3
4	292	687	<b>600</b>	4 Interest	750	750	750	4
5	11,000	12,500	<b>11,000</b>	5 Transferred IN, from other funds	11,000	11,000	11,000	5
6	15,000	0	<b>17,800</b>	6 Grants and Loans	10,000	10,000	10,000	6
7	64,841	604	<b>2,500</b>	7 Donations	1,000	1,000	1,000	7
8	4,806	4,931	<b>4,000</b>	8 Book Sales online	5,000	5,000	5,000	8
9	<b>148,594</b>	<b>166,639</b>	<b>189,900</b>	9 Total Resources, except taxes to be levied	<b>177,750</b>	<b>177,750</b>	<b>177,750</b>	9
10				10 Taxes estimated to be received				10
11				11 Taxes collected in year levied				11
<b>12</b>	<b>148,594</b>	<b>166,639</b>	<b>189,900</b>	<b>12 TOTAL RESOURCES</b>	<b>177,750</b>	<b>177,750</b>	<b>177,750</b>	<b>12</b>
				<b>REQUIREMENTS</b>				
1				1 <b>PERSONNEL SERVICES</b>				1
2		0	<b>0</b>	2 Sage Cataloger (Clean Slate LSTA grant)				2
3		<b>0</b>	<b>0</b>	3 <b>TOTAL PERSONNEL SERVICES</b>				3
4				4				4
5				5 <b>MATERIALS AND SERVICES</b>				5
6	598	2,576	<b>115,550</b>	6 Memorial & Grants Dept.	99,900	99,900	99,900	6
7			<b>1,500</b>	7 Election reserve	1,500	1,500	1,500	7
8	11	1	<b>500</b>	8 Literacy Dept.	500	500	500	8
9	13	11	<b>12,000</b>	9 Technology Dept. Reserve	9,000	9,000	9,000	9
10			<b>6,000</b>	10 Capital Projects Dept. Contingency	1,000	1,000	1,000	10
11	55	26	<b>50,000</b>	11 Severance Liability Dept. Contingency	60,000	60,000	60,000	11
12			<b>350</b>	12 Corporate Costs (Bank & sales fees)	350	350	350	12
13	<b>677</b>	<b>2,614</b>	<b>185,900</b>	13 <b>TOTAL MATERIALS AND SERVICES</b>	<b>172,250</b>	<b>172,250</b>	<b>172,250</b>	13
14				14				14
15				15				15
16	0	15,027	<b>4,000</b>	16 <b>Operating Transfer OUT</b>	5,500	5,500	5,500	16
17	147,917	148,998		17 Ending balance (prior years)				17
18				18 <b>UNAPPROPRIATED ENDING FUND BALANCE</b>				18
<b>19</b>	<b>148,594</b>	<b>166,639</b>	<b>189,900</b>	<b>19 TOTAL REQUIREMENTS</b>	<b>177,750</b>	<b>177,750</b>	<b>177,750</b>	<b>19</b>

\*Includes ending balance from prior year

**FORM  
LB-10**

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

BAKER COUNTY LIBRARY DISTRICT

Historical Data		2014-2015	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2015-16			
Actual		REVISED		Approved by Sage User Council 3/17/2015	Approved By Sage User Council	Adopted By Governing Body	
Second Preceding Year _____	First Preceding Year _____	Suppl Budget 001 <small>Approved by Sage User Council 11/18/2014</small>					
<b>RESOURCES</b>							
1		\$102,200	1 Cash on hand * (cash basis), or	\$114,856	\$114,856	\$114,856	1
2		\$194,000	2 Membership dues	\$197,381	\$197,381	\$197,381	2
3		\$250	3 Interest	\$250	\$250	\$250	3
4		\$117,571	4 Restricted grants	\$95,404	\$95,404	\$95,404	4
5			5 Miscellaneous revenue				5
6			6				6
7			7				7
8			8				8
9	0	0	9 Total Resources, except taxes to be levied	\$407,891	\$407,891	\$407,891	9
10			10 Taxes estimated to be received				10
11			11 Taxes collected in year levied				11
12	<b>0</b>	<b>0</b>	<b>12 TOTAL RESOURCES</b>	<b>\$407,891</b>	<b>\$407,891</b>	<b>\$407,891</b>	<b>12</b>
<b>REQUIREMENTS</b>							
13			13 <b>PERSONNEL SERVICES</b>				13
14			14 <b>Salaries</b>				14
15		\$49,641	15 Systems administrator	\$55,984	\$55,984	\$55,984	15
16			16 Administrative services (BCLD)	\$7,600	\$7,300	\$7,300	16
17		<b>\$49,641</b>	17 <b>Total salaries</b>	<b>\$63,584</b>	<b>\$63,284</b>	<b>\$63,284</b>	17
18			18				18
19			19 <b>Benefits</b>				19
20		\$6,553	20 Retirement	\$7,909	\$7,909	\$7,909	20
21		\$3,798	21 Social Security	\$4,659	\$4,659	\$4,659	21
22		\$228	22 Worker's compensation	\$280	\$280	\$280	22
23		\$11,629	23 Health insurance	\$8,039	\$8,039	\$8,039	23
24		\$44	24 Unemployment insurance	\$61	\$61	\$61	24
25		\$844	25 Life insurance	\$808	\$808	\$808	25
26		\$23,096	26 <b>Total benefits</b>	<b>\$21,756</b>	<b>\$21,756</b>	<b>\$21,756</b>	26
27		<b>\$72,737</b>	27 <b>TOTAL PERSONNEL SERVICES</b>	<b>\$85,340</b>	<b>\$85,040</b>	<b>\$85,040</b>	27
28			28				28
29			29 <b>MATERIALS AND SERVICES</b>				29
30		\$550	30 Telecommunications	\$240	\$240	\$240	30
31		\$4,500	31 Technology	\$4,500	\$4,500	\$4,500	31
32		\$2,900	32 Accounting and auditing	\$1,500	\$1,500	\$1,500	32
33		\$6,104	33 Administrative services (BCLD)		\$300	\$300	33
34			34 System support (HRCLD)	\$51,000	\$51,000	\$51,000	34
35		\$104,789	35 Technical services	\$52,704	\$52,704	\$52,704	35

	Historical Data		2014-2015	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2015-16			
	Actual		REVISED		Approved by Sage User Council 3/17/2015	Approved By Sage User Council	Adopted By Governing Body	
	Second Preceding Year _____	First Preceding Year _____	Suppl Budget 001 <small>Approved by Sage User Council 11/18/2014</small>					
36			\$100	36 Legal services	\$50	\$50	\$50	36
37			\$500	37 Dues and subscriptions	\$1,100	\$1,100	\$1,100	37
38			\$60	38 Postage/freight	\$50	\$50	\$50	38
39			\$50	39 Printing	\$50	\$50	\$50	39
40			\$50	40 Supplies, Office	\$50	\$50	\$50	40
41			\$3,000	41 Travel	\$2,500	\$2,500	\$2,500	41
42			\$1,500	42 Training	\$4,500	\$4,500	\$4,500	42
43			\$225	43 Miscellaneous				43
44			\$100	44 Furniture and equipment	\$100	\$100	\$100	44
45			\$102,000	45 Courier	\$86,500	\$86,500	\$86,500	45
46				46				46
47			<b>\$226,428</b>	<b>47 TOTAL MATERIALS AND SERVICES</b>	<b>\$204,844</b>	<b>\$205,144</b>	<b>\$205,144</b>	47
48				48				48
49			<b>\$21,000</b>	<b>49 Capital outlay</b>	<b>\$21,000</b>	<b>\$21,000</b>	<b>\$21,000</b>	49
50				50				50
51			<b>\$11,000</b>	<b>51 Contingency</b>	<b>\$11,000</b>	<b>\$11,000</b>	<b>\$11,000</b>	51
52				52				52
53				53 Ending balance (prior years)				53
54			\$82,856	54 <b>UNAPPROPRIATED ENDING FUND BALANCE</b>	\$85,707	\$85,707	\$85,707	54
55	<b>0</b>	<b>0</b>	<b>\$414,021</b>	<b>55 TOTAL REQUIREMENTS</b>	<b>\$407,891</b>	<b>\$407,891</b>	<b>\$407,891</b>	55

Total fund less unappropriated ending balance: \$322,184



BAKER COUNTY LIBRARY DISTRICT  
LIBRARY BOARD

Resolution No. 2014-15.007

Resolution adopting the budget, making appropriations,  
imposing taxes, and categorizing taxes

June 15, 2015

Adopting the budget

Be it RESOLVED, that the Board of Directors of the Baker County Library District hereby adopts the budget for the fiscal year 2015-16 in the total of **\$1,835,168**, now on file in the Baker County Public Library

Making appropriations

Be it further RESOLVED, that the amounts for the fiscal year beginning July 1, 2015, are hereby appropriated for the purposes shown in Exhibit A.

Imposing the tax

Be it further RESOLVED, that the Board of Directors of the Baker County Library District hereby imposes the ad valorem property taxes as provided for in the adopted budget at rates of:


\$0.5334 per \$1,000 of assessed value for permanent rate tax;  
\$0.249 per \$1,000 of assessed value for local option tax; and

that these taxes are hereby imposed and categorized for the tax year 2015-16 upon the assessed value of all taxable property within the District as follows:

	<u>Categorizing the tax</u>	
	<u>General government limitation</u>	<u>Excluded from limitation</u>
<i>Permanent Rate Tax</i>	\$0.5334 / \$1,000	\$0.00
<i>Local Option Tax</i>	\$0.249 / \$1,000	\$0.00

Adopted by the Board of Directors of Baker County Library District this 15th day of June, 2015.

FOR THE BOARD:

  
Signature: Gary Dielman,  
BCLD Board President

ATTEST:

  
Signature: Perry Stokes  
District Secretary

BAKER COUNTY LIBRARY DISTRICT  
LIBRARY BOARD

Resolution No. 2014-15.007

Resolution adopting the budget, making appropriations, imposing taxes, and categorizing  
taxes

June 15, 2015

EXHIBIT A. Fund Appropriations

<i>FUND</i>	<i>Personnel Services</i>	<i>Materials &amp; Services</i>	<i>Capital Outlay</i>	<i>Debt Service</i>	<i>Interfund Transfers</i>	<i>Contingency</i>	<i>Special Payments</i>	<i>(UEFB) Reserve</i>	<i>Total</i>
General Fund	\$710,303	\$310,420	\$100	\$2,000	\$11,000	\$215,704	\$0	\$0	\$1,249,527
Other Uses Fund	\$0	\$172,250	\$0	\$0	\$5,500	\$0	\$0	\$0	\$177,750
Sage Library System Fund	\$85,040	\$205,144	\$21,000	\$11,000	\$0	\$0	\$0	\$85,707	\$407,891
<b>TOTALS</b>	<b>\$795,343</b>	<b>\$687,814</b>	<b>\$21,100</b>	<b>\$13,000</b>	<b>\$16,500</b>	<b>\$215,704</b>	<b>\$0</b>	<b>\$85,707</b>	<b>\$1,835,168</b>

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

# FORM LB-50 2015-2016

To assessor of Baker County

Check here if this is an amended form.

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

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

<u>2400 Resort St</u> <small>Mailing Address of District</small>	<u>Baker</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97814</u> <small>ZIP code</small>	<u>6/16/2015</u> <small>Date</small>
<u>Perry Stokes</u> <small>Contact Person</small>	<u>Library Director/CEO/Budget Officer</u> <small>Title</small>	<u>541-523-6419</u> <small>Daytime Telephone</small>	<u>director@bakerlib.org</u> <small>Contact Person E-Mail</small>	

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

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

**PART I: TOTAL PROPERTY TAX LEVY**

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

**PART II: RATE LIMIT CERTIFICATION**

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

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

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

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

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

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