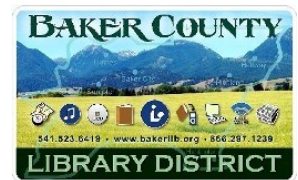


FY2022-2023 GENERAL FUND BUDGET OVERVIEW – HIGHLIGHTS



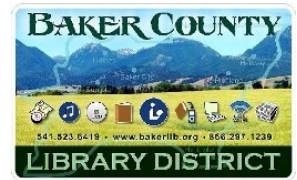
GOALS

- ✓ Adjust budget for inflation to best of ability, prevent loss of “real wages” (5% Cost of Living Increase for employees, +\$33,766)
- ✓ Budget for succession of key leadership position, restore to 1.0 FTE (+\$31,000, IT Manager retiring)
- ✓ Sustain strong collection development, expand digital content services (+5%, \$6,000)
- ✓ Sustain/expand Internet access services of WiFi hotspots (+7.8%, \$3,000)
- ✓ Adjust bookmobile line for high gas prices (+45%, \$4,500)
- ✓ Build capacity for facilities maintenance investments (+\$4.4%, \$5,600)
- ✓ Maintain marketing/publication budget high for website & logo redesign
- ✓ Sustain Professional Services contract for outsourced Materials Recovery
- ✓ Increase Legal Administration line to allow board approval of district legal counsel contract
- ✓ Maintain Capital Outlay allocation for priority projects - workroom remodel (\$25,000)
- ✓ Build “Reserve Fund – Capital Improvement” for facilities strategic planning (+\$15,000)
- ✓ Sustain “Operations Reserve” around \$550,000.

FY22-23 PROPOSED BUDGET ITEMS OF NOTE

- **Income**
 - Cash Carryover / Operations Reserve growth (+\$25,000 to \$550,000)
 - Increase of Prior Year Taxes based on history (+\$10,000)
 - Decrease to Interest earnings based on history (-\$3,000)
 - Decrease of Fines & Fees revenue based on history (-\$2,000)
 - Assumed strong growth of property value (4.5%, was 4.8% prior year; +\$89,067)
 - Total projected increase of tax revenue (+\$99,000)
- **Personnel Services - 67.9% of operations budget**
 - **Salaries**
 - Increase of 8% (+\$48,348) over prior year original budget
 - 65% of salaries line increase due to IT Manager succession planning
 - 5.0% COLI proposed for staff (4% prior year), based on W-CPI forecast and survey of peer libraries, local gov. entities.
 - **Benefits**
 - Benefits increase is a significant jump (+8.3%, \$25,054).
 - Primary growth is due to health insurance rate increase, PERS and Social Security adjustment to higher wages and increased position hours.
 - **Personnel investment increase of \$73,402** (+8.1%) over prior year original budget. Total FTE increased from 15.0 to 15.6.
- **Materials & Services – 32.1% of operations budget**
 - Books/Collection – modest start at 8.8% (+\$126,000) of operations budget. Note, this is an increase as compared to prior year start (\$120,000).
 - Sage Catalog – Membership dues higher for inflation impact on courier and building capacity for planned retirement of System Admin (+8.3%, \$1,350).
 - Facilities – increased (+\$5,500) for continued work on deferred maintenance projects; Total of \$61,500 double amount from 6 years ago, but just 4.3% of Operations Budget. Schools typically 10%.

FY2022-2023 GENERAL FUND BUDGET OVERVIEW – HIGHLIGHTS



- Janitorial – allocated increase (\$4,000) over end-year budget due to planned public contract bid re-opening.
- Computer Maintenance – 7.8% increase for WiFi Hotspot loan contract renewal, digital service licenses (+\$3,000)
- Marketing/Publication – sustained at prior year level for logo and website redesign, new graphic design resource
- Utilities – Increased (+4.2%, \$1,900) based on usage trends, higher forecast energy/fuel costs
- Overall, M&S increases by approximately \$28,500 (+6.6%)
- Total Operations Budget (Personnel + Materials) increase of **\$101,902 (+7.5%)**
- **Transfers & Other**
 - Capital Outlay –\$25,000 allocation maintained for workroom remodel expenses, a planned project we have postponed due to other priorities.
 - Severance Reserve Transfer – skipped this year due to adequate amount saved.
 - Reserve Fund for Capital Investment
 - Large payouts of about \$75,000 from Reserve this year and next for boiler and roof projects
 - Transfer deposit of \$15,000 to start replenishment for future projects.
 - Cash carryover – maintained at year end figure of \$550,000, forecast as \$50,000 above minimum necessary to keep district debt-free and fund July to November operations without having to borrow from Other Fund.

FORM

LB-20

**RESOURCES
GENERAL FUND**

(Fund)

(Name of Municipal Corporation)

Historical Data										Budget for Next Year 2022-2023							
Actual					Adopted Budget	Projected actual	SUPPL Budget 1	\$ Change vs prev.	RESOURCE DESCRIPTION	Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs prev.	% Change			
Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021	This Year Year 2021-2022	This Year Year 2021-2022	This Year Year 2021-2022										
1									1	Available cash on hand* (cash basis) or					1		
2	216,851	219,537	197,121	272,341	476,306	525,000	543,970	543,970	18,970	2	Net working capital (accrual basis)	550,000	25,000	4.8%	6,030	1.1%	2
3	38,070	29,006	26,751	137,586	45,595	45,000	51,379	55,000	10,000	3	Previously levied taxes estimated to be received	55,000	10,000	22.2%	0	0.0%	3
4	12,307	11,927	15,278	19,926	11,127	15,000	10,102	12,000	(3,000)	4	Interest	12,000	(3,000)	-20.0%	0	0.0%	4
5	9,700	29,000	4,720	0	6,000	4,000	0	4,000	0	5	Transferred IN, from other funds	4,000	0	0.0%	0	0.0%	5
6										6	OTHER RESOURCES						6
7	15,923	19,736	19,158	14,474	10,212	15,000	12,299	12,375	(2,625)	7	Fines & Fees	13,000	(2,000)	-13.3%	625	5.1%	7
8	6,922	7,412	7,582	7,890	7,889	8,000	8,094	8,100	100	8	State revenue (R2R Grant)	8,500	500	6.3%	400	4.9%	8
9	2,719	2,897	0	0	4,302	500	0	500	0	9	Other Tax Revenues	500	0	0.0%	0	0.0%	9
10	20,789	6,417	6,308	6,546	6,948	7,000	7,851	7,500	500	10	Federal revenue (E-rate)	7,500	500	7.1%	0	0.0%	10
11	0	1,686	0	0	0	0	0	0	0	11	Special Contracts (Tech support)	0	0		0		11
12	0	0	0	0	0	0	0	0	0	12	Job Training Programs	0	0		0		12
13	29,481	12,663	3,718	15,298	182,662	8,000	20,755	20,500	12,500	13	Donations, Grants, & Misc	6,000	(2,000)	-25.0%	(14,500)	-70.7%	13
14	0	0	0	0	0	0			0	14	Capital financing		0		0		14
15	2,560	2,560	2,000	2,200	1,857	2,000	2,000	2,200	200	15	Fiscal agency fee (Sage)	2,235	235	11.8%	35	1.6%	15
16		31,563	6,464	1,616	0	0	1,411	2,500		16	Other financing sources	3,500	3,500	#DIV/0!	1,000	40.0%	16
17										17							17
18										18							18
19										19							19
20										20							20
21										21							21
22										22							22
23										23							23
24										24							24
25										25							25
26										26							26
27										27							27
28										28							28
29	355,322	374,404	289,100	477,877	752,898	629,500	657,862	668,645	39,145	29	Total resources, except taxes to be levied	662,235	32,735	5.2%	(6,410)	-1.0%	29
30						1,278,935	1,226,699	1,306,184	27,249	30	Taxes estimated to be received	1,368,002	89,067	7.0%	61,817	4.7%	30
31	964,477	1,004,065	1,105,085	1,190,552	1,227,427					31	Taxes collected in year levied						31
32	1,319,799	1,378,469	1,394,185	1,668,429	1,980,325	1,908,435	1,884,560	1,974,829	66,395	32	TOTAL RESOURCES	2,030,237	121,802	6.4%	55,407	2.8%	32

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

**FORM
LB-30**

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

Baker County Library District

(name of fund)

(name of Municipal Corporation)

(name of activity)

Line Item	Historical Data						Projected actual This Year Year 2021-2022	SUPPL Budget 1 This Year Year 2021-2022	\$ Change vs prev.	REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget For Next Year 2022-2023					Line Item	
	Actual					Adopted Budget This Year Year 2021-2022					Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs prev.	% Change		
	Preceding Year 2016-2017	Second Preceding Year 2017-2018	First Preceding Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021												
1									1	PERSONNEL SERVICES						1	
2	512,454	537,297	537,135	537,123	552,231	601,392	578,294	597,228	(4,164)	2	Salaries	649,740	48,348	8.0%	52,512	8.8%	2
3	189,357	212,305	218,436	225,038	256,121	300,478	279,994	285,354	(15,124)	3	Benefits	325,531	25,054	8.3%	40,177	14.1%	3
4	0									4	Special Contracts - Grants, Tech Support, Job Training						4
5		22,380				0		1,000		5	Severance	0					5
6	10									6	Payroll Expenses						6
7										7							7
8	701,821	771,982	755,571	762,161	808,352	901,869	858,287	883,582	(18,287)	8	TOTAL PERSONNEL SERVICES	975,271	73,402	8.1%	91,689	10.4%	8
9	14.00	14.70	15.20	14.85	14.85	15.00		15.20		9	Total Full-Time Equivalent (FTE)	15.58					9
10										10	MATERIALS AND SERVICES						10
11	99,802	91,538	113,472	106,399	97,097	120,000	128,637	137,500	17,500	11	Collection Development	126,000	6,000	5.0%	(11,500)	-8.4%	11
12	12,579	13,042	13,383	13,827	15,172	16,250	15,126	16,250	0	12	Library Consortium	17,600	1,350	8.3%	1,350	8.3%	12
13	68,829	155,510	82,181	102,369	275,215	127,900	118,384	126,500	(1,400)	13	Facilities & IT Maintenance	133,500	5,600	4.4%	7,000	5.5%	13
14	45,698	40,881	45,274	39,416	51,688	55,580	64,727	65,430	9,850	14	Corporate Costs	63,080	7,500	13.5%	(2,350)	-3.6%	14
15	84,139	96,394	97,463	105,293	106,174	113,650	116,514	124,100	10,450	15	Library Operations	121,700	8,050	7.1%	(2,400)	-1.9%	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	311,047	397,365	351,773	367,304	545,346	433,380	443,389	469,780	36,400	27	TOTAL MATERIALS AND SERVICES	461,880	28,500	6.6%	(7,900)	-1.7%	27
28										28	CAPITAL OUTLAY						28
29	74,404	0	0	10,283	7,864	25,000	25,000	25,000	0	29		25,000	0	0.0%	0	0.0%	29
30										30							30
31										31							31
32										32							32
33										33							33
34										34							34
35	74,404	0	0	10,283	7,864	25,000	25,000	25,000	0	35	TOTAL CAPITAL OUTLAY	25,000	0	0.0%	0	0.0%	35
36	1,087,272	1,169,347	1,107,344	1,139,749	1,361,562	1,360,249	1,326,676	1,378,362	18,113	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,462,151	101,902	7.5%	83,789	6.1%	36

7.5%

-5.3%

2.9%

19.5%

19.3%

1.3%

6.1%

**FORM
LB-30**

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General Fund
(name of fund)

unicipal

1	Historical Data						Projected actual This Year Year 2021-2022	SUPPL Budget 1 This Year Year 2021-2022	\$ Change vs orig.	1	REQUIREMENTS DESCRIPTION	Budget For Next Year 2022-2023					1
	Actual					Adopted Budget						Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs revised	% Change	
	Preceding Year 2016-2017	Second Preceding Year 2017-2018	First Preceding Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021	This Year Year 2021-2022											
1										1	PERSONNEL SERVICES NOT ALLOCATED						1
2										2							2
4	0			0		0	0	0	0	4	TOTAL PERSONNEL SERVICES	0	0	#DIV/0!	0	#DIV/0!	4
5										5	Total Full-Time Equivalent (FTE)						5
6										6	MATERIALS AND SERVICES NOT ALLOCATED						6
7										7							7
9	0			0		0	0	0	0	9	TOTAL MATERIALS AND SERVICES	0	0	#DIV/0!	0	#DIV/0!	9
10										10	CAPITAL OUTLAY NOT ALLOCATED						10
11										11							11
13	0			0		0	0	0	0	13	TOTAL CAPITAL OUTLAY	0	0	#DIV/0!	0	#DIV/0!	13
14										14	DEBT SERVICE						14
15	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	15	Debt service - Baker City LID Resort St Project	2,000	0	0.0%	0	0.0%	15
16										16							16
17	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	17	TOTAL DEBT SERVICE	2,000	0	0.0%	0	0.0%	17
18										18	SPECIAL PAYMENTS						18
19										19							19
20										20							20
21	0	0	0	0	0	0	0	0	0	21	TOTAL SPECIAL PAYMENTS	0	0	#DIV/0!	0	#DIV/0!	21
22										22	INTERFUND TRANSFERS						22
23	1,000	0	2,500	2,500	1,000	2,500	2,500	2,500	0	23	Transfer - Technology & Election	1,000	(1,500)	-60.0%	(1,500)	-60.0%	23
24	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0	24	Transfer - Severance Liability	0	(10,000)	-100.0%	(10,000)	-100.0%	24
25				40,000	107,555	20,000	20,000	32,289	12,289	25	Transfer - Capital Improvement Fund	15,000	(5,000)	-25.0%	(17,289)	-53.5%	25
26										26							26
28	11,000	10,000	12,500	52,500	118,555	32,500	32,500	44,789	12,289	28	TOTAL INTERFUND TRANSFERS	16,000	(16,500)	-50.8%	(28,789)	-64.3%	28
29						5,000	5,000	5,000	0	29	OPERATING CONTINGENCY	5,000	0	0.0%	0	0.0%	29
30						508,685	518,385	544,679	35,993	30	RESERVED FOR FUTURE EXPENDITURE	545,086	36,400	7.2%	407	0.1%	30
31						0	0	0	0	31	UNAPPROPRIATED ENDING BALANCE	0	0		0		31
32	13,000	12,000	14,500	54,500	120,555	548,185	557,885	596,468	48,282	32	Total Requirements NOT ALLOCATED	568,086	19,900	3.6%	(28,382)	-4.8%	32
33	1,087,272	1,169,347	1,107,344	1,139,749	1,361,562	1,360,249	1,326,676	1,378,362	18,113	33	Total Requirements for ALL Org.Units/Programs within fund	1,462,151	101,902	7.5%	83,789	6.1%	33
34	219,527	197,121	272,341	476,306	498,209					34	Ending balance (prior years)						34
35	1,319,799	1,378,468	1,394,185	1,670,555	1,980,326	1,908,435	1,884,560	1,974,830	66,395	35	TOTAL REQUIREMENTS	2,030,237	121,802	6.4%	55,407	2.8%	35

4.4% 1.1% 19.8% 18.5% 14.2% -4.8% 3.5%

2.8%

6.4%

FORM
LB-31

DETAILED REQUIREMENTS

GENERAL FUND
(Name of Fund)

Historical Data										REQUIREMENTS FOR: <u>Personnel Services</u>		Budget For Next Year 2022-2023								
Actual					Adopted Budget	Projected actual	SUPPL Budget 1	\$ Change vs prev.	1	Object Classification	Detail	HRS	FTE	Proposed by Budget Officer	\$ Change vs orig.	% Change	\$ Change vs prev.	% Change		
Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021	This Year Year 2021-2022	This Year Year 2021-2022	This Year Year 2021-2022													
1									1									1		
2	73,884	75,362	76,869	84,721	84,721	86,417	86,276	86,417	(0)	2	MGT5	Library Director	40	1.0	88,585	2,168	2.5%	2,168	2.5%	2
3	49,086	40,053	41,207	18,912	16,994	19,092	18,859	19,092	(0)	3	19/5	IT Network and Systems Administrator	40	1.0	50,123	31,030	162.5%	31,031	162.5%	3
4	27,820	28,488	28,951	29,907	31,642	32,732	32,828	32,732	0	4	15/5	Admin Assistant - Business Mgr	25	0.6	34,371	1,639	5.0%	1,639	5.0%	4
5	42,402	43,250	25,103	30,100	35,785	39,067	38,801	39,067	(0)	5	11/5	Admin Assistant - Library Mgr	40	1.0	43,090	4,023	10.3%	4,023	10.3%	5
6	38,460	39,229	42,014	43,065	43,495	47,504	47,170	47,504	0	6	13/5	Librarian II - Tech Svcs / Cataloging	40	1.0	49,861	2,357	5.0%	2,357	5.0%	6
7	8,506	7,190	7,566	7,635	9,213	15,671	8,906	15,671	0	7	5/5	Library Asst I - Public Services / Outreach (Bookmobile)	20	0.5	16,460	790	5.0%	789	5.0%	7
8	36,628	37,361	38,108	37,458	39,451	41,036	40,214	41,036	0	8	10/5	Library Assoc II - Coll Mgmt / Serials Specialist	32	0.8	34,472	(6,564)	-16.0%	(6,564)	-16.0%	8
9	30,134	32,274	32,919	33,742	34,080	35,433	35,330	35,433	(0)	9	7/5	Library Tech II - Public Services / Youth Svcs Specialist	40	1.0	37,215	1,782	5.0%	1,782	5.0%	9
10		9,760	9,966	1,275				1,500	1,500	10	6/5	Library Tech I - IT Asst	12	0.3	5,012					10
11	5,236	6,360	0	4,450	0	10,360			(10,360)	11	5/3-5	Library Asst I - Public Services								11
12	19,286	26,231	31,703	24,443	31,607	26,997	30,320	31,000	4,003	12	6/5	Library Tech I - Coll Mgmt / Processing	32	0.8	25,719	(1,278)	-4.7%	(5,281)	-17.0%	12
13	22,837	25,762	27,928	29,741	30,092	32,244	31,489	32,244	0	13	6/3	Library Tech I - Col Mgmt / Processing & Media Specialist	40	1.0	35,446	3,203	9.9%	3,202	9.9%	13
14	31,903	32,685	37,163	38,960	39,076	42,753	42,703	42,753	(0)	14	13/5	Librarian II - Community Services + Coll Mgmt	36	0.9	44,875	2,121	5.0%	2,122	5.0%	14
15									0	15	5/5	Library Asst I - Public Services / Outreach (Bookmobile)				0		0		15
16	67,413	68,399	64,533	67,096	65,806	78,841	71,920	73,780	(5,061)	16	5/3-5	Library Asst III - Public Services / Outreach (Branch Leads)	101	2.5	83,094	4,253	5.4%	9,314	12.6%	16
17	11,060	26,638	28,869	32,259	32,457	33,746	33,638	33,746	0	17	6/5	Library Tech - Facilities Maintenance	40	1.0	35,446	1,700	5.0%	1,700	5.0%	17
18	19,646	0							0	18	13/5	Library Asst (prev Admin Asst - Lib Mgr)				0		0		18
19	7,838	10,387	10,885	15,457	22,573	15,673	20,204	21,000	5,327	19	3/5	Library Asst I - Public Services	28	0.7	21,387	5,713	36.5%	387	1.8%	19
20	10,394	15,067	17,888	21,043	23,367	27,753	19,862	27,753	0	20	3/3-5	Library Pages	38	1.0	28,357	604	2.2%	604	2.2%	20
21	9,761	11,370	13,109	16,188	10,688	12,858	14,317	14,500	1,642	21	X	Temp staff / Special Project Pool	16	0.4	12,982	124	1.0%	(1,518)	-10.5%	21
22	160	1,431	2,354	672	1,184	3,215	1,185	2,000	(1,215)	22	X	Staff training	4	0.1	3,245	31	1.0%	1,245	62.3%	22
23	56,200	75,203	78,853	88,786	97,009	113,574	103,390	105,000	(8,574)	23	BENEFITS	Retirement (PERS)			123,905	10,331	9.1%	18,905	18.0%	23
24	37,862	41,507	39,464	39,874	41,000	46,006	39,256	40,000	(6,006)	24	BENEFITS	Social Security (FICA)			49,705	3,699	8.0%	9,705	24.3%	24
25	354	518	2,797	2,291	1,802	3,608	1,162	2,000	(1,608)	25	BENEFITS	State Unemployment Tax (SUTA @ .001) + Payroll Exp			3,898	290	8.0%	1,898	94.9%	25
26	91,730	91,556	94,508	91,169	113,678	134,476	133,525	135,500	1,024	26	BENEFITS	Group Health Insurance			145,034	10,558	7.9%	9,534	7.0%	26
27	2,349	2,569	1,751	1,899	1,631	1,804	1,618	1,804	(0)	27	BENEFITS	Workers Comp Insurance			1,949	145	8.0%	145	8.0%	27
28	862	952	1,063	1,020	1,001	1,008	1,043	1,050	42	28	BENEFITS	Life Insurance			1,040	32	3.2%	(10)	-1.0%	28
29		22,380		0	0	0	0	1,000		29	BENEFITS	Severance			0	0		(1,000)		29
30										30		Payroll expenses								30
31										31										31
32	14.0	14.7	15.2	14.8	14.8	15.0		15.2		32	Total Full Time Equivalent (FTE)*		623	15.6						32
33										33	Ending balance (prior years)									33
34										34	UNAPPROPRIATED ENDING FUND BALANCE									34
35	701,811	771,982	755,571	762,161	808,352	901,869	854,014	883,582	(18,287)	35	TOTAL REQUIREMENTS				975,271	73,402	8.1%	91,689	10.4%	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						Adopted Budget This Year Year 2021-2022	Projected actual This Year Year 2021-2022	SUPPL Budget 1 This Year Year 2021-2022	\$ Change vs prev.	REQUIREMENTS FOR: Materials & Services		Budget For Next Year 2022-2023					
Actual					Object Classification					Detail	Proposed by Budget Officer	\$ Change vs orig.	% Change	\$ Change vs prev.	% Change		
Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021													
1									1	Object Classification	Detail						1
2	99,802	91,538	113,472	106,399	97,097	120,000	128,637	137,500	17,500	2	Collection Development (Books, audiovisual, digital, etc)	126,000	6,000	5.0%	(11,500)	-8.4%	2
3	12,579	13,042	13,383	13,827	15,172	16,250	15,126	16,250	0	3	Library Catalog (Sage)	17,600	1,350	8.3%	1,350	8.3%	3
4	32,094	99,761	37,891	57,695	211,200	57,500	54,268	59,000	1,500	4	Facilities Maintenance	61,500	4,000	7.0%	2,500	4.2%	4
5	12,325	17,937	16,284	18,681	21,792	26,400	20,625	21,000	(5,400)	5	Janitorial Contract	25,000	(1,400)	-5.3%	4,000	19.0%	5
6	2,768	2,692	2,615	2,378	5,866	3,000	2,594	3,000	0	6	Janitorial Supplies	3,000	0	0.0%	0	0.0%	6
7	2,690	2,545	2,244	2,262	2,083	2,500	2,079	2,500	0	7	Equipment Maintenance Services / Lease	2,500	0	0.0%	0	0.0%	7
8	18,952	32,575	23,147	21,353	34,274	38,500	38,819	41,000	2,500	8	Computer Maintenance	41,500	3,000	7.8%	500	1.2%	8
9	5,271	9,051	9,260	6,587	8,167	10,000	13,230	14,500	4,500	9	Bookmobile & Vehicle Operations	14,500	4,500	45.0%	0	0.0%	9
10	16,672	18,005	18,830	20,619	21,493	22,000	21,893	22,000	0	10	Insurance	22,000	0	0.0%	0	0.0%	10
11	6,019	5,837	5,033	808	2,132	4,000	3,613	4,000	0	11	Travel and Training	4,000	0	0.0%	0	0.0%	11
12	5,827	0	3,210	0	6,221	0	0	0	0	12	Election	3,500	3,500		3,500		12
13	8,165	8,400	8,900	7,500	7,700	8,000	7,900	8,000	0	13	Audit	8,500	500	6.3%	500	6.3%	13
14	1,080	1,347	1,286	1,456	1,569	2,000	2,059	2,000	0	14	Bookkeeping	2,000	0	0.0%	0	0.0%	14
15	2,744	3,022	3,148	3,300	3,246	3,600	3,584	3,600	0	15	Dues and subscriptions	3,600	0	0.0%	0	0.0%	15
16	2,000	2,000	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	1,908	1,778	1,249	2,448	5,761	10,000	9,948	10,000	0	17	Marketing/Publication	10,000	0	0.0%	0	0.0%	17
18	1,315	1,172	1,273	1,211	1,169	1,380	1,180	1,380	0	18	Financial Mgt Fees	1,380	0	0.0%	0	0.0%	18
19	0	250	895	406	189	100	650	750	650	19	Legal Administration	3,600	3,500	3500.0%	2,850	380.0%	19
20				475	628	1,200	1,179	1,200	0	20	Professional services	1,200	0		0		20
21	1,968	1,070	1,450	1,193	1,580	3,300	12,723	12,500	9,200	21	Public Programs	3,300	0	0.0%	(9,200)	-73.6%	21
22	3,970	4,193	4,271	4,335	2,538	4,500	3,378	4,500	0	22	Branch Mileage / BCLD Courier	4,500	0	0.0%	0	0.0%	22
23	13,672	15,973	18,934	24,845	26,377	20,500	21,901	23,500	3,000	23	Library Services Supplies	20,500	0	0.0%	(3,000)	-12.8%	23
24	6,086	10,611	7,803	8,221	8,928	14,000	15,027	15,000	1,000	24	Youth Programs (Summer Reading, storytime, teen)	15,000	1,000	7.1%	0	0.0%	24
25	1,445	1,206	895	885	928	1,000	1,295	1,300	300	25	Postage/Freight	1,500	500	50.0%	200	15.4%	25
26	40,215	39,790	40,128	43,782	42,098	45,500	44,298	47,000	1,500	26	Utilities	47,400	1,900	4.2%	400	0.9%	26
27	13,480	15,570	16,172	16,638	17,138	18,150	17,386	18,300	150	27	Telecommunications	18,300	150	0.8%	0	0.0%	27
28	0									28	Special contracts - grants, tech support travel						28
29										29	Miscellaneous						29
31										31							31
32										32	Total Full Time Equivalent (FTE)*						32
33										33	Ending balance (prior years)						33
34										34	UNAPPROPRIATED ENDING FUND BALANCE						34
35	313,047	399,365	353,773	369,304	547,346	435,380	445,389	471,780	(471,780)	35	TOTAL REQUIREMENTS	463,880	28,500	6.5%	(7,900)	-1.7%	35

150-504-031 (Rev 10-16)

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

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

OTHER USES
(Fund)

BAKER COUNTY LIBRARY DISTRICT
(Name of Municipal Corporation)

Historical Data										DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-2023								
Actual					Adopted Budget	Projected actual	SUPPL Budget 1	\$ Change vs prev.	Proposed By Budget Officer		\$ Change vs orig.	% Change	\$ Change vs prev.	% Change					
Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021	This Year Year 2021-2022	This Year Year 2021-2022	This Year Year 2021-2022												
1										1					RESOURCES				
2									2	Cash on hand * (cash basis), or					2				
3	151,771	161,309	131,428	159,265	167,979	155,000	164,817	165,000	10,000	3	Working Capital (accrual basis)	165,000	10,000	6.5%	0	0.0%	3		
4										4	Previously levied taxes estimated to be received						4		
5	1,445	2,519	3,122	3,244	1,282	3,500	1,000	1,500	(2,000)	5	Interest	2,000	(1,500)	-42.9%	500	33.3%	5		
6	11,000	10,000	12,500	12,500	11,000	12,500	12,500	12,500	0	6	Transferred IN, from other funds	1,000	(11,500)	-92.0%	(11,500)	-92.0%	6		
7	27,672	0	10,000	500	10,000	10,000	5,000	10,000	0	7	Grants and Loans	20,000	10,000	100.0%	10,000	100.0%	7		
8	522	4,669	22,238	1,285	2,675	2,000	1,500	2,000	0	8	Donations	2,000	0	0.0%	0	0.0%	8		
9	5,500	5,196	6,633	4,695	3,712	4,000	3,700	4,000	0	9	Book Sales	4,000	0	0.0%	0	0.0%	9		
10										10	Other financing sources						10		
11	197,910	183,693	185,921	181,489	196,648	187,000	188,517	195,000	8,000	11	Total Resources, except taxes to be levied	194,000	7,000	3.7%	(1,000)	-0.5%	11		
12										12	Taxes estimated to be received						12		
13										13	Taxes collected in year levied						13		
14	197,910	183,693	185,921	181,489	196,648	187,000	188,517	195,000	8,000	14	TOTAL RESOURCES	194,000	7,000	3.7%	194,000	-0.5%	14		
15										15	REQUIREMENTS **						15		
16										16	Org Unit or Prog & Activity	Object Classification	Detail				16		
17	1,476	1,087	580	0	0	1,500	0	1,500	0	17	Personnel		Wages	4,000	2,500	166.7%	2,500	166.7%	17
18	146	135	30	0	0	150	0	150	0	18	Personnel		Payroll taxes & related	500	350	233.3%	350	233.3%	18
19										19								19	
20	25,229	21,954	21,326	3,510	25,856	80,550	84,469	88,800	8,250	20	M&S		Memorial & Grants Dept.	83,950	3,400	4.2%	(4,850)	-5.5%	20
21	0	0	0	0	0	1,500	1,500	1,500	0	21	M&S		Election reserve	0	(1,500)	-100.0%	(1,500)	-100.0%	21
22	1	89	0	0	0	1,500	1,038	1,500	0	22	M&S		Literacy Dept.	2,000	500	33.3%	500	33.3%	22
23	2	0	0	0	0	5,500	5,358	5,500	0	23	M&S		Technology Dept. Reserve	6,500	1,000	18.2%	1,000	18.2%	23
24	0	0	0	0	0				0	24	M&S		Capital Projects - MOVED TO SPEC FUND						24
25	47	0	0	0	0	92,000	92,102	92,000	0	25	M&S	CONT.	Severance Liability Dept. Contingency	93,000	1,000	1.1%	1,000	1.1%	25
26	0	0	0	0	0	300	50	50	(250)	26	M&S		Corporate Costs (Bank & sales fees)	50	(250)	-83.3%	0	0.0%	26
27	9,700	29,000	4,720	10,000	6,000	4,000	4,000	4,000	0	27	TRANSFER		Transfer Out	4,000	0	0.0%	0	0.0%	27
28										28								28	
29										29								29	
30	161,309	131,428	159,265	167,979	164,792					30	Ending balance (prior years)							30	
31						0		0	0	31	UNAPPROPRIATED ENDING FUND BALANCE				0			31	
32	197,910	183,693	185,921	181,489	196,648	187,000	188,517	195,000	8,000	32	TOTAL REQUIREMENTS	194,000	7,000	3.7%	(1,000)	-0.5%	32		

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

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

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

**FORM
LB-11**

This fund was authorized and established by resolution / ordinance
FY18-19 R.003 on (date) 6/10/19 for the following 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 2022 -23				
	Actual		Adopted Budget	Projected	SUPPL Budget 1		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-2020	Prior Year Year 2020-2021	This Year Year 2021-2022	This Year Year 2021-2022	This Year Year 2021-2022						
1						1	RESOURCES			1	
2	-					2	Cash on hand * (cash basis), or	121,189			2
3	-	50,382	165,000	159,000	159,000	3	Working Capital (accrual basis)	0			3
4	-	0	0	0	0	4	Previously levied taxes estimated to be received	0			4
5	382	657	1,500	1,000	1,000	5	Interest	1,000			5
6	55,000	107,555	20,000	32,289	32,289	6	Transferred IN, from other funds	15,000			6
7						7	Grants and Loans	22,000			7
8						8					8
9						9					9
10	55,382	158,594	186,500	192,289	192,289	10	Total Resources, except taxes to be levied	159,189	0	0	10
11						11	Taxes estimated to be received				11
12						12	Taxes collected in year levied				12
13	55,382	158,594	186,500	192,289	192,289	13	TOTAL RESOURCES	159,189	0	0	13
14						14	REQUIREMENTS **				14
15						15	Org. Unit or Prog. & Activity				15
16	-	0	186,500	71,100	192,289	16	Object Classification				16
17						17	Detail				17
18						18					18
19						19					19
20						20					20
21						21					21
22						22					22
23						23					23
24						24					24
25						25					25
26						26					26
27						27					27
28						28					28
29	55,382	158,594				29	Ending balance (prior years)				29
30				121,189		30	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	30
31	55,382	158,594	186,500	192,289	192,289	31	TOTAL REQUIREMENTS	159,189	0	0	31

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

FORM
LB-10

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

SAGE LIBRARY SYSTEM
(Fund)

BAKER COUNTY LIBRARY DISTRICT
(Name of Municipal Corporation)

Historical Data											DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-2023						
Actual						Adopted Budget	Projected	SUPPL Budget 1	\$ Change vs orig.	Proposed By Budget Officer		\$ Change vs orig.	% Change	\$ Change vs revised				
Preceding Year 2015-2016	Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year 2018-2019	Prior Year 2019-2020	Prior Year 2020-2021	This Year 2021-2022	This Year 2021-2022	This Year 2021-2022										
1											1	RESOURCES						
2											2	Cash on hand * (cash basis), or						
3	135,422	148,801	179,053	202,559	202,800	186,611	190,000	171,783	175,000	(15,000)	3	Working Capital (accrual basis)	165,000	(25,000)	-13.2%	(10,000)		
4											4	Previously levied taxes estimated to be received						
5		0	0	0	0		0		0	0	5	Interest						
6	197,097	203,697	209,006	203,300	217,125	221,836	223,000	227,556	223,000	0	6	Membership dues	228,000	5,000	2.2%	5,000		
7											7	Transferred IN, from other funds						
8	95,404	45,242	57,240	58,300	58,300	61,101	61,000	60,950	61,000	0	8	Restricted grants	61,000	0	0.0%	0		
9	772	1,580	1,260	1,668	3,597	1,195	2,825	2,530	2,825	0	9	Miscellaneous revenue	3,500	675	23.9%	675		
10											10	Proceeds from prior fiduciary account						
11											11							
12	428,695	399,320	446,559	465,827	481,822	470,743	476,825	462,819	461,825	(15,000)	12	Total Resources, except taxes to be levied	457,500	(19,325)	-4.1%	(4,325)		
13											13	Taxes estimated to be received						
14											14	Taxes collected in year levied						
15	428,695	399,320	446,559	465,827	481,822	470,743	476,825	462,819	461,825	(15,000)	15	TOTAL RESOURCES	457,500	(19,325)	-4.1%	(4,325)		
16											16	REQUIREMENTS **						
17											17	Org Unit or Prog & Activity	Object Classification	Detail				
18											18	PERSONNEL SERVICES						
19	55,708	56,730	57,981	59,118	67,037	67,397	62,727	62,727	62,727	0	19	PERSONNEL	SALARIES	Systems administrator	75,250	12,523	20.0%	12,523
20	5,310	4,936	5,632	5,857	6,050	6,319	6,180	6,180	6,180	0	20	PERSONNEL	SALARIES	Admin Assistant - Business Mgr	6,500	320	5.2%	320
21	61,018	61,666	63,613	64,975	73,087	73,716	68,907	68,907	68,907	0	21			Total Salaries	81,750	12,843	18.6%	12,843
22											22							
23	8,069	8,600	13,036	14,123	17,673	19,387	19,000	19,000	19,000	0	23	PERSONNEL	BENEFITS	Retirement	20,000	1,000	5.3%	1,000
24	4,240	4,717	4,866	4,556	7,697	3,534	5,270	5,270	7,800	2,530	24	PERSONNEL	BENEFITS	Social Security	8,000	2,730	51.8%	200
25	47	33	31	26	22	77	36	36	36	0	25	PERSONNEL	BENEFITS	Worker's compensation	36	0	0.0%	0
26	7,215	7,226	7,538	7,665	8,389	0	8,461	8,461	8,461	0	26	PERSONNEL	BENEFITS	Health insurance	0	(8,461)	-100.0%	(8,461)
27	47	57	70	275	596	-32	275	275	275	0	27	PERSONNEL	BENEFITS	Unemployment insurance	650	375	136.4%	375
28	95	72	71	95	94	0	77	77	77	0	28	PERSONNEL	BENEFITS	Life insurance	0	(77)	-100.0%	(77)
29	1,652	72	100	91	93	110	113	113	113	0	29	PERSONNEL	BENEFITS	Payroll expenses	100	(13)	-11.5%	(13)
30	21,365	20,777	25,712	26,831	34,564	23,076	33,232	33,232	35,762	2,530	30			Total benefits	28,786	(4,446)	-13.4%	(6,976)
31	82,383	82,443	89,325	91,806	107,651	96,792	102,139	102,139	104,669	2,530	31			TOTAL PERSONNEL SERVICES	110,536	8,397	8.2%	5,867
32											32							
33											33	MATERIALS & SERVICES						
34	260	294	234	384	352	234	400	400	400	0	34			Telecommunications	400	0	0.0%	0
35	1,733	3,233	5,113	8,232	5,003	11,116	4,500	4,500	12,000	7,500	35			Technology	6,000	1,500	33.3%	(6,000)
36	0	0	0	0	0		0	0	0	0	36			Accounting and auditing	0	0		0
37	300	0	2,560	2,000	2,200	1,857	1,857	1,857	1,857	0	37			Administrative services (BCLD)	2,200	343	18.5%	343
38	54,908	45,925	48,000	61,000	63,250	64,190	65,570	65,570	65,570	0	38			System support (contracted)	66,881	1,311	2.0%	1,311
39	45,922	4,585	3,233	2,000	3,865	2,552	2,500	2,500	2,500	0	39			Technical services	4,000	1,500	60.0%	1,500
40	0	0	0	0	0		250	250	250	0	40			Legal services	0	(250)	-100.0%	(250)

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 2021-2022	Projected This Year Year 2021-2022	SUPPL Budget 1 This Year Year 2021-2022	\$ Change vs orig.	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-2023					
	Actual											Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs revised		
	Preceding Year 2015-2016	Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021											
41	1,013	3,661	1,554	3,146	4,832	1,756	5,000	5,000	5,000	0	41	Dues and subscriptions	5,000	0	0.0%	0	41
42	64	27	39	50	61	47	50	50	50	0	42	Postage/freight	60	10	20.0%	10	42
43	0	0	0	0	0		25	25	25	0	43	Printing	25	0	0.0%	0	43
44	586	94	297	368	1,250	756	400	400	900	500	44	Supplies, Office	500	100	25.0%	(400)	44
45	2,460	2,112	2,967	3,127	2,488	84	3,500	3,500	500	(3,000)	45	Travel	2,000	(1,500)	-42.9%	1,500	45
46	4,115	1,330	937	861	175	55	2,500	2,500	500	(2,000)	46	Training & Professional Developmt	1,000	(1,500)	-60.0%	500	46
47	81,689	68,602	82,129	87,091	89,084	94,027	95,950	95,950	95,950	0	47	Courier	96,000	50	0.1%	50	47
48	0	0	6,931	2,962	0	2,624	1,000	1,000	2,624	1,624	48	Member credits	0	(1,000)	-100.0%	(2,624)	48
49	193,050	129,863	153,994	171,221	172,560	179,298	183,502	183,502	188,126	4,624	49	TOTAL MATERIALS & SERVICES	184,066	564	0.3%	(4,060)	49
50											50						50
51											51	RESERVE					51
52	0	0	2,182	0	0	11,152	25,000	25,000	25,000	0	52	RESERVE FUNDS Capital outlay	15,000	(10,000)	-40.0%	(10,000)	52
53	0	0	0	0	15,000	0	16,184	16,184	11,184	(5,000)	53	Operating Contingency	12,898	(3,286)	-20.3%	1,714	53
54											54						54
55											55						55
56	153,263	187,014	201,058	202,800	186,611	183,501					56	Ending balance (prior years)					56
57							150,000	135,994	132,846	(17,154)	57	UNAPPROPRIATED ENDING FUND BALANCE	135,000	(15,000)	-10.0%	2,154	57
58	428,696	399,320	446,559	465,827	481,822	470,743	476,825	462,819	461,825	(15,000)	58	TOTAL REQUIREMENTS	457,500	(19,325)	-4.1%	(4,325)	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.

**Consumer Price Index - West Region
1-Month Percent Change**

Series Id: CUSR0000SA0
 Seasonally Adjusted
 Area: U.S. city average
 Item: All items
 Base Period: 1982-84=100
 Years: 2002 to 2016

[WCPI](#)

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	WCPI Annual	SSA COLA	WCPI FY	BCL COLI	Baker County	Baker City	
2002	0.2	0.2	0.3	0.4	0.1	0.1	0.2	0.3	0.2	0.2	0.2	0.2	2.6	1.4	02-03	1.9			
2003	0.4	0.5	0.2	-0.4	-0.2	0.1	0.3	0.4	0.3	-0.1	0.1	0.3	1.9	2.1	03-04	3.1			
2004	0.4	0.2	0.2	0.2	0.4	0.4	0.1	0.1	0.3	0.5	0.5	0.0	3.3	2.7	04-05	2.5	1.0		
2005	-0.1	0.4	0.4	0.3	-0.1	0.1	0.6	0.6	1.4	0.2	-0.5	0.0	3.3	4.1	05-06	4.2	2.0		
2006	0.6	0.1	0.2	0.5	0.3	0.2	0.5	0.4	-0.5	-0.4	0.0	0.5	2.4	3.3	06-07	2.5	0.0		
2007	0.2	0.4	0.5	0.3	0.4	0.2	0.2	0.0	0.4	0.3	0.8	0.3	4.0	2.3	07-08	4.9	5.0		
2008	0.4	0.2	0.4	0.2	0.6	1.1	0.7	-0.2	0.1	-0.9	-1.8	-0.8	0.0	5.8	08-09	-1.3	2.5		
2009	0.3	0.4	-0.1	0.1	0.1	0.8	0.0	0.4	0.2	0.3	0.3	0.1	2.9	0.0	09-10	2.2	0.0		
2010	0.3	0.1	0.3	0.2	0.1	-0.1	0.1	0.1	-0.1	0.1	0	0.2	1.3	0.0	10-11	3.1	3.0		
2011	0.5	0.6	0.9	0.6	0.3	-0.2	-0.1	0.2	0.4	0	-0.2	-0.3	2.7	3.6	11-12	1.9	1.0		
2012	0.4	0.4	0.9	0.2	0.2	-0.2	-0.3	0.5	0.5	0.4	-0.7	-0.5	1.8	1.7	12-13	1.7	1.0		
2013	0.3	0.8	0.4	0	0.2	0.1	0	0.1	0.2	-0.1	-0.4	0	1.6	1.5	13-14	2.1	1.0	2.0	2.9
2014	0.3	0.4	0.6	0.3	0.6	0.1	0.1	-0.1	0.1	-0.1	-0.6	-0.5	1.2	1.7	14-15	1.1	0.0	2.0	1.0
2015	-0.3	0.6	0.8	0.3	0.8	0	0.3	-0.1	-0.2	0	-0.2	-0.1	1.9	0.0	15-16	1.7	1.0	2.0	1.0
2016	0.5	0.1	0.2	0.5	0.5	0.2	0.1	0.0	0.3	0.3	-0.2	0.0	2.5	0.3	16-17	2.4	2.0	2.0	1.0
2017	0.5	0.6	0.3	0.3	0.2	0.0	0.1	0.2	0.5	0.3	0.0	0.0	3.0	2.0	17-18	3.6	2.0	2.0	1.0
2018	0.5	0.5	0.4	0.4	0.5	0.2	0.1	0.2	0.3	0.4	-0.2	-0.2	3.1	2.8	18-19	2.7	2.0		1.3
2019	0.2	0.2	0.4	0.8	0.5	0.0	0.0	0.1	0.3	0.5	-0.1	-0.2	2.7	1.6	19-20	1.2	2.5		1.3
2020	0.3	0.4	-0.2	-0.4	0.1	0.4	0.5	0.3	0	0.2	0	-0.1	1.5	1.3	20-21	5.0	1.0		
2021	0.2	0.5	0.7	1.0	0.8	0.9	0.6	0.2	0.2	0.8	0.5	0.4	6.8	5.9	21-22	8.1	4.0		
2022	0.9	0.8	1.3	0.7										5.9	22-23	8.0	5.0		
WCPI Annual	7.5	7.8	8.4	8.1	4.5	5.0	5.1	5.0	5.2	5.8	6.3	6.8	35.9	1.9	MEDIAN	2.5	2.0		1.3
														33.4	SUM	36.5	31.0		

	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019 ASSESSOR RPT	2018-2019 ACTUAL	2019-2020 ASSESSOR RPT	2019-2020 ACTUAL	2020-2021 ASSESSOR RPT	2020-2021 ACTUAL	2021-2022 BUDGET	2021-2022 ASSESSOR RPT	Chg vs budget	2022-2023 PROJECTED
TOTAL ASSESSED VALUE (TAV) (Shown in 1,000s)	1,245,463	1,274,330	1,330,221	1,392,885	1,431,477	1,484,231	1,644,417	1,644,417	1,706,727		1,767,104		1,828,952	1,851,242		1,934,547
% change vs prior year		2.3%	4.4%	4.7%	2.8%	3.7%	10.8%	10.8%	3.8%		3.5%		3.5%	4.8%		4.5%
General Fund @ Tax Rate .5334/1,000																
TAX BEFORE COMPRESSION	664,330	679,727	709,540	742,965	763,550	791,689	877,132		910,368		942,573		975,563	987,452		1,031,888
GAIN/LOSS FROM EXTENSION	0	-1	-1	0	0	0	0.16		0.28		0.28					
LOSS DUE TO COMPRESSION	-7,508	-10,937	-11,150	-11,471	-13,218	-11,366	-10,775		-9,688		-7,056		-7,303	-6,214		-4,946
Compression %	-1.13%	-1.61%	-1.57%	-1.54%	-1.73%	-1.44%	-1.23%		-1.06%		-0.75%		-0.75%	-0.63%		-0.48%
ADD'NL TAX FARM LAND/HISTORICAL	0	0	0	3	34	275	48,478		61		62		0	449		0
TOTAL TAXES RAISED	656,822	668,790	698,388	731,496	750,365	780,598	914,835		900,741		935,579		968,260	981,687		1,026,942
Collection %	93.9%	93.7%	93.0%	94.3%	94.0%	93.0%	93.0%		93.0%		93.0%		93.0%	93.0%		93.0%
Collection LOSS	-40,066	-42,334	-48,887	-41,695	-45,022	-54,642	-64,038		-63,052		-65,491		-67,778	-68,718		-71,886
General Fund TOTAL	616,756	626,456	649,501	689,801	705,343	725,956	850,797	851,115	837,689	847,345	870,089	864,213	900,481	912,969	12,488	955,056
\$ change		9,700	23,046	40,300	15,542	20,613	124,841	125,159	-13,426	-22,655	32,399		30,393	42,880		42,087
% change		1.6%	3.7%	6.2%	2.3%	2.9%	17.2%	17.2%	-1.6%	-2.6%	3.9%		3.5%	4.9%		4.6%
Local Option Tax @ tax rate .249/1,000																
TAX BEFORE COMPRESSION	310,120	317,308	331,225	346,828	356,438	369,573	409,460		424,975		440,009		455,409	460,959		481,702
GAIN/LOSS FROM EXTENSION	-1	-1	-1	-1	0	0	0		0		0		0	0		0
LOSS DUE TO COMPRESSION	-53,465	-73,468	-75,479	-78,144	-87,682	-82,542	-83,076		-68,811		-46,831		-48,470	-38,357		-37,675
Compression %	-17.24%	-23.15%	-22.79%	-22.53%	-24.60%	-22.33%	-20.29%		-16.19%		-10.64%		-10.64%	-8.32%		-7.82%
ADD'NL TAX FARM LAND/HISTORICAL	0	0	0	1	16	128	22,630		28		29			210		
TOTAL TAXES RAISED	256,654	243,839	255,746	268,685	268,772	287,160	349,014		356,192		393,207		406,939	422,812		444,027
Collection LOSS	-15,656	-15,435	-17,902	-15,315	-16,126	-20,101	-24,431		-24,933		-27,525		-28,486	-29,597		-31,082
Local Option Tax TOTAL	240,998	228,404	237,844	253,370	252,645	267,058	324,583	254,508	331,258	335,077	365,683	363,214	378,453	393,215	14,762	412,945
\$ change		-12,595	9,440	15,526	-725	14,413	57,525	-12,550	76,750	80,569	34,424		12,770	27,532		19,730
% change		-5.2%	4.1%	6.5%	-0.3%	5.7%	21.5%	-4.7%	30.2%	31.7%	10.4%		3.5%	7.5%		5.0%
TOTAL	857,754	854,859	887,345	943,171	957,989	993,014	1,175,380	1,105,623	1,168,948	1,182,421	1,235,772	1,227,427	1,278,935	1,306,184	27,249	1,368,002
\$ change		-2,895	32,486	55,826	14,818	35,026	182,366	112,609	63,325	76,798	66,824	45,006	43,163	70,413		61,817
% change		-0.3%	3.8%	6.3%	1.6%	3.7%	18.4%	11.3%	5.7%	6.9%	5.7%	3.8%	3.5%	5.7%		4.7%
OTHER TAXES TOTAL	0	0	0	4	49	403	71,108		89	0	91	4302		658		0
TOTAL LESS OTHER TAX	857,754	854,859	887,345	943,167	957,939	992,611	1,104,272	1,105,623	1,168,859	1,182,421	1,235,680	1,223,125	1,278,935	1,305,526		1,368,002
PRIOR YEAR TAXES	45,138	37,594	30,896	28,954	38,070	29,006	35,000	31,544	35,000	134,505	35,000	45,596	45,000	45,000		50,000
OTHER TAXES		3,046	1,906	3,929	2,720	2,897	4,000	0	4,000	0	4,000	4,302	4,000	658		
GRAND TOTAL	902,892	892,453	918,241	972,121	996,009	1,021,617	1,139,272	1,137,167	1,207,859	1,316,927	1,274,680	1,273,023	1,327,935	1,351,184	23,249	1,418,002
		-10,439	25,788	53,880	23,888	25,608		115,550				(43,904)		78,161		66,818
		-1.16%	2.89%	5.87%	2.46%	2.57%		11.31%				-3.3%		6.1%		4.9%

BAKER COUNTY LIBRARY DISTRICT
WAGE SALARY BUDGET WORKSHEET
FY 2022-2023

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 OPRSP	26.44% 20.14% Rates 7/2021-2023	Group Ins. Class	Group Ins FY2022-23 July 1 Renewal rates	COLI Hourly Rate 5.00%	Current Year Pay rate	Prior Year Pay rate
5102	Stokes, Perry	Admin	Library Director	2080	40	1.0	2080	0% X	MGMT D-5 top of scale, COLI only	7,382.05	88,585		17,841	single	10,767	42.59	41.55	41.55
5105	Hawes, Christine	Admin III; Business Manager	CFO & HR Manager	1300	25	0.63	1300	0% X	Step 15-5	2,864.23	34,371		6,922	spouse	16,090	26.44	25.18	25.18
5129	Bowers, Sylvia	Library Assoc II; Periodicals	Tech Svcs Specialist - Serials	1664	32	0.80	2080	-25% X	Step 10-5 decrease hours to 32/wk 4/1/22	2,872.69	34,472		6,943	single	10,767	20.72	19.73	19.73
5131	Pearson, Diana	Librarian II; Collection Mgmt	Managing Librarian - Comm Svcs	1872	36	0.90	1872	0%	Step 13-5	3,739.55	44,875		11,865	single	10,767	23.97	22.83	22.83
5135	Spry, Heather	Librarian Assoc 1 Circ/Ofc Mgr	Managing Librarian - Circ	2080	40	1.00	1976	5%	Step 11-4 step increase	3,590.86	43,090		8,678	single	10,767	20.72	19.73	18.79
5152	White, Jim (RETIREES DEC 31 2022)	Admin VII; IT Systems Manager	CALC HALF YEAR	312	12	0.30	624	-100% X	Step 19-5	835.38	5,012		1,325	single	5,384	32.13	30.60	30.60
5134	Brockman, John	Librarian II; Cataloging	Managing Librarian - Tech Svcs	2080	40	1.00	2080	0% X	Step 13-5	4,155.06	49,861		10,042	family	20,655	23.97	22.83	22.83
5133	Snyder, Courtney	Library Tech I; Media	Tech & Youth Svcs Specialist - Media / \	2080	40	1.00	1976	5%	Step 6-5 increase hours to 40/wk 2/8/22	2,953.86	35,446		7,139	single	10,767	17.04	16.23	16.23
5137	Grammon, Melissa (Missy)	Library Tech II; Youth Services	Youth Svcs Specialist	2080	40	1.00	2080	0%	Step 7-5	3,101.28	37,215		7,495	single	10,767	17.89	17.04	17.04
5174	Adamson, Ed	Library Tech I; Facility Maint	Facilities Specialist	2080	40	1.00	2080	0% X	Step 6-5	2,953.86	35,446		7,139	single	10,767	17.04	16.23	16.23
5150	Valentine, Donna	Library Asst II; Bookmobile	Branch Lead	1014	20	0.49	1014	0%	Step 5-5	1,371.69	16,460		3,315	NA	0	16.23	15.46	15.46
5136	Ya-Wen Ott	Library Asst I; PT Desk	Circulation, Book Processing	1664	32	0.80	1014	39%	Step 6-3 reclass 2/24/22 for new position	2,143.23	25,719		5,180	NA	10,767	15.46	14.72	14.02
5136	Nuttal, John	Library Asst II; PT Desk	Circulation	104	2	0.05	104	0%	Step 4-4 step increase	133.95	1,607		0	NA	0	15.46	14.72	14.02
5136	Cottrell, Cynthia (Cyndee)	Library Asst I; PT Desk	Circulation	338	7	0.16	338	0%	Step 3-5 step increase	436.23	5,235		0	NA	0	15.49	14.75	14.02
5136	MacNaughton, Amanda	Library Asst I; PT Desk	Circulation	988	19	0.48	442	55%	Step 5-3 reclass 2/06/22 for new position	1,212.03	14,544		2,929	NA	0	14.72	14.02	13.35
5152	IT NEW POSITION	Admin/IT System Mgr	IT Systems Manager	1560	40	1.00	0	100%	Step 19-5 / TBD	4,176.90	50,123		10,095	single / TBD	10,767	32.13	30.60	30.60
5138	Page #2 - Jose Arenas	Library Asst 1; Shelving	Shelving	520	10	0.25	520	0%	Step 3-5 step increase	637.91	7,655		0	NA	0	14.72	14.02	13.35
5138	Page #4 - Kaycee Cuzick	Library Asst 1; Shelving	Shelving	520	10	0.25	520	0%	Step 3-4 step increase	607.43	7,289		0	NA	0	14.02	13.35	12.72
5138	Page #1 - Phoebe Wise	Library Asst 1; Special Projects	Collection Dev	416	8	0.20	416	0%	Step 3-5 step increase	510.33	6,124		0	NA	0	14.72	14.02	13.35
5138	Page #3 - Candace Peterson	Library Asst 1; Special Projects	Collection Dev	520	10	0.25	104	80%	Step 3-4 step increase	607.43	7,289		0	NA	0	14.02	13.35	12.72
5194	Vacation Subs & Special Projects	Library Asst 1 - desk subs	Circulation	832	16	0.40	832	0%	N/A various	1,081.81	12,982		2,615	NA	0	15.60	14.86	14.01
5195	Staff Training			208	4	0.10	208	0%		270.45	3,245		654	NA	0	15.60	14.86	14.01
TOTL.BAKER				26,312	522.0	13.05	23,660	10%			566,646		110,176		139,034			
5202	Haines/ Diana Pearson, Lead	Included w/above wages	Branch Lead						included w/above wages									
5202	Haines/ branch subs	Library Asst I, Sub	Branch weekends	416	8.0	0.20	0	100%	various	510.33	6,124		1,233	NA	0	14.72	14.02	12.72
5203	Halfway/ NEW HIRE, Lead	Library Asst III	Branch Lead	1014	19.5	0.49	1014	0%	Step 5-5	1,243.92	14,927		0	NA	0	14.72	14.02	12.72
5204	Richland/Rebecca Wilson lead	Library Asst III	Branch Lead	1014	19.5	0.49	1014	0%	Step 5-5	1,371.69	16,460		3,315	NA	0	16.23	15.46	15.46
5205	Huntington/ Juanita Klosky, Lead	Library Asst III	Branch Lead	1014	19.5	0.49	1014	0%	Step 5-5 step increase	1,371.69	16,460		3,315	NA	0	16.23	15.46	14.72
5206	Sumpter/Jerry-Ann Dunn, Lead	Library Asst III	Branch Lead	1014	19.5	0.49	1014	0%	Step 5-5	1,371.69	16,460		3,315	NA	0	16.23	15.46	15.46
5209	Branch Training	Library Asst III	Branch Lead	780	15.0	0.38	780	0%		1,055.15	12,662		2,550	NA	0	16.23	15.46	15.46
TOTL.BRANCH				5,252	101.0	2.53	4,836	8%			83,094		13,729		0			
TOTL.STAFF				31,564	623.0	15.58	28,496	10%			649,740							
5404									PERS	123,905								
5401.1									HEALTH INS	139,034								
5401.3									INSUR LIAB	6,000								
5405									SOC SEC	49,705								
5407									W.COMP	1,949								
5406									UNEMP	3,898								
5403									LIFE INS	1,040								
TOTL.BENEFITS										325,531								
GRAND TOTAL											\$975,271							

Prior FY Personnel Budget **\$901,869**

PROJECTED COST INCREASE FOR PERS RATE INCREASE \$73,402

Updated 03/31/2021 Christine Hawes

PERS Costs Summary		Group Insurance Costs:	
Budget EST	\$123,905	Budget EST	\$139,034
Budget PY	\$113,574	Budget last yr	\$129,476
Increase \$	\$10,331	Increase \$	\$9,558
% Change	8%	% Change	7%

Benefits % of salaries	33.38%
Prior FY Personnel Budget	\$901,869
Potential Increase	\$73,402
% budget increase	8.14%

PERS RATE Eff 7/2021-2023; PERS 26.44%, OPSRP 20.14%
PERS RATE Eff 7/01/2019 - 2021; PERS 26.00%, OPSRP 18.28%

Group Ins = renewal rates received in March 2021 w/Kevin Bell
Group Life Ins= estimated at \$252/Qt

BAKER COUNTY LIBRARY DISTRICT
Standardized Wage Scale Fiscal Year 2022-23

\$23,989 *Prior Fiscal Year Standard Wage Step 3-1*
5.00% # *Percentage Increase factor COLI * (See history in margin)*
 CURRENT OREGON MINIMUM WAGE \$12.00 Eff 7/1/21; \$12.50 Eff 7/01/22 (Baker County)

Range	Step	Annual	Monthly Salary	Hourly Rate	Staff Classifications
Library Asst I - PUBLIC SERVICES					
3	1	25,188	2099.04	12.43	<i>Step 3-1 does not meet minimum wage - DO NOT USE</i>
3	2	26,448	2203.99	12.72	<i>Step 3-2 does not meet minimum wage - DO NOT USE</i>
3	3	27,770	2314.19	13.35	GENERAL NEW HIRE starting step
				13.35	Amanda MacNaughton (DOH 2/16/21); reclass on 2/6/22 for new position
				13.35	Branch Library SUB; Maurianne (Anne) Bradford (DOH 6/24/21); hold step static
3	4	29,159	2429.90	14.02	Page #3: Candace Peterson (DOH 7/01/20); Special projects - step increase
				14.02	Page #4: Kaycee Cuzick (DOH 8/10/21); Shelving - step increase
3	5	30,617	2551.39	14.72	Grace Taylor (DOH 08/27/2018); Sub only (hold step static)
				14.72	Page #1: Phoebe Wise (DOH 7/01/19); Special Projects - step increase
				14.72	Page #2: Jose Arenas (DOH 7/01/20); Shelving - step increase
Library Assistant II					
4	1	26,448	2203.99	12.72	
4	2	27,770	2314.19	13.35	<i>Branch Library SUB wage; STATIC (subs stay at this level unless moved by Director)</i>
				13.35	<i>*branch subs include: Rose Harrison (HU), Pamela Taylor (RC), Toni Thompson (SU), Ruth Teunnisen (SU), Shauna Hanely (HF); Robert Moyer (HA)</i>
4	3	29,159	2429.90	14.02	
				14.02	
4	4	30,617	2551.39	14.72	Julie Stromer (DOH 3/19/2019); Eff 9/1/21 Branch sub, hold step static
				14.72	
4	5	32,148	2678.96	15.46	Cynthia Cottrell (DOH 11/06/2019); Baker Sub/PT - step increase
				15.46	John Nuttall (DOH 10/16/2019; Baker SUB/PT) - step increase
Library Assistant III / Branch					
5	1	27,770	2314.19	13.35	BRANCH LEAD NEW HIRE starting step 5/3
5	2	29,159	2429.90	14.02	
5	3	30,617	2551.39	14.72	Ya-Wen Ott (DOH 7/13/2016); reclass on 2/24/22 for new position
				14.72	Genine Halfway Lead (DOH 4/25/22)
				14.72	Amanda MacNaughton (DOH 02/16/2021); new position 02/06/22
5	4	32,148	2678.96	15.46	
5	5	33,755	2812.91	16.23	Reb Wilson, Richland Lead (DOH 2/28/11)
				16.23	Jerry Ann Dunn, Sumpter Lead (DOH 4/30/08)
				16.23	Lourdes Cuevas, Halfway Lead (DOH 4/10/17) - retired 4/30/2022
				16.23	Donna Valentine, Bookmobile Lead (DOH 9/01/15)
				16.23	Juanita Klosky, Huntington Lead (DOH 2/06/18) - step increase
Library Technician I					
6	1	29,159	2429.90	14.02	
6	2	30,617	2551.39	14.72	
6	3	32,148	2678.96	15.46	Ya-Wen Ott (DOH 7/13/2016); reclass on 2/24/22 for new position (step 6-3)
6	4	33,755	2812.91	16.23	
6	5	35,443	2953.56	17.04	Ed Adamson, Facility Maint (DOH 4/10/17); Eff 7/1/19 Full time 40 hrs wk
				17.04	Courtney Snyder, Media/Tech Svc (DOH 10/01/11); Eff 7/1/18 34 hrs/wk; Eff 2/8/22 FT
Library Technician II					
7	1	30,617	2551.39	14.72	
7	2	32,148	2678.96	15.46	
7	3	33,755	2812.91	16.23	
7	4	35,443	2953.56	17.04	
7	5	37,215	3101.23	17.89	Missy Grammon, Youth Services Specialist (DOH 4/25/16); FT Salary
Library Technician III					
8	1	32,148	2678.96	15.46	
8	2	33,755	2812.91	16.23	
8	3	35,443	2953.56	17.04	
8	4	37,215	3101.23	17.89	
8	5	39,076	3256.30	18.79	
Library Associate I					
9	1	33,755	2812.91	16.23	

BAKER COUNTY LIBRARY DISTRICT
Standardized Wage Scale Fiscal Year 2022-23

\$23,989 *Prior Fiscal Year Standard Wage Step 3-1*
5.00% # *Percentage Increase factor COLI * (See history in margin)*
 CURRENT OREGON MINIMUM WAGE \$12.00 Eff 7/1/21; \$12.50 Eff 7/01/22 (Baker County)

Range	Step	Annual	Monthly Salary	Hourly Rate	Staff Classifications
9	2	35,443	2953.56	17.04	
9	3	37,215	3101.23	17.89	
9	4	39,076	3256.30	18.79	
9	5	41,029	3419.11	19.73	
Library Associate II					
10	1	35,443	2953.56	17.04	
10	2	37,215	3101.23	17.89	
10	3	39,076	3256.30	18.79	
10	4	41,029	3419.11	19.73	
10	5	43,081	3590.07	20.71	Sylvia Bowers, Periodicals/Tech Svc (DOH 8/1/2004) FT salary thru March 2022
		PT Calc line	2872.05	20.71	Sylvia Bowers, Periodical/Tech Svc (DOH 8/1/2004 FT); Eff 4/01/22 reduced hours 32 hrs/wk
Librarian I					
11	1	37,215	3101.23	17.89	
11	2	39,076	3256.30	18.79	
11	3	41,029	3419.11	19.73	
11	4	43,081	3590.07	20.71	Heather Spry, Admin/Ofc Mgr (DOH 10/03/11; new position 10/1/19); reclass to 11-4 for step increase 7/1/21; FT - step increase
11	5	45,235	3769.57	21.75	
Librarian II					
12	1	39,076	3256.30	18.79	
12	2	41,029	3419.11	19.73	
12	3	43,081	3590.07	20.71	
12	4	45,235	3769.57	21.75	
12	5	47,497	3958.05	22.83	
Admin I					
13	1	41,029	3419.11	19.73	
13	2	43,081	3590.07	20.71	
13	3	45,235	3769.57	21.75	
13	4	47,497	3958.05	22.83	
13	5	49,871	4155.95	23.98	John Brockman, Admin Tech/Catalog (DOH 04/01/15); FT Salary
				23.98	Diana Pearson, Admin Community Svc/Branch (DOH 3/19/07; Eff 7/1/18, 36 hrs/wk); Reclass to 13-5 7/1/21
Admin II					
14	1	43,081	3590.07	20.71	
14	2	45,235	3769.57	21.75	
14	3	47,497	3958.05	22.83	
14	4	49,871	4155.95	23.98	
14	5	52,365	4363.75	25.18	
Admin III					
15	1	45,235	3769.57	21.75	
15	2	47,497	3958.05	22.83	
15	3	49,871	4155.95	23.98	
15	4	52,365	4363.75	25.18	
15	5	54,983	4581.94	26.43	Christine Hawes, Business Mgr (DOH 4/18/2005; Eff 7/01/18 25hrs/wk; new duties, reclass to Step 15-5 7/01/20)
Admin IV					
16	1	47,497	3958.05	22.83	
16	2	49,871	4155.95	23.98	
16	3	52,365	4363.75	25.18	
16	4	54,983	4581.94	26.43	
16	5	57,732	4811.03	27.76	
Admin V					
17	1	49,871	4155.95	23.98	
17	2	52,365	4363.75	25.18	
17	3	54,983	4581.94	26.43	
17	4	57,732	4811.03	27.76	
17	5	60,619	5051.58	29.14	
Admin VI					
18	1	52,365	4363.75	25.18	
18	2	54,983	4581.94	26.43	
18	3	57,732	4811.03	27.76	
18	4	60,619	5051.58	29.14	
18	5	63,650	5304.16	30.60	
Admin VII					
19	1	54,983	4581.94	26.43	
19	2	57,732	4811.03	27.76	
19	3	60,619	5051.58	29.14	
19	4	63,650	5304.16	30.60	
19	5	66,832	5569.37	32.13	TECH: Jim White, Pay increase @ 8/01/2019 (Retired w/PERS); works 12 hours a week
				32.13	NEW IT POSITION 20 hours/ week

BAKER COUNTY LIBRARY DISTRICT
Standardized Wage Scale Fiscal Year 2022-23

\$23,989 *Prior Fiscal Year Standard Wage Step 3-1*
5.00% # *Percentage Increase factor COLI * (See history in margin)*
 CURRENT OREGON MINIMUM WAGE \$12.00 Eff 7/1/21; \$12.50 Eff 7/01/22 (Baker County)

Range	Step	Annual	Monthly Salary	Hourly Rate	Staff Classifications
					Admin VIII
20	1	60,619	5051.58	29.14	
20	2	63,650	5304.16	30.60	
20	3	66,832	5569.37	32.13	
20	4	70,174	5847.84	33.74	
20	5	73,683	6140.23	35.42	
					Admin IX
21	1				
21	2				Wage Scale 21 moved to separate Admin salary sheet, FY21-22
21	3				Ch 7/27/2021
21	4				
21	5				

NOTES ON CHANGES from prior fiscal year:
 Removed Range 1 and 2 - historically not used and not in compliance
 Removed Non-PERS rate column; move those in that range to PERS
 The purpose of these changes is to move toward a uniform classification

BAKER COUNTY LIBRARY DISTRICT

Standardized scale - LIBRARY EXECUTIVE DIRECTOR

Updated CH 07/26/2021

Range	Step	----- As Originally Adopted -----			----- Salary Adjusted for COLI: -----				Notes	
		Annual	Monthly	Hourly	COLI	Annual	Monthly	Hourly		
		Adopted by board 12/11/2009 Wages scale begins FY 2007-08								
D	1	\$54,080 7.715% *	\$4,506.67	\$26.00					FY 2007-08 Starting salary (*Mgmt Step increase % as approved by board)	1 year at D-1
D	2	\$58,252	\$4,854.36	\$28.01					FY 2008-09 Step increase	2 years at D-2
D	2	\$58,252	\$4,854.36	\$28.01					FY 2009-10; Step incr DEFERRED one year	
D	3	\$62,746	\$5,228.87	\$30.17	3.0%	\$64,629	\$5,385.75	\$31.07	FY 2010-11; Step increase plus COLI	2 years at D-3
D	3				1.0%	\$65,275	\$5,439.58	\$31.38	FY 2011-12; Step incr DEFERRED; COLI only	
D	4	\$67,587	\$5,632.28	\$32.49	1.0%	\$71,014	\$5,917.83	\$34.14	FY 2012-13; Step increase plus COLI; 40 hrs/wk	7 Years at Step D-4
D	4				0.0%	71,014	5,917.83	34.14	FY 2013-14; Step incr DEFERRED; no COLI	
D	4				0.0%	\$69,236	\$5,769.66	\$34.14	FY 2013-14; Salary based on 39 hours/week 7/1/13	
D	4				0.0%	\$71,718	\$5,976.53	\$34.48	FY 2013-14; Salary reinstated to 40 hours/week; 10/01/13	
D	4				0.0%	\$71,718	\$5,976.53	\$34.48	FY 2014-15; Step increase DEFERRED; No COLI	
D	4				1.0%	\$72,436	\$6,036.30	\$34.82	FY 2015-16; Step increase DEFERRED; COLI only	
D	4				2.0%	\$73,884	\$6,157.02	\$35.52	FY 2016-17; Step increase DEFERRED; COLI only	
D	4				2.0%	\$75,362	\$6,280.17	\$36.23	FY 2017-18; Step increase DEFERRED; COLI only	
D	4				2.0%	\$76,869	\$6,405.77	\$36.96	FY 2018-19; Step increase DEFERRED; COLI only	
D	5	\$72,802	\$6,066.81	\$35.00	2.5%	\$84,721	\$7,060.12	\$40.73	FY 2019-20 Step increase 7.715% plus COLI	Step D-5 @ 7/01/2019
D	5				0.0%	\$84,721	\$7,060.12	\$40.73	FY 2020-21 at top of scale, No COLI, freeze salary	Step D-5 @ 7/01/2020
D	5				2.0%	\$86,416	\$7,201.32	\$41.55	FY 2021-22 at top of scale, COLI only @2%	Step D-5 @ 7/01/2021
D	5				0.0%	\$86,416	\$7,201.32	\$41.55	FY 2022-23 at top of scale, COLI TBD	Step D-5 @ 7/01/2022

Note: Step increases on this scale are 7.715% over 5 years plus whatever the group gets for COLI (3% estimated) on top of this. The idea is to start the Director where Aletha left off and bring him up to parity with Hermiston and Umatilla Libraries over 5 years.

The Board approved Step 1 at \$54,080 and Step 5 at \$72,800. This forces a larger than 5% step increase for this first 5 year scale as recorded in the December 11, 2006 Minutes.

At the end of 5 years, the Director's Salary should be compared to the current salaries at these other Libraries to be sure we are keeping up with the region standard.

Aletha reviewed and approved this salary scale. 3/29/2007
(Retired Director, Aletha Bonebrake)

Baker County Library District Profit & Loss Budget Performance May 2022

	May 22	Jul '21 - May 22	YTD Budget	% of Budget	Annual Budget
Income					
4000 · Current Year Tax Levy					
4001 · Current Tax Levy	0.00	821,345.95	908,935.00	90.4%	908,935.00
4006 · Local Option Levy	5,599.66	359,352.49	370,000.00	97.1%	370,000.00
Total 4000 · Current Year Tax Levy	5,599.66	1,180,698.44	1,278,935.00	92.3%	1,278,935.00
4005 · Prior Year Taxes					
4011 · Levy 1st year prior	1,220.79	21,702.43			
4012 · Levy 2nd year prior	657.66	9,928.68			
4013 · Levy 3rd year prior	419.78	5,043.40			
4014 · Levy 4th year prior	7.35	3,634.72			
4015 · Levy 5th year prior	7.73	1,504.71			
4016 · Levy 6th year prior	8.00	1,935.05			
4017 · Levy 7+ prior years	0.00	3,516.43			
4005 · Prior Year Taxes - Other	0.00	0.00	45,000.00	0.0%	45,000.00
Total 4005 · Prior Year Taxes	2,321.31	47,265.42	45,000.00	105.0%	45,000.00
4020 · Other Taxes/Bond Priors-LandSale	0.00	0.00	500.00	0.0%	500.00
4060 · State Ready-2-Read Grant	0.00	8,094.18	8,000.00	101.2%	8,000.00
4066 · Grant Revenue	0.00	20,577.10	5,500.00	374.1%	5,500.00
4100 · Fines and Fees					
4101 · Fines	9.22	7,688.04			
4102 · Copies	0.00	1,406.34			
4103 · Fax	0.00	519.50			
4104 · Lost/damaged item reimb	0.00	478.68			
4105 · Library card replacement	0.00	122.00			
4106 · Non-resident card fees	0.00	24.00			
4110 · Misc and weekly over/short	0.00	47.06			
4100 · Fines and Fees - Other	0.00	0.00	15,000.00	0.0%	15,000.00
Total 4100 · Fines and Fees	9.22	10,285.62	15,000.00	68.6%	15,000.00
4200 · Interest Income	0.00	2,701.56	15,000.00	18.0%	15,000.00
4300 · Other Revenues					
4302 · Donations	0.00	189.93	2,500.00	7.6%	2,500.00
4307 · E-Rate Refunds	0.00	5,350.56	7,000.00	76.4%	7,000.00
4308 · Rebate Refunds	0.00	12,288.64			
4309 · Friends Bookshop Sales	10.25	73.00			
4310 · Paypal-Summer BookSale Proceeds	0.00	0.00			
4318 · Insurance Proceeds	0.00	0.00	0.00	0.0%	0.00
4320 · Other Revenues - Miscellaneous	425.50	1,345.68			
Total 4300 · Other Revenues	435.75	19,247.81	9,500.00	202.6%	9,500.00
4330 · Sage Fiscal Agency Fee	0.00	0.00	2,000.00	0.0%	2,000.00
4500 · Transfer Income					

*Tax Turnovers
Recd 5/4/2022*

7920.97

*- Baker County
Juvenile restitution*

OK 5/9/22

Baker County Library District Profit & Loss Budget Performance May 2022

	May 22	Jul '21 - May 22	YTD Budget	% of Budget	Annual Budget
4500.4 · Transfer In-Capital Investment	0.00	26,100.00			
4500 · Transfer Income - Other	0.00	0.00	4,000.00	0.0%	4,000.00
Total 4500 · Transfer Income	0.00	26,100.00	4,000.00	652.5%	4,000.00
4800 · Other Financing Sources	0.00	0.00	0.00	0.0%	0.00
4999 · Beginning Cash					
4999.1 · Checking cash on hand	0.00	19,000.43			
4999.2 · LGIP cash on hand	0.00	524,969.89			
4999 · Beginning Cash - Other	0.00	0.00	525,000.00	0.0%	525,000.00
Total 4999 · Beginning Cash	0.00	543,970.32	525,000.00	103.6%	525,000.00
Total Income	8,365.94	1,858,940.45	1,908,435.00	97.4%	1,908,435.00
Gross Profit	8,365.94	1,858,940.45	1,908,435.00	97.4%	1,908,435.00
Expense					
5000 · Personal Services					
5001 · District salaries					
5100 · Baker Branch					
5102 · Admin, Library Director	7,201.42	79,074.32	86,417.00	91.5%	86,417.00
5105 · Admin, Business Manager	2,518.00	29,957.25	32,732.00	91.5%	32,732.00
5129 · Lib Assoc II, TechSvc/ Serials	2,735.96	36,795.12	41,036.00	89.7%	41,036.00
5131 · Admin I, Community Svcs	3,511.65	38,871.13	42,753.00	90.9%	42,753.00
5132 · Lib Tech I, TechSvc/ Specialist	1,972.48	27,412.03	26,997.00	101.5%	26,997.00
5133 · Lib Tech I, TechSvc/ Media	2,726.64	28,596.55	32,244.00	88.7%	32,244.00
5134 · Admin I, Tech/Catalog Specialist	3,958.66	43,211.19	47,504.00	91.0%	47,504.00
5135 · Librarian I, Circ/Office Mgr	3,256.25	35,544.54	39,067.00	91.0%	39,067.00
5136 · Library Asst, Public Svc/Desk	1,384.56	18,353.62	26,033.00	70.5%	26,033.00
5137 · Library Tech II, Youth Services	2,953.60	32,375.95	35,433.00	91.4%	35,433.00
5138 · Library Tech I, TechSvc/Acqstn	925.32	3,059.87			
5139 · Library Asst, Pages/Shelving	1,034.63	18,376.75	27,753.00	66.2%	27,753.00
5142 · Library Asst I, Sunday/Desk	0.00	0.00	0.00	0.0%	0.00
5150 · Lib Asst III Bookmobile	796.19	8,195.02	15,671.00	52.3%	15,671.00
5152 · Admin, IT Systems Manager	1,300.50	16,961.68	19,092.00	88.8%	19,092.00
5174 · Lib Tech I, Facilities Specialist	2,812.16	30,826.33	33,746.00	91.3%	33,746.00
5194 · Vacation Subs & Special Projects	832.13	13,208.36	12,858.00	102.7%	12,858.00
5195 · Staff Training	112.59	1,131.43	3,216.00	35.2%	3,216.00
Total 5100 · Baker Branch	40,032.74	461,951.14	522,552.00	88.4%	522,552.00
5200 · Branches, Lib Asst III					
5202 · Haines	1,081.59	10,299.39	16,301.00	63.2%	16,301.00
5203 · Halfway	1,312.24	12,473.21	15,260.00	81.7%	15,260.00

monthly payroll

Baker County Library District Profit & Loss Budget Performance May 2022

	May 22	Jul '21 - May 22	YTD Budget	% of Budget	Annual Budget
5204 · Richland	1,412.73	13,949.24	15,260.00	91.4%	15,260.00
5205 · Huntington	1,251.20	13,323.01	15,260.00	87.3%	15,260.00
5206 · Sumpter	1,338.95	13,833.97	15,260.00	90.7%	15,260.00
5209 · Branch Training	220.30	1,776.72	1,500.00	118.4%	1,500.00
Total 5200 · Branches, Lib Asst III	6,617.01	65,655.54	78,841.00	83.3%	78,841.00
5700 · Grant Wages & Related Expense					
5703 · Sage System Manager(W2 ONLY)	0.00	0.00			
Total 5700 · Grant Wages & Related Expense	0.00	0.00			
Total 5001 · District salaries	46,649.75	527,606.68	601,393.00	87.7%	601,393.00
5400 · Payroll Taxes & Benefits					
5401 · Group Insurance					
5401.1 · Health Insurance	13,336.69	117,187.82	129,476.00	90.5%	129,476.00
5401.3 · Group Insurance Liability	0.00	0.00	5,000.00	0.0%	5,000.00
Total 5401 · Group Insurance	13,336.69	117,187.82	134,476.00	87.1%	134,476.00
5403 · Life Insurance	0.00	1,042.80	1,008.00	103.5%	1,008.00
5404 · PERS Retirement	0.00	80,705.07	113,574.00	71.1%	113,574.00
5405 · Federal Employer Taxes	3,456.77	35,612.09	46,006.00	77.4%	46,006.00
5406 · State Employer Taxes	0.21	599.56	3,608.00	16.6%	3,608.00
5407 · Workmans Comp Ins	25.45	1,591.45	1,804.00	88.2%	1,804.00
Total 5400 · Payroll Taxes & Benefits	16,819.12	236,738.79	300,476.00	78.8%	300,476.00
Total 5000 · Personal Services	63,468.87	764,345.47	901,869.00	84.8%	901,869.00
6000 · Materials and Services					
6100 · Books & Periodicals					
6110 · Adult Books	5,701.39	33,028.15	30,000.00	110.1%	30,000.00
6120 · Children/Juv Books	466.01	8,598.13	12,000.00	71.7%	12,000.00
6121 · Teen/YA (young adult) Books	507.46	4,209.28	6,000.00	70.2%	6,000.00
6130 · Reference Books	0.00	4,502.43	6,000.00	75.0%	6,000.00
6134 · Electronic Subscriptions	427.00	17,967.56	30,000.00	59.9%	30,000.00
6140 · Periodicals	135.00	12,051.63	13,000.00	92.7%	13,000.00
6150 · Audio	213.92	2,433.92	4,000.00	60.8%	4,000.00
6160 · Video/DVD	1,381.84	14,282.91	14,000.00	102.0%	14,000.00
6171 · Music	0.00	0.00	1,000.00	0.0%	1,000.00
6172 · Elder Care Kits - book expense	0.00	0.00	1,500.00	0.0%	1,500.00
6176 · Ready-2-Learn Program	0.00	0.00	0.00	0.0%	0.00
6177 · LSTA Grant Youth Books	0.00	0.00	2,500.00	0.0%	2,500.00
6100 · Books & Periodicals - Other	0.00	0.00			
Total 6100 · Books & Periodicals	8,832.62	97,074.01	120,000.00	80.9%	120,000.00

*Check - 5/2/22 SDAO
\$14,555.20
monthly health insur.*

0.00 may to post

ok - more FY print

71.1% low

83.3% ok

*Check - 5/9/22 Ingram
\$6,238.76
monthly book order
5/9/22 Shared Resources
\$397.00
subsc. to TechTalk*

Baker County Library District Profit & Loss Budget Performance May 2022

	May 22	Jul '21 - May 22	YTD Budget	% of Budget	Annual Budget
6200 · Library Consortium					
6201 · SAGE Network	0.00	13,731.00	13,750.00	99.9%	13,750.00
6204 · OCLC/ILL Referral	0.00	1,094.89	2,500.00	43.8%	2,500.00
Total 6200 · Library Consortium	0.00	14,825.89	16,250.00	91.2%	16,250.00
6300 · Facilities & IT Maintenance					
6310 · Building & Grounds Maintenance					
6310.1 · Roof Repair Expense	0.00	650.00			
6310.2 · Soffit & Gutter Repair Expense	0.00	0.00	0.00	0.0%	0.00
6310.4 · Shelving Transport	0.00	0.00	0.00	0.0%	0.00
6310.5 · Pandemic Expenses	325.00	4,208.00	0.00	100.0%	0.00
6310.6 · Boiler Upgrade	0.00	2,779.00			
6311 · Branch building expenses	1,764.00	11,934.84			
6312 · Snow Removal	0.00	945.00			
6310 · Building & Grounds Maintenance - Other	1,288.53	27,583.12	57,500.00	48.0%	57,500.00
Total 6310 · Building & Grounds Maintenance	3,377.53	48,099.96	57,500.00	83.7%	57,500.00
6320 · Janitorial Supplies					
6320.5 · Pandemic Expense	0.00	0.00	0.00	0.0%	0.00
6321 · Janitorial Contract	1,875.00	18,750.00	26,400.00	71.0%	26,400.00
6322 · Janitorial Supplies	0.00	1,593.62	3,000.00	53.1%	3,000.00
Total 6320 · Janitorial Supplies	1,875.00	20,343.62	29,400.00	69.2%	29,400.00
6340 · Equipment Lease	192.14	1,870.99	2,500.00	74.8%	2,500.00
6345 · Computer Maintenance					
6345.1 · Computer - Maintenance	606.54	4,131.93	20,500.00	20.2%	20,500.00
6345.2 · Software subscriptions	2.99	11,485.64	10,000.00	114.9%	10,000.00
6345.3 · Comp Tech - Branch Travel	53.35	189.15	1,000.00	18.9%	1,000.00
6345.4 · Computer - Hardware	0.00	5,001.93	6,000.00	83.4%	6,000.00
6345.5 · Pandemic Supplies	0.00	7,657.10	0.00	100.0%	0.00
6345.71 · Programs -Robotics Club	0.00	0.00	1,000.00	0.0%	1,000.00
Total 6345 · Computer Maintenance	662.88	28,465.75	38,500.00	73.9%	38,500.00
Total 6300 · Facilities & IT Maintenance	6,107.55	98,780.32	127,900.00	77.2%	127,900.00
6400 · Bookmobile & Vehicle Operations					
6410 · Bookmobile & Vehicle Fuel	404.69	3,498.91	3,000.00	116.6%	3,000.00
6420 · Bkmbi & Vehicle Maintenance	34.50	6,969.92	7,000.00	99.6%	7,000.00
Total 6400 · Bookmobile & Vehicle Operations	439.19	10,468.83	10,000.00	104.7%	10,000.00
6600 · Corporate Costs					
6610 · Insurance					
6612 · Boiler	0.00	0.00	1,500.00	0.0%	1,500.00
6613 · SDIS Liability	0.00	18,401.50	18,500.00	99.5%	18,500.00
6614 · Flood Insurance	0.00	2,091.00	2,000.00	104.6%	2,000.00

Checks - 5/9 Arros Electric \$1905.66, Sumpter retrofit lights to LED

Janitorial

*Arros + Stan's Heating \$276.25
Huntington HVAC & maintenance*

*5/1/22 Goertzen Janitorial \$2200.00
monthly contract*

325 +

Baker County Library District Profit & Loss Budget Performance May 2022

	May 22	<i>Jul</i> 21 - May 22	YTD Budget	% of Budget	Annual Budget
6610 · Insurance - Other	0.00	0.00	0.00	0.0%	0.00
Total 6610 · Insurance	0.00	20,492.50	22,000.00	93.1%	22,000.00
6620 · Travel, Training, Prof Developmnt	322.91	2,936.22	4,000.00	73.4%	4,000.00
6630 · Election	0.00	0.00	0.00	0.0%	0.00
6640 · Auditor	0.00	7,900.00	8,000.00	98.8%	8,000.00
6641 · Bookkeeping Supplies & Services	623.29	1,784.89	2,000.00	89.2%	2,000.00
6660 · Association Dues	0.00	2,384.43	3,600.00	66.2%	3,600.00
6680 · Marketing/ Publication	393.78	2,213.78	10,000.00	22.1%	10,000.00
6690 · Financial Mgmt Fees					
6690.1 · Checking Account Fees	0.00	365.95			
6690.2 · Pool 5291 Fees	0.00	21.70			
6690.3 · PayPal Transaction Fees	0.00	75.38			
6690.4 · Quick Books Direct Deposit Fees	-6.50	470.25			
6690 · Financial Mgmt Fees - Other	0.00	0.00	1,380.00	0.0%	1,380.00
Total 6690 · Financial Mgmt Fees	-6.50	933.28	1,380.00	67.6%	1,380.00
6691 · Legal Administration	0.00	250.00	100.00	250.0% <i>Actual OK</i>	100.00
6692 · Professional services	50.00	678.85	1,200.00	56.6%	1,200.00
6696 · Public Programs					
6696.2 · Grant-SLO Worksource	0.00	9,179.10			
6696 · Public Programs - Other	189.77	3,483.23	3,300.00	105.6%	3,300.00
Total 6696 · Public Programs	189.77	12,662.33	3,300.00	383.7%	3,300.00
Total 6600 · Corporate Costs	1,573.25	52,236.28	55,580.00	94.0%	55,580.00
6700 · Other Operating Expenses					
6720 · Branch Mileage	87.30	2,465.84	4,500.00	54.8%	4,500.00
6730 · Library Services Supplies					
6730.5 · Pandemic Supplies	0.00	2,610.87	0.00	100.0%	0.00
6730 · Library Services Supplies - Other	0.00	12,289.84	20,500.00	60.0%	20,500.00
Total 6730 · Library Services Supplies	0.00	14,900.71	20,500.00	72.7%	20,500.00
6731 · Youth Programs					
6731.2 · Summer Reading (SRP)	0.00	1,622.37	2,500.00	64.9%	2,500.00
6731.25 · Halfway Summer Reading program	0.00	0.00	0.00	0.0%	0.00
6731.3 · Storytime	0.00	2,653.87	2,500.00	106.2%	2,500.00
6731.4 · Other Youth Programs	631.42	1,059.27	4,500.00	23.5%	4,500.00
6731.5 · Teen Activities	0.00	99.52	500.00	19.9%	500.00
6731.51 · Teen Services OLA Grant	0.00	1,292.97	1,500.00	86.2%	1,500.00
6731.6 · Makerspace Club	163.15	1,622.64	2,000.00	81.1%	2,000.00
6731.7 · Battle of the Books Program	0.00	125.00	500.00	25.0%	500.00
6731 · Youth Programs - Other	0.00	0.00	0.00	0.0%	0.00

**Baker County Library District
Profit & Loss Budget Performance
May 2022**

05/09/22

Accrual Basis

	May 22	Jul '21 - May 22	YTD Budget	% of Budget	Annual Budget
Total 6731 · Youth Programs	794.57	8,475.64	14,000.00	60.5%	14,000.00
6740 · Postage & Freight	143.86	866.72	1,000.00	86.7%	1,000.00
6750 · Utilities					
6751 · Garbage					
6751.1 · Baker-Baker Sanitary	147.50	1,530.37	1,900.00	80.5%	1,900.00
6751.2 · Haines-Baker Sanitary	32.00	192.00	250.00	76.8%	250.00
6751.3 · Halfway-LaRue Sanitary	0.00	64.00	100.00	64.0%	100.00
6751.5 · Huntington-Baker Sanitary	37.00	214.50	250.00	85.8%	250.00
6751 · Garbage - Other	0.00	0.00	0.00	0.0%	0.00
Total 6751 · Garbage	216.50	2,000.87	2,500.00	80.0%	2,500.00
6752 · Heating Fuel					
6752.1 · Baker-Cascade Natural Gas	0.00	6,245.64	5,800.00	107.7%	5,800.00
6752.2 · Haines-Ed Staub	0.00	2,108.52	2,700.00	78.1%	2,700.00
6752.3 · Halfway-Ed Staub	0.00	2,439.12	1,500.00	162.6%	1,500.00
6752.6 · Sumpter-City of Sumpter(Shared)	0.00	600.61	1,400.00	42.9%	1,400.00
Total 6752 · Heating Fuel	0.00	11,393.89	11,400.00	99.9%	11,400.00
6753 · Water/Sewer					
6753.1 · Baker-City of Baker City	0.00	1,509.86	2,000.00	75.5%	2,000.00
6753.2 · Haines-City of Haines	0.00	880.00	1,000.00	88.0%	1,000.00
6753.3 · Halfway-City of Halfway	0.00	820.00	1,000.00	82.0%	1,000.00
6753.4 · Richland (NEOHA agreement)	0.00	375.27	500.00	75.1%	500.00
6753.5 · Huntington-City of Huntingtn	85.00	850.00	1,100.00	77.3%	1,100.00
Total 6753 · Water/Sewer	85.00	4,435.13	5,600.00	79.2%	5,600.00
6754 · Electric					
6754.1 · Baker - OTEC	0.00	11,721.93	18,000.00	65.1%	18,000.00
6754.2 · Haines - OTEC	0.00	1,127.50	1,500.00	75.2%	1,500.00
6754.3 · Halfway-Idaho Power	0.00	750.86	1,200.00	62.6%	1,200.00
6754.4 · Richland (NEOHA agreement)	0.00	2,582.58	2,900.00	89.1%	2,900.00
6754.5 · Huntington-Idaho Power	0.00	1,066.67	1,500.00	71.1%	1,500.00
6754.6 · Sumpter-City of Sumpter(Shared)	0.00	243.23	900.00	27.0%	900.00
Total 6754 · Electric	0.00	17,492.77	26,000.00	67.3%	26,000.00
Total 6750 · Utilities	301.50	35,322.66	45,500.00	77.6%	45,500.00
6756 · Telecommunications					
6756.0 · Telephone					
6756.1 · Baker - BendTel	0.00	1,706.19	2,100.00	81.2%	2,100.00
6756.2 · Haines - Cascade/Reliance	64.11	719.92	850.00	84.7%	850.00
6756.3 · Halfway - Pine Telephone	43.47	441.90	500.00	88.4%	500.00
6756.4 · Richland - Eagle Telephone	52.40	418.11	550.00	76.0%	550.00
6756.5 · Huntington - CenturyTel	0.00	774.51	1,000.00	77.5%	1,000.00
6756.6 · Sumpter - CenturyLink/Qwest	45.61	412.85	600.00	68.8%	600.00

Baker County Library District Profit & Loss Budget Performance May 2022

	May 22	Jul '21 - May 22	YTD Budget	% of Budget	Annual Budget
6756.8 · Cellular Service-Verizon	0.00	1,110.17	1,400.00	79.3%	1,400.00
Total 6756.0 · Telephone	205.59	5,583.65	7,000.00	79.8%	7,000.00
6757.0 · Internet					
6757.1 · Baker - Link Oregon	0.00	1,080.00	2,000.00	54.0%	2,000.00
6757.2 · Haines - Cascade/Reliance	71.95	791.45	900.00	87.9%	900.00
6757.3 · Halfway - Pine Tel	91.95	860.95	950.00	90.6%	950.00
6757.4 · Richland - Pine Tel	45.00	295.00	350.00	84.3%	350.00
6757.5 · Huntington -CenturyTel	0.00	4,490.22	5,350.00	83.9%	5,350.00
6757.6 · Sumpter - CenturyLink/Qwest	100.95	1,009.50	1,300.00	77.7%	1,300.00
6757.8 · Bookmobile - Verizon hot spot	0.00	400.44	300.00	133.5%	300.00
Total 6757.0 · Internet	309.85	8,927.56	11,150.00	80.1%	11,150.00
6756 · Telecommunications - Other	0.00	0.00	0.00	0.0%	0.00
Total 6756 · Telecommunications	515.44	14,511.21	18,150.00	80.0%	18,150.00
Total 6700 · Other Operating Expenses	1,842.67	76,542.78	103,650.00	73.8%	103,650.00
Total 6000 · Materials and Services	18,795.28	349,928.11	433,380.00	80.7%	433,380.00
7000 · Capital Outlay	-45,000.00	26,100.00	25,000.00	104.4%	25,000.00
7500 · Debt Service	0.00	1,000.00	2,000.00	50.0%	2,000.00
8000 · Transfers & Contingency					
8005 · Transfers					
8005.1 · Transfer-Technology Fund	0.00	1,000.00	1,000.00	100.0%	1,000.00
8005.2 · Transfer-Severence Liab Fund	0.00	10,000.00	10,000.00	100.0%	10,000.00
8005.3 · Transfer-Election Fund	0.00	1,500.00	1,500.00	100.0%	1,500.00
8005.4 · Transfer-Capital Inv Fund	0.00	20,000.00	20,000.00	100.0%	20,000.00
Total 8005 · Transfers	0.00	32,500.00	32,500.00	100.0%	32,500.00
Total 8000 · Transfers & Contingency	0.00	32,500.00	32,500.00	100.0%	32,500.00
Total Expense	37,264.15	1,173,873.58	1,394,749.00	84.2%	1,394,749.00
Net Income	-28,898.21	685,066.87	513,686.00	133.4%	513,686.00

2nd pmt of \$1000 due in May

ck # 3000 4/29/22

check written for Landmark Consts Paid by Capital Improv Funds, Roof Project down pmt

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05/09/22
Accrual Basis

Baker County Library District
Balance Sheet
As of May 13, 2022

General Fund

CASH REPORT

	May 13, 22
ASSETS	
Current Assets	
Checking/Savings	
1000 · US Bank Checking	9,829.13
1100 · General Pool 5291	679,613.61
Total Checking/Savings	689,442.74 +
Other Current Assets	
1400 · Property Tax Rec. (audit only)	48,663.68
1460 · A/R Employee Draws	300.00
Total Other Current Assets	48,963.68
Total Current Assets	738,406.42
TOTAL ASSETS	738,406.42
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	-51.82
Total Accounts Payable	-51.82
Other Current Liabilities	
2100 · Payroll Liabilities	
2115 · State Form OQ Liability	249.12
2116 · STT Statewide Transit Tax	87.04
2146 · OSPG	560.00
2190 · PERS - Deferred Comp	2,626.68
Total 2100 · Payroll Liabilities	3,522.84
2300 · Accrued Wages Payable(audit)	46,942.64
2400 · Deferred Revenues(audit)	48,663.68
2902 · A/P Due to Sage Fund	23.03
Total Other Current Liabilities	99,152.19
Total Current Liabilities	99,100.37
Total Liabilities	99,100.37
Equity	
3000 · Opening Bal Equity	-543,970.32
3900 · Fund Balance "Unappropriated"	498,209.50
Net Income	685,066.87
Total Equity	639,306.05
TOTAL LIABILITIES & EQUITY	738,406.42

2:33 PM

05/09/22

Accrual Basis

Baker Co Library - Other Funds Profit & Loss Budget Overview July 2021 through May 2022

	Jul '21 - May 22	Budget	\$ Over Budget	% of Budget
Income				
4400.0 · OTHER USES Funds				
4415.0 · LITERACY Department				
4415.1 · Beginning Cash Literacy	1,033.79	1,500.00	-466.21	68.9%
4415.9 · Interest Income Literacy	4.35	50.00	-45.65	8.7%
Total 4415.0 · LITERACY Department	1,038.14	1,550.00	-511.86	67.0%
4420.0 · MEMORIAL Department				
4420.1 · Beginning Cash Memorial	77,704.11	63,500.00	14,204.11	122.4%
4420.2 · Contributions				
4420.21 · Baker Contributions	1,100.00			
4420.2 · Contributions - Other	0.00	2,000.00	-2,000.00	0.0%
Total 4420.2 · Contributions	1,100.00	2,000.00	-900.00	55.0%
4420.5 · Grant Income				
4420.63 · Oregon Library Assn	3,900.00 †			
4420.5 · Grant Income - Other	0.00	10,000.00	-10,000.00	0.0%
Total 4420.5 · Grant Income	3,900.00	10,000.00	-6,100.00	39.0%
4420.7 · Other Revenue				
4420.71 · Amazon Book Sales	3,107.25 †			
4420.7 · Other Revenue - Other	0.00	4,000.00	-4,000.00	0.0%
Total 4420.7 · Other Revenue	3,107.25	4,000.00	-892.75	77.7%
4429.8 · Transfers from General Fund	1,500.00 †	1,500.00	0.00	100.0%
4429.9 · Interest Income Memorial	281.78	2,400.00	-2,118.22	11.7%
Total 4420.0 · MEMORIAL Department	87,593.14	83,400.00	4,193.14	105.0%
4430.0 · SEVERANCE Liability Dept				
4430.1 · Beginning cash Severance Liab	81,741.48	85,000.00	-3,258.52	96.2%
4430.8 · Transfer from General Fund	10,000.00 †	10,000.00	0.00	100.0%
4430.9 · Interest Income Severance Liab	360.41	1,000.00	-639.59	36.0%
Total 4430.0 · SEVERANCE Liability Dept	92,101.89	96,000.00	-3,898.11	95.9%
4524.0 · TECHNOLOGY Department				
4524.1 · Beginning cash Technology	4,338.19	5,000.00	-661.81	86.8%
4524.8 · Transfer from General Fund	1,000.00 †	1,000.00	0.00	100.0%
4524.9 · Interest income Technology	19.89	50.00	-30.11	39.8%
Total 4524.0 · TECHNOLOGY Department	5,358.08	6,050.00	-691.92	88.6%
Total 4400.0 · OTHER USES Funds	186,091.25	187,000.00	-908.75	99.5%
4600 · CAPITAL INVESTMENT Fund				
4600.1 · Beginning Cash Capital Invest	158,594.03	165,000.00	-6,405.97	96.1%

work force grant

*Amazon-net book
sale revenue
April 225.95
Mar 431.97
Feb 225.07
Jan 306.91*

Ch 5/9/22

	Jul '21 - May 22	Budget	\$ Over Budget	% of Budget
4600.8 · Transfer from General Fund	20,000.00 ⁺	20,000.00	0.00	100.0%
4600.9 · Interest Income Capital Invest	668.62	1,500.00	-831.38	44.6%
Total 4600 · CAPITAL INVESTMENT Fund	179,262.65	186,500.00	-7,237.35	96.1%
Total Income	365,353.90	373,500.00	-8,146.10	97.8%
Expense				
6000 · Other Uses Fund				
6200 · Literacy Department	0.00	1,500.00	-1,500.00	0.0%
6300 · Memorial Department				
6320 · Personnel - Wages & Related	0.00	1,650.00	-1,650.00	0.0%
6350 · General Memorial M&S	1,121.56	82,050.00	-80,928.44	1.4%
6364.5 · Amazon Book Sales Expenses	695.20			
6399 · Transfer to General Fund	0.00	4,000.00	-4,000.00	0.0%
Total 6300 · Memorial Department	1,816.76	87,700.00	-85,883.24	2.1%
6400 · Technology Department	0.00	5,500.00	-5,500.00	0.0%
6430 · Severance Liability Dept	0.00	92,000.00	-92,000.00	0.0%
6900 · Misc. bank charges				
6900.2 · Bank Fees-Memorial Fund	192.00			
6900 · Misc. bank charges - Other	0.00	300.00	-300.00	0.0%
Total 6900 · Misc. bank charges	192.00	300.00	-108.00	64.0%
Total 6000 · Other Uses Fund	2,008.76	187,000.00	-184,991.24	1.1%
6600 · CAPITAL INVESTMENT Expense				
6600.1 · Facilities Maint & Repair	71,100.00	186,500.00	-115,400.00	
Total 6600 · CAPITAL INVESTMENT Expense	71,100.00	186,500.00	-115,400.00	
Total Expense	73,108.76	373,500.00	-300,391.24	
Net Income	292,245.14	0.00	292,245.14	

check 1950
VISA 65.37
for USPS postage
to ship books
Add

Transfer \$26,100
1/20/22 for Bowen project
GFCR # 30001 #45,000
4/29/22 for Roof project
down pmt

CR 5/9/22

2:33 PM

05/09/22

Accrual Basis

Baker Co Library - Other Funds Balance Sheet As of May 10, 2022

May 10, 22

ASSETS

Current Assets

Checking/Savings

1000 · US Bank Checking Memorial

10,103.59

incl 4/ memorial

1095 · LGIP #6243 Capital Invstmt Fund

108,162.65

Total Checking/Savings

118,266.24

Other Current Assets

1090 · LGIP 5511 Other Uses Fund

1120 · Memorial Dept

25,195.91

1121 · Memorial-Election Reserve

5,780.00

1122 · Memorial-Barger Bequest

44,478.91

1160 · Technology Dept

5,358.08

1170 · Literacy Dept

1,038.14

1180 · Severance Liability Dept

92,101.89

*10,103.59
+ checking } 85,558.41
75,454.82*

Total 1090 · LGIP 5511 Other Uses Fund

173,952.93

Total Other Current Assets

173,952.93

Total Current Assets

292,219.17

TOTAL ASSETS

292,219.17

LIABILITIES & EQUITY

Equity

390 · Computer closing account

105,023.91

3920 · Fund Balance Memorial

88,285.25

3950 · Fund Balance Literacy

1,036.83

3970 · Fund Balance Technology Repl

7,509.24

3980 · Fund Balance Severance

71,148.23

3990 · Fund Bal- Capital Improvmt

50,382.17

3999 · Fund Cash Adj Account

-323,411.60

Net Income

292,245.14

Total Equity

292,219.17

TOTAL LIABILITIES & EQUITY

292,219.17

Capital Improv. Funds

Baker Co Library - Other Funds

5/9/2022 2:46 PM

Register: 1095 · LGIP #6243 Capital Invstmt Fund

From 07/01/2021 through 05/09/2022

Sorted by: Date, Type, Number/Ref

Savings Account Activity
May 2022

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
							<i>Beg. Bal</i>	<i>\$ 158,594.03</i>
07/31/2021			4600 · CAPITAL INV...	Interest	X		+ 80.17	<u>158,674.20</u>
08/31/2021			4600 · CAPITAL INV...	Interest	X		74.12	158,748.32
09/30/2021			4600 · CAPITAL INV...	Interest	X		71.76	158,820.08
10/31/2021			4600 · CAPITAL INV...	Interest	X		65.92	158,886.00
11/30/2021			4600 · CAPITAL INV...	Interest	X		58.77	158,944.77
12/31/2021			4600 · CAPITAL INV...	Interest	X		60.75	159,005.52
01/20/2022	2022-02		6600 · CAPITAL INV...	Conf# 3436787...	26,100.00	X		132,905.52
01/20/2022	2022-04		4600 · CAPITAL INV...	record budgete...		X	20,000.00	152,905.52
01/31/2022			4600 · CAPITAL INV...	Interest	X		59.87	152,965.39
02/28/2022			4600 · CAPITAL INV...	Interest	X		52.80	153,018.19
03/31/2022			4600 · CAPITAL INV...	Interest	X		65.19	153,083.38
04/29/2022	2022-05		1005 · US Bank GF #5...	Conf# 3491741...	45,000.00			108,083.38
04/30/2022			4600 · CAPITAL INV...	Interest	X		79.27	<u>108,162.65</u>

OK

Ch 5/9/22

Capital Improv. Funds

Baker Co Library - Other Funds

5/9/2022 2:47 PM

Register: 1005 · US Bank GF #5362 Cap Improv

From 04/01/2022 through 05/09/2022

Sorted by: Date, Type, Number/Ref

*Checking Account Activity
May 2022*

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
04/29/2022	30001	Landmark Contractin...	6600 · CAPITAL INV...	Estimate 1009 ...	45,000.00		-45,000.00
04/29/2022	2022-05		1095 · LGIP #6243 Ca...	Conf# 3491741...		45,000.00	<u>0.00</u>

OK

Ch 5/9/22

Baker Co Library - Sage Fund Profit & Loss Budget Overview July 2021 through May 2022

	Jul '21 - May 22	Budget	\$ Over Budget	% of Budget
Income				
4000 · Membership Dues	227,556.00	228,000.00	-444.00	99.8%
4010 · Grant Revenue				
4011 · LSTA Grant #1 - Courier	57,500.00	58,000.00	-500.00	99.1%
4012 · LSTA Grant #1- Indirect Charges	3,450.00	3,000.00	450.00	115.0%
Total 4010 · Grant Revenue	60,950.00	61,000.00	-50.00	99.9%
4300 · Other Revenues	2,529.50	3,500.00	-970.50	72.3%
4999 · Beginning Cash	171,783.33	165,000.00	6,783.33	104.1%
Total Income	462,818.83	457,500.00	5,318.83	101.2%
Expense				
5000 · Sage Personal Services				
5100 · Sage Staff Salaries & Wages				
5101 · System Administrator- ER	55,841.52	75,250.00	-19,408.48	74.2%
5102 · Business Manager- CH	5,413.70	6,500.00	-1,086.30	83.3%
Total 5100 · Sage Staff Salaries & Wages	61,255.22	81,750.00	-20,494.78	74.9%
5200 · Sage Payroll Taxes & Benefits				
5201 · Group Health Insurance	0.00	0.00	0.00	0.0%
5203 · Life Insurance	0.00	0.00	0.00	0.0%
5204 · PERS Retirement	15,469.82	20,000.00	-4,530.18	77.3%
5205 · Fed SS Employer Taxes	4,686.03	8,000.00	-3,313.97	58.6%
5206 · State Employer Taxes	39.01	650.00	-610.99	6.0%
5207 · Workmans Comp	18.34	36.00	-17.66	50.9%
66000 · Payroll Expenses	80.75	100.00	-19.25	80.8%
Total 5200 · Sage Payroll Taxes & Benefits	20,293.95	28,786.00	-8,492.05	70.5%
Total 5000 · Sage Personal Services	81,549.17	110,536.00	-28,986.83	73.8%
6000 · Materials & Services				
6100 · Accounting & Auditing	0.00	0.00	0.00	0.0%
6110 · Administrative Services (BCLD)	0.00	2,200.00	-2,200.00	0.0%
6130 · Courier Services & Supplies				
6131 · LSTA Courier Grant	58,913.60	58,000.00	913.60	101.6%
6132 · Sage Courier Expense	32,768.68	37,000.00	-4,231.32	88.6%
6133 · Courier Supplies	423.80	1,000.00	-576.20	42.4%
Total 6130 · Courier Services & Supplies	92,106.08	96,000.00	-3,893.92	95.9%
6140 · Dues & Subscriptions	6,458.01	5,000.00	1,458.01	129.2%
6160 · Legal Services	0.00	0.00	0.00	0.0%
6170 · Miscellaneous	84.00			
6180 · Postage & Freight	8.95	60.00	-51.05	14.9%
6190 · Printing	0.00	25.00	-25.00	0.0%
6200 · Supplies, Office	306.50	500.00	-193.50	61.3%

Checks - Courier
4/23 \$1150.00
5/09 4 checks
TL \$1736.04

Check -
5/9 Interactive
Serence/waubury
\$2,386.41

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12:56 PM

05/09/22

Accrual Basis

**Baker Co Library - Sage Fund
 Profit & Loss Budget Overview
 July 2021 through May 2022**

	Jul '21 - May 22	Budget	\$ Over Budget	% of Budget
6210 · Technical Services & Maint				
6210.1 · System Specialist Contract	55,303.36	66,881.00	-11,577.64	82.7%
6210.3 · Technical Services (Marchive)	1,657.53	4,000.00	-2,342.47	41.4%
Total 6210 · Technical Services & Maint	56,960.89	70,881.00	-13,920.11	80.4%
6220 · Technology				
6220.1 · Equinox/ Support Subscriptions	2,545.10			
6220.2 · Development	1,666.08			
6220 · Technology - Other	0.00	6,000.00	-6,000.00	0.0%
Total 6220 · Technology	4,211.18	6,000.00	-1,788.82	70.2%
6240 · Telecommunications	234.00	400.00	-166.00	58.5%
6250 · Training & Prof Development	55.00	1,000.00	-945.00	5.5%
6260 · Travel	0.00	2,000.00	-2,000.00	0.0%
6263 · Member Credits Expense	0.00	0.00	0.00	0.0%
Total 6000 · Materials & Services	160,424.61	184,066.00	-23,641.39	87.2%
7000 · Capital Outlay	0.00	15,000.00	-15,000.00	0.0%
8000 · Contingency	0.00	12,898.00	-12,898.00	0.0%
Total Expense	241,973.78	322,500.00	-80,526.22	75.0%
Net Income	220,845.05	135,000.00	85,845.05	163.6%

checks
4/28 Equinox \$2500
Annual Tech Support for upgrade

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Baker Co Library - Sage Fund
Balance Sheet
 As of May 10, 2022

CASH BALANCE

	<u>May 10, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · US Bank Checking	225,391.68 +
Total Checking/Savings	225,391.68
Accounts Receivable	
1300 · Accounts Receivable	8,852.90
Total Accounts Receivable	8,852.90
Other Current Assets	
1452 · Due from General Fund	23.03
Total Other Current Assets	23.03
Total Current Assets	234,267.61
TOTAL ASSETS	234,267.61
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liabilities	
2115 · State Form OQ liability	20.09
2116 · STT Statewide Transit Tax	12.46
2190 · PERS deferred comp	33.24
Total 2100 · Payroll Liabilities	65.79
2900 · Due to General Fund	1,638.64
Total Other Current Liabilities	1,704.43
Total Current Liabilities	1,704.43
Total Liabilities	1,704.43
Equity	
3000 · Opening Balance Equity	103,619.37
3001 · Cash Adjustment Account	-171,783.33
32000 · Owners Equity	79,882.09
Net Income	220,845.05
Total Equity	232,563.18
TOTAL LIABILITIES & EQUITY	234,267.61

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Baker County Library District
Profit & Loss Budget Performance
July 2021 through June 2022

	TOTAL	TOTAL	TOTAL	TOTAL	PROJECTED				PROJECTED	APPROVED	DRAFT			DRAFT					
	Jul '17 - Jun 18	Jul '18 - Jun 19	Jul '19 - Jun 20	Jul '20 - Jun 21	Q1 Jul - Sep 21	Q2 Oct - Dec 21	Q3 Jan - Mar 22	Q4 Apr - Jun 22	FY21-22 TOTAL Jul '21 - Jun 22	FY21-22 Budget CURRENT	\$ Over Budget	% of Budget	FY21-22 Budget SUPPL1	vs PROJ	\$ Budget Chg	% Budget Chg	FY22-23 Budget PROPOSAL	\$ Budget Chg	% Budget Chg
Income	3.7%	10.8%	3.8%	3.5%						3.5%			4.8%				4.5%		
4000 - Current Year Tax Levy																			
4001 - Current Tax Levy	734,035	796,909	853,170	864,213	0	780,915	37,529	38,902	857,346	908,935	-51,589	94%	912,969	55,623	4,034	0.4%	955,056	42,087	4.6%
4006 - Local Option Levy	270,030	304,025	337,382	363,214	0	336,339	16,164	16,850	369,353	370,000	-647	100%	393,215	23,862	23,215	6.3%	412,945	19,730	5.0%
Total 4000 - Current Year Tax Levy	1,004,065	1,100,934	1,190,552	1,227,427	0	1,117,254	53,693	55,752	1,226,699	1,278,935	-52,236	96%	1,306,184	79,485	27,249	2%	1,368,002	61,817	4.7%
4005 - Prior Year Taxes																			
4011 - Levy 1st year prior	15,291	20,198	121,409	17,301	4,892	13,051	1,878	4,440	24,260										
4012 - Levy 2nd year prior	6,047	4,678	6,981	8,161	1,704	6,335	549	2,686	11,274										
4013 - Levy 3rd year prior	4,899	3,993	5,492	5,042	1,274	2,148	429	2,210	6,062										
4014 - Levy 4th year prior	2,289	1,839	2,858	1,971	2,016	1,474	2	-436	3,056										
4015 - Levy 5th year prior	273	132	672	3,462	20	1,466	0	-141	1,345										
4016 - Levy 6th year prior	176	11	45	3,091	21	1,906	0	-37	1,890										
4017 - Levy 7+ prior years	32	50	128	6,568	27	3,479	7	-21	3,492										
4005 - Prior Year Taxes - Other				0	0	0	0	0	0	45,000	-45,000	0%	55,000				55,000	0	0.0%
Total 4005 - Prior Year Taxes	29,006	30,902	137,586	45,596	9,954	29,860	2,865	8,701	51,379	45,000	6,379	114%	55,000	3,621	10,000	22%	55,000	0	0.0%
4020 - OtherTaxes/Bond Priors-LandSale	2,897	0	0	4,302	0	0	0	0	0	500	-500	0%	500	500	0	0%	500	0	0.0%
4060 - State Ready-2-Read Grant	7,412	7,582	7,890	7,889	0	0	8,094	0	8,094	8,000	94	101%	8,100	6	100	1%	8,500	400	4.9%
4066 - Grant Revenue	5,500	3,000	0	1,500	9,000	0	6,577	5,000	20,577	5,500	15,077	374%	20,000	-577	14,500	264%	5,500	-14,500	-72.5%
4100 - Fines and Fees																			
4101 - Fines	10,238	10,463	8,106	6,422	2,159	2,026	2,187	2,750	9,122				9,000						
4102 - Copies	5,296	5,091	3,901	1,676	445	389	418	450	1,701				2,000						
4103 - Fax	969	1,061	715	405	178	106	164	175	623				600						
4104 - Lost/damaged item reimb	2,237	1,565	1,191	1,411	251	152	1	175	579				500						
4105 - Library card replacement	350	424	281	154	46	23	36	75	180				200						
4106 - Non-resident card fees	339	250	100	86	12	4	4	6	26				25						
4110 - Misc and weekly over/short	306	304	180	58	21	5	12	30	68				50						
4100 - Fines and Fees - Other	0	0	0	0	0	0	0	0	0	15,000	-15,000	0%	0				13,000	13,000	0%
Total 4100 - Fines and Fees	19,736	19,158	14,474	10,212	3,112	2,706	2,821	3,661	12,299	15,000	-2,701	82%	12,375	76	-2,625	-18%	13,000	625	5%
4200 - Interest Income	11,927	15,278	19,926	11,127	583	675	1,047	7,797	10,102	15,000	-4,898	67%	12,000	1,898	-3,000	-20%	12,000	0	0%
4300 - Other Revenues																			
4302 - Donations	5,351	718	386	333	27	19	132	0	178	2,500	-2,322	7%	500	322	-2,000	-80%	500	0	0%
4303 - Program Support	380	4,467	0																
4307 - E-Rate Refunds	6,397	6,308	6,546	6,948	0	834	2,640	4,376	7,851	7,000	851	112%	7,500	-351	500	7%	7,500	0	0%
4308 - Rebate Refunds					12,289	0	0	-12,289	0	0	0		0	0	0	-100%	2,000	2,000	0%
4309 - Friends Bookshop Sales	6	0	15		92	-92	0	65	65	0			0						
4310 - Paypal-Summer BookSale Proceeds	0	0	0	0	0	0	0	0	0	0			0						
4311 - PayPal-Winter BookSale Proceeds	0	0	141	0															
4315 - Amazon book sales	194	11	0																
4318 - Insurance Proceeds	31,563	0	0	179,758	0	0	0	0	0	0	0	0%	0				0	0	0%
4320 - Other Revenues - Miscellaneous	1,613	1,986	1,460	1,071	50	860	10	426	1,346				2,500				1,500		
Total 4300 - Other Revenues	45,503	13,491	8,548	188,110	12,457	1,622	2,782	-7,421	9,440	9,500	-60	99%	10,500	1,060	1,000	11%	11,500	1,000	10%
4330 - Sage Fiscal Agency Fee	2,560	2,000	2,200	1,857	0	0	0	2,000	2,000	2,000	0	100%	2,200	200	200	10%	2,235	35	2%
4500 - Transfer Income	1,686	0	0	0															
4500.4 - Transfer In-Capital Investment					0	0	26,100	-26,100	0				0						
4500 - Transfer Income - Other	29,000	4,720	0	6,000	0	0	0	0	0	4,000	-4,000	0%	4,000				4,000	0	0%
Total 4500 - Transfer Income	30,686	4,720	0	6,000	0	0	26,100	-26,100	0	4,000	-4,000	0%	4,000				4,000	0	0%
4800 - Other Financing Sources	0	0	14,912	0	0	0	0	0	0	0	0	0%	0				0	0	-100%
4999 - Beginning Cash																			
4999.1 - Checking cash on hand	0	0	0	0	19,000	0	0	0	19,000				19,000						
4999.2 - LGIP cash on hand	0	0	0	0	524,970	0	0	0	524,970				524,970						
4999 - Beginning Cash - Other	262,456	261,340	320,506	552,741	0	0	0	0	0	525,000	-525,000	0%	0				550,000	550,000	0.0%
Total 4999 - Beginning Cash	262,456	261,340	320,506	552,741	543,970	0	0	0	543,970	525,000	18,970	104%	543,970	0	18,970	4%	550,000	6,030	1.1%
Total Income	1,452,435	1,463,124	1,716,594	2,062,761	579,076	1,152,116	103,978	49,390	1,884,560	1,908,435	-23,875	99%	1,974,830	90,269	66,395	3%	2,030,237	55,407	2.8%
Expense																			
5000 - Personnel Services																			
5001 - District salaries																			
5100 - Baker Branch																			
5102 - Admin, Library Director	75,362	76,869	84,721	84,721	21,463	21,604	21,604	21,604	86,276	86,417	-141	100%	86,417	141	0	0%	88,585	2,168	3%
5105 - Admin, Business Manager	28,488	28,951	29,907	31,642	8,177	8,184	8,108	8,360	32,828	32,732	96	100%	32,732	-96	0	0%	34,371	1,639	5%
5120 - Lib Admin I, Office Mgr & ILL	43,250	0	0																
5129 - Lib Assoc II, TechSvc/ Serials	37,361	38,108	37,458	39,451	10,126	10,257	10,257	9,574	40,214	41,036	-822	98%	41,036	822	0	0%	34,472	-6,564	-16%
5131 - Admin I, Community Svcs	32,685	37,163	38,960	39,076	10,310	10,689	10,501	11,203	42,703	42,753	-50	100%	42,753	50	0	0%	44,875	2,122	5%
5132 - Lib Tech I, TechSvc/ Specialist	26,231	31,703	24,443	31,221	8,379	8,585	6,341	7,014	30,320	26,997	3,323	112%	31,000	680	4,003	15%	25,719	-5,281	-17%
5133 - Lib Tech I, TechSvc/ Media	25,762	27,928	29,741	30,092	7,686	7,514	7,683	8,605	31,489	32,244	-755	98%	32,244	755	0	0%	35,446	3,202	10%
5134 - Admin I, Tech/Catalog Specialist	39,229	42,014	43,065	43,495	11,542	11,876	11,876	11,876	47,170	47,504	-334	99%	47,504	334	0	0%	49,861	2,357	5%
5135 - Librarian I, Circ/Office Mgr	0	25,103	30,100	35,784	9,495	9,769	9,769	9,769	38,801	39,067	-266	99%	39,067	266	0	0%	43,090	4,023	10%
5136 - Library Asst, Public Svc/Desk	10,387	10,885	15,457	21,392	5,302	5,755	4,669	4,478	20,204	26,033	-5,829	78%	21,000	796	-5,033	-19%	21,387	387	2%
5137 - Library Tech II, Youth Services	32,274	32,919	33,742	34,080	8,747</														

Baker County Library District
Profit & Loss Budget Performance
July 2021 through June 2022

	TOTAL	TOTAL	TOTAL	TOTAL	PROJECTED				PROJECTED	APPROVED	DRAFT			DRAFT						
	Jul '17 - Jun 18	Jul '18 - Jun 19	Jul '19 - Jun 20	Jul '20 - Jun 21	Q1 Jul - Sep 21	Q2 Oct - Dec 21	Q3 Jan - Mar 22	Q4 Apr - Jun 22	FY21-22 TOTAL Jul '21 - Jun 22	FY21-22 Budget CURRENT	\$ Over Budget	% of Budget	FY21-22 Budget SUPPL1	vs PROJ	\$ Budget Chg	% Budget Chg	FY22-23 Budget PROPOSAL	\$ Budget Chg	% Budget Chg	
5198 · Severance Payout	22,380	0	0	0	0	0	0	1,000	1,000				1,000	0						
Total 5100 · Baker Branch	491,280	470,581	470,027	486,039	127,953	126,720	124,082	127,618	506,373	522,552	-16,179	97%	524,448	18,075	1,896	0%	566,646	42,198	8%	
5200 · Branches, Lib Asst III																				
5202 · Haines	13,961	11,134	10,678	9,494	2,713	2,259	3,070	3,280	11,321	16,301	-4,980	69%	12,000	679	-4,301	-26%	6,124	-5,876	-49%	
5203 · Halfway	12,116	12,602	13,218	12,815	3,663	3,069	3,256	3,531	13,519	15,260	-1,741	89%	14,000	481	-1,260	-8%	14,927	927	7%	
5204 · Richland	13,336	14,188	14,683	14,222	3,930	3,575	3,738	4,011	15,253	15,260	-7	100%	15,260	7	0	0%	16,460	1,200	8%	
5205 · Huntington	12,720	12,089	12,794	13,478	3,634	3,587	3,628	3,724	14,574	15,260	-686	96%	15,260	686	0	0%	16,460	1,200	8%	
5206 · Sumpter	14,076	14,521	14,206	14,472	3,640	3,676	3,915	3,994	15,226	15,260	-34	100%	15,260	34	0	0%	16,460	1,200	8%	
5209 · Branch Training	2,190	2,023	1,517	1,325	113	1,152	177	586	2,027	1,500	527	135%	2,000	-27	500	33%	12,662	10,662	533%	
Total 5200 · Branches, Lib Asst III	68,399	66,555	67,096	65,806	17,693	17,319	17,783	19,126	71,920	78,841	-6,921	91%	73,780	1,860	-5,061	-6%	83,094	9,314	13%	
5700 · Grant Wages & Related Expense																				
5703 · Sage System Manager(W2 ONLY)	0	0	0	386	0	0	0	0	0				0							
Total 5700 · Grant Wages & Related Expense	0	0	0	386	0	0	0	0	0				0							
Total 5001 · District salaries	559,678	537,136	537,123	552,232	145,646	144,039	141,864	146,744	578,294	601,393	-23,099	96%	598,228	19,934	-3,165	-1%	649,740	51,512	9%	
5400 · Payroll Taxes & Benefits																				
5401 · Group Insurance																				
5401.1 · Health Insurance	89,845	89,295	91,169	112,177	31,316	32,196	30,470	36,543	130,525	129,476	1,049	101%	130,500	-25	1,024	1%	139,034	8,534	7%	
5401.3 · Group Insurance Liability	1,710	4,150	0	1,500	0	0	0	3,000	3,000	5,000	-2,000	60%	5,000	2,000	0	0%	6,000	1,000	20%	
Total 5401 · Group Insurance	91,556	93,446	91,169	113,677	31,316	32,196	30,470	39,543	133,525	134,476	-951	99%	135,500	1,975	1,024	1%	145,034	9,534	7%	
5403 · Life Insurance	952	1,063	1,020	1,001	519	264	260	0	1,043	1,008	35	103%	1,050	7	42	4%	1,040	-10	-1%	
5404 · PERS Retirement	75,202	78,853	88,786	97,009	15,674	25,761	30,011	31,944	103,390	113,574	-10,184	91%	105,000	1,610	-8,574	-8%	123,905	18,905	18%	
5405 · Federal Employer Taxes	41,507	39,969	39,874	41,000	7,327	10,644	10,517	10,769	39,256	46,006	-6,750	85%	40,000	744	-6,006	-13%	49,705	9,705	24%	
5406 · State Employer Taxes	518	3,297	2,291	1,802	379	130	224	429	1,612	3,608	-2,446	32%	2,000	838	-1,608	-45%	3,898	1,898	95%	
5407 · Workmans Comp Ins	2,569	1,808	1,899	1,631	78	1,389	71	80	1,618	1,804	-186	90%	1,804	186	0	0%	1,949	145	8%	
Total 5400 · Payroll Taxes & Benefits	212,305	218,436	225,038	256,120	55,292	70,384	71,553	82,764	279,994	300,476	-20,482	501%	285,354	5,360	-15,122	-5%	325,531	40,177	14%	
Total 5000 · Personnel Services	771,983	755,572	762,161	808,352	200,939	214,423	213,417	229,508	858,287	901,869	-43,582	597%	883,582	25,295	-18,287	-2%	975,271	91,689	10%	
6000 · Materials and Services																				
6100 · Books & Periodicals																				
6110 · Adult Books	31,485	41,750	36,960	33,754	7,049	12,154	2,901	15,924	38,029	30,000	8,029	127%	40,000	1,971	10,000	33%	35,000	-5,000	-13%	
6120 · Children/Juv Books	16,247	17,193	8,760	8,349	1,277	1,746	3,361	5,499	11,883	12,000	-117	99%	15,000	3,117	3,000	25%	12,000	-3,000	-20%	
6121 · Teen/YA (young adult) Books	0	0	5,906	4,941	929	977	1,328	2,468	5,701	6,000	-299	95%	6,000	299	0	0%	6,000	0	0%	
6130 · Reference Books	6,298	4,974	3,264	3,264	770	1,391	2,132	1,709	6,003	6,000	3	100%	10,000	3,997	4,000	67%	7,500	-2,500	-25%	
6134 · Electronic Subscriptions	12,786	14,413	17,182	20,890	10,212	3,264	2,984	14,080	30,541	30,000	541	102%	30,000	-541	0	0%	30,000	0	0%	
6140 · Periodicals	11,601	13,870	13,327	10,273	7,491	2,954	876	1,600	12,921	13,000	-79	99%	13,000	79	0	0%	13,000	0	0%	
6150 · Audio	4,177	3,691	3,546	2,656	473	568	954	1,725	3,721	4,000	-279	93%	4,000	279	0	0%	4,000	0	0%	
6160 · Video/DVD	8,961	14,371	13,075	12,971	947	2,322	8,066	4,504	15,839	14,000	1,839	113%	16,000	161	2,000	14%	15,000	-1,000	-6%	
6171 · Music	0	0	493	0	0	0	0	0	0	1,000	-1,000	0%	0	0	-1,000	-100%	0	0	-100%	
6172 · Elder Care Kits - book expense	0	0	1,283	0	0	0	0	1,500	1,500	1,500	0	100%	1,000	-500	-500	-33%	1,000	0	0%	
6176 · Ready-2-Learn Program	0	0	0	0	0	0	0	0	0	0	0	0%	0	0	0	-100%	0	0	-100%	
6177 · LSTA Grant Youth Books	0	3,243	0	0	0	0	0	2,500	2,500	2,500	0	100%	2,500	0	0	0%	2,500	0	0%	
6100 · Books & Periodicals - Other	0	0	0	0	0	0	0	0	0	0	0	0%	0	0	0	-100%	0	0	0%	
Total 6100 · Books & Periodicals	91,555	113,506	106,399	97,097	29,149	25,376	22,604	51,509	128,637	120,000	8,637	107%	137,500	8,863	17,500	15%	126,000	-11,500	-8%	
6200 · Library Consortium																				
6201 · SAGE Network	11,914	12,279	13,069	13,396	0	13,731	0	0	13,731	13,750	-19	100%	13,750	19	0	0%	15,100	1,350	10%	
6204 · OCLC/ILL Referall	1,128	1,104	758	1,776	1,081	3	10	300	1,395	2,500	-1,105	56%	2,500	1,105	0	0%	2,500	0	0%	
Total 6200 · Library Consortium	13,042	13,383	13,827	15,172	1,081	13,734	10	300	15,126	16,250	-1,124	93%	16,250	1,124	0	0%	17,600	1,350	8%	
6300 · Facilities & IT Maintenance																				
6310 · Building & Grounds Maintenance																				
6310.1 · Roof Repair Expense	11,860	3,375	1,550	575	0	650	0	0	650	2,000	0	0%	2,000	1,350	0	0%	2,000	0	0%	
6310.2 · Soffit & Gutter Repair Expense	41,571	0	0	0	0	0	0	0	0	0	0	0%	0	0	0	-100%	0	0	-100%	
6310.3 · Teen Room Remodel Expense	856	0	0	0	0	0	0	0	0	0	0	0%	0	0	0	-100%	0	0	-100%	
6310.4 · Shelving Transport	0	0	9,115	0	0	0	0	0	0	0	0	0%	0	0	0	0%	0	0	0%	
6310.5 · Pandemic Expenses	0	0	10,286	164,900	650	1,933	975	975	4,533	2,500	2,033	181%	4,000	-533	1,500	60%	1,500	-2,500	-63%	
6310.6 · Boiler Upgrade	0	0	0	0	0	0	2,779	0	2,779	0	0	0%	0	0	0	0%	0	0	0%	
6311 · Branch building expenses	7,487	5,252	10,261	11,257	2,791	3,882	2,108	5,400	14,181	10,000	4,181	100%	15,000	819	5,000	50%	15,000	0	0%	
6312 · Snow Removal	572	1,500	1,865	2,180	0	525	420	0	945	3,000	2,055	0%	3,000	2,055	0	0%	3,000	500	4%	
6310 · Building & Grounds Maintenance - Other	37,415	27,764	24,619	32,288	8,286	10,416	6,652	5,825	31,180	40,000	-8,820	78%	35,000	3,820	-5,000	-13%	40,000	5,000	14%	
Total 6310 · Building & Grounds Maintenance	99,761	37,891	57,695	211,200	11,727	17,406	12,935	12,200	54,268	57,500	-3,232	94%	59,000	4,732	1,500	3%	61,500	2,500	4%	
6320 · Janitorial Supplies																				
6320.5 · Pandemic Expense	17,937	16,284	17,522	3,848	0	0	0	0	0	0	0	0%	0	0	0	-100%	0	0	-100%	
6321 · Janitorial Contract	2,692	2,615	2,378	21,792	3,750	5,625	5,625	5,625	20,625	26,400	-5,775	78%	21,000	375	-5,400	-20%	25,000	4,000	19%	
6322 · Janitorial Supplies	0	0	1,159	2,018	4															

Baker County Library District
Profit & Loss Budget Performance
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	TOTAL				PROJECTED				APPROVED				DRAFT			DRAFT				
	Jul '17 - Jun 18	Jul '18 - Jun 19	Jul '19 - Jun 20	Jul '20 - Jun 21	Q1 Jul - Sep 21	Q2 Oct - Dec 21	Q3 Jan - Mar 22	Q4 Apr - Jun 22	FY21-22 TOTAL Jul '21 - Jun 22	FY21-22 Budget CURRENT	\$ Over Budget	% of Budget	FY21-22 Budget SUPPL1	vs PROJ	\$ Budget Chg	% Budget Chg	FY22-23 Budget PROPOSAL	\$ Budget Chg	% Budget Chg	
6410 · Bookmobile & Vehicle Fuel	2,040	1,726	1,117	2,285	1,030	713	970	1,582	4,295	3,000	1,295	143%	4,500	205	1,500	50%	4,500	0	0%	
6420 · Bkmbi & Vehicle Maintenance	7,010	7,534	5,470	5,882	920	901	4,874	2,240	8,935	7,000	1,935	128%	10,000	1,065	3,000	43%	10,000	0	0%	
Total 6400 · Bookmobile & Vehicle Operations	9,051	9,260	6,587	8,167	1,951	1,613	5,844	3,822	13,230	10,000	3,230	132%	14,500	1,270	4,500	45%	14,500	0	0%	
6600 · Corporate Costs								0												
6610 · Insurance								0												
6612 · Boiler	1,254	1,257	1,259	1,280	0	0	0	1,400	1,400	1,500	-100	93%	1,500	100	0	0%	1,500	0	0%	
6613 · SDIS Liability	15,120	15,843	17,507	18,323	0	0	18,402	0	18,402	18,500	-99	99%	18,500	99	0	0%	18,500	0	0%	
6614 · Flood Insurance	1,631	1,731	1,853	1,890	0	0	2,091	0	2,091	2,000	91	105%	2,000	-91	0	0%	2,000	0	0%	
6610 · Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0%	0	0	0	-100%	0	0	0%	
Total 6610 · Insurance	18,005	18,831	20,619	21,493	0	0	20,493	1,400	21,893	22,000	-108	100%	22,000	108	0	0%	22,000	0	0%	
6620 · Travel,Training,Prof Developmnt	5,837	5,033	808	2,132	0	1,592	825	1,196	3,613	4,000	-387	90%	4,000	387	0	0%	4,000	0	0%	
6621 · Special Contracts Travel	0	0	0	0	0	0	0	0	0	0	0	0%	0	0	0	-100%	3,500	3,500	0%	
6630 · Election	0	3,210	0	6,221	0	0	0	0	0	0	0	0%	0	0	0	-100%	3,500	3,500	0%	
6640 · Auditor	8,400	8,900	7,500	7,700	0	7,900	0	0	7,900	8,000	-100	99%	8,000	100	0	0%	8,500	500	6%	
6641 · Bookkeeping Supplies & Services	1,347	1,286	1,456	1,569	0	742	67	1,250	2,059	2,000	59	103%	2,000	-59	0	0%	2,000	0	0%	
6660 · Association Dues	3,022	3,148	3,300	3,246	135	1,742	507	1,200	3,584	3,600	-16	100%	3,600	16	0	0%	3,600	0	0%	
6680 · Marketing/ Publication	1,778	1,249	2,448	5,761	384	423	1,013	8,128	9,948	10,000	-52	99%	10,000	52	0	0%	10,000	0	0%	
6690 · Financial Mgmt Fees								0												
6690.1 · Checking Account Fees	397	509	518	392	84	84	133	90	391	1,380	-1,380	0%	1,380				1,380	0	0%	
6690.2 · Pool 5291 Fees	54	52	42	32	1	1	21	30	52	1,380	-200	85%	1,380	200	0	0%	1,380	0	0%	
6690.3 · PayPal Transaction Fees	135	137	117	145	43	24	9	90	165	3,300	243	107%	3,300	-243	0	0%	3,300	0	0%	
6690.4 · Quick Books Direct Deposit Fees	586	575	533	600	144	57	221	150	572	3,000	16	100%	3,000	16	0	0%	3,600	0	0%	
6690 · Financial Mgmt Fees - Other	0	0	0	0	0	0	0	0	0	1,200	-21	98%	1,200	21	0	0%	1,200	0	0%	
Total 6690 · Financial Mgmt Fees	1,172	1,274	1,211	1,169	271	165	383	360	1,180	1,380	-200	85%	1,380	200	0	0%	1,380	0	0%	
6691 · Legal Administration	250	895	406	189	0	250	0	400	650	100	550	650%	750	100	650	650%	3,600	2,850	380%	
6692 · Professional services	0	0	475	628	100	150	329	600	1,179	1,200	-21	98%	1,200	21	0	0%	1,200	0	0%	
6696 · Public Programs								0												
6696.2 · Grant-SLO Worksource					9,179	0	0	0	9,179	9,200	21	9,200	0%	9,200	21	9,200	0%	3,300	0	0%
6696 · Public Programs - Other	1,071	1,450	1,193	1,580	2,394	379	0	770	3,543	3,300	243	107%	3,300	-243	0	0%	3,300	0	0%	
Total 6696 · Public Programs	1,071	1,450	1,193	1,580	11,574	379	0	770	12,723	3,300	9,423	386%	12,500	-223	9,200	279%	3,300	-9,200	-74%	
Total 6600 · Corporate Costs	40,882	45,275	39,416	51,687	12,464	13,343	23,617	15,304	64,727	55,580	9,147	116%	65,430	703	9,850	18%	63,080	-2,350	-4%	
6700 · Other Operating Expenses								0												
6720 · Branch Mileage	4,194	4,271	4,335	2,538	859	713	462	1,345	3,378	4,500	-1,122	75%	4,500	1,122	0	0%	4,500	0	0%	
6730 · Library Services Supplies								0												
6730.5 · Pandemic Supplies	0	0	8,978	9,512	2,051	560	0	0	2,611	0	2,611	100%	3,000	389	3,000	0%	0	-3,000	-100%	
6730 · Library Services Supplies - Other	15,973	18,934	15,867	16,865	5,792	2,302	2,566	8,630	19,290	20,500	-1,210	94%	20,500	1,210	0	0%	20,500	0	0%	
Total 6730 · Library Services Supplies	15,973	18,934	24,845	26,377	7,844	2,861	2,566	8,630	21,901	20,500	1,401	107%	23,500	1,599	3,000	15%	20,500	-3,000	-13%	
6731 · Youth Programs								0												
6731.2 · Summer Reading (SRP)	3,395	2,423	3,312	3,701	1,108	0	515	4,200	5,822	2,500	3,322	233%	6,000	178	3,500	140%	6,000	0	0%	
6731.22 · Haines Summer Reading	501	0	0	0	0	0	0	900	900	0	900	100%	0	-900	0	-100%	0	0	0%	
6731.25 · Halfway Summer Reading program	560	511	65	2,413	0	0	0	0	0	0	0	0%	0	0	0	0%	0	0	0%	
6731.3 · Storytime	1,282	1,202	1,060	562	1,669	440	478	600	3,187	2,500	687	127%	3,200	13	700	28%	3,200	0	0%	
6731.4 · Other Youth Programs	1,054	830	1,538	0	12	227	117	450	806	4,500	-3,694	18%	1,000	194	-3,500	-78%	1,000	0	0%	
6731.5 · Teen Activities	1,223	219	0	66	40	28	31	0	100	500	-400	20%	500	400	0	0%	500	0	0%	
6731.51 · Teen Services OLA Grant	494	148	129	40	1,079	214	0	300	1,593	1,500	93	106%	1,600	7	100	7%	1,600	0	0%	
6731.6 · Makerspace Club	2,100	1,970	1,975	2,057	337	603	453	600	1,993	2,000	-7	100%	2,000	7	0	0%	2,000	0	0%	
6731.7 · Battle of the Books Program	380	500	143	90	0	125	0	500	625	500	125	125%	700	75	200	40%	700	0	0%	
6731 · Youth Programs - Other	0	0	0	0	0	0	0	0	0	0	0	0%	0	0	0	-100%	0	0	-100%	
Total 6731 · Youth Programs	10,990	7,803	8,221	8,928	4,245	1,637	1,594	7,550	15,027	14,000	1,027	107%	15,000	-27	1,000	7%	15,000	0	0%	
6740 · Postage & Freight	1,206	895	885	928	173	337	185	600	1,295	1,000	295	129%	1,300	5	300	30%	1,500	200	15%	
6750 · Utilities																				
6751 · Garbage																				
6751.1 · Baker-Baker Sanitary	1,720	1,744	1,884	1,856	498	443	443	450	1,833	1,900	-67	96%	1,900	67	0	0%	1,900	0	0%	
6751.2 · Haines-Baker Sanitary	162	162	162	165	60	30	70	40	200	250	-50	80%	250	50	0	0%	250	0	0%	
6751.3 · Halfway-LaRue Sanitary	148	100	116	144	32	0	32	48	112	100	12	112%	100	-12	0	0%	100	0	0%	
6751.4 · Richland-Eagle Cap Sanitation																				
6751.5 · Huntington-Baker Sanitary	192	192	192	195	69	35	74	70	248	250	-3	99%	250	3	0	0%	250	0	0%	
6751 · Garbage - Other	0	0	0	0	0	0	0	0	0	0	0	0%	0	0	0	-100%	0	0	-100%	
Total 6751 · Garbage	2,222	2,198	2,354	2,359	659	507	619	608	2,392	2,500	-108	96%	2,500	108	0	0%	2,500	0	0%	
6752 · Heating Fuel																				
6752.1 · Baker-Cascade Natural Gas	4,128	3,665	4,416	5,620	56	2,709	3,027	1,074	6,866	5,800	1,066	118%	7,500	634	1,700	29%	7,500	0	0%	
6752.2 · Haines-Ed Staub	1,564	2,172	1,950	2,012	255	429	943	782	2,409	2,700	-291	89%	2,700	291	0	0%	3			

Baker County Library District
Profit & Loss Budget Performance
July 2021 through June 2022

	TOTAL	TOTAL	TOTAL	TOTAL	PROJECTED				PROJECTED	APPROVED	DRAFT				DRAFT				
	Jul '17 - Jun 18	Jul '18 - Jun 19	Jul '19 - Jun 20	Jul '20 - Jun 21	Q1 Jul - Sep 21	Q2 Oct - Dec 21	Q3 Jan - Mar 22	Q4 Apr - Jun 22	FY21-22 TOTAL Jul '21 - Jun 22	FY21-22 Budget CURRENT	\$ Over Budget	% of Budget	FY21-22 Budget SUPPL1	vs PROJ	\$ Budget Chg	% Budget Chg	FY22-23 Budget PROPOSAL	\$ Budget Chg	% Budget Chg
6754.3 · Halfway-Idaho Power	895	1,003	1,010	966	290	193	210	357	1,050	1,200	-150	88%	1,200	150	0	0%	1,200	0	0%
6754.4 · Richland (NEOHA agreement)	2,767	2,927	2,876	981	271	637	881	1,593	3,382	2,900	482	117%	3,500	118	600	21%	3,500	0	0%
6754.5 · Huntington-Idaho Power	1,390	1,340	1,260	1,122	205	251	532	478	1,466	1,500	-34	98%	1,600	134	100	7%	1,600	0	0%
6754.6 · Sumpter-City of Sumpter(Shared)	487	0	1,029	1,495	0	243	0	400	643	900	-257	71%	900	257	0	0%	900	0	0%
Total 6754 · Electric	24,866	25,707	27,586	22,754	4,717	5,096	5,497	8,482	23,791	26,000	-2,209	92%	24,800	1,009	-1,200	-5%	24,800	0	0%
Total 6750 · Utilities	39,790	40,128	43,782	42,098	7,056	12,047	12,341	12,853	44,298	45,500	-1,202	97%	47,000	2,702	1,500	3%	47,400	400	1%
6756 · Telecommunications																			
6756.0 · Telephone																			
6756.1 · Baker - BendTel	1,672	1,695	1,752	2,107	515	506	514	531	2,066	2,100	-34	98%	2,100	34	0	0%	2,100	0	0%
6756.2 · Haines - Cascade/Reliance	785	780	788	778	195	193	202	195	786	850	-64	92%	850	64	0	0%	850	0	0%
6756.3 · Halfway - Pine Telephone	492	460	486	492	107	134	123	115	478	500	-22	96%	500	22	0	0%	500	0	0%
6756.4 · Richland - Eagle Telephone	448	445	497	486	71	138	124	133	466	550	-84	85%	550	84	0	0%	550	0	0%
6756.5 · Huntington - CenturyTel	767	725	802	906	233	232	230	240	936	1,000	-64	94%	1,000	64	0	0%	1,000	0	0%
6756.6 · Sumpter - CenturyLink/Qwest	572	487	530	503	85	129	153	120	487	600	-113	81%	600	113	0	0%	600	0	0%
6756.8 · Cellular Service-Verizon	1,719	1,429	1,256	1,272	308	304	378	420	1,410	1,400	10	101%	1,400	-10	0	0%	1,400	0	0%
Total 6756.0 · Telephone	6,455	6,019	6,111	6,544	1,515	1,636	1,724	1,754	6,629	7,000	-371	95%	7,000	371	0	0%	7,000	0	0%
6757.0 · Internet																			
6757.1 · Baker - Link Oregon	1,908	1,908	1,428	1,428	360	360	360	400	1,480	2,000	-520	74%	2,000	520	0	0%	2,000	0	0%
6757.2 · Haines - Cascade/Reliance	742	743	793	863	216	216	216	222	870	900	-31	97%	900	31	0	0%	900	0	0%
6757.3 · Halfway - Pine Tel	611	491	777	923	231	231	231	237	929	950	-21	98%	950	21	0	0%	950	0	0%
6757.4 · Richland - Pine Tel	300	300	300	300	75	75	75	75	300	350	-50	86%	350	50	0	0%	350	0	0%
6757.5 · Huntington -CenturyTel	4,295	5,309	5,407	5,388	898	1,796	1,347	1,449	5,490	5,350	140	103%	5,500	10	150	3%	5,500	0	0%
6757.6 · Sumpter - CenturyLink/Qwest	1,259	1,161	1,341	1,211	202	303	404	300	1,209	1,300	-91	93%	1,300	91	0	0%	1,300	0	0%
6757.8 · Bookmobile - Verizon hot spot	0	240	480	481	120	120	120	120	480	300	180	160%	300	-180	0	0%	300	0	0%
Total 6757.0 · Internet	9,115	10,153	10,527	10,594	2,101	3,100	2,753	2,803	10,758	11,150	-393	96%	11,300	543	150	1%	11,300	0	0%
6756 · Telecommunications - Other	0	0	0	0	0	0	0	0	0	0	0	0%	0	0	0	-100%	0	0	0%
Total 6756 · Telecommunications	15,570	16,172	16,638	17,138	3,617	4,736	4,477	4,557	17,386	18,150	-764	96%	18,300	914	150	1%	18,300	0	0%
Total 6700 · Other Operating Expenses	87,722	88,203	98,706	98,008	23,793	22,332	21,626	35,535	103,285	103,650	-365	100%	109,600	6,315	5,950	6%	107,200	-2,400	-2%
Total 6000 · Materials and Services	397,745	351,773	367,304	545,346	98,853	106,702	96,660	141,174	443,389	433,380	10,009	102%	469,780	26,391	36,400	8%	461,880	-7,900	-2%
7000 · Capital Outlay	0	0	10,283	7,864	0	0	26,100	-1,100	25,000	25,000	0	100%	25,000	0	0	0%	25,000	0	0%
7500 · Debt Service	2,000	2,000	2,000	2,000	0	1,000	0	1,000	2,000	2,000	0	100%	2,000	0	0	0%	2,000	0	0%
8000 · Transfers & Contingency																			
8005 · Transfers																			
8005.1 · Transfer-Technology Fund	0.00	1,000.00	1,000.00	1,000	0	0	1,000	0	1,000	1,000	0	100%	1,000	0	0	0%	1,000	0	0%
8005.2 · Transfer-Severence Liab Fund	10,000.00	10,000.00	10,000.00	10,000	0	0	10,000	0	10,000	10,000	0	100%	10,000	0	0	0%	0	-10,000	-100%
8005.3 · Transfer-Election Fund	0.00	1,500.00	1,500.00	0	0	0	1,500	0	1,500	1,500	0	100%	1,500	0	0	0%	0	-1,500	-100%
8005.4 · Transfer-Capital Inv Fund	0.00	0.00	40,000.00	107,555	0	0	20,000	0	20,000	20,000	0	100%	32,289	12,289	12,289	61%	15,000	-17,289	-54%
Total 8005 · Transfers	10,000.00	12,500.00	52,500.00	118,555	0	0	32,500	0	32,500	32,500	0	100%	44,789	12,289	12,289	38%	16,000	-28,789	-64%
Total 8000 · Transfers & Contingency	10,000.00	12,500.00	52,500.00	118,555	0	0	32,500	0	32,500	32,500	0	100%	44,789	12,289	12,289	38%	16,000	-28,789	-64%
Total Expense	1,181,727.58	1,121,845.07	1,194,248.52	1,482,117	299,791	322,125	368,677	370,582	1,361,176	1,394,749	-33,573	98%	1,425,151	63,975	30,402	2%	1,480,151	55,000	4%
Net Income	270,707.04	341,278.95	522,345.36	580,644	279,285	829,991	-264,699	-321,193	523,385	513,686	9,699	102%	549,679	26,294	35,993	7%	550,086	407	0%
Cash balance																			
Beginning		261,340	320,506	552,741					543,970	525,000			543,970				550,000	6,030	1%
Ending		341,279	522,345	580,644					523,385	513,686			549,679				550,086	407	0%
Chg		79,939	201,839	27,904					-20,586	-11,314			5,708				86		
Operations budget	1,169,728	1,107,345	1,129,465	1,353,698	299,791	321,125	310,077	370,682	1,301,676	1,335,249			1,353,362				1,437,151	83,789	6%
Collection % of Operations budget	7.8%	10.3%	9.4%	7.2%					9.9%	9.0%			10.2%				8.8%	-1.4%	-14%
Personnel	66.0%	68.2%	67.5%	59.7%					65.9%	67.5%			65.3%				67.9%	2.6%	4%
M&S	34.0%	31.8%	32.5%	40.3%					34.1%	32.5%			34.7%				32.1%	-2.6%	-7%
Tax Anticipation Reserve Need (Jul - Nov)																			
FY27-28																	652,278	31,061	
FY26-27																	621,218	29,582	
FY25-26																	591,636	28,173	
FY24-25																	563,463	26,832	
FY23-24																	536,631	25,554	
FY22-23																	511,077	24,337	