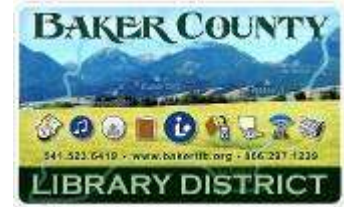


Budget Committee

Meeting Agenda

Electronic meeting via GoToMeeting platform

<https://global.gotomeeting.com/join/969773621>



Or dial in using a phone.

United States: [+1 \(312\) 757-3121](tel:+13127573121)

Access Code: 969-773-621

Wed. May 26 2021 5:00pm – 7:00pm

Board Directors

Gary	Dielman	<input type="checkbox"/>
Betty	Palmer	<input type="checkbox"/>
Kyra	Rohner	<input type="checkbox"/>
Beth	Bigelow	<input type="checkbox"/>
Frances	Vaughan	<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 & roll call | |
| 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 | |
| v. Reserve Fund – Capital Investment | |
| VI. Public comment | Chair |
| VII. Budget Committee questions and deliberations | Chair |

VIII. Approval of Budget (ACTION) [if applicable]

Vote on Approval of Budget

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

See attachment: Recommended Budget Committee Motion

Motion	2 nd	
Vote		
Y	N	A

IX. Recess or Adjournment

Chair

Second Budget Committee Meeting (in case of recess)

Thu, May 27, 2021, 5:00 pm – 2nd Budget Committee meeting (if necessary)

Other Local Budget Meeting:

Budget Hearing / Regular Board Meeting
Mon, June 14 2021; 6pm

2400 Resort St
Baker City OR 97814
541.523.6419

www.bakerlib.org

FY21-22 Budget Committee Membership

Appointive Members

	Name	City	Term start (3 years)	Term expiration
1	Aletha Bonebrake	Baker City	5/2016	6/2021
2	Linda Collier	Halfway	5/2016	6/2021
3	Bob Savage	Baker City	5/2017	6/2022
4	Joy Leamaster	Baker City	5/2021	6/2023
5	Ann Mehaffy	Baker City	5/2021	6/2023

Governing Body (Library Board) Members

	Name		Term start (4 years)	Term expiration
6	Gary Dielman	Baker City	7/1/2019	6/30/2023
7	Kyra Rohner	Baker City	7/1/2017	6/30/2021+
8	Betty Palmer	Baker City	7/1/2017	6/30/2021+
9	Beth Bigelow**	Haines	7/1/2017	6/30/2021+
10	Frances Vaughan*	Baker City	7/1/2019	6/30/2023

*Appointed to position vacated by Nellie Forrester (Oct 2018)

**Appointed to position vacated by Della Steele (Aug 2019)

+ Re-elected May 18, 2021. New term 7/1/2021 – 6/30/2025

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.

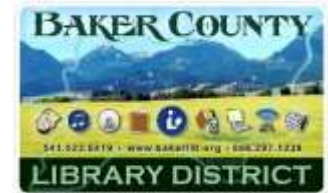
(5) Appointive members of a budget committee that prepares an annual budget shall be appointed for terms of three years. The terms shall be staggered so that, as near as practicable, one-third of the terms of the appointive members end each year.

(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.



2021-2022 Budget Calendar

A. Monday, Apr 12, 2021, 6.00 – 8.00pm

First draft proposal review at Regular Board Meeting

B. April 27 - May 1, 2021

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

C. Monday, May 10, 2021, 6.00 – 8.00pm

Second draft proposal review at Regular Board Meeting

D. Wednesday, May 26, 2021, 5.00 - 7.00pm

First Budget Committee Meeting

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

E. Thursday, May 27, 2021, 5.00 - 7.00pm

Second Budget Committee Meeting (*if necessary*)

- Budget Committee deliberations and questions

F. June 1 - 5, 2021

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

G. Monday, June 14, 2021, 6.00p

Public Hearing and Annual Fiscal Meeting

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

H. Before July 15, 2021

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

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

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

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

2021-22 Budget Notes

May 26, 2021

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 general overview 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), Frances **Vaughan**, Kyra **Rohner**, Betty **Palmer**, and Beth **Bigelow**. Additional appointees include: Aletha **Bonebrake**, Linda **Collier**, Joy **Leamaster**, Bob **Savage**, and Ann **Mehaffy**.

The Library District budget is composed of four funds: General Fund, Other Uses Fund and Sage Fund, and Reserve Fund – Capital Investment, which the District recently established in Fiscal Year 2019-2020 (FY19-20).

- **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 particular 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.
- **Reserve Fund – Capital Investment:** This recently created fund is for the purpose of strategically planning for anticipated expenditures for major repairs and maintenance of district facilities or other capital assets.

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 historical 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 following day.

For your assistance, following the budget message, I traditionally go through the budget line-by-line below, noting rationales for the numbers as well as the reason for any changes. In the interest of COVID-19 safety, however, I will aim to keep the presentation time brief and just highlight lines of significance. In addition to the budget and these notes, I have included several attachments to help you evaluate this proposed budget:

- **Attachment I:** Recommended motion to approve the budget.*
- **Attachment II:** FY2021-22 Budget proposal goals & highlights*
- **Attachments III.a-b.:** FY2021-22 Budget proposal summary vs prior year
- **Attachment IV:** Tax Revenue Projection
- **Attachments V.a-g.:** Legal budget packet (LB20, LB31 PS, LB31 M&S, LB30, LB10 Other Fund, LB10 Sage Fund, LB11 Reserve Fund)*
- **Attachment VI:** FY2021-22 Budget salary detail*
- **Attachment VII.a-b:** FY2021-22 Wage & management salary scale
- **Attachment VIII:** 2021 Salary Survey
- **Attachment IX:** Most recent financial statements
- **Attachment X:** General Fund Master Budget Plan, featuring FY20-21 budget closeout projection, proposed FY21-22 budget, and history detail for prior years

*Denotes items in brief version of packet

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 541-403-0450 (voice or text).

For the following budget descriptions, please refer to the Legal Budget (LB) form spreadsheets, referencing the form numbers at upper left corner of the page.

LB20 General Fund – Resources

Revenues forecasts for the budget proposal are based on an assumption of continued strong growth of property values. Compared to the original prior year budget, I project significant increases in current and prior year taxes estimated to be received, an upward correction of fines and fee income, and a solid cash carryover of Net Working Capital (AKA Operations Reserve) thanks to unanticipated surplus tax revenues received in the current fiscal year.

- **2 – Net working capital (AKA Cash on hand / Cash carryover):** This is the base amount of Operations Reserve the District has accumulated to support expenses accrued from the start of the fiscal year until taxes are received in November. It is important that this Reserve continue to grow in proportion to the budget and expense patterns in order for the district to continue to be self-sufficient and debt free.

I anticipate the total Operations Reserve to be at least \$515,000, a carryover growth of approximately \$84,000 for the proposed budget. This is well above the prior target amount of \$400,000, and is projected to cover typical expenses for 4.5 months at an average of \$100,000 per month. Uncommonly large expenditures in 2020 were mainly due to COVID-19 mitigation projects funded by CARES Act claims. Traditionally, the General Fund has temporarily borrowed from the District’s Other Uses fund to support operations until tax receipts are distributed in early November. The District aims to maintain the Operations Reserve at a level sufficient to make borrowing from the Other Fund not routinely necessary.

GENERAL FUND - EXPENSES

	Q1 Jul-Sep	Q2 Oct-Dec	Q3 Jan-Mar	Q4 Apr-Jun	TOTAL	
FY20-21	267,358	472,315	476,547	345,798	1,562,018	PROJECTED AMT
% of whole	17.1%	30.2%	30.5%	22.1%		
FY19-20	284,755	282,252	349,167	278,075	1,194,249	
	23.8%	23.6%	29.2%	23.3%		
FY18-19	283,161	298,391	282,934	257,359	1,121,845	
	25.2%	26.6%	25.2%	22.9%		
FY17-18	259,222	320,440	283,145	318,540	1,181,348	
	21.9%	27.1%	24.0%	27.0%		
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%		

- **3 - Previously levied taxes:** These amounts are based on the rate of this year's receipt of back taxes from previous years. Proceeds for FY19-20 were extraordinarily above normal due to settlement of tax assessment challenges from commercial property sales and improvements.

Disbursements received in the FY20-21 are also forecast to be more than originally anticipated by about \$12,000. The proposed budget assumes the prior year amount will be a new standard.

- **4 – Interest:** This revenue is earned from the District’s investment pool managed by Baker County. The District’s fund balance has been growing from year to year with a peak level reached in FY19-20. The rate of returns this year is slightly above the original forecasted and the same figure is used for the proposed budget. Actual figures are not known until after the start of the next fiscal year.
- **5 – Transferred IN:** This amount is primarily from online book sales collected in Other Funds transferred over to support Collection Development. Online sales have been somewhat lower than prior years but are supplemented by proceeds from the Winter Used Book Sale.

ONLINE SALES - USED BOOKS

FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21
4,806	4,931	3,279	3,922	5,500	5,196	6,633	4,695	3,178

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. Prior year losses due to the COVID-19 lockdown were not as severe as originally anticipated. The proposed budget conservatively estimates an amount below normal due to a new program of allowing 5 free print pages per day to library users. How the new contracted service for Materials Recovery will impact collections in this line is not yet known.
- **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 includes 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. Due to high variability, it is budgeted with only a baseline “placeholder” figure.
- **10 – Federal funds:** This amount is from reimbursements for telecommunications expenses under the federal E-Rate program distributed through the Institute for Museum and Library Services (IMLS). Looking back 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. Though the current administration has proposed to eliminate all federal funding for museums and libraries for the fourth year in a row, Congress has continued to fund IMLS. E-rate revenue is projected at a regular rate of reimbursement.
- **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. In recent years, the district has considered contracting out a staff certified to pilot drones to other government agencies for property inspections, but the service has not yet been achieved.
- **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, grants & miscellaneous:** Contributions directed specifically for general fund

2400 Resort St
 Baker City OR 97814
 541.523.6419

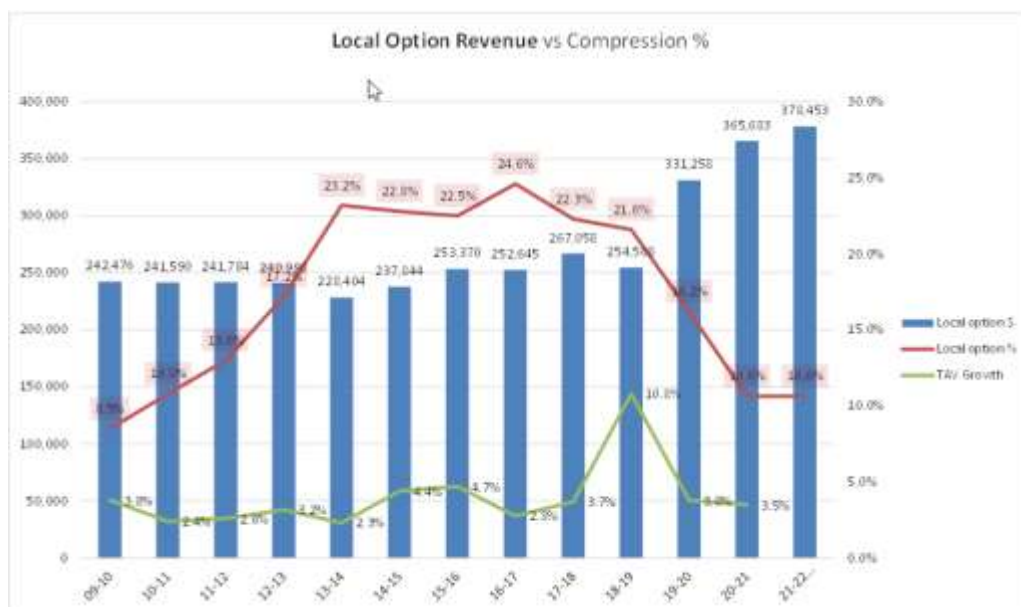
www.bakerlib.org

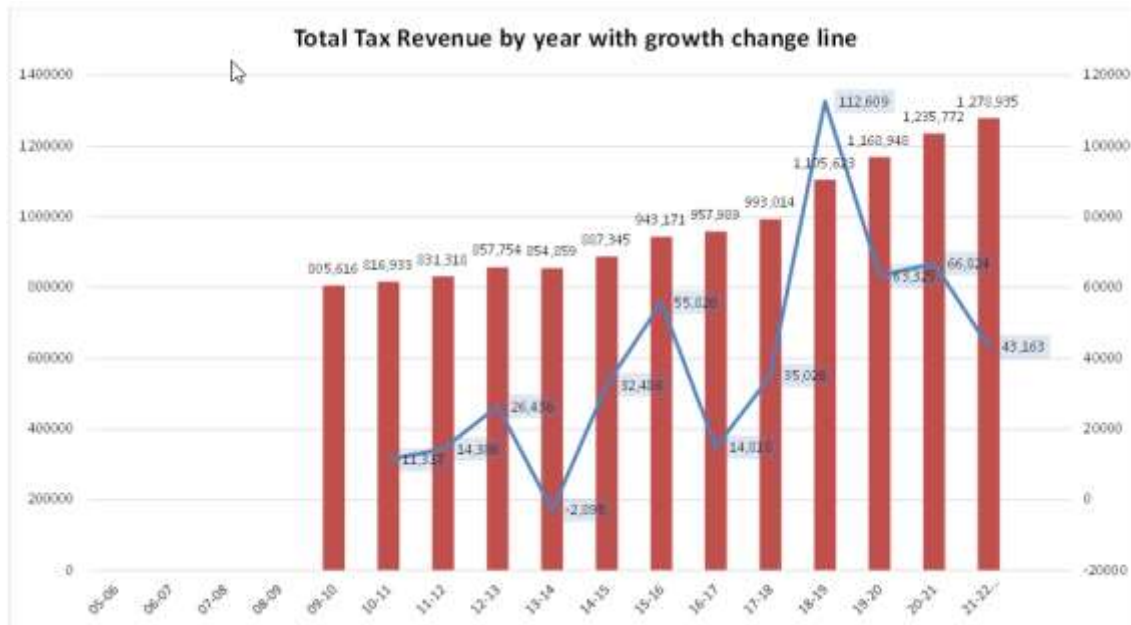
items. This category included CARES Act pandemic grant funds for FY20-21. For the proposed budget, a modest figure is projected with anticipation of some additional COVID-19 funding from the American Rescue Plan.

- **14 – Capital financing:** The last 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.
- **15 – Fiscal agency fee:** The administrative fee for fiscal agency services to the Sage Library System is based on a 2% portion of Sage’s prior year budget total after accounting expenses are taken out. The majority of the 2% is paid through the Sage Fund to the district’s Admin Services Manager for 5 accounting hours per week. The remainder is paid to the district as fiscal administrative fee, which calculates to reimbursement of BCLD for an average of 1 hour per week of oversight time at the Director’s salary rate.
- **16 – Other financing sources:** This line has previously been used for miscellaneous income such as insurance settlements such as for roof damage claims incurred in the severe winter of 2017.
- **30 - Taxes estimated to be received:** Figures are based on the assessed value of countywide property, divided by 1,000 then multiplied by the District millage permanent rate of 0.5334 and local option levy rate of 0.249. The rate of collection and compression are two factors which significantly reduce this revenue. Compression has dropped significantly on the Local Option Revenue recently. See the Tax Revenue Projection report for details on this calculation.

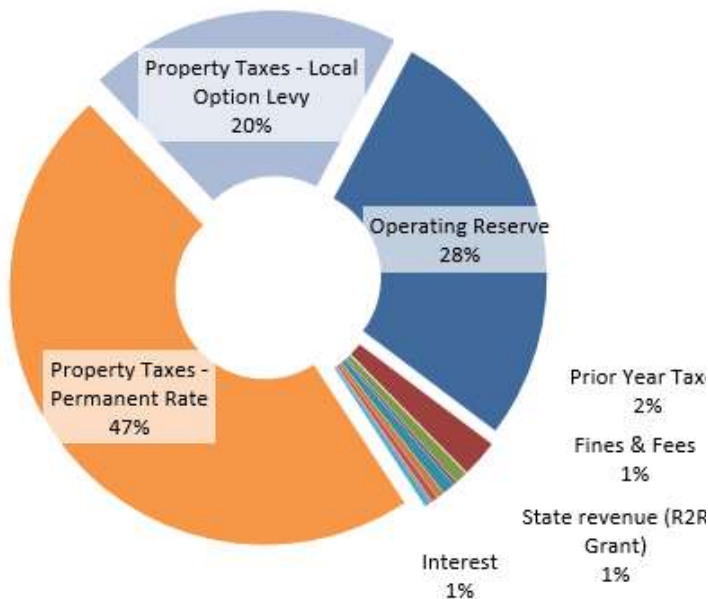
COVID-19 had little impact on the tax revenue growth rate for the County. In the prior year budget preparation, the District braced for a drop from the robust FY19-20 rate of 3.8% to 2.0%, but the actual rate was 3.5%. With reports of strong home and property sales, and spiking construction costs, using that same rate to forecast revenues in the proposed budget is considered conservative. A 1% change in the growth rate will result in about a \$10,000 increase or decrease.

The Board customarily adopts a Supplemental Budget annually at its June meeting to accommodate any surplus revenue and modify expenditure authority for various categories.

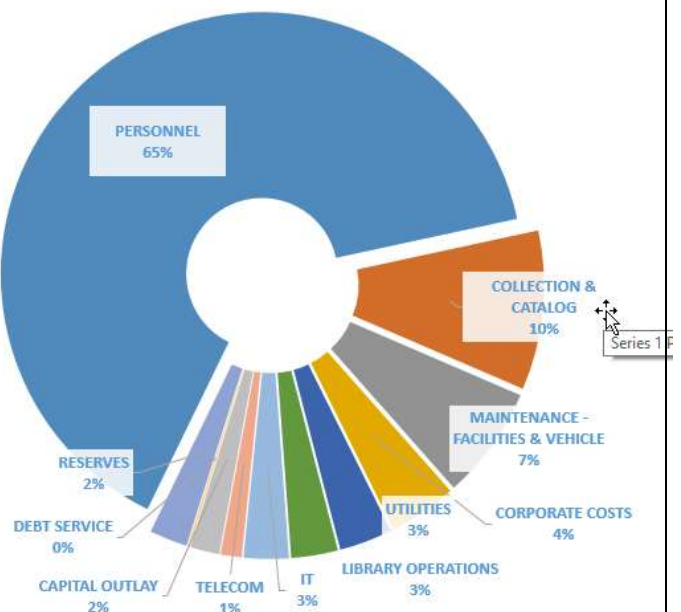




BCLD BUDGET FY21-22 General fund - resources



BCLD BUDGET FY21-22 GENERAL FUND - EXPENSES

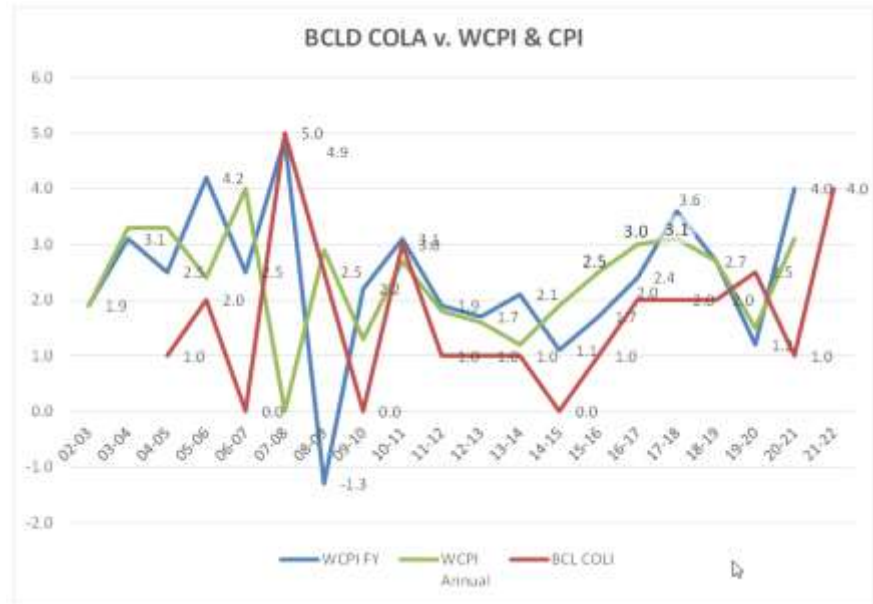


LB 31 General Fund - Expenditures

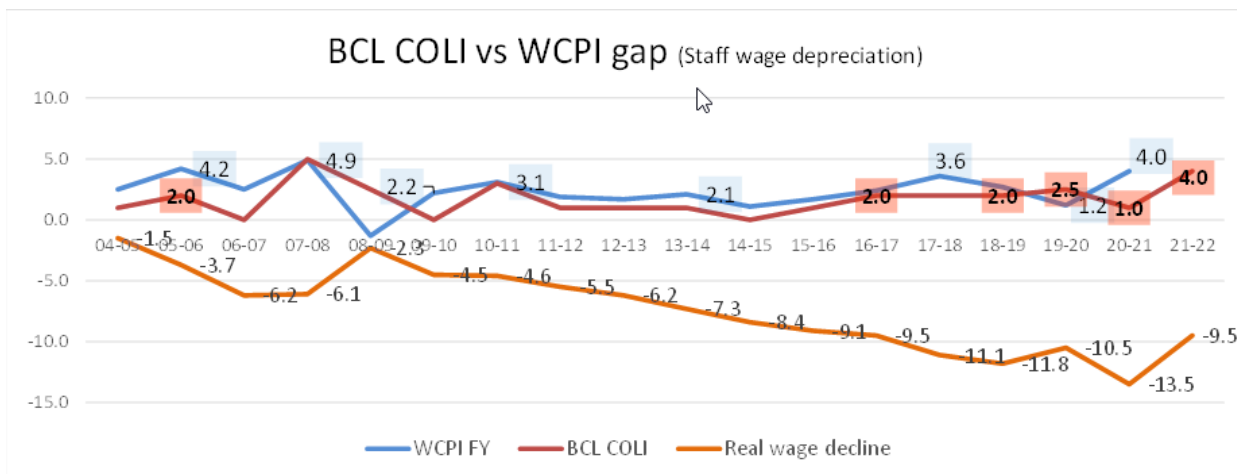
Personnel Services

The figures presented here are based on a proposed 4.0% Cost of Living Adjustment (COLA) to all non-salaried employees.

For most of the past four years, staff COLA has been steady at 2 - 2.5%, with the exception of 1% in 2020-2021. The trend of rising benefit costs – health insurance and retirement – tends to consume a lion’s share of new revenue. This constrains the District’s ability to keep wage increases at pace with inflation, and tends to result in falling real wage rates for our employees.



The most recent [Western Region Consumer Price Index](#) chart shows the rolling 12 month total has surged to 3.9% with spiking gasoline and commodities prices. I am forecasting it will end at around 4% for the fiscal year. Providing a 4.0% COLA will keep wages mostly in line with inflation for the year.



In addition to the real wage and hazard pay factors, the Oregon Minimum Wage Schedule continues to put pressure on the district to raise wages for low and high-level positions and keep salaries competitive

enough to recruit and retain high performance staff. I am pleased this budget allows the ability to incorporate step-level increases for two of our managing librarian staff in order to correct imbalances in relation to the Director salary, and bring them in line with peer library compensation rates. The disparity should continue to be addressed over the next five years with additional step adjustments and a constraint to Director salary growth of a cut-rate COLA for no more than half the percentage awarded to classified and managerial staff.

As of July 1 2021, the state minimum wage for non-urban counties will increase by \$0.50 to \$12.00. This schedule enacted by the Oregon legislature in 2016 increases the minimum wage \$0.50 each year until 2022 (\$12.50). Currently, no district pay rates are below the minimum. To recruit and retain quality staff, the district needs to strategically keep its wage structure ahead of that basic level.

Other significant salary elements include

- Reclassification increase for two Managing Librarian staff to correct disproportion to peer libraries and Library Director salary.
- Step increases for 11 staff.
- Addition of regular weekly training shifts for substitute staff.
- Addition of fifth High School Library Page for shelving and collection management.
- COLA for Library Director at half rate awarded to employees.
- Total FTE is 15.0

In aggregate, the total Salary line is moderately increased (4.5%) as compared to the original FY20-21 budget.

In the **Benefits** category, health insurance rates from Special Districts Insurance Services (SDIS) have jumped by 6%. This follows a 22% spike of the combined prior two years. The number of employees receiving health insurance will increase by one from 10 to 11, which accounts for around \$10,000 of the category growth. The addition is technically not new, but a resumption of benefits since the employee had previously opted out due to having coverage elsewhere for many years, which saved the district a substantial amount over that period.

Oregon's Public Employee Retirement System (PERS) rates were increased for the new biennium of 2022-2024. Since Oregon PERS asset returns suffered losses in 2018 and 2019, contribution rate increases are assessed but were reduced by legislative action that re-amortized the liability.

- For BCLD Tier 1 employees, the rate rises only about a half percent from 26.00% to 26.44%.
- For OPSRP employees, the rate increase is nearly 2% from 18.28% to 20.14%.
- Rate changes amount to a total dollar increase of about \$11,250 for BCLD.

In sum, compared to the original FY20-21 budget, the Personnel Services department is increased 6.4% (+\$54,368). Personnel Services will make up 67.5% of the Total Operating Budget which is within the best practices target ratio of 65-70%.

- **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:** Previously calculated at 0.01% of payroll, this rate spiked to 0.06% in FY18-19 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. The coverage assumes a \$3,000 out-of-pocket deductible cap from

the District for each employee of which the District contributes 50% (\$1,500). The district typically sees two or three deductible claims from employees per year. However, on two occasions since FY13-14, claims have exceeded the standard \$5,000 standard contingency reserve. Therefore, the district maintains a Health Benefit Contingency Reserve Fund of \$6,000 lumped here with the premiums. Unused Health Benefit Reserve Funds may be re-allocated to other General Funds as needed late in the year.

- **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:** Category reserved for payout of unused accumulated vacation hours (capped) and half of sick-leave to qualified employees.
- **30 – Payroll expenses:** Unused. See Financial Management Fees.

LB 31 General Fund - Expenditures

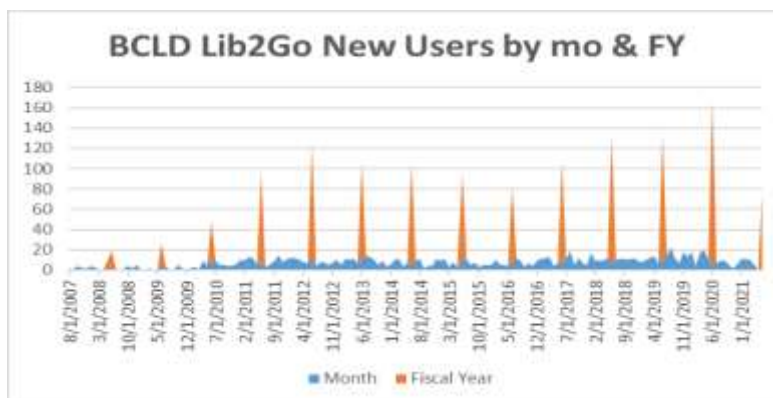
Materials & Services

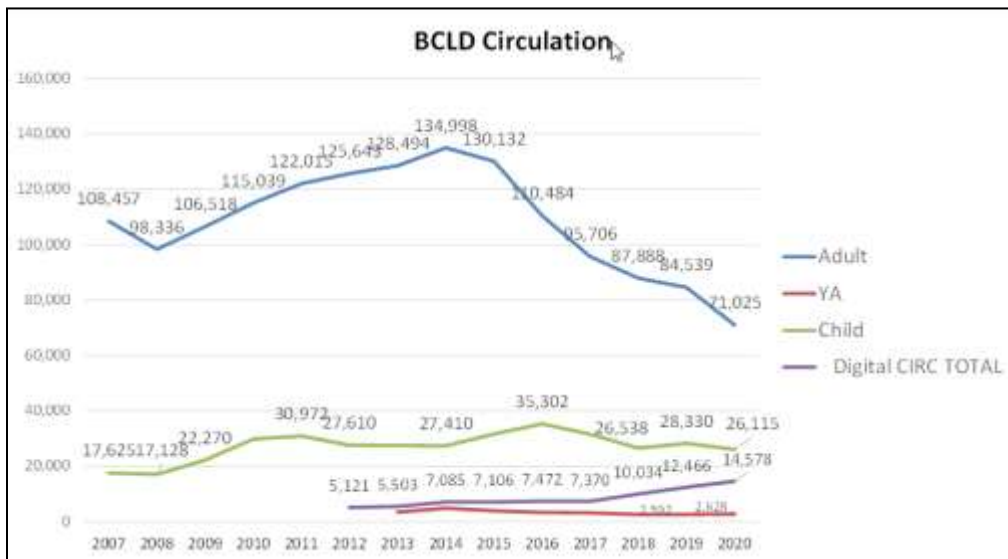
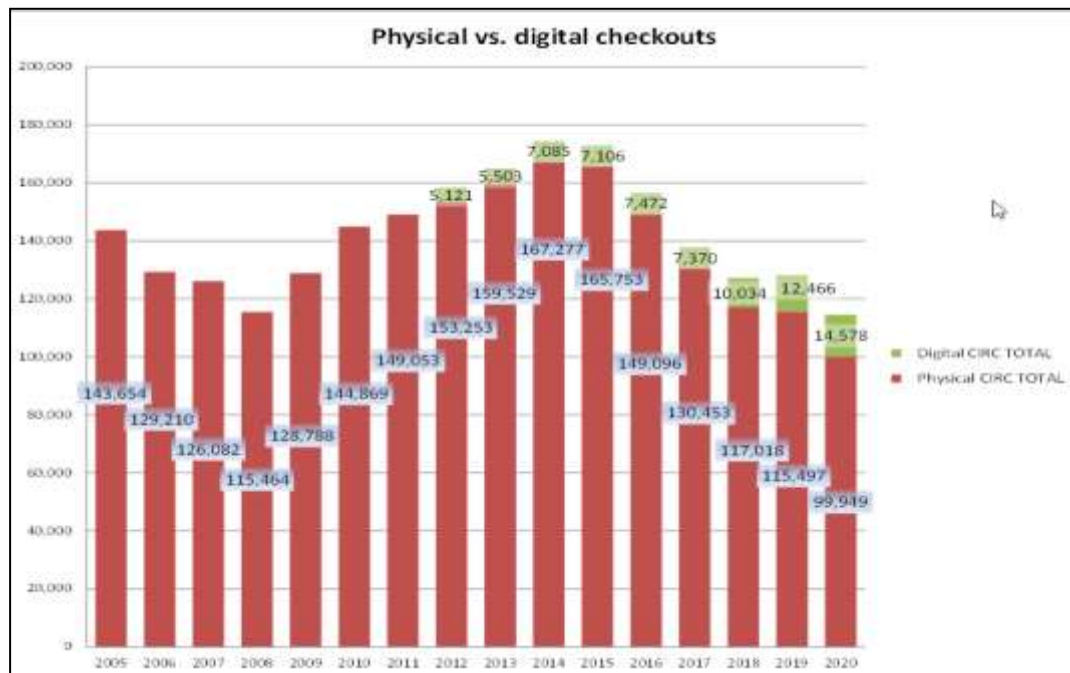
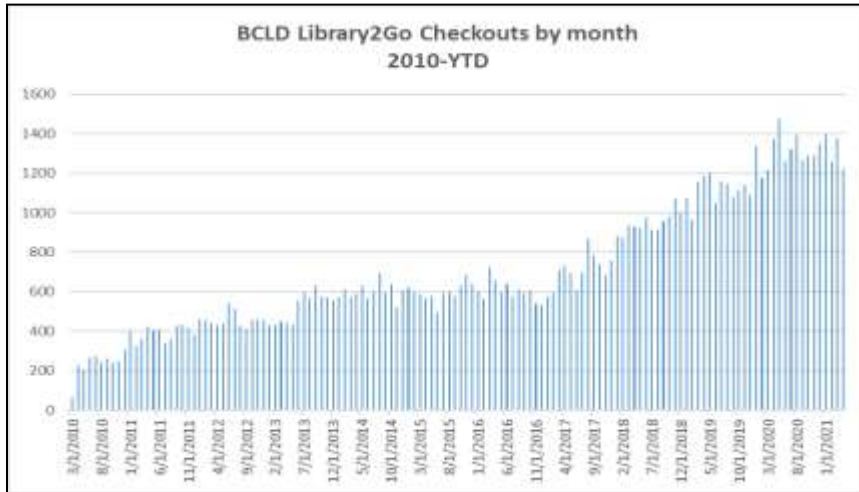
- **1 – Heading line**
- **2 – Collection Development:** This line item is how we purchase materials for the collection including books, magazines, DVDs, audiobooks, electronic resources (eBooks, eAudiobooks and database subscriptions), costs for mending and bindery and more. As one of the few discretionary funds, Collection Development is a strong indicator of the budget strength and at times may be drawn down to accomplish other goals. The Collections line is typically infused later in the year as unanticipated funds become available or with surpluses moved from other lines.

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22 PROPOSED
Personnel	624,326	686,252	701,821	771,982	775,878	762,161	847,501	901,869
M&S	298,254	301,860	317,137	399,365	384,531	367,304	411,255	433,380
TOTAL	922,580	988,112	1,018,958	1,171,347	1,160,409	1,129,465	1,258,756	1,335,249
Personnel %	67.7%	69.5%	68.9%	65.9%	66.9%	67.5%	67.3%	67.5%
M&S %	32.3%	30.5%	31.1%	34.1%	33.1%	32.5%	32.7%	32.5%
Books/collection	100,810	95,908	99,802	91,538	120,000	106,399	102,000	120,000
Books %	10.9%	9.7%	9.8%	7.8%	10.3%	9.4%	8.1%	9.0%
Carryover	191,061	216,851	219,537	197,121	308,491	474,180	393,195	513,685
% chg		13.5%	1.2%	-10.2%	56.5%	53.7%	-17.1%	30.6%

In the recent years, the district has often been able to be near or above the benchmark target of 10% minimum ratio portion of the Operations Budget. In 2017-18, collection funds were rerouted to unanticipated facilities repair costs. The proposed budget begins with a Collection investment of 9.0% to start, which is typical.

Trends show circulation of print collections continues to be steady and movie borrowing has declined since peaking in early 2015. Digital catalog use, which was growing steadily prior to the pandemic, experienced a surge of usage in 2020-2021 with a pinnacle of checkouts in May 2020 of 1,476 for the month. Digital loans have grown statewide by more than 25%.





3 - Library Consortium: The majority of this category consists of the annual Sage Library System membership plus approximately \$1,000 for OCLC subscriptions to the WebDewey cataloging resource and ILL services. The Sage membership fee has increased 3.1% over the previous year. BCLD's Sage fee will be offset by approximately \$2,000 to compensate for fiscal agency duties. This amounts to a discount on Sage membership of approximately 15%.

- **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, contracted repairs as necessary, and special projects. With a highly-skilled Facilities Specialist now at full-time, the district will continue to prioritize building & grounds maintenance repair projects by keeping this line well-funded.
- **5 - Janitorial Contract:** This line has traditionally funded Professional Janitorial Services for at least 4 days at the Baker branch. Enhanced sanitation requirements due to the COVID-19 Pandemic mandate that restrooms and shared surface areas be cleaned at least once daily every day of the week. The proposed budget continues this schedule.
- **6 - Janitorial Supplies:** Includes cleaning products and disposable restroom supplies.
- **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 aging computers, catalog stations, and network infrastructure components. Category growth accommodates the addition of WiFi hotspots for public loan, and an IT professional services support contract for staff succession planning.
- **9 - Bookmobile & Vehicle operations:** Includes fuel, repairs and replacement needs such as tires for district vehicles. Amount based on history. Two new vehicles were added to the district fleet this past year. Both are in good condition but may cause more future expenses than ordinarily in this line.
- **10 - Insurance:** Amount based on previous invoices from SDAO for liability and flood insurance.
- **11 - Travel & training:** Includes costs associated with professional development opportunities, in-house training event expenses, and outreach activities, including mileage, meals, lodging and parking reimbursements. With the expectation that remote virtual training will continue to be offered in the next year, I have proposed to keep this line stable.
- **12 - Elections expense:** This is a periodic expense for board member election or local option levy measure. The District's costs are calculated as a proportion of other items on the ballot each year. Every four years, the charge is around \$6,000 instead of the usual \$3,500. In May 2021, the District's 5-year Local Option Levy was on the ballot for renewal. It passed with 70%! The district will have no election measure in the next fiscal year.
- **13 - Audit:** The Professional Audit Services Contract was up for bid in FY19-20 and awarded to a firm at a lower rate. The proposed budget is based on the amount paid in the prior year plus a projected increase and consulting fee contingency.
- **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. In past years, the line has also included 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.
- **17 – Marketing/Publication:** Ordinarily includes advertising library services and events in local media. Publishing of legal notices is moved to Legal Administration. The proposed budget includes a significant increase planned to fund website and logo redesign.
- **18 – Financial management fees:** This amount is from checking account, credit card payments (PayPal), payroll direct deposit, and other bank fees.
- **19 – Legal Administration Services:** Includes Secretary of State audit filing fee and publishing of legal notices required by local budget law. May also be used for legal counsel expenses, if needed.
- **20 – Professional Services:** Includes contract for Materials Recovery Service (Collection Agency) which pursues delinquent accounts for return or reimbursement for far overdue items.
- **21 – Public Programs:** This line item includes the costs for hiring performers and buying supplies for programs. Includes potential costs for events organized by partner agencies such as Oregon Humanities, Libraries of Eastern Oregon, OMSI, and other independent program costs. Proposed expenses are stable.
- **22 – Branch Mileage / BCLD courier:** Funds twice monthly visits of branch staff travel to the main library primarily for courier of materials.
- **23 – Library Services Supplies:** Includes office supplies and processing materials for the technical department, and other consumables necessary for operations such as printer toner, copy paper, envelopes, pens, book and AV cases and covers, barcodes, library cards, forms, etc. For FY19-20, the line was expanded for investment in COVID-19 Pandemic-related Personal Protective Equipment (PPE). This line is corrected to standard anticipated costs.
- **24 – 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. The line is increased based on history and continued support of the Summer Reading program in Halfway.
- **25 - Postage/Freight:** Primarily used for sending bills, checks, certified mail, return shipments.
- **26 - Utilities:** Based on history of utility rate costs for all six branches. Includes electricity, garbage, natural gas, and water. Projected decreases are primarily from heating fuel and electricity, which may be a result of energy efficiency strategies.
- **27 - Telecommunications:** Includes Internet for all branches and bookmobile, telephone services for all branches and bookmobile, plus mobile phones provided to select administrative staff.
- **28 – Special contracts – grants, IT support:** Used in past year for staff consulting to partner

agencies for IT support, or accounting procedures. None anticipated in the next fiscal year.

- *29 - Miscellaneous:* This line is expected to be unused. Nothing budgeted.

LB 30 General Fund – Requirements Summary (2 pgs – Allocated/Not Allocated)

This form presents a summary of aggregate categories for both Personal Services and Materials & Services shown in the LB-31s. Note that Materials & Services is less than the LB-31 total by the amount for Debt Service which is listed separately on the LB-30 form. The Total Requirements figure (line 35, bottom page 2) must match the Total Resources from LB-20 (line 32).

Pg. 1 Allocated

Capital Outlay

- **35 – Total Capital Outlay:** Generally, amounts in this category have been small place takers. In the FY16-17 budget this line included capital outlays for LED lighting and Internet network infrastructure upgrade projects. In the FY20-21, this line funded two special capital projects: the Baker branch boardwalk rebuild and safety handrails installed at the Halfway branch. For the proposed budget, \$25,000 is again allocated for priority facilities projects.

Pg. 2 Not Allocated

Debt Service

- **15 – Debt Service – Baker City LID Resort St Project:** In 2013, Baker City created a Local Improvement District (LID) to pay part of the bill to bury utilities along Resort Street. An LID is a funding system that provides for a group of property owners to share costs of infrastructure improvements. BCLD contributes an amount of \$2,000 annually to the City to repay its portion of the project costs.

Interfund Transfers

- **23 – Transfer – technology & election:** Usually 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 transferred to a reserve line in Other funds 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.
- **25 – Transfer – Capital Improvement Fund:** With the needed roof repair and several other significant Capital Improvement Projects on the strategic maintenance plan horizon, the District must grow its Reserve Fund for those purposes. I'm proposing to add \$20,000 to the reserve pool for the next fiscal year.

Operating Contingency

- **29 – Operating contingency:** this small allocation is primarily intended as a redundant contingency to the Health Insurance Benefit line. If unused, it may be re-allocated as necessary or converted to reserve.
- **30 – Reserved for future expenditure:** this allocation, also known as the Cash Carryover and Operating Reserve, is essential to fund district operation from July 1 until receipt of tax disbursements in early November. The District has achieved its goal of \$500,000 necessary for operations until November taxes are received. The amount is forecast to eliminate the need for General Fund to annually borrow from the Other Uses Fund to sustain district operations. This reserve will be maintained and developed annually proportionate to budget expense growth.

LB 10 Other Uses 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 particular items the contributors choose to fund.

Resources

- **3 – Working Capital:** consists of carryover amounts from grants, donations, reserve and contingency transfers. Recently drawn down for payout of gifted funds to Foundation and digitization grant project with match requirement.
- **5 – Interest:** Small amount of interest generated by this account has been stable.
- **6 – Transferred IN:** Includes annual deposit of \$10,000 for severance liability reserve, and variable amount for technology and election 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:** Based on history of recent years. Volunteers have been posting many items online with great success. These sales have reached annual level that surpasses the total raised by the Friends’ two annual book sales. Proceeds from the Winter Book Sale have boosted this line in recent years as Friends have opted not to organize that event.
- **10 – Other financing sources:** Used for non-standard resources that do not fit in prior lines.

Requirements

- **16 – Personnel Services:** Used for administration of grant project personnel. In recent years, this has funded the Vroom grant early literacy project.
- **20 – Memorial & Grants:** Includes approximately \$45,000 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 balance of approximately \$3,000 available in this pool will all be transferred out to the General Fund for the anticipated high-cost upcoming election cycle.
- **22 – Literacy:** This amount periodically goes to support partnership projects of the Baker County Literacy Coalition.
- **23 – Technology:** This reserve pool is for unplanned IT project needs or to support scheduled major hardware replacement. It was last used to help fund upgrade of the Baker branch network infrastructure.
- **24 - Capital Projects:** This category was recently used to put aside funds for planned capital projects or emergency building needs. With creation of the new Reserve Fund for that purpose, funds were transferred out and the line is discontinued.
- **25 – Severance Liability:** Includes contingency to pay out unused accumulated staff sick and vacation benefits. The District typically transfers in a deposit of \$10,000 annually from the General Fund to prepare for this liability. Projections are that the district is well above the amount needed for payout on the next retirement eligible employee.
- **26 – Corporate Costs:** Consists of bank and sales fees for accounts.
 - **27 – Transfer Out:** This line consists of \$4,000 forecast from online book sale revenue.

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 approves the fundamentals of this budget at its regular meeting in March each year. The revised and proposed budgets may be slightly modified based on more recent information.

Resources

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

- **2 – Net working capital (AKA Cash on hand / Cash carryover):** Like the General Fund, this is the base amount of Operations Reserve that Sage has accumulated to support expenses accrued from the start of the fiscal year until membership dues and grants are received. Sage needs between \$135,000 - \$150,000 to operate through November.
- **5 – Interest:** Place taker only. Sage funds are not held in an interest bearing account.
- **6 -- Membership dues:** Sage has needed to raise its dues by 3.1% this year to accommodate various increased operations costs.
- **8-- Restricted grants:** An annual LSTA grant from the Oregon State Library supports half of Sage's courier services at approximately \$61,000. The full Sage courier calculation includes a cash contribution as reflected in the budget expense category plus in-kind expenses from various members.
- **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 is an independently contracted support service staff listed in Materials & Services under System Support.

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 around \$2,000.

- **23-29 -- Personnel / Benefits:** These amounts are based on the same rates as regular BCLD staff. Ordinarily the Health Insurance line includes the District's premium only; the \$1,500 liability for

deductible reimbursement is in contingency. In FY20-21, the Sage Administrator officially retired and was rehired having opted out of the district's health insurance plan.

- **30-47 – 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 is in the process of being returned to SOLN, or refunded in the form of credit for membership payments, or reserved for work dedicated to SOLN only. In FY20-21, the remaining balance of credits was dispersed.

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

LB 11 Reserve Fund – Capital Investment

This fund, newly established by resolution at June 2019 Board Meeting/Budget Hearing, is designated exclusively for “the purpose of strategically planning for anticipated expenditures for major repairs and maintenance of district facilities or other capital assets.”

The proposed budget adds \$20,000 to the prior year balance of \$165,000. With interest earnings, the total is projected to be \$186,500 unless tapped for special projects.

The Facilities Maintenance Strategic Plan now consists of repair and renovation projects totaling approximately \$500,000. These are prioritized by the Facilities staff and the Library Director by need and as the budget will afford.

- Screen & mitigate radon gas levels at all branches (\$5,000) **IN PROGRESS**
- Apply new roof layer at Baker branch (\$40,000 - \$100,000), **PENDING APPROVAL**
- Replace drive-up book drop inserts at Baker and Halfway (\$4,000) ***PRIORITY**
- Replace wood siding at southwest side of Baker branch (\$25,000) ***PRIORITY**
- Remodel staff workroom for improved efficiency / replace staff desks in workroom with ergonomic, flexible worktables (\$10-\$15,000) ***PRIORITY**
- Replace ADA automatic door motors (\$11,000)
- Convert plumbing fixtures to touchless controls (\$7,800)
- Replace RCU (Trane) Roof top Chiller / Cooling Units (\$125,000)
- Overhaul Bookmobile engine, transmission (\$25,000)
- Upgrade of boiler burner to energy efficient Modulating Combustion System (\$10,900)
- Install custom shelving for Record Courier volumes (\$5,000)
- Remodel of Story Time Room and Discovery Center at Baker branch (\$25,000?)
- Update Huntington branch crawlspace for energy efficiency (\$1,000)
- Convert lighting fixtures to LED at branches (\$20,000 @ \$4,000 per branch)
- Reseal and restripe parking lot at Baker (\$25,000)
- Replace emergency exit signage at Baker (\$6,500)
- Replace wheeled office chairs for computer labs & staff (\$3,500)

- Install mineral filter to incoming water main at Baker branch (\$5,000)
- Contract a professional commercial landscape plan for Baker branch (\$5,000?)
- Replace rubber seal strips on exterior windows at Baker branch (\$10,000?)
- Replacement of carpet in worn areas (Meeting Room, Computer lab, etc.) at Baker branch (\$40,000?)
- Remodel Reference Room at Baker to be temp/humidity controlled Archive Room (\$?)
- Remodel old restrooms at Baker branch (\$?)
- COVID-19 RELATED: install air scrubber devices in HVAC main systems and various small rooms as needed for indoor air safety in period of COVID-19 pandemic (\$100,000) **COMPLETED**
- 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**
- Add handrail at front entrance for safety (\$1,000), **COMPLETED**
- Repair cement ramp and walkway at Huntington (\$5,000), **COMPLETED**
- Repair damage to soffit and roof at Baker branch (\$70,000), **COMPLETED**
- Install video security system at all branches and upgrade Baker branch (\$10,000), **COMPLETED**
- Replace reading room lounge chairs (\$4,000), **COMPLETED**
- Remodel Teen Room (\$15,000), **COMPLETED**
- Replace damaged toilet bows at Baker branch (\$3,000), **COMPLETED**
- Remove large Siberian Elm tree at Baker branch (\$2,000), **COMPLETED**
- Add handrails at Halfway branch entrances for safety (\$3,000), **COMPLETED**
- Replace riverside wooden boardwalk (\$9,500), **COMPLETED**
- Install UV-C light sanitation unit for incoming materials (\$600), **COMPLETED**
- Install reflective window tinting on Baker branch south east windows for energy efficiency and user privacy, (4,000) **COMPLETED**
- Replace Baker branch hot water heater and building circulation pump (3,000), **COMPLETED**
- Upgrade HVAC master controls to digital system (\$45,000), **COMPLETED**
- Install air purification units in all multi-user spaces, stock replacement filters (\$47,000), **COMPLETED**
- Replace restroom ventilation fan motor (\$8,000), **COMPLETED**
- Replace restroom air hand dryers with motion sensor towel dispensers (\$1,500), **COMPLETED**
- Replace Bookmobile generator for indoor air quality (\$10,000), **COMPLETED**
- Install door traffic sensors at branches and update Baker units (\$12,000), **COMPLETED**

Baker County Library District
Recommended Budget Committee Motion
 Fiscal Year 2021-22

I move to approve the Baker County Library District budget for the 2020-21 fiscal year for the total amount of **\$2,739,435** and the amounts per fund as shown below:

Fund	FY21-22	Historical data	
		FY20-21 (revised)	FY20-21 (original)
General Fund	1,908,435	2,091,155	1,709,950
Other Fund	187,000	197,000	197,000
Sage Library System Fund	186,500	164,155	91,600
Reserve Fund – Capital Investment	457,500	461,825	476,825
TOTAL:	2,739,435	2,914,135	2,475,375

I also move to approve:

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

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

GD	KR	BP	BB	FV	AB	LC	JL	AM	BS

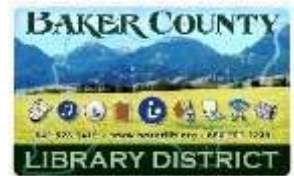
PASS	FAIL

 Budget Committee Chairperson

 Date

 Budget Officer

 Date



FY2021-2022 GENERAL FUND BUDGET OVERVIEW – HIGHLIGHTS

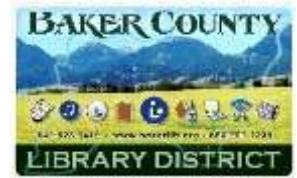
GOALS

- ✓ Cover 25% increase in employee benefits obligations, (Health Ins., +14%, \$16,773) (PERS, +9.9%, 11,240)
- ✓ Protect staff wages from depreciation due to inflation with COLI (+4.0%, \$27,400)
- ✓ Begin correction of management staff pay disparity to peer libraries (\$5,600, STEP raises)
- ✓ Sustain strong collection budget with new digital content services (+17.6%, \$18,000)
- ✓ Sustain new contracted IT services of WiFi hotspots, digital services, IT support (+73%, \$16,200)
- ✓ Sustain strong facilities maintenance investment (+\$10.6%, \$5,500)
- ✓ Boost marketing for special projects (+233%, \$7,000)
- ✓ Sustain Professional Services contract for outsourced Materials Recovery (\$1,200)
- ✓ Fund priority Capital Projects - workroom remodel (\$25,000 Capital Outlay)
- ✓ Build “Reserve Fund – Capital Improvement” for large maintenance projects (\$20,000)
- ✓ Maintain “Operations Reserve” around \$515,000.

FY21-22 PROPOSED BUDGET ITEMS OF NOTE

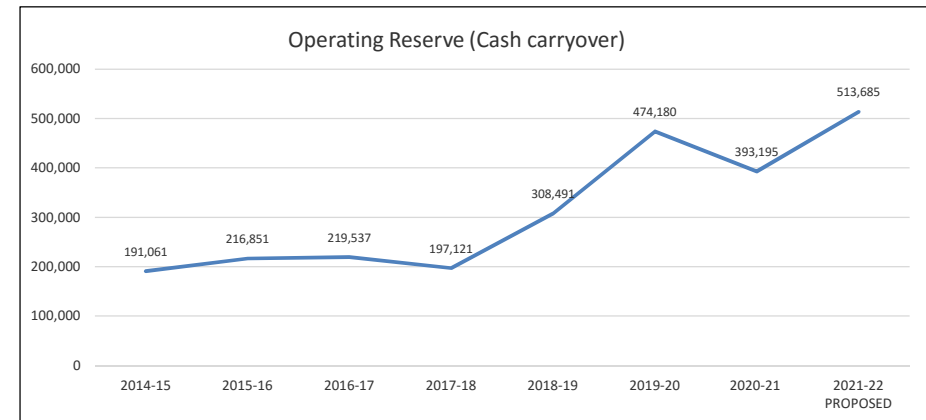
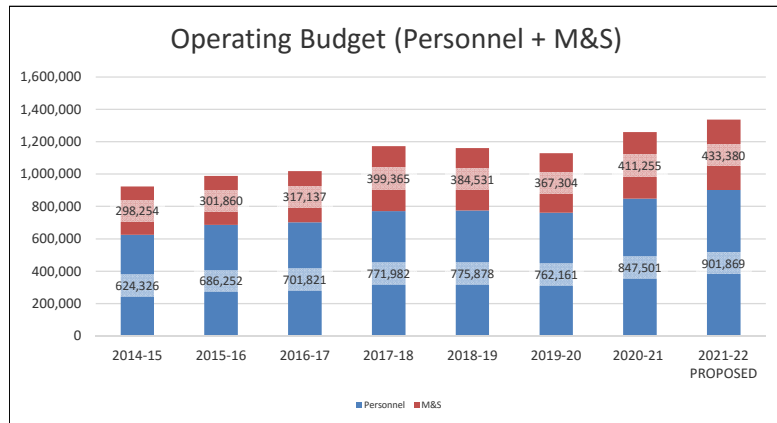
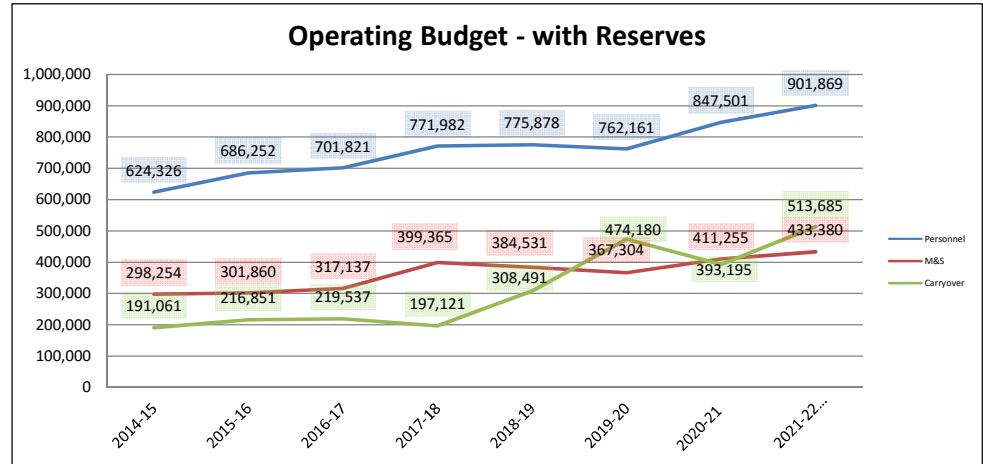
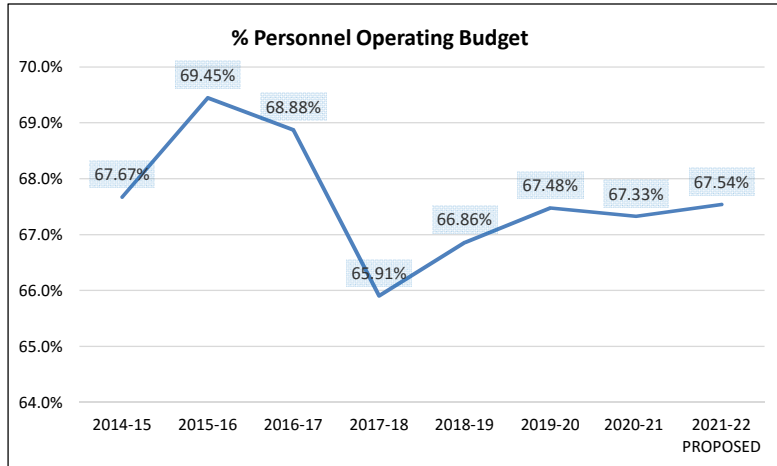
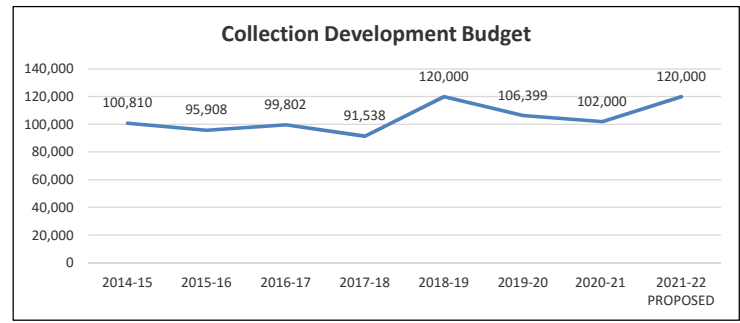
- **Income**
 - Cash Carryover / Operations Reserve was recently boosted from unanticipated large property tax settlements and new assessments on renewable energy developments the last two years. The infusion of over \$180,000 offset depletion of the fund from FY18-19 urgent maintenance projects and enabled achievement of the Operations Reserve goal ahead of the savings schedule.
 - Return of Fines & Fees revenue to near normal (\$15,000)
 - Additional grant funds assumed from American Rescue Plan Act (\$5,500)
 - Assumed increase to Prior Year Taxes to be received (\$10,000)
 - Assumed strong growth of property value (3.5%, was 3.8% prior year; \$86,693)
- **Personnel Services** - 67.5% of operations budget
 - **Salaries**
 - 4.0% COLI proposed for staff, based on latest W-CPI data and forecast.
 - Overall, salaries growth is considerable compared to the original prior year budget (+4.5%, \$25,806), but is proportionate to inflation.
 - **Benefits**
 - Primary increase is due to health insurance rate and the addition of one employee to the benefits roll (+14%, \$16,773).
 - The new biennium PERS rate (+9.9%, 11,240).
 - Overall benefits increase is a significant jump (+10.5%, \$28,563).
- **Materials & Services** – 32.5% of operations budget
 - Books – moderate start at 9.0% of operations budget (\$120,000), shifting some development funds to digital content
 - Facilities – increased for continued work on deferred maintenance projects (\$5,500); Total of \$57,500 nearly double normal but just 4.4% of Operations Budget. Schools typically 10%.
 - Janitorial – returned to normal contract after COVID-19 pandemic (-\$13,600)
 - Computer Maintenance – increased for WiFi Hotspot loan contract renewal, digital service licenses, IT support (+73%, \$16,200)

FY2021-2022 GENERAL FUND BUDGET OVERVIEW – HIGHLIGHTS



- Marketing/Publication – increased for logo and website redesign, new graphic design resource (+233%, \$7,000)
- Travel & Training – decreased due to assumed impact of COVID-19 pandemic
- Utilities – Adjusted based on usage trending downward, possibly as result of energy efficiency measures.
- Overall, M&S increases by approximately \$22,125 (5.4%)
- **Transfers & Other**
 - Capital Outlay –\$25,000 allocated for workroom remodel expenses, a project remaining since funds in prior year were used to acquire a used vehicle for staff travel and courier transport.
 - Reserve Fund for Capital Investment – growing fund with transfer deposit of \$20,000 bring the pool to \$186,500.
 - Cash carryover – maintained at projected year end figure of about \$515,000, which is forecast as sufficient to keep district debt-free and fund July to November operations without needing to borrow from Other Fund.

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22 PROPOSED	
Personnel	624,326	686,252	701,821	771,982	775,878	762,161	847,501	901,869	54,368
M&S	298,254	301,860	317,137	399,365	384,531	367,304	411,255	433,380	22,125
TOTAL	922,580	988,112	1,018,958	1,171,347	1,160,409	1,129,465	1,258,756	1,335,249	76,493
Personnel %	67.7%	69.5%	68.9%	65.9%	66.9%	67.5%	67.3%	67.5%	0.2%
M&S %	32.3%	30.5%	31.1%	34.1%	33.1%	32.5%	32.7%	32.5%	-0.2%
Books/collection	100,810	95,908	99,802	91,538	120,000	106,399	102,000	120,000	18,000
Books %	10.9%	9.7%	9.8%	7.8%	10.3%	9.4%	8.1%	9.0%	0.9%
Carryover	191,061	216,851	219,537	197,121	308,491	474,180	393,195	513,685	120,490
% chg		13.5%	1.2%	-10.2%	56.5%	53.7%	-17.1%	30.6%	47.7%



**RESOURCES
GENERAL FUND**

(Fund)

(Name of Municipal Corporation)

	Historical Data					Adopted Budget This Year Year 2020-2021	SUPPL Budget 1 This Year Year 2020-2021	SUPPL Budget 2 This Year Year 2020-2021	\$ Change vs prev.	RESOURCE DESCRIPTION	Budget for Next Year 2021-2022						
	Actual										Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs prev.	% Change		
	Preceding Year 2015-2016	Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	Prior Year Year 2019-2020												
1									1	Available cash on hand* (cash basis) or					1		
2	191,061	216,851	219,537	197,121	272,341	430,708	552,383	552,383	0	2	Net working capital (accrual basis)	525,000	94,292	21.9%	(27,383)	-5.0%	2
3	28,954	38,070	29,006	26,751	137,586	35,000	35,000	50,000	15,000	3	Previously levied taxes estimated to be received	45,000	10,000	28.6%	(5,000)	-10.0%	3
4	7,450	12,307	11,927	15,278	19,926	12,000	15,000	15,000	0	4	Interest	15,000	3,000	25.0%	0	0.0%	4
5	11,500	9,700	29,000	4,720	0	6,000	6,000	6,000	0	5	Transferred IN, from other funds	4,000	(2,000)	-33.3%	(2,000)	-33.3%	5
6									0	6	OTHER RESOURCES		0		0		6
7	16,551	15,923	19,736	19,158	14,474	9,000	10,950	12,000	1,050	7	Fines & Fees	15,000	6,000	66.7%	3,000	25.0%	7
8	6,773	6,922	7,412	7,582	7,890	8,000	8,000	8,000	0	8	State revenue (R2R Grant)	8,000	0	0.0%	0	0.0%	8
9	3,929	2,719	2,897	0	0	500	500	500	0	9	Other Tax Revenues	500	0	0.0%	0	0.0%	9
10	4,346	20,789	6,417	6,308	6,546	7,000	7,000	7,000	0	10	Federal revenue (E-rate)	7,000	0	0.0%	0	0.0%	10
11	0	0	1,686	0	0	0	0	0	0	11	Special Contracts (Tech support)	0	0		0		11
12	0	0	0	0	0	0	0	0	0	12	Job Training Programs	0	0		0		12
13	2,040	29,481	12,663	3,718	15,298	2,500	242,500	202,500	(40,000)	13	Donations, Grants, & Misc	8,000	5,500	220.0%	(194,500)	-96.0%	13
14	0	0	0	0	0	0	0	0	0	14	Capital financing	0	0		0		14
15	300	2,560	2,560	2,000	2,200	2,000	2,000	2,000	0	15	Fiscal agency fee (Sage)	2,000	0	0.0%	0	0.0%	15
16			31,563	6,464	1,616	5,000	0	0		16	Other financing sources	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										27							27
28										28							28
29	272,904	355,322	374,404	289,100	477,877	517,708	879,333	855,383	(23,950)	29	Total resources, except taxes to be levied	629,500	111,792	21.6%	(225,883)	-26.4%	29
30						1,192,242	1,235,772	1,235,772	0	30	Taxes estimated to be received	1,278,935	86,693	7.3%	43,163	3.5%	30
31	943,059	964,477	1,004,065	1,105,085	1,190,552					31	Taxes collected in year levied						31
32	1,215,963	1,319,799	1,378,469	1,394,185	1,668,429	1,709,950	2,115,105	2,091,155	(23,950)	32	TOTAL RESOURCES	1,908,435	198,485	11.6%	(182,720)	-8.7%	32

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

FORM
LB-31

DETAILED REQUIREMENTS

GENERAL FUND
(Name of Fund)

Historical Data										REQUIREMENTS FOR: <u>Personnel Services</u>				Budget For Next Year 2021-2022						
Actual					Adopted Budget	SUPPL Budget 1	SUPPL Budget 2	\$ Change vs prev.	Object Classification	Detail	HRS	FTE	Proposed by Budget Officer	\$ Change vs orig.	% Change	\$ Change vs prev.	% Change			
Preceding Year 2015-2016	Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	Prior Year Year 2019-2020	This Year Year 2020-2021	This Year Year 2020-2021	This Year Year 2020-2021													
1									1								1			
2	72,436	73,884	75,362	76,869	84,721	84,718	84,718	84,800	82	2	MGT5	Library Director	40	1.0	86,417	1,699	2.0%	1,617	1.9%	2
3	48,123	49,086	40,053	41,207	18,912	15,472	15,472	17,750	2,278	3	19/5	IT Network and Systems Administrator	12	0.3	19,092	3,620	23.4%	1,342	7.6%	3
4	27,539	27,820	28,488	28,951	29,907	31,473	31,473	31,473	0	4	15/5	Admin Assistant - Business Mgr	25	0.6	32,732	1,259	4.0%	1,259	4.0%	4
5	41,570	42,402	43,250	25,103	30,100	37,573	37,948	35,750	(2,198)	5	9/5	Admin Assistant - Library Mgr	40	1.0	39,067	1,495	4.0%	3,317	9.3%	5
6	35,910	38,460	39,229	42,014	43,065	43,487	43,487	43,500	13	6	13/5	Librarian II - Tech Svcs / Cataloging	40	1.0	47,504	4,017	9.2%	4,004	9.2%	6
7	4,060	8,506	7,190	7,566	7,635	15,065	15,065	10,000	(5,065)	7	5/5	Library Asst I - Public Services / Outreach (Bookmobile)	20	0.5	15,671	606	4.0%	5,671	56.7%	7
8	34,200	36,628	37,361	38,108	37,458	39,453	39,453	39,500	47	8	10/5	Library Assoc II - Coll Mgmt / Serials Specialist	40	1.0	41,036	1,583	4.0%	1,536	3.9%	8
9	22,930	30,134	32,274	32,919	33,742	34,075	34,075	34,100	25	9	7/5	Library Tech II - Public Services / Youth Svcs Specialist	40	1.0	35,433	1,358	4.0%	1,333	3.9%	9
10			9,760	9,966	1,275	0			0	10	6/5	Library Tech I - IT Asst						0		10
11	8,102	5,236	6,360	0	4,450	5,609	5,609	1,500	(4,109)	11	5/3-5	Library Asst I - Public Services	17	0.4	10,360	4,751	84.7%	8,860	590.7%	11
12	18,035	19,286	26,231	31,703	24,443	24,729	24,976	31,400	6,424	12	6/5	Library Tech I - Coll Mgmt / Processing	32	0.8	26,997	2,268	9.2%	(4,403)	-14.0%	12
13	21,053	22,837	25,762	27,928	29,741	30,834	30,834	30,834	(0)	13	6/5	Library Tech I - Col Mgmt / Processing & Media Specialist	38	1.0	32,244	1,409	4.6%	1,410	4.6%	13
14	32,715	31,903	32,685	37,163	38,960	39,138	39,138	39,138	0	14	13/5	Librarian II - Community Services + Coll Mgmt	36	0.9	42,753	3,616	9.2%	3,615	9.2%	14
15	4,971								0	15	5/5	Library Asst I - Public Services / Outreach (Bookmobile)			0			0		15
16	62,091	67,413	68,399	64,533	67,096	72,540	72,540	68,050	(4,490)	16	5/3-5	Library Asst III - Public Services / Outreach (Branch Leads)	101	2.5	78,841	6,301	8.7%	10,791	15.9%	16
17	7,096	11,060	26,638	28,869	32,259	31,659	31,659	32,500	841	17	6/5	Facilities Maintenance	40	1.0	33,746	2,087	6.6%	1,246	3.8%	17
18	18,699	19,646	0						0	18	13/5	Library Asst (prev Admin Asst - Lib Mgr)			0			0		18
19	3,907	7,838	10,387	10,885	15,457	13,672	13,672	20,100	6,428	19	3/5	Library Asst I - Public Services	20	0.5	15,673	2,001	14.6%	(4,427)	-22.0%	19
20	14,412	10,394	15,067	17,888	21,043	24,484	24,484	24,484	0	20	3/3-5	Library Pages	40	1.0	27,753	3,269	13.4%	3,269	13.4%	20
21	8,654	9,761	11,370	13,109	16,188	17,320	15,112	11,000	(4,112)	21	X	Temp staff / Special Project Pool	16	0.4	12,858	(4,462)	-25.8%	1,858	16.9%	21
22	244	160	1,431	2,354	672	5,022	5,046	1,500	(3,546)	22	X	Staff training	4	0.1	3,215	(1,808)	-36.0%	1,715	114.3%	22
23	62,364	56,200	75,203	78,853	88,786	102,334	102,050	107,000	4,950	23	BENEFITS	Retirement (PERS)			113,574	11,240	11.0%	6,574	6.1%	23
24	36,202	37,862	41,507	39,464	39,874	43,324	43,204	41,000	(2,204)	24	BENEFITS	Social Security (FICA)			46,006	2,683	6.2%	5,006	12.2%	24
25	536	354	518	2,797	2,291	3,398	3,389	2,500	(889)	25	BENEFITS	State Unemployment Tax (SUTA @ .001) + Payroll Exp			3,608	210	6.2%	1,108	44.3%	25
26	92,606	91,730	91,556	94,508	91,169	117,703	117,703	118,750	1,047	26	BENEFITS	Group Health Insurance			134,476	16,773	14.2%	15,726	13.2%	26
27	542	2,349	2,569	1,751	1,899	1,699	1,694	1,800	106	27	BENEFITS	Workers Comp Insurance			1,804	105	6.2%	4	0.2%	27
28	768	862	952	1,063	1,020	992	992	1,800	808	28	BENEFITS	Life Insurance			1,008	16	1.6%	(792)	-44.0%	28
29	6,488		22,380		0	0				29	BENEFITS	Severance			0	0		0		29
30										30		Payroll expenses								30
31										31										31
32	13.9	14.0	14.7	15.2	14.8	15.0	14.8			32	Total Full Time Equivalent (FTE)*		600	15.0						32
33										33	Ending balance (prior years)									33
34										34	UNAPPROPRIATED ENDING FUND BALANCE									34
35	686,253	701,811	771,982	755,571	762,161	835,773	833,794	830,229	(3,565)	35	TOTAL REQUIREMENTS				901,869	66,096	7.9%	68,075	8.2%	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

GENERAL FUND

(Name of Fund)

Historical Data										REQUIREMENTS FOR: <u>Materials & Services</u>		Budget For Next Year 2021-2022						
1	Actual					Adopted Budget This Year Year 2020-2021	SUPPL Budget 1 This Year Year 2020-2021	SUPPL Budget 2 This Year Year 2020-2021	\$ Change vs prev.	1	Object Classification	Detail	Proposed by Budget Officer	\$ Change vs orig.	% Change	\$ Change vs prev.	% Change	1
	Preceding Year 2015-2016	Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	Prior Year Year 2019-2020													
2	95,908	99,802	91,538	113,472	106,399	102,000	125,000	125,300	300	2	Collection Development (Books, audiovisual, digital, etc)	120,000	18,000	17.6%	(5,000)	-4.0%	2	
3	12,603	12,579	13,042	13,383	13,827	14,400	15,900	15,900	0	3	Library Catalog (Sage)	16,250	1,850	12.8%	350	2.2%	3	
4	27,399	32,094	99,761	37,891	57,695	52,000	230,000	219,200	(10,800)	4	Facilities Maintenance	57,500	5,500	10.6%	(172,500)	-75.0%	4	
5	10,420	12,325	17,937	16,284	18,681	40,000	60,000	30,000	(30,000)	5	Janitorial Contract	26,400	(13,600)	-34.0%	(33,600)	-56.0%	5	
6	2,121	2,768	2,692	2,615	2,378	5,000	5,000	2,000	(3,000)	6	Janitorial Supplies	3,000	(2,000)	-40.0%	(2,000)	-40.0%	6	
7	3,078	2,690	2,545	2,244	2,262	2,400	2,000	2,000	0	7	Equipment Maintenance Services / Lease	2,500	100	4.2%	500	25.0%	7	
8	25,974	18,952	32,575	23,147	21,353	22,300	37,300	38,100	800	8	Computer Maintenance	38,500	16,200	72.6%	1,200	3.2%	8	
9	5,721	5,271	9,051	9,260	6,587	10,000	10,000	7,500	(2,500)	9	Bookmobile & Vehicle Operations	10,000	0	0.0%	0	0.0%	9	
10	16,265	16,672	18,005	18,830	20,619	21,000	21,000	21,500	500	10	Insurance	22,000	1,000	4.8%	1,000	4.8%	10	
11	2,422	6,019	5,837	5,033	808	4,000	4,000	3,000	(1,000)	11	Travel and Training	4,000	0	0.0%	0	0.0%	11	
12	0	5,827	0	3,210	0	6,500	6,500	6,500	0	12	Election	0	(6,500)		(6,500)		12	
13	7,905	8,165	8,400	8,900	7,500	7,800	7,800	7,800	0	13	Audit	8,000	200	2.6%	200	2.6%	13	
14	855	1,080	1,347	1,286	1,456	1,600	1,600	2,100	500	14	Bookkeeping	2,000	400	25.0%	400	25.0%	14	
15	2,856	2,744	3,022	3,148	3,300	3,500	3,500	3,525	25	15	Dues and subscriptions	3,600	100	2.9%	100	2.9%	15	
16	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	16	Debt Service	2,000	0	0.0%	0	0.0%	16	
17	1,487	1,908	1,778	1,249	2,448	3,000	3,000	5,000	2,000	17	Marketing/Publication	10,000	7,000	233.3%	7,000	233.3%	17	
18	1,159	1,315	1,172	1,273	1,211	1,380	1,380	1,380	0	18	Financial Mgt Fees	1,380	0	0.0%	0	0.0%	18	
19	250	0	250	895	406	1,000	1,000	1,000	0	19	Legal Administration	100	(900)	-90.0%	(900)	-90.0%	19	
20					475		0	500		20	Professional services	1,200	1,200		1,200		20	
21	1,183	1,968	1,070	1,450	1,193	2,000	2,000	2,000	0	21	Public Programs	3,300	1,300	65.0%	1,300	65.0%	21	
22	2,964	3,970	4,193	4,271	4,335	5,000	5,000	3,000	(2,000)	22	Branch Mileage / BCLD Courier	4,500	(500)	-10.0%	(500)	-10.0%	22	
23	17,440	13,672	15,973	18,934	24,845	25,000	35,000	30,000	(5,000)	23	Library Services Supplies	20,500	(4,500)	-18.0%	(14,500)	-41.4%	23	
24	4,599	6,086	10,611	7,803	8,221	13,500	13,500	13,500	0	24	Youth Programs (Summer Reading, storytime, teen)	14,000	500	3.7%	500	3.7%	24	
25	1,572	1,445	1,206	895	885	1,500	1,500	1,000	(500)	25	Postage/Freight	1,000	(500)	-33.3%	(500)	-33.3%	25	
26	42,352	40,215	39,790	40,128	43,782	47,775	47,775	46,325	(1,450)	26	Utilities	45,500	(2,275)	-4.8%	(2,275)	-4.8%	26	
27	13,327	13,480	15,570	16,172	16,638	18,600	18,600	18,000	(600)	27	Telecommunications	18,150	(450)	-2.4%	(450)	-2.4%	27	
28	0	0								28	Special contracts - grants, tech support travel						28	
29										29	Miscellaneous						29	
31										31							31	
32										32	Total Full Time Equivalent (FTE)*						32	
33										33	Ending balance (prior years)						33	
34										34	UNAPPROPRIATED ENDING FUND BALANCE						34	
35	301,860	313,047	399,365	353,773	369,304	413,255	660,355	608,130	(52,225)	35	TOTAL REQUIREMENTS	435,380	22,125	5.4%	(224,975)	-34.1%	35	

150-504-031 (Rev 10-16)

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

**FORM
LB-30**

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

Baker County Library District

(name of fund)

(name of Municipal Corporation)

Line Item	Historical Data					Adopted Budget This Year Year 2019-2020	SUPPL Budget 1 This Year Year 2020-2021	SUPPL Budget 2 This Year Year 2020-2021	\$ Change vs prev.	REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget for Next Year 2021-2022						
	Actual										Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs prev.	% Change		
	Preceding Year 2015-2016	Preceding Year 2016-2017	Second Preceding Year 2017-2018	First Preceding Year 2018-2019	Prior Year Year 2019-2020												
1										1	PERSONNEL SERVICES						1
2	493,233	512,454	537,297	537,136	537,123	575,586	566,323	557,379	(8,944)	2	Salaries	601,392	25,806	4.5%	44,013	7.9%	2
3	193,018	189,357	212,305	218,436	225,038	271,915	269,450	272,850	3,400	3	Benefits	300,478	28,563	10.5%	27,628	10.1%	3
4	0	0								4	Special Contracts - Grants, Tech Support, Job Training						4
5	0		22,380							5	Severance						5
6	0	10								6	Payroll Expenses						6
7										7							7
8	686,252	701,821	771,982	755,572	762,161	847,501	835,773	830,229	(5,544)	8	TOTAL PERSONNEL SERVICES	901,869	54,368	6.4%	71,640	8.6%	8
9	13.90	14.00	14.70	15.20	14.85	14.85	14.85	14.85		9	Total Full-Time Equivalent (FTE)	14.99	0	0.9%	0	0.9%	9
10										10	MATERIALS AND SERVICES						10
11	95,908	99,802	91,538	113,506	106,399	102,000	125,000	125,300	300	11	Collection Development	120,000	18,000	17.6%	(5,300)	-4.2%	11
12	12,603	12,579	13,042	13,383	13,827	14,400	15,900	15,900	0	12	Library Consortium	16,250	1,850	12.8%	350	2.2%	12
13	68,992	72,918	155,510	82,147	102,369	121,700	334,300	291,300	(43,000)	13	Facilities & IT Maintenance	127,900	6,200	5.1%	(163,400)	-56.1%	13
14	34,382	45,698	40,881	45,275	39,416	51,780	51,780	54,305	2,525	14	Corporate Costs	55,580	3,800	7.3%	1,275	2.3%	14
15	87,975	84,140	96,394	97,463	105,293	121,375	131,375	119,325	(12,050)	15	Library Operations	113,650	(7,725)	-6.4%	(5,675)	-4.8%	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	299,860	315,137	397,365	351,773	367,304	411,255	658,355	606,130	(52,225)	27	TOTAL MATERIALS AND SERVICES	433,380	22,125	5.4%	(172,750)	-28.5%	27
28										28	CAPITAL OUTLAY						28
29	0	70,314	0	0	10,283	10,000	25,000	25,000	0	29		25,000	15,000	150.0%	0	0.0%	29
30										30							30
31										31							31
32										32							32
33										33							33
34										34							34
35	0	70,314	0	0	10,283	10,000	25,000	25,000	0	35	TOTAL CAPITAL OUTLAY	25,000	15,000	150.0%	0	0.0%	35
36	986,112	1,087,272	1,169,347	1,107,345	1,139,749	1,268,756	1,519,128	1,461,359	(57,769)	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,360,249	91,493	7.2%	(101,110)	-6.9%	36

10.3% 7.5% -5.3% 2.9% 14.6% 19.7% -3.8% -10.5%

150-504-030 (Rev 11-18)

**FORM
LB-30**

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

										General Fund		Baker County Library District					Municipal							
										(name of fund)		(name of Municipal Corporation)												
Historical Data										REQUIREMENTS DESCRIPTION										Budget For Next Year 2021-2022				
Actual					Adopted Budget	SUPPL Budget 1	SUPPL Budget 2	\$ Change vs orig.																
Preceding Year 2015-2016	Preceding Year 2016-2017	Second Preceding Year 2017-2018	First Preceding Year 2018-2019	Prior Year Year 2019-2020	This Year Year 2020-2021	This Year Year 2020-2021	This Year Year 2020-2021																	
1										1		PERSONNEL SERVICES NOT ALLOCATED												1
2										2														2
4	0			0		0	0	0	0	4		TOTAL PERSONNEL SERVICES	0	0	#DIV/0!	0	#DIV/0!						4	
5										5		Total Full-Time Equivalent (FTE)											5	
6										6		MATERIALS AND SERVICES NOT ALLOCATED											6	
7										7													7	
9	0			0		0	0	0	0	9		TOTAL MATERIALS AND SERVICES	0	0	#DIV/0!	0	#DIV/0!						9	
10										10		CAPITAL OUTLAY NOT ALLOCATED											10	
11										11													11	
13	0			0		0	0	0	0	13		TOTAL CAPITAL OUTLAY	0	0	#DIV/0!	0	#DIV/0!						13	
14										14		DEBT SERVICE											14	
15	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000		15		Debt service - Baker City LID Resort St Project	2,000	0	0.0%	0	0.0%						15	
16										16													16	
17	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	17		TOTAL DEBT SERVICE	2,000	0	0.0%	0	0.0%						17	
18										18		SPECIAL PAYMENTS											18	
19										19													19	
20										20													20	
21	0	0	0	0	0	0	0	0	0	21		TOTAL SPECIAL PAYMENTS	0	0	#DIV/0!	0	#DIV/0!						21	
22										22		INTERFUND TRANSFERS											22	
23	1,000	1,000	0	2,500	2,500	1,000	1,000	1,000	0	23		Transfer - Technology & Election	2,500	1,500	150.0%	1,500	150.0%						23	
24	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0	24		Transfer - Severance Liability	10,000	0	0.0%	0	0.0%						24	
25					40,000	35,000	107,555	107,555	0	25		Transfer - Capital Improvement Fund	20,000	(15,000)	-42.9%	(87,555)	-81.4%						25	
26										26													26	
28	11,000	11,000	10,000	12,500	52,500	46,000	118,555	118,555	0	28		TOTAL INTERFUND TRANSFERS	32,500	(13,500)	-29.3%	(86,055)	-72.6%						28	
29						5,000	5,000	5,000	0	29		OPERATING CONTINGENCY	5,000	0	0.0%	0	0.0%						29	
30						388,195	470,422	504,241	33,819	30		RESERVED FOR FUTURE EXPENDITURE	508,685	120,490	31.0%	4,444	0.9%						30	
31						0	0	0		31		UNAPPROPRIATED ENDING BALANCE	0	0		0							31	
32	13,000	13,000	12,000	14,500	54,500	441,195	595,977	629,796	33,819	32		Total Requirements NOT ALLOCATED	548,185	106,990	24.3%	(81,611)	-13.0%						32	
33	986,112	1,087,272	1,169,347	1,107,345	1,139,749	1,268,756	1,519,128	1,461,359	(57,769)	33		Total Requirements for ALL Org.Units/Programs within fund	1,360,249	91,493	7.2%	(101,110)	-6.9%						33	
34	216,851	219,527	197,121	272,340	474,180					34		Ending balance (prior years)											34	
35	1,215,963	1,319,799	1,378,468	1,394,185	1,668,429	1,709,951	2,115,105	2,091,155	(23,950)	35		TOTAL REQUIREMENTS	1,908,435	198,484	11.6%	(182,720)	-8.7%						35	

FORM
LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

OTHER USES

BAKER COUNTY LIBRARY DISTRICT

(Fund)

(Name of Municipal Corporation)

Historical Data										DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-2022							
Actual					Adopted Budget	SUPPL Budget 1	SUPPL Budget 2	\$ Change vs prev.	Proposed By Budget Officer		\$ Change vs orig.	% Change	\$ Change vs prev.	% Change				
Preceding Year 2015-2016	Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	Prior Year Year 2019-2020	This Year Year 2019-2020	This Year Year 2020-2021	This Year Year 2020-2021											
1									1	RESOURCES					1			
2									2	Cash on hand * (cash basis), or					2			
3	158,577	151,771	161,309	131,428	159,265	165,000	165,000	170,000	5,000	3	Working Capital (accrual basis)	155,000	(10,000)	-6.1%	(15,000)	-8.8%	3	
4									4	Previously levied taxes estimated to be received							4	
5	871	1,445	2,519	3,122	3,244	3,500	3,500	3,500	0	5	Interest	3,500	0	0.0%	0	0.0%	5	
6	11,000	11,000	10,000	12,500	12,500	11,000	11,000	11,000	0	6	Transferred IN, from other funds	12,500	1,500	13.6%	1,500	13.6%	6	
7	27,835	27,672	0	10,000	500	10,000	10,000	10,000	0	7	Grants and Loans	10,000	0	0.0%	0	0.0%	7	
8	1,977	522	4,669	22,238	1,285	2,000	2,000	2,000	0	8	Donations	2,000	0	0.0%	0	0.0%	8	
9	3,935	5,500	5,196	6,633	4,695	5,500	5,500	5,500	0	9	Book Sales	4,000	(1,500)	-27.3%	(1,500)	-27.3%	9	
10	6,562								10	Other financing sources							10	
11	210,757	197,910	183,693	185,921	181,489	197,000	197,000	202,000	5,000	11	Total Resources, except taxes to be levied	187,000	(10,000)	-5.1%	(15,000)	-7.4%	11	
12									12	Taxes estimated to be received							12	
13									13	Taxes collected in year levied							13	
14	210,757	197,910	183,693	185,921	181,489	197,000	197,000	202,000	5,000	14	TOTAL RESOURCES	187,000	(10,000)	-5.1%	(15,000)	-7.4%	14	
15									15	REQUIREMENTS **							15	
16									16	Org Unit or Prog & Activity	Object Classification	Detail					16	
17		1,476	1,087	580	0	1,500	1,500	1,500	0	17	Personnel	Wages	1,500				17	
18		146	135	30	0	150	150	150	0	18	Personnel	Payroll taxes & related	150				18	
19									19								19	
20	38,065	25,229	21,954	21,326	3,510	102,050	102,050	107,050	5,000	20	M&S	Memorial & Grants Dept.	80,550	(21,500)	-21.1%	(26,500)	-24.8%	20
21	0	0	0	0	0	0	0	0	0	21	M&S	Election reserve	1,500	1,500	#DIV/0!	1,500	#DIV/0!	21
22	1	1	89	0	0	1,500	1,500	1,500	0	22	M&S	Literacy Dept.	1,500	0	0.0%	0	0.0%	22
23	9,375	2	0	0	0	4,500	4,500	4,500	0	23	M&S	Technology Dept. Reserve	5,500	1,000	22.2%	1,000	22.2%	23
24	0	0	0	0	0	0	0	0	0	24	M&S	Capital Projects - MOVED TO SPEC FUND						24
25	45	47	0	0	0	81,000	81,000	81,000	0	25	M&S	CONT. Severance Liability Dept. Contingency	92,000	11,000	13.6%	11,000	13.6%	25
26	0	0	0	0	0	300	300	300	0	26	M&S	Corporate Costs (Bank & sales fees)	300	0	0.0%	0	0.0%	26
27	11,500	9,700	29,000	4,720	10,000	6,000	6,000	6,000	0	27	TRANSFER	Transfer Out	4,000	(2,000)	-33.3%	(2,000)	-33.3%	27
28									28								28	
29									29								29	
30	151,771	161,309	131,428	159,265	167,979				30	Ending balance (prior years)							30	
31						0	0	0	0	31	UNAPPROPRIATED ENDING FUND BALANCE	0					31	
32	210,757	197,910	183,693	185,921	181,489	197,000	197,000	202,000	5,000	32	TOTAL REQUIREMENTS	187,000	(10,000)	-5.1%	(15,000)	-7.4%	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-11

This fund was authorized and established by resolution / ordinance r
FY18-19 R.003 on (date) 6/10/19 for the following spec
Major anticipated maintenance and repairs of district facilities or other capital assets.

**RESERVE FUND
 RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.
 Date can not be more than 10 years after establishment.
 Review Year: 2024

**CAPITAL INVESTMENT
 (Fund)**

**BAKER COUNTY LIBRARY DISTRICT
 (Name of Municipal Corporation)**

Historical Data					DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021 -22			Change					
Actual		Adopted Budget	SUPPL Budget 1	SUPPL Budget 2		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body						
Second Preceding Year 20__ - __	Prior Year Year 2019-2020	This Year Year 2019-2020	This Year Year 2020-2021	This Year Year 2020-2021										
1					1	RESOURCES			1					
2		0	55,400	55,400	55,400	2	165,000		0	2				
3		0	0	0	0	3	0		0	3				
4		0	0	0	0	4	0		0	4				
5		400	1,200	1,200	1,200	5	1,500		0	5				
6		55,000	35,000	107,555	107,555	6	20,000		0	6				
7						7				7				
8						8				8				
9						9				9				
10	0	55,400	91,600	164,155	164,155	10	186,500	0	0	0	10			
11						11					11			
12						12					12			
13	0	55,400	91,600	164,155	164,155	13	186,500	0	0	0	13			
14						14	REQUIREMENTS **			14				
15						15	Org. Unit or Prog. & Activity	Object Classification	Detail			15		
16		55,400	91,600	164,155	164,155	16			Facilities maintenance & repair	186,500		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						27							27	
28						28							28	
29						29	Ending balance (prior years)						29	
30						30	UNAPPROPRIATED ENDING FUND BALANCE			0	0	0	0	30
31	0	55,400	91,600	164,155	164,155	31	TOTAL REQUIREMENTS			186,500	0	0	0	31

*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										DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-2022					
Actual					Adopted Budget	SUPPL Budget 1	SUPPL Budget 2	\$ Change vs orig.	Proposed By Budget Officer		\$ Change vs orig.	% Change	\$ Change vs revised	% Change		
Preceding Year 2015-2016	Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year 2018-2019	Prior Year 2019-2020	This Year 2019-2020	This Year 2020-2021	This Year 2020-2021									
1										1	RESOURCES					1
2										2	Cash on hand * (cash basis), or					2
3	135,422	148,801	179,053	202,559	202,800	190,000	190,000	175,000	(15,000)	3	Working Capital (accrual basis)					3
4										4	Previously levied taxes estimated to be received					4
5		0	0	0	0	0	0	0	0	5	Interest					5
6	197,097	203,697	209,006	203,300	217,175	223,000	223,000	223,000	0	6	Membership dues					6
7										7	Transferred IN, from other funds					7
8	95,404	45,242	57,240	58,300	58,300	61,000	61,000	61,000	0	8	Restricted grants					8
9	772	1,580	1,260	1,668	3,597	2,825	2,825	2,825	0	9	Miscellaneous revenue					9
10										10	Proceeds from prior fiduciary account					10
11										11						11
12	428,695	399,320	446,559	465,827	481,872	476,825	476,825	461,825	(15,000)	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	428,695	399,320	446,559	465,827	481,872	476,825	476,825	461,825	(15,000)	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	55,708	56,730	57,981	59,118	67,037	62,727	62,727	62,727	0	19	PERSONNEL	SALARIES	Systems administrator			19
20	5,310	4,936	5,632	5,857	6,050	6,180	6,180	6,180	0	20	PERSONNEL	SALARIES	Admin Assistant - Business Mgr			20
21	61,018	61,666	63,613	64,975	73,087	68,907	68,907	68,907	0	21			<i>Total Salaries</i>			21
22										22						22
23	8,069	8,600	13,036	14,123	17,673	19,000	19,000	19,000	0	23	PERSONNEL	BENEFITS	Retirement			23
24	4,240	4,717	4,866	4,556	7,697	5,270	5,270	7,800	2,530	24	PERSONNEL	BENEFITS	Social Security			24
25	47	33	31	26	22	36	36	36	0	25	PERSONNEL	BENEFITS	Worker's compensation			25
26	7,215	7,226	7,538	7,665	8,389	8,461	8,461	8,461	0	26	PERSONNEL	BENEFITS	Health insurance			26
27	47	57	70	275	596	275	275	275	0	27	PERSONNEL	BENEFITS	Unemployment insurance			27
28	95	72	71	95	94	77	77	77	0	28	PERSONNEL	BENEFITS	Life insurance			28
29	1,652	72	100	91	93	113	113	113	0	29	PERSONNEL	BENEFITS	Payroll insurance			29
30	21,365	20,777	25,712	26,831	34,564	33,232	33,232	35,762	2,530	30			<i>Total benefits</i>			30
31	82,383	82,443	89,325	91,806	107,651	102,139	102,139	104,669	2,530	31			TOTAL PERSONNEL SERVICES			31
32										32						32
33										33	MATERIALS & SERVICES					33
34	260	294	234	384	352	400	400	400	0	34			Telecommunications			34
35	1,733	3,233	5,113	8,232	5,003	4,500	4,500	12,000	7,500	35			Technology			35
36	0	0	0	0	0	0	0	0	0	36			Accounting and auditing			36
37	300	0	2,560	2,000	2,200	1,857	1,857	1,857	0	37			Administrative services (BCLD)			37
38	54,908	45,925	48,000	61,000	63,250	65,570	65,570	65,570	0	38			System support (contracted)			38
39	45,922	4,585	3,233	2,000	3,865	2,500	2,500	2,500	0	39			Technical services			39
40	0	0	0	0	0	250	250	250	0	40			Legal services			40

FORM
LB-10

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

SAGE LIBRARY SYSTEM
(Fund)

BAKER COUNTY LIBRARY DISTRICT
(Name of Municipal Corporation)

Historical Data										DESCRIPTION RESOURCES AND REQUIREMENTS		Budget for Next Year 2021-2022					
Actual					Adopted Budget	SUPPL Budget 1	SUPPL Budget 2	\$ Change vs orig.	Proposed By Budget Officer			\$ Change vs orig.	% Change	\$ Change vs revised	% Change		
Preceding Year 2015-2016	Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year 2018-2019	Prior Year 2019-2020	This Year 2019-2020	This Year 2020-2021	This Year 2020-2021										
41	1,013	3,661	1,554	3,146	4,832	5,000	5,000	5,000	0	41	Dues and subscriptions	5,000				41	
42	64	27	39	50	61	50	50	50	0	42	Postage/freight	60				42	
43	0	0	0	0	0	25	25	25	0	43	Printing	25				43	
44	586	94	297	368	1,250	400	400	900	500	44	Supplies, Office	500				44	
45	2,460	2,112	2,967	3,127	2,488	3,500	3,500	500	(3,000)	45	Travel	2,000				45	
46	4,115	1,330	937	861	175	2,500	2,500	500	(2,000)	46	Training & Professional Developmt	1,000				46	
47	81,689	68,602	82,129	87,091	89,084	95,950	95,950	95,950	0	47	Courier	96,000				47	
48	0	0	6,931	2,962	0	1,000	1,000	2,624	1,624	48	Member credits	0				48	
49	193,050	129,863	153,994	171,221	172,560	183,502	183,502	188,126	4,624	49	TOTAL MATERIALS & SERVICES	184,066	564	0.3%	564	0.3%	49
50										50						50	
51										51	RESERVE					51	
52	0	0	2,182	0	0	25,000	25,000	25,000	0	52	Capital outlay	15,000				52	
53	0	0	0	0	15,000	16,184	16,184	11,184	(5,000)	53	Operating Contingency	12,898				53	
54										54						54	
55										55						55	
56	153,263	187,014	201,058	202,800	186,661					56	Ending balance (prior years)					56	
57						150,000	150,000	132,846	(17,154)	57	UNAPPROPRIATED ENDING FUND BALANCE	135,000				57	
58	428,696	399,320	446,559	465,827	481,872	476,825	476,825	461,825	(15,000)	58	TOTAL REQUIREMENTS	457,500	(19,325)	-4.1%	(19,325)	-4.1%	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 2021-2022

ATTACHMENT VI

QB Code	NAME	CLASS	DEPT	Hours current fiscal year	Hrs/wk	FTE	Hours prior fiscal year	% Chg	Range/Step Level	Monthly Salary	Fiscal Year Annual Salary Accrual Basis	PERS OPSRP	COLI Hourly Rate	Group Ins. Class	Group Ins. Anticipated FY20-21 June Renewal rates	Current Year Pay rate	Prior Year Pay rate
5102	Stokes, Perry	Admin	Library Director	2080	40	1.0	2080	0% X	MGMT D-5 top of scale, COLI only	7,201.42	86,417		41.55	single	10,350	40.73	40.73
5105	Hawes, Christine	Admin III; Business Manager	CFO & HR Manager	1300	25	0.63	1300	0% X	Step 15-5	2,727.66	32,732		25.18	spouse	15,467	24.21	24.21
5129	Bowers, Sylvia	Library Assoc II; Periodicals	Tech Svcs Specialist - Serials	2080	40	1.00	2080	0% X	Step 10-5	3,419.66	41,036		19.73	single	10,350	18.97	18.97
5121	Pearson, Diana	Librarian II; Collection Mgmt	Managing Librarian - Comm Svcs	1872	36	0.90	1872	0%	Step 13-5 reclass increase	3,562.79	42,753		22.84	single	10,350	21.96	20.91
5135	Spry, Heather	Librarian Assoc 1 Circ/Ofc Mgr	Managing Librarian - Circ	2080	40	1.00	2080	0%	Step 11-3 step increase / RECLASSSED	3,255.62	39,067		18.78	single	10,350	18.06	17.20
5132	Warnock, BoDean	Library Tech I; Cataloging asst	Tech & Youth Svcs Specialist-Catalog	1664	32	0.80	1664	0%	Step 6-5 step increase	2,249.73	26,997		16.22	single	10,350	15.60	14.86
5133	Snyder, Courtney	Library Tech I; Media	Tech & Youth Svcs Specialist - Media / \	1976	38	0.95	1976	0%	Step 6-5	2,686.96	32,244		16.32	single	10,350	15.69	15.60
5134	Brockman, John	Librarian II; Cataloging	Managing Librarian - Tech Svcs	2080	40	1.00	2080	0% X	Step 13-5 reclass increase	3,958.66	47,504		22.84	family	19,856	21.96	20.91
5137	Grammon, Melissa (Missy)	Library Tech II; Youth Services	Youth Svcs Specialist	2080	40	1.00	2080	0%	Step 7-5	2,952.77	35,433		17.04	single	10,350	16.38	16.38
5174	Adamson, Ed	Library Tech 1: Facility Maint	Facilities Specialist	2080	40	1.00	2080	0% X	Step 6-5	2,812.16	33,746		16.22	single	10,350	15.60	15.60
5152	White, Jim	Admin VII; IT Systems Manager	IT Systems Manager	624	12	0.30	624	0% X	Step 19-5	1,591.03	19,092		30.60	single	10,350	29.42	29.42
5150	Valentine, Donna	Library Asst III; Bookmobile	Branch Lead	1014	20	0.49	1014	0%	Step 5-5	1,305.90	15,671		15.45	NA	0	14.86	14.86
5136	Ya-Wen Ott	Library Asst I; PT Desk	Circulation, Book Processing	1014	20	0.49	1014	0%	Step 5-3 / RECLASSSED	1,184.62	14,215		14.02	NA	0	13.48	13.48
5136	Nuttal, John	Library Asst II; PT Desk	Circulation	104	2	0.05	104	0%	Step 4-4 step increase	121.50	1,458		14.02	NA	0	13.48	12.84
5136	Cottrell, Cynthia (Cyndee)	Library Asst I, PT Desk	Circulation	338	7	0.16	338	0%	Step 3-5 step increase	394.87	4,738		14.02	NA	0	13.48	12.84
5136	MacNaughton, Amanda (new hire)	Library Asst I, PT Desk	Circulation	442	9	0.21	0	100%	Step 3-3 hold step for new hire	468.49	5,622		12.72	NA	0	12.23	12.23
5138	Page #1 - Grace (Marie) Taylor	Library Asst 1; Shelving	Shelving	520	10	0.25	520	0%	Step 3-5	607.50	7,290		14.02	NA	0	13.48	13.48
5138	Page #2 - Jose Arenas	Library Asst 1; Shelving	Shelving	520	10	0.25	520	0%	Step 3-4 step increase	569.64	6,836		13.15	NA	0	12.64	12.23
5138	Page #3 - Jady Berry	Library Asst 1; Special Projects	Collection Development	520	10	0.25	520	0%	Step 3-4 step increase	569.64	6,836		13.15	NA	0	12.64	12.23
5138	Page #4 - Phoebe Wise	Library Asst 1; Special Projects	Sunday/Collection Dev	416	8	0.20	416	0%	Step 3-4 step increase	455.71	5,469		13.15	NA	0	12.64	12.23
5138	Page #5 - Candace Peterson	Library Asst 1; Shelving SUB	Shelving SUB	104	2	0.05	0	100%	Step 3-3 step increase	110.23	1,323		12.72	NA	0	12.23	11.64
5194	Vacation Subs & Special Projects	Library Asst 1 - desk subs	Circulation	832	16	0.40	1224	-47%	N/A various	1,071.51	12,858		15.45	NA	0	14.86	14.01
5195	Staff Training			208	4	0.10	156	25%		267.88	3,215		15.45	NA	0	14.86	14.01
TOTL.BAKER				25,948	499.0	12.48	25,742	1%			522,551		101,169		128,476		
5202	Haines/Diana Pearson, Lead	Included w/above wages	Branch Lead						included w/above wages								
5202	Haines/Cynthia Cottrell, PT	Library Asst I, Sub	Branch weekends	234	4.5	0.11	0	100%	Step 3-5 step increase	273.37	3,280		14.02	NA	0	13.48	12.84
5203	Halfway/ Lourdes Cuevas, Lead	Library Asst III	Branch Lead	585	11.3	0.28	507	13%	Step 5-5	753.40	9,041		15.45	NA	0	14.86	14.86
5203	Halfway/ Julie Stromer Assistant Lead	Library Asst III	Branch Co-Lead	585	11.3	0.28	507	13%	Step 4-4 step increase	683.44	8,201		14.02	NA	0	13.48	12.84
5204	Richland /Rebecca Wilson lead	Library Asst III	Branch Lead	1014	19.5	0.49	1014	0%	Step 5-5	1,305.90	15,671		15.45	NA	0	14.86	14.86
5205	Huntington/ Juanita Klosky, Lead	Library Asst III	Branch Lead	1014	19.5	0.49	1014	0%	Step 5-4 step increase	1,243.50	14,922		14.72	NA	0	14.15	13.48
5206	Sumpter/Jerry-Ann Dunn, Lead	Library Asst III	Branch Lead	1014	19.5	0.49	1014	0%	Step 5-5	1,305.90	15,671		15.45	NA	0	14.86	14.86
5209	Branch Training	Library Asst III	Branch Lead	780	15.0	0.38	182	77%		1,004.54	12,054		15.45	NA	0	14.86	14.86
TOTL.BRANCH				5,226	100.5	2.51	4,238	19%			78,841		12,406		0		
TOTL.STAFF				31,174	599.5	15.0	29,980	4%			601,392						
5404									PERS	113,574							
5401.1									HEALTH INS	128,476							
5401.3									INSUR LIAB	6,000							
5405									SOC SEC	46,006							
5407									W.COMP	1,804							
5406									UNEMP	3,608							
5403									LIFE INS	1,008							
TOTL.BENEFITS										300,478							
GRAND TOTAL										\$901,869							

Prior FY Personnel Budget **\$835,773**

PROJECTED COST INCREASE FOR PERS RATE INCREASE \$66,096

Updated 03/31/2021 Christine Hawes

PERS Costs Summary		Group Insurance Costs:	
Budget EST	\$113,574	Budget EST	128,476
Budget PY	\$102,334	Budget last yr	\$117,703
Increase \$	\$11,240	Increase \$	\$10,773
% Change	9.9%	% Change	8%

Benefits % of salaries	33.32%
Prior FY Personnel Budget	\$835,773
Potential Increase	\$66,096
% budget increase	7.91%

PERS RATE Eff 7/2021-2023; PERS 26.44%, OPSRP 20.14%
PERS RATE Eff 7/01/2019 - 2021; PERS 26.00%, OPSRP 18.28%

Group Ins = renewal rates received in March 2021 w/Kevin Bell
Group Life Ins= esimated at \$252/Qtr