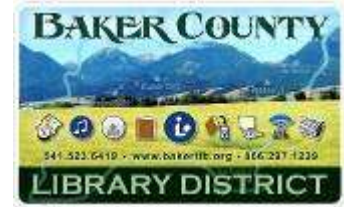


Budget Committee

Meeting Agenda

Riverside Meeting Room
2400 Resort St, Baker City



Wed. May 22 2019 5:30pm – 7:30pm

Board Directors

Gary	Dielman	<input type="checkbox"/>
Betty	Palmer	<input type="checkbox"/>
Kyra	Rohner-Ingram	<input type="checkbox"/>
Della	Steele	<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 | |
| IX. Recess or Adjournment | Chair |

Motion	2 nd
Vote	
Y	N A

Second Budget Committee Meeting (in case of recess)

Thu, May 23, 2018, 5.30p – 2nd Budget Committee meeting (if necessary)

Other Local Budget Meeting:

Budget Hearing / Regular Board Meeting
Mon, June 10 2019; 6pm

2400 Resort St
Baker City OR 97814
541.523.6419

www.bakerlib.org

FY19-20 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	6/2019
4	Joy Leamaster	Baker City	5/2018	6/2020
5	Ann Mehaffy	Baker City	5/2018	6/2020

Governing Body (Library Board) Members

	Name	City	Term start (4 years)	Term expiration
6	Gary Dielman	Baker City	7/1/2015	6/30/2019
7	Kyra Rohner-Ingram	Baker City	7/1/2017	6/30/2021
8	Betty Palmer	Baker City	7/1/2017	6/30/2021
9	Della Steele	North Powder	7/1/2017	6/30/2021
10	Frances Vaughan*	Baker City	7/1/2015	6/30/2019

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

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.

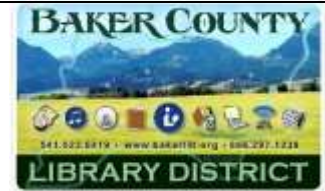
(7) If any appointive member is unable to serve the term for which the member was appointed, or an appointive member resigns prior to completion of the term for which the member was appointed, the governing body of the municipal corporation shall fill the vacancy by appointment for the unexpired term.

(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

2400 Resort St
Baker City OR 97814
541.523.6419

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.



2019-2020 Budget Calendar

Apr-19						
s	m	t	w	t	f	s
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

A. Wednesday, May 1, 2019

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*

B. Monday, May 13, 2019, 6.00 – 8.00pm

at Baker County Public Library
Second draft proposal review at Regular Board Meeting

C. Wednesday, May 22, 2019, 5.30 - 7.30pm

at Baker County Public Library
First Budget Committee Meeting

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

D. Thursday, May 23, 2019, 5.00 - 7.00pm

at Baker County Public Library
Second Budget Committee Meeting (*if necessary*)
• Budget Committee deliberations and questions

E. Monday, June 3, 2019

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

F. Monday, June 10, 2019, 6.00p

at Baker County Public Library
Public Hearing and Annual Fiscal Meeting
• Meeting to adopt budget, appropriate funds, and levy property taxes

G. Before July 15, 2019

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

May-19						
s	m	t	w	t	f	s
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Jun-19						
s	m	t	w	t	f	s
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

2019-20 Budget Notes

May 23, 2019

Prepared by Budget Officer Perry Stokes

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

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

Overview

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

The Library District budget is composed of three funds: General Fund, Other Uses Fund and Sage Fund. This year, I propose to add a fourth fund: Reserve Fund – Capital Investment.

- **General Fund:** This fund is where most of the activity happens. It includes the District's major income (namely, tax revenue) and expenses.
- **Other Uses (Grants & Contingencies) Fund:** This fund is used for special-purpose grants, such as those given to the District by foundations, as well as donations from our Friends and Foundation support groups, income from online book sales, and transfers from the General Fund put aside for strategic purposes. Expenditures from this fund are for the purposes outlined in the grant, special project needs, or the items the contributors choose to fund.
- **Sage Fund:** This fund is used for operation of the Sage Library System (Sage). BCLD assumed fiscal agent responsibilities for Sage from Eastern Oregon University (EOU) as of July 1 2014. Sage revenue primarily comes through membership fees and grants. Expenditures from this fund are for staff and various services, technical support contracts, materials, training, grant and special project needs, or any other purpose the Sage User Council chooses to fund. This fund operates from its own separate bank account, so funds are not comingled with BCLD. Sage checks are signed by the BCLD Board Chair and myself as Fiscal Agent officer. Interfund transfers are disallowed between the Sage Fund and other BCLD funds. Bills that include costs for both BCLD and Sage are paid by BCLD, then Sage compensates the District. Monthly financial reports are reviewed by the BCLD board. Those reports are also provided to Sage User Council at its bi-monthly meetings.
- **Reserve Fund – Capital Investment:** This new fund is for the purpose of strategically planning for anticipated expenditures for major repairs and maintenance of district facilities or other capital assets. Major anticipated facilities projects for the Baker branch in FY19-20 include replacement of boardwalk planking, replacement of shingle siding, and adding a new layer to the roof.

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

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

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

We have one Budget Committee meeting scheduled. If needed, a second meeting is reserved for the date of Thursday, May 23, at 5.30pm.

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

- **Attachment I:** FY2019-20 Budget proposal goals & highlights
- **Attachment II:** FY2019-20 Budget proposal summary vs prior year
- **Attachment III:** Legal budget packet (LB20, LB31 PS, LB31 M&S, LB30, LB10 Other Fund, LB10 Sage Fund, LB11 Reserve Fund *NEW*)
- **Attachment IV:** 2019-20 Budget salary detail
- **Attachment V:** 2019-20 Wage & management salary scale *TO BE PRESENTED AT MTG
- **Attachment VI:** Management salary data from an analysis of similarly-sized Oregon public libraries *TO BE PRESENTED AT MTG
- **Attachment VII:** Most recent financial statement, through *May 15 2019*
- **Attachment VIII:** Master Budget Plan, featuring FY18-19 budget closeout projection and proposed FY19-20 budget for General, Other, and Sage Funds
- **Attachment IX:** Recommended motion to approve the budget.
- **Attachment X:** Resolution to establish Reserve Fund – Capital Investment.

Please let me know if you have any questions or would like additional information to help with your deliberations. I can be contacted at director@bakerlib.org or 541-523-6419.

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 *projections of an extraordinarily large increase* have been actualized with surplus tax collections received in the year to date. According to the County Assessor and Treasurer, the proceeds are due to increased valuation of utility properties in the county.

- **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. For the proposed FY19-20 budget, it has spiked due to an unexpectedly large rate of incoming tax revenue. With end quarter spending projected liberally, the actual cash carryover is generally higher than budgeted by \$5,000-15,000. The increase for the current fiscal year is demonstrated by the difference in the Adopted and Revised Budget columns.

GENERAL FUND - EXPENSES

	Q1 Jul-Sep	Q2 Oct-Dec	Q3 Jan-Mar	Q4 Apr-Jun	TOTAL	
FY18-19	283,185	298,415	282,240	287,172	1,151,011	PROJECTED AMT
% of whole	24.0%	25.3%	23.9%	24.3%		
FY17-18	259,222	320,440	283,145	318,540	1,181,348	
	26.1%	32.3%	28.6%	32.1%		
FY16-17	307,910	233,141	276,544	282,666	1,100,262	
	28.0%	21.2%	25.1%	25.7%		
FY15-16	231,436	239,439	278,068	242,668	991,611	
	23.3%	24.1%	28.0%	24.5%		
FY14-15	211,623	228,738	254,264	240,455	935,080	
	22.6%	24.5%	27.2%	25.7%		
FY13-14	234,720	251,066	241,770	228,211	955,767	
	24.6%	26.3%	25.3%	23.9%		
FY12-13	208,420	243,077	249,038	232,402	932,937	
	22.3%	26.1%	26.7%	24.9%		

- **3 - Previously levied taxes:** These amounts are based on the rate of this year's receipt of back taxes from previous years. FY16-17 proceeds were unusually high due to sale of a large commercial property in Baker. Based on rate of receipts, the proposed budget assumes no change in this line.
- **4 – Interest:** This amount is earned from the District’s investment pool managed by Baker County. Though the District’s fund balance has been growing from year to year, earnings have been depressed from low interest rates. This year, however, the rate of returns has increased enough to warrant adjusting the line upward. That 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 supplement Collection Development. Online sales continue to be strong. The proposed budget of \$8,000 includes \$3,000 of Election Reserve fund, though that will not actually be moved since no Board members will be up for re-election .

ONLINE SALES - USED BOOKS

FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19
4,806	4,931	3,279	3,922	5,500	5,196	3,840

to date

- **7- Fines and fees:** These are generated from fines, lost item charges, faxes, copies and printouts, out- of-area library card fees, and miscellaneous other items. Late fees on children’s accounts were lowered in 2013 and color copy charges were cut to \$0.50 from \$1.00/page but this line continues to come in at a robust rate. For FY17-18, the district began tracking these revenues with more detail. Fees were unusually high in that year, though we are uncertain which fee line grew most. In FY18-19, income has continued at that same pace. The District still has the goal for the upcoming year of contracting a Collections Agency to handle materials recovery or reimbursement.
- **8 – State government funds:** This amount is from Oregon funding of early literacy and Summer Reading through the Ready to Read grant program from the Oregon State Library. The grant program scope has been expanded so libraries may use state funds on early literacy, summer reading, and school age (afterschool) projects for youth birth—12th grade. Funding is based on youth populations & is expected to remain stable.
- **9 – Other tax revenues:** This amount is from various County sources such as foreclosure and timber sales. It is budgeted at a conservative rate based on history. According to County Assessor reports, however, there is currently a significant amount of Other Tax resources being held pending litigation challenging a property valuation. That matter may take up to two years to be settled. When resolved the district could net a resource influx of around \$40-\$50,000 in the next year or two.
- **10 – Federal funds:** This amount is from reimbursements for telecommunications expenses under the E-Rate program. Looking at historical data, the line was high in FY16-17 for funds received on a capital project of upgrading the Internet network infrastructure at the main library branch. E-rate revenue will be back down to regular rate of reimbursement.
- **11 – Special Contracts (Tech Support):** In previous years, these monies are prorated salary, benefits and actual mileage costs for contracted visits to client libraries by the District’s IT Manager for tech support. Those support visits were discontinued and not expected to resume. In FY17-18, however, the district did contract out its Business Manager for a brief consulting visit to the newly formed Jackson County Library District.
- **12 – Job Training Programs:** Primarily pass-through funding for state or federal job training programs. Hosting agency contribution is minimal. No Job Trainee is anticipated.
- **13 – Donations & miscellaneous:** Contributions directed specifically for general fund items. The figure is conservatively projected based on history.
- **14 – Capital financing:** The 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 2% of the previous year Sage budget total. This amount covers the 5 extra hours per week needed for the Admin Services Manager to handle the bulk of the new duties plus an average of 1 hour per week of oversight from the Director. The balance of the assessed fee less accounting salary and benefits costs is paid back to BCLD, which is expected to be around \$2,000.

- **18 - 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.

The tax revenue growth rate apparently spiked to 10.8% for FY18-19. Receipts have exceeded traditional projection models, which makes it a challenge to estimate revenue for the coming year.

Using standard growth trends, the proposed FY19-20 budget is projected to grow by at least \$30,000 based on the average +\$20,000 increase of the current levy and +\$10,000 on the local option levy. A 1% change in the growth rate will result in about a \$10,000 increase or decrease.

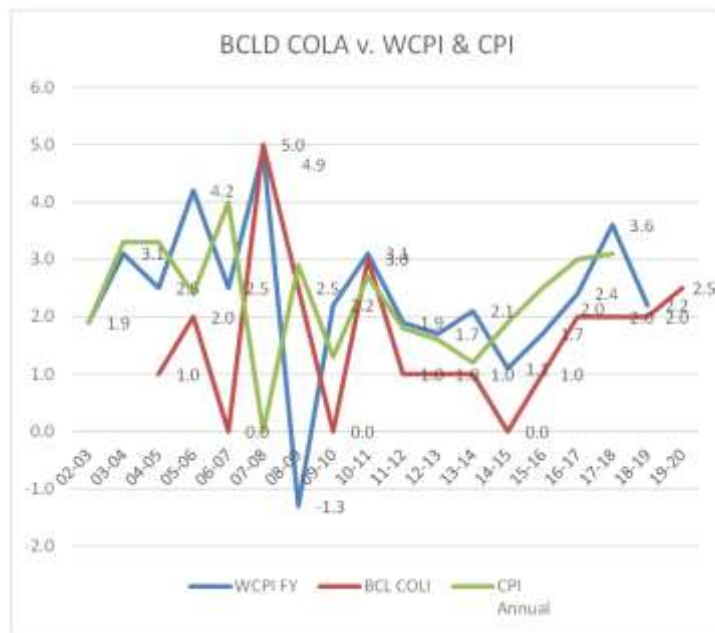
The Board customarily adopts a Supplemental Budget annually at its June meeting to accommodate any surplus revenue and modify expenditure authority for various categories.

LB 31 General Fund - Expenditures

Personnel Services

The figures presented here are based on a proposed 2.5% Cost of Living Adjustment (COLA) to all employees.

For the past three years, staff COLA has been steady at 2%, which was up from 1% and 0% previously. In general, rising cost of benefits – health insurance and retirement – have consumed a significant amount of new revenue and constrained the District’s ability to keep wage increases at pace with inflation, resulting in falling real wage rates for our employees. While PERS and health insurance rates are spiking again, the district is in the fortunate position to propose a budget that both covers those essentials and also provides a healthy COLA.



The most recent [Western Region Consumer Price Index](#) chart shows

inflation has increased 2.9 % over the last 12 months. For 2018, the WCPI annual total repeated the

2017 rate of 3.1%. This maintained a growth trend compared to prior years.

As of July 1 2019, the Oregon minimum wage for non-urban counties will increase \$0.50 to \$11.00. This schedule enacted by the Oregon legislature in 2016 increases the minimum wage by \$0.50 each year until 2022 (\$12.50). Currently, no district salaries are below the minimum. The schedule puts pressure on the district to raise other wage rates, as well, in order to adequately compensate more skilled staff above an entry-level wage.

Other significant salary changes include

- Re-classing one Librarian I position to Librarian II for managerial duties, hours increased to 40/week.
- Voluntary reduction of IT Manager schedule from 36 hours to 12 hours/week.
- Voluntary reduction of IT Systems Intern schedule from 16 to 8 hours/week.
- Increasing Facilities Specialist schedule from 36 hours to 40/week
- Increasing schedule for two Library Tech I positions to 38 hrs/week average (36/ regular week + one weekend/mo).
- Increasing Branch Leads schedule from 18 to 19 hours/wk.
- Addition of a fourth Library Page position at 8 hours/wk to assist with peak service demand, and rotation of new collection materials.
- Increasing Temporary Staff fund pool for vacation substitutes and special projects.
- Step increases for 7 staff (includes Librarian II re-classification).
- Allocation of the final Step increase for the Library Director to Management-5 level. The previous Step was awarded in FY12-13.

Total FTE is at 15.0, slightly down from last year's figure of 15.1 FTE. The ratio of Personal Services to the operating budget is within the target margin of 65-70% at **68.5%**, which is up slightly from last year's original budget of 68.2%.

In aggregate, various changes result in a fairly typical total salary increase over the original FY18-19 budget of 1.9%.

In the Benefits category, health insurance rates from Special Districts Insurance Services (SDIS) have jumped by 7%. The prior year rate increased by just 2%. Overall, Group Insurance is up 6.1% compared to the original FY18-19 budget.

It has been well reported that the Oregon Public Employees Retirement System (PERS) is enormously challenged by \$27 billion (and growing) deficit, currently resulting in arduous assessments to all Oregon public agencies.

For the last biennium 2017-2019, Baker County Library District employer contributions to PERS saw an increase of 27%, which amounted to \$21,000. **For the next biennium of 2019-2021, the PERS Advisory Group adopted another significant increase of 25-37%, which lays a PERS cost hurdle of an additional \$26,000 for the district.**

In sum, compared to the original FY18-19 budget, the Personnel Services department is increased 5.6% (+\$43,482). Personnel Services will make up 68.5% of the Total Operating Budget which is within the best practices target ratio of 65-70%. Note, that when looking at historical comparison, the figures for FY14-15 are anomalous due to delayed hiring of the two significant staff that year.

- **25 - Retirement:** Employees participate in the Public Employee Retirement System, contributing 6% of their salary.
- **26 - Social Security:** Calculated at 7.65% of payroll.
- **27- Unemployment insurance:** 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.
- **28 - 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, I have proposed to increase that benefit contingency to \$6,000. Health Benefit Reserve Funds unused by staff may be re-allocated to other General Funds as needed late in the year.
- **29 - Workers compensation:** Based on recent invoices from Special Districts Association of Oregon (SDAO).
- **30 – Life Insurance:** Provided through Lincoln Financial Group, calculated based on rate history.

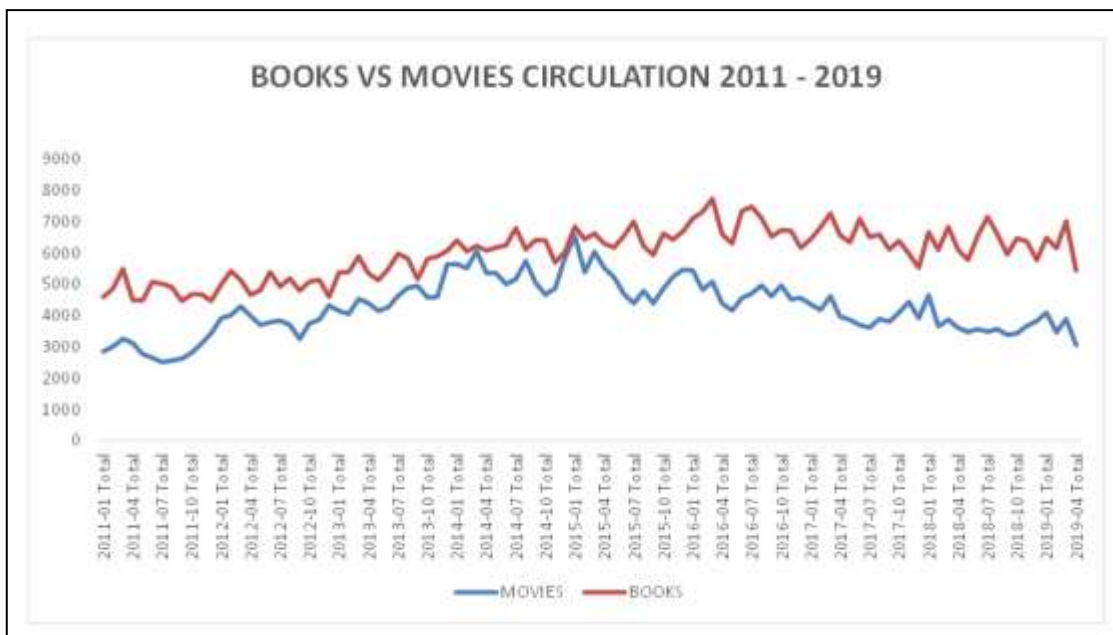
Materials & Services

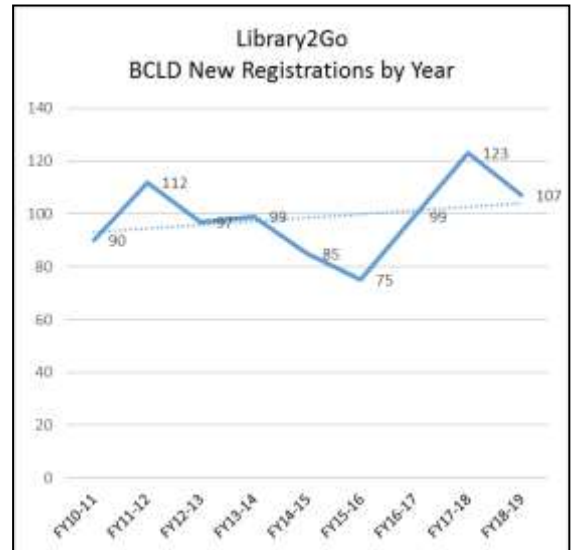
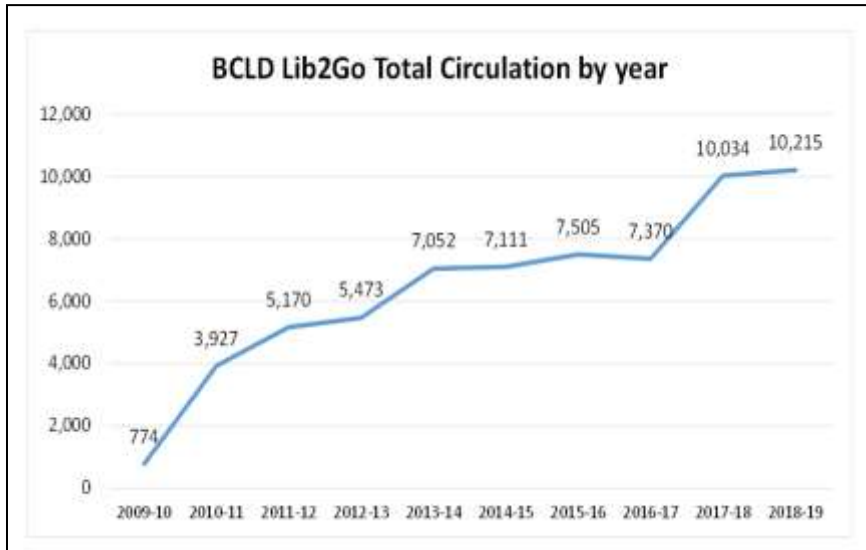
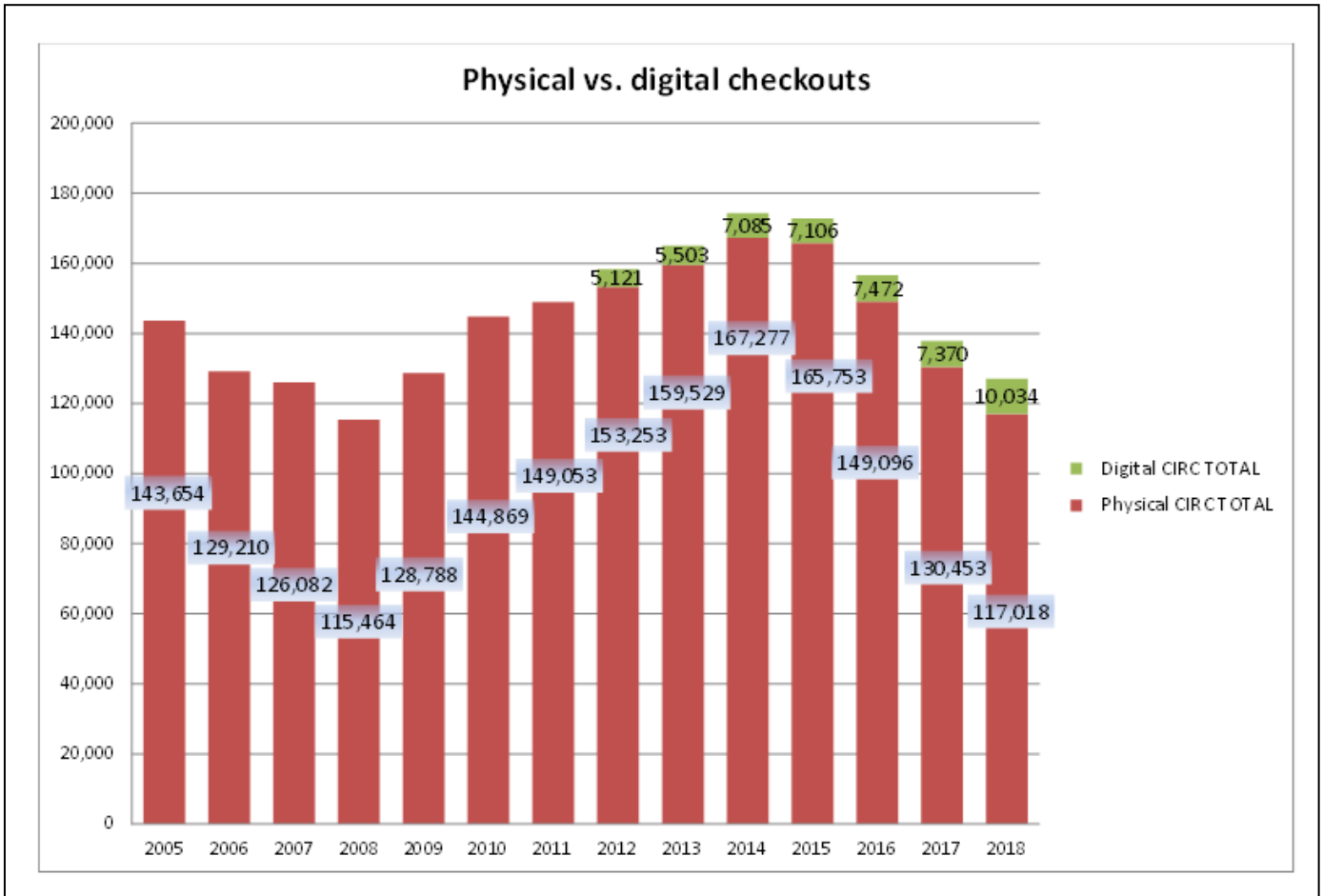
- **1 – Heading line**
- **2 – Collection Development:** This line item is how we purchase materials for the collection including books, magazines, DVDs, audiobooks, electronic resources (eBooks, eAudiobooks and database subscriptions), costs for mending and bindery and more. As one of the few discretionary 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.

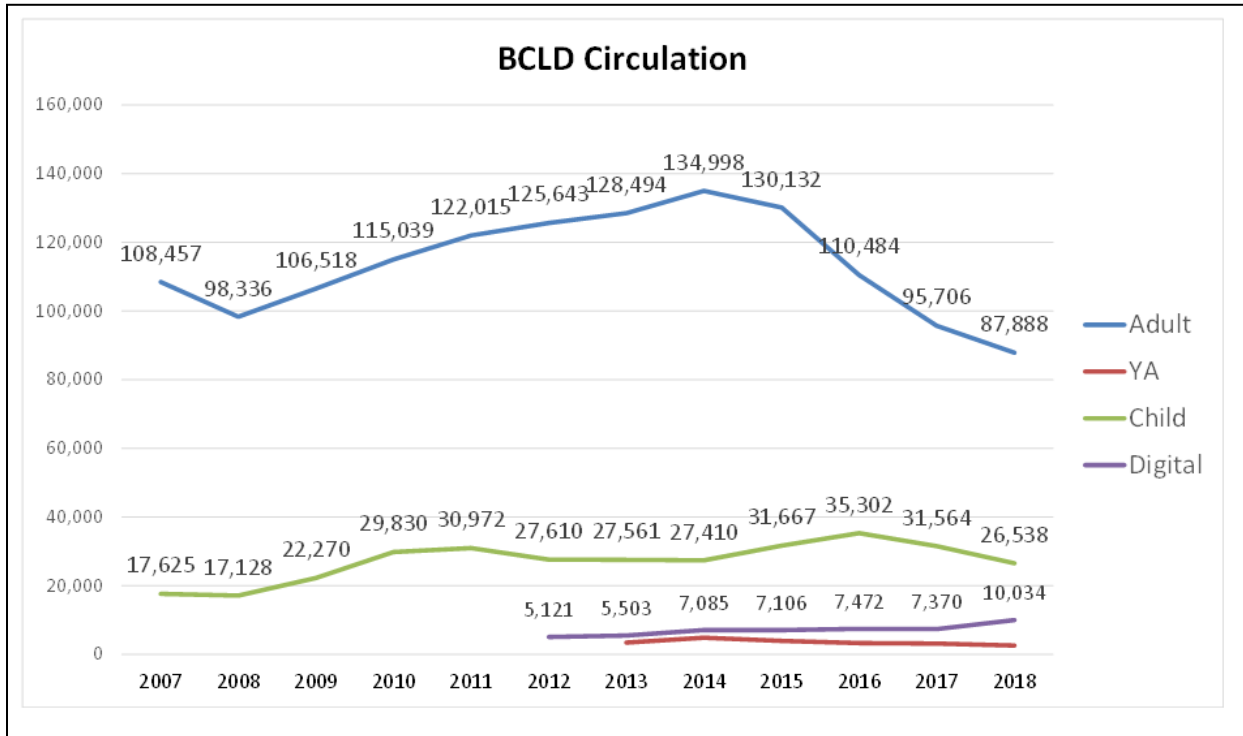
	2014-15 actual	2015-16 actual	2016-17 actual	2017-18 actual	2018-19 v1 Proposed	2018-19 v2 Revised	2019-20 Proposed
Personnel	624,326	686,252	701,821	784,462	773,965	775,878	819,366
M&S	298,254	301,860	317,137	390,065	365,566	376,931	378,375
TOTAL	922,580	988,112	1,018,958	1,174,527	1,139,531	1,152,809	1,197,741
Personnel %	67.7%	69.5%	68.9%	66.8%	67.9%	67.3%	68.4%
M&S %	32.3%	30.5%	31.1%	33.2%	32.1%	32.7%	31.6%
Books/collection	100,810	95,908	99,802	88,650	83,000	113,000	120,000
Books %	10.9%	9.7%	9.8%	7.5%	7.3%	9.8%	10.0%
Carryover	191,061	216,851	219,537	242,849	223,110	313,391	310,759
		13.5%	1.2%	10.6%	-8.1%	40.5%	-0.8%

With an unanticipated revenue surplus, the district is able to increase the collection budget for the current fiscal year and start the next fiscal year in a healthy position as well. The surplus is strong enough to also cover facilities maintenance and repair projects that continue to be a high priority.

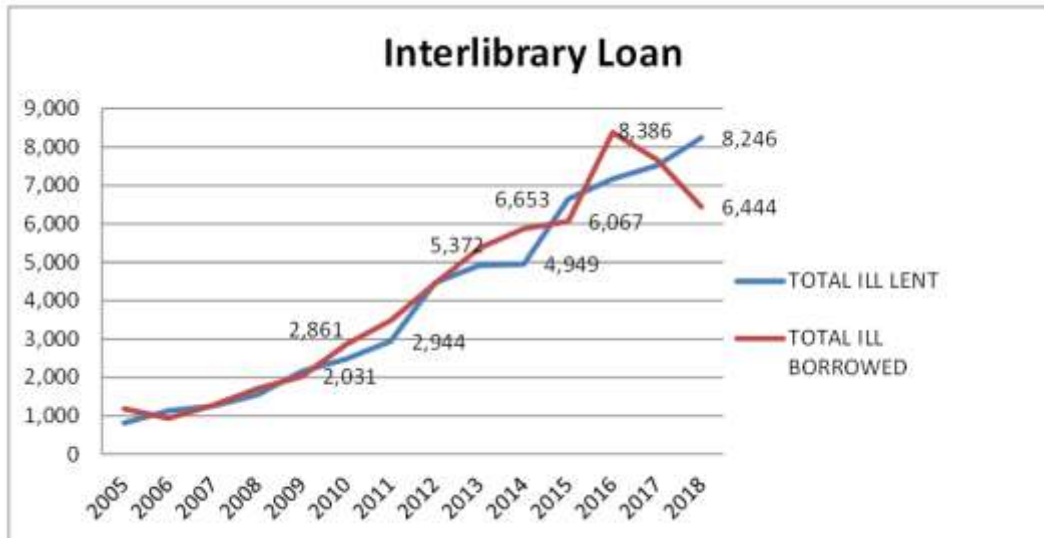
The Operations Budget ratio of 10.0% does reach the low benchmark of best practices target of 10-15% for Collections. Trends show circulation of print collections continues to be steady, digital checkouts are growing, while movie borrowing has declined since peaking in early 2015.







- **3 - Library Consortium:** Includes \$13,100 for annual Sage Library System membership plus \$1,250 for OCLC subscriptions to the WebDewey cataloging resource and ILL services. The Sage membership fee is a 6.8% increase 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 and contracted repairs as necessary. Since the district currently has a highly skilled Facilities Specialist on staff, I am continuing to prioritize building & grounds maintenance repair projects by keeping this line well-funded for projects averaging \$3,000 per month.

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

- apply new roof later at Baker branch (\$40,000 - \$100,000), **PENDING AVAILABLE \$\$**
- replace damaged toilet bows at Baker branch (\$3,000), **IN PROGRESS**
- remodel Teen Room (\$15,000), **MOSTLY COMPLETED**
- install custom shelving for Record Courier volumes (\$4,000)
- replace riverside wooden boardwalk (\$8,000?)
- replace wood siding at southwest side of Baker branch (\$6,000)
- remodel staff workroom for improved efficiency (\$10-\$15,000)
- update Huntington branch crawlspace for energy efficiency (\$1,000)
- convert lighting fixtures to LED at branches (\$4,000 per branch)
- reseal parking lot at Baker (\$8,000)
- replace emergency exit signage at Baker (\$4,500)
- replace wheeled office chairs for computer labs & staff (\$3,500)
- replace staff desks in workroom with ergonomic, flexible worktables (10,000)

- 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**
- **5 - Janitorial Contract:** Last year the contract was revised down from five to 4 days/week. The contract will be open for bids once again this summer. I have increased the line slightly by 4% in anticipation of a more costly contract.
 - **6 - Janitorial Supplies:** Includes cleaning products and disposable restroom supplies. Budgeted at the same level as last year, which assumed additional supplies used for additional work hours.
 - **7 - Equipment Maintenance Services:** Includes Xerox copier services contract and piano tuning.
 - **8 - Computer Maintenance:** Includes funds for replacement and repair of outdated or defective computers, printers and other tech equipment, license fees, and branch travel for the IT manager. The allocation is based on expense history. It assumes continuing upgrade of old computers and catalog stations, plus continued development of technology projects such as a makerspace/digital production lab, a Virtual Reality expedition system, and a robotics building program.
 - **9 - Bookmobile operations:** Includes fuel, repairs and replacement needs such as tires. Amount based on history. Repairs have been extraordinarily high for the past two years. The vehicle is now around 20 years old with over 200,000 miles. Vehicle replacement may be needed in 5-10 years.
 - **10 - Insurance:** Amount based on previous invoices from SDAO for liability and flood insurance. In FY15-16, the District also added bonding insurance for financial officers.
 - **11 - Travel & training:** Includes costs associated with in-house training costs, outside professional development opportunities, and outreach activities, including mileage, meals, hotel and parking expenses. In recent years, the District has increased emphasis and support for staff development by sending multiple staff to the annual OLA and/or SDAO conferences. Like with Collection funds, however, resources are vulnerable to being siphoned off for facility needs. I am boosting the line in the proposed budget to allow more staff to attend training events.
 - **12 - Elections expense:** This is a periodic expense for board member election or local option levy measure. The District has two board members up for election in 2019 (day prior to Budget Committee meeting), and none for 2020.
 - **13 - Audit:** Includes the previous amount paid for annual auditing plus up to 6% increase.
 - **14 - Bookkeeping:** Includes accounting software costs, annual payroll subscription, and related supplies (check orders, deposit slips, and year-end forms).

- **15 – Dues and subscriptions:** Includes memberships in local organizations and professional societies. Includes membership dues for the Government Ethics Commission, Chamber of Commerce, Libraries of Eastern Oregon, Costco, Oregon Public Broadcasting, and the director's dues for the Oregon Library Association, American Library Association, Public Library Association, and Rotary Club.
- **16 – Debt service:** An outstanding debt of \$24,500 plus low rate accruing interest was assessed to BCLD in FY14-15 from the City of Baker City for the Resort Street Project. The District plans to pay at least \$2,000 each year until paid off (estimated to be in year 2027), but is allotted up to 20 years. The line may also include bank loan origination fees and interest for Tax Anticipation Note loan if necessary for operating funds prior to receipt of tax funds beginning in mid-November. The preliminary FY18-19 budget foresaw a possible need for a short-term loan once again due to drawdowns from grant and facilities project expenditures. However, funds were stretched to avoid a loan and increased reserve from the surplus revenue removes the need from the proposed budget.
- **17 - Publication:** Includes publishing legal notices, job openings, and advertising library in local media.
- **18 – Financial management fees:** This amount is from checking account, credit card payments (PayPal), payroll direct deposit, and other bank fees.
- **19 – Legal Services:** Includes Secretary of State audit filing fee. May also be used for legal counsel expenses, if needed.
- **20 – Public Programs:** This line item includes the costs for hiring performers and buying supplies for programs. Includes amounts for Oregon Humanities, Libraries of Eastern Oregon programs, and other program costs. Proposed expenses are stable.
- **21 – Branch Mileage:** Funds monthly visits of branch staff travel to the main library primarily for courier of materials. Increased about 30% based on history and gasoline price trends.
- **22 – Library Services Supplies:** office supplies and processing materials for the technical department. Includes printer toner, copy paper, envelopes, pens, book and AV cases and covers, barcodes, library cards, forms, etc.
- **23 – Youth Programs:** Includes Ready to Read grant expenses, covering supplies for Summer Reading Program, regular story times, special events and early literacy programs, and teen events. This category was increased significantly in FY17-18 for expansion of Summer Reading and Early Literacy programs in coordination with the branches, and new youth programs such as Maker Club and Young Adult activities. The line is increased based on history and to support expansion of the Summer Reading program in Halfway.
- **24 - Postage/Freight:** Primarily used for sending bills, checks, certified mail, return shipments.
- **25 - Utilities:** Based on history of utility rate costs for all six branches. Includes electricity, garbage, natural gas, and water. The LED lighting upgrade at Baker does seem to have saved electricity cost but that is offset somewhat by higher heating bills.
- **26 - Telecommunications:** Includes Internet for all branches and bookmobile, telephone services for all branches and bookmobile, plus mobile phones provided to Director and IT Manager.
- **27 – Special contracts – grants, IT support:** IT support contracts formerly with Oregon Trail Library District and La Grande Public Library. All agencies have secured local services to meet their needs. This line was used in FY17-18 for the district's Business Manager consulting costs to Jackson County Library District. There have been inquiries about contracting out our Facilities Specialist, but BCLD projects have kept occupied all his time to

date.

- **28 - 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. The requirement total must match the resources total from LB-20.

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. For the FY19-20 budget, \$10,000 is proposed to acquire new furnishings as part of the staff workroom remodel project.

Pg. 2 Not Allocated

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 set aside for future elections for a total of \$2,500.
- **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:** The newly created Reserve Fund for Capital Investment is proposed to receive this transfer of \$40,000 surplus revenue sufficient to fund the roof repair project.

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.
- **32 – 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 endeavored to build this reserve to a \$300,000 minimum required to operate until November taxes are received. The District borrows the balance of funds required from its own Other Uses Fund.

LB 10 Other Uses Fund

Resources

- **3 – Working Capital:** consists of carryover amounts from grants, donations, reserve and contingency transfers.
- **5 – Interest:** Small amount of interest generated by this account has been stable.
- **6 – Transferred IN:** Includes 10,000 for severance liability, and \$2,500 for technology and election reserves.
- **7 - Grants & Loans:** Most grants and limited use gifts are managed through this category. The \$20,000 budgeted is for approximate planned grant requests.
- **8 - Donations:** Consists of miscellaneous donations from individuals, often for memorial purposes.
- **9 –Book sales online:** 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.
- **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 \$65,000 of carryover from an estate bequest in 2013 plus a balance of funds on other restricted and unrestricted grants and donations.
- **21 – Election Reserve:** Accumulated amount from General Fund transfers of \$1,500 during non-election years. Successive elections have recently depleted the reserve in this category.
- **22 – Literacy:** This amount goes to support partnership projects of the Baker County Literacy Coalition.
- **23 – Technology:** This is a slowly building reserve for planned server replacement or unplanned IT project needs. It was most recently used to help fund the District’s portion network infrastructure upgrade project.
- **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, the \$5,000 in this line will be transferred out.
- **25 – Severance Liability:** Includes contingency to pay out unused accumulated staff sick and vacation benefits. The District typically reserves an additional \$10,000 annually to prepare for this liability.
- **26 – Corporate Costs:** Consists of bank and sales fees for accounts.
- **27 – Transfer Out:** This amount consists of \$15,000 capital project funds from grants and reserve transferred out to the new Reserve fund, plus \$5,000 from online book sale revenue and \$3,000 election reserve transferred out to the General Fund.

LB 10 Sage Fund

This fund is used exclusively for operation of the Sage Library System. BCLD assumed fiscal agent responsibilities from Eastern Oregon University (EOU) as of July 1 2014. The Sage User Council approved the fundamentals of this budget at its regular meeting on March 19, 2019. The proposed budget may include slight modifications 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.
- **5 – Interest:** Place taker only. No interest revenue has been generated.
- **6 -- Membership dues:** Sage has needed to increase its dues by 6.5% this year to accommodate PERS, staff Cost of Living Adjustment, and reduced membership revenue from revision of the Sage pricing tiers last year.
- **8-- Restricted grants:** An annual LSTA grant from the Oregon State Library supports half of Sage’s courier services at approximately \$58,000.
- **9 – Miscellaneous revenue:** primarily reimbursement payments from select members for use of

Sage cataloging resource.

Requirements

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

- **19-20 -- Personnel / Salaries:** One Systems Administrator is listed here. The other 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. The Health Insurance line includes the District's premium only; the \$1,500 liability for deductible reimbursement is in contingency.
- **30-47 -- Materials & Services:** These categories are identified and budgeted by the Sage Budget Committee.
 - *Note: line 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. Most of the credits have been 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 *NEW*

This fund, to be newly established by resolution at June Board Meeting/Budget Hearing, is to be used exclusively for "the purpose of strategically planning for anticipated expenditures for major repairs and maintenance of district facilities or other capital assets." Its initial investment will be a total of \$55,000 from Transfers In from the General Fund and Other funds. The first priority on the strategic plan for this fund is for a new roof layer on the Baker branch.

Baker County Library District

Recommended Budget Committee Motion

Fiscal Year 2019-20

I move to approve the Baker County Library District budget for the 2019-20 fiscal year for the total amount of \$2,278,836 and the amounts per fund as shown below:

Fund	FY19-20	Historical data	Historical data
		FY18-19 (revised)	FY18-19 (original)
General Fund	1,576,000	1,490,700	1,385,642
Other Fund	177,375	175,925	151,000
Sage Library System Fund	470,461	464,610	462,181
Reserve Fund – Capital Investment	55,000		
TOTAL:	<u>2,278,836</u>	<u>2,131,235</u>	<u>1,998,823</u>

I also move to approve:

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

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

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

Certification of motion & Vote (A – Aye; N – Nay; AB – Abstain)

GD	KR-I	BP	DS	FV	AB	LC	JL	AM	BS

PASS	FAIL

Budget Committee Chairperson

Date

Budget Officer

Date

FY2019-2020 GENERAL FUND BUDGET OVERVIEW – HIGHLIGHTS

ATTACHMENT I.a.

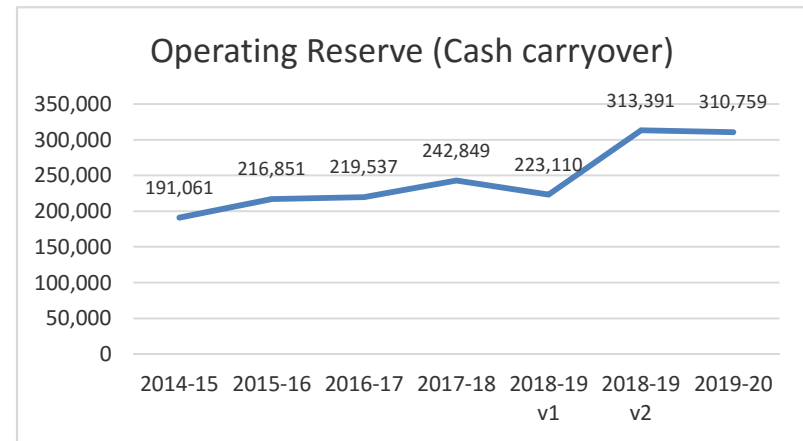
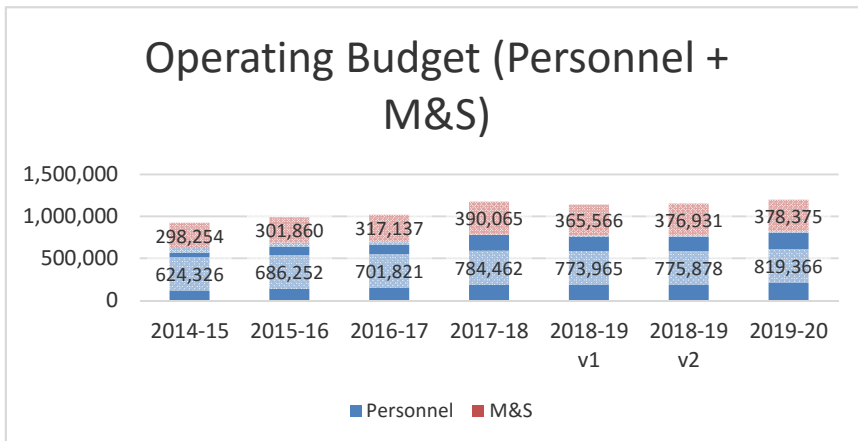
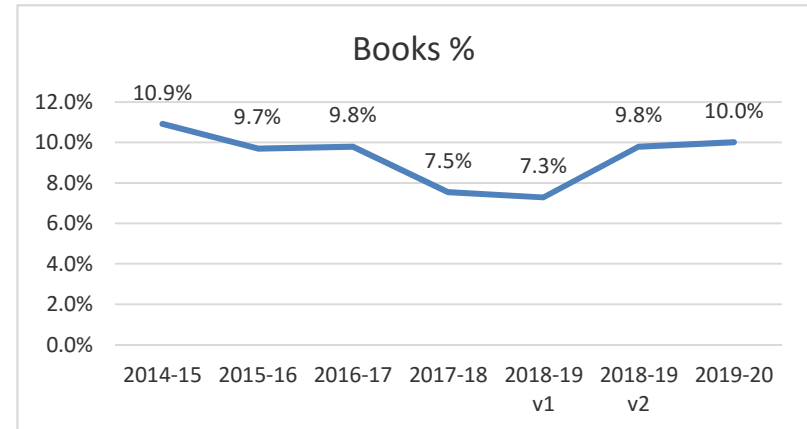
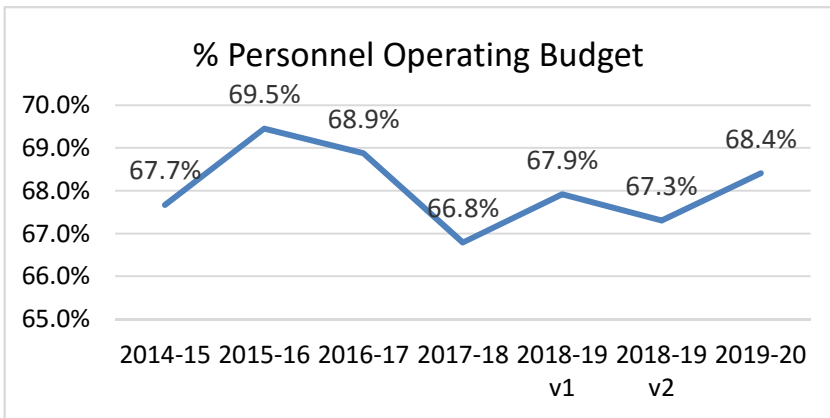
GOALS

- ✓ Accommodate increases to PERS (34%, \$26,00) & Health Insurance (7%, \$3,200)
- ✓ Grow operations reserve to \$300,000 minimum target
- ✓ Staff COLI of 2.5%
- ✓ Add 4th page for weekend desk help
- ✓ Establish Reserve Fund for large maintenance projects (roof)
- ✓ Fund workroom remodel (Capital Outlay)

PROPOSED BUDGET ITEMS OF NOTE

- **Income**
 - A surplus of \$82,000 is projected for FY18-19 revenue, reportedly due to utility rate increases in the county (outside of Baker City)
 - FY19-20 Revenue projection based on historical trend of increase total (\$35,000 average).
 - Sage fiscal agency fee adjusted down due to formula correction to include accountant PERS
- **Personnel Services** - 68.5% of operations budget
 - **Salaries**
 - 2.5% COLI proposed for staff, based on W-CPI data trends
 - IT Manager has announced voluntary reduction in hours beginning Aug 2019.
 - Weekly hours increased for branch leads and 4 Baker staff.
 - Additional student Library Page to be hired to assist on weekends.
 - Overall, salaries increase by about \$13,000
 - **Benefits**
 - Primary increase is due to PERS costs, up by \$26,000 due to a significant spike in rates
 - Kevin Bell from Clark & Clark Insurance reports that health insurance rates will increase by around 7%
 - Overall, benefits increase by about \$30,000
- **Materials & Services** - 31.5% of operations budget
 - Books – 10.0% of operations budget
 - Facilities – increased to \$36,000 for continued work on deferred maintenance projects
 - Janitorial – increased slightly due to anticipated contract renegotiations
 - Utilities – Baker water bill increased for current usage trends.
 - Overall, M&S is generally flat
- **Transfers & Other**
 - Capital Outlay –\$10,000 allocated for workroom remodel expenses.
 - I propose a new **Reserve Fund for Capital Investment** be created and to transfer \$40,000 to it from General Fund, plus \$15,000 from Other Funds (grant & reserve).
 - Cash carryover is virtually unchanged from the prior year end budget at around \$310,000 (was \$261,500 to start year).

	2014-15	2015-16	2016-17	2017-18	2018-19 v1	2018-19 v2	2019-20
Personnel	624,326	686,252	701,821	784,462	773,965	775,878	819,366
M&S	298,254	301,860	317,137	390,065	365,566	376,931	378,375
TOTAL	922,580	988,112	1,018,958	1,174,527	1,139,531	1,152,809	1,197,741
Personnel %	67.7%	69.5%	68.9%	66.8%	67.9%	67.3%	68.4%
M&S %	32.3%	30.5%	31.1%	33.2%	32.1%	32.7%	31.6%
Books/collection	100,810	95,908	99,802	88,650	83,000	113,000	120,000
Books %	10.9%	9.7%	9.8%	7.5%	7.3%	9.8%	10.0%
Carryover	191,061	216,851	219,537	242,849	223,110	313,391	310,759
		13.5%	1.2%	10.6%	-8.1%	40.5%	-0.8%



ATTACHMENT II.

2019-2020 proposed

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total
General Fund	\$819,366	\$376,375	\$10,000	\$2,000	\$52,500	\$5,000	\$0	\$310,759	\$1,576,000
Other Uses Fund	\$1,500	\$152,875	\$0	\$0	\$23,000	\$0	\$0	\$0	\$177,375
Reserve Fund - Capital Investment			\$55,000						\$55,000
Sage Library System Fund	\$97,642	\$176,294	\$25,000	\$0	\$0	\$37,525	\$0	\$134,000	\$470,461
TOTALS	\$918,508	\$705,544	\$90,000	\$2,000	\$75,500	\$42,525	\$0	\$444,759	\$2,278,836

VS LAST REVISED		VS ORIGINAL	
\$85,300	5.41%	\$190,358	12.08%
\$1,450	0.82%	\$26,375	14.87%
\$5,851	1.24%	\$8,280	1.76%
\$147,601	6.48%	\$280,013	12.29%

\$ Change from prev. \$147,601
% Change from prev. 6.48%

2018-2019 revised

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total
General Fund	\$775,878	\$374,931	\$1,000	\$2,000	\$12,500	\$11,000	\$0	\$313,391	\$1,490,700
Other Uses Fund	\$1,500	\$163,425	\$5,000	\$0	\$6,000	\$0	\$0	\$0	\$175,925
Sage Library System Fund	\$92,716	\$186,275	\$25,000	\$0	\$0	\$23,105	\$0	\$137,514	\$464,610
TOTALS	\$870,094	\$724,631	\$31,000	\$2,000	\$18,500	\$34,105	\$0	\$450,905	\$2,131,235

VS LAST REVISED	
\$105,058	7.05%
-\$11,575	-6.58%
\$6,035	1.30%
\$56,784	2.66%

\$ Change from prev. \$56,784
% Change from prev. 2.66%

2018-2019 proposed

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total
General Fund	\$773,965	\$361,566	\$1,000	\$4,000	\$11,000	\$11,000	\$0	\$223,110	\$1,385,642
Other Uses Fund	\$0	\$144,500	\$5,000	\$0	\$1,500	\$0	\$0	\$0	\$151,000
Sage Library System Fund	\$92,457	\$191,619	\$25,000	\$0	\$0	\$23,105	\$0	\$130,000	\$462,181
TOTALS	\$866,422	\$697,685	\$31,000	\$4,000	\$12,500	\$34,105	\$0	\$353,110	\$1,998,823

VS LAST REVISED	
-\$42,734	-3.08%
-\$36,500	-24.17%
\$3,606	0.78%
-\$75,628	-3.78%

\$ Change from prev. -\$75,628
% Change from prev. -3.78%

2017-2018 revision 2

<i>FUND</i>	<i>Personnel Services</i>	<i>Materials & Services</i>	<i>Capital Outlay</i>	<i>Debt Service</i>	<i>Interfund Transfers</i>	<i>Contingency</i>	<i>Special Payments</i>	<i>(UEFB) Reserve</i>	<i>Total</i>
General Fund	\$784,462	\$388,065	1,000	\$2,000	\$10,000	\$0	\$0	\$242,849	\$1,428,376
Other Uses Fund	\$0	\$152,500	\$5,000	\$0	\$30,000	\$0	\$0	\$0	\$187,500
Sage Library System Fund	\$89,695	\$180,305	\$21,000	\$0	\$0	\$11,000	\$0	\$156,575	\$458,575
TOTALS	\$874,157	\$720,870	\$27,000	\$2,000	\$40,000	\$11,000	\$0	\$399,424	\$2,074,451

\$49,706 3.61%
-\$2,500 -1.3%
\$34,640 8.2%
\$81,846 4.1%

\$ Change from prev. \$81,846
% Change from prev. 4.11%

2017-2018 revised

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

\$59,777 4.53%
-\$2,500 -1.3%
\$0 0.0%
\$57,277 3.0%

\$ Change from prev. \$57,277
% Change from prev. 2.96%

2017-2018 original

<i>FUND</i>	<i>Personnel Services</i>	<i>Materials & Services</i>	<i>Capital Outlay</i>	<i>Debt Service</i>	<i>Interfund Transfers</i>	<i>Contingency</i>	<i>Special Payments</i>	<i>(UEFB) Reserve</i>	<i>Total</i>
General Fund	\$734,988	\$326,573	\$1,000	\$2,000	\$12,500	\$6,832	\$0	\$235,000	\$1,318,893
Other Uses Fund	\$0	\$183,500	\$5,000	\$0	\$4,000	\$0	\$0	\$0	\$192,500
Sage Fund	\$89,630	\$181,988	\$21,000	\$0	\$0	\$11,000	\$0	\$120,317	\$423,935
TOTALS	\$824,618	\$692,061	\$27,000	\$2,000	\$16,500	\$17,832	\$0	\$355,317	\$1,935,328

**RESOURCES
GENERAL FUND**

(Fund)

BAKER COUNTY LIBRARY

(Name of Municipal Corporation)

Historical Data								RESOURCE DESCRIPTION	Budget for Next Year 2019-2020					Approved By Budget Committee
Actual				Adopted Budget	REVISED Budget	\$ Change vs orig.	Proposed By Budget Officer		\$ Change vs orig.	% Change	\$ Change vs revised	% Change		
Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017	Prior Year Year 2017-2018	This Year Year 2018-2019	This Year Year 2018-2019									
1							1	Available cash on hand* (cash basis) or						
2	158,124	191,061	216,851	219,537	247,004	261,500	14,496	2	Net working capital (accrual basis)	320,000	72,996	29.6%	58,500	22.4%
3	30,897	28,954	38,070	29,006	35,000	35,000	0	3	Previously levied taxes estimated to be received	35,000	0	0.0%	0	0.0%
4	9,051	7,450	12,307	11,927	12,000	15,000	3,000	4	Interest	15,000	3,000	25.0%	0	0.0%
5	4,000	11,500	9,700	29,000	6,500	6,500	0	5	Transferred IN, from other funds	8,000	1,500	23.1%	1,500	23.1%
6								6	OTHER RESOURCES		0		0	
7	15,974	16,551	15,923	19,736	18,000	19,000	1,000	7	Fines & Fees	20,000	2,000	11.1%	1,000	5.3%
8	7,045	6,773	6,922	7,412	7,500	7,600	100	8	State revenue (R2R Grant)	7,500	0	0.0%	(100)	-1.3%
9	1,906	3,929	2,719	2,897	4,000	4,000	0	9	Other Tax Revenues	4,000	0	0.0%	0	0.0%
10	5,782	4,346	20,789	6,417	7,300	7,300	0	10	Federal revenue (E-rate)	7,000	(300)	-4.1%	(300)	-4.1%
11	5,088	0	0	1,686	0	0	0	11	Special Contracts (Tech support)	5,000	5,000		5,000	
12	0	0	0	0	0	0	0	12	Job Training Programs	0	0		0	
13	951	2,040	29,481	12,663	1,500	6,800	5,300	13	Donations, Grants, & Misc	2,500	1,000	66.7%	(4,300)	-63.2%
14	0	0	0	0	0	0	0	14	Capital financing	0	0		0	
15		300	2,560	2,560	3,500	2,000	-1,500	15	Fiscal agency fee (Sage)	2,000	(1,500)	-42.9%	0	0.0%
16				31,563				16	Other financing sources					
17								17						
18								18						
19								19						
20								20						
21								21						
22								22						
23								23						
24								24						
25								25						
26								26						
27								27						
28								28						
29	238,818	272,904	355,322	374,404	342,304	364,700	22,396	29	Total resources, except taxes to be levied	426,000	83,696	24.5%	61,300	16.8%
30					1,037,337	1,120,000	82,663	30	Taxes estimated to be received	1,150,000				
31	887,323	943,059	964,477	1,004,065				31	Taxes collected in year levied					
32	1,126,142	1,215,963	1,319,799	1,378,469	1,379,641	1,484,700	105,059	32	TOTAL RESOURCES	1,576,000	196,359	14.2%	91,300	6.1%

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

FORM
LB-31

DETAILED REQUIREMENTS

ATTACHMENT III.b.

GENERAL FUND
(Name of Fund)

Historical Data								REQUIREMENTS FOR: Personnel Services				Budget for Next Year 2019-2020					
Actual				Adopted Budget	REVISED Budget	\$ Change vs orig.	Object Classification	Detail	HRS	FTE	Proposed by Budget Officer	\$ Change vs orig.	% Change	\$ Change vs revised	% Change	Approved by Budget Committee	
Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017	Prior Year Year 2017-2018	This Year Year 2018-2019	This Year Year 2018-2019												
1							1										
2	71,718	72,436	73,884	75,362	76,866	76,866	2	MGT4	Library Director	40	1.0	83,212	6,346	8.3%	6,346	8.3%	
3	47,653	48,123	49,086	40,053	45,960	45,960	3	16/5	IT Network and Systems Administrator	14	0.3	18,118	(27,842)	-60.6%	(27,842)	-60.6%	
4	23,214	27,539	27,820	28,488	28,947	28,947	4	14/5	Admin Assistant - Business Mgr	25	0.6	29,675	728	2.5%	728	2.5%	
5	41,159	41,570	42,402	43,250	32,927	25,200	5	10/1	Admin Assistant - Library Mgr	40	1.0	35,434	2,507	7.6%	10,234	40.6%	
6	8,522	35,910	38,460	39,229	42,008	42,008	6	12/5	Librarian II - Tech Svcs / Cataloging	40	1.0	43,066	1,059	2.5%	1,058	2.5%	
7	6,045	4,060	8,506	7,190	13,504	8,800	7	5/4	Library Asst I - Public Services / Outreach (Bookmobile)	19	0.5	14,542	1,038	7.7%	5,742	65.3%	
8	30,722	34,200	36,628	37,361	38,104	38,104	8	10/5	Library Tech II - Coll Mgmt / Serials Specialist	40	1.0	39,058	954	2.5%	954	2.5%	
9	24,099	22,930	30,134	32,274	32,927	32,927	9	7/5	Library Tech I - Public Services / Youth Svcs Specialist	40	1.0	33,750	822	2.5%	823	2.5%	
10				9,760	11,940	10,700	10	6/4	Library Tech I - IT Asst	8	0.2	6,426	(5,515)	-46.2%	(4,274)	-39.9%	
11	12,183	8,102	5,236	6,360		5,000	11	5/5	Library Asst I - Public Services	8	0.2	5,552	5,552		552	11.0%	
12	12,575	18,035	19,286	26,231	26,654	31,000	12	6/5	Library Asst I - Coll Mgmt / Processing	38	1.0	30,523	3,869	14.5%	(477)	-1.5%	
13	18,833	21,053	22,837	25,762	26,654	28,100	13	6/5	Library Asst II - Coll Mgmt / Processing & Eval. Specialist	38	1.0	30,523	3,869	14.5%	2,423	8.6%	
14	28,962	32,715	31,903	32,685	37,807	37,807	14	12/5	Librarian II - Community Services + Coll Mgmt	36	0.9	38,760	953	2.5%	953	2.5%	
15	4,290	4,971					15	5/5	Library Asst I - Public Services / Outreach (Bookmobile)				0		0		
16	58,418	62,091	67,413	68,399	66,356	68,100	16	5/1-5	Library Asst I - Public Services / Outreach (Branch Leads)	98.5	2.5	72,707	6,351	9.6%	4,607	6.8%	
17	6,370	7,096	11,060	26,638	28,222	29,000	17	6/5	Facilities Maintenance	40	1.0	32,129	3,908	13.8%	3,129	10.8%	
18	18,585	18,699	19,646	0			18	13/5	Library Asst (prev Admin Asst - Lib Mgr)				0		0		
19	6,088	3,907	7,838	10,387	10,688	11,100	19	3/4	Library Asst I - Public Services	15	0.4	9,914	(774)	-7.2%	(1,186)	-10.7%	
20	15,171	14,412	10,394	15,067	22,277	18,500	20	3/2	Library Pages	38	1.0	23,920	1,643	7.4%	5,420	29.3%	
21	9,875	8,654	9,761	11,370	12,465	11,500	21	X	Temp staff	20	0.5	15,693	3,228	25.9%	4,193	36.5%	
22	1,085	244	160	1,431	1,777	2,000	22	X	Staff training	3	0.1	1,822	45	2.5%	(178)	-8.9%	
23	45,409	62,364	56,200	75,203	77,358	77,139	23	BENEFITS	Retirement (PERS)			103,364	26,006	33.6%	26,225	34.0%	
24	33,617	36,202	37,862	41,507	42,540	42,420	24	BENEFITS	Social Security (FICA)			43,209	669	1.6%	789	1.9%	
25	434	536	354	518	556	3,500	25	BENEFITS	State Unemployment Tax (SUTA @ .001) + Payroll Exp			3,389	2,833	509.4%	(111)	-3.2%	
26	94,705	92,606	91,730	91,556	95,838	98,500	26	BENEFITS	Group Health Insurance			101,715	5,877	6.1%	3,215	3.3%	
27	3,872	542	2,349	2,569	2,558	1,500	27	BENEFITS	Workers Comp Insurance			1,694	(864)	-33.8%	194	13.0%	
28	723	768	862	952	952	1,200	28	BENEFITS	Life Insurance			1,172	220	23.1%	(28)	-2.3%	
29		6,488		22,380			29	BENEFITS	Severance								
30							30		Payroll expenses								
31							31										
32	13.9	13.9	14.0	14.7	15.2	15.2	32	Total Full Time Equivalent (FTE)*		600	15.0						
33							33	Ending balance (prior years)									
34							34	UNAPPROPRIATED ENDING FUND BALANCE									
35	624,326	686,253	701,811	771,982	775,883	775,878	-5	35	TOTAL REQUIREMENTS			819,366	43,482	5.6%	43,488	5.6%	0

150-504-031 (Rev 10-16)

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

FORM
LB-31

DETAILED REQUIREMENTS

ATTACHMENT III.c.

GENERAL FUND

(Name of Fund)

Historical Data								REQUIREMENTS FOR: <u>Materials & Services</u>		Budget for Next Year 2019-20					
Actual					Adopted Budget	REVISED Budget	\$ Change vs orig.	1	Object Classification	Detail	Proposed by Budget Officer	\$ Change vs orig.	% Change	\$ Change vs revised	% Change
Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017	Prior Year 2017-2018	This Year 2018-2019	This Year 2018-2019										
1								1							
2	100,810	95,908	99,802	91,538	83,000	113,000	30,000	2	Collection Development (Books, audiovisual, digital, etc)	120,000	37,000	44.6%	7,000	6.2%	
3	10,676	12,603	12,579	13,042	13,521	13,521	0	3	Library Catalog (Sage)	14,350	829	6.1%	829	6.1%	
4	21,236	27,399	32,094	99,761	80,500	47,300	-33,200	4	Facilities Maintenance	38,500	(42,000)	-52.2%	(8,800)	-18.6%	
5	11,270	10,420	12,325	17,937	16,800	16,800	0	5	Janitorial Contract	17,500	700	4.2%	700	4.2%	
6	2,660	2,121	2,768	2,692	2,800	2,800	0	6	Janitorial Supplies	2,800	0	0.0%	0	0.0%	
7	2,851	3,078	2,690	2,545	2,600	2,600	0	7	Equipment Maintenance Services / Lease	2,600	0	0.0%	0	0.0%	
8	22,352	25,974	18,952	32,575	23,000	23,000	0	8	Computer Maintenance	23,000	0	0.0%	0	0.0%	
9	7,001	5,721	5,271	9,051	7,000	11,500	4,500	9	Bookmobile Operations	12,500	5,500	78.6%	1,000	8.7%	
10	15,812	16,265	16,672	18,005	18,350	18,985	635	10	Insurance	19,200	850	4.6%	215	1.1%	
11	6,361	2,422	6,019	5,837	4,000	6,000	2,000	11	Travel and Training	8,500	4,500	112.5%	2,500	41.7%	
12	2,567	0	5,827	0	3,500	3,000	-500	12	Election	0	(3,500)	-100.0%	(3,000)	-100.0%	
13	7,650	7,905	8,165	8,400	8,650	8,900	250	13	Audit	9,450	800	9.2%	550	6.2%	
14	813	855	1,080	1,347	1,300	1,300	0	14	Bookkeeping	1,300	0	0.0%	0	0.0%	
15	2,420	2,856	2,744	3,022	2,900	3,400	500	15	Dues and subscriptions	2,900	0	0.0%	(500)	-14.7%	
16	2,000	2,000	2,000	2,000	4,000	2,000	-2,000	16	Debt Service	2,000	(2,000)	-50.0%	0	0.0%	
17	1,549	1,487	1,908	1,778	1,600	1,800	200	17	Publication	1,600	0	0.0%	(200)	-11.1%	
18	1,042	1,159	1,315	1,172	1,380	1,530	150	18	Financial Mgt Fees	1,380	0	0.0%	(150)	-9.8%	
19	250	250	0	250	250	250	0	19	Legal Administration	250	0	0.0%	0	0.0%	
20	2,958	1,183	1,968	1,070	1,500	1,500	0	20	Public Programs	1,500	0	0.0%	0	0.0%	
21	2,955	2,964	3,970	4,193	4,200	4,800	600	21	Branch Mileage	5,000	800	19.0%	200	4.2%	
22	11,647	17,440	13,672	15,973	15,000	21,000	6,000	22	Library Services Supplies	20,000	5,000	33.3%	(1,000)	-4.8%	
23	4,133	4,599	6,086	10,611	10,500	11,000	500	23	Youth Programs (Summer Reading, storytime, teen)	12,000	1,500	14.3%	1,000	9.1%	
24	1,494	1,572	1,445	1,206	1,500	1,500	0	24	Postage/Freight	1,500	0	0.0%	0	0.0%	
25	41,528	42,352	40,215	39,790	40,975	42,155	1,180	25	Utilities	43,105	2,130	5.2%	950	2.3%	
26	13,095	13,327	13,480	15,570	16,740	17,290	550	26	Telecommunications	17,440	700	4.2%	150	0.9%	
27	1,125	0	0					27	Special contracts - grants, tech support travel						
28								28	Miscellaneous						
29								29							
30								30							
31								31	Total Full Time Equivalent (FTE)*						
32								32	Ending balance (prior years)						
33								33	UNAPPROPRIATED ENDING FUND BALANCE						
34	298,254	301,860	313,047	399,365	365,566	376,931	11,365	34	TOTAL REQUIREMENTS	378,375	12,809	3.5%	1,444	0.4%	

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

(name of fund)

Line Item	Historical Data						\$ Change vs orig.	REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget for Next Year 2019-2020					
	Actual				Adopted Budget This Year Year 2018-2019	REVISED Budget This Year Year 2018-2019			Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs revised	% Change	Approved By Budget Committee
	Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017	Prior Year Year 2017-2018										
1							1	PERSONNEL SERVICES						
2	445,567	493,233	512,454	545,366	554,511	551,619	2	Salaries	564,823	10,312	1.9%	13,204	2.4%	
3	178,759	193,018	189,357	214,096	219,454	224,259	3	Benefits	254,543	35,089	16.0%	30,284	13.5%	
4	0	0	0	0	0		4	Special Contracts - Grants, Tech Support, Job Training						
5	0	0		25,000			5	Severance						
6	0	0	10		0		6	Payroll Expenses						
7							7							
8	624,326	686,252	701,821	784,462	773,965	775,878	8	TOTAL PERSONNEL SERVICES	819,366	45,400	5.9%	43,488	5.6%	0
9	13.9	13.9	14.0	14.7	15.2	15.2	9	Total Full-Time Equivalent (FTE)	15.0			(0)	-1.3%	
10							10	MATERIALS AND SERVICES						
11	100,810	95,908	99,802	88,650	83,000	113,000	11	Collection Development	120,000	37,000	44.6%	7,000	6.2%	
12	10,676	12,603	12,579	13,250	13,521	13,521	12	Library Consortium	14,350	829	6.1%	829	6.1%	
13	60,369	68,992	72,918	145,550	125,700	92,500	13	Facilities & IT Maintenance	84,400	(41,300)	-32.9%	(8,100)	-8.8%	
14	42,546	34,382	45,698	42,390	43,430	46,665	14	Corporate Costs	46,080	2,650	6.1%	(585)	-1.3%	
15	81,852	87,975	84,140	98,225	95,915	109,245	15	Library Operations	111,545	15,630	16.3%	2,300	2.1%	
16	2,000	2,000	2,000	2,000	4,000	2,000	16	Debt Service	2,000	(2,000)	-50.0%	0	0.0%	
17							17							
18							18							
19							19							
20							20							
21							21							
22							22							
23							23							
24							24							
25							25							
26							26							
27	298,254	301,860	317,137	390,065	365,566	376,931	27	TOTAL MATERIALS AND SERVICES	378,375	12,809	3.5%	1,444	0.4%	0
28							28	CAPITAL OUTLAY						
29	0	0	70,314	1,000	1,000	1,000	29		10,000	9,000	900.0%	9,000	900.0%	
30							30							
31							31							
32							32							
33							33							
34							34							
35	0	0	70,314	1,000	1,000	1,000	35	TOTAL CAPITAL OUTLAY	10,000	9,000	900.0%	9,000	900.0%	0
36	922,580	988,112	1,089,272	1,175,527	1,140,531	1,153,809	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,207,741	67,209	5.9%	53,932	4.7%	0

150-504-030 (Rev 10-16)

**FORM
LB-30**

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General Fund
(name of fund)

Historical Data								REQUIREMENTS DESCRIPTION	Budget for Next Year 2019-20:				
Actual				Adopted Budget	REVISED Budget	\$ Change vs orig.	1		Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs revised	% Change
Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017	Prior Year Year 2017-2018	This Year Year 2018-2019	This Year Year 2018-2019								
1							1	PERSONNEL SERVICES NOT ALLOCATED					
2							2						
3							3						
4	0	0			0		4	TOTAL PERSONNEL SERVICES	0	0		0	
5							5	Total Full-Time Equivalent (FTE)					
6							6	MATERIALS AND SERVICES NOT ALLOCATED					
7	0	0			0		7						
8							8						
9	0	0			0	0	9	TOTAL MATERIALS AND SERVICES	0	0		0	
10							10	CAPITAL OUTLAY NOT ALLOCATED					
11	0	0					11						
12							12						
13	0	0			0	0	13	TOTAL CAPITAL OUTLAY	0	0		0	
14							14	DEBT SERVICE					
15							15						
16							16						
17	0	0			0	0	17	TOTAL DEBT SERVICE	0	0		0	
18							18	SPECIAL PAYMENTS					
19							19						
20							20						
21	0	0			0	0	21	TOTAL SPECIAL PAYMENTS	0	0		0	
22							22	INTERFUND TRANSFERS					
23	2,500	1,000	1,000	0	1,000	2,500	23	Transfer - Technology & Election	2,500	1,500		0	
24	10,000	10,000	10,000	10,000	10,000	10,000	24	Transfer - Severance Liability	10,000	0	0.0%	0	0.0%
25							25	Transfer - Capital Improvement Fund	40,000				
26							26						
27							27						
28	12,500	11,000	11,000	10,000	11,000	12,500	28	TOTAL INTERFUND TRANSFERS	52,500	41,500	377.3%	40,000	320.0%
29					11,000	11,000	29	OPERATING CONTINGENCY	5,000	(6,000)	-54.5%	(6,000)	
30	12,500	11,000	11,000	10,000	22,000	23,500	30	Total Requirements NOT ALLOCATED	57,500	35,500	161.4%	34,000	144.7%
31	922,580	988,112	1,089,272	1,151,609	1,140,531	1,153,809	31	Total Requirements for ALL Org.Units/Programs within fund	1,207,741	67,209	5.9%	53,932	4.7%
32							32	Reserved for future expenditure	310,759				
33	191,061	216,851	219,537	242,849			33	Ending balance (prior years)					
34					223,110	313,391	34	UNAPPROPRIATED ENDING FUND BALANCE	0	(223,110)	-100.0%	(313,391)	-100.0%
35	1,126,141	1,215,963	1,319,809	1,404,458	1,385,642	1,490,700	35	TOTAL REQUIREMENTS	1,576,000	190,358	13.7%	85,300	5.7%

150-504-030 (Rev 10-16)

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

OTHER USES
(Fund)

BAKER COUNTY LIBRARY DISTRICT
(Name of Municipal Corporation)

Historical Data					Adopted Budget This Year Year 2018-2019	REVISED Budget This Year Year 2018-2019	\$ Change vs orig.	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019-2020												
Actual				Proposed By Budget Officer					\$ Change vs orig.	% Change	\$ Change vs revised	% Change	Approved By Budget Committee	Adopted By Governing Body							
Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017	Prior Year Year 2017-2018																		
1							1	RESOURCES					1								
2							2	Cash on hand * (cash basis), or					2								
3	148,998	158,577	151,771	161,309	120,000	120,900	900	3	131,550	11,550	9.6%	10,650	8.8%			3					
4								4	Previously levied taxes estimated to be received					4							
5	688	871	1,445	2,519	1,500	3,325	1,825	5	3,825	2,325	155.0%	500	15.0%			5					
6	12,500	11,000	11,000	10,000	12,500	12,500	0	6	Transferred IN, from other funds					6							
7	8,000	27,835	27,672	0	10,000	10,000	0	7	Grants and Loans					7							
8	1,220	1,977	522	4,669	1,000	20,000	19,000	8	Donations					8							
9	3,279	3,935	5,500	5,196	6,000	9,200	3,200	9	Book Sales online					9							
10		6,562						10	Other financing sources					10							
11	174,684	210,757	197,910	183,693	151,000	175,925	24,925	11	Total Resources, except taxes to be levied					11							
12								12	Taxes estimated to be received					12							
13								13	Taxes collected in year levied					13							
14	174,684	210,757	197,910	183,693	151,000	175,925	24,925	14	TOTAL RESOURCES					177,375	26,375	17.5%	1,450	0.8%	0	0	14
15								15	REQUIREMENTS **												15
16								16	Org Unit or Prog & Activity	Object Classification	Detail								16		
17			1,476	1,087			1,500	17	Personnel		Wages	1,500							17		
18			146	135				18	Personnel		Payroll taxes & related								18		
19								19											19		
20	9,060	38,065	25,229	21,954	86,900	105,625	18,725	20	M&S		Memorial & Grants Dept.	84,075	(2,825)	-3.3%	(21,550)	-20.4%			20		
21	0	0	0	0	3,000	3,000	0	21	M&S		Election reserve	3,000	0	0.0%	0	0.0%			21		
22	1	1	1	89	1,000	1,000	0	22	M&S		Literacy Dept.	1,000	0	0.0%	0	0.0%			22		
23	3,005	9,375	2	0	1,000	1,000	0	23	M&S		Technology Dept. Reserve	2,000	1,000	100.0%	1,000	100.0%			23		
24		0	0	0	5,000	5,000	0	24	M&S		Capital Projects Dept. Contingency	0	(5,000)	-100.0%	(5,000)	-100.0%			24		
25	41	45	47	0	52,500	52,500	0	25	M&S		Severance Liability Dept. Contingency	62,500	10,000	19.0%	10,000	19.0%			25		
26		0	0	0	100	300	200	26	M&S		Corporate Costs (Bank & sales fees)	300	200	200.0%	0	0.0%			26		
27	4,000	11,500	9,700	29,000	1,500	6,000	4,500	27	TRANSFER		Transfer Out	23,000	21,500	1433.3%	17,000	283.3%			27		
28								28											28		
29								29											29		
30	158,577	151,771	161,309	131,428				30	Ending balance (prior years)											30	
31					0	0		31	UNAPPROPRIATED ENDING FUND BALANCE					0						31	
32	174,684	210,757	197,910	183,693	151,000	175,925	24,925	32	TOTAL REQUIREMENTS					177,375	26,375	17.5%	1,450	0.8%	0	0	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.

ATTACHMENT III.f.

FORM
LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

SAGE LIBRARY SYSTEM
(Fund)

BAKER COUNTY LIBRARY DISTRICT
(Name of Municipal Corporation)

Historical Data								REVISIED Budget This Year Year 2018-2019	\$ Change vs orig.	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019-2020						
Actual				Adopted Budget This Year Year 2018-2019	Proposed By Budget Officer	\$ Change vs orig.	% Change				\$ Change vs revised	% Change	Approved By Budget Committee	Adopted By Governing Body			
Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017	Prior Year Year 2017-2018														
1								1	RESOURCES								1
2								2	Cash on hand * (cash basis), or								2
3	95,000	135,422	148,801	179,053	190,000	202,000	12,000	3	Working Capital (accrual basis)	195,000	5,000	2.6%	(7,000)	-3.5%			3
4								4	Previously levied taxes estimated to be received								4
5			0	0	10	10	0	5	Interest	10	0	0.0%	0	0.0%			5
6	193,160	197,097	203,697	209,006	214,571	205,000	-9,571	6	Membership dues	215,951	1,380	0.6%	10,951	5.3%			6
7								7	Transferred IN, from other funds								7
8	118,811	95,404	45,242	57,240	55,000	55,000	0	8	Restricted grants	58,000	3,000	5.5%	3,000	5.5%			8
9	6,030	772	1,580	1,260	2,600	2,600	0	9	Miscellaneous revenue	1,500	(1,100)	-42.3%	(1,100)	-42.3%			9
10	7,118							10	Proceeds from prior fiduciary account								10
11								11									11
12	420,119	428,695	399,320	446,559	462,181	464,610	2,429	12	Total Resources, except taxes to be levied	470,461	8,280	1.8%	5,851	1.3%	0	0	12
13								13	Taxes estimated to be received								13
14								14	Taxes collected in year levied								14
15	420,119	428,695	399,320	446,559	462,181	464,610	2,429	15	TOTAL RESOURCES	470,461	8,280	1.8%	5,851	1.3%	0	0	15
16								16	REQUIREMENTS **								16
17								17	Org Unit or Prog & Activity								17
18								18	Object Classification								18
19								19	Detail								19
18								18	PERSONNEL SERVICES								18
19	49,643	55,708	56,730	57,981	59,700	59,700	0	19	PERSONNEL SALARIES	60,900							19
20	5,165	5,310	4,936	5,632	5,850	5,850	0	20	Admin Assistant - Business Mgr	6,000							20
21	54,808	61,018	61,666	63,613	65,550	65,550	0	21	Total Salaries	66,900	1,350	2.1%	1,350	2.1%	0	0	21
22								22									22
23	7,206	8,069	8,600	13,036	13,840	13,840	0	23	PERSONNEL BENEFITS	16,925							23
24	4,096	4,240	4,717	4,866	5,011	5,011	0	24	Retirement	5,115							24
25	30	47	33	31	80	80	0	25	Social Security	35							25
26	9,810	7,215	7,226	7,538	7,725	7,725	0	26	Worker's compensation	8,215							26
27	48	47	57	70	66	300	234	27	Health insurance	267							27
28	72	95	72	71	100	100	0	28	Unemployment insurance	75							28
29	96	1,652	72	100	85	110	25	29	Life insurance	110							29
30	21,358	21,365	20,777	25,712	26,907	27,166	259	30	Payroll insurance	30,742	3,835	14.3%	3,576	13.2%	0	0	30
31	76,166	82,383	82,443	89,325	92,457	92,716	259	31	Total benefits	97,642	5,185	5.6%	4,926	5.3%	0	0	31
32								32	TOTAL PERSONNEL SERVICES								32
33								33	MATERIALS & SERVICES								33
34	745	260	294	234	250	400	150	34	Telecommunications	250	0	0.0%	(150)	-37.5%			34
35	5,309	1,733	3,233	5,113	4,500	8,500	4,000	35	Technology	4,500	0	0.0%	(4,000)	-47.1%			35
36	0	0	0	0	0	0	0	36	Accounting and auditing	0	0		0				36
37	0	300	0	2,560	3,494	2,000	-1,494	37	Administrative services (BCLD)	1,909	(1,585)	-45.4%	(91)	-4.6%			37
38	59,505	54,908	45,925	48,000	61,800	61,800	0	38	System support (contracted)	63,660	1,860	3.0%	1,860	3.0%			38
39	45,835	45,922	4,585	3,233	2,500	2,500	0	39	Technical services	2,500	0	0.0%	0	0.0%			39
40	0	0	0	0	250	250	0	40	Legal services	250	0	0.0%	0	0.0%			40
41	2,583	1,013	3,661	1,554	3,750	3,750	0	41	Dues and subscriptions	3,750	0	0.0%	0	0.0%			41

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

SAGE LIBRARY SYSTEM
(Fund)

BAKER COUNTY LIBRARY DISTRICT
(Name of Municipal Corporation)

	Historical Data					REVISED Budget This Year Year 2018-2019	\$ Change vs orig.	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year <u>2019-2020</u>								
	Actual				Adopted Budget This Year Year 2018-2019				Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs revised	% Change	Approved By Budget Committee	Adopted By Governing Body		
	Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017	Prior Year Year 2017-2018	This Year Year 2018-2019												
42	91	64	27	39	50	50	0	42	Postage/freight	50	0	0.0%	0	0.0%			42
43	0	0	0	0	25	25	0	43	Printing	25	0	0.0%	0	0.0%			43
44	624	586	94	297	500	1,500	1,000	44	Supplies, Office	400	(100)	-20.0%	(1,100)	-73.3%			44
45	3,489	2,460	2,112	2,967	2,500	4,000	1,500	45	Travel	2,500	0	0.0%	(1,500)	-37.5%			45
46	2,961	4,115	1,330	937	5,000	1,500	-3,500	46	Training & Professional Developmt	2,500	(2,500)	-50.0%	1,000	66.7%			46
47	87,389	81,689	68,602	82,129	95,000	97,000	2,000	47	Courier	93,000	(2,000)	-2.1%	(4,000)	-4.1%			47
48	0	0	0	6,931	12,000	3,000	-9,000	48	Member credits	1,000	(11,000)	-91.7%	(2,000)	-66.7%			48
49	208,531	193,050	129,863	153,994	191,619	186,275	-5,344	49	TOTAL MATERIALS & SERVICES	176,294	(15,325)	-8.0%	(9,981)	-5.4%	0	0	49
50								50									50
51								51	RESERVE								51
52	0	0	0	2,182	25,000	25,000	0	52	Capital outlay	25,000	0	0.0%	0	0.0%			52
53	0	0	0	0	23,105	23,105	0	53	Contingency	37,525	14,420	62.4%	14,420	62.4%			53
54								54									54
55								55									55
56	135,422	153,263	187,014	201,058				56	Ending balance (prior years)								56
57					130,000	137,514	7,514	57	UNAPPROPRIATED ENDING FUND BALANCE	134,000	4,000	3.1%	(3,514)	-2.6%			57
58	420,119	428,696	399,320	446,559	462,181	464,610	2,429	58	TOTAL REQUIREMENTS	470,461	8,280	1.8%	5,851	1.3%	0	0	58

*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 is authorized and established by resolution / ordinance number
FY18-19 R.003 on (date) 5/23/19 for the following specified purpose:

Major anticipated maintenance and repairs of district facilities or other capital assets.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

CAPITAL INVESTMENT
(Fund)

ATTACHMENT III.g.

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

BAKER COUNTY LIBRARY DISTRICT
(Name of Municipal Corporation)

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019 -20		
Actual		Adopted Budget Year 20__ - __	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 20__ - __	First Preceding Year 20__ - __						
1			1	RESOURCES			1
2			2	Cash on hand * (cash basis), or	0		2
3			3	Working Capital (accrual basis)	0		3
4			4	Previously levied taxes estimated to be received	0		4
5			5	Interest	0		5
6			6	Transferred IN, from other funds	55,000		6
7			7				7
8			8				8
9			9				9
10	0	0	10	Total Resources, except taxes to be levied	55,000	0	10
11			11	Taxes estimated to be received			11
12			12	Taxes collected in year levied			12
13	0	0	13	TOTAL RESOURCES	55,000	0	13
14			14	REQUIREMENTS **			14
15			15	Org. Unit or Prog. & Activity			15
16			16	Object Classification			16
17			17	Detail			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		30
31	0	0	31	TOTAL REQUIREMENTS	55,000	0	31

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

BAKER COUNTY LIBRARY DISTRICT
WAGE SALARY BUDGET WORKSHEET
FY 2019-2020

ATTACHMENT IV.

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 26.46%/ OPSRP 19.11% Rates 7/2019-2021	Group Ins. Class	Group Ins. Anticipated June Renewal rates	COLI Hourly Rate 2.50%	Current Year Pay rate	Prior Year Pay rate
5102	Stokes, Perry	Admin	Library Director	2080	40	1.0	2080	0%	currently MGMT D-4 / final step D-5 TBD	6,934.33	83,212	15,902	single	8,389	40.01	39.03	36.96
5105	Hawes, Christine	Admin II; Business Manager	CFO & HR Manager	1300	25	0.63	1300	0%		2,472.90	29,675	5,671	spouse	12,527	22.83	22.27	22.27
5129	Bowers, Sylvia	Library Assoc II; Periodicals	Tech Svcs Specialist - Serials	2080	40	1.00	2080	0%	Step 10-5	3,254.85	39,058	7,464	NA	0	18.78	18.32	18.32
5131	Pearson, Diana	Librarian I; Collection Mgmt	Managing Librarian - Comm Svcs	1872	36	0.90	1872	0%	Step 12-5	3,229.98	38,760	10,256	single	8,389	20.71	20.20	20.20
5132	Spry, Heather	Library Asst III; Book Processg	Tech & Youth Svcs Specialist - Book / YA	1976	38	0.95	1768	11%	Step 6-5	2,543.56	30,523	5,833	single	8,389	15.45	15.07	15.07
5133	Snyder, Courtney	Library Asst III; Media Processg	Tech & Youth Svcs Specialist - Media / Y	1976	38	0.95	1768	11%	Step 6-5	2,543.56	30,523	5,833	single	8,389	15.45	15.07	15.07
5134	Brockman, John	Librarian I; Cataloging	Managing Librarian - Tech Svcs	2080	40	1.00	2080	0%	Step 12-5	3,588.87	43,066	8,230	family	16,076	20.71	20.20	20.20
5135	Huey, Nola	Librarian 1 Circ/Office Mgr	Managing Librarian - Circ	2080	40	1.00	1872	10%	Step 12-1 RECLASS / step increase	2,952.82	35,434	6,771	single	8,389	17.04	16.62	15.83
5136	Ya-Wen Ott	Library Asst I; PT Desk	Circulation	780	15	0.38	780	0%	Step 3-4 step increase	826.15	9,914	0	NA	0	12.71	12.40	11.81
5136	Lewis, Connie	Library Asst I; Sunday desk	Circulation	416	8	0.20	416	0%	Step 3-5 step increase	462.64	5,552	0	NA	0	13.35	13.02	12.40
5137	Grammon, Melissa (Missy)	Library Tech II; Youth Services	Youth Svcs Specialist	2080	40	1.00	2080	0%	Step 7-5	2,812.46	33,750	6,450	single	8,389	16.23	15.83	15.83
5138	Page #1 - Grace Taylor	Library Asst 1; Shelving	Shelving	520	10	0.25	520	0%	Step 3-3 step increase	524.56	6,295	0	NA	0	12.11	11.81	11.25
5138	Page #2 - Jordan Remien	Library Asst 1; Shelving	Shelving	520	10	0.25	520	0%	Step 3-3 step increase	524.56	6,295	0	NA	0	12.11	11.81	11.25
5138	Page #3 - Isabelle Wachtel	Library Asst 1; Special Projects	Collection Development	520	10	0.25	520	0%	Step 3-3 step increase	524.56	6,295	0	NA	0	12.11	11.81	11.25
5138	Page #4 - To be hired	Library Asst 1; Sunday desk	Circulation	416	8	0.20	520	-25%	Step 3-2 starting step	419.65	5,036	0	NA	0	12.11	11.81	11.25
5140	Kunze, Steve (Sub Only)	Substitute as needed	Circulation	0			0		current Step 4-4 - step increase or hold??			0	NA	0	14.01	13.67	13.02
5140	Horn, Katrina (Sub Only)	Library Asst I; PT Desk	Circulation	0			0		current Step 3-4 - step increase or hold??			0	NA	0	12.71	12.40	12.40
5140	Temp pool - Subs, Special Projects	Library Asst 1 - desk subs	Circulation	1120	20	0.50	912	19%	N/A various	1,307.76	15,693	2,999	NA	0	14.01	13.67	13.02
5150.9	Valentine, Donna	Library Asst III; Bookmobile	Branch Lead	988	19	0.48	988	0%	Step 5-5 step increase	1,211.86	14,542	2,779	NA	0	14.72	14.36	13.67
5152	White, Jim	Admin IV; IT Systems Manager	IT Systems Manager	720	14	0.35	1872	-160%	Step 16-5	1,509.83	18,118	4,794	single	8,389	25.16	24.55	24.55
5156	Ames, Bryan	Library Tech 1: IT Intern	IT Systems Asst	416	8	0.20	832	-100%	Step 6-5 step increase	535.49	6,426	0	NA	0	15.45	15.07	14.36
5174	Adamson, Ed	Library Tech 1: Facility Maint	Facilities Specialist	2080	40	1.00	1872	10%	Step 6-5	2,677.44	32,129	6,140	single	8,389	15.45	15.07	15.07
5196	Position Holder-Job Service/Title V	Library Asst - Intern		0		0.00	520	#DIV/0!	Cost to BCLD \$1/hr	0.00	0	0	NA	0	11.28	11.00	10.50
5195	Staff Training			130	3	0.06	130	0%		151.79	1,822	348	NA		14.01	13.67	13.67
TOTL.BAKER				26,150	501.3	12.53	27,302	-4%			492,116	89,469		95,715			
5202	Haines/ Diana & Subs covering	Library Tech II	Branch Lead	988	19.0	0.48	936	5%	N/A covered with Subs	1,211.86	14,542	2,779	NA	0	14.72	14.36	14.36
5203	Halfway/ Lourdes Cuevas, Lead	Library Asst III	Branch Lead	988	19.0	0.48	936	5%	Step 5-4 step increase	1,153.63	13,844	2,646	NA	0	14.01	13.67	13.02
5204	Richland /Rebecca Wilson lead	Library Asst III	Branch Lead	988	19.0	0.48	936	5%	Step 5-5	1,211.86	14,542	2,779	NA	0	14.72	14.36	14.36
5205	Huntington/ Juanita Klosky, Lead	Library Asst III	Branch Lead	988	19.0	0.48	936	5%	Step 5-2 step increase	1,046.46	12,557	2,400	NA	0	12.71	12.40	11.81
5206	Sumpter/Jerry-Ann Dunn, Lead	Library Asst III	Branch Lead	988	19.0	0.48	936	5%	Step 5-5	1,211.86	14,542	2,779	NA		14.72	14.36	14.36
5209	Branch Training	Library Asst III	Branch Lead	182	3.5	0.09	156	14%		223.24	2,679	512			14.72	14.36	14.36
TOTL.BRANCH				5,122	98.5	2.46	4,836	6%			72,707	13,894	0				
TOTL.STAFF				31,272	599.8	15.00	32,138	-3%			564,823						
5404																	
5401.1																	
5401.3																	
5405																	
5407																	
5406																	
5403																	
TOTL.BENEFITS											254,543						
GRAND TOTAL											\$819,366						

PERS Costs Summary		Group Insurance Costs:	
Budget EST	\$103,364	Budget EST \$	95,715
Budget PY	\$77,139	Budget last yr	\$90,835
Increase \$	\$26,225	Increase \$	\$4,880
% Change	25%	% Change	5%
Benefits % of salaries		31.07%	
Prior FY Personnel Budget		\$773,965	
Potential Increase		\$45,401	
% budget increase		5.87%	

PERS RATE Eff 7/2017-2019; PERS 21.12%, OPSRP 13.96%
PERS RATE INCREASE Effective 7/01/2019 - 2021; PERS 26.46%, OPSRP 19.11%
Group Ins = Actual renewal rates received in March 2019; SDAO/Regence Blue Cross
Group Life Ins= esimated at \$293/Qt

Updated 03/21/2019 Christine Hawes

Baker County Library District
Profit & Loss Budget Performance
July 2018 through June 2019

	<u>Jul - Sep 18</u>	<u>Oct - Dec 18</u>	<u>Jan - Mar 19</u>	<u>Apr - Jun 19</u>	<u>Jul '18 - Jun 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income								
4000 · Current Year Tax Levy								
4001 · Current Tax Levy	0.00	779,464.71	38,086.64	9,368.61	826,919.96	0.00	826,919.96	100.0%
4006 · Local Option Levy	0.00	227,172.66	14,530.26	3,574.17	245,277.09	0.00	245,277.09	100.0%
4000 · Current Year Tax Levy - Other	0.00	0.00	0.00	0.00	0.00	1,037,337.00	-1,037,337.00	0.0%
Total 4000 · Current Year Tax Levy	0.00	1,006,637.37	52,616.90	12,942.78	1,072,197.05	1,037,337.00	34,860.05	103.36%
4005 · Prior Year Taxes								
4011 · Levy 1st year prior	2,011.26	11,663.04	2,151.70	1,744.03	17,570.03			
4012 · Levy 2nd year prior	523.87	1,668.52	1,020.29	1,104.06	4,316.74			
4013 · Levy 3rd year prior	308.91	2,179.97	1,278.95	712.67	4,480.50			
4014 · Levy 4th year prior	714.89	37.53	119.68	105.51	977.61			
4015 · Levy 5th year prior	4.11	0.00	54.72	67.65	126.48			
4016 · Levy 6th year prior	0.00	0.00	0.00	7.75	7.75			
4017 · Levy 7+ prior years	0.00	0.00	0.00	128.32	128.32			
4005 · Prior Year Taxes - Other	0.00	0.00	0.00	0.00	0.00	35,000.00	-35,000.00	0.0%
Total 4005 · Prior Year Taxes	3,563.04	15,549.06	4,625.34	3,869.99	27,607.43	35,000.00	-7,392.57	78.88%
4020 · OtherTaxes/Bond Priors-LandSale	0.00	0.12	0.00	0.00	0.12	4,000.00	-3,999.88	0.0%
4060 · State Ready-2-Read Grant	0.00	7,582.00	0.00	0.00	7,582.00	7,500.00	82.00	101.09%
4066 · Grant Revenue	3,000.00	0.00	0.00	0.00	3,000.00	1,500.00	1,500.00	200.0%
4100 · Fines and Fees								
4101 · Fines	2,342.09	2,673.55	2,636.40	1,308.26	8,960.30			
4102 · Copies	1,050.89	1,275.90	1,490.20	675.59	4,492.58			
4103 · Fax	208.50	228.90	298.40	163.50	899.30			
4104 · Lost/damaged item reimb	308.37	472.80	402.95	175.09	1,359.21			
4105 · Library card replacement	84.00	88.00	158.00	36.00	366.00			
4106 · Non-resident card fees	130.00	62.00	8.00	4.00	204.00			
4110 · Misc and weekly over/short	96.08	53.53	116.54	-4.19	261.96			
4100 · Fines and Fees - Other	0.00	0.00	0.49	0.00	0.49	18,000.00	-17,999.51	0.0%
Total 4100 · Fines and Fees	4,219.93	4,854.68	5,110.98	2,358.25	16,543.84	18,000.00	-1,456.16	91.91%
4200 · Interest Income	605.81	2,450.66	4,146.02	1,065.60	8,268.09	12,000.00	-3,731.91	68.9%
4300 · Other Revenues								
4302 · Donations	73.90	110.46	33.23	153.83	371.42			
4303 · Program Support	0.00	1,300.00	505.58	910.89	2,716.47			
4307 · E-Rate Refunds	0.00	0.00	3,202.34	0.00	3,202.34	7,300.00	-4,097.66	43.87%
4309 · Friends Booksale Income	11.67	-11.67	73.98	-43.80	30.18			
4311 · PayPal-Winter BookSale Proceeds	0.00	0.00	0.00	0.00	0.00			
4315 · Amazon book sales	11.00	0.00	0.00	0.00	11.00			
4318 · Insurance Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4320 · Other Revenues - Miscellaneous	0.00	1,822.30	124.74	0.00	1,947.04	0.00	1,947.04	100.0%
Total 4300 · Other Revenues	96.57	3,221.09	3,939.87	1,020.92	8,278.45	7,300.00	978.45	113.4%
4330 · Sage Fiscal Agency Fee	0.00	0.00	0.00	0.00	0.00	3,500.00	-3,500.00	0.0%
4351 · Contract Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

**Baker County Library District
Profit & Loss Budget Performance
July 2018 through June 2019**

	<u>Jul - Sep 18</u>	<u>Oct - Dec 18</u>	<u>Jan - Mar 19</u>	<u>Apr - Jun 19</u>	<u>Jul '18 - Jun 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
4500 · Transfer Income	0.00	0.00	0.00	0.00	0.00	6,500.00	-6,500.00	0.0%
4999 · Beginning Cash	261,339.65	0.00	0.00	0.00	261,339.65	247,004.00	14,335.65	105.8%
Total Income	272,825.00	1,040,294.98	70,439.11	21,257.54	1,404,816.63	1,379,641.00	25,175.63	101.83%
Gross Profit	272,825.00	1,040,294.98	70,439.11	21,257.54	1,404,816.63	1,379,641.00	25,175.63	101.83%
Expense								
5000 · Personal Services								
5001 · District salaries								
5100 · Baker Branch								
5102 · Library Director	19,091.71	19,217.31	19,217.31	12,811.54	70,337.87	76,866.00	-6,528.13	91.51%
5105 · Business Manager	7,082.40	7,349.10	7,237.75	4,698.97	26,368.22	28,947.00	-2,578.78	91.09%
5120 · Lib Admin I, Office Mgr & ILL	3,604.19	0.00	0.00	0.00	3,604.19	0.00	3,604.19	100.0%
5129 · Lib Assoc II, Periodicals Mgr	9,464.75	9,526.98	9,526.96	6,351.32	34,870.01	38,104.00	-3,233.99	91.51%
5131 · Librarian I Collection/Branches	8,958.57	9,020.31	9,063.74	6,232.71	33,275.33	37,807.00	-4,531.67	88.01%
5132 · Lib Asst II, Book Processing	6,912.97	8,133.75	7,924.94	5,332.62	28,304.28	26,654.00	1,650.28	106.19%
5133 · Lib Asst III, Media Processing	6,712.93	7,004.66	6,944.34	4,674.80	25,336.73	26,654.00	-1,317.27	95.06%
5134 · Librarian 1 Catalog Specialist	10,271.43	10,503.48	10,503.48	7,002.32	38,280.71	42,008.00	-3,727.29	91.13%
5135 · Librarian 1, Circ/Ofc Mgr	4,938.96	7,408.44	5,347.38	2,469.48	20,164.26	31,357.00	-11,192.74	64.31%
5136 · Library Asst 1, Desk Clerks	3,056.56	2,720.44	2,248.20	2,023.29	10,048.49	10,688.00	-639.51	94.02%
5137 · Lib Tech II, Youth Services	8,176.00	8,229.75	8,229.76	5,486.50	30,122.01	32,927.00	-2,804.99	91.48%
5138 · Library Asst II, Pages, Shelving	6,875.58	3,920.71	3,861.57	2,514.38	17,172.24	22,277.00	-5,104.76	77.09%
5140 · Vacation Subs & Special Projects	2,265.06	938.93	3,122.24	2,079.84	8,406.07	12,465.00	-4,058.93	67.44%
5142 · Library Asst I, Sunday Clerks	1,296.18	1,173.50	1,037.29	582.80	4,089.77	0.00	4,089.77	100.0%
5150 · Lib Asst 1 Bookmobile								
5150.9 · Bookmobile Lead	1,798.12	2,200.88	2,105.19	1,284.99	7,389.18	13,504.00	-6,114.82	54.72%
Total 5150 · Lib Asst 1 Bookmobile	1,798.12	2,200.88	2,105.19	1,284.99	7,389.18	13,504.00	-6,114.82	54.72%
5152 · IT Systems Manager	10,997.31	11,489.40	11,489.40	6,027.03	40,003.14	45,960.00	-5,956.86	87.04%
5156 · IT Assistant & Intern	2,355.61	2,484.28	2,828.92	1,550.88	9,219.69	11,940.00	-2,720.31	77.22%
5174 · Facilities Maintenance	7,144.02	7,182.36	7,110.01	4,665.67	26,102.06	28,222.00	-2,119.94	92.49%
5195 · Staff Training	735.16	265.16	49.60	0.00	1,049.92	1,777.00	-727.08	59.08%
5198 · Severance Payout	22,380.44	0.00	0.00	0.00	22,380.44	0.00	22,380.44	100.0%
Total 5100 · Baker Branch	144,117.95	118,769.44	117,848.08	75,789.14	456,524.61	488,157.00	-31,632.39	93.52%
5200 · Branches, Lib Asst III								
5202 · Haines	2,861.52	3,031.25	3,385.12	1,447.17	10,725.06	14,110.00	-3,384.94	76.01%
5203 · Halfway	3,290.62	3,108.53	2,896.96	2,214.25	11,510.36	12,192.00	-681.64	94.41%
5204 · Richland	3,687.98	3,407.48	3,277.13	2,498.64	12,871.23	13,433.00	-561.77	95.82%
5205 · Huntington	3,230.23	2,897.16	2,840.31	2,024.32	10,992.02	11,056.00	-63.98	99.42%
5206 · Sumpter	3,804.85	3,551.31	3,582.22	2,448.89	13,387.27	13,433.00	-45.73	99.66%
5209 · Branch Training	401.02	811.58	562.41	183.59	1,958.60	2,132.00	-173.40	91.87%
5200 · Branches, Lib Asst III - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Total 5200 · Branches, Lib Asst III	17,276.22	16,807.31	16,544.15	10,816.86	61,444.54	66,356.00	-4,911.46	92.6%
5700 · Grant Wages & Related Expense								
5701 · VRoom Grant Wage Expense	0.00	37.50	112.50	-150.00	0.00			

Baker County Library District
Profit & Loss Budget Performance
July 2018 through June 2019

	<u>Jul - Sep 18</u>	<u>Oct - Dec 18</u>	<u>Jan - Mar 19</u>	<u>Apr - Jun 19</u>	<u>Jul '18 - Jun 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5703 · Sage System Manager(W2 ONLY)	0.00	0.00	0.00	0.00	0.00			
Total 5700 · Grant Wages & Related Expense	0.00	37.50	112.50	-150.00	0.00			
Total 5001 · District salaries	161,394.17	135,614.25	134,504.73	86,456.00	517,969.15	554,513.00	-36,543.85	93.41%
5400 · Payroll Taxes & Benefits								
5401 · Group Insurance								
5401.1 · Health Insurance	22,386.82	22,274.22	23,891.36	13,415.91	81,968.31	90,835.00	-8,866.69	90.24%
5401.3 · Group Insurance Liability	0.00	2,650.10	0.00	1,500.00	4,150.10	5,000.00	-849.90	83.0%
Total 5401 · Group Insurance	22,386.82	24,924.32	23,891.36	14,915.91	86,118.41	95,835.00	-9,716.59	89.86%
5403 · Life Insurance	267.18	525.72	269.70	0.00	1,062.60	952.00	110.60	111.62%
5404 · PERS	19,960.53	18,906.00	18,953.83	6,151.30	63,971.66	77,139.00	-13,167.34	82.93%
5405 · S.S. Employer Portion	12,068.65	10,098.59	10,013.79	6,429.95	38,610.98	42,420.00	-3,809.02	91.02%
5406 · SUTA Employer Portion	132.52	1,467.82	1,113.49	488.76	3,202.59	555.00	2,647.59	577.04%
5407 · Workmans Comp	1,065.95	122.70	79.03	55.11	1,322.79	2,551.00	-1,228.21	51.85%
Total 5400 · Payroll Taxes & Benefits	55,881.65	56,045.15	54,321.20	28,041.03	194,289.03	219,452.00	-25,162.97	88.53%
Total 5000 · Personal Services	217,275.82	191,659.40	188,825.93	114,497.03	712,258.18	773,965.00	-61,706.82	92.03%
6000 · Materials and Services								
6100 · Books & Periodicals								
6110 · Adult Books	7,517.92	12,419.50	12,014.78	1,242.24	33,194.44	24,000.00	9,194.44	138.31%
6120 · Childrens & Juvenile Books	2,794.94	4,494.28	4,655.42	1,912.03	13,856.67	11,000.00	2,856.67	125.97%
6130 · Reference Books	811.06	2,060.26	1,835.61	106.47	4,813.40	6,500.00	-1,686.60	74.05%
6134 · Electronic Subscriptions	6,368.45	7,432.04	330.00	94.00	14,224.49	13,000.00	1,224.49	109.42%
6140 · Periodicals	2,313.41	3,927.60	3,696.38	2,436.82	12,374.21	11,000.00	1,374.21	112.49%
6150 · Audio	598.43	1,305.94	932.24	376.62	3,213.23	4,000.00	-786.77	80.33%
6160 · Video/DVD	2,046.52	3,427.05	5,084.61	1,957.70	12,515.88	12,000.00	515.88	104.3%
6171 · Music	0.00	0.00	0.00	0.00	0.00	500.00	-500.00	0.0%
6176 · Ready-2-Learn Program	0.00	0.00	0.00	0.00	0.00	1,000.00	-1,000.00	0.0%
6177 · LSTA Grant Youth Books	2,801.18	0.00	21.52	177.30	3,000.00			
6100 · Books & Periodicals - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Total 6100 · Books & Periodicals	25,251.91	35,066.67	28,570.56	8,303.18	97,192.32	83,000.00	14,192.32	117.1%
6200 · Library Consortium								
6201 · SAGE Network	7.94	12,271.00	0.00	0.00	12,278.94	12,271.00	7.94	100.07%
6204 · OCLC/ILL Referral	202.69	348.32	281.63	102.49	935.13	1,250.00	-314.87	74.81%
Total 6200 · Library Consortium	210.63	12,619.32	281.63	102.49	13,214.07	13,521.00	-306.93	97.73%
6300 · Building Eq. & Supplies								
6310 · Building & Grounds Maintenance								
6310.1 · Roof Repair Expense	0.00	3,000.00	0.00	125.00	3,125.00	50,000.00	-46,875.00	6.25%
6311 · Branch building expenses	1,029.77	226.89	1,782.70	87.05	3,126.41	6,000.00	-2,873.59	52.11%
6312 · Snow Removal	0.00	715.00	785.00	0.00	1,500.00	2,500.00	-1,000.00	60.0%
6310 · Building & Grounds Maintenance - C	6,108.57	7,637.17	6,733.61	4,486.29	24,965.64	22,000.00	2,965.64	113.48%
Total 6310 · Building & Grounds Maintenance	7,138.34	11,579.06	9,301.31	4,698.34	32,717.05	80,500.00	-47,782.95	40.64%
6320 · Janitorial Supplies								
6321 · Cleaning contract	2,784.00	4,050.00	4,050.00	2,700.00	13,584.00	16,800.00	-3,216.00	80.86%

Baker County Library District
Profit & Loss Budget Performance
July 2018 through June 2019

	<u>Jul - Sep 18</u>	<u>Oct - Dec 18</u>	<u>Jan - Mar 19</u>	<u>Apr - Jun 19</u>	<u>Jul '18 - Jun 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6322 · Supplies	665.73	746.71	421.90	517.98	2,352.32	2,800.00	-447.68	84.01%
Total 6320 · Janitorial Supplies	3,449.73	4,796.71	4,471.90	3,217.98	15,936.32	19,600.00	-3,663.68	81.31%
6340 · Equipment Lease	396.68	605.59	416.96	360.74	1,779.97	2,600.00	-820.03	68.46%
6345 · Computer Maintenance								
6345.1 · Computer - Maintenance	1,734.79	1,245.05	1,796.28	647.84	5,423.96	7,250.00	-1,826.04	74.81%
6345.2 · Software subscriptions	1,748.61	3,326.31	8.97	5.98	5,089.87	6,000.00	-910.13	84.83%
6345.3 · Comp Tech - Branch Travel	485.97	348.23	576.67	353.57	1,764.44	2,500.00	-735.56	70.58%
6345.4 · Computer - Hardware	1,943.38	10,602.91	-4,749.57	724.95	8,521.67	6,250.00	2,271.67	136.35%
6345.41 · SDAO Safety & Security Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6345.7 · Tech Programs / Robotics Club	149.22	22.48	189.70	0.00	361.40	1,000.00	-638.60	36.14%
6345 · Computer Maintenance - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Total 6345 · Computer Maintenance	6,061.97	15,544.98	-2,177.95	1,732.34	21,161.34	23,000.00	-1,838.66	92.01%
Total 6300 · Building Eq. & Supplies	17,046.72	32,526.34	12,012.22	10,009.40	71,594.68	125,700.00	-54,105.32	56.96%
6400 · Bookmobile Operations								
6410 · Bookmobile Fuel	558.15	600.71	438.20	129.12	1,726.18	2,000.00	-273.82	86.31%
6420 · Bookmobile Maintenance	1,833.63	111.68	226.67	26.12	2,198.10	5,000.00	-2,801.90	43.96%
6400 · Bookmobile Operations - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Total 6400 · Bookmobile Operations	2,391.78	712.39	664.87	155.24	3,924.28	7,000.00	-3,075.72	56.06%
6600 · Corporate Costs								
6610 · Insurance								
6612 · Boiler	0.00	0.00	1,257.00	0.00	1,257.00	1,350.00	-93.00	93.11%
6613 · SDIS Liability	0.00	0.00	15,842.50	0.00	15,842.50	15,350.00	492.50	103.21%
6614 · Flood Insurance	0.00	0.00	1,731.00	0.00	1,731.00	1,650.00	81.00	104.91%
6610 · Insurance - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Total 6610 · Insurance	0.00	0.00	18,830.50	0.00	18,830.50	18,350.00	480.50	102.62%
6620 · Travel & Training	1,138.64	462.16	1,249.81	1,738.71	4,589.32	4,000.00	589.32	114.73%
6630 · Election	0.00	0.00	0.00	0.00	0.00	3,500.00	-3,500.00	0.0%
6640 · Auditor	0.00	0.00	8,900.00	0.00	8,900.00	8,650.00	250.00	102.89%
6641 · Bookkeeping Supplies & Services	8.90	124.97	59.44	1,535.92	1,729.23	1,300.00	429.23	133.02%
6660 · Association Dues	1,468.67	1,258.00	60.00	250.00	3,036.67	2,900.00	136.67	104.71%
6680 · Publication	0.00	539.48	264.00	226.25	1,029.73	1,600.00	-570.27	64.36%
6690 · Financial Mgmt Fees								
6690.1 · Checking Account Fees	182.61	98.00	128.50	35.00	444.11	400.00	44.11	111.03%
6690.2 · Pool 5291 Fees	0.60	20.45	10.60	10.10	41.75	200.00	-158.25	20.88%
6690.3 · PayPal Transaction Fees	26.84	36.50	38.89	17.12	119.35	155.00	-35.65	77.0%
6690.4 · Quick Books Direct Deposit Fees	168.50	128.00	133.25	45.00	474.75	625.00	-150.25	75.96%
6690 · Financial Mgmt Fees - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Total 6690 · Financial Mgmt Fees	378.55	282.95	311.24	107.22	1,079.96	1,380.00	-300.04	78.26%
6691 · Legal Administration	0.00	250.00	0.00	0.00	250.00	250.00	0.00	100.0%
6692 · Professional services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6696 · Public Programs	470.00	589.10	0.00	390.41	1,449.51	1,500.00	-50.49	96.63%
Total 6600 · Corporate Costs	3,464.76	3,506.66	29,674.99	4,248.51	40,894.92	43,430.00	-2,535.08	94.16%

Baker County Library District
Profit & Loss Budget Performance
July 2018 through June 2019

	<u>Jul - Sep 18</u>	<u>Oct - Dec 18</u>	<u>Jan - Mar 19</u>	<u>Apr - Jun 19</u>	<u>Jul '18 - Jun 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6700 · Other Operating Expenses								
6720 · Branch Mileage	1,182.44	841.52	1,019.40	641.55	3,684.91	4,200.00	-515.09	87.74%
6730 · Library Services Supplies	3,744.06	5,392.63	5,249.77	1,740.97	16,127.43	15,000.00	1,127.43	107.52%
6731 · Youth Programs								
6731.2 · Summer Reading (SRP)	351.59	0.00	31.80	218.33	601.72	3,600.00	-2,998.28	16.71%
6731.22 · Haines Summer Reading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6731.25 · Halfway Summer Reading program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6731.3 · Storytime	40.16	482.83	490.00	130.87	1,143.86	2,400.00	-1,256.14	47.66%
6731.4 · Other Youth Programs	0.00	276.71	280.91	153.40	711.02	1,500.00	-788.98	47.4%
6731.42 · R2R Ready-To-Read program	0.00	0.00	218.70	0.00	218.70	0.00	218.70	100.0%
6731.5 · Teen Activities	0.00	134.62	0.00	13.33	147.95	1,000.00	-852.05	14.8%
6731.6 · Makerspace Club	63.93	434.89	178.05	1,160.36	1,837.23	2,000.00	-162.77	91.86%
6731.7 · Battle of the Books Program	0.00	90.35	260.00	149.79	500.14			
6731 · Youth Programs - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Total 6731 · Youth Programs	455.68	1,419.40	1,459.46	1,826.08	5,160.62	10,500.00	-5,339.38	49.15%
6740 · Postage & Freight	19.53	334.05	342.06	34.03	729.67	1,500.00	-770.33	48.65%
6750 · Utilities								
6751 · Garbage								
6751.1 · Baker-Baker Sanitary	508.05	457.05	269.70	254.70	1,489.50	1,660.00	-170.50	89.73%
6751.2 · Haines-Baker Sanitary	54.00	54.00	27.00	27.00	162.00	190.00	-28.00	85.26%
6751.3 · Halfway-LaRue Sanitary	36.00	16.00	16.00	16.00	84.00	165.00	-81.00	50.91%
6751.4 · Richland-Eagle Cap Sanitation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6751.5 · Huntington-Baker Sanitary	64.00	64.00	32.00	32.00	192.00	225.00	-33.00	85.33%
Total 6751 · Garbage	662.05	591.05	344.70	329.70	1,927.50	2,240.00	-312.50	86.05%
6752 · Heating Fuel								
6752.1 · Baker-Cascade Natural Gas	18.42	798.23	1,930.93	466.52	3,214.10	5,000.00	-1,785.90	64.28%
6752.2 · Haines-Ed Staub	0.00	878.51	839.36	250.00	1,967.87	1,800.00	167.87	109.33%
6752.3 · Halfway-Ed Staub	0.00	0.00	787.80	45.00	832.80	1,300.00	-467.20	64.06%
6752.6 · Sumpter-City of Sumpter(Shan	0.00	0.00	0.00	0.00	0.00	900.00	-900.00	0.0%
Total 6752 · Heating Fuel	18.42	1,676.74	3,558.09	761.52	6,014.77	9,000.00	-2,985.23	66.83%
6753 · Water/Sewer								
6753.1 · Baker-City of Baker City	654.54	758.02	240.98	80.94	1,734.48	1,610.00	124.48	107.73%
6753.2 · Haines-City of Haines	168.00	252.00	252.00	168.00	840.00	975.00	-135.00	86.15%
6753.3 · Halfway-City of Halfway	231.00	231.00	231.00	77.00	770.00	950.00	-180.00	81.05%
6753.4 · Richland (NEOHA agreement)	97.46	118.59	105.99	35.33	357.37	550.00	-192.63	64.98%
6753.5 · Huntington-City of Huntingtn	340.00	170.00	260.10	170.00	940.10	850.00	90.10	110.6%
Total 6753 · Water/Sewer	1,491.00	1,529.61	1,090.07	531.27	4,641.95	4,935.00	-293.05	94.06%
6754 · Electric								
6754.1 · Baker - OTEC	4,837.44	4,012.12	3,715.28	1,610.61	14,175.45	17,200.00	-3,024.55	82.42%
6754.2 · Haines - OTEC	330.52	317.73	336.69	107.28	1,092.22	1,500.00	-407.78	72.82%
6754.3 · Halfway-Idaho Power	275.12	170.73	241.15	74.93	761.93	1,000.00	-238.07	76.19%
6754.4 · Richland (NEOHA agreement)	374.16	667.72	1,146.19	289.33	2,477.40	2,900.00	-422.60	85.43%

Baker County Library District
Profit & Loss Budget Performance
July 2018 through June 2019

	<u>Jul - Sep 18</u>	<u>Oct - Dec 18</u>	<u>Jan - Mar 19</u>	<u>Apr - Jun 19</u>	<u>Jul '18 - Jun 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6754.5 · Huntington-Idaho Power	174.38	237.66	632.81	189.48	1,234.33	1,600.00	-365.67	77.15%
6754.6 · Sumpter-City of Sumpter(Shan	0.00	0.00	0.00	0.00	0.00	600.00	-600.00	0.0%
Total 6754 · Electric	5,991.62	5,405.96	6,072.12	2,271.63	19,741.33	24,800.00	-5,058.67	79.6%
6750 · Utilities - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Total 6750 · Utilities	8,163.09	9,203.36	11,064.98	3,894.12	32,325.55	40,975.00	-8,649.45	78.89%
6756 · Telecommunications								
6756.0 · Telephone								
6756.1 · Baker - BendTel	418.24	420.71	422.46	146.25	1,407.66	1,700.00	-292.34	82.8%
6756.2 · Haines - Cascade/Reliance	196.94	193.90	194.90	129.37	715.11	800.00	-84.89	89.39%
6756.3 · Halfway - Pine Telephone	106.83	120.53	114.23	82.09	423.68	500.00	-76.32	84.74%
6756.4 · Richland - Eagle Telephone	75.98	110.84	104.04	67.56	358.42	430.00	-71.58	83.35%
6756.5 · Huntington - CenturyTel	183.62	188.51	0.00	263.39	635.52	850.00	-214.48	74.77%
6756.6 · Sumpter - CenturyLink/Qwest	152.01	135.10	116.98	38.92	443.01	600.00	-156.99	73.84%
6756.8 · Cellular Service-Verizon	290.91	312.73	248.51	288.36	1,140.51	2,300.00	-1,159.49	49.59%
Total 6756.0 · Telephone	1,424.53	1,482.32	1,201.12	1,015.94	5,123.91	7,180.00	-2,056.09	71.36%
6757.0 · Internet								
6757.1 · Baker - NERO Network	477.00	477.00	477.00	0.00	1,431.00	2,000.00	-569.00	71.55%
6757.2 · Haines - Cascade/Reliance	185.85	185.85	185.85	123.90	681.45	760.00	-78.55	89.66%
6757.3 · Halfway - Pine Tel	122.70	122.70	122.70	81.80	449.90	650.00	-200.10	69.22%
6757.4 · Richland - Pine Tel	75.00	75.00	75.00	50.00	275.00	350.00	-75.00	78.57%
6757.5 · Huntington -CenturyTel	1,275.00	1,331.19	1,351.38	450.46	4,408.03	4,400.00	8.03	100.18%
6757.6 · Sumpter - CenturyLink/Qwest	314.82	314.82	314.82	104.94	1,049.40	1,400.00	-350.60	74.96%
6757.8 · Bookmobile - Verizon hot spot	80.04	120.19	40.01	0.00	240.24			
Total 6757.0 · Internet	2,530.41	2,626.75	2,566.76	811.10	8,535.02	9,560.00	-1,024.98	89.28%
6756 · Telecommunications - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Total 6756 · Telecommunications	3,954.94	4,109.07	3,767.88	1,827.04	13,658.93	16,740.00	-3,081.07	81.6%
Total 6700 · Other Operating Expenses	17,519.74	21,300.03	22,903.55	9,963.79	71,687.11	88,915.00	-17,227.89	80.62%
Total 6000 · Materials and Services	65,885.54	105,731.41	94,107.82	32,782.61	298,507.38	361,566.00	-63,058.62	82.56%
7000 · Capital Outlay	0.00	0.00	0.00	0.00	0.00	1,000.00	-1,000.00	0.0%
7500 · Debt Service	0.00	1,000.00	0.00	1,000.00	2,000.00	4,000.00	-2,000.00	50.0%
8000 · Transfers & Contingency								
8005 · Transfers								
8005.1 · Transfer-Technology Fund	0.00	0.00	0.00	0.00	0.00	1,000.00	-1,000.00	0.0%
8005.2 · Transfer-Severence Liab Fund	0.00	0.00	0.00	0.00	0.00	10,000.00	-10,000.00	0.0%
Total 8005 · Transfers	0.00	0.00	0.00	0.00	0.00	11,000.00	-11,000.00	0.0%
8006 · Contingency	0.00	0.00	0.00	0.00	0.00	5,000.00	-5,000.00	0.0%
Total 8000 · Transfers & Contingency	0.00	0.00	0.00	0.00	0.00	16,000.00	-16,000.00	0.0%
Total Expense	283,161.36	298,390.81	282,933.75	148,279.64	1,012,765.56	1,156,531.00	-143,765.44	87.57%
Net Income	-10,336.36	741,904.17	-212,494.64	-127,022.10	392,051.07	223,110.00	168,941.07	175.72%

Baker Co Library - Other Funds
Profit & Loss Budget Performance
July 2018 through June 2019

ATTACHMENT VII.b.
OTHER FUND

	<u>Jul - Sep 18</u>	<u>Oct - Dec 18</u>	<u>Jan - Mar 19</u>	<u>Apr - Jun 19</u>	<u>Jul '18 - Jun 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income								
4400.0 · Other Uses Funds								
4410.0 · Capital Projects Department	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4415.0 · Literacy Department								
4415.1 · Beginning Cash Literacy	967.55	0.00	0.00	0.00	967.55			
4415.9 · Interest Income Literacy	6.38	16.40	6.58	2.23	31.59			
4415.0 · Literacy Department - Other	0.00	0.00	0.00	0.00	0.00	1,000.00	-1,000.00	0.0%
Total 4415.0 · Literacy Department	973.93	16.40	6.58	2.23	999.14	1,000.00	-0.86	99.91%
4420.0 · Memorial Department								
4420.1 · Beginning Cash Memorial	80,614.12	0.00	0.00	0.00	80,614.12	80,000.00	614.12	100.77%
4420.2 · Contributions								
4420.21 · Baker Contributions	0.00	945.00	30.00	1,500.00	2,475.00			
4420.28 · Tylka Trust Bequest	0.00	0.00	14,085.16	0.00	14,085.16			
4420.39 · Other Cash Gifts	738.75	1,100.00	0.00	0.00	1,838.75			
4420.2 · Contributions - Other	0.00	0.00	0.00	0.00	0.00	1,000.00	-1,000.00	0.0%
Total 4420.2 · Contributions	738.75	2,045.00	14,115.16	1,500.00	18,398.91	1,000.00	17,398.91	1,839.89%
4420.5 · Grant Income								
4420.55 · Leo Adler Grants	0.00	10,000.00	0.00	0.00	10,000.00			
4420.5 · Grant Income - Other	0.00	0.00	0.00	0.00	0.00	10,000.00	-10,000.00	0.0%
Total 4420.5 · Grant Income	0.00	10,000.00	0.00	0.00	10,000.00	10,000.00	0.00	100.0%
4420.7 · Other Revenue								
4420.71 · Amazon Book Sales	1,507.05	1,106.57	1,110.46	115.78	3,839.86	6,000.00	-2,160.14	64.0%
4420.76 · Library Book Sale Income	0.00	0.00	1,690.10	0.00	1,690.10			
4420.80 · Other Revenues	0.00	0.00	0.00	1,500.00	1,500.00			
Total 4420.7 · Other Revenue	1,507.05	1,106.57	2,800.56	1,615.78	7,029.96	6,000.00	1,029.96	117.17%
4429.9 · Interest Income Memorial	369.83	274.73	592.16	214.37	1,451.09	1,000.00	451.09	145.11%
Total 4420.0 · Memorial Department	83,229.75	13,426.30	17,507.88	3,330.15	117,494.08	98,000.00	19,494.08	119.89%
4430.0 · Severance Liability Dept								
4430.1 · Beginning cash Severance Liab	48,582.06	0.00	0.00	0.00	48,582.06	38,000.00	10,582.06	127.85%
4430.8 · Transfer from General Fund	0.00	0.00	0.00	0.00	0.00	10,000.00	-10,000.00	0.0%
4430.9 · Interest Income Severance Liab	320.29	141.52	324.83	110.45	897.09	500.00	397.09	179.42%
Total 4430.0 · Severance Liability Dept	48,902.35	141.52	324.83	110.45	49,479.15	48,500.00	979.15	102.02%
4524.0 · Technology Department								
4524.1 · Beginning cash Technology	1,201.38	0.00	0.00	0.00	1,201.38	1,000.00	201.38	120.14%
4524.8 · Transfer from General Fund	0.00	0.00	0.00	0.00	0.00	2,500.00	-2,500.00	0.0%
4524.9 · Interest income Technology	7.92	20.37	8.14	2.77	39.20			
Total 4524.0 · Technology Department	1,209.30	20.37	8.14	2.77	1,240.58	3,500.00	-2,259.42	35.45%
Total 4400.0 · Other Uses Funds	134,315.33	13,604.59	17,847.43	3,445.60	169,212.95	151,000.00	18,212.95	112.06%
Total Income	134,315.33	13,604.59	17,847.43	3,445.60	169,212.95	151,000.00	18,212.95	112.06%
Expense								
6000 · Other Uses Fund								
6100 · Capital Projects Department	0.00	0.00	0.00	0.00	0.00	5,000.00	-5,000.00	0.0%

Baker Co Library - Other Funds
Profit & Loss Budget Performance
July 2018 through June 2019

	<u>Jul - Sep 18</u>	<u>Oct - Dec 18</u>	<u>Jan - Mar 19</u>	<u>Apr - Jun 19</u>	<u>Jul '18 - Jun 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6200 · Literacy Department	0.00	0.00	0.00	0.00	0.00	1,000.00	-1,000.00	0.0%
6300 · Memorial Department								
6350 · General Memorial M&S	2,988.75	110.00	0.00	4,007.21	7,105.96			
6364.5 · Amazon Book Sales Expenses	864.01	421.89	358.00	83.81	1,727.71			
6378 · Tylka Trust Bequest Purchases	0.00	0.00	7,615.00	0.00	7,615.00			
6380 · Grants Dept								
6380.52 · Grant- Vroom Grant expenses	266.89	0.00	266.89	440.12	973.90			
6380.53 · Teen Room Remodel Grant	592.45	0.00	0.00	0.00	592.45			
Total 6380 · Grants Dept	859.34	0.00	266.89	440.12	1,566.35			
6398 · Transfer to GF Election Reserve	0.00	0.00	0.00	0.00	0.00	3,000.00	-3,000.00	0.0%
6399 · Transfer to General Fund	0.00	0.00	0.00	0.00	0.00	1,500.00	-1,500.00	0.0%
6300 · Memorial Department - Other	0.00	0.00	0.00	0.00	0.00	86,900.00	-86,900.00	0.0%
Total 6300 · Memorial Department	4,712.10	531.89	8,239.89	4,531.14	18,015.02	91,400.00	-73,384.98	19.71%
6400 · Technology Department	0.00	0.00	0.00	0.00	0.00	1,000.00	-1,000.00	0.0%
6850.0 · Severance Liabilty Dept								
6850.1 · Transfer to General Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6850.0 · Severance Liabilty Dept - Other	0.00	0.00	0.00	0.00	0.00	52,500.00	-52,500.00	0.0%
Total 6850.0 · Severance Liabilty Dept	0.00	0.00	0.00	0.00	0.00	52,500.00	-52,500.00	0.0%
6900 · Misc. bank charges								
6900.2 · Bank Fees-Memorial Fund	85.00	60.05	60.05	20.03	225.13			
6900.6 · Bank Fees-Severence	0.00	0.00	0.00	0.02	0.02			
6900 · Misc. bank charges - Other	0.00	0.00	0.00	0.00	0.00	100.00	-100.00	0.0%
Total 6900 · Misc. bank charges	85.00	60.05	60.05	20.05	225.15	100.00	125.15	225.15%
Total 6000 · Other Uses Fund	4,797.10	591.94	8,299.94	4,551.19	18,240.17	151,000.00	-132,759.83	12.08%
Total Expense	4,797.10	591.94	8,299.94	4,551.19	18,240.17	151,000.00	-132,759.83	12.08%
Net Income	129,518.23	13,012.65	9,547.49	-1,105.59	150,972.78	0.00	150,972.78	100.0%

**Baker Co Library - Sage Fund
Profit & Loss Budget Overview
July 2018 through June 2019**

	<u>Jul - Sep 18</u>	<u>Oct - Dec 18</u>	<u>Jan - Mar 19</u>	<u>Apr - Jun 19</u>	<u>Jul '18 - Jun 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income								
4000 · Membership Dues	0.00	203,300.00	0.00	0.00	203,300.00	214,571.00	-11,271.00	94.75%
4010 · Grant Revenue								
4011 · LSTA Grant #1 - Courier	0.00	27,500.00	0.00	27,500.00	55,000.00	55,000.00	0.00	100.0%
4012 · LSTA Grant #1- Indirect Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Total 4010 · Grant Revenue	0.00	27,500.00	0.00	27,500.00	55,000.00	55,000.00	0.00	100.0%
4200 · Interest Income	0.00	0.00	0.00	0.00	0.00	10.00	-10.00	0.0%
4300 · Other Revenues	0.00	0.00	0.00	0.00	0.00	2,600.00	-2,600.00	0.0%
4999 · Beginning Cash	201,284.07	0.00	0.00	0.00	201,284.07	190,000.00	11,284.07	105.94%
Total Income	201,284.07	230,800.00	0.00	27,500.00	459,584.07	462,181.00	-2,596.93	99.44%
Expense								
5000 · Sage Personal Services								
5100 · Sage Staff Salaries & Wages								
5101 · System Administrator- ER	9,875.23	14,868.52	14,868.51	9,852.95	49,465.21	59,700.00	-10,234.79	82.86%
5102 · Business Manager- CH	913.08	1,425.28	1,313.93	957.61	4,609.90	5,850.00	-1,240.10	78.8%
Total 5100 · Sage Staff Salaries & Wages	10,788.31	16,293.80	16,182.44	10,810.56	54,075.11	65,550.00	-11,474.89	82.49%
5200 · Sage Payroll Taxes & Benefits								
5201 · Group Health Insurance	1,907.58	2,558.84	1,279.42	1,279.42	7,025.26	7,725.00	-699.74	90.94%
5203 · Life Insurance	23.70	0.00	0.00	71.10	94.80	100.00	-5.20	94.8%
5204 · PERS Retirement	3,298.65	3,332.82	3,317.27	1,090.21	11,038.95	13,840.00	-2,801.05	79.76%
5205 · SS Employer Portion	825.29	1,246.49	1,237.95	827.02	4,136.75	5,011.00	-874.25	82.55%
5206 · SUTA Employer Portion	6.42	44.65	102.27	116.51	269.85	66.00	203.85	408.86%
5207 · Workmans Comp	4.56	8.38	5.83	4.60	23.37	80.00	-56.63	29.21%
66000 · Payroll Expenses	24.75	4,044.93	-3,995.43	8.25	82.50	85.00	-2.50	97.06%
Total 5200 · Sage Payroll Taxes & Benefits	6,090.95	11,236.11	1,947.31	3,397.11	22,671.48	26,907.00	-4,235.52	84.26%
Total 5000 · Sage Personal Services	16,879.26	27,529.91	18,129.75	14,207.67	76,746.59	92,457.00	-15,710.41	83.01%
6000 · Materials & Services								
6100 · Accounting & Auditing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6110 · Administrative Svc (personnel)	0.00	0.00	0.00	2,000.00	2,000.00	3,494.00	-1,494.00	57.24%
6130 · Courier Services & Supplies								
6131 · LSTA Grant #1 - Courier	53,142.48	1,857.52	0.00	0.00	55,000.00	55,000.00	0.00	100.0%
6132 · Sage Courier Expense	179.94	3,999.45	17,655.64	4,180.12	26,015.15	40,000.00	-13,984.85	65.04%
6133 · Courier Supplies	0.00	376.74	359.18	1,040.00	1,775.92	0.00	1,775.92	100.0%
6130 · Courier Services & Supplies - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Total 6130 · Courier Services & Supplies	53,322.42	6,233.71	18,014.82	5,220.12	82,791.07	95,000.00	-12,208.93	87.15%
6140 · Dues & Subscriptions	0.00	2,693.81	90.00	0.00	2,783.81	3,750.00	-966.19	74.24%
6160 · Legal Services	0.00	0.00	0.00	0.00	0.00	250.00	-250.00	0.0%
6180 · Postage & Freight	6.70	0.00	0.00	0.00	6.70	50.00	-43.30	13.4%
6190 · Printing	0.00	0.00	0.00	0.00	0.00	25.00	-25.00	0.0%
6200 · Supplies, Office	368.61	0.00	0.00	0.00	368.61	500.00	-131.39	73.72%
6210 · Technical Services & Maint								
6210.1 · System Specialist Contract	10,000.00	15,300.00	15,300.00	10,200.00	50,800.00	61,800.00	-11,000.00	82.2%

Baker Co Library - Sage Fund
Profit & Loss Budget Overview
July 2018 through June 2019

	<u>Jul - Sep 18</u>	<u>Oct - Dec 18</u>	<u>Jan - Mar 19</u>	<u>Apr - Jun 19</u>	<u>Jul '18 - Jun 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6210.3 · LTI Authority Control expense	0.00	0.00	0.00	2,000.00	2,000.00	2,500.00	-500.00	80.0%
Total 6210 · Technical Services & Maint	10,000.00	15,300.00	15,300.00	12,200.00	52,800.00	64,300.00	-11,500.00	82.12%
6220 · Technology								
6220.1 · Equinox expense	2,500.00	0.00	3,750.00	0.00	6,250.00			
6220.2 · Development	732.89	0.00	1,250.00	0.00	1,982.89			
6220 · Technology - Other	0.00	0.00	0.00	0.00	0.00	4,500.00	-4,500.00	0.0%
Total 6220 · Technology	3,232.89	0.00	5,000.00	0.00	8,232.89	4,500.00	3,732.89	182.95%
6240 · Telecommunications	0.00	234.00	149.98	0.00	383.98	250.00	133.98	153.59%
6250 · Training	0.00	0.00	705.00	0.00	705.00	5,000.00	-4,295.00	14.1%
6260 · Travel	320.09	0.00	194.73	2,525.17	3,039.99	2,500.00	539.99	121.6%
6263 · Member Credits Expense	0.00	2,961.80	0.00	0.00	2,961.80	12,000.00	-9,038.20	24.68%
Total 6000 · Materials & Services	67,250.71	27,423.32	39,454.53	21,945.29	156,073.85	191,619.00	-35,545.15	81.45%
7000 · Capital Outlay	0.00	0.00	0.00	0.00	0.00	25,000.00	-25,000.00	0.0%
8000 · Contingency	0.00	0.00	0.00	0.00	0.00	23,105.00	-23,105.00	0.0%
Total Expense	84,129.97	54,953.23	57,584.28	36,152.96	232,820.44	332,181.00	-99,360.56	70.09%
Net Income	117,154.10	175,846.77	-57,584.28	-8,652.96	226,763.63	130,000.00	96,763.63	174.43%

	Q1	Q2	Q3	Q4 EST	LY Q4	TOTAL PROJECTED	YTD ACTUAL	ORIGINAL	\$ Over	% of	Jul '13 - Jun	Jul '14 - Jun	Jul '15 - Jun	Jul '16 - Jun	Jul '17 - Jun	ADOPTED	REVISED	%	\$ Budget	PROPOSED	\$ Over Budget	% Change	% of Ops Budget
	Jul - Sep 18	Oct - Dec 18	Jan - Mar 19	Apr - Jun 19	Apr - Jun 18	Jul '18 - Jun 19	Jul '18 - 13 May 19	Jul '18 - Jun 19	Budget	Budget	13 - Jun 14	14 - Jun 15	15 - Jun 16	16 - Jun 17	17 - Jun 18	Budget 1	Budget 2	Budget Change	Change	Jul '19 - Jun 20			
Income																							
4000 - Current Year Tax Levy																							
4001 - Current Year Tax Levy	0	779,465	13,093	28,400	28,180	820,958	826,920	758,680			626,462	649,488	689,722	710,121	734,035	758,680	850,000	12.0%	91,320	870,000	20,000	2.35%	
4006 - Local Option Levy	0	227,173	14,530	10,600	10,367	252,303	245,277	278,657			228,406	237,835	253,337	254,356	270,030	278,657	270,000	-3.1%	-8,657	280,000	10,000	3.70%	
4000 - Current Year Tax Levy - Other	0	0	24,994	0	0	24,994	0	0			0	0	0	0	0	0	0		0	0	0	0	
Total 4000 - Current Year Tax Levy	0	1,006,637	52,617	39,000	38,547	1,098,254	1,072,197	1,037,337	60,917	105.87%	854,869	887,323	943,059	964,477	1,004,065	1,037,337	1,120,000	8.0%	82,663	1,150,000	30,000	2.68%	
4005 - Prior Year Taxes																							
4011 - Levy 1st year prior	2,011	11,663	2,152	943	1,748	16,769	17,570	17,453			17,453	12,932	17,793	15,002	15,291								
4012 - Levy 2nd year prior	524	1,669	1,020	671	1,724	3,884	4,317	4,645			4,645	7,213	5,410	9,023	6,047								
4013 - Levy 3rd year prior	309	2,180	1,279	234	1,617	4,002	4,481	8,031			8,031	8,375	6,057	8,369	4,899								
4014 - Levy 4th year prior	715	38	120	39	-826	911	978	3,225			1,962	1,962	-456	5,491	2,289								
4015 - Levy 5th year prior	4	55	55	4	-63	62	127	206			254	254	151	116	273								
4016 - Levy 6th year prior	0	0	0	0	-82	8	8	10			160	160	0	70	176								
4017 - Levy 7+ prior years	0	0	0	0	-94	128	128	24			0	0	0	0	32								
4005 - Prior Year Taxes - Other	0	0	0	2,100	0	2,100	0	35,000			0	0	0	0	0	35,000	35,000			35,000	0		
Total 4005 - Prior Year Taxes	3,563	15,549	4,625	3,991	4,022	27,729	27,609	35,000	-7,271	79.23%	37,594	30,896	28,954	38,070	29,006	35,000	35,000	0.0%	0	35,000	0		
4020 - Other Taxes/Bond Priors-LandSale	0	0	0	3,000	2,897	3,000	0	4,000			3,046	1,906	3,929	2,720	2,897	4,000	4,000	0.0%	0	4,000	0		
4060 - State Ready-2-Read Grant	0	7,582	0	0	0	7,582	7,582	7,500	82	101.09%	6,564	7,045	6,773	6,922	7,412	7,500	7,600	1.3%	100	7,500	-100		
4066 - Grant Revenue	3,000	0	0	0	0	3,000	3,000	1,500	1,500	200.0%	0	0	0	23,044	5,500	1,500	3,000	100.0%	1,500	1,500	-1,500		
4100 - Fines and Fees																							
4101 - Fines	2,342	2,674	2,636	0	2,607	7,652	8,950	8,950							10,238								
4102 - Copies	1,051	1,276	1,490	0	1,333	3,817	4,480	4,480							5,296								
4103 - Fax	209	229	298	0	299	736	890	890							969								
4104 - Lost/damaged item reimb	308	473	403	0	594	1,184	1,338	1,338							2,237								
4105 - Library card replacement	84	88	158	0	102	330	366	366							350								
4106 - Non-resident card fees	130	62	8	0	1	200	204	204							339								
4110 - Misc and weekly over/short	96	54	117	0	73	266	262	262							306								
4100 - Fines and Fees - Other	0	0	0	4,600	0	4,600	0	18,000			0	0	0	0	0	18,000	19,000	5.6%	1,000	20,000	1,000		
Total 4100 - Fines and Fees	4,220	4,855	5,111	4,600	5,009	18,786	16,490	18,000	786	104.36%	17,888	15,974	16,551	15,923	19,736	18,000	19,000	5.6%	1,000	20,000	1,000		
4200 - Interest Income	606	2,451	4,146	7,800	7,546	15,002	8,268	12,000	3,002	125.02%	9,695	9,051	7,450	12,307	11,927	12,000	15,000	25.0%	3,000	15,000	0		
4300 - Other Revenues																							
4302 - Donations	74	110	33	130	0	348	329	0			0	0	700	307	5,351		500			500			
4303 - Program Support	0	1,300	0	0	4,943	1,300	1,300	140			100	100	300			1,300	1,300						
4307 - E-Rate Refunds	0	0	3,202	3,500	3,570	6,702	3,202	7,300	-598	91.81%			4,347	20,788	6,417	7,300	7,300	0.0%	0	7,000	-300		
4309 - Friends Booksale Income	12	-12	74	0	-27	74	30	0			4,470	5,782	0		6								
4311 - PayPal-Winter BookSale Proceeds	0	0	0	0	6	0	0	0			0	0	0	0	0								
4315 - Amazon book sales	11	0	0	0	0	11	11	0			0	0	0	40	194								
4316 - Friends Eclipse viewer sales	0	0	0	0	-818	0	0	0			0	0	0	0	0								
4318 - Insurance Proceeds	0	0	0	0	0	0	0	0			0	0	0	0	0	0	0			0	0		
4320 - Other Revenues - Miscellaneous	0	1,822	125	0	68	1,947	1,947	0	1,947	100.0%	688	851	1,040	6,090	1,613	0	2,000			2,000	1,000	-1,000	
Total 4300 - Other Revenues	97	3,221	3,434	3,630	7,742	10,382	6,819	7,300	3,082	142.22%	5,298	6,733	6,386	27,225	45,143	7,300	11,100	52.1%	3,800	8,000	-3,100		
4330 - Sage Fiscal Agency Fee	0	0	0	2,000	2,560	2,000	0	3,500	-1,500	57.14%	0	0	300	2,560	3,500	2,000	2,000	-42.9%	-1,500	2,000	0		
4351 - Contract Income	0	0	0	0	0	0	0	0			1,510	5,088			1,686	0	0			5,000	5,000		
4500 - Transfer Income	0	0	0	6,500	29,000	6,500	0	6,500	0	100.0%	15,027	4,000	4,000	9,700	29,000	6,500	6,500	0.0%	0	8,000	1,500		
4999 - Beginning Cash	261,340	0	0	0	0	261,340	261,340	247,004	14,336	105.8%	216,685	189,573	237,515	254,366	262,456	247,004	261,500	5.9%	14,496	320,000	58,500		
Total Income	272,825	1,040,295	69,934	70,521	97,324	1,453,575	1,403,306	1,379,641	73,934	105.36%	1,168,174	1,157,590	1,254,916	1,357,314	1,421,388	1,379,641	1,484,700	7.6%	105,059	1,576,000	91,300	6.15%	
Gross Profit	272,825	1,040,295	69,934	70,521	97,324	1,453,575	1,403,306	1,379,641	73,934	105.36%	1,168,174	1,157,590	1,254,916	1,357,314	1,421,388	1,379,641	1,484,700	7.6%	105,059	1,576,000	91,300	6.15%	
Expense																							
5000 - Personal Services																							
5001 - District salaries																							
5100 - Baker Branch																							
5102 - Library Director	19,092	19,217	19,217	19,217	18,964	76,744	70,338	76,866	-122	99.84%	71,098	71,718	72,436	73,884	75,362	76,866	76,866	0.0%	0	83,212	6,346	8.26%	
5104 - Admin Assistant-SD				0	-2,117						18,262	18,585	18,699	19,646						0			
5105 - Business Manager	7,082	7,349	7,238	7,079	7,032	28,748	26,368	28,947	-199	99.31%	20,746	23,214	27,539	27,820	28,488	28,947	28,947	0.0%	0	29,675	728	2.51%	
5120 - Lib Admin I, Office Mgr & ILL	3,604	0	0	-3,604	10,883	0	3,604	0	0														

	Q1	Q2	Q3	Q4 EST	LY Q4 ACTUAL	TOTAL PROJECTED	YTD ACTUAL	ORIGINAL	\$ Over	% of	Jul '13 - Jun	Jul '14 - Jun	Jul '15 - Jun	Jul '16 - Jun	Jul '17 - Jun	ADOPTED	REVISED	%	\$ Budget	PROPOSED	\$ Over Budget	% Change	% of Ops Budget
	Jul - Sep 18	Oct - Dec 18	Jan - Mar 19	Apr - Jun 19	Apr - Jun 18	Jul '18 - Jun 19	Jul '18 - May 19	Jul '18 - Jun 19	Budget	Budget	13 - Jun 14	15	16	17	18	Budget 1	Budget 2	Budget Change	Change	Jul '19 - Jun 20			
5205 · Huntington	3,230	2,897	2,840	3,251	2,932	12,219	10,992	11,056	1,163	110.52%	9,804	10,360	10,320	12,071	12,720	11,056	12,300	11.3%	1,244	12,557	257	2.09%	
5206 · Sumpter	3,805	3,551	3,582	3,457	3,428	14,396	13,387	13,433	963	107.17%	13,257	12,189	12,991	13,803	14,076	13,433	14,500	7.9%	1,067	14,542	42	0.29%	
5209 · Branch Training	401	812	562	453	641	2,228	1,959	2,132	96	104.51%	2,005	1,607	1,378	1,198	2,190	2,132	2,300	7.9%	168	2,679	379	16.47%	
5200 · Branches, Lib Asst III - Other	0	0	0	0	0	0	0	0	0	0.0%	0	0	0	0	0	0	0		0	0	0		
Total 5200 · Branches, Lib Asst III	17,276	16,807	16,544	16,511	16,567	67,138	61,444	66,356	782	101.18%	59,367	58,418	62,091	67,413	68,399	66,356	68,100	2.6%	1,744	72,707	4,607	6.77%	
5700 · Grant Wages & Related Expense																							
5701 · VRoom Grant Wage Expense	0	38	113	-150	0	0	0	0			0	0	0	0	0	0	0		0	0	0		
5703 · Sage System Manager(W2 ONLY)	0	0	0	0	0	0	0	0			0	0	0	0	0	0	0		0	0	0		
Total 5700 · Grant Wages & Related Exp	0	38	113	-150	0	0	0	0			0	0	0	0	0	0	0		0	0	0		
Total 5001 · District salaries	161,394	135,614	134,505	113,982	156,190	545,495	517,968	554,513	-9,018	98.37%	471,238	445,567	493,233	512,454	559,678	554,513	551,619	-0.5%	-2,894	564,823	13,204	2.39%	
5400 · Payroll Taxes & Benefits																							
5401 · Group Insurance																							
5401.1 · Health Insurance	22,387	22,274	23,891	24,567	24,162	93,120	81,968	90,835	2,285	102.52%	84,942	87,012	90,241	86,485	89,845	90,835	93,500	2.9%	2,665	95,715	2,215	2.37%	
5401.2 · Insurance benefit	0	0	0	0	0	0	0	0			6,868	7,693	0	0	0	0	0		0	0	0		
5401.3 · Group Insurance Liability	0	2,650	0	1,500	0	4,150	4,150	5,000	-850	83.0%	5,796	0	2,365	5,245	1,710	5,000	5,000	0.0%	0	6,000	1,000		
Total 5401 · Group Insurance	22,387	24,924	23,891	26,067	24,162	97,270	86,118	95,835	1,435	101.5%	97,606	94,705	92,606	91,730	91,556	95,835	98,500	2.8%	2,665	101,715	3,215	3.26%	
5403 · Life Insurance	291	549	270	0	0	1,110	1,110	1,063	952	116.6%	882	723	682	768	952	952	1,200	26.1%	248	1,172	-28		
5404 · PERS	19,961	18,906	18,954	18,751	20,332	76,572	63,972	77,139	-567	99.27%	49,341	45,409	62,364	56,201	75,202	77,139	77,139	0.0%	0	103,364	26,225	34.00%	
5405 · S.S. Employer Portion	12,069	10,099	10,014	10,034	11,697	42,215	38,611	42,420	-205	99.52%	35,708	33,617	36,202	37,862	41,507	42,420	42,420	0.0%	0	43,209	789		
5406 · SUTA Employer Portion	133	1,468	1,113	784	130	3,498	3,203	555	2,943	630.18%	466	434	536	354	518	555	3,500	530.6%	2,945	3,389	-111	-3.17%	
5407 · Workmans Comp	1,066	123	79	97	611	1,364	1,323	2,551	-1,187	53.49%	3,034	3,872	542	2,349	2,569	2,551	1,500	-41.2%	-1,051	1,694	194		
Total 5400 · Payroll Taxes & Benefits	55,905	56,069	54,321	55,733	56,932	222,028	194,290	219,452	2,576	101.17%	187,037	178,759	193,018	189,357	212,305	219,452	224,259	2.2%	4,807	254,543	30,284	13.50%	
Total 5000 · Personal Services	217,300	191,683	188,826	169,715	213,122	767,524	712,257	773,965	-6,441	99.17%	658,275	624,326	686,252	701,811	771,983	773,965	775,878	0.2%	1,913	819,366	43,488	5.60%	68.5%
6000 · Materials and Services																							
6100 · Books & Periodicals																							
6110 · Adult Books	7,518	12,420	12,015	0	11,907	31,952	33,067	24,000	7,952	133.13%	41,924	25,596	30,993	39,554	31,485	24,000	35,000	45.8%	11,000	35,000	0		
6115 · Young Adult Books	0	0	0	0	0	0	0	0			0	0	0	0	0	0	8,000		0	7,000	0		
6120 · Childrens & Juvenile Books	2,795	4,494	4,655	0	4,766	11,945	14,034	11,000	945	108.59%	12,276	24,824	15,798	15,592	16,247	11,000	15,000	36.4%	4,000	15,000	0		
6130 · Reference Books	811	2,060	1,836	0	1,019	4,707	4,813	6,500	-1,793	72.41%	6,308	6,954	8,330	6,940	6,298	6,500	6,500	0.0%	0	10,000	3,500		
6134 · Electronic Subscriptions	6,368	7,432	330	0	124	14,130	14,224	13,000	1,130	108.7%	8,145	10,392	10,733	10,448	12,769	13,000	15,000	15.4%	2,000	19,000	4,000		
6140 · Periodicals	2,313	3,928	3,696	0	3,728	9,937	12,374	11,000	-1,063	90.34%	13,075	13,003	13,970	13,031	11,601	11,000	13,000	18.2%	2,000	13,000	0		
6150 · Audio	598	1,306	932	0	1,126	2,837	3,213	4,000	-1,163	70.92%	4,597	5,213	5,278	4,506	4,177	4,000	5,000	25.0%	1,000	5,000	0		
6160 · Video/DVD	2,047	3,427	5,085	0	2,318	10,558	12,516	12,000	-1,442	87.99%	13,240	13,496	10,357	9,622	8,961	12,000	14,000	16.7%	2,000	14,000	0		
6171 · Music	0	0	0	0	0	0	0	500	-500	0.0%	533	105	1	22	0	500	500	0.0%	0	1,000	500		
6176 · Ready-2-Learn Program	0	0	0	0	0	0	0	1,000	-1,000	0.0%	370	6	449	87	0	1,000	1,000	0.0%	0	1,000	0		
6177 · LSTA Grant Youth Books	2,801	0	22	0	0	2,823	2,823	0			0	0	0	0	0	0	0		0	0	0		
6100 · Books & Periodicals - Other	0	0	0	24,000	0	24,000	0	0	24,000	100.0%	0	1,222	0	0	0	0	0		0	0	0		
Total 6100 · Books & Periodicals	25,252	35,067	28,571	24,000	24,988	112,889	97,064	83,000	29,889	136.01%	100,468	100,810	95,908	99,802	91,538	83,000	113,000	36.1%	30,000	120,000	7,000	10.0%	
6200 · Library Consortium																							
6201 · SAGE Network	8	12,271	0	0	0	12,279	12,279	12,271	8	100.07%	10,200	10,500	11,340	11,567	11,914	12,271	12,271	0.0%	0	13,100	829	6.76%	
6204 · OCLC/ILL Referral	203	348	282	330	313	1,163	935	1,250	-87	93.01%	277	176	1,263	1,012	1,128	1,250	1,250	0.0%	0	1,250	0		
Total 6200 · Library Consortium	211	12,619	282	330	313	13,442	13,214	13,521	-79	99.41%	10,477	10,676	12,603	12,579	13,042	13,521	13,521	0.0%	0	14,350	829	6.13%	
6300 · Building Eq. & Supplies																							
6310 · Building & Grounds Maintenance	0	3,000	0	275	0	3,275	3,125	50,000	-46,725	6.55%					11,860	50,000	3,300	-93.4%	-46,700		-3,300		
6310.1 · Roof Repair Expense	0	0	0	0	0	0	0	0							856								
6310.2 · Soffit & Gutter Repair Expense	0	0	0	0	7,442	0	0	0							41,571								
6310.3 · Teen Room Remodel Expense	0	0	0	0	414	0	0	0							0								
6311 · Branch building expenses	1,030	227	1,783	4,063	2,411	7,102	3,127	6,000	1,102	118.37%	4,302	2,849	10,063	2,130	7,487	6,000	9,000	50.0%	3,000	6,000	-3,000		
6312 · Snow Removal	0	715	785	200	12	1,700	1,500	2,500	-800	68.0%	1,035	780	1,805	3,305	572	2,500	2,000	-20.0%	-500	2,500	500		
6310 · Building & Grounds Maintenance	6																						

	Q1	Q2	Q3	Q4 EST	LY Q4 ACTUAL	TOTAL PROJECTED	YTD ACTUAL	ORIGINAL	\$ Over	% of	Jul '13 - Jun	Jul '14 - Jun	Jul '15 - Jun	Jul '16 - Jun	Jul '17 - Jun	ADOPTED	REVISED	%	\$ Budget	PROPOSED	\$ Over Budget	% Change	% of Ops Budget
	Jul - Sep 18	Oct - Dec 18	Jan - Mar 19	Apr - Jun 19	Apr - Jun 18	Jul '18 - Jun 19	Jul '18 - 13 May 19	Jul '18 - Jun 19	Budget	Budget	14	15	16	17	Jun 18	Budget 1 Jul '18 - Jun 19	Budget 2 Jul '18 - Jun 19	Budget Change	Change	Jul '19 - Jun 20		% Change	
6660 · Association Dues	1,469	1,258	60	425	250	3,212	3,037	2,900	312	110.75%	1,579	2,420	2,856	2,744	3,022	2,900	3,400	17.2%	500	2,900	-500		
6680 · Publication	0	539	264	821	625	1,624	1,030	1,600	24	101.53%	1,215	1,549	1,487	1,908	1,778	1,600	1,800	12.5%	200	1,600	-200		
6690 · Financial Mgmt Fees																							
6690.1 · Checking Account Fees	183	98	164	105	116	549	444	400	149	137.28%	221	278	325	379	397	400	550	37.5%	150	400	-150		
6690.2 · Pool 5291 Fees	1	20	11	85	10	117	42	200	-83	58.33%	169	175	156	195	54	200	200	0.0%	0	200	0		
6690.3 · PayPal Transaction Fees	27	37	39	60	28	162	117	155	7	104.67%	107	90	111	122	135	155	155	0.0%	0	155	0		
6690.4 · Quick Books Direct Deposit Fee	169	128	133	150	139	580	475	625	-45	92.76%	430	475	500	567	618	625	625	0.0%	0	625	0		
6690 · Financial Mgmt Fees - Other	0	0	0	0	0	0	0	0	0	0.0%	0	0	0	0	0	0	0	0	0	0	0		
Total 6690 · Financial Mgmt Fees	379	283	346	400	293	1,408	1,078	1,380	28	102.01%	928	1,042	1,159	1,314	1,172	1,380	1,530	10.9%	150	1,380	-150		
6691 · Legal Administration	0	250	0	0	0	250	250	250	0	100.0%	250	250	250	0	250	250	250	0.0%	0	250	0		
6692 · Professional services	0	0	0	0	0	0	0	0	0	0.0%	0	0	0	0	0	0	0	0	0	0	0		
6696 · Public Programs	470	589	0	400	261	1,459	1,039	1,500	-41	97.27%	808	2,958	1,183	1,968	1,071	1,500	1,500	0.0%	0	1,500	0		
Total 6600 · Corporate Costs	3,465	3,507	29,710	10,739	4,261	47,420	40,483	43,430	3,990	109.19%	30,837	42,546	34,382	45,698	40,882	43,430	46,665	7.4%	3,235	46,080	-585		
6700 · Other Operating Expenses																							
6720 · Branch Mileage	1,182	842	1,362	1,391	1,049	4,777	3,676	4,200	577	113.74%	3,221	2,955	2,964	3,970	4,194	4,200	4,800	14.3%	600	5,000	200		
6730 · Library Services Supplies	3,744	5,393	5,250	6,600	3,317	20,986	16,104	15,000	5,986	139.91%	14,153	11,647	17,440	13,672	15,973	15,000	21,000	40.0%	6,000	20,000	-1,000		
6731 · Youth Programs																							
6731.2 · Summer Reading (SRP)	352	0	32	2,500	2,008	2,883	602	3,600	-717	80.09%	2,357	3,103	1,801	942	3,395	3,600	4,500	25.0%	900	4,500	0		
6731.22 · Haines Summer Reading	0	0	0	800	246	800	0	0	800	100.0%	306	306	101	34	501	0	0	0	0	0	0		
6731.25 · Halfway Summer Reading prog	0	0	0	500	0	500	0	0	500	100.0%	0	0	0	1,695	560	0	0	0	0	1,000	1,000		
6731.3 · Storytime	40	483	490	300	825	1,313	1,144	2,400	-1,087	54.71%	715	302	714	491	1,282	2,400	1,500	-37.5%	-900	1,500	0		
6731.4 · Other Youth Programs	0	277	281	847	704	1,405	711	1,500	-95	93.67%	251	193	1,392	120	1,054	1,500	1,500	0.0%	0	1,500	0		
6731.42 · R2R Ready-To-Read program	0	0	219	0	21	219	219	0	219	100.0%	0	0	0	148	1,223	0	0	0	0	0	0		
6731.5 · Teen Activities	0	135	0	300	0	435	148	1,000	-565	43.46%	35	0	0	465	494	1,000	1,000	0.0%	0	1,000	0		
6731.6 · Makerspace Club	64	435	178	401	1,397	1,078	1,837	2,000	-922	53.9%	85	229	0	1,864	2,100	2,000	2,000	0.0%	0	2,000	0		
6731.7 · Battle of the Books Program	0	90	260	0	-312	350	0	0	0	0.0%	0	0	0	327	0	500	500	0.0%	0	500	0		
6731 · Youth Programs - Other	0	0	0	0	0	0	0	0	0	0.0%	0	0	0	0	0	0	0	0	0	0	0		
Total 6731 · Youth Programs	456	1,419	1,459	5,649	4,890	8,983	4,661	10,500	-1,517	85.55%	3,443	4,133	4,599	6,086	10,611	10,500	11,000	4.8%	500	12,000	1,000		
6740 · Postage & Freight	20	334	342	23	497	718	730	1,500	-782	47.89%	1,476	1,494	1,572	1,445	1,206	1,500	1,500	0.0%	0	1,500	0		
6750 · Utilities																							
6751 · Garbage																							
6751.1 · Baker-Baker Sanitary	508	457	270	427	584	1,662	1,490	1,660	2	100.13%	1,818	1,606	1,653	1,623	1,720	1,660	1,700	2.4%	40	1,750	50		
6751.2 · Haines-Baker Sanitary	54	54	27	60	27	195	162	190	5	102.63%	189	162	135	198	162	190	190	0.0%	0	190	0		
6751.3 · Halfway-LaRue Sanitary	36	16	16	48	16	116	84	165	-49	70.3%	48	48	32	75	148	165	165	0.0%	0	165	0		
6751.4 · Richland-Eagle Cap Sanitary	0	0	0	0	0	0	0	0	0	0.0%	24	48	0	0	0	0	0	0	0	0	0		
6751.5 · Huntington-Baker Sanitary	64	64	32	64	32	224	192	225	-1	99.56%	224	192	160	192	192	225	225	0.0%	0	225	0		
Total 6751 · Garbage	662	591	345	599	659	2,197	1,928	2,240	-43	98.09%	2,303	2,056	1,980	2,088	2,222	2,240	2,280	1.8%	40	2,330	50		
6752 · Heating Fuel																							
6752.1 · Baker-Cascade Natural Gas	18	798	1,931	842	726	3,589	3,214	5,000	-1,411	71.78%	3,807	3,760	4,668	5,344	4,128	5,000	4,500	-10.0%	-500	5,000	500		
6752.2 · Haines-Ed Staub	0	879	839	250	187	1,968	1,968	1,800	168	109.33%	2,842	1,685	1,734	1,529	1,564	1,800	2,000	11.1%	200	1,800	-200		
6752.3 · Halfway-Ed Staub	0	0	788	645	45	1,433	833	1,300	133	110.22%	1,537	1,328	993	1,253	1,177	1,300	1,500	15.4%	200	1,300	-200		
6752.6 · Sumpter-City of Sumpter(S	0	0	0	875	854	875	0	900	-25	97.22%	1,258	849	898	837	854	900	1,000	11.1%	100	900	-100		
Total 6752 · Heating Fuel	18	1,677	3,558	2,612	1,812	7,865	6,015	9,000	-1,135	87.39%	9,443	7,622	8,292	8,962	7,723	9,000	9,000	0.0%	0	9,000	0		
6753 · Water/Sewer																							
6753.1 · Baker-City of Baker City	655	758	241	685	451	2,339	1,734	1,610	729	145.25%	1,276	2,273	1,304	1,089	1,838	1,610	2,500	55.3%	890	2,500	0		
6753.2 · Haines-City of Haines	168	252	252	255	324	927	840	975	-48	95.08%	804	816	940	916	964	975	975	0.0%	0	975	0		
6753.3 · Halfway-City of Halfway	231	231	231	231	231	924	770	950	-26	97.26%	922	839	907	997	939	950	950	0.0%	0	950	0		
6753.4 · Richland (NEOHA agreeme	97	119	106	108	167	430	357	550	-120	78.19%	695	549	440	500	491	550	550	0.0%	0	550	0		
6753.5 · Huntington-City of Hunting	340	170	260	270	252	1,040	940	850	190	122.37%	788	860	911	805	747	850	1,100	29.4%	250	1,100	0		
Total 6753 · Water/Sewer	1,491	1,530	1,090	1,549	1,426	5,660	4,641	4,935	725	114.68%	4,485	5,338	4,502	4,308	4,979	4,935	6,075	23.1%	1,140	6,075	0		
6754 · Electric																							
6754.1 · Baker - OTEC	4,837	4,012	3,715	4,911	6,000	17,475	14,176	17,200	275	101.6%	19,154	18,992	20,782	17,191	17,819	17,200	17,200	0.0%	0	17,500	300		
6754.2 · Haines - OTEC	331	318	337	500	453	1,485	1,092	1,500	-15	99.0%	1,205	1,241	1,261	1,147	1,507	1,500	1,500	0.0%	0	1,600	100		
6754.3 · Half																							

	Q1 Jul - Sep 18	Q2 Oct - Dec 18	Q3 Jan - Mar 19	Q4 EST Apr - Jun 19	LY Q4 ACTUAL Apr - Jun 18	TOTAL PROJECTED Jul '18 - Jun 19	YTD ACTUAL Jul '18 - 13 May 19	ORIGINAL Budget 1 Jul '18 - Jun 19	\$ Over Budget	% of Budget	Jul '13 - Jun 14	Jul '14 - Jun 15	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - Jun 18	ADOPTED Budget 1 Jul '18 - Jun 19	REVISED Budget 2 Jul '18 - Jun 19	% Budget Change	\$ Budget Change	PROPOSED Jul '19 - Jun 20	\$ Over Budget	% Change of Ops Budget
7500 · Debt Service	0	1,000	0	1,000	1,000	2,000	2,000	4,000	-2,000	50.0%	0	2,000	2,000	2,000	2,000	4,000	2,000	-50.0%	-2,000	2,000	0	
8000 · Transfers & Contingency																						
8005 · Transfers																						
8005.1 · Transfer-Technology & election	0	0	0	1,000	0	1,000	0	1,000	0	100.0%	2,500	2,500	1,000	1,000	0	1,000	2,500	150.0%	1,500	2,500	0	
8005.2 · Transfer-Severence Liab Fund	0	0	0	10,000	10,000	10,000	0	10,000	0	100.0%	10,000	10,000	2,500	10,000	10,000	10,000	10,000	0.0%	0	10,000	0	
8005.3 · Transfer-Reserve Fund, Capital Investment				0																40,000		
Total 8005 · Transfers	0	0	0	11,000	10,000	11,000	0	11,000	0	100.0%	12,500	12,500	3,500	11,000	10,000	11,000	12,500	13.6%	1,500	52,500	40,000	
8006 · Contingency	0	0	0	5,000	0	5,000	0	5,000	0	100.0%				0	0	5,000	5,000	0.0%	0	5,000	0	
Total 8000 · Transfers & Contingency	0	0	0	16,000	10,000	16,000	0	16,000	0	100.0%	12,500	12,500	3,500	11,000	10,000	16,000	17,500	9.4%	1,500	57,500	40,000	
Total Expense	283,185	298,415	282,240	287,172	318,540	1,151,011	1,010,847	1,156,531	-5,520	99.52%	956,653	935,080	991,611	1,100,262	1,181,348	1,156,531	1,171,309	1.3%	14,778	1,265,241	93,932	
Net Income	-10,360	741,880	-212,306	-216,650	-221,216	302,564	392,459	223,110	79,454	135.61%	-5,164	32,937	263,305	257,052	240,040	223,110	313,391	40.5%	90,281	310,759	-2,632	
											951,489	968,017	1,254,916	1,357,314	1,421,388	1,379,641	1,484,700			1,576,000		

OTHER FUND

	Jul - Sep 18	Oct - Dec 18	Jan - Mar 19	Apr - Jun 19	Jul '18 - Jun 19	ORIGINAL Budget	\$ Over Budget	% of Budget	YTD ACTUAL Jul '18 - Jun 19	REVISED Budget	\$ Over actual	\$ Over Budget	PROPOSED Jul '19 - Jun 20
Income													
4400.0 · Other Uses Funds													
4410.0 · Capital Projects Department	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00
4415.0 · Literacy Department													
4415.1 · Beginning Cash Literacy	967.55	0.00	0.00	0.00	967.55				967.55	1,000.00			1,000.00
4415.9 · Interest Income Literacy	6.38	16.40	6.58	15.00	44.36				31.59	50.00			50.00
4415.0 · Literacy Department - Other	0.00	0.00	0.00	0.00	0.00	1,000.00	-1,000.00	0.0%	0.00	0.00	0.00	-1,000.00	0.00
Total 4415.0 · Literacy Department	973.93	16.40	6.58	15.00	1,011.91	1,000.00	11.91	101.19%	999.14	1,050.00	38.09	50.00	1,050.00
4420.0 · Memorial Department													
4420.1 · Beginning Cash Memorial	80,614.12	0.00	0.00	0.00	80,614.12	80,000.00	614.12	100.77%	80,614.12	80,650.00	35.88	650.00	80,100.00
4420.2 · Contributions													
4420.21 · Baker Contributions	0.00	945.00	30.00	1,500.00	2,475.00				2,475.00	3,000.00			1,000.00
4420.28 · Tylka Trust Bequest	0.00	0.00	14,085.16	0.00	14,085.16				14,085.16	14,000.00			0.00
4420.39 · Other Cash Gifts	738.75	1,100.00	0.00	0.00	1,838.75				1,838.75	3,000.00			1,000.00
4420.2 · Contributions - Other	0.00	0.00	0.00	0.00	0.00	1,000.00	-1,000.00	0.0%	0.00	0.00	0.00	-1,000.00	0.00
Total 4420.2 · Contributions	738.75	2,045.00	14,115.16	1,500.00	18,398.91	1,000.00	17,398.91	1,839.89%	18,398.91	20,000.00	1,601.09	19,000.00	2,000.00
4420.5 · Grant Income													
4420.55 · Leo Adler Grants	0.00	10,000.00	0.00	0.00	10,000.00				10,000.00	10,000.00			20,000.00
4420.5 · Grant Income - Other	0.00	0.00	0.00	0.00	0.00	10,000.00	-10,000.00	0.0%	0.00	0.00	0.00	-10,000.00	0.00
Total 4420.5 · Grant Income	0.00	10,000.00	0.00	0.00	10,000.00	10,000.00	0.00	100.0%	10,000.00	10,000.00	0.00	0.00	20,000.00
4420.7 · Other Revenue													
4420.71 · Amazon Book Sales	1,507.05	1,106.57	1,110.46	1,500.00	5,224.08	6,000.00	-775.92	87.07%	3,839.86	6,000.00	775.92	0.00	6,000.00
4420.76 · Library Book Sale Income	0.00	0.00	1,690.10	0.00	1,690.10				1,690.10	1,700.00	9.90	1,700.00	0.00
4420.80 · Other Revenues	0.00	0.00	0.00	1,500.00	1,500.00				1,500.00	1,500.00	0.00	1,500.00	1,500.00
Total 4420.7 · Other Revenue	1,507.05	1,106.57	2,800.56	3,000.00	8,414.18	6,000.00	2,414.18	140.24%	7,029.96	9,200.00	785.82	3,200.00	7,500.00
4429.9 · Interest Income Memorial	369.83	274.73	592.16	600.00	1,836.72	1,000.00	836.72	183.67%	1,451.09	2,000.00	163.28	1,000.00	2,500.00
Total 4420.0 · Memorial Department	83,229.75	13,426.30	17,507.88	5,100.00	119,263.93	98,000.00	21,263.93	121.7%	117,494.08	121,850.00	2,586.07	23,850.00	112,100.00
4430.0 · Severance Liability Dept													
4430.1 · Beginning cash Severance Liab	48,582.06	0.00	0.00	0.00	48,582.06	38,000.00	10,582.06	127.85%	48,582.06	38,000.00	-10,582.06	0.00	49,200.00
4430.8 · Transfer from General Fund	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00	0.00	100.0%	0.00	10,000.00	0.00	0.00	10,000.00
4430.9 · Interest Income Severance Liab	320.29	141.52	324.83	325.00	1,111.64	500.00	611.64	222.33%	897.09	1,200.00	88.36	700.00	1,200.00
Total 4430.0 · Severance Liability Dept	48,902.35	141.52	324.83	10,325.00	59,693.70	48,500.00	11,193.70	123.08%	49,479.15	49,200.00	-10,493.70	700.00	60,400.00
4524.0 · Technology Department													
4524.1 · Beginning cash Technology	1,201.38	0.00	0.00	0.00	1,201.38	1,000.00	201.38	120.14%	1,201.38	1,250.00	48.62	250.00	1,250.00
4524.8 · Transfer from General Fund	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00	0.00	100.0%	0.00	2,500.00	0.00	0.00	2,500.00
4524.9 · Interest income Technology	7.92	20.37	8.14	25.00	61.43				39.20	75.00	13.57	75.00	75.00
Total 4524.0 · Technology Department	1,209.30	20.37	8.14	2,525.00	3,762.81	3,500.00	262.81	107.51%	1,240.58	3,825.00	62.19	325.00	3,825.00
Total 4400.0 · Other Uses Funds	134,315.33	13,604.59	17,847.43	17,965.00	183,732.35	151,000.00	32,732.35	121.68%	169,212.95	175,925.00	-7,807.35	24,925.00	177,375.00
Total Income	134,315.33	13,604.59	17,847.43	17,965.00	183,732.35	151,000.00	32,732.35	121.68%	169,212.95	175,925.00	-7,807.35	24,925.00	177,375.00
Expense													
6000 · Other Uses Fund													
6100 · Capital Projects Department	0.00	0.00	0.00	0.00	0.00	5,000.00	-5,000.00	0.0%	0.00	5,000.00	5,000.00	0.00	0.00
6200 · Literacy Department	0.00	0.00	0.00	500.00	500.00	1,000.00	-500.00	50.0%	0.00	1,000.00	500.00	0.00	1,000.00
6300 · Memorial Department													
6350 · General Memorial M&S	2,988.75	110.00	0.00	4,500.00	7,598.75				7,105.96	8,000.00			8,000.00
6364.5 · Amazon Book Sales Expenses	864.01	421.89	358.00	700.00	2,343.90				1,727.71	2,500.00			3,000.00
6378 · Tylka Trust Bequest Purchases	0.00	0.00	7,615.00	0.00	7,615.00				7,615.00	7,615.00			7,000.00
6380 · Grants Dept													
6380.52 · Grant- Vroom Grant expenses	266.89	0.00	266.89	440.12	973.90				973.90	1,500.00			1,500.00
6380.53 · Teen Room Remodel Grant	592.45	0.00	0.00	0.00	592.45				592.45	600.00			100.00
Total 6380 · Grants Dept	859.34	0.00	266.89	440.12	1,566.35				1,566.35	2,100.00			1,600.00

	Jul - Sep 18	Oct - Dec 18	Jan - Mar 19	Apr - Jun 19	Jul '18 - Jun 19	ORIGINAL Budget	\$ Over Budget	% of Budget	YTD ACTUAL Jul '18 - Jun 19	REVISED Budget	\$ Over actual	\$ Over Budget	PROPOSED Jul '19 - Jun 20
6398 · Transfer to General fund - election	0.00	0.00	0.00	4,500.00	4,500.00	4,500.00	0.00	100.0%	0.00	1,500.00	-3,000.00	-3,000.00	3,000.00
6398 · Transfer to General fund - tech										0.00			0.00
6398 · Transfer to General fund - book sales										4,500.00			5,000.00
6399 · Transfer to Reserve Fund - Capital Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.00	15,000.00
6300 · Memorial Department - Other	0.00	0.00	0.00	0.00	0.00	86,900.00	-86,900.00	0.0%	0.00	89,910.00	89,910.00	3,010.00	68,975.00
Total 6300 · Memorial Department	4,712.10	531.89	8,239.89	10,140.12	23,624.00	91,400.00	-67,776.00	25.85%	18,015.02	116,125.00	92,501.00	24,725.00	111,575.00
6400 · Technology Department	0.00	0.00	0.00	0.00	0.00	1,000.00	-1,000.00	0.0%	0.00	1,000.00	1,000.00	0.00	2,000.00
6850.0 · Severance Liabiltiy Dept													
6850.1 · Transfer to General Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.00	0.00
6850.0 · Severance Liabiltiy Dept - Other	0.00	0.00	0.00	0.00	0.00	52,500.00	-52,500.00	0.0%	0.00	52,500.00	52,500.00	0.00	62,500.00
Total 6850.0 · Severance Liabiltiy Dept	0.00	0.00	0.00	0.00	0.00	52,500.00	-52,500.00	0.0%	0.00	52,500.00	52,500.00	0.00	62,500.00
6900 · Misc. bank charges													
6900.2 · Bank Fees-Memorial Fund	85.00	60.05	60.05	60.00	265.10				225.13	300.00			300.00
6900.6 · Bank Fees-Severance	0.00	0.00	0.00	0.02	0.02				0.02	0.00			0.00
6900 · Misc. bank charges - Other	0.00	0.00	0.00	0.00	0.00	100.00	-100.00	0.0%	0.00	0.00	0.00	-100.00	0.00
Total 6900 · Misc. bank charges	85.00	60.05	60.05	60.02	265.12	100.00	165.12	265.12%	225.15	300.00	34.88	200.00	300.00
Total 6000 · Other Uses Fund	4,797.10	591.94	8,299.94	10,700.14	24,389.12	151,000.00	-126,610.88	16.15%	18,240.17	175,925.00	151,535.88	24,925.00	177,375.00
Total Expense	4,797.10	591.94	8,299.94	10,700.14	24,389.12	151,000.00	-126,610.88	16.15%	18,240.17	175,925.00	151,535.88	24,925.00	177,375.00
Net Income	129,518.23	13,012.65	9,547.49	7,264.86	159,343.23	0.00	159,343.23	100.0%	150,972.78	0.00	-159,343.23	0.00	0.00
Total transfer out										175,925.00			177,375.00
													23,000.00

	Jul - Sep 18	Oct - Dec 18	Jan - Mar 19	Apr - Jun 19	Jul '18 - Jun 19	Budget	\$ Over Budget	% of Budget	REVISED Budget	\$ Over actual	\$ Over Budget	% of actual	PROPOSED Jul '19 - Jun 20
Income													
4000 · Membership Dues	0.00	203,300.00	0.00	0.00	203,300.00	214,571.00	-11,271.00	94.75%	205,000.00	1,700.00	-9,571.00	99.17%	215,951.00
4010 · Grant Revenue													
4011 · LSTA Grant #1 - Courier	0.00	27,500.00	0.00	27,500.00	55,000.00	55,000.00	0.00	100.0%	55,000.00	0.00	0.00	100.0%	58,000.00
4012 · LSTA Grant #1- Indirect Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
Total 4010 · Grant Revenue	0.00	27,500.00	0.00	27,500.00	55,000.00	55,000.00	0.00	100.0%	55,000.00	0.00	0.00	100.0%	58,000.00
4200 · Interest Income	0.00	0.00	0.00	0.00	0.00	10.00	-10.00	0.0%	10.00	10.00	0.00	0.0%	10.00
4300 · Other Revenues	0.00	0.00	0.00	1,300.00	1,300.00	2,600.00	-1,300.00	50.0%	2,600.00	1,300.00	0.00	50.0%	1,500.00
4999 · Beginning Cash	201,284.07	0.00	0.00	0.00	201,284.07	190,000.00	11,284.07	105.94%	202,000.00	715.93	12,000.00	99.65%	195,000.00
Total Income	201,284.07	230,800.00	0.00	28,800.00	460,884.07	462,181.00	-1,296.93	99.72%	464,610.00	3,725.93	2,429.00	99.2%	470,461.00
Expense													
5000 · Sage Personal Services													
5100 · Sage Staff Salaries & Wages													
5101 · System Administrator- ER	9,875.23	14,868.52	14,868.51	19,500.00	59,112.26	59,700.00	-587.74	99.02%	59,700.00	587.74	0.00	99.02%	60,900.00
5102 · Business Manager- CH	913.08	1,425.28	1,313.93	1,820.00	5,472.29	5,850.00	-377.71	93.54%	5,850.00	377.71	0.00	93.54%	6,000.00
Total 5100 · Sage Staff Salaries & Wages	10,788.31	16,293.80	16,182.44	21,320.00	64,584.55	65,550.00	-965.45	98.53%	65,550.00	965.45	0.00	98.53%	66,900.00
5200 · Sage Payroll Taxes & Benefits													
5201 · Group Health Insurance	1,907.58	2,558.84	1,279.42	1,885.00	7,630.84	7,725.00	-94.16	98.78%	7,725.00	94.16	0.00	98.78%	8,215.00
5203 · Life Insurance	23.70	0.00	0.00	71.10	94.80	100.00	-5.20	94.8%	100.00	5.20	0.00	94.8%	75.00
5204 · PERS Retirement	3,298.65	3,332.82	3,317.27	3,332.82	13,281.56	13,840.00	-558.44	95.97%	13,840.00	558.44	0.00	95.97%	16,925.00
5205 · SS Employer Portion	825.29	1,246.49	1,237.95	1,620.00	4,929.73	5,011.00	-81.27	98.38%	5,011.00	81.27	0.00	98.38%	5,115.00
5206 · SUTA Employer Portion	6.42	44.65	102.27	116.51	269.85	66.00	203.85	408.86%	300.00	30.15	234.00	89.95%	267.00
5207 · Workmans Comp	4.56	8.38	5.83	4.60	23.37	80.00	-56.63	29.21%	80.00	56.63	0.00	29.21%	35.00
66000 · Payroll Expenses	24.75	4,044.93	-3,995.43	24.75	99.00	85.00	14.00	116.47%	110.00	11.00	25.00	90.0%	110.00
Total 5200 · Sage Payroll Taxes & Benefits	6,090.95	11,236.11	1,947.31	7,054.78	26,329.15	26,907.00	-577.85	97.85%	27,166.00	836.85	259.00	96.92%	30,742.00
Total 5000 · Sage Personal Services	16,879.26	27,529.91	18,129.75	28,374.78	90,913.70	92,457.00	-1,543.30	98.33%	92,716.00	1,802.30	259.00	98.06%	97,642.00
6000 · Materials & Services													
6100 · Accounting & Auditing													
6100 · Accounting & Auditing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
6110 · Administrative Svc (personnel)													
6110 · Administrative Svc (personnel)	0.00	0.00	0.00	2,000.00	2,000.00	3,494.00	-1,494.00	57.24%	2,000.00	0.00	-1,494.00	100.0%	1,909.00
6130 · Courier Services & Supplies													
6131 · LSTA Grant #1 - Courier	53,142.48	1,857.52	0.00	0.00	55,000.00	55,000.00	0.00	100.0%	55,000.00	0.00	0.00	100.0%	58,000.00
6132 · Sage Courier Expense	179.94	3,999.45	17,655.64	18,800.00	40,635.03	40,000.00	635.03	101.59%	42,000.00	1,364.97	2,000.00	96.75%	35,000.00
6133 · Courier Supplies	0.00	376.74	359.18	5,000.00	5,735.92	0.00	5,735.92	100.0%	0.00	-5,735.92	0.00	100.0%	0.00
6130 · Courier Services & Supplies - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00
Total 6130 · Courier Services & Supplies	53,322.42	6,233.71	18,014.82	23,800.00	101,370.95	95,000.00	6,370.95	106.71%	97,000.00	-4,370.95	2,000.00	104.51%	93,000.00
6140 · Dues & Subscriptions													
6140 · Dues & Subscriptions	0.00	2,693.81	90.00	20.00	2,803.81	3,750.00	-946.19	74.77%	3,750.00	946.19	0.00	74.77%	3,750.00
6160 · Legal Services													
6160 · Legal Services	0.00	0.00	0.00	0.00	0.00	250.00	-250.00	0.0%	250.00	250.00	0.00	0.0%	250.00
6180 · Postage & Freight													
6180 · Postage & Freight	6.70	0.00	0.00	0.00	6.70	50.00	-43.30	13.4%	50.00	43.30	0.00	13.4%	50.00
6190 · Printing													
6190 · Printing	0.00	0.00	0.00	0.00	0.00	25.00	-25.00	0.0%	25.00	25.00	0.00	0.0%	25.00
6200 · Supplies, Office													
6200 · Supplies, Office	368.61	0.00	0.00	30.00	398.61	500.00	-101.39	79.72%	1,500.00	1,101.39	1,000.00	26.57%	400.00
6210 · Technical Services & Maint													
6210.1 · System Specialist Contract	10,000.00	15,300.00	15,300.00	20,400.00	61,000.00	61,800.00	-800.00	98.71%	61,800.00	800.00	0.00	98.71%	63,660.00
6210.3 · LTI Authority Control expense	0.00	0.00	0.00	2,000.00	2,000.00	2,500.00	-500.00	80.0%	2,500.00	500.00	0.00	80.0%	2,500.00
Total 6210 · Technical Services & Maint	10,000.00	15,300.00	15,300.00	22,400.00	63,000.00	64,300.00	-1,300.00	97.98%	64,300.00	1,300.00	0.00	97.98%	66,160.00
6220 · Technology													
6220.1 · Equinox expense													
6220.1 · Equinox expense	2,500.00	0.00	3,750.00	0.00	6,250.00	6,250.00	0.00	100.0%	6,250.00	0.00	0.00	100.0%	6,250.00
6220.2 · Development													
6220.2 · Development	732.89	0.00	1,250.00	0.00	1,982.89	1,982.89	0.00	100.0%	1,982.89	0.00	0.00	100.0%	1,982.89
6220 · Technology - Other													
6220 · Technology - Other	0.00	0.00	0.00	0.00	0.00	4,500.00	-4,500.00	0.0%	8,500.00	8,500.00	4,000.00	0.0%	4,500.00
Total 6220 · Technology	3,232.89	0.00	5,000.00	0.00	8,232.89	4,500.00	3,732.89	182.95%	8,500.00	267.11	4,000.00	96.86%	4,500.00

	Jul - Sep 18	Oct - Dec 18	Jan - Mar 19	Apr - Jun 19	Jul '18 - Jun 19	Budget	\$ Over Budget	% of Budget	REVISED Budget	\$ Over actual	\$ Over Budget	% of actual	PROPOSED Jul '19 - Jun 20
6240 · Telecommunications	0.00	234.00	149.98	0.00	383.98	250.00	133.98	153.59%	400.00	16.02	150.00	96.0%	250.00
6250 · Training	0.00	0.00	705.00	500.00	1,205.00	5,000.00	-3,795.00	24.1%	1,500.00	295.00	-3,500.00	80.33%	2,500.00
6260 · Travel	320.09	0.00	194.73	3,000.00	3,514.82	2,500.00	1,014.82	140.59%	4,000.00	485.18	1,500.00	87.87%	2,500.00
6263 · Member Credits Expense	0.00	2,961.80	0.00	0.00	2,961.80	12,000.00	-9,038.20	24.68%	3,000.00	38.20	-9,000.00	98.73%	1,000.00
Total 6000 · Materials & Services	67,250.71	27,423.32	39,454.53	51,750.00	185,878.56	191,619.00	-5,740.44	97.0%	186,275.00	396.44	-5,344.00	99.79%	176,294.00
7000 · Capital Outlay	0.00	0.00	0.00	25,000.00	25,000.00	25,000.00	0.00	100.0%	25,000.00	0.00	0.00	100.0%	25,000.00
8000 · Contingency	0.00	0.00	0.00	23,105.00	23,105.00	23,105.00	0.00	100.0%	23,105.00	0.00	0.00	100.0%	37,525.00
Total Expense	84,129.97	54,953.23	57,584.28	128,229.78	324,897.26	332,181.00	-7,283.74	97.81%	327,096.00	2,198.74	-5,085.00	99.33%	336,461.00
Net Income	117,154.10	175,846.77	-57,584.28	-99,429.78	135,986.81	130,000.00	5,986.81	104.61%	137,514.00	1,527.19	7,514.00	98.89%	134,000.00
									464,610.00				470,461.00
									185,619.00				196,525.00

Baker County Library District

FY2019-2020

Baker County Library District

Recommended Budget Committee Motion

Fiscal Year 2019-20

I move to approve the Baker County Library District budget for the 2019-20 fiscal year for the total amount of \$2,278,836 and the amounts per fund as shown below:

Fund	FY19-20	Historical data	Historical data
		FY18-19 (revised)	FY18-19 (original)
General Fund	1,576,000	1,490,700	1,385,642
Other Fund	177,375	175,925	151,000
Sage Library System Fund	470,461	464,610	462,181
Reserve Fund – Capital Investment	55,000		
TOTAL:	<u>2,278,836</u>	<u>2,131,235</u>	<u>1,998,823</u>

I also move to approve:

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

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

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

Certification of motion & Vote (A – Aye; N – Nay; AB – Abstain)

GD	KR-I	BP	DS	FV	AB	LC	JL	AM	BS

PASS	FAIL

Budget Committee Chairperson

Date

Budget Officer

Date

**BAKER COUNTY LIBRARY DISTRICT
LIBRARY BOARD**

Resolution No. 2018-19.R003

**Establishing a Reserve Fund for Capital
Investment**

May 23 2019

BE IT RESOLVED, that the *Budget Committee* of the Baker County Library District hereby establishes a *Capital Investment Reserve Fund* for the purpose of strategically planning for anticipated expenditures for major repairs and maintenance of district facilities or other capital assets.

The above resolution statements were approved and declared

ADOPTED by the Budget Committee of Baker County Library District this 23rd day of May, 2019 by the following vote:

AYES: _____ NAYS: _____ ABSTAINED: _____

FOR THE BOARD:

Signature
BCLD Board President

FOR THE BUDGET COMMITTEE:

Signature
BCLD Budget Committee Chair

ATTEST: _____

Signature: Perry Stokes
District Secretary