

**FORM  
LB-20**

**RESOURCES  
GENERAL FUND**

**BAKER COUNTY LIBRARY DISTRICT**

Historical Data					RESOURCE DESCRIPTION	Budget for Next Year 2015-16						
Actual		Actual This year 5/1/2015	Revised Budget This Year 14/15	\$ Change vs. prior yr		Proposed By Budget Officer	\$ Change	% Change	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 12/13	First Preceding Year 13/14											
1					1	Available cash on hand* (cash basis) or					1	
2	162,647	163,287	189,573	190,000	152,406	Net working capital (accrual basis)	227,146	37,146	19.6%			2
3	37,689	37,594	26,833	35,000	(2,594)	Previously levied taxes estimated to be received	40,000	5,000	14.3%			3
4	9,442	9,695	1,097	11,100	1,405	Interest	11,500	400	3.6%			4
5	0	15,027	4,000	4,000	(11,027)	Transferred IN, from other funds	5,500	1,500	37.5%			5
6						<b>OTHER RESOURCES</b>						6
7	17,238	17,888	13,535	17,000	(888)	Fines & Fees	17,000	0	0.0%			7
8	5,838	6,564	7,045	7,045	481	State revenue (R2R Grant)	7,450	405	5.7%			8
9	1,630	3,046	0	3,500	454	Other Tax Revenues	3,500	0	0.0%			9
10	6,185	4,469	2,918	4,000	(469)	Federal revenue (E-rate)	3,000	(1,000)	-25.0%			10
11	1,768	1,510	3,828	3,900	2,390	Tech Support Contracts	3,200	(700)	-17.9%			11
12	5,361	0	0	50	50	Job Training Programs	50	0	0.0%			12
13	150	828	853	1,050	222	Donations & Misc	950	(100)	-9.5%			13
14		24,500	0	0	(24,500)	Capital financing	0	0				14
15												15
16												16
17	247,948	284,408	249,683	276,645	(7,763)	Total resources, except taxes to be levied	319,296	42,651	15.4%	0	0	17
18				896,000	41,131	Taxes estimated to be received	929,931	33,931	3.8%			18
19	850,548	854,869	861,085			Taxes collected in year levied						19
20	1,098,496	1,139,277	1,110,767	1,172,645	33,368	<b>TOTAL RESOURCES</b>	1,249,227	76,582	6.5%	0	0	20

**FORM  
LB-30**

**REQUIREMENTS SUMMARY  
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM  
General Fund**

BAKER COUNTY LIBRARY DISTRICT

	Historical Data					REQUIREMENTS DESCRIPTION	Budget For Next Year <u>15/16</u>					
	Actual		14/15	Revised Budget	\$ Change		Proposed By Budget Officer	\$ Change	% Change	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 12/13	First Preceding 13/14	Actual 5/1/2015	This Year 14/15								
						PERSONNEL SERVICES						
1	457,831	461,942	401,110	442,150	(19,792)	1 Salaries	504,230	62,080	14.0%			1
2	177,504	187,037	159,263	181,900	(5,137)	2 Benefits	203,223	21,323	11.7%			2
3	5,472	0	0	3,800	3,800	3 Special Contracts - Tech Support, Job Training	2,800	(1,000)	-26.3%			3
4	0	9,296			(9,296)	4 Severance						4
5		0	-23	500	500	5 Payroll Expenses	50	(450)	-90.0%			5
6						6						6
7	640,807	658,275	560,350	628,350	(29,925)	7 TOTAL PERSONNEL SERVICES	710,303	81,953	13.0%	0	0	7
	13.9	14.5		13.9	(1)	Total Full-Time Equivalent (FTE)	14.0	0				
						MATERIALS AND SERVICES						
8	95,987	100,468	77,687	99,500	(968)	8 Collection Development (Books, audiovisual, digital, etc)	92,500	(7,000)	-7.0%			8
9	10,109	10,477	10,671	10,800	323	9 Library Consortium (Sage)	12,250	1,450	13.4%			9
10	57,665	57,869	50,781	63,100	5,231	10 Facilities & IT Maintenance	72,000	8,900	14.1%			10
11	34,617	30,837	35,675	42,265	11,428	11 Corporate Costs (Ins., audit, admin fees, election, etc)	42,400	135	0.3%			11
12	84,072	86,227	67,224	82,400	(3,827)	12 Library Operations (travel, bkmb, programs, supplies, utilities)	91,270	8,870	10.8%			12
13	952	0	1,000	2,000	2,000	13 Debt Service	2,000	0	0.0%			13
14	283,402	285,878	243,038	300,065	14,187	14 TOTAL MATERIALS AND SERVICES	312,420	12,355	4.1%	0	0	14
						CAPITAL OUTLAY						
15	0	24,500	0	100	(24,400)	15 Capital Outlay	100	0	0.0%			15
16						16						16
17						17						17
18						18						18
19						19						19
20						20						20
21	0	24,500	0	100	(24,400)	21 TOTAL CAPITAL OUTLAY	100	0		0	0	21
						TRANSFERRED TO OTHER FUNDS						
22	1,000	2,500	2,500	2,500	0	22 Transfer - Technology & Election	1,000	(1,500)	-60.0%			22
23	10,000	10,000	10,000	10,000	0	23 Transfer - Severance Liability	10,000	0	0.0%			23
24						24						24
25	11,000	12,500	12,500	12,500	0	25 TOTAL TRANSFERS	11,000	(1,500)	-12.0%	0	0	25
26				231,630	231,630	26 OPERATING CONTINGENCY	215,404	(16,226)	-7.0%			26
27	162,647	163,287	294,879			27 Ending balance (prior years)						27
28						28 UNAPPROPRIATED ENDING FUND BALANCE		0				28
29	1,097,856	1,144,440	1,110,767	1,172,645	28,205	29 TOTAL REQUIREMENTS	1,249,227	76,582	6.5%	0	0	29

150-504-030 (Rev 0:150-504-030 (Rev 02/13))

0

**DETAILED REQUIREMENTS**

**FORM  
LB-31**

General Fund - Personnel Services

Baker County Library District

	Historical Data		Actual This year 5/1/2015	Revised Budget This Year 14/15	\$ Change vs. prior yr	REQUIREMENTS DESCRIPTION	Number of Employ- ees	Range*	Budget for Next Year <u>2015-2016</u>					
	Second Preceding Year <u>12/13</u>	First Preceding Year <u>13/14</u>							Actual This year 5/1/2015	Revised Budget This Year 14/15	\$ Change vs. prior yr	Proposed by Budget Officer	\$ Change	% Change
1	71,014	71,098	65,742	71,720	622	1 Library Director	1.0	MGT4	74,265	2,545	3.5%			1
2	18,248	18,262	17,018	18,600	338	2 Managing Librarian I - HR+Pub Svcs+Coll Mgmt (Acq/Cat)	0.5	13/5	19,110	510	2.7%			2
3	20,099	20,953	20,928	23,250	2,297	3 Finance + HR Administrator (.5 FTE)	0.6	14/5	27,553	4,303	18.5%			3
4					0	4 Library Asst I - Public Services (Weekend)		5/5		0				4
5	36,962	38,867	37,567	41,000	2,133	5 Managing Librarian I - HR+Pub Svcs+Coll Mgmt (ILL/Cat)	1.0	13/5	41,575	575	1.4%			5
6	1,380	5,539	5,644	6,412	873	6 Library Asst I - Public Services	0.4	3/3	7,150	738	11.5%			6
7	30,409	30,454	28,161	30,750	296	7 Library Tech II - Coll Mgmt / Serials Specialist	1.0	7/5	31,029	279	0.9%			7
8	23,628	24,239	22,052	24,250	11	8 Library Asst II - Public Services / Children & Teen Specialist	0.9	7/5	26,374	2,124	8.8%			8
9	28,699	25,085	2,598	5,250	-19,835	9 Library Tech II - Coll Mgmt / Cataloging Specialist	1.0	11/4	35,903	30,653	583.9%			9
10	8,584	2,680	0		-2,680	10 Library Asst II - Col Mgmt / Processing & Eval. Specialist	0.0	5/5		0				10
11	14,365	14,031	12,754	13,750	-281	11 Library Asst I - Public Services	0.4	3/3	8,103	-5,647	-41.1%			11
12	16,146	15,514	13,952	15,500	-14	12 Library Asst III - Coll Mgmt / Shelving/Page Lead+Volunteer Coord	0.6	5/5	16,175	675	4.4%			12
13	10,757	11,642	11,090	12,318	676	13 Library Asst I - Coll Mgmt / Processing	0.7	3/5	18,945	6,627	53.8%			13
14	17,376	17,720	16,871	18,600	880	14 Library Asst II - Col Mgmt / Processing & Eval. Specialist	0.9	5/5	23,910	5,310	28.5%			14
15	29,432	28,319	25,525	28,500	181	15 Librarian I - Public Services + Coll Mgmt Lead	0.8	11/5	31,110	2,610	9.2%			15
16	5,966	13,399	5,388	6,200	-7,199	16 Library Asst I - Public Services / Outreach (Bookmobile)	0.3	5/5	8,525	2,325	37.5%			16
17	6,352		4,126	4,750	4,750	17 Library Asst I - Public Services / Outreach (Bookmobile)	0.4	5/4	6,270	1,520	32.0%			17
18	5,676	9,168	5,703	6,510	-2,658	18 Facilities Maintenance	0.4	3/3	9,723	3,213	49.3%			18
19	4,814	0		0	0	19 Job Training Intern / Library Page I	0.0	3/3		0				19
20	46,516	46,823	42,972	44,340	-2,483	20 IT Network and Systems Administrator	1.0	16/5	46,169	1,829	4.1%			20
21	658	0	0	3,800	3,800	21 Tech Support Contracts		16/5	2,800	-1,000	-26.3%			21
22	6,834	8,458	8,699	9,650	1,192	22 Vacation Subs + Wkend Assistants	0.3	X	8,114	-1,536	-15.9%			22
23	59,388	57,361	53,319	59,050	1,689	23 Library Asst I - Public Services / Outreach (Branch Leads)	2.25	5/4-5	61,226	2,176	3.7%			23
24		2,537	1,004	1,750	-787	24 Staff training			3,000	1,250	71.4%			24
25	47,991	49,362	37,325	46,500	-2,862	25 Retirement (PERS)			59,791	13,291	28.6%			25
26	34,956	35,724	30,398	34,000	-1,724	26 Social Security (FICA)			38,724	4,724	13.9%			26
27	430	466	419	500	34	27 State Unemployment Tax (SUTA @ .001) + Payroll Exp			506	6	1.2%			27
28	91,199	97,606	88,534	98,200	594	28 Group Health Insurance			101,066	2,866	2.9%			28
29	1,998	2,640	1,864	1,950	-690	29 Workers Comp Insurance			2,328	378	19.4%			29
30	929	882	723	750	-132	30 Life Insurance			808	58	7.7%			30
31		9,296				31 Severance								31
32			-23			32 Payroll expenses			50					32
33						33 Ending balance (prior years)								33
34						34 UNAPPROPRIATED ENDING FUND BALANCE								34
35	640,807	658,127	560,350	627,850	-30,277	35 TOTAL REQUIREMENTS	14.0		710,303	82,453	13.1%	0	0	35

\* include a schedule of pay ranges

7.9% vs FY13-14

**DETAILED REQUIREMENTS**

**FORM  
LB-31**

General Fund - Materials & Services

Baker County Library District

	Historical Data Actual		14/15 Actual 5/1/2015	Revised Budget This Year 14/15	\$ Change vs. prior yr	REQUIREMENTS DESCRIPTION	Budget for Next Year <u>2015-2016</u>					
	Second Preceding Year <u>12/13</u>	First Preceding <u>13/14</u>					Proposed by Budget Officer	\$ Change	% Change	Approved by Budget Committee	Adopted by Governing Body	
1	95,987	100,468	77,687	99,500	-968	1 Collection Development (Books, audiovisual, digital, etc)	92,500	-7,000	-7%			1
2	10,109	10,477	10,671	10,800	323	2 Library Consortium (Sage)	12,250	1,450	13%			2
3	25,911	26,793	18,835	25,800	-993	3 Facilities Maintenance	33,000	7,200	28%			3
4	10,320	9,460	9,550	10,500	1,040	4 Janitorial Contract	11,000	500	5%			4
5	1,953	2,013	1,813	2,600	587	5 Janitorial Supplies	3,000	400	15%			5
6	3,262	2,668	2,050	2,500	-168	6 Equipment Maintenance Services / Lease	2,500	0	0%			6
7	16,219	16,935	18,533	21,700	4,765	7 Computer Maintenance	22,500	800	4%			7
8	7,692	8,098	6,111	7,300	-798	8 Bookmobile Operations	8,000	700	10%			8
9	13,106	13,888	15,462	15,820	1,932	9 Insurance	16,525	705	4%			9
10	2,791	2,997	4,017	5,295	2,298	10 Travel and Training	4,500	-795	-15%			10
11	5,989	0	0	3,300	3,300	11 Election	3,500	200	6%			11
12	7,280	7,475	7,650	7,675	200	12 Audit	7,800	125	2%			12
13	1,568	835	813	800	-35	13 Bookkeeping	900	100	13%			13
14	958	1,579	2,420	3,000	1,421	14 Dues and subscriptions	2,750	-250	-8%			14
15	952	0	1,000	2,000	2,000	15 Debt Service	2,000	0	0%			15
16	1,104	1,215	1,234	1,600	385	16 Publication	1,600	0	0%			16
17	804	928	826	1,075	147	17 Financial Mgt Fees	1,075	0	0%			17
18	200	250	250	200	-50	18 Legal Administration	250	50	25%			18
19	393	808	2,299	2,500	1,692	19 Public Programs	2,500	0	0%			19
20	2,544	3,221	2,438	2,750	-471	20 Branch Mileage	3,000	250	9%			20
21	12,557	14,153	9,977	13,000	-1,153	21 Library Services Supplies	14,500	1,500	12%			21
22	2,967	3,443	3,330	5,000	1,557	22 Youth Programs (Summer Reading, storytime, teen)	8,120	3,120	62%			22
23	1,457	1,476	1,333	1,550	74	23 Postage/Freight	1,800	250	16%			23
24	43,945	43,548	33,401	40,000	-3,548	24 Utilities	42,665	2,665	7%			24
25	12,910	12,288	10,635	12,800	512	25 Telecommunications	13,185	385	3%			25
26	424	862	705	1,000	138	26 Tech Support Contract - Travel	1,000	0	0%			26
27						27 Miscellaneous						27
28						28						28
29						29						29
30						30						30
31						31 Ending balance (prior years)						31
32						32 UNAPPROPRIATED ENDING FUND BALANCE						32
33	283,402	285,878	243,038	300,065	14,187	33 TOTAL REQUIREMENTS	312,420	12,355	4.1%	0	0	33

\* include a schedule of pay ranges

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

"Other Uses" Funds by Department

Baker County Library District

	Historical Data		14/15 Actual 5/1/2015	Adopted Budget This Year 14-15	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2015-2016				
	Actual					Proposed By Budget Officer	\$ Change	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 12-13	First Preceding Year 13-14								
					<b>RESOURCES</b>					
1	52,655	147,917	145,455	<b>154,000</b>	1 Cash on hand * (cash basis), or	150,000	(4,000)			1
2					2 Working Capital* (accrual basis)					2
3					3 Previously levied taxes estimated to be received					3
4	292	687	488	<b>600</b>	4 Interest	750	150			4
5	11,000	12,500	12,500	<b>11,000</b>	5 Transferred IN, from other funds	11,000	0			5
6	15,000	0	8,000	<b>17,800</b>	6 Grants and Loans	10,000	(7,800)			6
7	64,841	604	1,100	<b>2,500</b>	7 Donations	1,000	(1,500)			7
8	4,806	4,931	2,826	<b>4,000</b>	8 Book Sales online	5,000	1,000			8
9	<b>148,594</b>	<b>166,639</b>	<b>170,370</b>	<b>189,900</b>	9 Total Resources, except taxes to be levied	<b>177,750</b>	<b>(12,150)</b>	0		9
10					10 Taxes estimated to be received					10
11					11 Taxes collected in year levied					11
<b>12</b>	<b>148,594</b>	<b>166,639</b>	<b>170,370</b>	<b>189,900</b>	<b>12 TOTAL RESOURCES</b>	<b>177,750</b>	<b>(12,150)</b>	<b>0</b>	<b>0</b>	<b>12</b>
					<b>REQUIREMENTS</b>					
1					1 <b>PERSONNEL SERVICES</b>					1
2		0	0	<b>0</b>	2 Sage Cataloger (Clean Slate LSTA grant)					2
3		<b>0</b>	<b>0</b>	<b>0</b>	3 <b>TOTAL PERSONNEL SERVICES</b>					3
4					4					4
5					5 <b>MATERIALS AND SERVICES</b>					5
6	598	2,576	8,731	<b>115,550</b>	6 Memorial & Grants Dept.	99,900	(15,650)			6
7				<b>1,500</b>	7 Election reserve	1,500	0			7
8	11	1		<b>500</b>	8 Literacy Dept.	500	0			8
9	13	11	3,000	<b>12,000</b>	9 Technology Dept. Reserve	9,000	(3,000)			9
10				<b>6,000</b>	10 Capital Projects Dept. Contingency	1,000	(5,000)			10
11	55	26		<b>50,000</b>	11 Severance Liability Dept. Contingency	60,000	10,000			11
12			239	<b>350</b>	12 Corporate Costs (Bank & sales fees)	350	0			12
13	<b>677</b>	<b>2,614</b>	<b>11,969</b>	<b>185,900</b>	13 <b>TOTAL MATERIALS AND SERVICES</b>	<b>172,250</b>	<b>(13,650)</b>			13
14					14					14
15					15					15
16	0	15,027	4,000	<b>4,000</b>	16 <b>Operating Transfer OUT</b>	5,500	1,500			16
17	147,917	148,998	154,401		17 Ending balance (prior years)					17
18					18 <b>UNAPPROPRIATED ENDING FUND BALANCE</b>					18
<b>19</b>	<b>148,594</b>	<b>166,639</b>	<b>170,370</b>	<b>189,900</b>	<b>19 TOTAL REQUIREMENTS</b>	<b>177,750</b>	<b>(12,150)</b>	<b>0</b>	<b>0</b>	<b>19</b>

\*Includes ending balance from prior year

**FORM  
LB-10**

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

BAKER COUNTY LIBRARY DISTRICT

	Historical Data		14/15 Actual 5/1/15	2014-2015 REVISED Suppl Budget 001 Approved by Sage User Council 11/18/2014	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2015-16				
	Second Preceding Year _____	First Preceding Year _____				Approved by Sage User Council 3/17/2015	\$ CHG	Approved By Sage User Council	Adopted By Governing Body	
					<b>RESOURCES</b>					
1			101,030	\$102,200	1 Cash on hand * (cash basis), or	\$114,856	\$12,656			1
2			193,160	\$194,000	2 Membership dues	\$197,381	\$3,381			2
3			0	\$250	3 Interest	\$250	\$0			3
4			64,095	\$117,571	4 Restricted grants	\$95,404	-\$22,167			4
5					5 Miscellaneous revenue					5
6					6					6
7					7					7
8					8					8
9	0	0	358,285	\$414,021	9 Total Resources, except taxes to be levied	\$407,891	-\$6,130	\$0	\$0	9
10					10 Taxes estimated to be received					10
11					11 Taxes collected in year levied					11
12	<b>0</b>	<b>0</b>	<b>\$358,285</b>	<b>\$414,021</b>	12 <b>TOTAL RESOURCES</b>	<b>\$407,891</b>	<b>-\$6,130</b>	<b>\$0</b>	<b>\$0</b>	12
					<b>REQUIREMENTS</b>					
13					13 <b>PERSONNEL SERVICES</b>					13
14					14 <b>Salaries</b>					14
15			40,450	\$49,641	15 Systems administrator	\$55,984	\$6,343	\$55,984		15
16					16 Administrative services (BCLD)	\$7,600	\$7,600			16
17			<b>\$40,450</b>	<b>\$49,641</b>	17 <b>Total salaries</b>	<b>\$63,584</b>	<b>\$13,943</b>	<b>\$55,984</b>	<b>\$0</b>	17
18					18					18
19					19 <b>Benefits</b>					19
20			6,028	\$6,553	20 Retirement	\$7,909	\$1,356			20
21			3,333	\$3,798	21 Social Security	\$4,659	\$861			21
22			27	\$228	22 Worker's compensation	\$280	\$52			22
23			9,209	\$11,629	23 Health insurance	\$8,039	-\$3,590			23
24			43	\$44	24 Unemployment insurance	\$61	\$17			24
25			72	\$844	25 Life insurance	\$808	-\$36			25
26			\$18,712	\$23,096	26 <b>Total benefits</b>	<b>\$21,756</b>	<b>-\$1,340</b>	\$21,756		26
27			<b>\$59,162</b>	<b>\$72,737</b>	27 <b>TOTAL PERSONNEL SERVICES</b>	<b>\$85,340</b>	<b>\$12,603</b>	<b>\$77,740</b>	<b>\$0</b>	27
28					28					28
29					29 <b>MATERIALS AND SERVICES</b>					29
30			745	\$550	30 Telecommunications	\$240	-\$310			30
31			3,933	\$4,500	31 Technology	\$4,500	\$0			31
32			0	\$2,900	32 Accounting and auditing	\$1,500	-\$1,400			32
32			4,275	<b>\$6,104</b>	32 Administrative services (BCLD)		<b>-\$6,104</b>			32
33			41,727		33 System support (HRCLD)	\$51,000	\$51,000			33
34			32,525	\$104,789	34 Technical services	\$52,704	-\$52,085			34
35			0	\$100	35 Legal services	\$50	-\$50			35
36			2,583	\$500	36 Dues and subscriptions	\$1,100	\$600			36
37			51	\$60	37 Postage/freight	\$50	-\$10			37
38			0	\$50	38 Printing	\$50	\$0			38
39			241	\$50	39 Supplies, Office	\$50	\$0			39
40			2,264	\$3,000	40 Travel	\$2,500	-\$500			40
41			2,961	\$1,500	41 Training	\$4,500	\$3,000			41
42			77	\$225	42 Miscellaneous		-\$225			42

	Historical Data		2014-2015		DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2015-16				
	Actual		14/15	REVISED		Approved by Sage User Council 3/17/2015	\$ CHG	Approved By Sage User Council	Adopted By Governing Body	
	Second Preceding Year _____	First Preceding Year _____	Actual 5/1/15	Suppl Budget 001 <small>Approved by Sage User Council 11/18/2014</small>						
43			0	\$100	43 Furniture and equipment	\$100	\$0			43
44			71,379	\$102,000	44 Courier	\$86,500	-\$15,500			44
45					45					45
46			\$162,761	\$226,428	46 TOTAL MATERIALS AND SERVICES	\$204,844	-\$21,584	\$212,444	\$0	46
47					47					47
48			0	\$21,000	48 Capital outlay	\$21,000	\$0	\$21,000		48
49					49					49
50			0	\$11,000	50 Contingency	\$11,000	\$0	\$11,000		50
51					51					51
52			136,362		52 Ending balance (prior years)					52
53				\$82,856	53 UNAPPROPRIATED ENDING FUND BALANCE	\$85,707	\$2,851	\$85,707		53
54	0	0	\$358,285	\$414,021	54 TOTAL REQUIREMENTS	\$407,891	-\$6,130	\$407,891	\$0	54

0

Total fund less unappropriated ending balance:

\$0