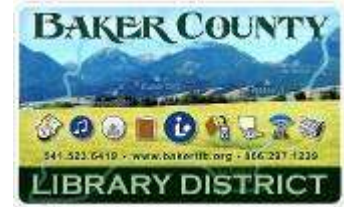


Budget Committee

Meeting Agenda

Electronic meeting via GoToMeeting platform

<https://global.gotomeeting.com/join/507137773>



Or dial in using a phone.

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

Access Code: 507-137-773

Wed. May 20 2020 5:00pm – 7:00pm

Board Directors

Gary	Dielman	<input type="checkbox"/>
Betty	Palmer	<input type="checkbox"/>
Kyra	Rohner	<input type="checkbox"/>
Beth	Bigelow	<input type="checkbox"/>
Frances	Vaughan	<input type="checkbox"/>

Committee Members

Aletha	Bonebrake	<input type="checkbox"/>
Linda	Collier	<input type="checkbox"/>
Joy	Leamaster	<input type="checkbox"/>
Bob	Savage	<input type="checkbox"/>
Ann	Mehaffy	<input type="checkbox"/>

Budget Officer: Perry Stokes

- | | |
|---|---------|
| I. Call to Order by President of Library Board | Dielman |
| i. Introductions & roll call | |
| II. Nomination & election of Chair of Budget Committee | Dielman |
| III. Additions/deletions from the Agenda (ACTION) | Chair |
| IV. Conflicts or potential conflicts of interest | Chair |
| V. Presentation of proposed budget by Budget Officer | Stokes |
| i. Budget Message | |
| ii. General Fund | |
| iii. Other Uses Fund | |
| iv. Sage Library System Fund | |
| v. Reserve Fund – Capital Investment | |
| VI. Public comment | Chair |
| VII. Budget Committee questions and deliberations | Chair |

VIII. Approval of Budget (ACTION) [if applicable]

Vote on Approval of Budget

Standard motion language: "...that the Baker County Library District budget committee approve the YYYY-YYYY fiscal year budget and the property taxes it contains at the permanent rate of \$0.5334 per \$1,000 of assessed value for operating purposes, and at the rate of \$0.249 per \$1,000 for local option tax."

See attachment: Recommended Budget Committee Motion

Motion	2 nd	
Vote		
Y	N	A

IX. Recess or Adjournment

Chair

Second Budget Committee Meeting (in case of recess)

Thu, May 21, 2020, 5:00 pm – 2nd Budget Committee meeting (if necessary)

Other Local Budget Meeting:

Budget Hearing / Regular Board Meeting
Mon, June 15 2020; 6pm

2400 Resort St
Baker City OR 97814
541.523.6419

www.bakerlib.org

FY20-21 Budget Committee Membership

Appointive Members

	Name	City	Term start (3 years)	Term expiration
1	Aletha Bonebrake	Baker City	5/2016	6/2021
2	Linda Collier	Halfway	5/2016	6/2021
3	Bob Savage	Baker City	5/2017	6/2022
4	Joy Leamaster	Baker City	5/2018	6/2020
5	Ann Mehaffy	Baker City	5/2018	6/2020

Governing Body (Library Board) Members

	Name	City	Term start (4 years)	Term expiration
6	Gary Dielman	Baker City	7/1/2015	6/30/2023
7	Kyra Rohner	Baker City	7/1/2017	6/30/2021
8	Betty Palmer	Baker City	7/1/2017	6/30/2021
9	Beth Bigelow**	Haines	7/1/2017	6/30/2021
10	Frances Vaughan*	Baker City	7/1/2015	6/30/2023

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

**Appointed to position vacated by Della Steele (Aug 2019)

Statutory Authority

ORS 294.414 Budget committee.

(1) Except as provided in ORS 294.423, the governing body of each municipal corporation shall establish a budget committee in accordance with the provisions of this section.

(2) The budget committee shall consist of the members of the governing body and a number, equal to the number of members of the governing body, of electors of the municipal corporation appointed by the governing body; if there are electors fewer than the number required, the governing body and the electors who are willing to serve shall be the budget committee; and if there are no electors willing to serve, the governing body shall be the budget committee.

(3) The members of the budget committee shall receive no compensation for their services as members of such committee.

(4) Appointive members of the budget committee may not be officers, agents or employees of the municipal corporation.

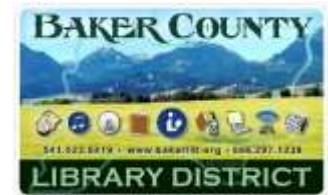
(5) Appointive members of a budget committee that prepares an annual budget shall be appointed for terms of three years. The terms shall be staggered so that, as near as practicable, one-third of the terms of the appointive members end each year.

(6) Appointive members of a budget committee that prepares a biennial budget shall be appointed for terms of four years. The terms shall be staggered so that, as near as practicable, one-fourth of the terms of the appointive members end each year.

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

(8) If the number of members of the governing body is reduced or increased by law or charter amendment, the governing body of the municipal corporation shall reduce or increase the number of appointive members of the budget committee so that the number thereof shall be equal to but not greater than the number of members of the governing body. To effect a reduction, the governing body of the municipal corporation may remove such number of appointive members as may be necessary. The removals shall be made so that the number remaining will be divided into three, if the terms of the appointive members are governed by subsection (5) of this section, or four, if the terms of the appointive members are governed by subsection (6) of this section, equal or approximately equal groups as to terms. In case of an increase, additional appointive members shall be appointed for such terms so that they, together with the members previously appointed, will be divided into three or four, as appropriate under this section, equal or approximately equal groups as to terms.

(9) The budget committee shall at its first meeting after its appointment elect a presiding officer from among its members.



2020-2021 Budget Calendar

Apr-20						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

A. Thursday, April 30, 2020

Publish 1st Notice of First Budget Committee Meeting
(5 - 30 days before hearing, at least 5 days apart)
**2nd notice not necessary due to online publishing*

B. Monday, May 11, 2020, 6.00 – 8.00pm

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

C. Wednesday, May 20, 2020, 5.00 - 7.00pm

at Baker County Public Library
First Budget Committee Meeting

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

D. Thursday, May 21, 2020, 5.00 - 7.00pm

at Baker County Public Library
Second Budget Committee Meeting (*if necessary*)

- Budget Committee deliberations and questions

E. Thursday, June 4, 2020

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

F. Monday, June 15, 2020, 6.00p

at Baker County Public Library
Public Hearing and Annual Fiscal Meeting

- Meeting to adopt budget, appropriate funds, and levy property taxes

G. Before July 15, 2020

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

May-20						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Jun-20						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

2020-21 Budget Notes

May 20, 2020

Prepared by Budget Officer Perry Stokes

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

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

Overview

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

The Library District budget is composed of four funds: General Fund, Other Uses Fund and Sage Fund, and Reserve Fund – Capital Investment, which the District recently established in Fiscal Year 2019-2020 (FY19-20).

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

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

taxes (for income) or office supplies or building maintenance (for expenditures).

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

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

We have one Budget Committee meeting scheduled. If needed, a second meeting is reserved for the following day.

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

- **Attachment I:** FY2020-21 Budget proposal goals & highlights
- **Attachments II.a-b.:** FY2020-21 Budget proposal summary vs prior year
- **Attachment III:** Tax Revenue Projection
- **Attachments IV.a-g.:** Legal budget packet (LB20, LB31 PS, LB31 M&S, LB30, LB10 Other Fund, LB10 Sage Fund, LB11 Reserve Fund)
- **Attachment V:** FY2020-21 Budget salary detail
- **Attachment VI:** FY2020-21 Wage & management salary scale
- **Attachment VII:** Most recent financial statements
- **Attachment VIII:** Master Budget Plan, featuring FY19-20 budget closeout projection and proposed FY20-21 budget for General, Other, and Sage Funds
- **Attachment IX:** Recommended motion to approve the budget.

Please let me know if you have any questions or would like additional information to help with your deliberations. I can be contacted at director@bakerlib.org or 541-403-0450 (voice or text).

For the following budget descriptions, please refer to the Legal Budget (LB) form spreadsheets, referencing the form numbers at upper left corner of the page.

LB20 General Fund – Resources

Revenues projections for the budget proposal are based on assumptions of some negative impacts related to the COVID-19 Pandemic. For the past couple of years my projection calculations have been somewhat disrupted due to tax assessments being tied up with legal disputes, but the model appears to be back on track. In general, the budget projects a reduced but relatively standard annual increase from taxes estimated to be received, a significant reductions of fines and fee collections, and will begin with a surge in Net Working Capital (AKA Operations Reserve) thanks to a substantive unanticipated surplus received in prior year tax revenues in the current fiscal year.

- **2 – Net working capital (AKA Cash on hand / Cash carryover):** This is the base amount of Operations Reserve the District has accumulated to support expenses accrued from the start of the fiscal year until taxes are received in November. It is important that this Reserve continue to grow in order for the district to continue to be self-sufficient and debt free. I anticipate a carryover growth of approximately \$24,000 for the proposed budget, bringing the total Operations Reserve to nearly \$345,000. We aim to build this reserve to an amount of \$400,000 in order to cover Quarter 1 plus one month of Q2 expenses, so this growth is good progress. The General Fund traditionally borrows from the District’s Other Uses fund temporarily for the balance of operations funding until tax receipts are distributed in early November.

GENERAL FUND - EXPENSES

	Q1 Jul-Sep	Q2 Oct-Dec	Q3 Jan-Mar	Q4 Apr-Jun	TOTAL	
FY19-20	284,711	282,252	350,652	309,671 <small>161,153 to date</small>	1,227,286 <small>1,077,936 to date</small>	PROJECTED AMT
% of whole	23.2%	23.0%	28.6%	25.2%		
FY18-19	283,161	298,391	282,933	257,359	1,121,845	
	25.2%	26.6%	25.2%	22.9%		
FY17-18	259,222	320,440	283,145	318,540	1,181,348	
	26.1%	32.3%	28.6%	32.1%		
FY16-17	307,910	233,141	276,544	282,666	1,100,262	
	28.0%	21.2%	25.1%	25.7%		
FY15-16	231,436	239,439	278,068	242,668	991,611	
	23.3%	24.1%	28.0%	24.5%		
FY14-15	211,623	228,738	254,264	240,455	935,080	
	22.6%	24.5%	27.2%	25.7%		
FY13-14	234,720	251,066	241,770	228,211	955,767	
	24.6%	26.3%	25.3%	23.9%		
FY12-13	208,420	243,077	249,038	232,402	932,937	
	22.3%	26.1%	26.7%	24.9%		

- **3 - Previously levied taxes:** These amounts are based on the rate of this year's receipt of back taxes from previous years. Proceeds for FY19-20 were extraordinarily above normal due to settlement of tax assessment challenges from commercial property sales and improvements. Based on rate of receipts, the proposed budget assumes an amount based on historically standard.
- **4 – Interest:** This amount is earned from the District’s investment pool managed by Baker County. Though the District’s fund balance has been growing from year to year, earnings have been depressed from low interest rates. The rate of returns this year warrant a reduction of the amount originally budgeted. That same figure is used for the proposed budget. Actual figures are not known until after the start of the next fiscal year.
- **5 – Transferred IN:** This amount is primarily from online book sales collected in Other Funds transferred over to support Collection Development. Online sales have been somewhat lower than prior years but are supplemented by proceeds from the Winter Used Book Sale. The proposed budget of \$6,000 includes \$3,000 of Election Reserve fund, and \$3,000 online sales.

ONLINE SALES - USED BOOKS

FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
4,806	4,931	3,279	3,922	5,500	5,196	3,840	2,363

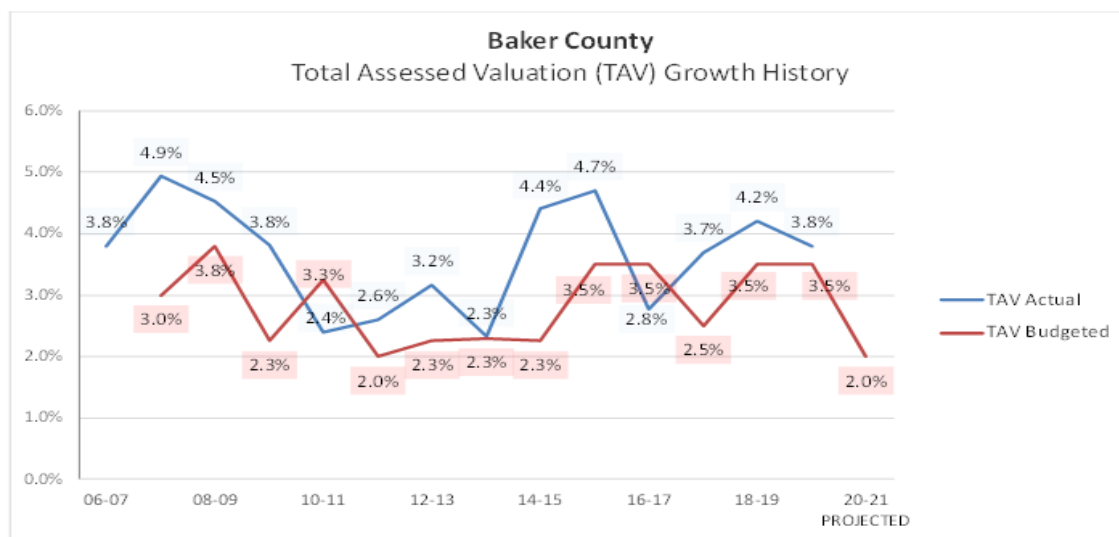
to date

- **7- Fines and fees:** These are generated from fines, lost item charges, faxes, copies and printouts, out- of-area library card fees, and miscellaneous other items. The district is projected to lose 25% of fee revenue for FY19-20 due to the COVID-19 lockdown. The proposed budget estimates a 55% cut to this line for the coming fiscal year.
- **8 – State government funds:** This amount is from Oregon funding of early literacy and Summer Reading through the Ready to Read grant program from the Oregon State Library. The grant program scope includes early literacy, summer reading, and school age (afterschool) projects for youth birth—12th grade. Funding is based on youth populations & is expected to remain stable.
- **9 – Other tax revenues:** This amount is from various County sources such as foreclosure and timber sales. Due to high variability, it is budgeted at a conservative rate based on history.
- **10 – Federal funds:** This amount is from reimbursements for telecommunications expenses under the federal E-Rate program distributed through the Institute for Museum and Library Services (IMLS). Looking back at historical data, the line was high in FY16-17 for funds received on a capital project of upgrading the Internet network infrastructure at the main library branch. Though the current administration has proposed to eliminate all federal funding for museums and libraries for the fourth year in a row, Congress has continued to fund IMLS. E-rate revenue is projected at a regular rate of reimbursement.
- **11 – Special Contracts (Tech Support):** In previous years, these monies are prorated salary, benefits and actual mileage costs for contracted visits to client libraries by the District’s IT Manager for tech support. Those support visits were discontinued and not expected to resume. In FY17-18, however, the district did contract out its Business Manager for a brief consulting visit to the newly formed Jackson County Library District. For FY19-20, the district sought to contract out a staff who was certified to pilot drones to other government agencies for property inspections, but that option ended when the staff moved away.
- **12 – Job Training Programs:** Primarily pass-through funding for state or federal job training programs. Hosting agency contribution is minimal. No Job Trainee is anticipated.

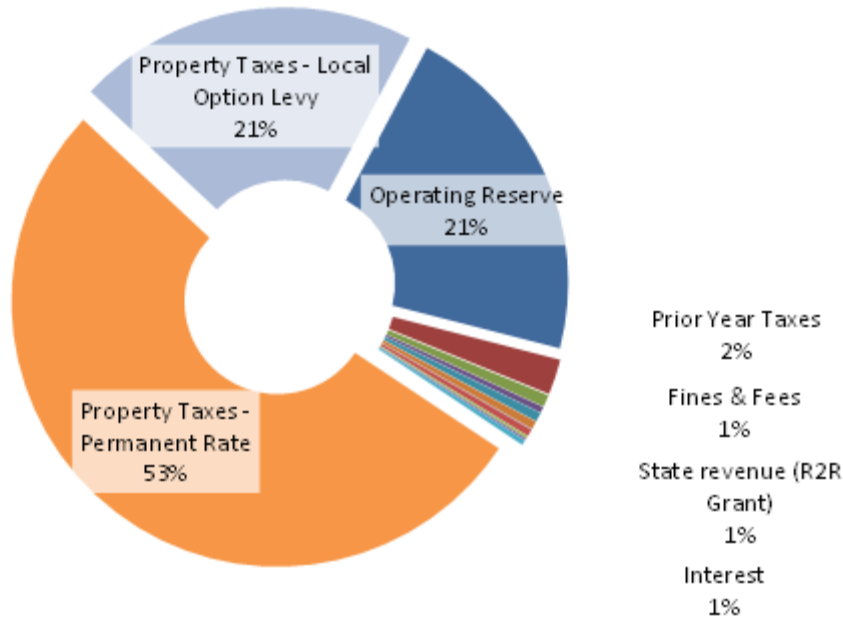
- **13 – Donations, grants & miscellaneous:** Contributions directed specifically for general fund items. For the proposed budget, the figure is conservatively projected based on history.
- **14 – Capital financing:** The last use of this category was the 2013-14 financing of \$22,871 with Baker City for the District’s portion of the Resort St Improvement Project. The District has budgeted to expend \$2,000 per year until the loan is paid off in 2028. No new financing is currently planned.
- **15 – Fiscal agency fee:** The administrative fee for fiscal agency services to the Sage Library System is based on a 2% portion of Sage’s prior year budget total after accounting expenses are taken out. The majority of the 2% is paid through the Sage Fund to the district’s Admin Services Manager for 5 accounting hours per week. The remainder is paid to the district as fiscal administrative fee, which calculates to reimbursement of BCLD for an average of 1 hour per week of oversight time at the Director’s salary rate.
- **16 – Other financing sources:** This line has previously been used for insurance settlements such as for roof damage claims incurred in the severe winter of 2017. For the current fiscal year, this line will be amended in anticipation of FEMA Public Assistance grants for reimbursement of COVID-19 related expenses on decontamination supplies and equipment. I’ve also budgeted a modest amount in hopes of additional FEMA funding for the coming FY.
- **30 - Taxes estimated to be received:** Figures are based on the assessed value of countywide property, divided by 1,000 then multiplied by the District millage permanent rate of 0.5334 and local option levy rate of 0.249. The rate of collection and compression are two factors which significantly reduce this revenue. See the Tax Revenue Projection report for details on this calculation.

As part of economic fallout from COVID-19, the tax revenue growth rate is projected to drop from the robust FY19-20 rate of 3.8% to 2%. Given the unprecedented circumstances, the rate is difficult to predict but in the past 15 years, the rate has not dropped below 2.3% even during the Great Recession. A 1% change in the growth rate will result in about a \$10,000 increase or decrease.

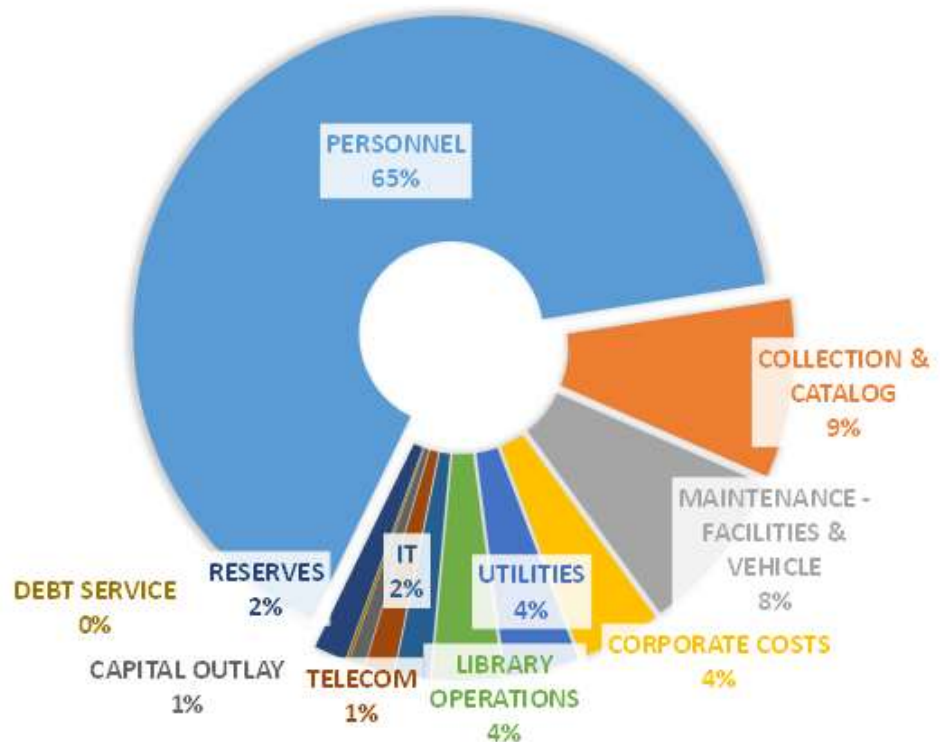
The Board customarily adopts a Supplemental Budget annually at its June meeting to accommodate any surplus revenue and modify expenditure authority for various categories.



BCLD BUDGET FY20-21 GENERAL FUND - RESOURCES



BCLD BUDGET FY20-21 GENERAL FUND - EXPENSES



LB 31 General Fund - Expenditures

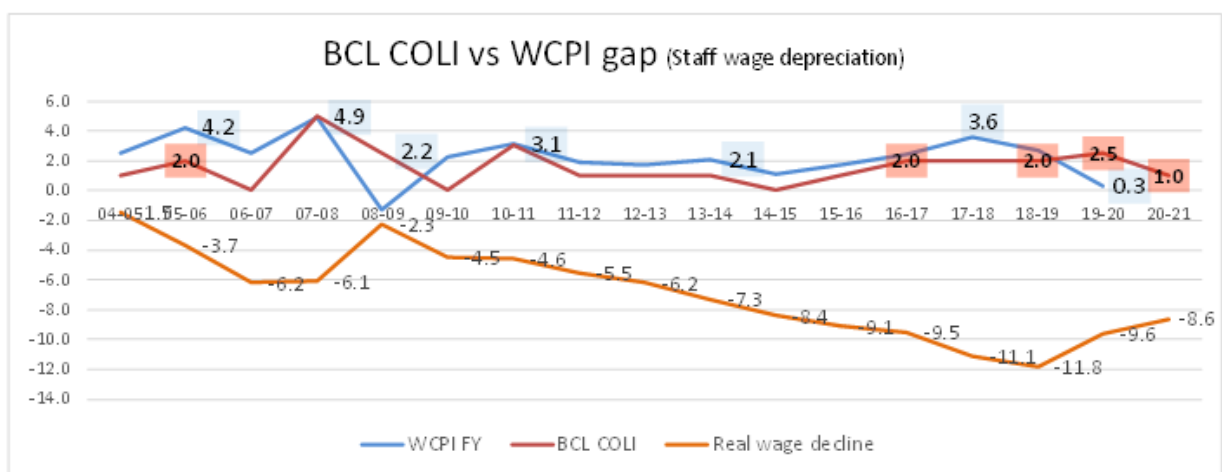
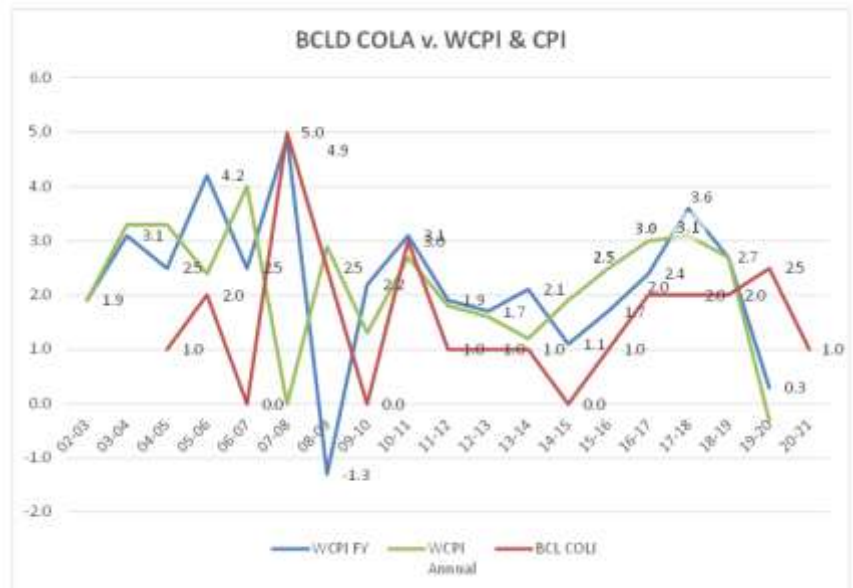
Personnel Services

The figures presented here are based on a proposed 1.0% Cost of Living Adjustment (COLA) to all non-salaried employees.

For the past three years, staff COLA has been steady at 2 - 2.5%, which was up from several years of 0 - 1%. The trend of rising benefit costs – health insurance and retirement – tends to consume a lion’s share of new revenue. This constrains the District’s ability to keep wage increases at pace with inflation, and has resulted in falling real wage rates for our employees.

For the proposed budget, although health insurance cost has spiked again (+15%), the District is able to cover the increase and also provide a minimum COLA which corrects some of the real wage depreciation. Considering most employees interact with the public, but less than half qualify for health insurance benefits, I encourage the Committee to view the COLA this year as a type of hazard pay in the context of the pandemic rather than being strictly tied to the Consumer Price Index which is dropping precipitously.

The most recent [Western Region Consumer Price Index](#) chart shows the rolling 12 month total has dropped to 1.3% in the wake of the pandemic, primarily as result of falling gasoline prices. If negative rates continue for the next couple of months, I estimate it will be around, or a bit less than, 0.0% for the fiscal year. In the past three years, the fiscal year WCPI has ranged from 2.4 – 3.6%.



In addition to the real wage and hazard pay factors, the Oregon Minimum Wage Schedule continues to put pressure on the district to raise wages for low and high-level positions and keep salaries

competitive enough to recruit and retain high performance staff. As of July 1 2020, the state minimum wage for non-urban counties will increase by \$0.50 to \$11.50. This schedule enacted by the Oregon legislature in 2016 increases the minimum wage \$0.50 each year until 2022 (\$12.50). Currently, no district pay rates are below the minimum.

Other significant salary elements include

- Reclassification advancement increase for one administrative staff for new duties.
- Increasing Branch Leads schedule from 18 to 19 hours/wk.
- Step increases for 7 staff.
- Salary freeze for Director (no COLI).
- Total FTE is unchanged at 14.8.

In aggregate, the total Salary line is negligibly changed (0.2%) as compared to the original FY19-20 budget.

In the **Benefits** category, health insurance rates from Special Districts Insurance Services (SDIS) have jumped by 15%. This follows the prior year rate increase of 7% for a 22% spike in two years. Oregon's Public Employee Retirement System (PERS) rates are fixed for the current biennium of 2019-2021.

In sum, compared to the original FY19-20 budget, the Personnel Services department is increased 1.9% (+\$15,762). Personnel Services will make up 67.0% of the Total Operating Budget which is within the best practices target ratio of 65-70%.

- **23 - Retirement:** Employees participate in the Public Employee Retirement System, contributing 6% of their salary.
- **24 - Social Security:** Calculated at 7.65% of payroll.
- **25- Unemployment insurance:** Previously calculated at 0.01% of payroll, this rate spiked to 0.06% in FY18-19 based on rate report from the State of Oregon.
- **26 - Health insurance:** A sum of premium rates for the new Regence Blue Shield plan provided through SDAO. The coverage assumes a \$3,000 out-of-pocket deductible cap from the District for each employee of which the District contributes 50% (\$1,500). The district typically sees two or three deductible claims from employees per year. However, on two occasions since FY13-14, claims have exceeded the standard \$5,000 standard contingency reserve. Therefore, the district maintains an Health Benefit Contingency Reserve Fund of \$6,000 lumped in here with the premiums. Unused Health Benefit Reserve Funds may be re-allocated to other General Funds as needed late in the year.
- **27 - Workers compensation:** Based on recent invoices from Special Districts Association of Oregon (SDAO).
- **28- Life Insurance:** Provided through Lincoln Financial Group, calculated based on rate history.

LB 31 General Fund - Expenditures

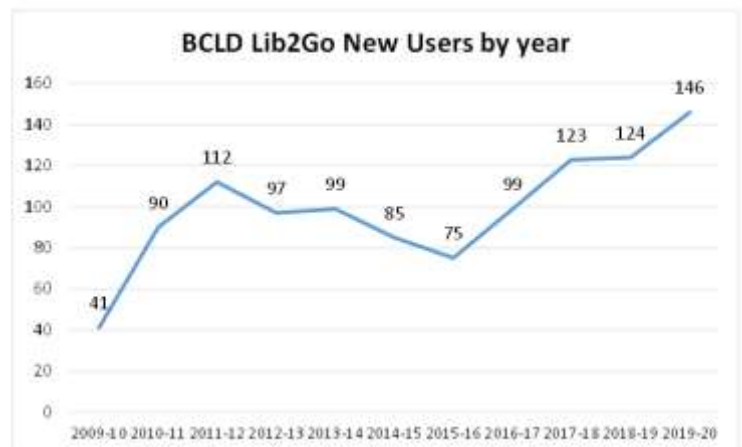
Materials & Services

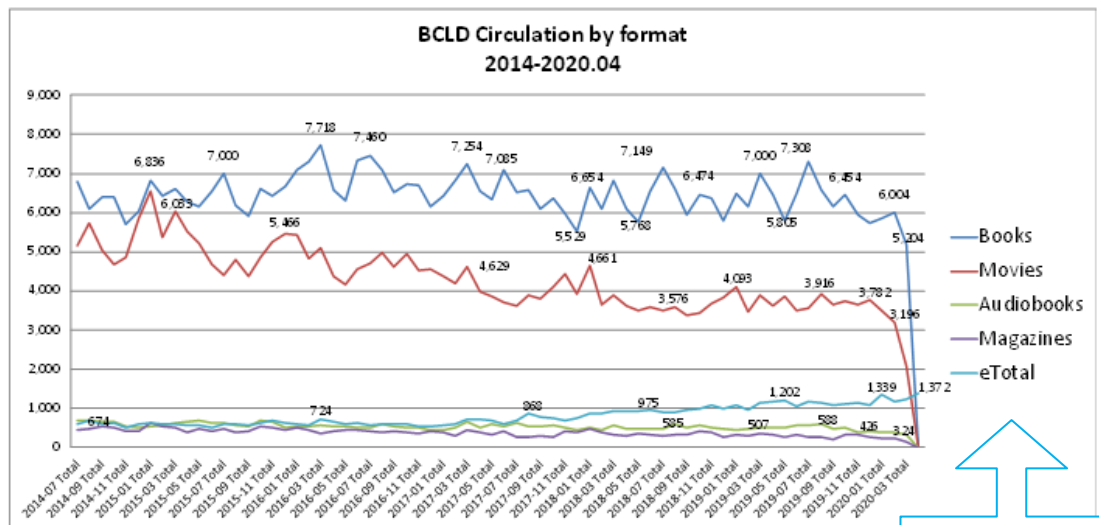
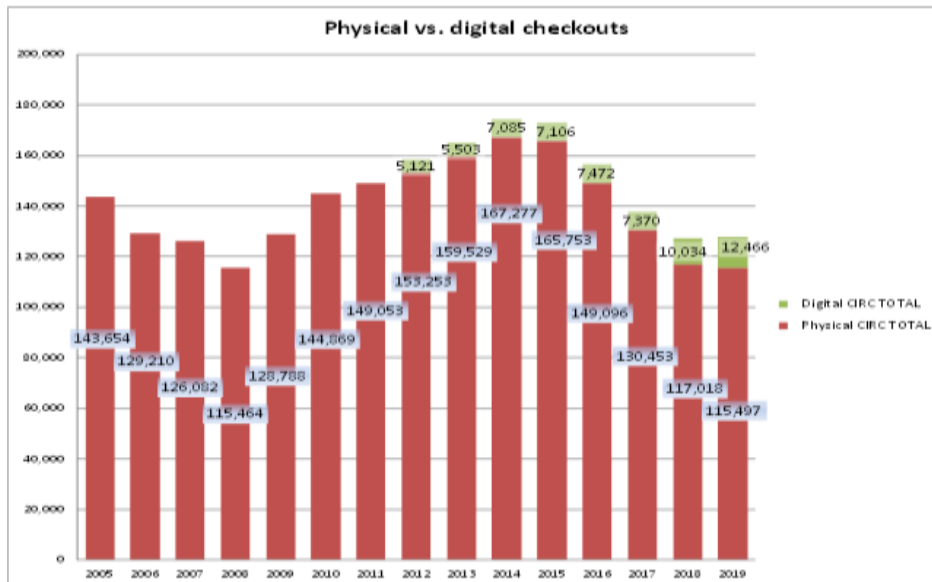
- **1 – Heading line**
- **2 – Collection Development:** This line item is how we purchase materials for the collection including books, magazines, DVDs, audiobooks, electronic resources (eBooks, eAudiobooks and database subscriptions), costs for mending and bindery and more. As one of the few discretionary funds, Collection Development is a strong indicator of the budget strength and at times may be drawn down to accomplish other goals. The Collections line is typically infused later in the year as unanticipated funds become available or with surpluses moved from other lines.

	2015-16	2016-17	2017-18	2018-19	2019-20 v1	2019-20 v2	2020-21
	actual	actual	actual	actual	Proposed	Revised	Proposed
Personnel	686,252	701,821	784,462	775,878	819,366	788,342	835,128
M&S	301,860	317,137	390,065	376,931	378,375	418,960	411,455
TOTAL	988,112	1,018,958	1,174,527	1,152,809	1,197,741	1,207,302	1,246,583
Personnel %	69.5%	68.9%	66.8%	67.3%	68.4%	65.3%	67.0%
M&S %	30.5%	31.1%	33.2%	32.7%	31.6%	34.7%	33.0%
Books/collection	95,908	99,802	88,650	113,000	120,000	130,000	102,000
Books %	9.7%	9.8%	7.5%	9.8%	10.0%	10.8%	8.2%
Carryover	216,851	219,537	242,849	313,391	315,759	344,708	344,367
% chg	13.5%	1.2%	10.6%	29.0%	0.8%	10.0%	-0.1%

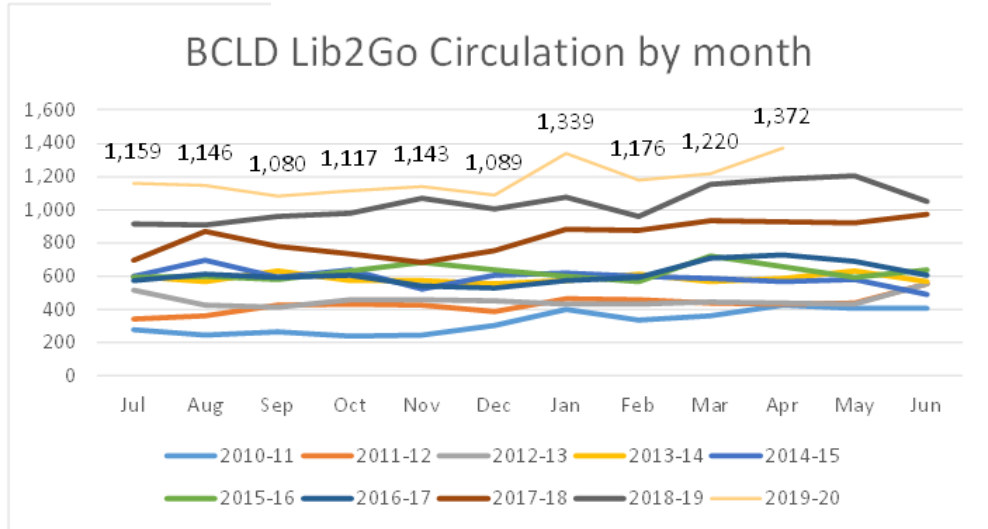
In the past two years, the district has been able to increase the collection budget to the benchmark target of a 10% minimum ratio portion of the Operations Budget. The proposed budget must drop the Collection investment ratio down to 8.2% to start, in order to accommodate COVID-19 related cost drivers in facilities management.

Trends show circulation of print collections continues to be steady and movie borrowing has declined since peaking in early 2015. Digital catalog use, which was growing steadily prior to the pandemic has experienced a surge of new user registration – doubling in March and April this year. Digital loans have grown statewide by over 25%.





“eTotal” includes both eAudio and eBook digital checkouts



3 - Library Consortium: The majority of this category consists of the annual Sage Library System membership plus approximately \$1,000 for OCLC subscriptions to the WebDewey cataloging resource and ILL services. The Sage membership fee has increased 2.5% over the previous year. BCLD's Sage fee will be offset by approximately \$2,000 to compensate for fiscal agency duties. This amounts to a discount on Sage membership of approximately 15%.

- **4 - Facilities maintenance:** Includes building services contracts for snow removal, HVAC, boiler, sprinkler, fire and security systems, rugs and mats, as well as building and landscaping supplies, contracted repairs as necessary, and special projects. With a highly-skilled Facilities Specialist now at full-time, the district will continue to prioritize building & grounds maintenance repair projects by keeping this line well-funded.

Several special projects are on the maintenance strategic plan, as the budget will afford:

- COVID-19 RELATED: upgrade plumbing with hands free flush and faucet valves (**\$ TO BE DETERMINED**)
- COVID-19 RELATED: install air scrubber devices in HVAC main systems and various small rooms as needed for indoor air safety in period of COVID-19 pandemic (**\$ TO BE DETERMINED**)
- Screen & mitigate radon gas levels at all branches (\$5,000)
- apply new roof layer at Baker branch (\$40,000 - \$100,000), **PENDING SUFFICIENT \$\$**
- install custom shelving for Record Courier volumes (\$4,000)
- replace wood siding at southwest side of Baker branch (\$6,000)
- remodel staff workroom for improved efficiency / replace staff desks in workroom with ergonomic, flexible worktables (\$10-\$15,000)
- replace drive-up book drop insert at Baker branch (\$4,000)
- update Huntington branch crawlspace for energy efficiency (\$1,000)
- convert lighting fixtures to LED at branches (\$4,000 per branch)
- reseal parking lot at Baker (\$8,000)
- replace emergency exit signage at Baker (\$4,500)
- replace wheeled office chairs for computer labs & staff (\$3,500)
- install mineral filter to incoming water main at Baker branch (\$5,000)
- contract a professional commercial landscape plan for Baker branch (\$5,000?)
- replace rubber seal strips on exterior windows at Baker branch (\$10,000?)
- remodel Reference Room at Baker to be temp/humidity controlled Archive Room (\$?)
- remodel old restrooms at Baker branch (\$?)
- repair walkway at northwest corner of Baker branch (~~-\$3,500~~), **COMPLETED**
- prune large trees at Baker branch (\$5,000), **COMPLETED**
- construct outbuilding for equipment storage (\$2,000), **COMPLETED**
- replace exterior litter bins (\$4,500), **COMPLETED**
- create water feature at front entrance (\$2,000), **COMPLETED**
- add handrail at front entrance for safety (\$1,000), **COMPLETED**
- repair cement ramp and walkway at Huntington (\$5,000), **COMPLETED**
- repair damage to soffit and roof at Baker branch (\$70,000), **COMPLETED**
- install video security system at all branches and upgrade Baker branch (\$10,000),

COMPLETED

- replace reading room lounge chairs (\$4,000), **COMPLETED**
 - remodel Teen Room (\$15,000), **COMPLETED**
 - replace damaged toilet bows at Baker branch (\$3,000), **MOSTLY COMPLETED**
 - remove large Siberian Elm tree at Baker branch (\$2,000), **COMPLETED**
 - add handrails at Halfway branch entrances for safety (\$3,000), **COMPLETED**
 - replace riverside wooden boardwalk (\$9,500), **COMPLETED**
- **5 - Janitorial Contract:** This line has traditionally funded Professional Janitorial Services for at least 4 days at the Baker branch. Enhanced sanitation requirements due to the COVID-19 Pandemic mandate that restrooms and shared surface areas be cleaned at least once daily every day of the week. In addition, daily cleaning services will also be needed for each of our community branches, which more than doubles this line from its standard of around \$18,000 up to \$40,000.
 - **6 – Janitorial Supplies:** Includes cleaning products and disposable restroom supplies. This line is also nearly doubled due to more supplies necessary to combat the pandemic.
 - **7 – Equipment Maintenance Services:** Includes Xerox copier services contract and piano tuning.
 - **8 –Computer Maintenance:** Includes funds for replacement and repair of outdated or defective computers, printers and other tech equipment, license fees, and branch travel for the IT manager. The allocation is based on expense history. It assumes continuing upgrade of aging computers, catalog stations, and network infrastructure components.
 - **9 – Bookmobile operations:** Includes fuel, repairs and replacement needs such as tires. Amount based on history. Repairs have been extraordinarily high for the past three years. The vehicle is now around 20 years old with over 200,000 miles. Vehicle replacement may be needed in 5-10 years.
 - **10 - Insurance:** Amount based on previous invoices from SDAO for liability and flood insurance.
 - **11 – Travel & training:** Includes costs associated with professional development opportunities, in-house training event expenses, and outreach activities, including mileage, meals, lodging and parking reimbursements. With the expectation that remote virtual training will continue to be emphasized in the next year, I have proposed a significant reduction for this line.
 - **12 - Elections expense:** This is a periodic expense for board member election or local option levy measure. The District’s costs are calculated as a proportion of other items on the ballot each year. Every four years, the charge is around \$6,000 instead of the usual \$3,500. In May 2021, the District’s 5-year Local Option Levy will be on the ballot for renewal.
 - **13 - Audit:** The Professional Audit Services Contract was up for bid in FY19-20 and awarded to a firm at a lower rate. The proposed budget is based on the amount paid in the prior year plus a projected increase and consulting fee contingency.
 - **14 - Bookkeeping:** Includes accounting software costs, annual payroll subscription, and related supplies (check orders, deposit slips, and year-end forms).
 - **15 – Dues and subscriptions:** Includes memberships in local organizations and professional societies. Includes membership dues for the Government Ethics Commission, Chamber of Commerce, Libraries of Eastern Oregon, Costco, Oregon Public Broadcasting, and the director's

dues for the Oregon Library Association, American Library Association, Public Library Association, and Rotary Club.

- **16 – Debt service:** An outstanding debt of \$24,500 plus low rate accruing interest was assessed to BCLD in FY14-15 from the City of Baker City for the Resort Street Project. The District plans to pay at least \$2,000 each year until paid off (estimated to be in year 2027), but is allotted up to 20 years. The line may also include bank loan origination fees and interest for Tax Anticipation Note loan if necessary for operating funds prior to receipt of tax funds beginning in mid-November.
- **17 - Publication:** Includes advertising library services and events in local media. Publishing of legal notices is moved to Legal Administration.
- **18 – Financial management fees:** This amount is from checking account, credit card payments (PayPal), payroll direct deposit, and other bank fees.
- **19 – Legal Services:** Includes Secretary of State audit filing fee. May also be used for legal counsel expenses, if needed.
- **20 – Public Programs:** This line item includes the costs for hiring performers and buying supplies for programs. Includes potential costs for events organized by partner agencies such as Oregon Humanities, Libraries of Eastern Oregon, OMSI, and other independent program costs. Proposed expenses are stable.
- **21 – Branch Mileage / BCLD courier:** Funds twice monthly visits of branch staff travel to the main library primarily for courier of materials.
- **22 – Library Services Supplies:** Includes office supplies and processing materials for the technical department, and other consumables necessary for operations such as printer toner, copy paper, envelopes, pens, book and AV cases and covers, barcodes, library cards, forms, etc. For FY19-20, the line was expanded for investment in COVID-19 Pandemic-related Personal Protective Equipment (PPE). This line is increased by 25% on the proposed budget for anticipated continuing need of disposable PPE such as masks, gloves, and decontamination materials.
- **23 – Youth Programs:** Includes Ready to Read grant expenses, covering supplies for Summer Reading Program, regular story times, special events and early literacy programs, and teen events. This category was increased significantly in FY17-18 for expansion of Summer Reading and Early Literacy programs in coordination with the branches, and new youth programs such as Maker Club and Young Adult activities. The line is increased based on history and to support expansion of the Summer Reading program in Halfway.
- **24 - Postage/Freight:** Primarily used for sending bills, checks, certified mail, return shipments.
- **25 - Utilities:** Based on history of utility rate costs for all six branches. Includes electricity, garbage, natural gas, and water. Projected increases are primarily from heating fuel and electricity.
- **26 - Telecommunications:** Includes Internet for all branches and bookmobile, telephone services for all branches and bookmobile, plus mobile phones provided to select administrative staff.
- **27 – Special contracts – grants, IT support:** Used in past year for staff consulting to partner agencies for IT support, or accounting procedures. None anticipated in the next fiscal year.
- **28 - Miscellaneous:** This line is expected to be unused. Nothing budgeted.

LB 30 General Fund – Requirements Summary (2 pgs – Allocated/Not Allocated)

This form presents a summary of aggregate categories for both Personal Services and Materials & Services shown in the LB-31s. The requirement total must match the resources total from LB-20.

Pg. 1 Allocated**Capital Outlay**

- **35 – Total Capital Outlay:** Generally, amounts in this category have been small place takers. In the FY16-17 budget this line included capital outlays for LED lighting and Internet network infrastructure upgrade projects. In the current fiscal year, this line funded two special capital projects: the Baker branch boardwalk rebuild and safety handrails installed at the Halfway branch. For the proposed budget, \$10,000 is again allocated to acquire new furnishings as part of the staff workroom remodel project.

Pg. 2 Not Allocated**Debt Service**

- **15 – Debt Service – Baker City LID Resort St Project:** In 2013, Baker City created a Local Improvement District (LID) to pay part of the bill to bury utilities along Resort Street. An LID is a funding system that provides for a group of property owners to share costs of infrastructure improvements. BCLD contributes an amount of \$2,000 annually to the City to repay its portion of the project costs.

Interfund Transfers

- **23 – Transfer – technology & election:** Usually consists of \$1,000 set aside for scheduled server replacement or other IT project need. On years there is no election, the line also includes \$1,500 transferred to a reserve line in Other funds for future elections.
- **24 – Transfer – Severance:** based on projections of retirement eligibility for staff and reimbursements due for unused vacation pay and half of unused sick leave.
- **25 – Transfer – Capital Improvement Fund:** With the needed roof repair and several other significant Capital Improvement Projects on the strategic maintenance plan horizon, the District must grow its Reserve Fund for those purposes. I'm proposing to add \$10,000 to the reserve pool for the next fiscal year.

Operating Contingency

- **29 – Operating contingency:** this small allocation is primarily intended as a redundant contingency to the Health Insurance Benefit line. If unused, it may be re-allocated as necessary or converted to reserve.
- **32 – Reserved for future expenditure:** this allocation, also known as the Cash Carryover and Operating Reserve, is essential to fund district operation from July 1 until receipt of tax disbursements in early November. The District has a new target goal of \$400,000 necessary for operations until November taxes are received. The District borrows the balance of funds required from its own Other Uses Fund.

LB 10 Other Uses Fund**Resources**

- **3 – Working Capital:** consists of carryover amounts from grants, donations, reserve and contingency transfers.
- **5 – Interest:** Small amount of interest generated by this account has been stable.
- **6 – Transferred IN:** Includes annual deposit of \$10,000 for severance liability reserve, and variable amount for technology and election reserves.
- **7 - Grants & Loans:** Most grants and limited use gifts are managed through this category. The \$20,000 budgeted is for approximate planned grant requests.
- **8 - Donations:** Consists of miscellaneous donations from individuals, often for memorial purposes.
- **9 –Book sales:** Based on history of recent years. Volunteers have been posting many items online with great success. These sales have reached annual level that surpasses the total raised by the Friends’ two annual book sales. Proceeds from the Winter Book Sale have boosted this line in recent years as Friends have opted not to organize that event.
- **10 – Other financing sources:** Used for non-standard resources that do not fit in prior lines.

Requirements

- **16 – Personnel Services:** Used for administration of grant project personnel. In recent years, this has funded the Vroom grant early literacy project.
- **20 – Memorial & Grants:** Includes approximately \$65,000 of carryover from an estate bequest in 2013 plus a balance of funds on other restricted and unrestricted grants and donations.
- **21 – Election Reserve:** Accumulated amount from General Fund transfers of \$1,500 during non-election years. The balance of approximately \$3,000 available in this pool will all be transferred out to the General Fund for the anticipated high-cost upcoming election cycle.
- **22 – Literacy:** This amount goes to support partnership projects of the Baker County Literacy Coalition.
- **23 – Technology:** This reserve pool is for unplanned IT project needs or to support scheduled major hardware replacement. It was last used to help fund upgrade of the Baker branch network infrastructure.
- **24 - Capital Projects:** This category was recently used to put aside funds for planned capital projects or emergency building needs. With creation of the new Reserve Fund for that purpose, funds were transferred out and the line will be discontinued.
- **25 – Severance Liability:** Includes contingency to pay out unused accumulated staff sick and vacation benefits. The District typically transfers in a deposit of \$10,000 annually from the General Fund to prepare for this liability. Projections are that the district is well above the amount needed for payout on the next retirement eligible employee.
- **26 – Corporate Costs:** Consists of bank and sales fees for accounts.
- **27 – Transfer Out:** This line consists of \$3,000 from online book sale revenue plus \$3,000 balance in the election reserve transferred out to the General Fund.

LB 10 Sage Fund

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

Resources

Sage has its own revenue source through membership fees and grants and maintains its own operations reserve as unappropriated ending fund balance.

- **2 – Net working capital (AKA Cash on hand / Cash carryover):** Like the General Fund, this is the base amount of Operations Reserve that Sage has accumulated to support expenses accrued from the start of the fiscal year until membership dues and grants are received. Sage needs between \$135,000 - \$150,000 to operate through November.
- **5 – Interest:** Place taker only. Sage funds are not held in an interest bearing account.
- **6 -- Membership dues:** Sage has needed to raise its dues by 2.5% this year to accommodate various increased operations costs.
- **8-- Restricted grants:** An annual LSTA grant from the Oregon State Library supports half of Sage's courier services at approximately \$61,000. The full Sage courier calculation includes a cash contribution as reflected in the budget expense category plus in-kind expenses from various members.
- **9 – Miscellaneous revenue:** primarily reimbursement payments from select members for use of Sage cataloging resource.

Requirements

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

- **19-20 -- Personnel / Salaries:** One Systems Administrator is listed here. The other is an independently contracted support service staff listed in Materials & Services under System Support.

As described in the General Fund Resources notes, the District assesses a fee for fiscal agency services based on 2% of the previous year Sage budget total. This amount covers primarily for the Admin Services Manager labor and oversight from the Director. The balance of the assessed fee less accounting costs is paid back to BCLD, which is projected at around \$2,000.

- **23-29 -- Personnel / Benefits:** These amounts are based on the same rates as regular BCLD staff. The Health Insurance line includes the District's premium only; the \$1,500 liability for deductible reimbursement is in contingency.

- **30-47 – Materials & Services:** These categories are identified and budgeted by the Sage Budget Committee.
***Note: line 48** for “Member credits” is a restricted fund balance of overpayments received several years ago from the Southern Oregon Library Network. The amount is in the process of being returned to SOLN, or refunded in the form of credit for membership payments, or reserved for work dedicated to SOLN only. Most of the credits have been dispersed.
- **52 -- Capital outlay:** This fund is reserved for server upgrades and expansions.
- **53 – Contingency:** This fund is reserved for emergency need.

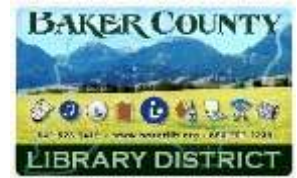
LB 11 Reserve Fund – Capital Investment

This fund, newly established by resolution at June 2019 Board Meeting/Budget Hearing, is designated exclusively for “the purpose of strategically planning for anticipated expenditures for major repairs and maintenance of district facilities or other capital assets.”

The proposed budget adds a modest \$10,000 to add to the inaugural investment of \$55,000. The first priority on the strategic plan for this fund has been for a new roof layer on the Baker branch, but enhancements to indoor air handling systems (HVAC) in response to the COVID-19 pandemic may now take precedence. Other projects on the long-range plan include:

- Remodel of Story Time Room and Discovery Center at Baker branch (\$25,000?)
- Replacement of carpet in worn areas (Meeting Room, Computer lab, etc.) at Baker branch (\$40,000?)
- Replacement of 1980 model work pickup truck (\$10,000)
- Replacement of bookmobile by 2030 (\$150,000)

FY2020-2021 GENERAL FUND BUDGET OVERVIEW – HIGHLIGHTS



GOALS

- ✓ Cover Health Insurance increase (+15.7%, \$15,988) (also increased prior year, +7%, \$3,200)
- ✓ Enhance janitorial cleaning services and supplies for **COVID-19** safety (+200%, \$25,000)
- ✓ Sustain strong facilities maintenance investment – convert plumbing fixtures to touchless for **COVID-19** safety (+35%, \$13,500)
- ✓ Fund workroom remodel – also now **COVID-19** safety strategy (\$10,000 Capital Outlay)
- ✓ Staff compensation for advancements (RECLASS & STEP raises)
- ✓ Staff COLI of 1.0% / “hazard pay” (\$6,030)
- ✓ Build Reserve Fund – Capital Improvement for large maintenance projects (Add \$10,000)
- ✓ Maintain Operations Reserve near \$350,000, work toward new \$400,000 goal.

FY20-21 PROPOSED BUDGET ITEMS OF NOTE

- **Income**
 - Assumed COVID-19 Pandemic impacts include
 - Plunge of property valuation growth rate to historical low of 2%
 - Decrease of Fines & Fees revenue by 55% (-\$11,000)
 - Cash Carryover / Operations Reserve level to be maintained at around \$345,000. Pool was recently boosted from unanticipated large property tax settlements the last two years.
- **Personnel Services** - 67.0% of operations budget
 - **Salaries**
 - 1.0% COLI proposed for staff, based on W-CPI data trending downward
 - Overall, salaries growth is minor (+0.2%, \$900)
 - **Benefits**
 - Primary increase is due to 15% spike in health insurance rate
 - PERS rates are unchanged on year 2 of biennium. Significant rate increase is anticipated next year (+\$15,762) and that was prior to pandemic event.
 - Overall, benefits increase by about \$15,000
- **Materials & Services** – 33.0% of operations budget
 - Books – low start at 8.2% of operations budget (\$102,000), shifting some development funds to digital content
 - Facilities – increased for continued work on deferred maintenance projects, including conversion of plumbing to hands-free fixtures (\$52,000)
 - Janitorial – increased significantly due to impact of COVID-19 pandemic (\$40,000)
 - Travel & Training – decreased due to assumed impact of COVID-19 pandemic
 - Election – High cost (\$6,000) 4 year election cycle due in 2021; Local Option Levy on ballot
 - Library supplies – boosted due to COVID-19 for extra cleaning supplies and PPE
 - Utilities – Heating fuel increased based on usage trends.
 - Overall, M&S increases by approximately \$35,000 (9.2%)
- **Transfers & Other**
 - Capital Outlay –\$10,000 allocated for workroom remodel expenses, a project deferred this year by COVID-19 but now more necessary to facilitate physical distancing in staff workroom.
 - Reserve Fund for Capital Investment – growing fund with deposit of \$10,000
 - Cash carryover – maintained at projected year end figure of about \$345,000 (Note prior year goals: \$247,000 in FY18-19, \$310,000 in FY19-20).

FORM
LB-20

RESOURCES
GENERAL FUND

(Fund)

BAKER COUNTY LIBRARY DISTRICT

(Name of Municipal Corporation)

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							1		
2	191,061	216,851	219,537	197,121	320,000	320,510	510	2	Net working capital (accrual basis)	344,708	24,708	7.7%	24,198	7.5%	2		
3	28,954	38,070	29,006	26,751	35,000	85,000	50,000	3	Previously levied taxes estimated to be received	35,000	0	0.0%	(50,000)	-58.8%	3		
4	7,450	12,307	11,927	15,278	15,000	12,000	(3,000)	4	Interest	12,000	(3,000)	-20.0%	0	0.0%	4		
5	11,500	9,700	29,000	4,720	8,000	8,000	0	5	Transferred IN, from other funds	6,000	(2,000)	-25.0%	(2,000)	-25.0%	5		
6								6	OTHER RESOURCES	0	0		0		6		
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%	7		
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%	8		
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%	9		
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%	10		
11	0	0	1,686	0	5,000	0	(5,000)	11	Special Contracts (Tech support)	0	(5,000)		0		11		
12	0	0	0	0	0	0	0	12	Job Training Programs	0	0		0		12		
13	2,040	29,481	12,663	3,718	2,500	4,500	2,000	13	Donations, Grants, & Misc	2,500	0	0.0%	(2,000)	-44.4%	13		
14	0	0	0	0	0	0	0	14	Capital financing	0	0		0		14		
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%	15		
16			31,563	6,464	0	9,000		16	Other financing sources	5,000					16		
17								17							17		
18								18							18		
19								19							19		
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27								27							27		
28								28							28		
29	272,904	355,322	374,404	289,100	426,000	471,510	45,510	29	Total resources, except taxes to be levied	431,708	5,708	1.3%	(39,802)	-8.4%	0	0	29
30					1,150,000	1,145,000	(5,000)	30	Taxes estimated to be received	1,192,242	42,242	3.7%	47,242	4.1%			30
31	943,059	964,477	1,004,065	1,105,085				31	Taxes collected in year levied							31	
32	1,215,963	1,319,799	1,378,469	1,394,185	1,576,000	1,616,510	40,510	32	TOTAL RESOURCES	1,623,950	47,950	3.0%	7,440	0.5%	0	0	32

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

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 2018-2019	This Year 2019-2020	This Year 2019-2020														
1							1	Object Classification	Detail	HRS	FTE						1		
2	72,436	73,884	75,362	76,869	83,212	84,100	888	2	MGT5 Library Director	40	1.0	84,718	1,506	1.8%	618	0.7%	2		
3	48,123	49,086	40,053	41,207	18,118	20,000	1,882	3	19/5 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	28,951	29,675	29,850	175	4	15/5 Admin Assistant - Business Mgr	25	0.6	31,473	1,798	6.1%	1,623	5.4%	4		
5	41,570	42,402	43,250	25,103	35,434	30,000	(5,434)	5	10/1 Admin Assistant - Library Mgr	40	1.0	37,573	2,139	6.0%	7,573	25.2%	5		
6	35,910	38,460	39,229	42,014	43,066	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	7,566	14,542	8,000	(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	38,108	39,058	38,000	(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	32,919	33,750	33,750	0	9	7/5 Library Tech II - Public Services / Youth Svcs Specialist	40	1.0	34,075	325	1.0%	325	1.0%	9		
10				9,966	6,426	1,650	(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	5,000	(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	31,703	30,523	25,000	(5,523)	12	6/4 Library Tech I - Coll Mgmt / Processing	38	1.0	29,366	(1,157)	-3.8%	4,366	17.5%	12		
13	21,053	22,837	25,762	27,928	30,523	30,523	0	13	6/5 Library Tech I - Col Mgmt / Processing & Media Specialist	38	1.0	30,834	312	1.0%	311	1.0%	13		
14	32,715	31,903	32,685	37,163	38,760	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		0		15		
16	62,091	67,413	68,399	64,533	72,707	68,200	(4,507)	16	5/3-5 Library Asst III - 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	28,869	32,129	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		0		18		
19	3,907	7,838	10,387	10,885	9,914	15,250	5,336	19	3/5 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	17,888	23,920	23,920	0	20	3/3-4 Library Pages	38	1.0	24,484	564	2.4%	564	2.4%	20		
21	8,654	9,761	11,370	13,109	15,693	18,000	2,307	21	X Temp staff	20	0.5	15,848	155	1.0%	(2,152)	-12.0%	21		
22	244	160	1,431	2,354	1,822	3,707	1,885	22	X Staff training	2	0.1	4,250	2,428	133.3%	543	14.6%	22		
23	62,364	56,200	75,203	78,853	103,364	94,000	(9,364)	23	BENEFITS Retirement (PERS)			102,371	(992)	-1.0%	8,371	8.9%	23		
24	36,202	37,862	41,507	39,464	43,209	41,000	(2,209)	24	BENEFITS Social Security (FICA)			43,276	67	0.2%	2,276	5.6%	24		
25	536	354	518	2,797	3,389	2,750	(639)	25	BENEFITS State Unemployment Tax (SUTA @ .001) + Payroll Exp			3,394	5	0.2%	644	23.4%	25		
26	92,606	91,730	91,556	94,508	101,715	98,715	(3,000)	26	BENEFITS Group Health Insurance			117,703	15,988	15.7%	18,988	19.2%	26		
27	542	2,349	2,569	1,751	1,694	1,800	106	27	BENEFITS Workers Comp Insurance			1,697	3	0.2%	(103)	-5.7%	27		
28	768	862	952	1,063	1,172	1,172	0	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	14.8		32	Total Full Time Equivalent (FTE)*	591	14.8						32		
33								33	Ending balance (prior years)								33		
34								34	UNAPPROPRIATED ENDING FUND BALANCE								34		
35	686,253	701,811	771,982	755,571	819,366	788,342	(31,024)	35	TOTAL REQUIREMENTS			835,128	15,762	1.9%	46,786	5.9%	0	0	35

150-504-031 (Rev 10-16)

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

FORM
LB-31

DETAILED REQUIREMENTS

GENERAL FUND
(Name of Fund)

Historical Data								REQUIREMENTS FOR: Materials & Services		Budget for Next Year 2020-2021								
1	Actual				Adopted Budget This Year Year 2019-2020	REVISED Budget This Year Year 2019-2020	\$ Change vs orig.	1	Object Classification	Detail	Proposed by Budget Officer	\$ Change vs orig.	% Change	\$ Change vs revised	% Change	Approved by Budget Committee	Adopted by Governing Body	1
	Preceding Year 2015-2016	Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019														
2	95,908	99,802	91,538	113,472	120,000	130,000	10,000	2	Collection Development (Books, audiovisual, digital, etc)	102,000	(18,000)	-15.0%	(28,000)	-21.5%			2	
3	12,603	12,579	13,042	13,383	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	37,891	38,500	59,000	20,500	4	Facilities Maintenance	52,000	13,500	35.1%	(7,000)	-11.9%			4	
5	10,420	12,325	17,937	16,284	17,500	17,500	0	5	Janitorial Contract	40,000	22,500	128.6%	22,500	128.6%			5	
6	2,121	2,768	2,692	2,615	2,800	2,800	0	6	Janitorial Supplies	5,000	2,200	78.6%	2,200	78.6%			6	
7	3,078	2,690	2,545	2,244	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	23,147	23,000	23,000	0	8	Computer Maintenance	22,300	(700)	-3.0%	(700)	-3.0%			8	
9	5,721	5,271	9,051	9,260	12,500	8,800	(3,700)	9	Bookmobile Operations	10,000	(2,500)	-20.0%	1,200	13.6%			9	
10	16,265	16,672	18,005	18,830	19,200	21,000	1,800	10	Insurance	21,000	1,800	9.4%	0	0.0%			10	
11	2,422	6,019	5,837	5,033	8,500	5,000	(3,500)	11	Travel and Training	4,000	(4,500)	-52.9%	(1,000)	-20.0%			11	
12	0	5,827	0	3,210	0	0	0	12	Election	6,500	6,500	#DIV/0!	6,500	#DIV/0!			12	
13	7,905	8,165	8,400	8,900	9,450	7,500	(1,950)	13	Audit	7,800	(1,650)	-17.5%	300	4.0%			13	
14	855	1,080	1,347	1,286	1,300	1,600	300	14	Bookkeeping	1,600	300	23.1%	0	0.0%			14	
15	2,856	2,744	3,022	3,148	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	1,249	1,600	2,500	900	17	Publication	3,000	1,400	87.5%	500	20.0%			17	
18	1,159	1,315	1,172	1,273	1,380	1,880	500	18	Financial Mgt Fees	1,380	0	0.0%	(500)	-26.6%			18	
19	250	0	250	895	250	1,000	750	19	Legal Administration	1,000	750	300.0%	0	0.0%			19	
20	1,183	1,968	1,070	1,450	1,500	1,500	0	20	Public Programs	2,000	500	33.3%	500	33.3%			20	
21	2,964	3,970	4,193	4,271	5,000	5,000	0	21	Branch Mileage / BCLD Courier	5,000	0	0.0%	0	0.0%			21	
22	17,440	13,672	15,973	18,934	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	7,803	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	895	1,500	1,500	0	24	Postage/Freight	1,500	0	0.0%	0	0.0%			24	
25	42,352	40,215	39,790	40,128	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	16,172	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	353,773	378,375	420,960	42,585	34	TOTAL REQUIREMENTS	413,255	34,880	9.2%	(7,705)	-1.8%	0	0	34	

150-504-031 (Rev 10-16)

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

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
	Actual								\$ Change vs orig.	% Change	\$ 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								1 PERSONNEL SERVICES							1	
2	493,233	512,454	537,297	551,619	564,823	548,905	(15,918)	2 Salaries	565,694	872	0.2%	16,789	3.1%		2	
3	193,018	189,357	212,305	224,259	254,543	239,437	(15,106)	3 Benefits	269,433	14,891	5.8%	29,996	12.5%		3	
4	0	0						4 Special Contracts - Grants, Tech Support, Job Training							4	
5	0		22,380					5 Severance							5	
6	0	10						6 Payroll Expenses							6	
7								7							7	
8	686,252	701,821	771,982	775,878	819,366	788,342	(31,024)	8 TOTAL PERSONNEL SERVICES	835,128	15,762	1.9%	46,786	5.9%	0	0	8
9	13.90	14.00	14.70	15.20	15.00	15.00		9 Total Full-Time Equivalent (FTE)	14.78	(0)	-1.4%	(0)	-1.4%			9
10								10 MATERIALS AND SERVICES								10
11	95,908	99,802	91,538	120,000	120,000	130,000	10,000	11 Collection Development	102,000	(18,000)	-15.0%	(28,000)	-21.5%			11
12	12,603	12,579	13,042	13,521	14,350	14,200	(150)	12 Library Consortium	14,400	50	0.3%	200	1.4%			12
13	68,992	72,918	155,510	92,500	84,400	104,900	20,500	13 Facilities & IT Maintenance	121,700	37,300	44.2%	16,800	16.0%			13
14	34,382	45,698	40,881	47,265	46,080	45,980	(100)	14 Corporate Costs	51,780	5,700	12.4%	5,800	12.6%			14
15	87,975	84,140	96,394	109,245	111,545	123,880	12,335	15 Library Operations	121,375	9,830	8.8%	(2,505)	-2.0%			15
16								16								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	299,860	315,137	397,365	382,531	376,375	418,960	42,585	27 TOTAL MATERIALS AND SERVICES	411,255	34,880	9.3%	(7,705)	-1.8%	0	0	27
28								28 CAPITAL OUTLAY								28
29	0	70,314	0	1,000	10,000	10,000	0	29	10,000	0	0.0%	0	0.0%			29
30								30								30
31								31								31
32								32								32
33								33								33
34								34								34
35	0	70,314	0	1,000	10,000	10,000	0	35 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	1,217,302	11,561	36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,256,383	50,642	4.2%	39,081	3.2%	0	0	36

10.3% 7.5% -0.8% 4.0% 1.0% 3.2%

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

**FORM
LB-10**

OTHER USES
(Fund)

BAKER COUNTY LIBRARY DISTRICT
(Name of Municipal Corporation)

Historical Data				Adopted Budget This Year Year 2019-2020	REVISED Budget This Year Year 2019-2020	\$ Change vs orig.	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2020-2021					Approved By Budget Committee	Adopted By Governing Body		
Actual								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													
1							1	RESOURCES							1	
2							2	Cash on hand * (cash basis), or							2	
3	158,577	151,771	161,309	131,428	131,550	28,450	3	Working Capital (accrual basis)	165,000	33,450	25.4%	5,000	3.1%		3	
4							4	Previously levied taxes estimated to be received							4	
5	871	1,445	2,519	3,122	3,825	3,825	5	Interest	3,500	(325)	-8.5%	(325)	-8.5%		5	
6	11,000	11,000	10,000	12,500	12,500	12,500	6	Transferred IN, from other funds	11,000	(1,500)	-12.0%	(1,500)	-12.0%		6	
7	27,835	27,672	0	10,000	20,000	5,000	7	Grants and Loans	10,000	(10,000)	-50.0%	5,000	100.0%		7	
8	1,977	522	4,669	22,238	2,000	2,000	8	Donations	2,000	0	0.0%	0	0.0%		8	
9	3,935	5,500	5,196	6,633	7,500	7,500	9	Book Sales	5,500	(2,000)	-26.7%	(2,000)	-26.7%		9	
10	6,562						10	Other financing sources							10	
11	210,757	197,910	183,693	185,921	177,375	190,825	11	Total Resources, except taxes to be levied	197,000	19,625	11.1%	6,175	3.2%		11	
12							12	Taxes estimated to be received							12	
13							13	Taxes collected in year levied							13	
14	210,757	197,910	183,693	185,921	177,375	190,825	14	TOTAL RESOURCES	197,000	19,625	11.1%	6,175	3.2%	0	0	14
15							15	REQUIREMENTS **							15	
16							16	Org Unit or Prog & Activity							16	
17		1,476	1,087	580	1,500	1,500	17	Personnel	1,500						17	
18		146	135	30		150	18	Personnel	150						18	
19							19								19	
20	38,065	25,229	21,954	21,326	84,075	87,375	20	M&S	102,050	17,975	21.4%	14,675	16.8%		20	
21	0	0	0	0	3,000	3,000	21	M&S	0	(3,000)	-100.0%	(3,000)	-100.0%		21	
22	1	1	89	0	1,000	1,200	22	M&S	1,500	500	50.0%	300	25.0%		22	
23	9,375	2	0	0	2,000	3,300	23	M&S	4,500	2,500	125.0%	1,200	36.4%		23	
24	0	0	0	0	0	0	24	M&S	0	0	#DIV/0!	0	#DIV/0!		24	
25	45	47	0	0	62,500	71,000	25	M&S	81,000	18,500	29.6%	10,000	14.1%		25	
26	0	0	0	0	300	300	26	M&S	300	0	0.0%	0	0.0%		26	
27	11,500	9,700	29,000	4,720	23,000	23,000	27	TRANSFER	6,000	(17,000)	-73.9%	(17,000)	-73.9%		27	
28							28								28	
29							29								29	
30	151,771	161,309	131,428	159,265			30	Ending balance (prior years)							30	
31					0	0	31	UNAPPROPRIATED ENDING FUND BALANCE	0						31	
32	210,757	197,910	183,693	185,921	177,375	190,825	32	TOTAL REQUIREMENTS	197,000	19,625	11.1%	6,175	3.2%	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.

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

SAGE LIBRARY SYSTEM
(Fund)

BAKER COUNTY LIBRARY DISTRICT
(Name of Municipal Corporation)

FORM
LB-10

Historical Data				Adopted Budget This Year Year 2019-2020	REVISED Budget This Year Year 2019-2020	\$ Change vs orig.	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2020-2021									
Actual								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														
1							1	RESOURCES									1
2							2	Cash on hand * (cash basis), or									2
3	135,422	148,801	179,053	202,559	195,000	205,000	3	Working Capital (accrual basis)	190,000	(5,000)	-2.6%	(15,000)	-7.3%				3
4							4	Previously levied taxes estimated to be received									4
5		0	0	0	10	10	5	Interest	0	(10)	-100.0%	(10)	-100.0%				5
6	197,097	203,697	209,006	203,300	215,951	220,000	6	Membership dues	223,000	7,049	3.3%	3,000	1.4%				6
7							7	Transferred IN, from other funds									7
8	95,404	45,242	57,240	58,300	58,000	58,000	8	Restricted grants	61,000	3,000	5.2%	3,000	5.2%				8
9	772	1,580	1,260	1,668	1,500	2,000	9	Miscellaneous revenue	2,825	1,325	88.3%	825	41.3%				9
10							10	Proceeds from prior fiduciary account									10
11							11										11
12	428,695	399,320	446,559	465,827	470,461	485,010	12	Total Resources, except taxes to be levied	476,825	6,364	1.4%	(8,185)	-1.7%	0	0		12
13							13	Taxes estimated to be received									13
14							14	Taxes collected in year levied									14
15	428,695	399,320	446,559	465,827	470,461	485,010	15	TOTAL RESOURCES	476,825	6,364	1.4%	(8,185)	-1.7%	0	0		15
16							16	REQUIREMENTS **									16
17							17	Org Unit or Prog & Activity									17
18							18	Object Classification									18
19	55,708	56,730	57,981	59,118	60,900	60,900	19	PERSONNEL SERVICES									19
20	5,310	4,936	5,632	5,857	6,000	6,000	20	PERSONNEL SALARIES									20
21	61,018	61,666	63,613	64,975	66,900	66,900	21	Systems administrator	62,727	1,827	3.0%	1,827	3.0%				21
22							22	Admin Assistant - Business Mgr	6,180	180	3.0%	180	3.0%				22
23							23	Total Salaries	68,907	2,007	3.0%	2,007	3.0%	0	0		23
24	8,069	8,600	13,036	14,123	16,925	16,925	24	PERSONNEL BENEFITS									24
25	4,240	4,717	4,866	4,556	5,115	5,115	25	Retirement	19,000	2,075	12.3%	2,075	12.3%				25
26	47	33	31	26	35	35	26	Social Security	5,270	155	3.0%	155	3.0%				26
27	7,215	7,226	7,538	7,665	8,215	8,215	27	Worker's compensation	36	1	2.9%	1	2.9%				27
28	47	57	70	275	267	300	28	Health insurance	8,461	246	3.0%	246	3.0%				28
29	95	72	71	95	75	120	29	Unemployment insurance	275	8	3.0%	(25)	-8.3%				29
30	1,652	72	100	91	110	110	30	Life insurance	77	2	2.7%	(43)	-35.8%				30
31	21,365	20,777	25,712	26,831	30,742	30,820	31	Payroll insurance	113	3	2.7%	3	2.7%				31
32	82,383	82,443	89,325	91,806	97,642	97,720	32	Total benefits	33,232	2,490	8.1%	2,412	7.8%	0	0		32
33							33	TOTAL PERSONNEL SERVICES	102,139	4,497	4.6%	4,419	4.5%	0	0		33
34	260	294	234	384	250	400	34	MATERIALS & SERVICES									34
35	1,733	3,233	5,113	8,232	4,500	8,500	35	Telecommunications	400	150	60.0%	0	0.0%				35
36	0	0	0	0	0	0	36	Technology	4,500	0	0.0%	(4,000)	-47.1%				36
37	300	0	2,560	2,000	1,909	2,200	37	Accounting and auditing	0	0	#DIV/0!	0	#DIV/0!				37
38	54,908	45,925	48,000	61,000	63,660	64,000	38	Administrative services (BCLD)	1,857	(52)	-2.7%	(343)	-15.6%				38
39	45,922	4,585	3,233	2,000	2,500	2,500	39	System support (contracted)	65,570	1,910	3.0%	1,570	2.5%				39
40	0	0	0	0	250	250	40	Technical services	2,500	0	0.0%	0	0.0%				40
41	1,013	3,661	1,554	3,146	3,750	4,000	41	Legal services	250	0	0.0%	0	0.0%				41
								Dues and subscriptions	5,000	1,250	33.3%	1,000	25.0%				

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

SAGE LIBRARY SYSTEM
(Fund)

BAKER COUNTY LIBRARY DISTRICT
(Name of Municipal Corporation)

Historical Data				Adopted Budget This Year Year 2019-2020	REVISED Budget This Year Year 2019-2020	\$ Change vs orig.	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2020-2021								
Actual								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													
42	64	27	39	50	50	0	42	Postage/freight	50	0	0.0%	0	0.0%			42
43	0	0	0	25	25	0	43	Printing	25	0	0.0%	0	0.0%			43
44	586	94	297	368	400	1,500	44	Supplies, Office	400	0	0.0%	(1,100)	-73.3%			44
45	2,460	2,112	2,967	3,127	2,500	3,000	45	Travel	3,500	1,000	40.0%	500	16.7%			45
46	4,115	1,330	937	861	2,500	2,500	46	Training & Professional Developmt	2,500	0	0.0%	0	0.0%			46
47	81,689	68,602	82,129	87,091	93,000	93,000	47	Courier	95,950	2,950	3.2%	2,950	3.2%			47
48	0	0	6,931	2,962	1,000	1,000	48	Member credits	1,000	0	0.0%	0	0.0%			48
49	193,050	129,863	153,994	171,221	176,294	182,925	49	TOTAL MATERIALS & SERVICES	183,502	7,208	4.1%	577	0.3%	0	0	49
50							50									50
51							51	RESERVE FUNDS								51
52	0	0	2,182	0	25,000	25,000	52	Capital outlay	25,000	0	0.0%	0	0.0%			52
53	0	0	0	0	37,525	44,365	53	Operating Contingency	16,184	(21,341)	-56.9%	(28,181)	-63.5%			53
54							54									54
55							55									55
56	153,263	187,014	201,058	202,800			56	Ending balance (prior years)								56
57					134,000	135,000	57	UNAPPROPRIATED ENDING FUND BALANCE	150,000	16,000	11.9%	15,000	11.1%			57
58	428,696	399,320	446,559	465,827	470,461	485,010	58	TOTAL REQUIREMENTS	476,825	6,364	1.4%	(8,185)	-1.7%	0	0	58

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

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

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

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number
 FY18-19 R.003 on (date) 6/10/19 for the following specified purpose:

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

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

**CAPITAL INVESTMENT
(Fund)**

**BAKER COUNTY LIBRARY DISTRICT
(Name of Municipal Corporation)**

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019 -20					
Actual		Adopted Budget Year 2019 -20		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 20__ - __	First Preceding Year 20__ - __								
			1	RESOURCES					
		0	2	Cash on hand * (cash basis), or			55,000		
		0	3	Working Capital (accrual basis)			0		
		0	4	Previously levied taxes estimated to be received			0		
		0	5	Interest			0		
		55,000	6	Transferred IN, from other funds			10,000		
			7						
			8						
			9						
0	0	55,000	10	Total Resources, except taxes to be levied			65,000	0	0
			11	Taxes estimated to be received					
			12	Taxes collected in year levied					
0	0	55,000	13	TOTAL RESOURCES			65,000	0	0
			14	REQUIREMENTS **					
			15	Org. Unit or Prog. & Activity	Object Classification	Detail			
		55,000	16			Facilities maintenance & repair	65,000		
			17						
			18						
			19						
			20						
			21						
			22						
			23						
			24						
			25						
			26						
			27						
			28						
			29	Ending balance (prior years)					
			30	UNAPPROPRIATED ENDING FUND BALANCE			0	0	0
0	0	55,000	31	TOTAL REQUIREMENTS			65,000	0	0

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

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

QB Code	NAME	CLASS	DEPT	Hours current fiscal year	Hrs/wk	FTE	Hours prior fiscal year	% Chg	Range/Step Level	Monthly Salary	Fiscal Year Annual Salary Accrual Basis	PERS 26.00%/OPSRP 18.28% Rates 7/2019-2021	Group Ins. Class	Group Ins. Anticipated FY20-21 Renewal rates	COLL Hourly Rate 1.00%	Current Year Pay rate	Prior Year Pay rate
5102	Stokes, Perry	Admin	Library Director	2080	40	1.0	2080	0%	MGMT D-5 top of scale, COLI deferred	7,059.87	84,718	15,487	single	9,788	40.73	40.73	39.81
5105	Hawes, Christine	Admin III; Business Manager	CFO & HR Manager	1300	25	0.63	1300	0%	RECLASS: Step 15-5	2,622.72	31,473	5,753	spouse	14,625	24.21	23.97	22.72
5129	Bowers, Sylvia	Library Assoc II; Periodicals	Tech Svcs Specialist - Serials	2080	40	1.00	2080	0%	Step 10-5	3,287.75	39,453	7,212	NA	0	18.97	18.78	18.78
5131	Pearson, Diana	Librarian II; Collection Mgmt	Managing Librarian - Comm Svcs	1872	36	0.90	1872	0%	Step 12-5	3,261.49	39,138	10,176	single	9,788	20.91	20.70	20.60
5135	Spry, Heather	Library Assoc I; Circ/Office Mgr	Managing Librarian - Circ	2080	40	1.00	2080	0%	Step 9-5 (Reclass pending degree/cert)	3,131.06	37,573	6,868	single	9,788	18.06	17.88	17.88
5132	Warnock, BoDean	Library Tech I; Book Processg	Tech & Youth Svcs Specialist - Book / Y.	1976	38	0.95	1976	0%	Step 6-4 step increase	2,447.13	29,366	5,368	single	9,788	14.86	14.71	14.01
5133	Snyder, Courtney	Library Tech I; Media Processg	Tech & Youth Svcs Specialist - Media / \	1976	38	0.95	1976	0%	Step 6-5	2,569.54	30,834	5,637	single	9,788	15.60	15.45	15.37
5134	Brockman, John	Librarian II; Cataloging	Managing Librarian - Tech Svcs	2080	40	1.00	2080	0%	Step 12-5	3,623.88	43,487	7,949	family	18,774	20.91	20.70	20.60
5137	Grammon, Melissa (Missy)	Library Tech II; Youth Services	Youth Svcs Specialist	2080	40	1.00	2080	0%	Step 7-5	2,839.58	34,075	6,229	single	9,788	16.38	16.22	16.15
5136	Ya-Wen Ott	Library Asst I; PT Desk	Circulation	780	15	0.38	780	0%	Step 3-5 step increase	876.43	10,517	1,923	NA	0	13.48	13.35	12.65
5136	Lewis, Connie	Library Asst I; Sunday desk	Circulation	416	8	0.20	416	0%	Step 3-5	467.43	5,609	0	NA	0	13.48	13.35	13.28
5138	Page #1 - Grace Taylor	Library Asst I; Shelving	Shelving	520	10	0.25	520	0%	Step 3-4 step increase	556.27	6,675	0	NA	0	12.84	12.71	12.11
5138	Page #2 - Jordan Remien	Library Asst I; Shelving	Shelving	520	10	0.25	520	0%	Step 3-3 step New Hire	530.01	6,360	0	NA	0	12.23	12.11	12.11
5138	Page #3 - Isabelle Wachtel	Library Asst I; Special Projects	Collection Development	520	10	0.25	520	0%	Step 3-3 step New Hire	530.01	6,360	0	NA	0	12.23	12.11	12.11
5138	Page #4 - Phoebe Wise	Library Asst I; Sunday desk	Circulation	416	8	0.20	416	0%	Step 3-4 step increase	424.01	5,088	0	NA	0	12.23	12.11	11.53
5140	Temp pool - Subs, Special Projects	Library Asst I - desk subs	Circulation	1120	20	0.50	1120	0%	N/A various	1,320.68	15,848	2,897	NA	0	14.15	14.01	13.94
5150.9	Valentine, Donna	Library Asst III; Bookmobile	Branch Lead	988	19	0.48	988	0%	Step 5-5	1,223.23	14,679	2,683	NA	0	14.86	14.71	14.65
5152	White, Jim	Admin IV; IT Systems Manager	IT Dept	720	14	0.35	720	0%	Step 19-5	1,487.73	17,853	4,642	single	9,788	24.80	24.55	25.04
5174	Adamson, Ed	Library Tech I; Facility Maint	Facilities Specialist	2080	40	1.00	2080	0%	Step 6-5	2,638.25	31,659	5,787	single	9,788	15.22	15.07	15.37
5196	Position Holder-Job Service/Title V	Library Asst - Intern		0	0	0.00	0	#DIV/0!	Cost to BCLD \$1/hr	0.00	0	0	NA	0	11.62	11.50	11.00
5195	Staff Training			104	2	0.05	130	-25%		128.80	1,546	346	NA	0	14.86	14.71	13.94
TOTL.BAKER				25,708	492.8	12.32	25,734	0%			492,311	88,957		111,703			
5202	Haines/ Katrina Horn, Lead	Library Asst III	Branch Lead	988	19.0	0.48	988	0%	Step 5-3 step increase	1,110.14	13,322	2,435	NA	0	13.48	13.35	12.71
5203	Halfway/ Lourdes Cuevas, Lead	Library Asst III	Branch Lead	988	19.0	0.48	988	0%	Step 5-5 step increase	1,223.23	14,679	2,683	NA	0	14.86	14.71	14.01
5204	Richland /Rebecca Wilson lead	Library Asst III	Branch Lead	988	19.0	0.48	988	0%	Step 5-5	1,223.23	14,679	2,683	NA	0	14.86	14.71	14.65
5205	Huntington/ Juanita Klosky, Lead	Library Asst III	Branch Lead	988	19.0	0.48	988	0%	Step 5-3 step increase	1,110.14	13,322	2,435	NA	0	13.48	13.35	12.65
5206	Sumpter/Jerry-Ann Dunn, Lead	Library Asst III	Branch Lead	988	19.0	0.48	988	0%	Step 5-5	1,223.23	14,679	2,683	NA	0	14.86	14.71	14.65
5209	Branch Training	Library Asst III	Branch Lead	182	3.5	0.09	182	0%		225.33	2,704	494			14.86	14.71	14.65
TOTL.BRANCH				5,122	98.5	2.46	5,122	0%			73,384	13,415		0			
TOTL.STAFF				30,830	591.3	14.78	30,856	0%			565,694						
5404									PERS	102,371							
5401.1									INSUR	111,703							
5401.3									INSUR LIAB	6,000							
5405									SOC SEC	43,276							
5407									W.COMP	1,697							
5406									UNEMP	3,394							
5403									LIFE INS	992							
TOTL.BENEFITS										269,433	269,433						
GRAND TOTAL											\$835,128						
											\$819,366						

PERS Costs Summary		Group Insurance Costs:	
Budget EST	\$102,371	Budget EST \$	111,703
Budget PY	\$103,364	Budget last yr	\$101,715
Increase \$	-\$993	Increase \$	\$9,988
% Change	-1%	% Change	9%

Benefits % of salaries	32.26%
Prior FY Personnel Budget	\$773,965
Potential Increase	\$819,366
% budget increase	105.87%

PERS RATE Eff 7/2017-2019; PERS 21.12%, OPSRP 13.96%
PERS RATE Current Effective 7/01/2019 - 2021; PERS 26.00%, OPSRP 18.28%
PERS RATE projected for 7/01/2021-2023; PERS 27.%, OPSRP 22.39%
Group Ins = Actual renewal rates received in April 2020; SDAO/Regence
Group Life Ins= esimated at \$248/Qtr

PROJECTED COST INCREASE FOR PERS RATE INCREASES \$15,762

Updated 04/07/2020 Christine Hawes

Baker County Library District
Recommended Budget Committee Motion
 Fiscal Year 2020-21

I move to approve the Baker County Library District budget for the 2020-21 fiscal year for the total amount of \$2,362,775 and the amounts per fund as shown below:

Fund	FY20-21	Historical data	
		FY19-20 (revised)	FY19-20 (original)
General Fund	1,623,950	1,616,510	1,576,000
Other Fund	197,000	190,825	177,375
Sage Library System Fund	476,825	485,010	470,461
Reserve Fund – Capital Investment	65,000	55,000	55,000
TOTAL:	<u>2,362,775</u>	<u>2,347,345</u>	<u>2,278,836</u>

I also move to approve:

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

Motion made by	
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Seconded by	
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Certification of motion & Vote (A – Aye; N – Nay; AB – Abstain)

GD	KR	BP	BB	FV	AB	LC	JL	AM	BS

PASS	FAIL

 Budget Committee Chairperson

 Date

 Budget Officer

 Date