

**FORM  
LB-20**

**RESOURCES  
GENERAL FUND**

(Fund)

**BAKER COUNTY LIBRARY**

(Name of Municipal Corporation)

| Historical Data             |                             |                                   |                              |                             |                             |                       |                               | RESOURCE DESCRIPTION                    | Budget for Next Year <u>2019-2020</u>            |                  |                         |              |               | Approved By<br>Budget<br>Committee |
|-----------------------------|-----------------------------|-----------------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------|-------------------------------|---|--|------------------|-------------------------|--------------|---------------|------------------------------------|
| Actual                      |                             |                                   |                              | Adopted Budget              | REVISED Budget              | \$ Change<br>vs orig. | Proposed By<br>Budget Officer |   | \$ Change<br>vs orig.                            | % Change         | \$ Change<br>vs revised | % Change     |               |                                    |
| Preceding<br>Year 2014-2015 | Preceding<br>Year 2015-2016 | First Preceding<br>Year 2016-2017 | Prior Year<br>Year 2017-2018 | This Year<br>Year 2018-2019 | This Year<br>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                                       | <b>OTHER RESOURCES</b>                           |                  | 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                          | <b>1,126,142</b>            | <b>1,215,963</b>                  | <b>1,319,799</b>             | <b>1,378,469</b>            | <b>1,379,641</b>            | <b>1,484,700</b>      | 105,059                       | 32                                      | <b>TOTAL RESOURCES</b>                           | <b>1,576,000</b> | <b>196,359</b>          | <b>14.2%</b> | <b>91,300</b> | <b>6.1%</b>                        |

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

**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:<br>(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         | <b>624,326</b>           | <b>686,252</b>           | <b>701,821</b>                 | <b>784,462</b>            | <b>773,965</b>                          | <b>775,878</b>                          | 8                  | <b>TOTAL PERSONNEL SERVICES</b>                                | <b>819,366</b>                 | <b>45,400</b>      | <b>5.9%</b>   | <b>43,488</b>        | <b>5.6%</b>   | <b>0</b>                     |
| 9         | <b>13.9</b>              | <b>13.9</b>              | <b>14.0</b>                    | <b>14.7</b>               | <b>15.2</b>                             | <b>15.2</b>                             | 9                  | <b>Total Full-Time Equivalent (FTE)</b>                        | <b>15.0</b>                    |                    |               | <b>(0)</b>           | <b>-1.3%</b>  |                              |
| 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        | <b>298,254</b>           | <b>301,860</b>           | <b>317,137</b>                 | <b>390,065</b>            | <b>365,566</b>                          | <b>376,931</b>                          | 27                 | <b>TOTAL MATERIALS AND SERVICES</b>                            | <b>378,375</b>                 | <b>12,809</b>      | <b>3.5%</b>   | <b>1,444</b>         | <b>0.4%</b>   | <b>0</b>                     |
| 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        | <b>0</b>                 | <b>0</b>                 | <b>70,314</b>                  | <b>1,000</b>              | <b>1,000</b>                            | <b>1,000</b>                            | 35                 | <b>TOTAL CAPITAL OUTLAY</b>                                    | <b>10,000</b>                  | <b>9,000</b>       | <b>900.0%</b> | <b>9,000</b>         | <b>900.0%</b> | <b>0</b>                     |
| 36        | <b>922,580</b>           | <b>988,112</b>           | <b>1,089,272</b>               | <b>1,175,527</b>          | <b>1,140,531</b>                        | <b>1,153,809</b>                        | 36                 | <b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>                    | <b>1,207,741</b>               | <b>67,209</b>      | <b>5.9%</b>   | <b>53,932</b>        | <b>4.7%</b>   | <b>0</b>                     |

150-504-030 (Rev 10-16)

FORM  
LB-30

**REQUIREMENTS SUMMARY**  
**NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**

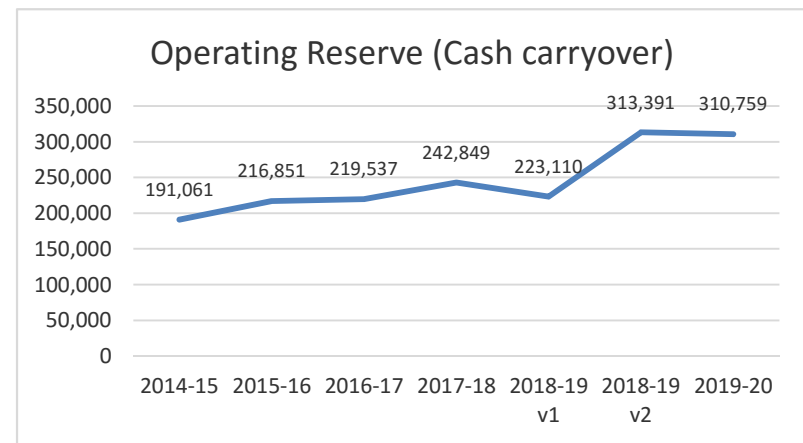
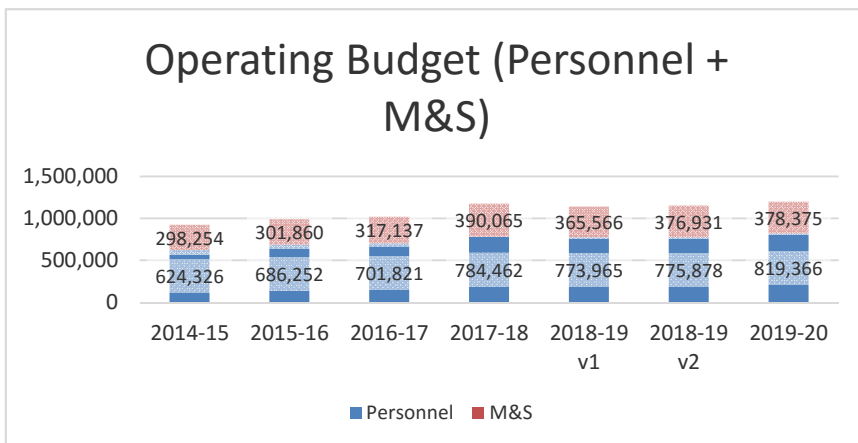
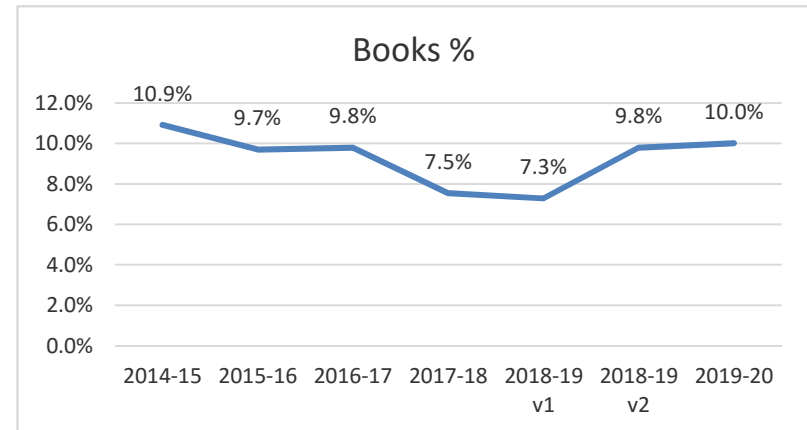
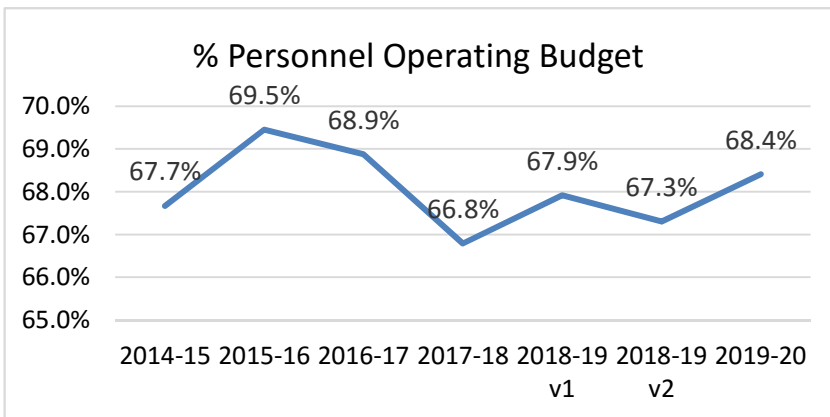
General Fund

(name of fund)

| Line Item | Historical Data          |                          |                                |                      |                     | REQUIREMENTS DESCRIPTION  | Budget for Next Year 2019-2020 |                    |                            |                    |          |                      |          |                              |                           |
|-----------|--------------------------|--------------------------|--------------------------------|----------------------|---------------------|---|--------------------------------|--------------------|----------------------------|--------------------|----------|----------------------|----------|------------------------------|---------------------------|
|           | Actual                   |                          |                                |                      | Adopted Budget      |   | REVISED Budget                 | \$ Change vs orig. | 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 2017-2018 | This Year 2018-2019 |   | This Year 2018-2019            |                    |                            |                    |          |                      |          |                              |                           |
| 1         |                          |                          |                                |                      |                     | PERSONNEL SERVICES NOT ALLOCATED                                |                                |                    |                            |                    |          |                      |          |                              |                           |
| 2         |                          |                          |                                |                      |                     |   |                                |                    |                            |                    |          |                      |          |                              |                           |
| 3         |                          |                          |                                |                      |                     |   |                                |                    |                            |                    |          |                      |          |                              |                           |
| 4         | 0                        | 0                        |                                |                      | 0                   | <b>TOTAL PERSONNEL SERVICES</b>                                 | 0                              | 0                  |                            | 0                  |          | 0                    | 0        | 0                            |                           |
| 5         |                          |                          |                                |                      |                     | <b>Total Full-Time Equivalent (FTE)</b>                         |                                |                    |                            |                    |          |                      |          |                              |                           |
| 6         |                          |                          |                                |                      |                     | MATERIALS AND SERVICES NOT ALLOCATED                            |                                |                    |                            |                    |          |                      |          |                              |                           |
| 7         | 0                        | 0                        |                                |                      | 0                   |   |                                |                    |                            |                    |          |                      |          |                              |                           |
| 8         |                          |                          |                                |                      |                     |   |                                |                    |                            |                    |          |                      |          |                              |                           |
| 9         | 0                        | 0                        |                                |                      | 0                   | <b>TOTAL MATERIALS AND SERVICES</b>                             | 0                              | 0                  |                            | 0                  |          | 0                    | 0        | 0                            |                           |
| 10        |                          |                          |                                |                      |                     | CAPITAL OUTLAY NOT ALLOCATED                                    |                                |                    |                            |                    |          |                      |          |                              |                           |
| 11        | 0                        | 0                        |                                |                      |                     |   |                                |                    |                            |                    |          |                      |          |                              |                           |
| 12        |                          |                          |                                |                      |                     |   |                                |                    |                            |                    |          |                      |          |                              |                           |
| 13        | 0                        | 0                        |                                |                      | 0                   | <b>TOTAL CAPITAL OUTLAY</b>                                     | 0                              | 0                  |                            | 0                  |          | 0                    | 0        | 0                            |                           |
| 14        |                          |                          |                                |                      |                     | DEBT SERVICE  |                                |                    |                            |                    |          |                      |          |                              |                           |
| 15        |                          |                          |                                |                      |                     |   |                                |                    |                            |                    |          |                      |          |                              |                           |
| 16        |                          |                          |                                |                      |                     |   |                                |                    |                            |                    |          |                      |          |                              |                           |
| 17        | 0                        | 0                        |                                |                      | 0                   | <b>TOTAL DEBT SERVICE</b>                                       | 0                              | 0                  |                            | 0                  |          | 0                    | 0        | 0                            |                           |
| 18        |                          |                          |                                |                      |                     | SPECIAL PAYMENTS  |                                |                    |                            |                    |          |                      |          |                              |                           |
| 19        |                          |                          |                                |                      |                     |   |                                |                    |                            |                    |          |                      |          |                              |                           |
| 20        |                          |                          |                                |                      |                     |   |                                |                    |                            |                    |          |                      |          |                              |                           |
| 21        | 0                        | 0                        |                                |                      | 0                   | <b>TOTAL SPECIAL PAYMENTS</b>                                   | 0                              | 0                  |                            | 0                  |          | 0                    | 0        | 0                            |                           |
| 22        |                          |                          |                                |                      |                     | INTERFUND TRANSFERS   |                                |                    |                            |                    |          |                      |          |                              |                           |
| 23        | 2,500                    | 1,000                    | 1,000                          | 0                    | 1,000               | Transfer - Technology & Election                                | 2,500                          | 1,500              |                            | 0                  |          |                      |          |                              |                           |
| 24        | 10,000                   | 10,000                   | 10,000                         | 10,000               | 10,000              | Transfer - Severance Liability                                  | 10,000                         | 0                  | 0.0%                       | 0                  | 0.0%     |                      |          |                              |                           |
| 25        |                          |                          |                                |                      |                     | Transfer - Capital Improvement Fund                             | 40,000                         |                    |                            |                    |          |                      |          |                              |                           |
| 26        |                          |                          |                                |                      |                     |   |                                |                    |                            |                    |          |                      |          |                              |                           |
| 27        |                          |                          |                                |                      |                     |   |                                |                    |                            |                    |          |                      |          |                              |                           |
| 28        | 12,500                   | 11,000                   | 11,000                         | 10,000               | 11,000              | <b>TOTAL INTERFUND TRANSFERS</b>                                | 52,500                         | 41,500             | 377.3%                     | 40,000             | 320.0%   | 0                    | 0        | 0                            |                           |
| 29        |                          |                          |                                |                      | 11,000              | <b>OPERATING CONTINGENCY</b>                                    | 5,000                          | (6,000)            | -54.5%                     | (6,000)            |          |                      |          |                              |                           |
| 30        | 12,500                   | 11,000                   | 11,000                         | 10,000               | 22,000              | <b>Total Requirements NOT ALLOCATED</b>                         | 57,500                         | 35,500             | 161.4%                     | 34,000             | 144.7%   | 0                    | 0        | 0                            |                           |
| 31        | 922,580                  | 988,112                  | 1,089,272                      | 1,151,609            | 1,140,531           | <b>Total Requirements for ALL Org.Units/Progams within fund</b> | 1,207,741                      | 67,209             | 5.9%                       | 53,932             | 4.7%     | 0                    | 0        | 0                            |                           |
| 32        |                          |                          |                                |                      |                     | Reserved for future expenditure                                 | 310,759                        |                    |                            |                    |          | 0                    | 0        | 0                            |                           |
| 33        | 191,061                  | 216,851                  | 219,537                        | 242,849              |                     | Ending balance (prior years)                                    |                                |                    |                            |                    |          |                      |          |                              |                           |
| 34        |                          |                          |                                |                      | 223,110             | <b>UNAPPROPRIATED ENDING FUND BALANCE</b>                       | 0                              | (223,110)          | -100.0%                    | (313,391)          | -100.0%  |                      |          | 0                            |                           |
| 35        | 1,126,141                | 1,215,963                | 1,319,809                      | 1,404,458            | 1,385,642           | <b>TOTAL REQUIREMENTS</b>                                       | 1,576,000                      | 190,358            | 13.7%                      | 85,300             | 5.7%     | 0                    | 0        | 0                            |                           |

150-504-030 (Rev 10-16)

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



FORM  
LB-31

DETAILED REQUIREMENTS

GENERAL FUND  
(Name of Fund)

| Historical Data             |                             |                                   |                              |                             |                             |                       |        | REQUIREMENTS FOR: <b>Personnel Services</b> |   |   |            | Budget for Next Year 2019-2020 |                       |          |                         |          |                                 |          |
|-----------------------------|-----------------------------|-----------------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------|--------|---|---|---|------------|--------------------------------|-----------------------|----------|-------------------------|----------|---------------------------------|----------|
| Actual                      |                             |                                   |                              | Adopted Budget              | REVISED Budget              | \$ Change<br>vs orig. | 1      | Object Classification                       | Detail                                    | HRS   | FTE        | Proposed by<br>Budget Officer  | \$ Change<br>vs orig. | % Change | \$ Change<br>vs revised | % Change | Approved by<br>Budget Committee |          |
| Preceding<br>Year 2014-2015 | Preceding<br>Year 2015-2016 | First Preceding<br>Year 2016-2017 | Prior Year<br>Year 2017-2018 | This Year<br>Year 2018-2019 | This Year<br>Year 2018-2019 |                       |        |   |   |   |            |                                |                       |          |                         |          |                                 |          |
| 1                           |                             |                                   |                              |                             |                             |                       |        |   |   |   |            |                                |                       |          |                         |          |                                 |          |
| 2                           | 71,718                      | 72,436                            | 73,884                       | 75,362                      | 76,866                      | 76,866                | 0      | 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                | 0      | 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                | 0      | 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                | -7,727 | 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                | 0      | 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                 | -4,704 | 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                | 0      | 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                | 0      | 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                | -1,240 | 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                 | 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                | 4,346  | 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                | 1,446  | 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                | 0      | 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                | 1,744  | 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                | 778    | 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                | 412    | 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                | -3,777 | 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                | -965   | 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                 | 223    | 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                | -219   | 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                | -120   | 24  | BENEFITS                                  | Social Security (FICA)                                      |            |                                | 43,209                | 669      | 1.6%                    | 789      | 1.9%                            |          |
| 25                          | 434                         | 536                               | 354                          | 518                         | 556                         | 3,500                 | 2,944  | 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                | 2,662  | 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                 | -1,058 | 27  | BENEFITS                                  | Workers Comp Insurance                                      |            |                                | 1,694                 | (864)    | -33.8%                  | 194      | 13.0%                           |          |
| 28                          | 723                         | 768                               | 862                          | 952                         | 952                         | 1,200                 | 248    | 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  | <b>Total Full Time Equivalent (FTE)*</b>  |   | <b>600</b> | <b>15.0</b>                    |                       |          |                         |          |                                 |          |
| 33                          |                             |                                   |                              |                             |                             |                       |        | 33  | Ending balance (prior years)              |   |            |                                |                       |          |                         |          |                                 |          |
| 34                          |                             |                                   |                              |                             |                             |                       |        | 34  | <b>UNAPPROPRIATED ENDING FUND BALANCE</b> |   |            |                                |                       |          |                         |          |                                 |          |
| 35                          | <b>624,326</b>              | <b>686,253</b>                    | <b>701,811</b>               | <b>771,982</b>              | <b>775,883</b>              | <b>775,878</b>        | -5     | 35  | <b>TOTAL REQUIREMENTS</b>                 |   |            |                                | <b>819,366</b>        | 43,482   | 5.6%                    | 43,488   | 5.6%                            | <b>0</b> |

150-504-031 (Rev 10-16)

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

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

| 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 | 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               | 0   | 14.01                  | 13.67                 | 13.67               |
| <b>TOTL.BAKER</b>    |                                     |                                  |  | <b>26,150</b>             | <b>501.3</b> | <b>12.53</b> | <b>27,302</b>           | <b>-4%</b> |  |                | <b>492,116</b>            | <b>89,469</b>                               |                  | <b>95,715</b>                             |                        |                       |                     |
| 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               | 0   | 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               |
| <b>TOTL.BRANCH</b>   |                                     |                                  |  | <b>5,122</b>              | <b>98.5</b>  | <b>2.46</b>  | <b>4,836</b>            | <b>6%</b>  |  |                | <b>72,707</b>             | <b>13,894</b>                               | <b>0</b>         |   |                        |                       |                     |
| <b>TOTL.STAFF</b>    |                                     |                                  |  | <b>31,272</b>             | <b>599.8</b> | <b>15.00</b> | <b>32,138</b>           | <b>-3%</b> |  |                | <b>564,823</b>            |   |                  |   |                        |                       |                     |
| 5404                 |                                     |                                  |  |                           |              |              |                         |            | PERS                                       | 103,364        |                           |   |                  |   |                        |                       |                     |
| 5401.1               |                                     |                                  |  |                           |              |              |                         |            | INSUR                                      | 95,715         |                           |   |                  |   |                        |                       |                     |
| 5401.3               |                                     |                                  |  |                           |              |              |                         |            | INSUR LIAB                                 | 6,000          |                           |   |                  |   |                        |                       |                     |
| 5405                 |                                     |                                  |  |                           |              |              |                         |            | SOC SEC                                    | 43,209         |                           |   |                  |   |                        |                       |                     |
| 5407                 |                                     |                                  |  |                           |              |              |                         |            | W.COMP                                     | 1,694          |                           |   |                  |   |                        |                       |                     |
| 5406                 |                                     |                                  |  |                           |              |              |                         |            | UNEMP                                      | 3,389          |                           |   |                  |   |                        |                       |                     |
| 5403                 |                                     |                                  |  |                           |              |              |                         |            | LIFE INS                                   | 1,172          |                           |   |                  |   |                        |                       |                     |
| <b>TOTL.BENEFITS</b> |                                     |                                  |  |                           |              |              |                         |            |  | <b>254,543</b> |                           |   |                  |   |                        |                       |                     |
| <b>GRAND TOTAL</b>   |                                     |                                  |  |                           |              |              |                         |            |  |                | <b>\$819,366</b>          |   |                  |   |                        |                       |                     |

| 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

FORM  
LB-31

DETAILED REQUIREMENTS

GENERAL FUND

(Name of Fund)

| Historical Data          |                          |                                |                      |                     |                     |                |                    | REQUIREMENTS FOR: <b>Materials &amp; Services</b> |   | 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  | <b>Total Full Time Equivalent (FTE)*</b>                  |                              |                            |                    |              |                      |          |
| 32                       |                          |                                |                      |                     |                     |                |                    | 32  | Ending balance (prior years)                              |                              |                            |                    |              |                      |          |
| 33                       |                          |                                |                      |                     |                     |                |                    | 33  | <b>UNAPPROPRIATED ENDING FUND BALANCE</b>                 |                              |                            |                    |              |                      |          |
| <b>34</b>                | <b>298,254</b>           | <b>301,860</b>                 | <b>313,047</b>       | <b>399,365</b>      | <b>365,566</b>      | <b>376,931</b> | <b>11,365</b>      | <b>34</b>   | <b>TOTAL REQUIREMENTS</b>                                 | <b>378,375</b>               | <b>12,809</b>              | <b>3.5%</b>        | <b>1,444</b> | <b>0.4%</b>          |          |

150-504-031 (Rev 10-16)

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



**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

OTHER USES  
(Fund)

BAKER COUNTY LIBRARY DISTRICT  
(Name of Municipal Corporation)

| Historical Data             |                             |                                   |                              |   |                               |                       |          | REVISIED Budget<br>This Year<br>Year 2018-2019   | \$ Change<br>vs orig.                      | DESCRIPTION<br>RESOURCES AND REQUIREMENTS | Budget for Next Year 2019-2020 |              |              |             |          | Approved By<br>Budget Committee | Adopted By<br>Governing Body |
|-----------------------------|-----------------------------|-----------------------------------|------------------------------|---|-------------------------------|-----------------------|----------|--|--|---|--------------------------------|--------------|--------------|-------------|----------|---------------------------------|------------------------------|
| Actual                      |                             |                                   |                              | Adopted Budget<br>This Year<br>Year 2018-2019 | Proposed By<br>Budget Officer | \$ Change<br>vs orig. | % Change |  |  |   | \$ Change<br>vs revised        | % Change     |              |             |          |                                 |                              |
| Preceding<br>Year 2014-2015 | Preceding<br>Year 2015-2016 | First Preceding<br>Year 2016-2017 | Prior Year<br>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  | Working Capital (accrual basis)            | 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  | Interest                                   | 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           | 12,500                                    | 0                              | 0.0%         | 0            | 0.0%        |          | 6                               |                              |
| 7                           | 8,000                       | 27,835                            | 27,672                       | 0   | 10,000                        | 10,000                | 0        | 7  | Grants and Loans                           | 20,000                                    | 10,000                         | 100.0%       | 10,000       | 100.0%      |          | 7                               |                              |
| 8                           | 1,220                       | 1,977                             | 522                          | 4,669   | 1,000                         | 20,000                | 19,000   | 8  | Donations                                  | 2,000                                     | 1,000                          | 100.0%       | (18,000)     | -90.0%      |          | 8                               |                              |
| 9                           | 3,279                       | 3,935                             | 5,500                        | 5,196   | 6,000                         | 9,200                 | 3,200    | 9  | Book Sales online                          | 7,500                                     | 1,500                          | 25.0%        | (1,700)      | -18.5%      |          | 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 | 177,375                                   | 26,375                         | 17.5%        | 1,450        | 0.8%        | 0        | 0                               | 11                           |
| 12                          |                             |                                   |                              |   |                               |                       | 12       | Taxes estimated to be received                   |  |   |                                |              |              |             | 12       |                                 |                              |
| 13                          |                             |                                   |                              |   |                               |                       | 13       | Taxes collected in year levied                   |  |   |                                |              |              |             | 13       |                                 |                              |
| 14                          | <b>174,684</b>              | <b>210,757</b>                    | <b>197,910</b>               | <b>183,693</b>                                | <b>151,000</b>                | <b>175,925</b>        | 24,925   | 14   | <b>TOTAL RESOURCES</b>                     | <b>177,375</b>                            | <b>26,375</b>                  | <b>17.5%</b> | <b>1,450</b> | <b>0.8%</b> | <b>0</b> | <b>0</b>                        | 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                          | <b>174,684</b>              | <b>210,757</b>                    | <b>197,910</b>               | <b>183,693</b>                                | <b>151,000</b>                | <b>175,925</b>        | 24,925   | 32   | <b>TOTAL REQUIREMENTS</b>                  | <b>177,375</b>                            | <b>26,375</b>                  | <b>17.5%</b> | <b>1,450</b> | <b>0.8%</b> | <b>0</b> | <b>0</b>                        | 32                           |

150-504-010 (Rev. 10-16)

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

\*\*List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.



**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

SAGE LIBRARY SYSTEM  
(Fund)

BAKER COUNTY LIBRARY DISTRICT  
(Name of Municipal Corporation)

| Historical Data             |                             |                                   |                              | Adopted Budget<br>This Year<br>Year 2018-2019 | REVISED Budget<br>This Year<br>Year 2018-2019 | \$ Change<br>vs orig. | DESCRIPTION<br>RESOURCES AND REQUIREMENTS | Budget for Next Year 2019-2020                   |                       |                                 |                         |               |                                 |                              |              |              |          |          |    |
|-----------------------------|-----------------------------|-----------------------------------|------------------------------|---|---|-----------------------|---|--|-----------------------|---------------------------------|-------------------------|---------------|---------------------------------|------------------------------|--------------|--------------|----------|----------|----|
| Actual                      |                             |                                   |                              |   |   |                       |   | Proposed By<br>Budget Officer                    | \$ Change<br>vs orig. | % Change                        | \$ Change<br>vs revised | % Change      | Approved By<br>Budget Committee | Adopted By<br>Governing Body |              |              |          |          |    |
| Preceding<br>Year 2014-2015 | Preceding<br>Year 2015-2016 | First Preceding<br>Year 2016-2017 | Prior Year<br>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               | 3   | 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                    | 5   | 10   | 0                     | 0.0%                            | 0                       | 0.0%          |                                 |                              | 5            |              |          |          |    |
| 6                           | 193,160                     | 197,097                           | 203,697                      | 209,006                                       | 214,571                                       | 205,000               | 6   | 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                | 8   | 58,000   | 3,000                 | 5.5%                            | 3,000                   | 5.5%          |                                 |                              | 8            |              |          |          |    |
| 9                           | 6,030                       | 772                               | 1,580                        | 1,260   | 2,600   | 2,600                 | 9   | 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               | 12  | 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                          | <b>420,119</b>              | <b>428,695</b>                    | <b>399,320</b>               | <b>446,559</b>                                | <b>462,181</b>                                | <b>464,610</b>        | 15  | <b>470,461</b>                                   | <b>8,280</b>          | <b>1.8%</b>                     | <b>5,851</b>            | <b>1.3%</b>   | <b>0</b>                        | <b>0</b>                     | 15           |              |          |          |    |
| 16                          |                             |                                   |                              |   |   |                       | 16  | REQUIREMENTS **                                  |                       |                                 |                         |               |                                 | 16                           |              |              |          |          |    |
| 17                          |                             |                                   |                              |   |   |                       | 17  | Org Unit or Prog & Activity                      | Object Classification | Detail                          |                         |               |                                 |                              | 17           |              |          |          |    |
| 18                          |                             |                                   |                              |   |   |                       | 18  | PERSONNEL SERVICES                               |                       |                                 |                         |               |                                 | 18                           |              |              |          |          |    |
| 19                          | 49,643                      | 55,708                            | 56,730                       | 57,981  | 59,700  | 59,700                | 19  | PERSONNEL  | SALARIES              | Systems administrator           |                         | 60,900        |                                 |                              | 19           |              |          |          |    |
| 20                          | 5,165                       | 5,310                             | 4,936                        | 5,632   | 5,850   | 5,850                 | 20  | PERSONNEL  | SALARIES              | Admin Assistant - Business Mgr  |                         | 6,000         |                                 |                              | 20           |              |          |          |    |
| 21                          | <b>54,808</b>               | <b>61,018</b>                     | <b>61,666</b>                | <b>63,613</b>                                 | <b>65,550</b>                                 | <b>65,550</b>         | 21  |  |                       | <b>Total Salaries</b>           |                         | <b>66,900</b> | <b>1,350</b>                    | <b>2.1%</b>                  | <b>1,350</b> | <b>2.1%</b>  | <b>0</b> | <b>0</b> | 21 |
| 22                          |                             |                                   |                              |   |   |                       | 22  |  |                       |                                 |                         |               |                                 | 22                           |              |              |          |          |    |
| 23                          | 7,206                       | 8,069                             | 8,600                        | 13,036  | 13,840  | 13,840                | 23  | PERSONNEL  | BENEFITS              | Retirement                      |                         | 16,925        |                                 |                              |              |              | 23       |          |    |
| 24                          | 4,096                       | 4,240                             | 4,717                        | 4,866   | 5,011   | 5,011                 | 24  | PERSONNEL  | BENEFITS              | Social Security                 |                         | 5,115         |                                 |                              |              |              | 24       |          |    |
| 25                          | 30                          | 47                                | 33                           | 31  | 80  | 80                    | 25  | PERSONNEL  | BENEFITS              | Worker's compensation           |                         | 35            |                                 |                              |              |              | 25       |          |    |
| 26                          | 9,810                       | 7,215                             | 7,226                        | 7,538   | 7,725   | 7,725                 | 26  | PERSONNEL  | BENEFITS              | Health insurance                |                         | 8,215         |                                 |                              |              |              | 26       |          |    |
| 27                          | 48                          | 47                                | 57                           | 70  | 66  | 300                   | 27  | PERSONNEL  | BENEFITS              | Unemployment insurance          |                         | 267           |                                 |                              |              |              | 27       |          |    |
| 28                          | 72                          | 95                                | 72                           | 71  | 100   | 100                   | 28  | PERSONNEL  | BENEFITS              | Life insurance                  |                         | 75            |                                 |                              |              |              | 28       |          |    |
| 29                          | 96                          | 1,652                             | 72                           | 100   | 85  | 110                   | 29  | PERSONNEL  | BENEFITS              | Payroll insurance               |                         | 110           |                                 |                              |              |              | 29       |          |    |
| 30                          | <b>21,358</b>               | <b>21,365</b>                     | <b>20,777</b>                | <b>25,712</b>                                 | <b>26,907</b>                                 | <b>27,166</b>         | 30  |  |                       | <b>Total benefits</b>           |                         | <b>30,742</b> | <b>3,835</b>                    | <b>14.3%</b>                 | <b>3,576</b> | <b>13.2%</b> | <b>0</b> | <b>0</b> | 30 |
| 31                          | <b>76,166</b>               | <b>82,383</b>                     | <b>82,443</b>                | <b>89,325</b>                                 | <b>92,457</b>                                 | <b>92,716</b>         | 31  |  |                       | <b>TOTAL PERSONNEL SERVICES</b> |                         | <b>97,642</b> | <b>5,185</b>                    | <b>5.6%</b>                  | <b>4,926</b> | <b>5.3%</b>  | <b>0</b> | <b>0</b> | 31 |
| 32                          |                             |                                   |                              |   |   |                       | 32  |  |                       |                                 |                         |               |                                 | 32                           |              |              |          |          |    |
| 33                          |                             |                                   |                              |   |   |                       | 33  | MATERIALS & SERVICES                             |                       |                                 |                         |               |                                 | 33                           |              |              |          |          |    |
| 34                          | 745                         | 260                               | 294                          | 234   | 250   | 400                   | 34  |  |                       | Telecommunications              |                         | 250           | 0                               | 0.0%                         | (150)        | -37.5%       |          |          | 34 |
| 35                          | 5,309                       | 1,733                             | 3,233                        | 5,113   | 4,500   | 8,500                 | 35  |  |                       | Technology                      |                         | 4,500         | 0                               | 0.0%                         | (4,000)      | -47.1%       |          |          | 35 |
| 36                          | 0                           | 0                                 | 0                            | 0   | 0   | 0                     | 36  |  |                       | Accounting and auditing         |                         | 0             | 0                               |                              | 0            |              |          |          | 36 |
| 37                          | 0                           | 300                               | 0                            | 2,560   | 3,494   | 2,000                 | 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                | 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                 | 39  |  |                       | Technical services              |                         | 2,500         | 0                               | 0.0%                         | 0            | 0.0%         |          |          | 39 |
| 40                          | 0                           | 0                                 | 0                            | 0   | 250   | 250                   | 40  |  |                       | Legal services                  |                         | 250           | 0                               | 0.0%                         | 0            | 0.0%         |          |          | 40 |
| 41                          | 2,583                       | 1,013                             | 3,661                        | 1,554   | 3,750   | 3,750                 | 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             |                             |                                   |                              |   | REVISIED Budget<br>This Year<br>Year 2018-2019 | \$ Change<br>vs orig. | DESCRIPTION<br>RESOURCES AND REQUIREMENTS | Budget for Next Year <u>2019-2020</u> |                       |          |                         |          |                                 |                              |   |    |
|----|-----------------------------|-----------------------------|-----------------------------------|------------------------------|---|--|-----------------------|---|---------------------------------------|-----------------------|----------|-------------------------|----------|---------------------------------|------------------------------|---|----|
|    | Actual                      |                             |                                   |                              | Adopted Budget<br>This Year<br>Year 2018-2019 |  |                       |   | Proposed By<br>Budget Officer         | \$ Change<br>vs orig. | % Change | \$ Change<br>vs revised | % Change | Approved By<br>Budget Committee | Adopted By<br>Governing Body |   |    |
|    | Preceding<br>Year 2014-2015 | Preceding<br>Year 2015-2016 | First Preceding<br>Year 2016-2017 | Prior Year<br>Year 2017-2018 | This Year<br>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)**

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<br>RESOURCES AND REQUIREMENTS        | Budget for Next Year 2019 -20   |                                 |          |          |    |
|------------------------------------|-----------------------------------|----------------------------------|-------------------------------|--|---------------------------------|---------------------------------|----------|----------|----|
| Actual                             |                                   | Adopted Budget<br>Year 20__ - __ | Proposed By<br>Budget Officer |  | Approved By<br>Budget Committee | Adopted By<br>Governing Body    |          |          |    |
| Second Preceding<br>Year 20__ - __ | First Preceding<br>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                               | 0        | 10       |    |
| 11                                 |                                   |                                  | 11                            | Taxes estimated to be received                   |                                 |                                 |          | 11       |    |
| 12                                 |                                   |                                  | 12                            | Taxes collected in year levied                   |                                 |                                 |          | 12       |    |
| 13                                 | <b>0</b>                          | <b>0</b>                         | 13                            | <b>TOTAL RESOURCES</b>                           |                                 | <b>55,000</b>                   | <b>0</b> | <b>0</b> | 13 |
| 14                                 |                                   |                                  | 14                            | REQUIREMENTS **                                  |                                 |                                 |          | 14       |    |
| 15                                 |                                   |                                  | 15                            | Org. Unit or Prog.<br>& Activity                 | Object<br>Classification        | Detail                          |          |          | 15 |
| 16                                 |                                   |                                  | 16                            |  |                                 | Facilities maintenance & repair | 55,000   |          | 16 |
| 17                                 |                                   |                                  | 17                            |  |                                 |                                 |          |          | 17 |
| 18                                 |                                   |                                  | 18                            |  |                                 |                                 |          |          | 18 |
| 19                                 |                                   |                                  | 19                            |  |                                 |                                 |          |          | 19 |
| 20                                 |                                   |                                  | 20                            |  |                                 |                                 |          |          | 20 |
| 21                                 |                                   |                                  | 21                            |  |                                 |                                 |          |          | 21 |
| 22                                 |                                   |                                  | 22                            |  |                                 |                                 |          |          | 22 |
| 23                                 |                                   |                                  | 23                            |  |                                 |                                 |          |          | 23 |
| 24                                 |                                   |                                  | 24                            |  |                                 |                                 |          |          | 24 |
| 25                                 |                                   |                                  | 25                            |  |                                 |                                 |          |          | 25 |
| 26                                 |                                   |                                  | 26                            |  |                                 |                                 |          |          | 26 |
| 27                                 |                                   |                                  | 27                            |  |                                 |                                 |          |          | 27 |
| 28                                 |                                   |                                  | 28                            |  |                                 |                                 |          |          | 28 |
| 29                                 |                                   |                                  | 29                            | Ending balance (prior years)                     |                                 |                                 |          |          | 29 |
| 30                                 |                                   |                                  | 30                            | <b>UNAPPROPRIATED ENDING FUND BALANCE</b>        |                                 | 0                               |          |          | 30 |
| 31                                 | <b>0</b>                          | <b>0</b>                         | 31                            | <b>TOTAL REQUIREMENTS</b>                        |                                 | <b>55,000</b>                   | <b>0</b> | <b>0</b> | 31 |

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