

Baker County Library District
Board of Directors
Regular Meeting Agenda
Monday, May 11, 2020, 6:00 – 8:00 pm
Virtual Meeting held electronically via GoToMeeting
Gary Dielman, President

Join meeting from computer, tablet or smartphone.

<https://global.gotomeeting.com/join/721510845>

You can also dial in using your phone.

United States: [+1 \(646\) 749-3122](tel:+16467493122)

Access Code: 721-510-845

New to GoToMeeting? Get the app now and be ready when your first meeting starts:

<https://global.gotomeeting.com/install/721510845>

- | | |
|--|------------------|
| I. CALL TO ORDER | Dielman |
| II. Consent agenda (ACTION)
a. Additions/deletions from the agenda
b. Minutes of previous meetings | Dielman |
| III. Conflicts or potential conflicts of interest | Dielman |
| IV. Open forum for general public, comments & communications
In the interests of time and to allow as many members of the public an opportunity to speak, the board asks guests to limit remarks to five (5) minutes if speaking on behalf of an individual, or ten (10) minutes if speaking on behalf of a group or organization. | Dielman |
| V. OLD BUSINESS
a. Report on Pandemic Response Activities / Reopen Plan | Stokes |
| VI. NEW BUSINESS
a. FY19-20 Supplemental Budget review (ACTION)
b. FY20-21 Budget Proposal review (ACTION) | Stokes
Stokes |
| VII. REPORTS
a. Director
b. Finance | Stokes
Hawes |
| VIII. Agenda items for next regular meeting: June 15, 2020 | Dielman |
| IX. ADJOURNMENT | Dielman |

The times of all agenda items except open forum are approximate and are subject to change. Other matters may be discussed as deemed appropriate by the Board. If necessary, Executive Session may be held in accordance with the following. Topics marked with an asterisk* are scheduled for the current meeting's executive session.

ORS 192.660 (2) (d) Labor Negotiations

ORS 192.660 (2) (e, j) Property

ORS 192.660 (2) (h) Legal Rights

ORS 192.660 (2) (a, b, i) Personnel

The Board of Directors meets on the 2nd Monday each month from 6.00 to 8.00p in the Riverside Meeting Room at 2400 Resort Street, Baker City, Oregon. Sign language interpretation for the hearing impaired is available if at least 48 hours notice is given.



Baker County Library District
Board of Directors
Regular Meeting Minutes
Apr 13, 2020

<p>Call To Order</p>	<p>The meeting took place online, utilizing the GoToMeeting web conference platform. Attending were Directors Gary Dielman, Betty Palmer, Beth Bigelow, Kyra Rohner, and Frances Vaughan; along with Business Manager, Christine Hawes and Library Director, Perry Stokes who hosted the meeting from his office.</p> <p>After greetings and verification of those present, President of the board, Gary Dielman, called the meeting to order at 6:02pm. Perry shared his screen of the board packet for all to see in GoToMeeting.</p>
<p>Consent Agenda</p>	<p>Dielman asked for any changes to the consent agenda. There were no changes to either the agenda or the minutes. Kyra made a motion to approve the consent agenda; Beth seconded; motion passed unanimous (5 yea).</p>
<p>Conflicts or Potential Conflicts of Interest</p>	<p>Dielman asked for any potential conflicts of interest. There were none stated.</p>
<p>Open Forum for general public</p>	<p>Dielman asked Stokes whether he had received notification from members of the public indicating that they wanted to participate in this online meeting. Stokes confirmed that he had not received any communications.</p>
<p>OLD BUSINESS: FY2020-2021 Budget Committee & calendar</p>	<p>Stokes scrolled down to the Budget Committee. He has confirmed that those on the Budget Committee list are all willing to attend remotely in May. He has also confirmed with Bob Savage about his willingness to serve on the committee again.</p> <p>Stokes is preparing to host the meeting via live web conference on May 20. If the pandemic situation changes unexpectedly, we could hold the meeting in the library but that is unlikely and inadvisable if the meeting can be conducted by alternate means. The library is cancelling all meeting room reservations through May as safety precaution. He asked the group if the meeting at 5:00 pm, the usual time for the budget committee to meet, is convenient. All agreed. The calendar and roster are set. There were no further comments.</p> <p>Stokes said that he is recommending the approval of the Budget Committee roster as presented with the appointment of Bob Savage to a new 3-year term and me as the Budget Officer. He is also recommending that the Budget Committee meeting be set as Wednesday, May 20 at 5:00pm. Betty made the motion to approve the Budget Committee roster and meeting date recommendations as given; Kyra seconded the motion; no further discussion; the motion passed unanimous (5 yea).</p>
<p>Report on Pandemic Response Activities</p>	<p>Dielman moved to the next agenda item, Library Pandemic Response Activities. . Starting with the staff survey, Stokes shared survey report results. 20 responded</p>



Baker County Library District

Board of Directors

Regular Meeting Minutes

Apr 13, 2020

to the survey (17 staff and 3 board members) which was modeled on a Pew Research Center poll. Most respondents indicated they have been following the pandemic news very closely. He highlighted that 87% of those that responded feel the library is reacting appropriately to the outbreak. He continued through the survey, reading highlights from the comments.

Stokes said that he has scheduled a remote meeting with staff this Friday. He aims to solicit more information for the concerns expressed in the survey. He added that some chemical decontamination supplies like hand sanitizer and disinfectant wipes are running low. Providing supplies to health care workers take priority. Stokes has had a several orders cancelled that have been rerouted to health care workers. The library did receive its order of Vital Oxide disinfectant spray product today.

Moving to the report on the *Pandemic Response Time Line* with regards to regional and national events, Stokes described the Materials Handling Procedure for incoming materials including loans being returned, mail, and packages. Incoming materials are exposed to UV light for about 10 seconds front and back, then quarantined for 7 days. Borrowed items are only checked in after the quarantine period, but are backdated to the return date. All late fees are being waived until further notice. Current studies indicate the virus can live on paper for up to 5 days; the district is going with 7 days as extra precaution and for operational convenience. Gary added that materials that come in are placed in the Riverside Meeting Room where eight tables are set up and labeled by day. After the quarantine is over, the items are checked in and reshelfed.

Stokes said he is waiting for additional scientific studies on how long the virus lives on paper. With confirmation of a shorter virus viability time, we may be able to decrease the quarantine period. Some libraries are only doing three days, based on a recent single study specific to the COVID-19 coronavirus. In Stokes' view, real world conditions are much more variable than lab test conditions so it's safest to quarantine for longer rather than cutting the time close. Betty asked what the branches are doing; she assumes the process is similar. Perry said that they are doing the same procedure although the handheld UV devices currently issued have a lower wattage. The scan process is slower and to sanitize items. The 7-day quarantine is the same.

Stokes said that on April 8, he extended the library closure "until further notice". Even with minimal staff on site only, we are burning through hand sanitizer and disinfectant products and re-supply is uncertain. Staying closed will help conserve the amount of product being used for minimal operations. Libraries across the state are currently looking for guidance in various aspects of pandemic response. Stokes has been following both Oregon and Idaho case counts to see if there are patterns. He shared the spreadsheet and graph he has created by County/State and highlighted that Oregon and Idaho are very close.



Baker County Library District

Board of Directors

Regular Meeting Minutes

Apr 13, 2020

He is also watching the Governor's orders.

Stokes said there seems to be scientific consensus that testing capacity needs to substantially increase and new case numbers must stabilize before we can open again. Oregon cases are still increasing. Current projections are for Oregon cases to peak in late April. He anticipates being able to resume drive up services mid-May. However, that is contingent on when masks for staff can be procured as well as disinfectant supplies. Once adequate resupply of decontamination and PPE materials can be secured, then we can restart take out services. His priority is to protect staff and community with masks, gloves, and anything else recommended for serving the public. Given the shortage of disinfectant chemicals, he pointed out, the various UV devices he has ordered should be a good long-term tool, but do require investment in special training and PPE for staff to use safely. UV-C is hazardous particularly for eyes, but also can quickly cause skin burns, and long-term exposure enhances risk for skin cancer.

Stokes asked if that sounded reasonable to everyone. All agreed. Betty said she wished the closure was a little shorter. Stokes responded that the drawback is to diminishing the curve is it lengthens in timeline for the virus to run its course.

He said that one of the primary goals during closure is to accomplish a comprehensive inventory of materials and weed obsolete catalog records. His understanding is that no comprehensive inventory has ever been performed since BCLD began using electronic records. Item records were created from card catalog records rather than from actual items, so we aim to identify and purge those "ghost records". Stokes would also like to work through and eliminate backlogged materials in the staff room. This seems a good time to tackle these kinds of projects. Having regular staff work in the building together, however, presents an infection risk. For now, Stokes has reduced on-site staff to two essential pairs at a time, working morning and afternoon shifts 5 days a week – Group A and Group B. Beyond these, Christine, Ed and himself, are authorized to work in the building for essential duties.

While physical borrowing is suspended, libraries are promoting use of their digital content catalogs, such as Library2Go. At its last meeting, Sage committed to contribute \$15,000 for additional Library2Go content. That is about one-month of Library-2Go regular purchasing budget, so is a substantial gift to the consortium.

Stokes said he gave a 30-day contract termination notice to the janitorial contractor, as required by the contract. The current contract had no emergency cancellation provision for a shorter period. Going forward, they will be working under a negotiated revised scope of work and deep cleaning various target areas.



Baker County Library District
 Board of Directors
Regular Meeting Minutes
 Apr 13, 2020

	<p>Gary said that Perry has been keeping him informed of library status and activities. He wanted to commend him for keeping up-to-date on the evolving situation.</p> <p>Perry said that he sends out press releases to radio, Baker City Herald, Hells Canyon Journal and posts it on the library Facebook page to keep patrons informed.</p>
<p>NEW BUSINESS: Renewal of district insurance plan</p>	<p>Stokes said that health insurance rates for the next year will increase by 15%. District insurance agent Kevin Bell of Clarke & Clarke met with Christine and Stokes on 4/8/20 to review comparative costs to an alternate insurance plan that Kevin had compiled. Since the competitor rate difference offered little cost difference but much less coverage, particularly in regards to emergency room visits, Bell advised that the District renew its current plan.</p> <p>Betty asked if we were aware that Clarke & Clarke had new ownership as of December. The School District had discovered the change. They are no longer independently owned. That was news to both Perry and Christine. Gary asked Perry to talk with Kevin about the change in the entity ownership.</p> <p>Gary agreed that 15% was a large increase. Stokes said Bell reported there were a lot of claims last year. SDAO was able to buy down the rate from its original estimate of an 18% increase. Gary asked when Bell was going to present the options to the board. Perry said Bell presented the options to Christine and himself. Gary asked Christine if she had anything to add. Christine reviewed the insurance policies and compared the main features including deductible levels, out of pocket levels, prescription coverage, emergency room coverage, and coverage at 70% compared to the other quotes. What we found was our current coverage is better and is in the same cost range as the quotes we were given. The savings is small and is not worth the change, in her opinion. Gary thanked her for the information. He agreed with the conclusion.</p> <p>With no further questions, Gary asked for a motion. Beth made a motion for the Library District to continue with Special Districts Insurance Services Regence PPO K plan as recommended; Betty seconded the motion; no further discussion; motion passed unanimous (5 yea).</p>
<p>Preview of FY2020-2021 Budget Proposal</p>	<p>Gary moved to the next agenda item. Stokes said next is a preview of the Budget Proposal . He shared a view of Excel spreadsheets on the screen which include the current fiscal year Original Budget, anticipated Revised Budget and actual income and expenditure balances.</p> <p>Starting on income at the current property tax levy lines, he has projected the District will receive \$1.14 million (budgeted \$1.15 million). In Prior Year</p>



Baker County Library District

Board of Directors

Regular Meeting Minutes

Apr 13, 2020

property taxes, an unanticipated surplus of approximately \$50,000 is projected due to assessment dispute resolution. Betty asked if the current year taxes came in lower than anticipated. Perry said they were about \$10,000 lower than budgeted, but relatively on target. In Fines & Fees income, losses due to the closure are projected at about \$5,000 for the current quarter. The District is waiving fines on all late materials through at least June 1. Interest rates have been dropping, so a shortfall in interest income is also expected. Other revenues, contract income originally projected, will not be received due to the loss of our drone pilot employee. Stokes had budgeted \$5,000 to contract out drone services to partner government agencies, but that licensed staff person left library employment to return to school. Overall, however, the District carryover will increase by around \$35,000 more than budgeted this year.

Moving on to Expenditures, in **Personnel Services**, he anticipates savings of about \$30,000. Overall, he anticipates a healthy cash carryover in spite of large investments to address deferred maintenance projects in the Facilities & Grounds category. (\$58,000 projected, \$38,500 originally budgeted). Maintenance projects include the safety improvements to the boardwalk, and hand railings for Halfway. The current cash carryover is \$320,000. He projects the District will retain that carry over, increasing it to nearly \$350,000 next year. That includes accomplishing goals, transfer of \$20,000 into capital investment fund, keeping facilities & grounds line high to catch up on projects. The draft budget will start with the book budget at 10%. Personnel is planned at a 2% COLI. There is much budget work to do and we are in a highly unstable new reality, he cautioned, but feels the District is a good starting position for the next budget. The income from tax levies is based on 2% growth, half of what we have been getting. He doesn't expect the pandemic to have much impact on property tax income.

Betty said the State is signaling a slowing down of resources for the 2020-2021 school year. The schools have been told to brace for possible cuts.

Stokes continued, looking at other large changes. PERS rates will stay the same this next year, but are expected to increase the next biennium. He has increased Electronic Subscriptions to meet the needs of increasing available electronic content. Most others items have been left the same so far. Library service supplies will be increased by \$10,000 this year to cover extra supplies to battle the virus; that budget line should go back down this next fiscal year, hopefully. The new goal target for cash carryover is \$350,000 in the near term, and up to \$400,000 in the next 5 years. The increase is primarily due to the large priors received this year.

Perry said there is more to come. He will have the budget proposal ready at the May regular board meeting.



Baker County Library District

Board of Directors

Regular Meeting Minutes

Apr 13, 2020

<p>REPORTS: Director Report</p>	<p>Stokes gave the Director's report:</p> <p>Boardwalk – the boardwalk reopened on March 20th. Regular traffic resumed immediately as evidenced by foot prints. The project cost is about \$9,000. The boardwalk had substantial damage from carpenter ants that had infested the support structure beams. Ed was able to repair those and add more supports before having the contractor come in to lay the decking.</p> <p>Bookmobile –the bookmobile is being looked at by an alternate mechanic. A couple of issues are suspected to be the cause of the overheating. The radiator was the wrong size for the bus and it is partially plugged, so will need to be replaced.</p> <p>Facility & Grounds – Ed has placed one more “No Smoking, No Vaping” sign where foot traffic comes in from Campbell street.</p> <p>Personnel – 3 staff with symptoms were placed on Admin Leave in March. All non-essential staff was placed on Admin leave with book drop closure March 28. With the exception of those on the rotation during the week and essential staff coming in as needed.</p> <p>Youth Programs – Missy has been doing great work during the closure, Stokes said, by engaging the community through social media with Storytime and activities.</p> <p>Security – All branches keep WiFi on 24-hours a day, which can cause some issues such as littering from loitering. Security Cameras can be used for enforcement, and network management tools enable staff to block devices suspected to belong to offenders. Some vehicles have needed “parking policy” notices after repeat overnight parking; they did move. Ed is working on a new “No Overnight Parking” sign to be posted in the parking lot area.</p> <p>IT Systems – Jim has been able to work remotely from home at this time.</p> <p>He had no further reports.</p>
<p>Finance Report</p>	<p>Hawes had scanned the financial reports to share for tonight. Stokes shared the report on the GoToMeeting platform and scrolled through it for the board to review as Christine narrated.</p> <p>Christine said there will be 40 checks that need to be signed. She asked for a couple volunteers who are available to come it to sign checks. Gary volunteered. Stokes is the other primary signatory.</p>



Baker County Library District

Board of Directors

Regular Meeting Minutes

Apr 13, 2020

The **General Fund** received tax turnovers received \$6,200.61 on April 1. There is no income from Fines & Fees this month. The District received the final reimbursement of \$297.36 from E-Rate for the first 6 months Internet services. Personnel Services are slightly under budget. All related expenditures have been reported including PERS, group health insurance and so on. Monthly liabilities are current.

In **Materials and Services**, starting on page 4 with Building & Grounds, the largest expenditures for the month are in this category. A check to Oregon Trail Landscaping of \$1,800 for the removal of the large tree. A check to Landmark Construction of \$3,500 for the boardwalk demolition and installation of the new Trex decking. And Visa includes about \$1,471 in COVID related supplies. In the Computer category, Stokes ordered \$609 in web cameras and headsets. He said these are in preparation for remote meetings, as needed. On page 5, under Travel & Training, there is a large credit of (\$928) for travel related cancellations to the OLA conference. The Bookkeeping Services line includes \$650 annual subscription renewal for Quickbooks payroll service. That concludes General Fund. We will review the checking activity reports following the financial statements to see complete list of checks and expenditures for all three funds.

Other Funds had no income. It wrote 3 checks; one to Visa for Amazon shipping expense of \$44.88, and two commission checks on book sales.

Sage Fund had no income. Checks included the monthly group insurance of \$699.09 for Beth. There are only 2 checks for small couriers; an email was sent to Beth asking about other courier invoices. A couple of the larger courier invoices are missing. Usually the courier expense is about \$2,000. A check to visa of \$97.78 included courier expense and supplies. The monthly payment of \$5,305 for the IT contract is paid electronically with payroll. You will see reimbursements for this in General Fund along with the direct deposit payroll payments.

Scrolling down to the "Approved Bills Lists", or checking activity print outs, for all three funds were reviewed. Hawes highlighted the large items, having made notes of what the expenditures were for. She reminded the board that the three funds have different numbering series for tracking direct deposit payroll, regular checks, and a new numbering system for electronic payments as recommended by the auditor. The numbering series are noted on the lists for reference.

Stokes said that concludes the business issues and reports. He expects the next meeting will likely need to be done this same way, as well as the Budget Committee meeting. Gary said that although he likes the meeting in person this has worked well.



Baker County Library District
Board of Directors
Regular Meeting Minutes
Apr 13, 2020

Next Meeting Date	The next regular Board of Director's meeting will be May 11, 2020 at 6:00pm.
Adjourn	<p>The meeting was adjourned at 7:23 pm.</p> <p>Respectfully submitted,</p> <p>Perry Stokes, Secretary to the Board</p> <p>PS/ch</p>

DRAFT

FORM
LB-20

**RESOURCES
GENERAL FUND**

(Fund)

BAKER COUNTY LIBRARY DISTRICT

(Name of Municipal Corporation)

Budget, not yet actual from audit

Historical Data								RESOURCE DESCRIPTION	Budget for Next Year 2020-2021								
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 2015-2016	Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	This Year Year 2019-2020	This Year Year 2019-2020												
1							1	Available cash on hand* (cash basis) or									
2	191,061	216,851	219,537	261,340	320,000	320,510	510	2	Net working capital (accrual basis)	329,208	9,208	2.9%	8,698	2.7%			
3	28,954	38,070	29,006	31,544	35,000	85,000	50,000	3	Previously levied taxes estimated to be received	35,000	0	0.0%	(50,000)	-58.8%			
4	7,450	12,307	11,927	9,947	15,000	12,000	(3,000)	4	Interest	12,000	(3,000)	-20.0%	0	0.0%			
5	11,500	9,700	29,000	4,720	8,000	8,000	0	5	Transferred IN, from other funds	8,000	0	0.0%	0	0.0%			
6								6	OTHER RESOURCES		0		0				
7	16,551	15,923	19,736	19,158	20,000	15,000	(5,000)	7	Fines & Fees	9,000	(11,000)	-55.0%	(6,000)	-40.0%			
8	6,773	6,922	7,412	7,582	7,500	8,000	500	8	State revenue (R2R Grant)	8,000	500	6.7%	0	0.0%			
9	3,929	2,719	2,897	0	4,000	500	(3,500)	9	Other Tax Revenues	500	(3,500)	-87.5%	0	0.0%			
10	4,346	20,789	6,417	6,308	7,000	7,000	0	10	Federal revenue (E-rate)	7,000	0	0.0%	0	0.0%			
11	0	0	1,686	0	5,000	0	(5,000)	11	Special Contracts (Tech support)	0	(5,000)		0				
12	0	0	0	0	0	0	0	12	Job Training Programs	0	0		0				
13	2,040	29,481	12,663	10,183	2,500	10,500	8,000	13	Donations, Grants, & Misc	5,500	3,000	120.0%	(5,000)	-47.6%			
14	0	0	0	0	0	0	0	14	Capital financing	0	0		0				
15	300	2,560	2,560	2,000	2,000	2,000	0	15	Fiscal agency fee (Sage)	2,000	0	0.0%	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	272,904	355,322	374,404	352,782	426,000	468,510	42,510	29	Total resources, except taxes to be levied	416,208	(9,792)	-2.3%	(52,302)	-11.2%	0	0	
30					1,150,000	1,145,000	(5,000)	30	Taxes estimated to be received	1,192,242							
31	943,059	964,477	1,004,065	1,105,622				31	Taxes collected in year levied								
32	1,215,963	1,319,799	1,378,469	1,458,404	1,576,000	1,613,510	37,510	32	TOTAL RESOURCES	1,608,450	32,450	2.1%	(5,060)	-0.3%	0	0	

DRAFT - WORK IN PROGRESS

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

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

Baker County Library District

(name of fund)

(name of Municipal Corporation)

Line Item	Historical Data				Adopted Budget This Year 2019-2020	REVISED Budget This Year 2019-2020	\$ Change vs orig.	REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget For Next Year 2020-2021					Approved By Budget Committee	Adopted By Governing Body	Line Item		
	Actual								\$ Change vs orig.	REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Proposed By Budget Officer	\$ Change vs orig.	% Change				\$ Change vs revised	% Change
	Preceding Year 2015-2016	Preceding Year 2016-2017	Second Preceding Year 2017-2018	First Preceding Year 2018-2019														
1								PERSONNEL SERVICES								1		
2	493,233	512,454	537,297	551,619	564,823	548,905	(15,918)	Salaries	564,509	(314)	-0.1%	15,604	2.8%			2		
3	193,018	189,357	212,305	224,259	254,543	239,437	(15,106)	Benefits	269,010	14,467	5.7%	29,573	12.4%			3		
4	0	0						Special Contracts - Grants, Tech Support, Job Training								4		
5	0		22,380					Severance								5		
6	0	10						Payroll Expenses								6		
7																7		
8	686,252	701,821	771,982	775,878	819,366	788,342	(31,024)	TOTAL PERSONNEL SERVICES	833,519	14,154	1.7%	45,177	5.7%	0	0	8		
9	13.90	14.00	14.70	15.20	15.00	15.00		Total Full-Time Equivalent (FTE)	14.80	(0)	-1.3%	(0)	-1.3%			9		
10								MATERIALS AND SERVICES								10		
11	95,908	99,802	91,538	120,000	120,000	130,000	10,000	Collection Development	125,000	5,000	4.2%	(5,000)	-3.8%			11		
12	12,603	12,579	13,042	13,521	14,350	14,200	(150)	Library Consortium	14,400	50	0.3%	200	1.4%			12		
13	68,992	72,918	155,510	92,500	84,400	114,900	30,500	Facilities & IT Maintenance	100,000	15,600	18.5%	(14,900)	-13.0%			13		
14	34,382	45,698	40,881	47,265	46,080	45,980	(100)	Corporate Costs	49,930	3,850	8.4%	3,950	8.6%			14		
15	87,975	84,140	96,394	109,245	111,545	126,380	14,835	Library Operations	121,375	9,830	8.8%	(5,005)	-4.0%			15		
16																16		
17																17		
18																18		
19																19		
20																20		
21																21		
22																22		
23																23		
24																24		
25																25		
26																26		
27	299,860	315,137	397,365	382,531	376,375	431,460	55,085	TOTAL MATERIALS AND SERVICES	410,705	34,330	9.1%	(20,755)	-4.8%	0	0	27		
28								CAPITAL OUTLAY								28		
29	0	70,314	0	1,000	10,000	10,000	0		10,000	0	0.0%	0	0.0%			29		
30																30		
31																31		
32																32		
33																33		
34																34		
35	0	70,314	0	1,000	10,000	10,000	0	TOTAL CAPITAL OUTLAY	10,000	0	0.0%	0	0.0%	0	0	35		
36	986,112	1,087,272	1,169,347	1,159,409	1,205,741	1,229,802	24,061	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,254,224	48,484	4.0%	24,422	2.0%	0	0	36		

DRAFT - WORK IN PROGRESS

10.3% 7.5% -0.8% 4.0% 2.0% 2.0%

DRAFT - WORK IN PROGRESS

REQUIREMENTS SUMMARY

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

FORM
LB-30

General Fund
(name of fund)

Baker County Library District
(name of Municipal Corporation)

Historical Data								REQUIREMENTS DESCRIPTION	Budget For Next Year 2020-2021							
Actual				Adopted Budget	REVISED Budget	\$ Change vs orig.	1		Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs revised	% Change	Approved By Budget Committee	Adopted By Governing Body	
Preceding Year 2015-2016	Preceding Year 2016-2017	Second Preceding Year 2017-2018	First Preceding Year 2018-2019	This Year Year 2018-2019	This Year Year 2018-2019											
1							1	PERSONNEL SERVICES NOT ALLOCATED							1	
2							2								2	
3							3								3	
4	0			0	0	0	4	TOTAL PERSONNEL SERVICES	0	0	#DIV/0!	0	#DIV/0!	0	0	4
5							5	Total Full-Time Equivalent (FTE)								5
6							6	MATERIALS AND SERVICES NOT ALLOCATED								6
7							7									7
8							8									8
9	0			0	0	0	9	TOTAL MATERIALS AND SERVICES	0	0	#DIV/0!	0	#DIV/0!	0	0	9
10							10	CAPITAL OUTLAY NOT ALLOCATED								10
11							11									11
12							12									12
13	0			0	0	0	13	TOTAL CAPITAL OUTLAY	0	0	#DIV/0!	0	#DIV/0!	0	0	13
14							14	DEBT SERVICE								14
15							15									15
16							16									16
17	0			0	0	0	17	TOTAL DEBT SERVICE	0	0	#DIV/0!	0	#DIV/0!	0	0	17
18							18	SPECIAL PAYMENTS								18
19	2,000	2,000	2,000	2,000	2,000	2,000	19	Debt service - Baker City Resort St Project	2,000							19
20							20									20
21	2,000	2,000	2,000	2,000	2,000	2,000	21	TOTAL SPECIAL PAYMENTS	2,000	0	0.0%	0	0.0%	0	0	21
22							22	INTERFUND TRANSFERS								22
23	1,000	1,000	0	2,500	2,500	2,500	23	Transfer - Technology & Election	2,500	0	0.0%	0	0.0%			23
24	10,000	10,000	10,000	10,000	10,000	10,000	24	Transfer - Severance Liability	10,000	0	0.0%	0	0.0%			24
25					40,000	40,000	25	Transfer - Capital Improvement Fund	10,000	(30,000)	-75.0%	(30,000)	-75.0%			25
26							26									26
27							27									27
28	11,000	11,000	10,000	12,500	52,500	52,500	28	TOTAL INTERFUND TRANSFERS	22,500	(30,000)	-57.1%	(30,000)	-57.1%	0	0	28
29					5,000	5,000	29	OPERATING CONTINGENCY	5,000	0	0.0%	0	0.0%			29
30					310,759	324,208	30	RESERVED FOR FUTURE EXPENDITURE	324,726	13,966	4.5%	518	0.2%			30
31					0	0	31	UNAPPROPRIATED ENDING BALANCE	0	0	#DIV/0!	0	#DIV/0!			31
32	13,000	13,000	12,000	14,500	370,259	383,708	32	TOTAL REQUIREMENTS NOT ALLOCATED	354,226	(16,034)	-4.3%	(29,482)	-7.7%	0	0	32
33	986,112	1,087,272	1,169,347	1,159,409	1,205,741	1,229,802	33	Total Requirements for ALL Org.Units/Programs within fund	1,254,224	48,484	4.0%	24,422	2.0%	0	0	33
34	216,851	219,537	197,121	308,491			34	Ending balance (prior years)								34
35	1,215,963	1,319,809	1,378,468	1,482,400	1,576,000	1,613,510	35	TOTAL REQUIREMENTS	1,608,450	32,450	2.1%	(5,060)	-0.3%	0	0	35

8.5% 4.4% 7.5% 6.3% 2.4% -0.3%

2.1%

DRAFT - WORK IN PROGRESS

FORM
LB-31

DETAILED REQUIREMENTS

GENERAL FUND
(Name of Fund)

Historical Data							REQUIREMENTS FOR: <u>Personnel Services</u>					Budget for Next Year 2020-2021							
Actual				Adopted Budget	REVISED Budget	\$ Change vs orig.	Object Classification	Detail	HRS	FTE	Proposed by Budget Officer	\$ Change vs orig.	% Change	\$ Change vs revised	% Change	Approved by Budget Committee	Adopted by Governing Body		
Preceding Year 2015-2016	Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	This Year Year 2019-2020	This Year Year 2019-2020														
1							1										1		
2	72,436	73,884	75,362	76,866	83,212	888	2	MGT5	Library Director	40	1.0	85,566	2,354	2.8%	1,466	1.7%	2		
3	48,123	49,086	40,053	45,960	18,118	1,882	3	16/5	IT Network and Systems Administrator	14	0.3	17,853	(265)	-1.5%	(2,147)	-10.7%	3		
4	27,539	27,820	28,488	28,947	29,675	175	4	14/5	Admin Assistant - Business Mgr	25	0.6	29,976	301	1.0%	126	0.4%	4		
5	41,570	42,402	43,250	31,357	35,434	(5,434)	5	10/1	Admin Assistant - Library Mgr	40	1.0	37,562	2,128	6.0%	7,562	25.2%	5		
6	35,910	38,460	39,229	42,008	43,066	(0)	6	12/5	Librarian II - Tech Svcs / Cataloging	40	1.0	43,487	420	1.0%	421	1.0%	6		
7	4,060	8,506	7,190	13,504	14,542	(6,542)	7	5/5	Library Asst I - Public Services / Outreach (Bookmobile)	19	0.5	14,679	136	0.9%	6,679	83.5%	7		
8	34,200	36,628	37,361	38,104	39,058	(1,058)	8	10/5	Library Assoc II - Coll Mgmt / Serials Specialist	40	1.0	39,453	395	1.0%	1,453	3.8%	8		
9	22,930	30,134	32,274		33,750	0	9	7/5	Library Tech I - Public Services / Youth Svcs Specialist	40	1.0	34,075	325	1.0%	325	1.0%	9		
10			9,760	11,940	6,426	(4,776)	10	6/5	Library Tech I - IT Asst	0	0.0	0	(6,426)	-100.0%	(1,650)	-100.0%	10		
11	8,102	5,236	6,360	0	5,552	(552)	11	5/5	Library Asst I - Public Services	8	0.2	5,609	57	1.0%	609	12.2%	11		
12	18,035	19,286	26,231	26,654	30,523	(5,523)	12	6/5	Library Asst III - Coll Mgmt / Processing	38	1.0	27,961	(2,562)	-8.4%	2,961	11.8%	12		
13	21,053	22,837	25,762	26,654	30,523	0	13	6/5	Library Asst III - Col Mgmt / Processing & Eval. Specialist	38	1.0	30,834	312	1.0%	311	1.0%	13		
14	32,715	31,903	32,685	37,807	38,760	0	14	12/5	Librarian II - Community Services + Coll Mgmt	36	0.9	39,138	378	1.0%	378	1.0%	14		
15	4,971				0		15	5/5	Library Asst I - Public Services / Outreach (Bookmobile)				0		0		15		
16	62,091	67,413	68,399	66,356	72,707	(4,507)	16	5/1-5	Library Asst I - Public Services / Outreach (Branch Leads)	98.5	2.5	70,680	(2,027)	-2.8%	2,480	3.6%	16		
17	7,096	11,060	26,638	28,222	32,129	(0)	17	6/5	Facilities Maintenance	40	1.0	31,659	(470)	-1.5%	(470)	-1.5%	17		
18	18,699	19,646	0		0		18	13/5	Library Asst (prev Admin Asst - Lib Mgr)				0		0		18		
19	3,907	7,838	10,387	10,688	9,914	5,336	19	3/4	Library Asst I - Public Services	15	0.4	10,517	603	6.1%	(4,733)	-31.0%	19		
20	14,412	10,394	15,067	22,277	23,920	0	20	3/2	Library Pages	38	1.0	25,114	1,194	5.0%	1,194	5.0%	20		
21	8,654	9,761	11,370	12,465	15,693	2,307	21	X	Temp staff	20	0.5	15,848	155	1.0%	(2,152)	-12.0%	21		
22	244	160	1,431	1,777	1,822	3,707	22	X	Staff training	3	0.1	4,499	2,677	147.0%	792	21.4%	22		
23	62,364	56,200	75,203	77,139	103,364	(9,364)	23	BENEFITS	Retirement (PERS)			102,049	(1,314)	-1.3%	8,049	8.6%	23		
24	36,202	37,862	41,507	42,420	43,209	(2,209)	24	BENEFITS	Social Security (FICA)			43,185	(24)	-0.1%	2,185	5.3%	24		
25	536	354	518	555	3,389	(639)	25	BENEFITS	State Unemployment Tax (SUTA @ .001) + Payroll Exp			3,387	(2)	-0.1%	637	23.2%	25		
26	92,606	91,730	91,556	95,835	101,715	(3,000)	26	BENEFITS	Group Health Insurance			117,703	15,988	15.7%	18,988	19.2%	26		
27	542	2,349	2,569	2,551	1,694	1,800	27	BENEFITS	Workers Comp Insurance			1,694	(1)	-0.1%	(106)	-5.9%	27		
28	768	862	952	952	1,172	1,172	28	BENEFITS	Life Insurance			992	(180)	-15.4%	(180)	-15.4%	28		
29	6,488		22,380			0	29	BENEFITS	Severance			0	0		0		29		
30							30		Payroll expenses								30		
31							31										31		
32	13.9	14.0	14.7	15.2	15.0		32		Total Full Time Equivalent (FTE)*	592	14.8						32		
33							33		Ending balance (prior years)								33		
34							34		UNAPPROPRIATED ENDING FUND BALANCE								34		
35	686,253	701,811	771,982	741,038	819,366	788,342	(31,024)	35	TOTAL REQUIREMENTS			833,519	14,154	1.7%	45,177	5.7%	0	0	35

150-504-031 (Rev 10-16)

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

DRAFT - WORK IN PROGRESS

DETAILED REQUIREMENTS

FORM
LB-31

GENERAL FUND
(Name of Fund)

Historical Data								REQUIREMENTS FOR: Materials & Services		Budget for Next Year 2020-2021								
	Actual				Adopted Budget	REVISED Budget	\$ Change vs orig.		Object Classification	Detail	Proposed by	\$ Change	% Change	\$ Change	% Change	Approved by	Adopted by	
	Preceding Year 2015-2016	Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	This Year Year 2019-2020	This Year Year 2019-2020					Budget Officer	vs orig.		vs revised		Budget Committee	Governing Body	
1								1	Object Classification	Detail							1	
2	95,908	99,802	91,538	120,000	120,000	130,000	10,000	2		Collection Development (Books, audiovisual, digital, etc)	125,000	5,000	4.2%	(5,000)	-3.8%		2	
3	12,603	12,579	13,042	13,521	14,350	14,200	(150)	3		Library Catalog (Sage)	14,400	50	0.3%	200	1.4%		3	
4	27,399	32,094	99,761	47,300	38,500	69,000	30,500	4		Facilities Maintenance	47,000	8,500	22.1%	(22,000)	-31.9%		4	
5	10,420	12,325	17,937	16,800	17,500	17,500	0	5		Janitorial Contract	24,500	7,000	40.0%	7,000	40.0%		5	
6	2,121	2,768	2,692	2,800	2,800	2,800	0	6		Janitorial Supplies	2,800	0	0.0%	0	0.0%		6	
7	3,078	2,690	2,545	2,600	2,600	2,600	0	7		Equipment Maintenance Services / Lease	2,400	(200)	-7.7%	(200)	-7.7%		7	
8	25,974	18,952	32,575	23,000	23,000	23,000	0	8		Computer Maintenance	23,300	300	1.3%	300	1.3%		8	
9	5,721	5,271	9,051	11,500	12,500	11,300	(1,200)	9		Bookmobile Operations	10,000	(2,500)	-20.0%	(1,300)	-11.5%		9	
10	16,265	16,672	18,005	18,985	19,200	21,000	1,800	10		Insurance	19,200	0	0.0%	(1,800)	-8.6%		10	
11	2,422	6,019	5,837	6,000	8,500	5,000	(3,500)	11		Travel and Training	8,500	0	0.0%	3,500	70.0%		11	
12	0	5,827	0	3,000	0	0	0	12		Election	3,500	3,500	#DIV/0!	3,500	#DIV/0!		12	
13	7,905	8,165	8,400	8,900	9,450	7,500	(1,950)	13		Audit	8,000	(1,450)	-15.3%	500	6.7%		13	
14	855	1,080	1,347	1,900	1,300	1,600	300	14		Bookkeeping	1,600	300	23.1%	0	0.0%		14	
15	2,856	2,744	3,022	3,400	2,900	4,000	1,100	15		Dues and subscriptions	3,500	600	20.7%	(500)	-12.5%		15	
16	2,000	2,000	2,000	2,000	2,000	2,000	0	16		Debt Service	2,000	0	0.0%	0	0.0%		16	
17	1,487	1,908	1,778	1,800	1,600	2,500	900	17		Publication	2,000	400	25.0%	(500)	-20.0%		17	
18	1,159	1,315	1,172	1,530	1,380	1,880	500	18		Financial Mgt Fees	1,380	0	0.0%	(500)	-26.6%		18	
19	250	0	250	250	250	1,000	750	19		Legal Administration	250	0	0.0%	(750)	-75.0%		19	
20	1,183	1,968	1,070	1,500	1,500	1,500	0	20		Public Programs	2,000	500	33.3%	500	33.3%		20	
21	2,964	3,970	4,193	4,800	5,000	5,000	0	21		Branch Mileage	5,000	0	0.0%	0	0.0%		21	
22	17,440	13,672	15,973	21,000	20,000	30,000	10,000	22		Library Services Supplies	25,000	5,000	25.0%	(5,000)	-16.7%		22	
23	4,599	6,086	10,611	11,000	12,000	13,000	1,000	23		Youth Programs (Summer Reading, storytime, teen)	13,500	1,500	12.5%	500	3.8%		23	
24	1,572	1,445	1,206	1,500	1,500	1,500	0	24		Postage/Freight	1,500	0	0.0%	0	0.0%		24	
25	42,352	40,215	39,790	42,155	43,105	47,920	4,815	25		Utilities	47,775	4,670	10.8%	(145)	-0.3%		25	
26	13,327	13,480	15,570	17,290	17,440	17,660	220	26		Telecommunications	18,600	1,160	6.7%	940	5.3%		26	
27	0	0						27		Special contracts - grants, tech support travel							27	
28								28		Miscellaneous							28	
31								31		Total Full Time Equivalent (FTE)*							31	
32								32		Ending balance (prior years)							32	
33								33		UNAPPROPRIATED ENDING FUND BALANCE							33	
34	301,860	313,047	399,365	384,531	378,375	433,460	55,085	34		TOTAL REQUIREMENTS	412,705	34,330	9.1%	(20,755)	-4.8%	0	0	34

150-504-031 (Rev 10-16)

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

DRAFT - WORK IN PROGRESS

**FORM
LB-10**

SPECIAL FUND RESOURCES AND REQUIREMENTS

OTHER USES
(Fund)

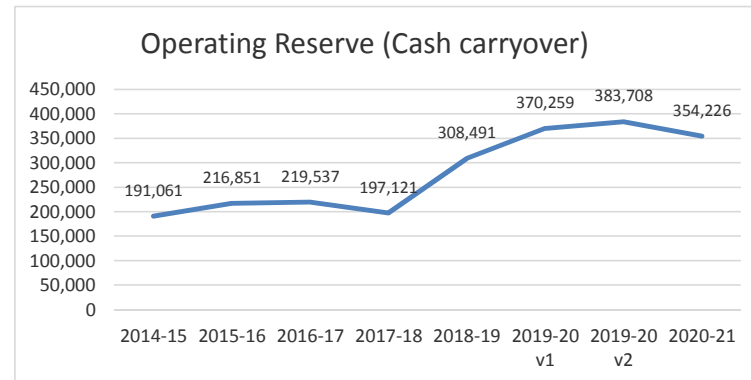
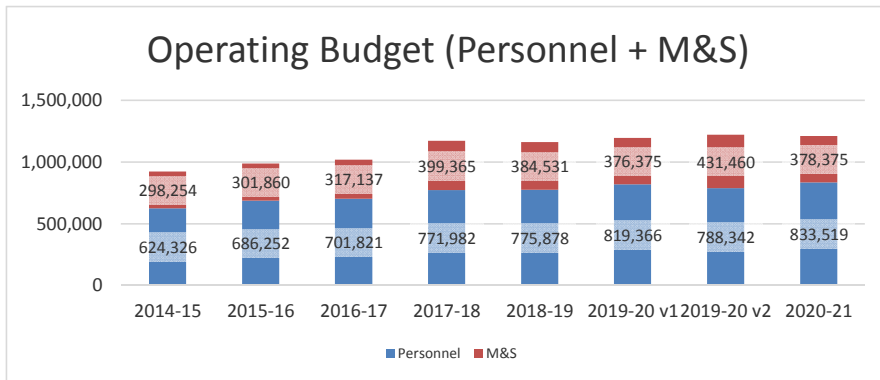
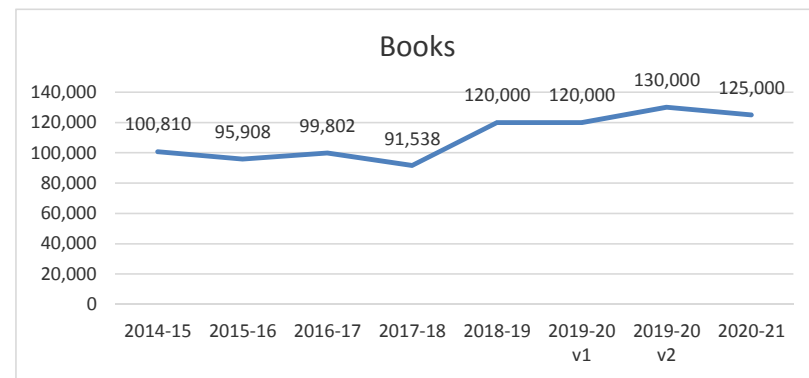
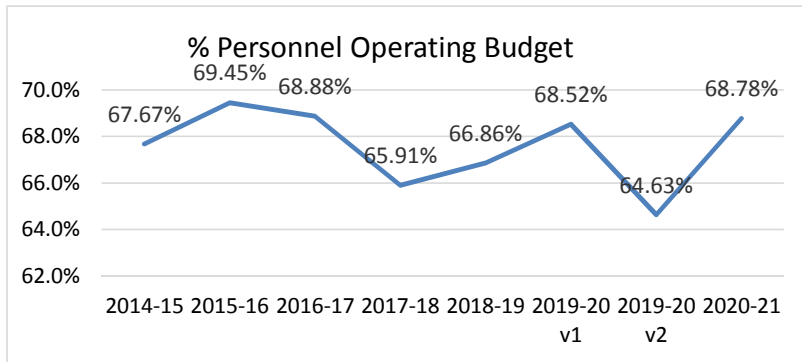
Historical Data						\$ Change vs orig.	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2020-20								
Actual				Adopted Budget	REVISED Budget			Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs revised	% Change				
Preceding Year 2015-2016	Preceding Year 2016-2017	First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

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.

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20 v1	2019-20 v2	2020-21
Personnel	624,326	686,252	701,821	771,982	775,878	819,366	788,342	833,519
M&S	298,254	301,860	317,137	399,365	384,531	376,375	431,460	378,375
TOTAL	922,580	988,112	1,018,958	1,171,347	1,160,409	1,195,741	1,219,802	1,211,894
Personnel %	67.7%	69.5%	68.9%	65.9%	66.9%	68.5%	64.6%	68.8%
M&S %	32.3%	30.5%	31.1%	34.1%	33.1%	31.5%	35.4%	31.2%
Books/collection	100,810	95,908	99,802	91,538	120,000	120,000	130,000	125,000
Books %	10.9%	9.7%	9.8%	7.8%	10.3%	10.0%	10.7%	10.3%
Carryover	191,061	216,851	219,537	197,121	308,491	370,259	383,708	354,226
		13.5%	1.2%	-10.2%	56.5%	87.8%	3.6%	-7.7%



DRAFT - WORK IN PROGRESS

**FORM
LB-10**

SPECIAL FUND RESOURCES AND REQUIREMENTS

OTHER USES
(Fund)

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

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.

DRAFT - WORK IN PROGRESS

SPECIAL FUND RESOURCES AND REQUIREMENTS

FORM
LB-10

OTHER USES
(Fund)

BAKER COUNTY LIBRARY DISTRICT
(Name of Municipal Corporation)

Historical Data								\$ Change vs orig.	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2020-2021						
Actual				Adopted Budget	REVISED Budget	Proposed By Budget Officer	\$ Change vs orig.			% Change	\$ Change vs revised	% Change	Approved By Budget Committee	Adopted By Governing Body		
Preceding Year 2015-2016	Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	This Year Year 2019-2020	This Year Year 2019-2020											
1							1	RESOURCES							1	
2							2	Cash on hand * (cash basis), or							2	
3	158,577	151,771	161,309	120,900	131,550	131,550	0	3 Working Capital (accrual basis)	131,550	0	0.0%	0	0.0%		3	
4							4	Previously levied taxes estimated to be received							4	
5	871	1,445	2,519	3,325	3,825	3,825	0	5 Interest	3,825	0	0.0%	0	0.0%		5	
6	11,000	11,000	10,000	12,500	12,500	12,500	0	6 Transferred IN, from other funds	12,500	0	0.0%	0	0.0%		6	
7	27,835	27,672	0	10,000	20,000	20,000	0	7 Grants and Loans	20,000	0	0.0%	0	0.0%		7	
8	1,977	522	4,669	20,000	2,000	2,000	0	8 Donations	2,000	0	0.0%	0	0.0%		8	
9	3,935	5,500	5,196	9,200	7,500	7,500	0	9 Book Sales online	7,500	0	0.0%	0	0.0%		9	
10	6,562						10	Other financing sources							10	
11	210,757	197,910	183,693	175,925	177,375	177,375	0	11 Total Resources, except taxes to be levied	177,375	0	0.0%	0	0.0%		11	
12							12	Taxes estimated to be received							12	
13							13	Taxes collected in year levied							13	
14	210,757	197,910	183,693	175,925	177,375	177,375	0	14 TOTAL RESOURCES	177,375	0	0.0%	0	0.0%	0	0	14
15							15	REQUIREMENTS **							15	
16							16	Org Unit or Prog & Activity	Object Classification	Detail					16	
17		1,476	1,087	1,500	1,500	1,500	17	Personnel		Wages	1,500				17	
18		146	135				18	Personnel		Payroll taxes & related					18	
19							19								19	
20	38,065	25,229	21,954	105,625	84,075	84,075	0	20 M&S		Memorial & Grants Dept.	84,075	0	0.0%	0	0.0%	20
21	0	0	0	3,000	3,000	3,000	0	21 M&S		Election reserve	3,000	0	0.0%	0	0.0%	21
22	1	1	89	1,000	1,000	1,000	0	22 M&S		Literacy Dept.	1,000	0	0.0%	0	0.0%	22
23	9,375	2	0	1,000	2,000	2,000	0	23 M&S		Technology Dept. Reserve	2,000	0	0.0%	0	0.0%	23
24	0	0	0	5,000	0	0	0	24 M&S		Capital Projects Dept. Contingency	0	0	#DIV/0!	0	#DIV/0!	24
25	45	47	0	52,500	62,500	62,500	0	25 M&S		Severance Liability Dept. Contingency	62,500	0	0.0%	0	0.0%	25
26	0	0	0	300	300	300	0	26 M&S		Corporate Costs (Bank & sales fees)	300	0	0.0%	0	0.0%	26
27	11,500	9,700	29,000	6,000	23,000	23,000	0	27 TRANSFER		Transfer Out	23,000	0	0.0%	0	0.0%	27
28							28								28	
29							29								29	
30	151,771	161,309	131,428				30	Ending balance (prior years)							30	
31					0	0	31	UNAPPROPRIATED ENDING FUND BALANCE		0					31	
32	210,757	197,910	183,693	175,925	177,375	177,375	0	32 TOTAL REQUIREMENTS	177,375	0	0.0%	0	0.0%	0	0	32

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

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

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