

**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 2022-2023								
Actual						Adopted Budget	Projected	SUPPL Budget 1	\$ Change	Proposed By Budget Officer		\$ Change vs orig.	% Change	\$ Change vs revised						
Preceding Year 2015-2016	Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021	This Year Year 2021-2022	This Year Year 2021-2022	This Year Year 2021-2022	vs orig.											
1											1	RESOURCES			1					
2											2	Cash on hand * (cash basis), or			2					
3	135,422	148,801	179,053	202,559	202,800	186,611	165,000	171,783	175,000	10,000	3	Working Capital (accrual basis)	175,000	10,000	6.1%	0	3			
4											4	Previously levied taxes estimated to be received			4					
5		0	0	0	0		0		0	0	5	Interest			5					
6	197,097	203,697	209,006	203,300	217,125	221,836	228,000	227,556	228,000	0	6	Membership dues	245,000	17,000	7.5%	17,000	6			
7											7	Transferred IN, from other funds			7					
8	95,404	45,242	57,240	58,300	58,300	61,101	61,000	60,950	61,000	0	8	Restricted grants	64,700	3,700	6.1%	3,700	8			
9	772	1,580	1,260	1,668	3,597	1,195	3,500	2,530	2,825	(675)	9	Miscellaneous revenue	3,500	0	0.0%	675	9			
10											10	Proceeds from prior fiduciary account			10					
11											11				11					
12	428,695	399,320	446,559	465,827	481,822	470,743	457,500	462,819	466,825	9,325	12	Total Resources, except taxes to be levied	488,200	30,700	6.7%	21,375	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	481,822	470,743	457,500	462,819	466,825	9,325	15	TOTAL RESOURCES			488,200	30,700	6.7%	21,375	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	67,397	75,250	62,727	75,250	0	19	PERSONNEL	SALARIES	Systems administrator	80,500	5,250	7.0%	5,250	19	
20	5,310	4,936	5,632	5,857	6,050	6,319	6,500	6,180	6,500	0	20	PERSONNEL	SALARIES	Admin Assistant - Business Mgr	6,955	455	7.0%	455	20	
21	61,018	61,666	63,613	64,975	73,087	73,716	81,750	68,907	81,750	0	21			Total Salaries	87,455	5,705	7.0%	5,705	21	
22											22								22	
23	8,069	8,600	13,036	14,123	17,673	19,387	20,000	19,000	20,000	0	23	PERSONNEL	BENEFITS	Retirement	22,700	2,700	13.5%	2,700	23	
24	4,240	4,717	4,866	4,556	7,697	3,534	8,000	5,900	6,000	(2,000)	24	PERSONNEL	BENEFITS	Social Security	6,700	(1,300)	-16.3%	700	24	
25	47	33	31	26	22	77	36	36	36	0	25	PERSONNEL	BENEFITS	Worker's compensation	40	4	11.1%	4	25	
26	7,215	7,226	7,538	7,665	8,389	0	0	0	0	0	26	PERSONNEL	BENEFITS	Health insurance	0	0		0	26	
27	47	57	70	275	596	-32	650	275	650	0	27	PERSONNEL	BENEFITS	Unemployment insurance	0	(650)	-100.0%	(650)	27	
28	95	72	71	95	94	0	0	77	100	100	28	PERSONNEL	BENEFITS	Life insurance	0	0		(100)	28	
29	1,652	72	100	91	93	110	100	113	125	25	29	PERSONNEL	BENEFITS	Payroll expenses	150	50	50.0%	25	29	
30	21,365	20,777	25,712	26,831	34,564	23,076	28,786	25,401	26,911	(1,875)	30			Total benefits	29,590	804	2.8%	2,679	30	
31	82,383	82,443	89,325	91,806	107,651	96,792	110,536	94,308	108,661	(1,875)	31	TOTAL PERSONNEL SERVICES			117,045	6,509	5.9%	8,384	31	
32											32								32	
33											33	MATERIALS & SERVICES							33	
34	260	294	234	384	352	234	400	400	400	0	34			Telecommunications	400	0	0.0%	0	34	
35	1,733	3,233	5,113	8,232	5,003	11,116	6,000	4,500	6,000	0	35			Technology	6,000	0	0.0%	0	35	
36	0	0	0	0	0	0	0	0	0	0	36			Accounting and auditing	0	0		0	36	
37	300	0	2,560	2,000	2,200	1,857	2,200	1,857	2,200	0	37			Administrative services (BCLD)	2,231	31	1.4%	31	37	
38	54,908	45,925	48,000	61,000	63,250	64,190	66,881	65,570	66,881	0	38			System support (contracted)	71,563	4,682	7.0%	4,682	38	
39	45,922	4,585	3,233	2,000	3,865	2,552	4,000	2,500	4,000	0	39			Technical services	5,500	1,500	37.5%	1,500	39	
40	0	0	0	0	0	0	0	250	0	0	40			Legal services	0	0		0	40	

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SAGE LIBRARY SYSTEM
(Fund)

BAKER COUNTY LIBRARY DISTRICT
(Name of Municipal Corporation)

	Historical Data						Adopted Budget This Year Year 2021-2022	Projected This Year Year 2021-2022	SUPPL Budget 1 This Year Year 2021-2022	\$ Change vs orig.		DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-2023				
	Actual												Proposed By Budget Officer	\$ Change vs orig.	% Change		\$ Change vs revised
	Preceding Year 2015-2016	Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021											
41	1,013	3,661	1,554	3,146	4,832	1,756	5,000	5,000	5,000	0	41	Dues and subscriptions	5,000	0	0.0%	0	41
42	64	27	39	50	61	47	60	50	60	0	42	Postage/freight	60	0	0.0%	0	42
43	0	0	0	0	0	0	25	25	25	0	43	Printing	25	0	0.0%	0	43
44	586	94	297	368	1,250	756	500	400	500	0	44	Supplies, Office	500	0	0.0%	0	44
45	2,460	2,112	2,967	3,127	2,488	84	2,000	3,500	2,000	0	45	Travel	2,000	0	0.0%	0	45
46	4,115	1,330	937	861	175	55	1,000	1,000	1,000	0	46	Training & Professional Developmt	1,000	0	0.0%	0	46
47	81,689	68,602	82,129	87,091	89,084	94,027	96,000	95,950	96,000	0	47	Courier	105,200	9,200	9.6%	9,200	47
48	0	0	6,931	2,962	0	2,624	0	1,000	100	100	48	Member credits	0	0		(100)	48
49	193,050	129,863	153,994	171,221	172,560	179,298	184,066	182,002	184,166	100	49	TOTAL MATERIALS & SERVICES	199,479	15,413	8.4%	15,313	49
50											50						50
51											51	RESERVE					51
52	0	0	2,182	0	0	11,152	15,000	25,000	15,000	0	52	RESERVE FUNDS					52
53	0	0	0	0	15,000	0	12,898	26,145	26,152	13,254	53	Capital outlay	15,000	0	0.0%	0	53
54											54	Operating Contingency	21,676	8,778	68.1%	(4,476)	54
55											55						55
56	153,263	187,014	201,058	202,800	186,611	183,501					56	Ending balance (prior years)					56
57							135,000	135,364	132,846	(2,154)	57	UNAPPROPRIATED ENDING FUND BALANCE	135,000	0	0.0%	2,154	57
58	428,696	399,320	446,559	465,827	481,822	470,743	457,500	462,819	466,825	9,325	58	TOTAL REQUIREMENTS	488,200	30,700	6.7%	21,375	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.

- **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

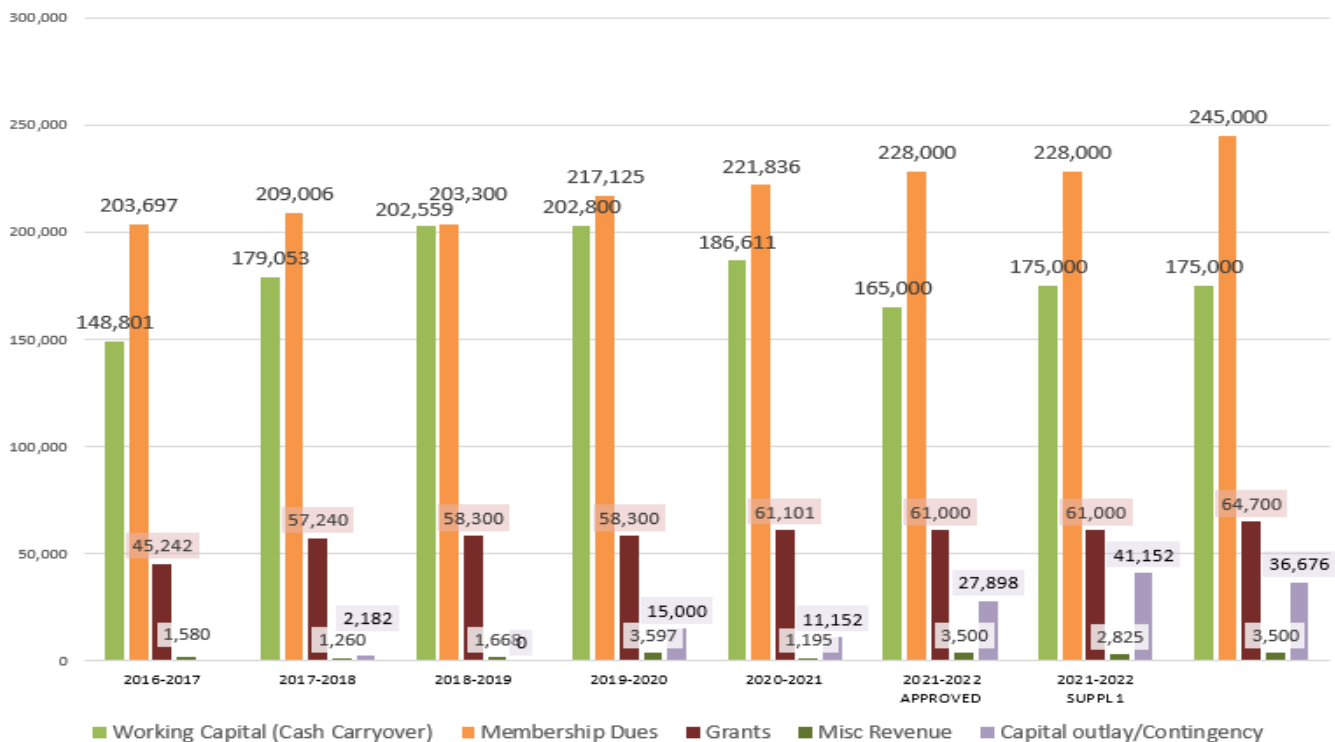
This fund is used exclusively for operation of the Sage Library System. BCLD assumed fiscal agent responsibilities from Eastern Oregon University (EOU) as of July 1 2014. The Sage User Council approves the fundamentals of this budget at its regular meeting in March each year. The revised and proposed 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.

SAGE FUND - Resources



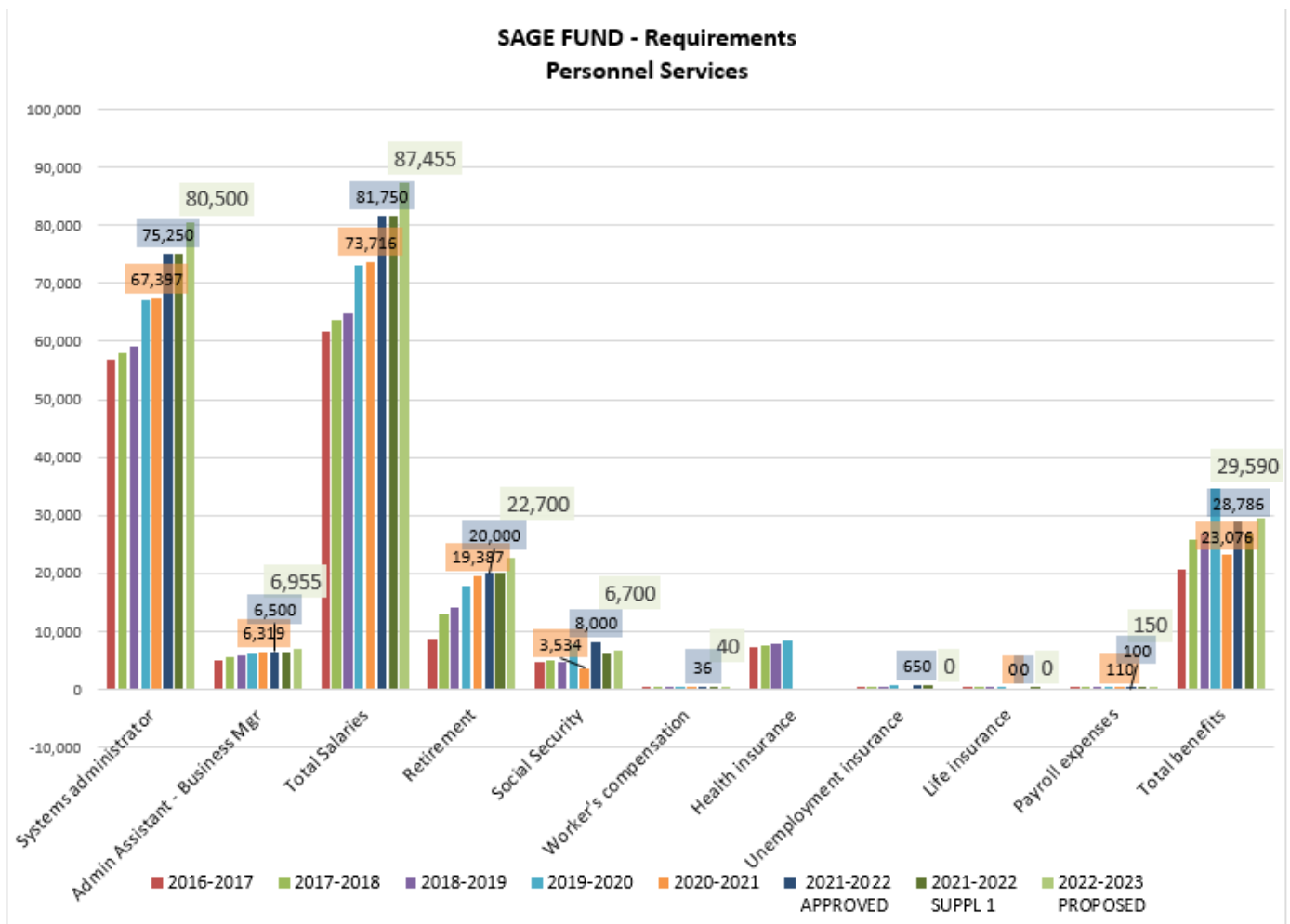
Requirements

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.

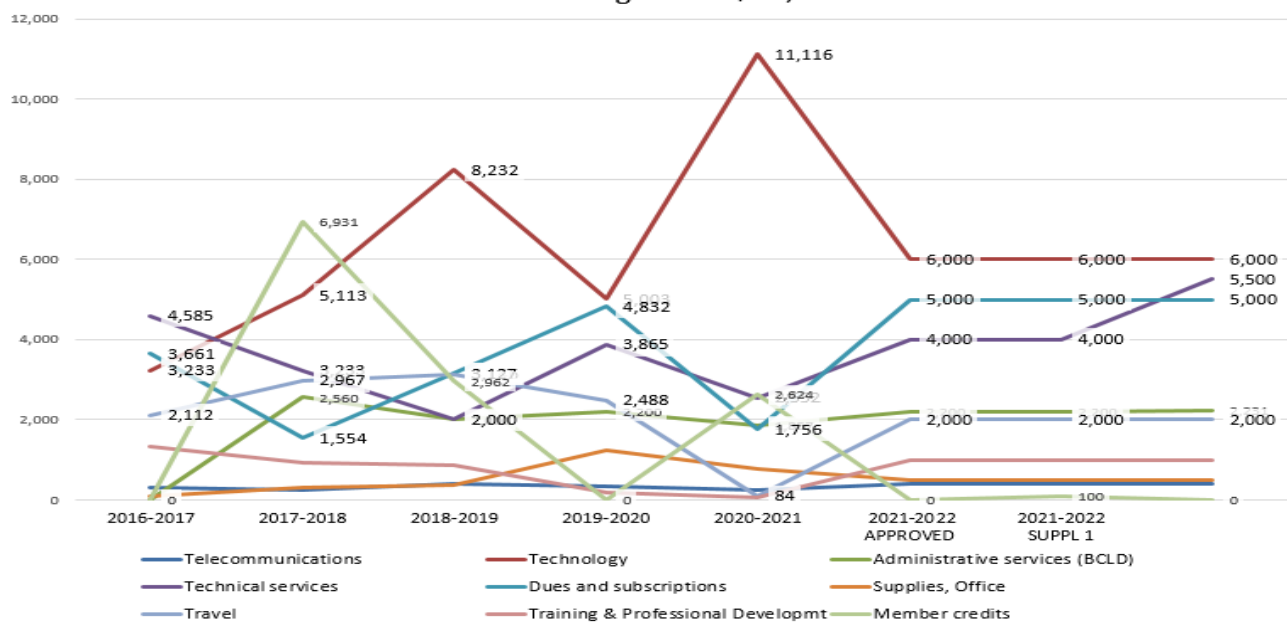
As described in the General Fund Resources notes, the District assesses a fee for fiscal agency services based on 2% of the previous year Sage budget total. This amount covers primarily for the Admin Services Manager labor and oversight from the Director. The balance of the assessed fee less accounting costs is paid back to BCLD, which is projected at around \$2,200.

- **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.

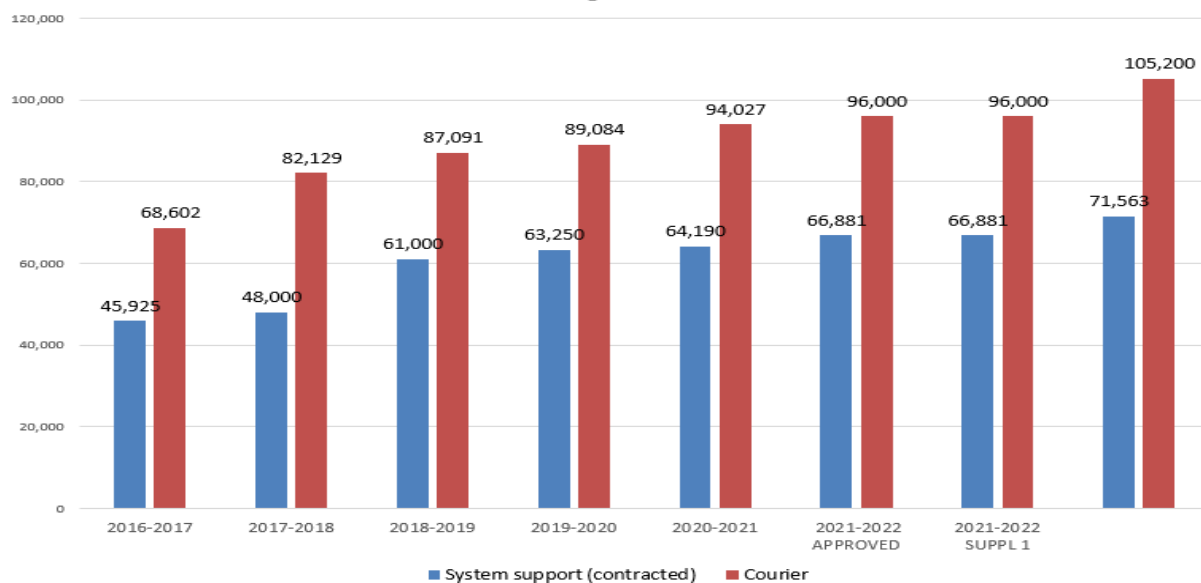


- 30-47 – Materials & Services:** These categories are identified and budgeted by the Sage Budget Committee.
 - *Note: line 48** for “Member credits” is a restricted fund balance of overpayments received several years ago from the Southern Oregon Library Network. The amount is in the process of being 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.

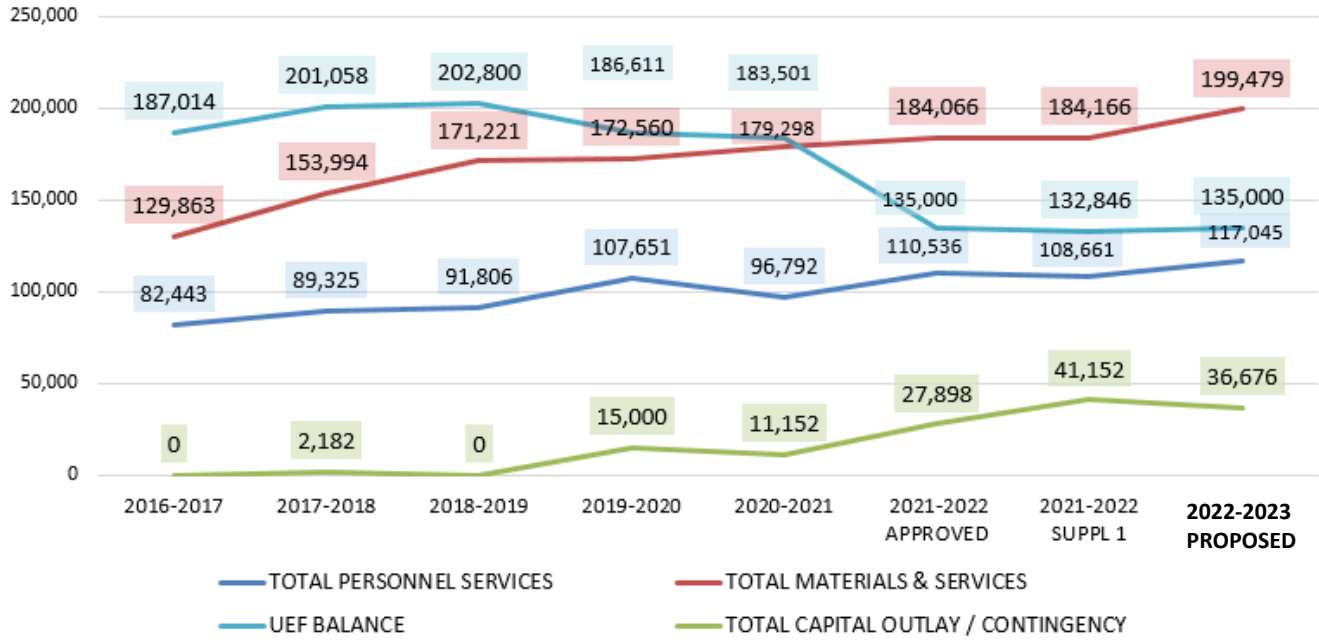
SAGE FUND - Requirements
Select categories < \$10,000



SAGE FUND - Requirements
Select categories > \$45,000



SAGE FUND - Requirements & Reserves Major Categories



Baker County Library District

Recommended Budget Committee Motion

Fiscal Year 2022-23

I move to approve the Baker County Library District budget for the 2022-23 fiscal year for the total amount of **\$2,871,626** and the amounts per fund as shown below:

Fund	FY22-23	Historical data	
		FY21-22 (revised)	FY21-22 (original)
General Fund	2,030,237	1,974,830	1,908,435
Other Fund	194,000	195,000	187,000
Sage Library System Fund	159,189	192,289	186,500
Reserve Fund – Capital Investment	488,200	464,500	457,500
TOTAL:	2,871,626	2,826,619	2,739,435

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	JS	AB	LC	JL	AM	BS

PASS	FAIL

Budget Committee Chairperson

Date

Budget Officer

Date