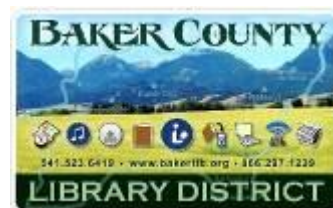


# Budget Committee

## Meeting Agenda

Riverside Meeting Room  
2400 Resort St, Baker City



Wed. May 27 2015 5:00pm – 7:00pm

### Board Directors

Gary	Dielman	<input type="checkbox"/>
Nellie	Forrester	<input type="checkbox"/>
Betty	Palmer	<input type="checkbox"/>
Kyra	Rohner-Ingram	<input type="checkbox"/>
Della	Steele	<input type="checkbox"/>

### Committee Members

Aletha	Bonebrake	<input type="checkbox"/>
Linda	Collier	<input type="checkbox"/>
Tom	Hudson	<input type="checkbox"/>
Joy	Leamaster	<input type="checkbox"/>
Maryalys	Urey	<input type="checkbox"/>

**Budget Officer:** Perry Stokes

- 5:00PM I. Call to Order by President of Library Board** Dielman  
 i. Introductions  
 II. Nomination & election of Chair of Budget Committee Dielman  
**III. Additions/deletions from the Agenda (ACTION) Chair**  
**IV. Conflicts or potential conflicts of interest Chair**  
**5:15 V. Presentation of proposed budget by Budget Officer** Stokes

- i. Budget Message  
 ii. General Fund  
 iii. Other Uses Fund  
 iv. Sage Library System Fund

**6:15 Public comment** Chair

**Budget Committee questions and deliberations** Chair

### Approval of Budget (ACTION) [if applicable]

Vote on Approval of Budget

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

See attachment: Recommended Budget Committee Motion

Motion 2<sup>nd</sup>

<input type="checkbox"/>	<input type="checkbox"/>	
Vote		
Y	N	A

**6:45PM Recess or Adjournment** Chair

### Additional Budget Committee Schedule Meeting

June 3, 2015, 5.00p – 2<sup>nd</sup> Budget Committee meeting (if necessary)

#### Other Local Budget Meeting:

Budget Hearing / Regular Board Meeting  
Mon, June 15, 2015; 6pm

2400 Resort St  
Baker City OR 97814  
541.523.6419

[www.bakerlib.org](http://www.bakerlib.org)

**Budget Committee Membership FY15-16**

## Appointive Members

	<b>Name</b>	<b>City</b>	<b>Term start (3 years)</b>	<b>Term expiration</b>
1	Aletha Bonebrake	Baker City	5/2013	6/2015
2	Linda Collier	Halfway	5/2013	6/2015
3	Tom Hudson	Baker City	5/2014	6/2016
4	Joy Leamaster	Baker City	5/2015	6/2017
5	MaryAlys Urey	Baker City	5/2015	6/2017
Alt	Nancy Johnson	Baker City		

## Governing Body (Library Board) Members

	<b>Name</b>		<b>Term start (4 years)</b>	<b>Term expiration</b>
6	Gary Dielman	Baker City	7/1/2011	6/30/2015
6	Nellie Forrester	Baker City	7/1/2011	6/30/2015
8	Kyra Rohner-Ingram	Baker City	7/1/2013	6/30/2017
9	Betty Palmer	Baker City	7/1/2013	6/30/2017
10	Della Steele	North Powder	7/1/2013	6/30/2017

**Statutory Authority****ORS 294.414 Budget committee.**

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

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

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

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

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

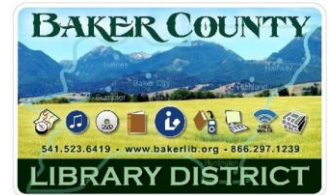
(6) Appointive members of a budget committee that prepares a biennial budget shall be appointed for terms of four years. The terms shall be staggered so that, as near as practicable, one-fourth of the terms of the appointive members end each year.

(7) If any appointive member is unable to serve the term for which the member was appointed, or an appointive member resigns prior to completion of the term for which the member was appointed, the

governing body of the municipal corporation shall fill the vacancy by appointment for the unexpired term.

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

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



## 2015-2016 Budget Calendar

~~Wednesday, April 29, 2015~~ **Friday, May 1, 2015**

Publish 1st Notice of First Budget Committee Meeting  
(5 - 30 days before hearing, at least 5 days apart)

Newspaper: **Baker City Herald**

**Wednesday, May 13, 2015**

Publish 2nd Notice of First Budget Committee Meeting  
(5 - 30 days before hearing, at least 5 days apart)

Newspaper: **Baker City Herald**

(posted online at least 10 days before hearing)

Library website: [www.bakerlib.org](http://www.bakerlib.org)

**Monday, May 11, 2015, 6.00 – 8.00p, at Baker County Public Library**

Final draft proposal review at Regular Board Meeting

**Wednesday, May 27, 2014, 5.00 - 7.00p, at Baker County Public Library**

**First Budget Committee Meeting**

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

**Wednesday, June 3, 2015, 5.00 - 7.00p, at Baker County Public Library**

*Second Budget Committee Meeting (if necessary)*

- Budget Committee deliberations and questions

**Monday, June 8, 2014**

Publish financial summaries and Notice of Budget Hearing

*(one publication, 5 – 30 days before hearing)*

**Monday, June 15, 2015, 6.00p, at Baker County Public Library**

Public Hearing and Annual Fiscal Meeting

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

**Wednesday, July 1, 2015**

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

*(by July 15)*

## 2015-16 Budget Notes

May 27, 2015  
Prepared by Budget Officer Perry Stokes

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

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

### Overview

Our Budget Committee is composed of the Library District Board of Directors plus five additional individuals. Board members currently include: Gary Dielman (Chair), Nellie Forrester, Kyra Rohner-Ingram, Betty Palmer, and Della Steele. Additional appointees include: Aletha Bonebrake, Linda Collier, Tom Hudson, Joy Leamaster, and Maryalys Urey.

The Library District budget has traditionally been composed of two funds. Last year, BCLD accepted the role of fiscal agent for the Sage Library System, which necessitated a third fund.

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

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

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

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

We have one Budget Committee meeting scheduled. If needed, a second meeting is also scheduled for Wednesday, June 3, at 5.00pm.

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

- *Attachment I:* Legal budget packet (LB20, LB31 PS, LB31 PS summary, LB31 M&S, LB30, LB10 Other Fund, LB10 Sage Fund)
- *Attachment II:* 2015-16 Budget salary detail
- *Attachment III:* 2015-16 Wage & management salary scale
- *Attachment IV:* Management salary data from an analysis of similarly-sized Oregon public libraries
- *Attachment V:* Most recent BCLD financial statement, expenses through April 15 2015
- *Attachment VI:* Working budget FY14-15 closeout projection and proposed FY15-16 budget
- *Attachment VII:* Recommended motion to approve the budget.

Please let me know if you have any questions or would like additional information to help with your deliberations. I can be contacted at [director@bakerlib.org](mailto:director@bakerlib.org) or 541-523-6419.

## LB20 General Fund – Resources

Revenues are *projected to moderately increase*, primarily due to a large cash carryover, recovering property valuation rates, and a stabilization of compression rates on the local option levy.

- **2 – Net working capital (formerly Cash on hand):** This is the base amount of contingency the district has accumulated to support operations from the start of the fiscal year until taxes are received in November. It assumes receipt of an additional \$61,878 in revenue income, fourth quarter expenditures at \$236,509 (a moderate estimate based on previous quarters and past fourth quarters. **Q1:** \$211,623; **Q2:** \$228,738; **Q3:** \$260,328). The actual ending fund balance cash carryover may be slightly higher by \$3,000-5,000 but plans are to expend funds as budgeted.
- **3 - Previously levied taxes:** These amounts are based on the rate of this year's receipt of back taxes from previous seven fiscal years. CPA Kent Bailey reports that recent collection rates are reaching 95-96%, so collections should remain stable.

- **4 – Interest:** This amount is earned from the District’s investment pool managed by Baker County. Though the District’s fund balance has increased from savings in recent years, earnings have been depressed from low interest rates. Actual figures are not known until after the start of the next fiscal year.
- **5 – Transferred IN:** This amount is primarily from online book sales collected in Other Funds transferred over to supplement Collection Development. Online sales have risen from **\$1,883** in 2011-12 to **\$4,806** in 2012-13 and **\$4,931** in 2013-14. As of the date of the budget report sales this year amount to **\$2,826**, so I have budgeted \$4,000 plus \$1,500 from the election reserve.
- **7- Fines and fees:** These are generated from fines, lost item charges, faxes, copies and printouts, out- of-area library card fees, and miscellaneous other items. Late fees on children’s accounts were lowered in 2013 but this line continues to come in strong, most likely due to the increased circulation of DVDs.
- **8 – State government funds:** This amount is from Oregon funding of early literacy and Summer Reading through the Ready to Read grant program. HB 2479 has been introduced to the legislature & is now before the Ways & Means Committee with recommendation to pass. If passed, the Ready to Read Grant will be replaced by the Reading for Success Grant, expanding the grant so libraries may use state funds on early literacy, summer reading, and school age (afterschool) projects for youth birth—12<sup>th</sup> grade. Funding is based on youth populations & is expected to remain about the same, with a slight increase based on history.
- **9 – Other tax revenues:** This amount is from various County sources such as foreclosure and timber sales.
- **10 – Federal funds:** This amount is from reimbursements for telecommunications expenses under the E-Rate program. Support has decreased from a previous rate of 80% to 70%.
- **11 – Tech Support Contracts:** These monies are prorated salary, benefits and actual mileage costs for contracted visits to client libraries by the District’s IT Manager for tech support. The figure is based on 3 visitations to Oregon Trail Library District. An extra payment from OTLD was received in the current year for a visit the prior year.
- **12 – Job Training Programs:** Primarily pass-through funding for state or federal job training programs. Hosting agency contribution is minimal. No Job Trainee is currently scheduled. A token amount is included as place-taker in the line so that it may be easily adjusted in the future.
- **13 – Donations & miscellaneous:** Contributions directed specifically for general fund items. The figure is based on the amount received in the previous year.
- **14 – Capital financing:** This lists the 2013-14 financing with Baker City for the district’s portion of the Resort St Improvement Project. The district has budgeted to expend \$2,000 per year until the loan is paid off.
- **18 - Taxes estimated to be received:** Figure based on an estimated 3.5% growth of 2014 assessed value of countywide property at \$1,330,221,000, multiplied by the District millage permanent rate of 0.5334 and local option levy rate of 0.249. Uncollectible losses are assumed at 6%, which is conservative since collections have recently been coming in at 95% and even as high as 96%. With 94% collection, revenue growth from the permanent rate will generate \$29,788 more than the previous year. On the local option levy, losses from Measure 5

compression appear to be reaching a plateau at around 23%. Compression had spiked so significantly in recent years that local option revenue became stagnant. CPA Kent Bailey anticipates a higher than estimated TAV rate and compression decreasing to 22%. In sum, the amount of **\$929,931** is \$33,931 higher than the current year budget.

## LB 31 General Fund - Expenditures

### *Personnel Services*

The figures presented here are based on a proposed 1% Cost of Living Increase (COLI) to all employees. No cost of living increase was provided last year due to budget constraints. In FY13-14, a 1% COLI was provided for part of the year after income projections were revised. Prior to that, staff supported a 1% COLI in FY12-13 rather than a larger 2.5 percentage so that a facilities maintenance staff position could be created. The most recent [Western Region Consumer Price Index](#) shows the CPI has increased 1% over the last 12 months. For 2014, the CPI annual total increased 1.3%.

Other salary increases restore hours for core positions—most notably for the cataloger position—and provide for merit-based promotions.

Overall, Personnel costs in General Fund, consisting of salary and benefits, are increasing 13.0% over the revised FY14-15 budget (+\$81,953). However, that comparison is skewed high due to deflation of Personnel in the previous year from hiring deferrals enacted to counter early projection of revenue shortfalls. Compared to the original budget for FY14-15, salaries are up 8.7% (\$40,536); benefits are relatively flat, up less than 1%.

In the Benefits category, health insurance premium rates are reduced by 16.6% less than the previous year original budget as a result of fiscal changes by the Special Districts Insurance Services. Due to new regulations of the Affordable Care Act, the library must terminate the “in-lieu” insurance benefit for staff. Existing in-lieu payments are reduced by half this year and will be ended next fiscal year. Savings from that change will be reserved in the insurance liability line to provide \$1,500 on each medical claim reaching the \$3,000 deductible. Overall, Group Insurance is 9% less than the original FY14-15 budget.

PERS retirement rates will increase by 2.44% resulting in a total district increase of 16.7% **as compared to the original 2014-15 budget**. Social security will rise by 8.1%. With the reduction of health insurance rates, the result is a minor sum increase to Payroll Taxes & Benefits at 0.9%. Figures are significantly different compared to the revised 14-15 budget, again due to delayed hiring.

In sum, compared to the original FY14-15 budget the Personnel department is increased 6% and 7.2% over actual expenditures for FY13-14. Personnel Services will make up 69.5% of the Total Operating Budget which is within the best practices target ratio of 65-70%. As always, the District endeavors to keep that ratio stable (Historical data: 71.6% in 14-15, 68.4% in 13-14, 69.34% in 12-13 and 68.37% in 11-12).

The board has approved my recommendation that the Director salary remain at the current rate with



the 1% COLI. The Management Step schedule was crafted in 2007 just prior to onset of the 2008 recession. Thereafter, implementation has been adjusted according to new budget realities. To date, the Board has awarded 4 of the 5 planned salary increases for the Director position. Comparative analysis indicate the salary is currently in the average range with peer libraries.

Total FTE is at 13.98, a slight increase from last year's starting figure of 14.05 FTE. The ratio of Personal Services to the operating budget is within the target margin of 65-70% at **69.5%**, down from last year's original budget of 72.4%.

Increased hours are from an additional 5 hours per week allotted for the Finance & HR Specialist (AKA Business Manager Christine Hawes) for the increased duties related to operating as Sage Fiscal Agent, reinstatement of the Cataloging Specialist position to 40 hours/week, redistribution of hours from retired Front Desk staff to Processing Specialists, and 3 additional hour for the Reference Librarian.

- **25 - Retirement:** Employees participate in the Public Employee Retirement System, contributing 6% of their salary.
- **26 - Social Security:** Calculated at 7.65% of payroll.
- **27 - Unemployment insurance:** Calculated at .01% of payroll, based on rate report from the State of Oregon.
- **28 - Health insurance:** A sum of premium rates for the new Regence Blue Shield plan provided through SDAO. As previously, the renewed plan assumes a \$3,000 out of pocket deductible cap from the district for each employee of which the district contributes 50% (\$1,500). Contingency funds unused by staff needs are intended to be re-invested in Collection Development or otherwise as directed by the board.
- **29 - Workers compensation:** Based on recent invoices from Special Districts Association of Oregon (SDAO).
- **30 - Life Insurance:** Provided through Lincoln Financial Group, calculated based on rate history.

### **Materials & Services**

- **1 - Collection Development:** This line item is how we purchase materials for the collection including books, DVDs, audiobooks, electronic resources (eBooks, eAudiobooks and database subscriptions), costs for mending and bindery and more. As one of the few discretionary funds, Collection Development is a strong indicator of the budget strength. I am proposing an allocation slightly down 7% (-\$7,000) from the current adopted budget. The line is typically infused later in the year as unanticipated funds become available or with surpluses moved from other lines. The Operations Budget ratio of 9.1% is slightly below the best practices target of 10-15%. With an addition of \$10,500, the ratio will reach 10%.
- **2 - Library Consortium:** Includes \$11,400 for annual Sage Library System membership plus \$850 for a new subscription with OCLC ILL services. BCLD's Sage fee is offset by \$7,600 compensation for fiscal agency duties.
- **3 - Facilities maintenance:** Includes building services contracts for snow removal, HVAC, boiler, sprinkler, fire and security systems, rugs and mats, as well as building and landscaping supplies and contracted repairs as necessary. Much regular maintenance previously contracted can now being handled by staff. Several special projects are on the maintenance

plan to be accomplished as the budget will afford: installation of a new HVAC system at the Richland branch, parking lot resealing (\$8,000) at Baker, repair of cement ramp and walkway at Huntington (\$5,000), branch painting and staining of wood siding at Baker, replacement of exit signage at Baker (\$4,500), and pruning of large trees at the Baker branch (\$5,000).

- **4 - Janitorial Contract:** Our current rate is \$860/month but will be open to bid in the coming year. This budget amount assumes a 5% increase.
- **5 - Janitorial Supplies:** Includes cleaning products and disposable restroom supplies. Budgeted at a slight 5% decrease based on current and prior years' purchasing history.
- **6 - Equipment Maintenance Services:** Includes Xerox copier services contract and piano tuning.
- **7 - Computer Maintenance:** Includes funds for replacement and repair of outdated or defective computers, printers and other tech equipment, license fees, and branch travel for the IT manager. The 4% increase is based on current year expense history. It assumes continuing upgrade of old computers and catalog stations, plus development of technology projects such as a makerspace lab or tablet devices available in public areas.
- **8 - Bookmobile operations:** Includes fuel, repairs and replacement needs such as tires. I will be seeking quotes this year for replacement of the graphic wrap on the vehicle exterior. I expect it would be a \$10,000 project and will propose the Friends of the Library assist with that expense.
- **9 - Insurance:** Amount based on previous invoices from SDAO for liability and flood insurance. We have also added bonding insurance for financial officers this last year.
- **10 - Travel & training:** Includes costs associated with in-house training costs, outside professional development opportunities, and outreach activities, including mileage, meals, hotel and parking expenses. I have increased the line to accommodate sending multiple staff to the annual SDAO conference.
- **11 - Elections expense:** This is a periodic expense for board member election and local option levy renewal which will be on the May 2016 ballot. The amount budgeted is based on history prior to the anomalous FY12-13 election which was extraordinarily high at nearly double the regular cost.
- **12 - Audit:** Includes the previous amount paid for annual auditing plus 2% regular increase.
- **13 - Bookkeeping:** Includes accounting software costs.
- **14 - Dues and subscriptions:** Includes memberships in local organizations and professional societies. Includes membership dues for the Government Ethics Commission, Chamber of Commerce, Libraries of Eastern Oregon, Costco, Oregon Public Broadcasting, and the director's dues for the Oregon Library Association, American Library Association, Public Library Association, and Rotary Club.
- **15 - Debt service:** A new debt of \$24,500 plus low rate accruing interest was assessed to BCLD last year from the City of Baker City for the Resort Street Project. The district plans to pay at least \$2,000 each year until paid off (estimated to be in year 2027), but is allotted up to 20 years. The line may also include bank loan origination fees and interest for Tax Anticipation Note loan if necessary for operating funds prior to receipt of tax funds beginning in mid-November.
- **16 - Publication:** Includes publishing legal notices, job openings, and advertising library in

local media.

- **17 – Financial management fees:** This amount is from checking account, credit card payments (PayPal), payroll direct deposit, and other bank fees.
- **18 – Legal Services:** Includes Secretary of State audit filing fee. May also be used for legal counsel expenses, if needed.
- **19 – Public Programs:** This line item includes the costs for hiring performers and buying supplies for programs. Includes amounts for Oregon Humanities, Libraries of Eastern Oregon programs, and other program costs.
- **20 – Branch Mileage:** Funds monthly visits of branch staff travel to the main library primarily for courier of materials. This line is increased slightly based on previous year history.
- **21 – Library Services Supplies:** printer & copier supplies, processing materials, library cards and forms, etc. This line is increased based on previous year history.
- **22 – Youth Programs:** Covers supplies for Summer Reading Program, regular story times, special events and early literacy programs, and teen events. This category has been increased to cover regular costs previously supported by Friends of the Library funding and expansion of Story Time and Summer Reading Programs to the branches.
- **23 - Postage/Freight:** Primarily used for sending bills, checks, and out-of-Sage interlibrary loans.
- **24 - Utilities:** Based on actual utility rate costs for all six branches. Includes electricity, garbage, natural gas, and water. Budget assumes an aggregate 7% increase for a total increase of \$2,665.
- **25 - Telecommunications:** Includes Internet for all branches and telephone services for all branches and bookmobile plus mobile phones for Director and IT Manager. Assumes rates remain stable from recent year history.
- **26 – Tech Support Contract - Travel:** Based on contracts with Oregon Trail Library District and anticipated visits to service La Grande library.
- **27 - Miscellaneous:** This line is intended to be unused. Nothing budgeted.

## LB 30 General Fund – Requirements Summary

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

### Transfers & Contingency

- **22 – Transfer – technology & election:** consists of \$1,000 set aside for scheduled server replacement. On years there is no election, the line includes \$1,500 set aside for future elections. The district's local option levy will be on the May 2016 ballot.
- **23 – Transfer – Severance :** based on projections of retirement eligibility for staff and reimbursements due for unused vacation pay and half of unused sick leave.
- **26 – Operating contingency:** consists of \$205,000 savings built up since 2007 to operate the district from July 1 until receipt of tax disbursements in early November plus and an unappropriated contingency of \$10,404.

## LB 10 Other Uses Fund

### Resources

- **1 - Cash on hand:** consists of grants, donations, and contingency transfers carryover.

- **4 – Interest:** Small amount of interest generated by this account.
- **5 – Transferred IN:** Includes 10,000 for severance liability, and \$1,000 for technology.
- **6 - Grants & Loans:** All grants and limited use gifts are managed through this category. The \$10,000 budgeted is an average amount granted by the Leo Adler Foundation.
- **7 - Donations:** Consists of miscellaneous donations from individuals, often for memorial purposes.
- **8 –Book sales online:** New staff and volunteers have been posting more items with success as shown by increases in this line in recent years.

#### **Requirements**

- **3 – Personnel Services:** Previously consisted of grant funds for the Sage cataloging project but was moved to the Sage fund.
- **6 – Memorial & Grants:** Includes approximately \$65,000 of carryover from an estate bequest in 2013 plus a balance of funds on other restricted and unrestricted grants and donations.
- **7 – Election Reserve:** Accumulated amount from General Fund transfers of \$1,500 during non-election years.
- **8 – Literacy:** This amount goes to support partnership projects of the Baker County Literacy Coalition.
- **9 – Technology:** This is a slowly building reserve for server replacement. It is planned to be utilized in the coming year to secure new E-rate grants to upgrade network infrastructure.
- **10 - Capital Projects:** This amount is put aside for planned capital projects or emergency building needs.
- **11 – Severance Liability:** Includes contingency to pay out unused accumulated staff sick and vacation benefits.
- **12 – Corporate Costs:** Consists of bank and sales fees for accounts.
- **16 – Operating Transfer:** This figure from online book sale revenue and election reserve funds transferred to the general fund for Collection Development and Election expenses.

#### **LB 10 Sage Fund**

This fund is used exclusively for operation of the Sage Library System. BCLD assumed fiscal agent responsibilities from Eastern Oregon University (EOU) as of July 1 2014. The Sage User Council approved this budget at its regular meeting in March 2015.

#### **Resources**

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

- **2 -- Membership dues:** Sage has needed to increase its dues by 8% this year to adjust to the withdrawal of EOU and accommodate two system administrators.
- **4 -- Restricted grants:** LSTA grants support Sage courier services and a special cataloging grant in its second year of two planned.

#### **Requirements**

Expenditures from this fund are for staff and various services, technical support contracts, materials,

training, grant and special project needs, or any other purpose the Sage User Council chooses to fund. This fund operates from a bank account that is separate from the BCLD general fund. Sage checks are signed by one Sage employee and one District employee. No interfund transfers between the Sage Fund and other BCLD funds are allowed. Bills that include costs for both BCLD and Sage are paid by BCLD, then Sage compensates the District. Financial reports are reviewed monthly by the BCLD board and bi-monthly by the Sage User Council.

- **14-17 -- Personnel / Salaries:** One Systems Administrator is listed here since the other is a contract employee from Hood River County Library District and listed in Materials & Services. Per Christine's recommendation, I have moved her compensation line up from Materials to Personnel for more accurate and convenient accounting.  
The district has proposed to receive \$7,600 in compensation from taking on Sage fiscal agency. The amount is based on 2% of the previous year budget total and will cover the 5 extra hours per week needed for the Admin Services Manager to handle the bulk of the new duties plus 1 hour Director oversight per week.
- **19-26 -- Personnel / Benefits:** These amounts are based on the same rates as regular BCLD staff. The Health Insurance line includes the district's premium plus \$1,500 for deductible liability.
- **30-46 -- Materials & Services:** These categories are identified and budgeted by the Sage Budget Committee.
- **48 -- Capital outlay:** This fund is reserved for server upgrades and expansions.
- **50 -- Contingency:** This fund is reserved for emergency need.



# BAKER COUNTY LIBRARY DISTRICT

## FISCAL YEAR 2015-2016

### BUDGET MESSAGE

The proposed budget of Baker County Library District (BCLD) for FY 2015-2016 was prepared by the Budget Officer in accordance with the directions of the Board of Directors and current regulations.

It is a product that reflects the District's mission to provide a wide range of materials and dynamic library services that meet the diverse needs and interests of the Baker County public while exercising responsible governance and cost-efficiency through use of innovative technology, streamlined processes and the resourcefulness of skilled and dedicated professional and para-professional staff.

#### **OVERVIEW**

Pursuant to Oregon Budget Law, the budget message must contain certain information which assists the reader of the budget in understanding major differences in the proposed budget from the current year adopted budget.

For example, ORS 294.391 requires that the budget message accomplish the following:

- Explain the budget document
- Contain a brief description of proposed financial policies for the ensuing year
- Call out significant features of the proposed budget
- Explain any major changes in financial policy reflected in the proposed budget

The 2015-2016 District Budget reflects an economy regaining strength after recession. In addition to a healthy rate of property valuation, developments in the health care industry and staff demographics have resulted in a significant reduction of insurance rates, relieving strain in that area.

The district aims to make the most of budget advantages by implementing organizational and operational changes that enhance services and continue to maximize efficiency. Specifically in regards to personnel strategy, a core position has been filled with an MLIS professional staff making a new record of four staff with library degrees or para-professional certification. An equally significant achievement is that branch lead staff are reclassified concurrent with expanded duties & responsibilities to a level equal to main branch staff; all staff will be provided a 1% Cost of Living Increase (COLI), and scheduled "step" wage increases will be approved for qualifying staff. Materials & Services goals will focus on collection development, building maintenance projects, IT infrastructure upgrades, and expanded children's programming.

These allocations will position the District to maintain the high quality of materials and services that citizens expect in a fiscally responsible manner.

#### **Description of Proposed Financial Policies for the Ensuing Year**

The over-arching principle guiding the development of the proposed budget is adherence to the library service & operations goals: continued investment in collections, technology, facilities, & district staff to provide exceptional library services to our communities.



# BAKER COUNTY LIBRARY DISTRICT

## FISCAL YEAR 2015-2016

### BUDGET MESSAGE

#### Summary of Significant Features and Changes in the Proposed Budget

- Revenue estimates for the proposed budget have been based on a conservative approach, assuming a 3.5 % rate of growth of property values. The prior year actual rate was 4.4%.
- Current service hours will be maintained.
- Employee salary and benefits increase overall by 13.0% (69.6% of operating budget). This includes a 1% cost of living increase. It is important to note that this rate of increase is skewed to due to deferred hiring last year. When compared to the original budget, the rate of increase is 6.4%.
- Payout on employee insurance deductibles is budgeted at \$5,000, the assumption of three claims.
- Collection Development funding will begin at just 7% below the previous year budget amount. Typically, this line is expanded as funds are available.
- Youth programming will be increased for expansion of early literacy & summer reading programs at the main library and at district branches.
- Planned facilities and technology repair and improvement projects are funded to proceed according to identified priorities.
- Cash Carryover in General Fund will be the base operating contingency of \$205,000 plus \$10,404.
- **Modified accrual basis** method of accounting will continue.

#### Revenue Considerations

On the revenue side of the budget equation, the District is experiencing a moderate increase in taxes to be levied. Other sources of revenue are stable as indicated below

- Property tax—3.5% increase (\$33,931), slightly lower than increase rate projected for current fiscal year ....
- Prior taxes—increase of \$5,000 (13%) over revised FY14-15 budget.
- Interest—mostly stable, slight increase of 3.6%....
- Transfers—increased to include election funds previously set aside in Other Fund...
- Fines & fees—stable, projected to match amount received in current fiscal year...
- State shared revenues — stable....
- Other tax revenues—stable...
- Federal funds— slight reduction due to changes in E-rate program...
- Tech support contracts— stable, assuming no contract changes. Appears as decrease due to extra payment received in current fiscal year for prior year visit...

#### TAX REVENUE & RESOURCES PROJECTION

The General Fund budget proposal is based on a 3.5% increase of the Total Assessed Valuation



# BAKER COUNTY LIBRARY DISTRICT

## FISCAL YEAR 2015-2016

### BUDGET MESSAGE

(TAV) of property in Baker County, Oregon. This figure was determined from review of economic data trends and consultations with both the County Assessor and the District’s auditor. The proposed rate is about 1% lower than the previous year actual rate of 4.4% as reported in the FY14-15 millage report by the County Assessor.

YEAR	PROPERTY VALUE GROWTH		TAXES RECEIVED	Change	
	%	\$			
2015-2016	3.5% <i>PROJECTED</i>	1,376,779	929,931	33,931	3.79%
2014-2015	4.4%	1,330,221	896,000 <i>Final adopted budget</i>	41,131	4.81%
2013-2014	2.3%	1,274,330	854,869	4,321	0.51%
2012-2013	3.15%	1,245,463	850,548	15,000	1.80%
2011-2012	2.6%	1,207,339	835,548	14,263	1.74%
2010-2011	2.4%	1,177,057	821,285	10,611	1.31%
2009-2010	3.81%	1,149,592	810,674		

BCLD obtains the majority of its revenue from two tax levies assessed on the TAV. The District’s permanent tax rate of \$0.5334/1000 is projected to generate approximately 67% of the operating budget at **\$679,289** after accounting for a portion of losses due to compression, discounts and collection rate. The District will also assess a local option levy, which will be the **fourth year** of five of a levy renewed at the same rate that was approved by voters in May 2011. The local option levy rate is \$0.249/1000 and is projected to add **\$248,142** to income after adjustments, which is 24% of the operating budget. *An extra \$2,500 was moved to the line from the Prior Taxes line after consulting with the Auditor.* Together these tax collections make up 74% of the total budget. The remainder of resources primarily consists of operating contingency (18%), prior taxes (3.4%), fines and fees (1.4%), earned interest (1%), and state and federal grants (0.8%).

Funding from the local option enables the District to serve the County with 15 weekly hours at five branch facilities, and the main branch open seven days a week for a total of 59 hours.

**Tax income** is based on a projected 94% collection rate from taxpayers. A significant restraint on revenue collection in Oregon is the factor known as Compression, or “Measure 5 limits”, which is an initiative-based tax limitation established by Oregon Ballot Measure 5 (1990) that created a tax rate cap for properties already paying the full \$10.00/1000 limit on all local government assessments. When taxes exceed the cap for that property, taxes are reduced or "compressed" by a relative percentage until pressed back down to the limit. This loss is distributed unevenly throughout the County with local option taxes being compressed first. If the local option tax is compressed to zero, and the limit still hasn’t been reached, the other taxes in the category are proportionately reduced. In Baker County, compression primarily applies to revenues from Baker City.

In the past five years, County Assessor data shows **compression** is at a peak after several years of decline. The compression rate in FY05-06 was **19.02%**. In FY07-08 it dropped to **11.16%**, reached a low of **8.5%** in FY09-10, rose again to **10.8%** in FY10-11, to **13%** in FY11-12, **17.2%** in FY12-13,





# BAKER COUNTY LIBRARY DISTRICT

## FISCAL YEAR 2015-2016

### BUDGET MESSAGE

rose to **23.2%** for FY13-14, and has plateaued this last year at **22.8%** for FY14-15. The County Assessor reports the FY14-15 loss at \$74,479. The proposed compression rate on the local option tax is calculated at 23%. This equates to a total local option levy loss of \$78,848.

#### Compression

YEAR	Permanent rate tax	Local option levy	Total revenue lost	Notes
2015-2016 <b>PROJECTED</b>	1.6% <b>-11,750</b>	23% <b>-78,848</b>	<b>-90,598</b>	
2014-2015 <b>BGT   RPT</b>	1.7%   1.6% <b>-11,844   -11,150</b>	25%   22.8% <b>-81,310   -77,479</b>	<b>-93,154   -88,629</b>	
2013-2014	1.6% <b>-10,937</b>	23.2% <b>-73,469</b>	<b>-84,406</b>	
2012-2013	1.13% <b>-7,508</b>	17.2% <b>-53,466</b>	<b>-60,974</b>	
2011-2012	0.93% <b>-6,010</b>	13% <b>-38,976</b>	<b>-44,986</b>	
2010-2011	0.82% <b>-5,178</b>	10.8% <b>-31,624</b>	<b>-36,802</b>	
2009-2010	0.66% <b>-4,073</b>	8.5% <b>-24,276</b>	<b>-28,349</b>	

**Compression** on the permanent tax is projected at **1.6%**, remaining stable with the prior two year rates of 1.6%, which equates to a loss of \$11,750. Combined losses from Measure 5 compression increase by \$1,969 from the previous year for a total suppression of **\$90,598**. Should Measure 5 ever be reformed, those revenues intended for the library by Baker County voters would be a tremendous benefit to the community through more robust collections, public programs, technology, facility maintenance & strategic reserves.

**Unexpended cash carryover** to start the year is projected to be \$22,246. This is in addition to the dedicated operating contingency reserve of \$205,000 the District maintains for a total of \$227,146. That \$205,000 amount is also known as Tax Anticipation Note Reserve savings for District operations between July 1 and receipt of tax disbursements in early November. The reserve amount to start the year is shown in form LB-20 line 2. The year-end amount is shown on LB-30, line 26.

**Prior taxes**, commonly known as “back taxes,” are based on previously assessed tax collections. These funds are late payments from taxpayers who have received extensions or are otherwise paying late. Prior taxes for the proposed budget are projected at \$42,500 which is \$5,000 above the last actual amount received in FY13-14.

**Interest income** is projected at \$11,500. The projected amount to be received for the current fiscal year has been revised from \$12,500 to \$11,100 based on rate stagnation. Recent year receipts were \$9,695 in FY13-14, \$9,442 in FY12-13 and \$7,076 in FY10-11. Like Other Taxes, interest income is always a mystery even late in the fiscal year because in the final analysis it includes the auditor’s re-distribution of interest on tax dollars held by the County Treasurer on tax collections throughout the year; and the Treasurer does not report these interest figures to



# BAKER COUNTY LIBRARY DISTRICT

## FISCAL YEAR 2015-2016

### BUDGET MESSAGE

the auditor until after the close of the fiscal year.

**State Government Funds** (Ready-to-Read program) are projected at \$7,450, reported by the Oregon State Library staff to be stably funded.

The category of **Other Taxes** generates a small amount of income from land & timber sales, Fish & Wildlife fees, & other miscellaneous payments. This category has an erratic history. Collections in the recent 5 years have been between \$1,500 and \$3,500. Other Taxes income for the current budget year is projected at \$3,500 but remains an unknown as the actual disbursement is not released until after the close of the fiscal year.

**E-Rate** funds to reimburse telecommunications are proposed at \$3,000. The amount of E-Rate support is declining as the program transitions away from telecommunications and will become more targeted to network infrastructure improvement. The E-Rate program is a federal subsidy program that has attempted to ensure that schools and libraries have access to affordable telecommunications and information services.

When all non-tax revenues are combined with resources from taxes to be received and carryover, the **combined net income** available for General Fund operations amounts to \$1,249,227 which is 6.5% more than the current year revised budget (+\$76,582). The bulk of that growth, again, is from taxes to be levied and prior taxes (41% +10%) and cash carryover (49%).

#### EXPENDITURES – SUMMARY

##### Expense Considerations

On the expense side of the budget, Personnel costs in General Fund, consisting of salary and benefits, are increasing 13.0% over the revised FY14-15 budget (+\$81,953). However, that comparison is skewed high due to deflation of Personnel in the previous year from hiring deferrals enacted to counter early projection of revenue shortfalls. Compared to the original budget for FY14-15, salaries are up 8.7% (\$40,536); benefits are relatively flat, up less than 1%.

Currently, Materials and Services costs make up 30.5% of the proposed Total Operating Budget, which corrects recent the imbalances of recent years (28.2% in 14-15, 29% in 13-14, 31% in 12-13 and 32.6% in 11-12). Typically, this category grows by year-end as unanticipated income is received and/or surplus balances are re-allocated.

#### PERSONNEL SERVICES

Salary increases restore hours for core positions, provide for merit-based promotions, and a 1% cost of living increase. Staff were given no cost of living increase last year due to budget constraints and in FY13-14, a 1% COLI was provided for part of the year after income projections were revised. Prior to that, staff supported a 1% COLI in FY12-13 rather than a larger 2.5 percentage so that a facilities maintenance staff position could be created.

In the Benefits category, health insurance premium rates are reduced by 16.6% less than the previous year original budget as a result of fiscal changes by the Special Districts Insurance Services. Due to new regulations of the Affordable Care Act, the library must terminate the “in-



# BAKER COUNTY LIBRARY DISTRICT

## FISCAL YEAR 2015-2016

### BUDGET MESSAGE

lieu” insurance benefit for staff. Existing in-lieu payments are reduced by half this year and will be ended next fiscal year. Savings from that change will be reserved in the insurance liability line which provides \$1,500 of the \$3,000 per person medical deductible claims. Overall, Group Insurance is 9% less than the *original FY14-15 budget*.

Also, when compared to the original 2014-15 budget, PERS retirement increases by 16.7% and social security by 8.1%, resulting in a negligible increase to Payroll Taxes & Benefits at 0.7%. Figures are significantly different compared to the revised 14-15 budget, again due to delayed hiring.

In sum, the Personnel department is increased 6% over the original FY14-15 budget and 7.2% over FY13-14 actual expenditures. Personnel Services will make up 69.5% of the Total Operating Budget which is within the best practices target ratio of 65-70%. As always, the District endeavors to keep that ratio stable (Historical data: 71.6% in 14-15, 68.4% in 13-14, 69.34% in 12-13 and 68.37% in 11-12).

#### MATERIALS & SERVICES

General Fund Materials & Services line items increase by an average of 7.8%. Overall, the projected Materials department is increased 4.1% (+\$12,355) over the current adopted budget for this year.

Increased line items of note include Library Consortium (Sage) for a 13% increase of consortium membership fees. This is due to an 8% increase of Sage dues and the addition of a new OCLC Interlibrary Loan subscription. Facilities maintenance is increased 28% by \$7,200 to a total of \$33,000 to address maintenance projects previously deferred. Computer maintenance is increased slightly above the current year revised budget, anticipating additional funds needed for planned special projects (makerspace, public tablets, E-rate supported network infrastructure upgrades). Bookmobile fuel and branch mileage expenditures are budgeted at the 2013-14 rates. New financial officer bonding insurance accounts for a large portion of the Insurance line increase. The election is based on prior year average costs (10/11 cost \$3,172. 12/13 was an anomaly at \$5,989.). Utilities and telecommunications are up 7% and 3% respectively based on history and current year trends.

Primary reductions are in Collection Development and Travel/Training. While Collection Development is lower than the revised current year budget, it begins at a rate higher than the original budgets of the last 4 years. One of the District’s long-term goals has been to achieve the best practice budget standard for public libraries of between 10-15% of the operating budget spent on collections. The proposed book budget equates to 9.1% of the Total Operating Budget. District practice is to increase Collections later in the year with unanticipated income and surplus funds from conservatively budgeted categories. Travel/Training is lower than the current year (expanded for special opportunities) but remains higher than historical amounts to continue sending multiple staff to the OLA and SDAO conferences.

**Debt Service** is budgeted at \$2,000 for payment toward the Resort Street Improvement Project. That amount will continue to be paid for approximately the next 15 years until the assessment of



# BAKER COUNTY LIBRARY DISTRICT

## FISCAL YEAR 2015-2016

### BUDGET MESSAGE

\$24,500 plus interest is paid in full. The interest rate is very low at less than 2% to only recover administration fees.

#### TRANSFERS & CONTINGENCY

The Operating Contingency consists of **Tax Anticipation Note (TAN) reserve** which remains funded at its existing \$205,000 level and general contingency of \$10,404. Building a \$200,000 minimum **TAN reserve** fund is a major strategic goal of the 5-year local option levy that was passed by Baker County voters in 2006 and that concluded with FY11-12. This fund is used to operate the District between July and mid-November when tax revenues are dispersed. Otherwise, it is to be accessed only in a dire emergency as determined by the Library Board of Directors. With the decline in revenue growth, the District is able to maintain the \$205,000 pool, but with an increase of monthly personnel costs, more will be needed to continue debt free operation. A loan has been avoided by temporarily borrowing from the District's own "Other Uses" pool of funds. The new TAN fund target has risen to \$250,000. Additional funds are not available to commit to that reserve but may emerge later in the year.

The **Health Insurance Liability** contingency has been moved out to the Personnel Services department. That allocation of \$5,000 is intended to cover the District's exposure on medical deductible benefits. It is based on an estimate of up to three claims per year which has historically proved adequate and is considered a reasonable statistical risk to cover average reimbursements.

An additional amount of \$10,404 of unallocated contingency is reserved to help correct any budget imbalances and serve for emergency purposes.

The total Operating Contingency of \$215,404 then includes the TAN reserve (\$205,000) and emergency needs contingency (\$10,404).

Transfers include \$10,000 moved to the Other Fund each year for a **Severance Fund** for retiring employees who have qualified to be reimbursed for unused vacation leave plus half of their accumulated unused sick leave. Eligibility for this benefit is dependent upon staff having worked for the District for a minimum of five years. The fund is on target to meet projected obligations in this category. No severance payout is expected in the coming year.

Also, in preparation for future needs, \$1,000 is to be transferred to a **Technology fund** for server replacement. Ordinarily, an additional \$1,500 is set aside toward future election cost but that transfer is instead proposed to be used this fiscal year for the May 2016 election.

Two additional funds are proposed to supplement the General Fund. The "**Other Uses" Fund** is used to manage restricted grants and donations. The total resources of \$177,750 is budgeted with slight changes from the FY13-14 due primarily due to anticipated amounts in grants and online book sales. Expenditures reflect the reserve amounts allocated for various departments. The transfer of \$5,500 consists of \$4,000 anticipated from online book sales to go back to the general fund, and \$1,500 for the election.

The **Sage Library System Fund** of \$407,891 is used exclusively for operation of the Sage Library



# BAKER COUNTY LIBRARY DISTRICT

## FISCAL YEAR 2015-2016

### BUDGET MESSAGE

System. BCLD assumed fiscal agent responsibilities from Eastern Oregon University (EOU) as of July 1 2014. Sage has its own revenue source through membership fees and grants. Expenditures from this fund are for staff and various services, technical support contracts, materials, training, grant and special project needs, or any other purpose the Sage User Council chooses to fund. This fund operates from a bank account that is separate from the BCLD general fund. Sage checks are signed by one Sage employee and one District employee. No interfund transfers between the Sage Fund and other BCLD funds are allowed. Bills that include costs for both BCLD and Sage are paid by BCLD, then Sage compensates the District. Financial reports are reviewed monthly by the BCLD board and bi-monthly by the Sage User Council.

The district has proposed to receive \$7,600 in compensation from taking on Sage fiscal agency. The amount is based on 2% of the previous year budget total and will cover the 5 extra hours per week needed for the Admin Services Manager to handle the bulk of the new duties plus 1 hour Director oversight per week (\$7,360).

#### CONCLUSION AND ACKNOWLEDGEMENTS

Producing and executing the annual budget is a large and collective task. I extend my sincere thanks to all the individual department leads and staff who contributed to the development of this proposed budget. It is a team effort and reflects the collective commitment of the library board and continued mentorship of my predecessor, Aletha Bonebrake, to develop a fiscal roadmap that both sustains our outstanding public service levels and provides some opportunity for innovation and improvement.

Especially noteworthy is the effort Finance Department – Director Christine Hawes. Her professionalism and assistance throughout the year always greatly contribute to the development and production of the proposed budget document. Thanks also to our auditor Kent Bailey and the Budget Committee for their continued oversight of the budget from development through approval every year.

With that assistance, I am pleased to have developed a budget based on a Strategic Investment approach which expands early literacy programming, enables facilities repairs and development of collections, and acknowledges the sacrifices staff have made during the recession—persevering through a workforce reduction while library usage continues to rise.

I look forward to taking your questions and providing whatever information you may require to assist in the deliberation process.

Subsequently, I respectfully recommend you approve the Proposed FY2015-2016 District Budget as submitted.

Sincerely,

A handwritten signature in blue ink that reads "Perry N. Stokes".

Perry N. Stokes, Budget Officer

**FORM  
LB-20**

**RESOURCES  
GENERAL FUND**

**BAKER COUNTY LIBRARY DISTRICT**

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

**FORM  
LB-30**

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

BAKER COUNTY LIBRARY DISTRICT

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

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

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**DETAILED REQUIREMENTS**

General Fund - Personnel Services

Baker County Library District

FORM  
LB-31

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

\* include a schedule of pay ranges

7.9% vs FY13-14



**DETAILED REQUIREMENTS**

**FORM  
LB-31**

General Fund - Materials & Services

Baker County Library District

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

\* include a schedule of pay ranges

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

"Other Uses" Funds by Department

Baker County Library District

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

\*Includes ending balance from prior year

**FORM  
LB-10**

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

BAKER COUNTY LIBRARY DISTRICT

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

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

0

Total fund less unappropriated ending balance:

\$0



TAX REVENUE PROJECTION

MILLAGE SHEET & BASED ON MILLAGE SHEET 12-1-09

BASED ON MILLAGE SHEET 12-1-09

TAX REVENUE PROJECTION - REBUILT

TOTAL ASSESSED VALUE (TAV) (Shown in 1,000s)

	2005-06	% chg
Budgeted	975,058	3.00%
Actual	972,435	2.72%

2006-07

BUDGET
998,691
<b>1,009,479</b>

2015-16 BUDGET	Growth % Budget	\$ Budget
1,376,779	3.50%	46,558
734,374		24,834
0		
-11,750	1.60%	-600
24.04		
<b>722,648</b>	3.47%	24,259
-43,359	94.00%	-5,528
<b>679,289</b>	4.59%	29,788
		49,815

2016-17 BUDGET	Growth % Budget	\$ Budget
1,424,966	3.50%	48,187
760,077		25,703
0		
-12,541	1.65%	-791
24.04		
<b>747,560</b>	3.45%	24,912
-44,854	94.00%	1,495
<b>702,706</b>	3.45%	23,417
	#DIV/0!	702,706

General Fund @ Tax Rate .5334/1,000

TAX BEFORE COMPRESSION  
 GAIN/LOSS FROM EXTENSION  
 LOSS DUE TO MEAS. 5 COMPRESSION (0.65%)  
(05-06 1.02%) (06-07 1.1%) (07-08 0.08%) (08-09 .06%) (09-10 0.66%)(10-11 0.82%)(11-12 0.93%)  
 ADD'NL TAX FARM LAND/HISTORICAL  
 TOTAL TAXES RAISED

92.40% Collection (06-07 93.4%) (07-08 93.3%) (08-09 94.9%) (09-10 92.4%)

Total to Budget (per Millage sheet)	0
Total Projected/Received per accounts	<b>505,942</b>

Local Option Tax @ tax rate .249/1,000

TAX BEFORE COMPRESSION  
 GAIN/LOSS FROM EXTENSION  
 LOSS DUE TO MEAS. 5 COMPRESSION  
(05-06 19.02%) (06-07 17.2%) (07-08 11.2%) (08-09 7.8%) (09-10 8.5%) (10-11 10.79%)(11-12 12.97%)  
 ADD'NL TAX FARM LAND/HISTORICAL  
 TOTAL TAXES RAISED

92.40% Collection (06-07 93.4%) (07-08 94.1%) (08-09 90.1%) (09-10 92.6%)

Total to Budget (per Millage sheet)	58,020
Total Projected/Received per accounts	<b>58,020</b>

CURRENT YEAR TAX COLLECTION

Total to Budget	Budget
Total	563,962

342,818		11,593
-0.29		
-78,848	23.00%	-3,370
11.22		
<b>263,981</b>	3.22%	8,235
-15,839		-2,063
<b>248,142</b>	4.33%	10,298
		26,311

354,817	3.50%	11,999
-0.29		
-85,156	24.00%	-6,308
11.22		
<b>269,671</b>	2.16%	5,691
-16,180		341
<b>253,491</b>	2.16%	5,349
	#DIV/0!	253,491

1,635,757

1,285,690

1,197,268

Priors on General Fund Base & Local Option Taxes

Total	30,000
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Other Tax Revenues (Land Use, ODFW, etc.)

Total	2,086
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TOTAL GENERAL FUND TAX REVENUES

Budget	Projected/Received
	<b>596,048</b>

927,431	4.52%	40,086
	#DIV/0!	76,126

956,197	3.10%	28,766
	#DIV/0!	956,197

40,000	0.00%	0
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3,500	0.00%	0
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45,000	12.50%	45,000
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4,000	14.29%	4,000
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<b>970,931</b>	8.51%	40,086
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<b>1,005,197</b>	3.53%	34,266
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	07-08	08-09	09-10
Total Bdgt	820,541	900,660	988,486
Less savings	48,148	88,148	128,148
	772,393	812,512	860,338

1,012,560	
-90,598	-8.41%
921,962	

1,048,000	
-97,697	-8.76%
950,303	

-59,198

-61,034

-149,796

-158,731

862,764

889,269

BAKER COUNTY LIBRARY DISTRICT  
WAGE SALARY BUDGET WORKSHEET  
FY 2015-16

	Hours current fiscal year	Hrs/wk	FTE	Hours prior fiscal year	% Chg	Range/Step Level	Monthly Salary	Fiscal Year Annual Salary Accrual Basis	PERS 15.64%/ OPSRP 10.69% Rates eff 7/2015	Group Ins. Class	Group Ins Anticipated June Renewal rates	COLI Hourly Rate 1.00%	Current Year Pay rate	Prior Year Pay rate	Rate Chg
Arledge, Candy	1196	23	0.58	1196	0%	Step 5-5	1,347.88	16,175	2,530	waived	0	13.52	13.39	13.39	0.13
Bowers, Sylvia	2080	40	1.00	2080	0%	Step 7-5	2,585.73	31,029	3,317	in lieu x 50%	3,608	14.92	14.77	14.77	0.15
Brockman, John	2080	40	1.00	1872	10%	Step 11-4 start step	2,991.89	35,903	3,838	family	13,828	17.26	17.09	17.09	0.17
Durflinger, Sara	1014	20	0.5	962	5%	Step 13-5 Retired	1,592.54	19,110	0	single	7,185	18.85	18.66	18.66	0.19
Hawes, Christine	1300	25	0.63	1040	20%	Step 14-5 reclass	2,296.12	27,553	2,945	family	13,828	21.19	20.99	19.79	1.40
Lewis, Connie	338	7	0.16	624	-85%	Step 3-4 step increase	329.15	3,950	422	NA	0	11.69	11.57	11.02	0.67
Pearson, Diana	1716	33	0.83	1560	9%	Step 11-5	2,592.52	31,110	4,866	single	7,215	18.13	17.95	17.95	0.18
<b>PT FRONT DESK STAFF</b>	<b>728</b>	<b>14</b>	<b>0.35</b>			<b>Step 3-3</b>	<b>675.23</b>	<b>8,103</b>	<b>866</b>	<b>NA</b>	<b>0</b>	<b>11.13</b>	<b>11.02</b>		
Ruby, Linda	728	14	0.35	624	14%	Step 5-4 reclass + step	789.20	9,470	1,012	NA	0	13.01	12.88	11.57	1.44
Russo, Vinnie	832	16	0.40	832	0%	Step 3-4 step increase	810.21	9,723	1,039	NA	0	11.69	11.57	11.02	0.67
Shafer, Melissa	1768	34	0.85	1716	3%	Step 7-5 reclass	2,197.87	26,374	4,125	spouse	10,771	14.92	14.77	14.06	0.86
Snyder, Courtney	1768	34	0.85	1560	12%	Step 5-5	1,992.52	23,910	2,556	single	7,215	13.52	13.39	13.39	0.13
Spry, Heather	1456	28	0.70	988	32%	Step 4-5 reclass	1,578.77	18,945	2,025	single	7,215	13.01	12.88	12.15	0.86
Stokes, Perry	2080	40	1.0	2080	0%	MGMT D-4	6,188.75	74,265	7,939	single	7,215	35.70	35.35	34.48	1.22
White, Jim	2080	40	1.00	2080	0%	Step 16-5	4,010.78	48,129	7,527	single	7,215	23.14	22.91	22.91	0.23
Wickam, Carmen	2080	40	1.00	2080	0%	Step 13-5	3,464.57	41,575	6,502	spouse	10,771	19.99	19.79	19.79	0.20
Wilson, Rebecca	624	12	0.30	624	0%	Step 5-5 reclass	710.45	8,525	911	NA	0	13.66	13.53	12.76	0.90
<b>JobService-Clerk/Title V Empl Library Asst - Intern</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>520</b>	<b>#DIV/0!</b>	<b>Cost to BCLD \$1/hr</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>NA</b>	<b>0</b>	<b>10.00</b>	<b>9.90</b>	<b>8.95</b>	<b>1.05</b>
Vacation Substitutes	600	10	0.25	600	0%		676.20	8,114	867	NA	0	13.52	13.39	13.39	0.13
Staff Training								600							
<b>TOTL.BAKER</b>	<b>24,468</b>	<b>469.0</b>	<b>11.73</b>	<b>23,038</b>	<b>6%</b>			<b>442,564</b>	<b>53,290</b>		<b>96,066</b>				
Richland 1/2/Paula Geddes	0	0.0	0.00	468		Resigned	502.46	6,030	0	NA	0	12.88	12.76	12.03	0.85
Richland 1/2/Rebecca Wilson	936	18.0	0.45	468	50%	Step 5-5 reclass	532.83	6,394	684	NA	0	13.66	13.53	12.76	0.90
Huntington/Christina Gaines	936	18.0	0.45	936	0%	Step 5-4 reclass + step incr.	920.57	11,047	1,181	NA	0	11.80	11.69	10.39	1.41
Haines/Katie Ash	936	18.0	0.45	936	0%	Step 5-4 reclass + step incr.	1,014.92	12,179	1,302	NA	0	13.01	12.88	11.57	1.44
Halfway/Linda Bergeron	936	18.0	0.45	936	0%	Step 5-4 reclass	1,065.67	12,788	2,000	NA	0	13.66	13.53	12.76	0.90
Sumpter/Jerry-Ann Dunn	936	18.0	0.45	936	0%	Step 5-5 reclass	1,065.67	12,788	1,335	NA	0	13.66	13.53	12.76	0.90
Branch Training								2,400							
<b>TOTL.BRANCH</b>	<b>4,680</b>	<b>90.0</b>	<b>2.25</b>	<b>4,680</b>	<b>0%</b>			<b>63,626</b>	<b>6,501</b>						
<b>TOTL.STAFF</b>	<b>29,148</b>	<b>559.0</b>	<b>13.98</b>	<b>27,718</b>	<b>5%</b>			<b>506,190</b>	<b>59,791</b>	Budget EST \$	<b>96,066</b>				
										Budget last yr	110,833				
										Decrease \$	14,767				
										% Change	15%				
<b>TOTL.BENEFITS</b>															
										Benefits % of salaries	28.14%				
										Prior FY Personnel Budget	667,187				
										Potential Increase	\$37,226				
<b>GRAND TOTAL</b>								<b>\$704,413</b>		% budget increase	<b>5.58%</b>				

PERS	59,791	
INSUR	96,066	
SOC SEC	38,724	
W.COMP	2,328	
UNEMP	506	
LIFE INS	808	
	<b>198,223</b>	<b>198,223</b>

PERS Rate - Eff 7/01/2015 rates minor increases (PERS 2.44%, OPSRP 0.25%)  
Group Ins = Estimated using renewal rates received in March 2015; SDAO/Blue Cross  
Group Life Ins= esimated at \$202/Qtr

UPDATED 4/7/2015 CH

		Hours current fiscal year	Hrs/wk	FTE	Hours prior fiscal year	% Chg	Range/Step Level	Monthly Salary	Fiscal Year Annual Salary Accrual Basis	PERS 15.64%/ OPSRP 10.69% Rates eff 7/2015	Group Ins. Class	Group Ins Anticipated June Renewal rates	COLI Hourly Rate 1.00%	Current Year Pay rate	Prior Year Pay rate	Rate Chg
<b>Hawes, Christine</b>	Admin 1; Business Manager	260	5	0.13	1040	-300%	Step 13-5	459.22	5,511	589			21.19	20.99	19.79	1.40
Longwell, Beth	SAGE ADMIN	2080	40	1.00		100%	Step 7/3	4,642.36	55,708	7,353	single	8,715	26.78		26.52	0.26

**TOTL.STAFF** 2,340 45.0 1.13 1,040 56%

PERS 7,943  
INSUR 8,715  
SOC SEC 4,683  
W.COMP 282  
UNEMP 61  
LIFE INS 808

22,492 22,492

**TOTL.BENEFITS**

**GRAND TOTAL**

**\$83,711**

7,943 Budget EST \$ 8,715  
Budget last yr 110,833  
Decrease \$ 102,118  
% Change 1172%  
Benefits % of salaries 26.87%  
Prior FY Personnel Budget 667,187  
Potential Increase -\$583,476  
% budget increase -87.45%

UPDATED 4/7/2015 CH

\$7,600 reimbursement from Sage  
Hawes cost: \$7,360  
Longwell cost: \$75,658 + \$1,500 (health ins. Deductible) = \$77,158

	Hours FY2014-15	Hrs/wk	FTE	Hours FY2013-14	% Chg	Range/Step Level	Monthly +COLI	<b>FY 2014-15</b> Annual salary Accrual Basis	PERS 7/2013 <b>PERS 13.20/</b> OPSRP 10.44	Group Ins. Class	Group Ins Current Rate	Hourly+COLI <b>1.00%</b>	Prior Year Pay rate	Rate Chg
SAGE CATALOGER						Step 8/3	2,461.94	29,543	3,158	single	7,215	14.20	13.39	0.81
<b>TOTL.BAKER</b>	<b>2,080</b>	<b>40.0</b>	<b>1.00</b>	<b>0</b>	<b>100%</b>			29,543	3,158		7,215			
<b>TOTL.BRANCH</b>	<b>0</b>	<b>0.0</b>	<b>0.00</b>	<b>0</b>				<b>0</b>	<b>0</b>					
<b>TOTL.STAFF</b>	<b>2,080</b>	<b>40.0</b>	<b>1.00</b>	<b>0</b>	<b>100%</b>			<b>29,543</b>	<b>3,158</b>		<b>7,215</b>			
<b>TOTL.BENEFITS</b>														
<b>GRAND TOTAL</b>														

**PERS** 3,158  
**INSUR** 7,215  
**SOC SEC** 2,260  
**W.COMP** 136  
**UNEMP** 30  
**LIFE INS** 844

**13,643**      **13,643**      Benefits = 31.59%      of Salaries

**\$43,186**

Vs.grant      756 PERS Rate - no change anticipated this year (new rates 7/2015)  
 Group Ins = Districts cost (cost less employee deduction); increase unknown  
 Group Life Ins= decreased to 211.00/Qtr  
 \*Insurance note: one employee reduced coverage from spouse to single; savings \$3912

INITIAL UPDATE 4/17/2014 CH  
 LSTA grant year 2 staff \$ 42,430.00  
 Health insurance reduction 934.00  
 Amt wage could increase 0.45  
  
 Wage plus benefit costs 43,225.00  
 Wage adjusted for benefits \$20.78

\$55,786 SS COLA      <http://www.ssa.gov/OACT/cola/colaseries.html>  
 614,386 CPI      <http://www.usinflationcalculator.com/inflation/consumer-price-index-and-annual-percent-changes-from-19>



**BAKER COUNTY LIBRARY DISTRICT**  
Standardized Wage Scale Fiscal Year 2015-2016

\$20,788  
1.00%

Prior Fiscal Year Standard Wage Step 3-1  
Percentage Increase factor COLI \* (See history in margin)

Range	Step		Hourly (w/PERS)	x 0.943	Staff Classifications	Other Notes
<b>Library Page I - Assistant</b>						
1	1	18,807	1567.25	9.04	8.53	*COLI History: FY2014-15 COLI 0% FY2013-14 COLI 1% FY2012-13 COLI 1% FY2011-12 COLI 1% FY2010-11 COLI 3% FY2009-10 COLI 0%
1	2	19,797	1649.74	9.52	8.98	
1	3	20,839	1736.57	10.02	9.45	
1	4	21,936	1827.97	10.55	9.94	
1	5	23,090	1924.17	11.10	10.47	
<b>Library Page II</b>						
2	1	19,797	1649.74	9.52	8.98	Scale 1 - not currently used
2	2	20,839	1736.57	10.02	9.45	
2	3	21,936	1827.97	10.55	9.94	
2	4	23,090	1924.17	11.10	10.47	
2	5	24,305	2025.45	11.69	11.02	
<b>Library Asst I - PUBLIC SERVICES</b>						
3	1	<b>20,996</b>	1749.66	10.09	9.52	Step 3-1 not currently used; 2015 OR Min Wage \$9.25 <b>BRANCH Subs; General Start Step</b> Connie Lewis (Sunday; Step increase to Step 3-4; no PERS); Vinnie Russo (Facility; Step increase Step 3-4) Heather last step increase 7/2014
3	2	22,046	1837.14	10.60	9.99	
3	3	23,148	1929.00	11.13	10.49	
3	4	24,305	2025.45	<b>11.69</b>	<b>11.02</b>	
3	5	25,521	2126.72	12.27	11.57	
<b>Library Assistant II</b>						
4	1	22,046	1837.14	10.60	9.99	1 All Branch staff reclass to Step 4 7/2012 Heather Spry (Lead processor)
4	2	23,148	1929.00	11.13	10.49	
4	3	24,305	2025.45	11.69	11.02	
4	4	25,521	2126.72	12.27	11.57	
4	5	26,797	2233.05	<b>12.88</b>	12.15	
<b>Library Assistant III</b>						
5	1	23,148	1929.00	11.13	10.49	Last step increase date for: Candy 7/2010 Courtney 7/2013 <b>BRANCH Lead</b> , Christina (Huntington; 3/01/15 new position, step 4-2, reclass to 5-2 FY15-16) <b>BRANCH Leads</b> : Katie (Haines; 7/01/15 step increase 5-4); BOOKMOBILE: Linda Ruby (Bookmobile, Step increase 5-4) Courtney Snyder; Candy Arledge; <b>BRANCH Leads</b> (reclassified 7/15: Paula (Richland; Retired No PERS), Reb (Richland & Bookmobile), Linda (Halfway), Jerry-Ann (Sumpter); AND Steve (Baker Sub only; No PERS)
5	2	24,305	2025.45	<b>11.69</b>	11.02	
5	3	25,521	2126.72	12.27	11.57	
5	4	26,797	2233.05	<b>12.88</b>	12.15	
5	5	28,136	2344.71	<b>13.53</b>	<b>12.76</b>	
<b>Library Technician I</b>						
6	1	24,305	2025.45	11.69	11.02	
6	2	25,521	2126.72	12.27	11.57	
6	3	26,797	2233.05	12.88	12.15	
6	4	28,136	2344.71	13.53	12.76	
6	5	29,543	2461.94	<b>14.20</b>	13.39	
<b>Library Technician II</b>						
7	1	25,521	2126.72	12.27	11.57	Last step increase date for: Sylvia 7/2012; Melissa 7/2015 (prev. reclass to 6/5 on 7/2013)
7	2	26,797	2233.05	12.88	12.15	
7	3	28,136	2344.71	13.53	12.76	
7	4	29,543	2461.94	14.20	13.39	
7	5	31,020	2585.04	<b>14.91</b>	14.06	
<b>Library Technician III - Lead</b>						
8	1	26,797	2233.05	12.88	12.15	SAGE: David Sale (Sage Cataloger) Start 8-2, step increase 7/1/15 Step 8-3
8	2	28,136	2344.71	13.53	12.76	
8	3	29,543	<b>2461.94</b>	<b>14.20</b>	13.39	
8	4	31,020	2585.04	14.91	14.06	
8	5	32,572	2714.29	15.66	14.77	
<b>Library Associate I</b>						
9	1	28,136	2344.71	13.53	12.76	
9	2	29,543	2461.94	14.20	13.39	
9	3	31,020	2585.04	14.91	14.06	
9	4	32,572	2714.29	15.66	14.77	
9	5	34,200	2850.01	16.44	15.51	
<b>Library Associate II</b>						
10	1	29,543	2461.94	14.20	13.39	
10	2	31,020	2585.04	14.91	14.06	
10	3	32,572	2714.29	15.66	14.77	
10	4	34,200	2850.01	16.44	15.51	
10	5	35,910	2992.51	17.26	16.28	
<b>Librarian I</b>						
11	1	31,020	2585.04	14.91	14.06	John Brockman (Catalog Specialist; Salary); balance FY14-15 & cont FY2015-16 Diana Pearson (Reference Librarian) (Hired 4/1/2015) Last step increase date 7/2011
11	2	32,572	2714.29	15.66	14.77	
11	3	34,200	2850.01	16.44	15.51	
11	4	35,910	<b>2992.51</b>	<b>17.26</b>	16.28	
11	5	37,706	<b>3142.13</b>	<b>18.13</b>	17.09	
<b>Librarian II</b>						
12	1	32,572	2714.29	15.66	14.77	
12	2	34,200	2850.01	16.44	15.51	
12	3	35,910	2992.51	17.26	16.28	

12	4	37,706	3142.13	18.13	17.09		
12	5	39,591	3299.24	19.03	17.95		
<b>Admin I</b>							
13	1	34,200	2850.01	16.44	15.51		
13	2	35,910	2992.51	17.26	16.28		
13	3	37,706	3142.13	18.13	17.09		
13	4	39,591	3299.24	19.03	17.95		
13	5	41,570	3464.20	19.99	18.85	Sara Durlinger (Admin Svc; Retired No PERS); Carmen Wickam (Office Mgr/Admin; Salary)	Last step increase date for: Sara 7/2007 (Retired 7/2009) Christine 7/2007 Carmen 7/2014
<b>Admin II</b>							
14	1	35,910	2992.51	17.26	16.28		
14	2	37,706	3142.13	18.13	17.09		
14	3	39,591	3299.24	19.03	17.95		
14	4	41,570	3464.20	19.99	18.85		
14	5	43,649	3637.41	20.99	19.79	Christine Hawes (Business Mgr)	
<b>Admin III - IT Systems Administrator</b>							
15	1	37,706	3142.13	18.13	17.09		
15	2	39,591	3299.24	19.03	17.95		
15	3	41,570	3464.20	19.99	18.85		
15	4	43,649	3637.41	20.99	19.79		
15	5	45,831	3819.28	22.03	20.78		
<b>Admin IV -IT Systems Admin</b>							
16	1	39,591	3299.24	19.03	17.95		
16	2	41,570	3464.20	19.99	18.85		
16	3	43,649	3637.41	20.99	19.79		
16	4	45,831	3819.28	22.03	20.78		
16	5	48,123	4010.25	23.14	21.82	Jim White (Technology Specialist; Salary)	Last step increase date 7/2012
<b>Admin V</b>							
17	1	41,570	3464.20	19.99	18.85		
17	2	43,649	3637.41	20.99	19.79		
17	3	45,831	3819.28	22.03	20.78		
17	4	48,123	4010.25	23.14	21.82		
17	5	50,529	4210.76	24.29	22.91		
<b>Admin VI</b>							
18	1	43,649	3637.41	20.99	19.79		
18	2	45,831	3819.28	22.03	20.78		
18	3	48,123	4010.25	23.14	21.82		
18	4	50,529	4210.76	24.29	22.91		
18	5	53,056	4421.30	25.51	24.05		
<b>Admin VII</b>							
19	1	45,831	3819.28	22.03	20.78		
19	2	48,123	4010.25	23.14	21.82		
19	3	50,529	4210.76	24.29	22.91		
19	4	53,056	4421.30	25.51	24.05		
19	5	55,708	4642.36	26.78	25.26	SAGE: Beth Longwell (Sage System Administrator; Salary); Start Step 7/01/2014	

BAKER COUNTY LIBRARY DISTRICT  
Wage scale Based on Fiscal Year 2006-07  
Standardized scale - Director

Wages scale begins FY 2007-08  
Updated CH 04/24/2012

Range	Step	----- As Originally Adopted -----			----- Salary Adjusted for COLI: -----				Notes
		Annual	Monthly	Hourly	Plus: COLI	Annual	Monthly	Hourly	
		Adopted by board 12/11/2009							
D	1	<b>\$54,080</b> 7.715% *	\$4,506.67	\$26.00					<b>Executive Director, Perry Stokes; DOH 4/23/2007</b> FY 2007-08 Starting salary (*Mgmt Step increase % as approved by board)
D	2	\$58,252	\$4,854.36	\$28.01					FY 2008-09 Step increase
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	<b>3.0%</b>	\$64,629	\$5,385.75	\$31.07	FY 2010-11; Step increase plus COLI
D	3				<b>1.0%</b>	\$65,275	\$5,439.58	\$31.38	FY 2011-12; Step incr DEFERRED; COLI only
D	4	\$67,587	\$5,632.28	\$32.49	<b>1.0%</b>	\$71,014	\$5,917.83	\$34.14	FY 2012-13; Step increase plus COLI; 40 hrs/wk
D	4				<b>0.0%</b>	71,014	5,917.83	34.14	FY 2013-14; Step incr DEFERRED; no COLI
D	4				<b>0.0%</b>	\$69,236	\$5,769.66	\$34.14	FY 2013-14; Salary based on 39 hours/week 7/1/13
D	4				<b>0.0%</b>	\$71,718	\$5,976.53	\$34.48	FY 2013-14; Salary reinstated to 40 hours/week; 10/01/13
D	4				<b>0.0%</b>	\$71,718	<b>\$5,976.53</b>	<b>\$34.48</b>	FY 2014-15; Step increase DEFERRED; No COLI
D	5	\$72,802	\$6,066.81	\$35.00	<b>1.0%</b>	\$77,969	\$6,497.39	\$37.48	FY 2015-16 Step increase 7.715% plus COLI
					<b>1.0%</b>	\$73,530	\$6,127.48	\$35.35	2.53% Alternate Step increase. Original hourly plus COLI

**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**  
Final 3/29/07

# Library salary survey

Data source: Oregon Public Library data for FY 13-14

Libraries analyzed: 28 libraries, serving from between 25,000 and 35,000 residents\*

	Director			Assistant Director			Librarian			Library Assistant			Library Clerk		
	Low	High	Fixed	Low	High	Fixed	Low	High	Fixed	Low	High	Fixed	Low	High	Fixed
<b>Lowest</b>	\$27.64	\$33.31	\$23.08	\$17.95	\$19.79	\$23.72	\$14.77	\$17.95	\$14.07	\$11.02	\$15.50	\$12.63	\$9.10	\$11.90	\$9.39
<b>1<sup>st</sup> quartile</b>	\$30.02	\$39.39	\$31.70	\$21.21	\$26.83	\$24.87	\$17.24	\$21.85	\$17.57	\$13.62	\$18.96	\$15.47	\$10.06	\$13.18	\$9.50
<b>2<sup>nd</sup> quartile</b>	\$33.46	\$42.27	\$35.47	\$24.09	\$30.79	\$26.88	\$20.52	\$25.73	\$19.87	\$15.28	\$20.16	\$18.32	\$11.61	\$16.22	\$9.77
<b>3<sup>rd</sup> quartile</b>	\$35.89	\$46.25	\$40.82	\$26.25	\$33.49	\$27.36	\$21.68	\$27.48	\$22.19	\$16.63	\$22.57	\$21.16	\$14.70	\$18.51	\$11.61
<b>4<sup>th</sup> quartile</b>	\$42.20	\$56.96	\$50.27	\$32.44	\$44.30	\$39.15	\$23.81	\$30.15	\$25.75	\$19.15	\$25.22	\$24.00	\$17.00	\$21.00	\$16.42
<b>Highest</b>	\$42.20	\$56.96	\$50.27	\$32.44	\$44.30	\$39.15	\$23.81	\$30.15	\$25.75	\$19.15	\$25.22	\$12.63	\$17.00	\$21.00	\$16.42
<b>HRCLD</b>	\$29.58	\$33.31	\$31.39	\$22.35	\$25.17	\$23.72	\$18.74	\$21.10	\$18.74	\$14.20	\$18.45	N/A	\$11.61	\$13.07	N/A
<b>Diff from Q1</b>	-1.45%	-15.43%	-0.96%	5.37%	-6.18%	-4.62%	8.70%	-3.41%	6.64%	4.30%	-2.66%	N/A	15.46%	-0.83%	N/A

**BCLD**

**\$35.35 \$19.99 \$20.99**

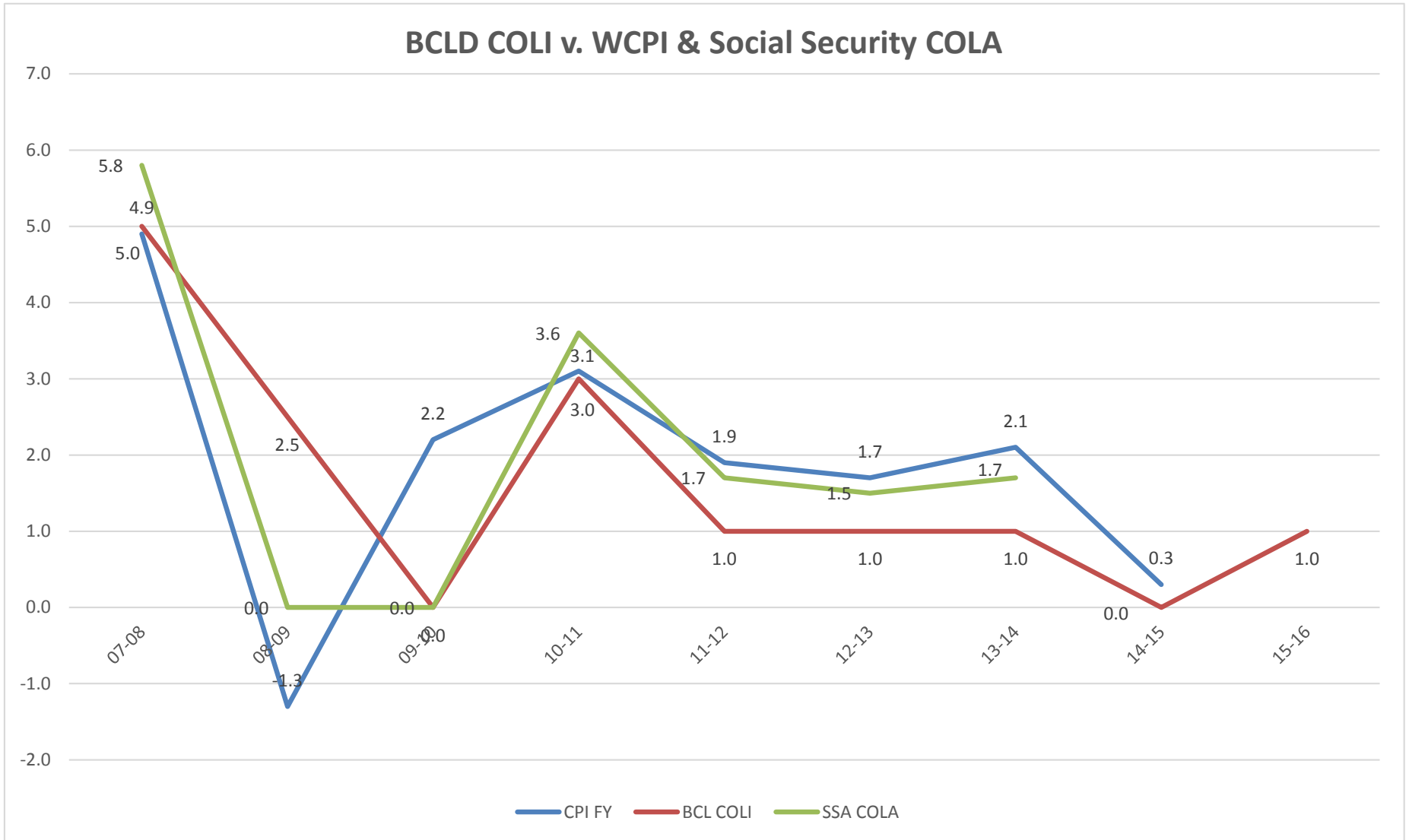
**\$17.26 \$18.13**

**\$12.27 \$14.91**

**\$10.60 \$12.27**

Ontario Community was left out of the data set due to being an extremely low outlier. For instance, the low end of their director salary range was \$15.00. The next lowest library was \$27.64.

Baker County Library District  
FY2015-2016 Budget Proposal  
**Cost of Living Increase (COLI)**



BAKER COUNTY LIBRARY DISTRICT  
 FY2015-16 BUDGET PROPOSAL  
 COST OF LIVING increase projections

<b>COLI</b>	<b>Personnel total</b>	<b>\$ change v. proposed</b>	<b>% Ops</b>	<b>Carryover</b>
<b>0.50%</b>	706,631	527	69.5%	219,076
<b>1%</b>	<b>710,303</b>	<b>-3,145</b>	<b>69.6%</b>	<b>215,404</b>
<b>1.50%</b>	713,982	-6,824	69.7%	211,725
<b>2%</b>	717,668	-10,510	69.8%	208,039
<b>2.50%</b>	721,360	-14,202	69.9%	204,347

## Baker County Library District Profit & Loss Budget Performance July 2014 through May 2015

	Jul '14 - May 15	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4000 · Current Year Tax Levy				
4001 · Current Tax Levy	630,219.83			
4006 · Local Option Levy	201,642.71	0.00	201,642.71	100.0%
4000 · Current Year Tax Levy - Other	29,222.07	863,823.00	-834,600.93	3.4%
<b>Total 4000 · Current Year Tax Levy</b>	<b>861,084.61</b>	<b>863,823.00</b>	<b>-2,738.39</b>	<b>99.7%</b>
4005 · Prior Year Taxes				
4011 · Levy 1st year prior	12,322.62			
4012 · Levy 2nd year prior	7,980.56			
4013 · Levy 3rd year prior	5,297.73			
4014 · Levy 4th year prior	2,433.82			
4015 · Levy 5th year prior	1,040.77			
4016 · Levy 6th year prior	265.62			
4005 · Prior Year Taxes - Other	0.00	40,000.00	-40,000.00	0.0%
<b>Total 4005 · Prior Year Taxes</b>	<b>29,341.12</b>	<b>40,000.00</b>	<b>-10,658.88</b>	<b>73.4%</b>
4020 · Other Taxes/Bond Priors-LandSale	0.00	3,500.00	-3,500.00	0.0%
4060 · State Resource Sharing	7,045.00	6,600.00	445.00	106.7%
4100 · Fines and Fees	13,535.04	18,000.00	-4,464.96	75.2%
4200 · Interest Income	1,097.37	12,500.00	-11,402.63	8.8%
4300 · Other Revenues				
4301.1 · VocRehab Reimb/ODHS	0.00	100.00	-100.00	0.0%
4302 · Donations	100.00	850.00	-750.00	11.8%
4307 · E-Rate Refunds	2,918.30	5,000.00	-2,081.70	58.4% OK
4309 · Friends Booksale Income	1.46			
4320 · Other Revenues - Miscellaneous	751.91			
<b>Total 4300 · Other Revenues</b>	<b>3,771.67</b>	<b>5,950.00</b>	<b>-2,178.33</b>	<b>63.4%</b>
4310 · Technology Mgr Contract Income	3,827.95	3,100.00	727.95	123.5% OK OTL
4500 · Transfer Income	4,000.00	4,000.00	0.00	100.0% B 1260.3p
4999 · Beginning Cash				
4999.1 · Checking cash on hand	2,631.61	205,000.00	-202,368.39	1.3% Recd
4999.2 · LGIP cash on hand	186,941.19			
<b>Total 4999 · Beginning Cash</b>	<b>189,572.80</b>	<b>205,000.00</b>	<b>-15,427.20</b>	<b>92.5%</b>
<b>Total Income</b>	<b>1,113,275.56</b>	<b>1,162,473.00</b>	<b>-49,197.44</b>	<b>95.8%</b>
<b>Expense</b>				
5000 · Personal Services				
5001 · District salaries				
5100 · Baker Branch				
5102 · PS-Library Director	65,741.83	71,718.00	-5,976.17	91.7%
5104 · SD-Administrative Assistant	17,017.92	18,921.00	-1,903.08	89.9%
5105 · CH-Business Manager				
5105.3 · Sage Fund	207.80			
5105 · CH-Business Manager - Other	20,720.13	20,579.00	141.13	100.7%

*5/04 Tax Revenue Recd  
B 7063.96*

*Estimated June E-Rate  
Requests @ B 2796.94*

2:37 PM

05/11/15

Accrual Basis

**Baker County Library District**  
**Profit & Loss Budget Performance**  
 July 2014 through May 2015

	Jul '14 - May 15	Budget	\$ Over Budget	% of Budget
<b>Total 5105 · CH-Business Manager</b>	20,927.93	20,579.00	348.93	101.7%
5120 · CW-Lib Admin/Supplies Mgr, ILL	37,566.52	39,199.00	-1,632.48	95.8%
5123 · AD-Lib Asst/Window, Media	0.00	0.00	0.00	0.0%
5124 · CA-Lib Asst/Shelver, Vointr Mgr	13,952.41	16,018.00	-2,065.59	87.1%
5125 · LC-Lib Asst/Catalog Specialist				
5125.2 · Severance Pkg LC	0.00	0.00	0.00	0.0%
5125 · LC-Lib Asst/Catalog Specialist - Other	0.00	0.00	0.00	0.0%
<b>Total 5125 · LC-Lib Asst/Catalog Specialist</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
5126 · MS-Lib Tech/Childrens Programs	22,051.72	24,498.00	-2,446.28	90.0%
5128 · SM-Lib Asst/Public Services	12,753.64	14,529.00	-1,775.36	87.8%
5129 · SB-Lib Tech/Periodicals Mgr	28,161.43	30,713.00	-2,551.57	91.7%
5131 · DP-Reference Services	25,524.91	27,999.00	-2,474.09	91.2%
5132 · HS-Lib Asst/Processing	11,089.53	12,318.00	-1,228.47	90.0%
5133 · CS Lib Asst/Media Processing	16,871.41	19,501.00	-2,629.59	86.5%
5134 · Catalog Specialist (NEW)	2,597.68	25,715.00	-23,117.32	10.1%
5140 · Vacation Substitutes	8,698.74	8,556.00	142.74	101.7%
5142 · Library Asst, Sunday Desk				
5142.5 · CL-Library Asst, Sunday	3,069.84	3,512.00	-442.16	87.4%
5142.8 · LR-Library Asst, Sunday	2,574.07			
5142 · Library Asst, Sunday Desk - Other	0.00	0.00	0.00	0.0%
<b>Total 5142 · Library Asst, Sunday Desk</b>	<b>5,643.91</b>	<b>3,512.00</b>	<b>2,131.91</b>	<b>160.7%</b>
5150 · Bookmobile/Maintenance				
5150.3 · SK-Bookmobile Driver	0.00	0.00	0.00	0.0%
5150.5 · RW-Bookmobile Driver	5,387.91	9,626.00	-4,238.09	56.0%
5150.8 · LR-Bookmobile Driver8	4,125.96	7,959.00	-3,833.04	51.8%
<b>Total 5150 · Bookmobile/Maintenance</b>	<b>9,513.87</b>	<b>17,585.00</b>	<b>-8,071.13</b>	<b>54.1%</b>
5152 · JW-Technology Manager	42,971.56	45,546.00	-2,574.44	94.3%
5173 · JW-Facilities Maintenance	705.28	0.00	705.28	100.0%
5174 · Facilities Maintenance (New)	4,997.57	9,626.00	-4,628.43	51.9%
5195 · Staff Training	1,003.77	0.00	1,003.77	100.0%
<b>Total 5100 · Baker Branch</b>	<b>347,791.63</b>	<b>406,533.00</b>	<b>-58,741.37</b>	<b>85.6%</b>
5200 · Branch Attendants				
5202 · Haines	9,539.73			
5203 · Halfway	10,905.15	0.00	10,905.15	100.0%
5204 · Richland	10,591.16			
5205 · Huntington	9,573.61			
5206 · Sumpter	11,129.97			
5209 · Branch Training	1,578.91			
5200 · Branch Attendants - Other	0.00	57,161.00	-57,161.00	0.0%
<b>Total 5200 · Branch Attendants</b>	<b>53,318.53</b>	<b>57,161.00</b>	<b>-3,842.47</b>	<b>93.3%</b>



## Baker County Library District Profit & Loss Budget Performance July 2014 through May 2015

	Jul '14 - May 15	Budget	\$ Over Budget	% of Budget
Total 5001 - District salaries	401,110.16	463,694.00	-62,583.84	86.5%
5300 - Special Contracts				
5153 - JW-Tech Contracts	0.00	2,100.00	-2,100.00	0.0%
5160 - Jobs Plus/Vocation Programs	0.00	0.00	0.00	0.0%
Total 5300 - Special Contracts	0.00	2,100.00	-2,100.00	0.0%
5400 - Payroll Taxes & Benefits				
5401 - Group Insurance				
5401.1 - Health Insurance	80,371.42	110,833.00	-30,461.58	72.5%
5401.2 - Insurance benefit	7,469.88			
Total 5401 - Group Insurance	87,841.30	110,833.00	-22,991.70	79.3%
5403 - Life Insurance	722.70	844.00	-121.30	85.6%
5404 - PERS	37,325.44	50,972.00	-13,646.56	73.2%
5405 - S.S. Employer Portion	30,398.07	35,635.00	-5,236.93	85.3%
5406 - SUTA Employer Portion	418.74	966.00	-547.26	43.3%
5407 - Workmans Comp	1,864.16	2,143.00	-278.84	87.0%
Total 5400 - Payroll Taxes & Benefits	158,570.41	201,393.00	-42,822.59	78.7%
6560 - Payroll Expenses	0.00	500.00	-500.00	0.0%
Total 5000 - Personal Services	559,680.57	667,687.00	-108,006.43	83.8%
6000 - Materials and Services				
6100 - Books & Periodicals				
6110 - Adult Books	23,880.10	0.00	23,880.10	100.0%
6120 - Childrens & Juvenile Books	11,833.25	0.00	11,833.25	100.0%
6130 - Reference Books	6,572.66	0.00	6,572.66	100.0%
6134 - Electronic Subscriptions	10,391.50			
6140 - Periodicals	11,772.23	0.00	11,772.23	100.0%
6150 - Audio	4,341.63	0.00	4,341.63	100.0%
6160 - Video/DVD	13,176.43	0.00	13,176.43	100.0%
6170 - Mending & Bindery	105.00	0.00	105.00	100.0%
6171 - Music	5.94			
6100 - Books & Periodicals - Other	1,222.25	65,500.00	-64,277.75	1.9%
Total 6100 - Books & Periodicals	83,300.99	65,500.00	17,800.99	127.2%
6200 - OPAC Services				
6201 - SAGE Network	10,500.00	10,900.00	-400.00	96.3%
6204 - OCLC/ILL Referral	171.45			
Total 6200 - OPAC Services	10,671.45	10,900.00	-228.55	97.9%
6300 - Building Eq. & Supplies				
6310 - Building & Grounds Maintenance				
6311 - Branch building expenses	2,625.47			
6312 - Snow Removal	780.00			
6310 - Building & Grounds Maintenance - Other	15,596.74	25,800.00	-10,203.26	60.5%

*To be adjusted*

② Current bill need due 6/01 \$8534.82

+ sage \$1358.16 = Total bill \$9892.78 bill decreased (\$1374.97) = 12%

③ May PERS to be posted for pmt 5/27

LOW 83.8% Budgets to be adjusted 11/2 mo = 91%

100.0% Ingram \$2491.14

100.0% Subscription renewals \$1472.44 + visa 149.84 = \$1622.28

*to be adjusted* 127.2% (monthly Avg ≈ \$1089 pt)

## Baker County Library District Profit & Loss Budget Performance July 2014 through May 2015

	Jul '14 - May 15	Budget	\$ Over Budget	% of Budget
<b>Total 6310 · Building &amp; Grounds Maintenance</b>	19,002.21	25,800.00	-6,797.79	73.7%
<b>6320 · Janitorial Supplies</b>				
6321 · Cleaning contract	9,550.00	10,500.00	-950.00	91.0%
6322 · Supplies	2,001.41	2,100.00	-98.59	95.3%
<b>Total 6320 · Janitorial Supplies</b>	11,551.41	12,600.00	-1,048.59	91.7%
<b>6340 · Equipment Lease</b>	2,255.35	3,500.00	-1,244.65	64.4%
<b>6345 · Computer Maintenance</b>				
6345.1 · Computer - Maintenance	7,117.02	6,000.00	1,117.02	118.6%
6345.2 · Software subscriptions	4,830.64	6,000.00	-1,169.36	80.5%
6345.3 · Comp Tech - Branch Travel	1,980.74	3,000.00	-1,019.26	66.0%
6345.4 · Computer - Hardware	4,651.01	5,000.00	-348.99	93.0%
<b>Total 6345 · Computer Maintenance</b>	18,579.41	20,000.00	-1,420.59	92.9%
<b>Total 6300 · Building Eq. &amp; Supplies</b>	51,388.38	61,900.00	-10,511.62	83.0%
<b>6400 · Bookmobile Operations</b>				
6410 · Bookmobile Fuel	2,055.78	8,000.00	-5,944.22	25.7%
6420 · Bookmobile Maintenance	4,144.98	0.00	4,144.98	100.0%
<b>Total 6400 · Bookmobile Operations</b>	6,200.76	8,000.00	-1,799.24	77.5%
<b>6600 · Corporate Costs</b>				
6610 · Insurance				
6612 · Boiler	1,090.00			
6613 · SDAO Liability	13,281.50	14,000.00	-718.50	94.9%
6614 · Flood Insurance	1,440.00			
<b>Total 6610 · Insurance</b>	15,811.50	14,000.00	1,811.50	112.9%
6620 · Travel & Training	5,476.85	3,000.00	2,476.85	182.6%
6621 · Special Contracts Travel	704.82	1,000.00	-295.18	70.5%
6630 · Election	0.00	3,300.00	-3,300.00	0.0%
6640 · Auditor	7,650.00	7,675.00	-25.00	99.7%
6641 · Bookkeeping Supplies & Services	813.48	800.00	13.48	101.7%
6660 · Association dues	2,419.65	1,600.00	819.65	151.2%
6680 · Publication	1,233.60	1,000.00	233.60	123.4%
6690 · Financial Mgmt Fees				
6690.1 · Checking Account Fees	202.53	0.00	202.53	100.0%
6690.2 · Pool 5291 Fees	120.90			
6690.3 · PayPal Transaction Fees	72.37			
6690.4 · Quick Books Direct Deposit Fees	401.10	0.00	401.10	100.0%
6690 · Financial Mgmt Fees - Other	0.00	1,075.00	-1,075.00	0.0%
<b>Total 6690 · Financial Mgmt Fees</b>	796.90	1,075.00	-278.10	74.1%
6691 · Legal Administration	250.00	200.00	50.00	125.0%
6696 · PR Events, Programs	2,299.00	2,000.00	299.00	115.0%

7,000  
5,000  
3,000  
6,700

21,700

Clarke + Clarke  
\$350  
for Officers  
bond (NEW)

**Baker County Library District**  
**Profit & Loss Budget Performance**  
 July 2014 through May 2015

	Jul '14 - May 15	Budget	\$ Over Budget	% of Budget
<b>Total 6600 · Corporate Costs</b>	37,455.80	35,650.00	1,805.80	105.1%
<b>6700 · Other Operating Expenses</b>				
6720 · Branch Mileage	2,438.10	3,000.00	-561.90	81.3%
6730 · Library Services Supplies	10,247.26	14,500.00	-4,252.74	70.7%
<b>6731 · Children &amp; Youth Programs</b>				
6731.2 · Summer Reading	2,540.85			
6731.3 · Storytime	149.67			
6731.4 · Other Youth Programs	543.42			
6731.5 · Teen Activities	57.85			
6731.6 · Haines Summer Reading	96.03			
6731 · Children & Youth Programs - Other	0.00	3,500.00	-3,500.00	0.0%
<b>Total 6731 · Children &amp; Youth Programs</b>	3,387.82	3,500.00	-112.18	96.8%
6740 · Postage & Freight	1,336.55	1,700.00	-363.45	78.6%
<b>6750 · Utilities</b>				
<b>6751 · Garbage</b>				
6751.1 · Baker-Baker Sanitary	1,325.50			
6751.2 · Haines-Baker Sanitary	135.00			
6751.3 · Halfway-LaRue Sanitary	31.96			
6751.4 · Richland-Eagle Cap Sanitation	36.00			
6751.5 · Huntington-Baker Sanitary	160.00			
<b>Total 6751 · Garbage</b>	1,688.46			
<b>6752 · Heating Fuel</b>				
6752.1 · Baker-Cascade Natural Gas	3,557.67	0.00	3,557.67	100.0%
6752.2 · Haines-Ed Staub	1,685.10			
6752.3 · Halfway-Ed Staub	1,327.50			
<b>Total 6752 · Heating Fuel</b>	6,570.27	0.00	6,570.27	100.0%
<b>6753 · Water/Sewer</b>				
6753.1 · Baker-City of Baker City	1,851.56			
6753.2 · Haines-City of Haines	748.00			
6753.3 · Halfway-City of Halfway	695.37			
6753.4 · Richland (NEOHA agreement)	377.75			
6753.5 · Huntington-City of Huntingtn	707.94			
<b>Total 6753 · Water/Sewer</b>	4,380.62			
<b>6754 · Electric</b>				
6754.1 · Baker - OTEC	15,985.67			
6754.2 · Haines - OTEC	1,058.89			
6754.3 · Halfway-Idaho Power	864.44			
6754.4 · Richland (NEOHA agreement)	2,636.69			
6754.5 · Huntington-Idaho Power	856.51			
<b>Total 6754 · Electric</b>	21,402.20			
6750 · Utilities - Other	0.00	44,385.00	-44,385.00	0.0%

*The Library Store*  
 \$378.49  
 DVD albums + inserts

## Baker County Library District Profit & Loss Budget Performance July 2014 through May 2015

	Jul '14 - May 15	Budget	\$ Over Budget	% of Budget
<b>Total 6750 · Utilities</b>	34,041.55	44,385.00	-10,343.45	76.7%
<b>6756 · Telecommunications</b>				
<b>6756.0 · Telephone</b>				
6756.1 · Baker - BendTel	1,358.83	0.00	1,358.83	100.0%
6756.2 · Haines - Cascade/Reliance	696.23	0.00	696.23	100.0%
6756.3 · Halfway - Pine Telephone	384.85	0.00	384.85	100.0%
6756.4 · Richland - Eagle Telephone	353.75	0.00	353.75	100.0%
6756.5 · Huntington - CenturyTel	672.15	0.00	672.15	100.0%
6756.6 · Sumpter - CenturyLink/Qwest	481.08	0.00	481.08	100.0%
6756.8 · US Cellular (3 Lines)	1,719.66	0.00	1,719.66	100.0%
<b>Total 6756.0 · Telephone</b>	5,666.55	0.00	5,666.55	100.0%
<b>6757.0 · Internet</b>				
6757.1 · Baker - NERO Network	2,146.50	0.00	2,146.50	100.0%
6757.2 · Haines - Cascade/Reliance	679.02	0.00	679.02	100.0%
6757.3 · Halfway - Pine Tel	384.73	0.00	384.73	100.0%
6757.4 · Richland - Pine Tel	310.37	0.00	310.37	100.0%
6757.5 · Huntington -CenturyTel	709.40	0.00	709.40	100.0%
6757.6 · Sumpter - CenturyLink/Qwest	1,148.43	0.00	0.00	100.0%
<b>Total 6757.0 · Internet</b>	5,378.45	0.00	5,378.45	100.0%
<b>6756 · Telecommunications - Other</b>	0.00	13,030.00	-13,030.00	0.0%
<b>Total 6756 · Telecommunications</b>	11,045.00	13,030.00	-1,985.00	84.8%
<b>Total 6700 · Other Operating Expenses</b>	62,496.28	80,115.00	-17,618.72	78.0%
<b>Total 6000 · Materials and Services</b>	251,513.66	262,065.00	-10,551.34	96.0%
<b>7000 · Capital Outlay</b>	0.00	100.00	-100.00	0.0%
<b>7500 · Debt Service</b>	2,000.00	2,000.00	0.00	100.0%
<b>8000 · Transfers &amp; Contingency</b>				
<b>8005 · Transfers</b>				
8005.1 · Transfer-Technology Fund	1,000.00	1,000.00	0.00	100.0%
8005.2 · Transfer-Severence Liab Fund	10,000.00	10,000.00	0.00	100.0%
8005.3 · Transfer-Election Fund	1,500.00	1,500.00	0.00	100.0%
<b>Total 8005 · Transfers</b>	12,500.00	12,500.00	0.00	100.0%
<b>Total 8000 · Transfers &amp; Contingency</b>	12,500.00	12,500.00	0.00	100.0%
<b>Total Expense</b>	825,694.23	944,352.00	-118,657.77	87.4%
<b>Net Income</b>	287,581.33	218,121.00	69,460.33	131.8%

100.0% OK  
City of Baker Cit  
\$1000 -  
may debt  
pmtd.

CH 5/11/2015

## Baker Co Library - Other Funds Profit & Loss Budget Performance July 2014 through May 2015

	Jul '14 - May 15	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4400.0 · Other Uses Funds				
4415.0 · Literacy Department				
4415.1 · Beginning Cash Literacy	733.56	800.00	-66.44	91.7%
4415.2 · Contributions	100.00			
4415.9 · Interest Income Literacy	3.10			
<b>Total 4415.0 · Literacy Department</b>	<b>836.66</b>	<b>800.00</b>	<b>36.66</b>	<b>104.6%</b>
4420.0 · Memorial Department				
4420.1 · Beginning Cash Memorial	97,592.56	106,000.00	-8,407.44	92.1%
4420.2 · Contributions				
4420.21 · Baker Contributions	960.00			
4420.26 · Sumpter Contributions	100.00			
4420.27 · Huntington Contributions	50.00			
4420.2 · Contributions - Other	0.00	2,500.00	-2,500.00	0.0%
<b>Total 4420.2 · Contributions</b>	<b>1,110.00</b>	<b>2,500.00</b>	<b>-1,390.00</b>	<b>44.4%</b>
4420.5 · Grant Income				
4420.55 · Leo Adler Grants	8,000.00			
4420.5 · Grant Income - Other	0.00	17,800.00	-17,800.00	0.0%
<b>Total 4420.5 · Grant Income</b>	<b>8,000.00</b>	<b>17,800.00</b>	<b>-9,800.00</b>	<b>44.9%</b>
4420.7 · Other Revenue				
4420.71 · Amazon Book Sales	3,046.72			
4420.72 · Half.com Book Sales	14.97			
4420.75 · Adler Biography Sales	0.00			
4420.7 · Other Revenue - Other	0.00	4,000.00	-4,000.00	0.0%
<b>Total 4420.7 · Other Revenue</b>	<b>3,061.69</b>	<b>4,000.00</b>	<b>-938.31</b>	<b>76.5%</b>
4429.8 · Transfers from General Fund	1,500.00			
4429.9 · Interest Income Memorial	310.30	600.00	-289.70	51.7%
<b>Total 4420.0 · Memorial Department</b>	<b>111,574.55</b>	<b>130,900.00</b>	<b>-19,325.45</b>	<b>85.2%</b>
4430.0 · Severance Liability Dept				
4430.1 · Beginning cash Severance Liab	38,983.82	39,000.00	-16.18	100.0%
4430.8 · Transfer from General Fund	10,000.00	10,000.00	0.00	100.0%
4430.9 · Interest Income Severance Liab	158.35			
<b>Total 4430.0 · Severance Liability Dept</b>	<b>49,142.17</b>	<b>49,000.00</b>	<b>142.17</b>	<b>100.3%</b>
4524.0 · Technology Department				
4524.1 · Beginning cash Technology	8,145.52	8,200.00	-54.48	99.3%
4524.8 · Transfer from General Fund	1,000.00	1,000.00	0.00	100.0%
4524.9 · Interest income Technology	16.71			
<b>Total 4524.0 · Technology Department</b>	<b>9,162.23</b>	<b>9,200.00</b>	<b>-37.77</b>	<b>99.6%</b>
<b>Total 4400.0 · Other Uses Funds</b>	<b>170,715.61</b>	<b>189,900.00</b>	<b>-19,184.39</b>	<b>89.9%</b>

*2 addl.  
Donations \$110  
in mem. of J. Burger.*

*April Amazon  
Sales \$235.58*

*Ch 5/11/2015*

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05/11/15

Accrual Basis

## Baker Co Library - Other Funds Profit & Loss Budget Performance July 2014 through May 2015

	Jul '14 - May 15	Budget	\$ Over Budget	% of Budget
<b>Total Income</b>	170,715.61	189,900.00	-19,184.39	89.9%
<b>Expense</b>				
<b>6000 · Other Uses Fund</b>				
6100 · Capital Projects Department	0.00	6,000.00	-6,000.00	0.0%
6200 · Literacy Department	0.00	500.00	-500.00	0.0%
<b>6300 · Memorial Department</b>				
6350 · General Memorial M&S	2,398.30			
6364.5 · Amazon Book Sales Expenses	1,075.55			
6380 · Grants Dept				
6380.3 · Adler Grant Expense	5,283.48			
<b>Total 6380 · Grants Dept</b>	5,283.48			
6398 · Transfer to GF Election Reserve	0.00	1,500.00	-1,500.00	0.0%
6399 · Transfer to General Fund	4,000.00	4,000.00	0.00	100.0%
6300 · Memorial Department - Other	0.00	115,550.00	-115,550.00	0.0%
<b>Total 6300 · Memorial Department</b>	12,757.33	121,050.00	-108,292.67	10.5%
<b>6400 · Technology Department</b>				
6400.1 · Materials & Services				
6400.11 · General Materials & Services	3,000.00			
<b>Total 6400.1 · Materials &amp; Services</b>	3,000.00			
6400 · Technology Department - Other	0.00	12,000.00	-12,000.00	0.0%
<b>Total 6400 · Technology Department</b>	3,000.00	12,000.00	-9,000.00	25.0%
<b>6850.0 · Severance Liability Dept</b>				
6850.1 · Transfer to General Fund	0.00	0.00	0.00	0.0%
6850.0 · Severance Liability Dept - Other	0.00	50,000.00	-50,000.00	0.0%
<b>Total 6850.0 · Severance Liability Dept</b>	0.00	50,000.00	-50,000.00	0.0%
<b>6900 · Misc. bank charges</b>				
6900.2 · Bank Fees-Memorial Fund	220.37			
6900.3 · Bank Fees-Technology	3.71			
6900.4 · Bank Fees-Literacy Fund	0.65			
6900.6 · Bank Fees-Severance	31.78			
6900 · Misc. bank charges - Other	0.00	350.00	-350.00	0.0%
<b>Total 6900 · Misc. bank charges</b>	256.51	350.00	-93.49	73.3%
<b>Total 6000 · Other Uses Fund</b>	16,013.84	189,900.00	-173,886.16	8.4%
<b>Total Expense</b>	16,013.84	189,900.00	-173,886.16	8.4%
<b>Net Income</b>	154,701.77	0.00	154,701.77	100.0%

*Visa - postage  
826.69*

*CR 5/11/2015*

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05/11/15

Accrual Basis

## Baker Co Library - Sage Fund Profit & Loss Budget Overview July 2014 through May 2015

	Jul '14 - May 15	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4000 · Membership Dues	193,160.00	194,000.00	-840.00	99.6%
4010 · Grant Revenue				
4011 · LSTA Grant #1 - Courier	56,951.91	74,371.00	-17,419.09	76.6%
4012 · LSTA Grant #2 - Cataloger	7,143.21	43,200.00	-36,056.79	16.5%
4010 · Grant Revenue - Other	0.00	0.00	0.00	0.0%
<b>Total 4010 · Grant Revenue</b>	<b>64,095.12</b>	<b>117,571.00</b>	<b>-53,475.88</b>	<b>54.5%</b>
4200 · Interest Income	0.00	250.00	-250.00	0.0%
4300 · Other Revenues	6,030.24			
4999 · Beginning Cash	95,000.00	102,200.00	-7,200.00	93.0%
<b>Total Income</b>	<b>358,285.36</b>	<b>414,021.00</b>	<b>-55,735.64</b>	<b>86.5%</b>
<b>Expense</b>				
5000 · Sage Personal Services				
5100 · Sage Staff Salaries & Wages				
5101 · BL - System Administrator	40,450.32	49,641.00	-9,190.68	81.5%
5102 · CH - Business Manager	4,274.65	6,104.00	-1,829.35	70.0%
<b>Total 5100 · Sage Staff Salaries &amp; Wages</b>	<b>44,724.97</b>	<b>55,745.00</b>	<b>-11,020.03</b>	<b>80.2%</b>
5200 · Sage Payroll Taxes & Benefits				
5201 · Group Health Insurance	9,208.98	11,629.00	-2,420.02	79.2%
5203 · Life Insurance	72.10	844.00	-771.90	8.5%
5204 · PERS Retirement	6,028.08	6,553.00	-524.92	92.0%
5205 · SS Employer Portion	3,332.75	3,798.00	-465.25	87.8%
5206 · SUTA Employer Portion	43.36	44.00	-0.64	98.5%
5207 · Workmans Comp	26.61	228.00	-201.39	11.7%
<b>Total 5200 · Sage Payroll Taxes &amp; Benefits</b>	<b>18,711.88</b>	<b>23,096.00</b>	<b>-4,384.12</b>	<b>81.0%</b>
<b>Total 5000 · Sage Personal Services</b>	<b>63,436.85</b>	<b>78,841.00</b>	<b>-15,404.15</b>	<b>80.5%</b>
5700 · LSTA Grant #2 - Cataloger				
5701 · DS - Cataloger Salary	17,536.28			
5710 · Grant Payroll Taxes & Benefits	7,059.44			
5700 · LSTA Grant #2 - Cataloger - Other	0.00	41,361.00	-41,361.00	0.0%
<b>Total 5700 · LSTA Grant #2 - Cataloger</b>	<b>24,595.72</b>	<b>41,361.00</b>	<b>-16,765.28</b>	<b>59.5%</b>
6000 · Materials & Services				
6100 · Accounting & Auditing	0.00	2,900.00	-2,900.00	0.0%
6130 · Courier Services & Supplies				
6131 · LSTA Grant #1 - Courier	73,980.54	74,371.00	-390.46	99.5%
6132 · Sage Courier Expense	0.00	27,629.00	-27,629.00	0.0%
6130 · Courier Services & Supplies - Other	0.00	0.00	0.00	0.0%
<b>Total 6130 · Courier Services &amp; Supplies</b>	<b>73,980.54</b>	<b>102,000.00</b>	<b>-28,019.46</b>	<b>72.5%</b>
6135 · LSTA Grant #2 Other Expenses				
6135.1 · Travel	1,180.22	1,110.00	70.22	106.3%

*no new revenue*

*0 checks  
\$2601.42  
for courier services*

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05/11/15

Accrual Basis

## Baker Co Library - Sage Fund Profit & Loss Budget Overview July 2014 through May 2015

	Jul '14 - May 15	Budget	\$ Over Budget	% of Budget
<b>6135.2 · Contractual</b>	<b>1,568.78</b>	<b>3,000.00</b>	<b>-1,431.22</b>	<b>52.3%</b>
<b>Total 6135 · LSTA Grant #2 Other Expenses</b>	<b>2,749.00</b>	<b>4,110.00</b>	<b>-1,361.00</b>	<b>66.9%</b>
6140 · Dues & Subscriptions	2,582.99	500.00	2,082.99	516.6%
6150 · Furniture & Equipment	0.00	100.00	-100.00	0.0%
6160 · Legal Services	0.00	100.00	-100.00	0.0%
6170 · Miscellaneous	0.00	225.00	-225.00	0.0%
6180 · Postage & Freight	50.94	60.00	-9.06	84.9%
6190 · Printing	0.00	50.00	-50.00	0.0%
6200 · Supplies, Office	240.65	50.00	190.65	481.3%
<b>6210 · Technical Services &amp; Maint</b>				
6210.1 · System Librarian (Brent Mills)	46,011.98	104,789.00	-58,777.02	43.9%
6210.3 · LTI Authority Control expense	5,180.60			
6210.5 · Less Cataloger Grant (above)	0.00	-45,471.00	45,471.00	0.0%
6210 · Technical Services & Maint - Other	0.00	0.00	0.00	0.0%
<b>Total 6210 · Technical Services &amp; Maint</b>	<b>51,192.58</b>	<b>59,318.00</b>	<b>-8,125.42</b>	<b>86.3%</b>
<b>6220 · Technology</b>				
6220.1 · Equinox expense	2,500.00	2,500.00	0.00	100.0%
6220.2 · Development	1,558.95	2,000.00	-441.05	77.9%
6220 · Technology - Other	0.00	0.00	0.00	0.0%
<b>Total 6220 · Technology</b>	<b>4,058.95</b>	<b>4,500.00</b>	<b>-441.05</b>	<b>90.2%</b>
6240 · Telecommunications	745.36	550.00	195.36	135.5%
6250 · Training	2,960.73	1,500.00	1,460.73	197.4%
6260 · Travel	2,628.64	3,000.00	-371.36	87.6%
<b>Total 6000 · Materials &amp; Services</b>	<b>141,190.38</b>	<b>178,963.00</b>	<b>-37,772.62</b>	<b>78.9%</b>
66000 · Payroll Expenses	77.40			
7000 · Capital Outlay	0.00	21,000.00	-21,000.00	0.0%
8000 · Contingency	0.00	11,000.00	-11,000.00	0.0%
<b>Total Expense</b>	<b>229,300.35</b>	<b>331,165.00</b>	<b>-101,864.65</b>	<b>69.2%</b>
<b>Net Income</b>	<b>128,985.01</b>	<b>82,856.00</b>	<b>46,129.01</b>	<b>155.7%</b>

CK 5/11/2015



**Baker County Library District  
Profit & Loss Budget Performance  
July 2014 through June 2015**

4/7/2015													
	Jul - Sep 14	Oct - Dec 14	Jan - Mar 15	Q4 ESTIMATE Apr - Jun 15	PROJECTED TOTAL Jul '14 - Jun 15	ACTUAL (5/1/15) Jul '14 - Jun 15	Original FY14-15 Budget	\$ Over Budget	% of Budget	Jul '13 - Jun 14 ACTUAL	FY13-14 Budget	REVISED FY14-15 Budget	PROPOSED Jul '15 - Jun 16
<b>Income</b>													
4000 - Current Year Tax Levy													
4001 - Current Tax Levy	1,485.50	577,213.41	44,062.76	32,000.00	654,761.67	630,219.83	636,957.32	17,804.35		626,462.22	628,835.00	656,000.00	679,288.97
4006 - Local Option Levy	541.60	182,234.54	16,135.46	12,000.00	210,911.60	201,642.71	226,865.59	-15,953.99	92.97%	228,406.42	233,165.00	240,000.00	248,141.87
4000 - Current Year Tax Levy - Other	0.00	29,222.07	0.00	0.00	29,222.07	29,222.07			100.0%	0.00	0.00		2,500.00
<b>Total 4000 - Current Year Tax Levy</b>	<b>2,027.10</b>	<b>788,670.02</b>	<b>60,198.22</b>	<b>44,000.00</b>	<b>894,895.34</b>	<b>861,084.61</b>	<b>863,822.91</b>	<b>31,072.43</b>	<b>103.6%</b>	<b>854,868.64</b>	<b>862,000.00</b>	<b>896,000.00</b>	<b>929,930.84</b>
4005 - Prior Year Taxes													
4011 - Levy 1st year prior	2,452.63	3,645.70	3,126.88	4,800.00	14,025.21	11,067.52				17,453.40			
4012 - Levy 2nd year prior	1,769.46	2,587.33	2,097.49	2,050.00	8,504.28	7,413.39				8,645.21			
4013 - Levy 3rd year prior	1,176.81	1,560.97	1,159.17	4,200.00	8,096.95	4,611.59				8,030.61			
4014 - Levy 4th year prior	1,693.76	722.51	17.55	-1,250.00	1,183.82	2,433.82				3,225.06			
4015 - Levy 5th year prior	656.61	384.16	0.00	50.00	1,090.77	1,040.77				206.03			
4016 - Levy 6th year prior	0.00	265.62	0.00	50.00	315.62	265.62				10.32			
4005 - Prior Year Taxes - Other	0.00	0.00	0.00	50.00	50.00	0.00	40,000.00	-39,950.00	0.13%	23.53	40,000.00	35,000.00	40,000.00
<b>Total 4005 - Prior Year Taxes</b>	<b>7,749.27</b>	<b>9,166.29</b>	<b>6,401.09</b>	<b>9,950.00</b>	<b>33,266.65</b>	<b>26,832.71</b>	<b>40,000.00</b>	<b>-6,733.35</b>	<b>83.17%</b>	<b>37,594.16</b>	<b>40,000.00</b>	<b>35,000.00</b>	<b>40,000.00</b>
4020 - OtherTaxes/Bond Priors-LandSale	0.00	0.00	0.00	0.00	3,500.00	0.00	3,500.00	0.00	100.0%	3,045.93	3,500.00	3,500.00	3,500.00
4060 - State Resource Sharing	0.00	7,045.00	0.00	0.00	7,045.00	7,045.00	6,600.00	445.00	106.74%	6,564.00	6,564.00	7,045.00	7,450.00
4100 - Fines and Fees	3,823.63	4,247.60	3,858.67	4,500.00	16,429.90	13,535.04	18,000.00	-1,570.10	91.28%	17,887.61	18,000.00	17,000.00	17,000.00
4200 - Interest Income	108.05	402.71	586.61	10,000.00	11,097.37	1,097.37	12,500.00	-1,402.63	88.78%	9,694.72	9,500.00	11,100.00	11,500.00
4300 - Other Revenues													
4301.1 - VocRehab Reimb/ODHS	0.00	0.00	0.00	0.00	0.00	0.00	100.00	-100.00	0.0%	0.00	0.00	50.00	50.00
4302 - Donations	0.00	100.00	0.00	0.00	100.00	100.00	850.00	-750.00	11.77%	140.00	780.00	200.00	100.00
4307 - E-Rate Refunds	0.00	0.00	2,466.35	460.00	2,926.35	2,918.30	5,000.00	-2,073.65	58.53%	4,196.77	5,500.00	4,000.00	3,000.00
4309 - Friends Booksale Income	0.00	5.35	75.77	50.00	131.12	1.46				87.97		50.00	100.00
4320 - Other Revenues - Miscellaneous	73.57	375.94	302.40	300.00	1,051.91	751.91				662.43		800.00	750.00
<b>Total 4300 - Other Revenues</b>	<b>73.57</b>	<b>481.29</b>	<b>2,844.52</b>	<b>810.00</b>	<b>4,209.38</b>	<b>3,771.67</b>	<b>5,950.00</b>	<b>-1,740.62</b>	<b>70.75%</b>	<b>5,087.17</b>	<b>6,280.00</b>	<b>5,100.00</b>	<b>4,000.00</b>
4310 - Technology Mgr Contract Income	0.00	1,317.13	1,370.58	1,140.24	3,827.95	3,827.95	3,100.00	727.95	123.48%	1,509.59	1,500.00	3,900.00	3,200.00
4500 - Transfer Income	0.00	0.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00	0.00	100.0%	15,027.00	15,027.00	4,000.00	5,500.00
4999 - Beginning Cash													
4999.1 - Checking cash on hand	2,631.61	0.00	0.00	0.00	2,631.61	2,631.61	205,000.00	-202,368.39	1.28%	16,685.00	16,685.00		
4999.2 - LGIP cash on hand	186,941.19	0.00	0.00	0.00	186,941.19	186,941.19				200,000.00	200,000.00	190,000.00	227,146.31
<b>Total 4999 - Beginning Cash</b>	<b>189,572.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>189,572.80</b>	<b>189,572.80</b>	<b>205,000.00</b>	<b>-15,427.20</b>	<b>92.48%</b>	<b>216,685.00</b>	<b>216,685.00</b>	<b>190,000.00</b>	<b>227,146.31</b>
<b>Total Income</b>	<b>203,354.42</b>	<b>811,330.04</b>	<b>79,259.69</b>	<b>70,400.24</b>	<b>1,164,344.39</b>	<b>1,110,767.15</b>	<b>1,162,472.91</b>	<b>1,871.48</b>	<b>100.16%</b>	<b>1,167,963.82</b>	<b>1,179,056.00</b>	<b>1,172,645.00</b>	<b>1,249,227.15</b>
<b>Expense</b>													
5000 - Personal Services													

**Baker County Library District  
Profit & Loss Budget Performance  
July 2014 through June 2015**

4/7/2015													
	Jul - Sep 14	Oct - Dec 14	Jan - Mar 15	Q4 ESTIMATE Apr - Jun 15	PROJECTED TOTAL Jul '14 - Jun 15	ACTUAL (5/1/15) Jul '14 - Jun 15	Original FY14-15 Budget	\$ Over Budget	% of Budget	Jul '13 - Jun 14 ACTUAL	FY13-14 Budget	REVISED FY14-15 Budget	PROPOSED Jul '15 - Jun 16
<b>5001 - District salaries</b>													
<b>5100 - Baker Branch</b>													
5102 - PS-Library Director	17,929.59	17,929.59	17,929.59	17,929.59	71,718.36	65,741.83	71,718.00	0.36	100.0%	71,097.75	71,040.00	71,720.00	74,265.00
5104 - SD-Administrative Assistant	4,609.02	4,609.02	4,609.02	4,609.02	18,436.08	17,017.92	18,921.00	-484.92	97.44%	18,262.26	18,155.00	18,600.00	19,110.45
<b>5105 - CH-Business Manager</b>													
5105.3 - Sage Fund	207.80	0.00	0.00	0.00	207.80	207.80				207.80			
5105 - CH-Business Manager - Other	5,145.40	5,145.40	5,976.58	6,670.00	22,937.38	20,720.13	20,579.00	2,358.38	111.46%	20,745.69	20,592.00	23,250.00	27,553.38
<b>Total 5105 - CH-Business Manager</b>	5,353.20	5,145.40	5,976.58	6,670.00	23,145.18	20,927.93	20,579.00	2,566.18	112.47%	20,953.49	20,592.00	23,250.00	27,553.38
5120 - CW-Lib Admin/Supplies Mgr, ILL	10,127.16	10,289.76	10,289.76	10,289.76	40,996.44	37,566.52	39,199.00	1,797.44	104.59%	38,866.59	38,685.00	41,000.00	41,574.83
5123 - AD-Lib Asst/Window, Media	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	2,680.04	3,242.00	0.00	0.00
5124 - CA-Lib Asst/Shelver,VolIntr Mgr	3,869.72	3,688.95	3,883.11	3,850.11	15,291.89	13,952.41	16,018.00	-726.11	95.47%	15,514.20	15,520.00	15,500.00	16,174.58
<b>5125 - LC-Lib Asst/Catalog Specialist</b>													
5125.2 - Severance Pkg LC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	9,296.24	9,300.00	0.00	0.00
5125 - LC-Lib Asst/Catalog Specialist - O	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	25,085.07	27,335.00	0.00	0.00
<b>Total 5125 - LC-Lib Asst/Catalog Specialist</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	34,381.31	36,635.00	0.00	0.00
5126 - MS-Lib Tech/Childrens Programs	6,068.30	6,065.49	5,953.01	6,065.49	24,152.29	22,051.72	24,498.00	-345.71	98.59%	24,238.91	24,156.00	24,250.00	26,374.49
5128 - SM-Lib Asst/Public Services	3,594.58	3,558.75	3,787.76	2,769.00	13,710.09	12,753.64	14,529.00	-818.91	94.36%	14,031.09	14,095.00	13,750.00	8,102.79
5129 - SB-Lib Tech/Periodicals Mgr	7,680.39	7,680.39	7,680.39	7,680.39	30,721.56	28,161.43	30,713.00	8.56	100.03%	30,453.51	30,430.00	30,750.00	31,028.82
5131 - DP-Reference Services	7,000.51	7,000.50	7,000.50	7,000.50	28,002.01	25,524.91	27,999.00	3.01	100.01%	28,319.28	28,145.00	28,500.00	31,110.22
5132 - HS-Lib Asst/Processing	2,806.25	3,070.92	3,073.95	3,165.00	12,116.12	11,089.53	12,318.00	-201.88	98.36%	11,641.93	11,525.00	12,318.00	18,945.23
5133 - CS Lib Asst/Media Processing	4,592.77	4,807.01	4,552.61	4,552.61	18,505.00	16,871.41	19,501.00	-996.00	94.89%	17,719.54	17,617.00	18,600.00	23,910.26
5134 - Catalog Specialist (NEW)	0.00	0.00	0.00	8,976.00	5,195.00	2,597.68	25,715.00	-20,520.00	20.2%	0.00	0.00	5,250.00	35,902.67
5140 - Vacation Substitutes	3,003.03	2,027.58	1,972.37	2,600.00	9,602.98	8,698.74	8,556.00	1,046.98	112.24%	8,458.12	7,550.00	9,650.00	8,114.34
<b>5142 - Library Asst, Sunday Desk</b>													
5142.5 - CL-Library Asst, Sunday	903.52	820.81	818.22	850.00	3,392.55	3,069.84	3,512.00	-119.45	96.6%			3,512.00	3,949.77
5142.8 - LR-Library Asst, Sunday	730.38	689.99	665.29	770.00	2,855.66	2,574.07					2,900.00	3,200.00	
5142 - Library Asst, Sunday Desk - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		5,185.00	0.00	0.00
<b>Total 5142 - Library Asst, Sunday Desk</b>	1,633.90	1,510.80	1,483.51	1,620.00	6,248.21	5,643.91	3,512.00	2,736.21	177.91%	5,539.18	5,185.00	6,412.00	7,149.77
<b>5150 - Bookmobile/Maintenance</b>													
5150.3 - SK-Bookmobile Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		6,746.00	0.00	0.00
5150.5 - RW-Bookmobile Driver	1,467.40	1,374.89	1,173.92	1,990.00	6,006.21	5,387.91	9,626.00	-3,619.79	62.4%		6,895.00	6,200.00	8,525.36
5150.8 - LR-Bookmobile Driver8	1,175.55	1,194.65	1,113.62	1,175.55	4,659.37	4,125.96	7,959.00	-3,299.63	58.54%		0.00	4,750.00	6,270.41
<b>Total 5150 - Bookmobile/Maintenance</b>	2,642.95	2,569.54	2,287.54	3,165.55	10,665.58	9,513.87	17,585.00	-6,919.42	60.65%	13,399.29	13,641.00	10,950.00	14,795.76
5152 - JWhite-Technology Manager	11,203.00	11,913.21	11,913.21	11,913.21	44,142.63	42,971.56	45,546.00	-1,403.37	96.92%	46,823.02	47,500.00	44,340.00	46,169.33
5173 - JWatson-Facilities Maintenance	705.28	0.00	0.00	0.00	705.28	705.28	0.00	705.28	100.0%	9,167.84	9,180.00	710.00	
5174 - Facilities Maintenance (New)	0.00	1,735.65	2,126.86	1,900.00	5,762.51	4,997.57	9,626.00	-3,863.49	59.86%		0.00	5,800.00	9,722.50
5195 - Staff Training	0.00	229.37	0.00	1,500.00	1,729.37	1,003.77	0.00	1,729.37	100.0%	531.71	630.00	1,750.00	600.00

**Baker County Library District  
Profit & Loss Budget Performance  
July 2014 through June 2015**

4/7/2015

	Jul - Sep 14	Oct - Dec 14	Jan - Mar 15	Q4 ESTIMATE Apr - Jun 15	PROJECTED TOTAL Jul '14 - Jun 15	ACTUAL (5/1/15) Jul '14 - Jun 15	Original FY14-15 Budget	\$ Over Budget	% of Budget	Jul '13 - Jun 14 ACTUAL	FY13-14 Budget	REVISED FY14-15 Budget	PROPOSED Jul '15 - Jun 16
<b>Total 5100 - Baker Branch</b>	92,819.65	93,831.93	94,519.77	106,256.23	380,846.58	347,791.63	406,533.00	-25,686.42	93.68%	412,079.06	413,523.00	383,100.00	440,604.43
<b>5200 - Branch Attendants</b>													
5202 - Haines	2,624.75	2,510.55	2,566.90	2,825.00	10,527.20	9,539.73				10,300.47	11,900.00		12,179.08
5203 - Halfway	2,918.16	2,979.35	3,011.36	3,025.00	11,933.87	10,905.15				12,245.08	12,117.00		12,788.03
5204 - Richland	2,742.99	3,023.82	2,846.29	3,000.00	11,613.10	10,591.16				11,754.72	11,877.00		12,423.57
5205 - Huntington	2,911.52	2,734.89	2,287.59	2,625.00	10,559.00	9,573.61				9,803.95	10,708.00		11,046.78
5206 - Sumpter	3,020.66	3,040.29	3,041.06	3,041.06	12,143.07	11,129.97				13,257.10	11,900.00		12,788.03
5209 - Branch Training	532.66	855.61	0.00	855.61	2,243.88	1,578.91				2,005.20			2,400.00
5200 - Branch Attendants - Other	0.00	0.00	0.00	0.00	0.00	0.00	57,161.00	-57,161.00	0.0%	0.00	0.00	59,050.00	0.00
<b>Total 5200 - Branch Attendants</b>	14,750.74	15,144.51	13,753.20	15,371.67	59,020.12	53,318.53	57,161.00	1,859.12	103.25%	59,366.52	58,502.00	59,050.00	63,625.51
<b>Total 5001 - District salaries</b>	107,570.39	108,976.44	108,272.97	121,627.90	439,866.70	401,110.16	463,694.00	-23,827.30	94.86%	471,445.58	472,025.00	442,150.00	504,229.93
<b>5300 - Special Contracts</b>													
5153 - JW-Tech Contracts	0.00	0.00	3,500.00	0.00	3,800.00	0.00	2,100.00	1,700.00	180.95%	0.00	1,300.00	3,800.00	2,800.00
5160 - Jobs Plus/Vocation Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.00
<b>Total 5300 - Special Contracts</b>	0.00	0.00	3,500.00	0.00	3,500.00	0.00	2,100.00	1,400.00	166.67%	0.00	1,300.00	3,800.00	2,800.00
<b>5400 - Payroll Taxes &amp; Benefits</b>													
<b>5401 - Group Insurance</b>													
5401.1 - Health Insurance	21,371.86	23,436.26	22,743.60	20,700.00	88,251.72	81,064.08	110,833.00	-22,581.28	79.63%	84,942.35	97,550.00	90,000.00	92,455.98
5401.2 - Insurance benefit	2,037.24	2,037.24	2,037.24	2,037.24	8,148.96	7,469.88				6,867.96		8,200.00	3,610.00
5401.3 - Group Insurance Liability										5,796.16			5,000.00
<b>Total 5401 - Group Insurance</b>	23,409.10	25,473.50	24,780.84	22,737.24	96,400.68	88,533.96	110,833.00	-14,432.32	86.98%	97,606.47	97,550.00	98,200.00	101,065.98
5403 - Life Insurance	383.80	189.80	-31.20	180.30	722.70	722.70	844.00	-121.30	85.63%	881.64	885.00	750.00	808.00
5404 - PERS	7,551.34	10,238.58	17,083.36	11,400.00	46,273.28	37,325.44	50,972.00	-4,698.72	90.78%	49,362.22	48,440.00	46,500.00	59,791.07
5405 - S.S. Employer Portion	8,149.31	8,250.55	8,193.95	9,150.00	33,743.81	30,398.07	35,635.00	-1,891.19	94.69%	35,724.24	35,780.00	34,000.00	38,723.53
5406 - SUTA Employer Portion	88.25	99.62	133.67	155.00	476.54	418.74	966.00	-489.46	49.33%	466.42	465.00	500.00	506.19
5407 - Workmans Comp	1,563.84	106.27	92.04	140.00	1,902.15	1,864.16	2,143.00	-240.85	88.76%	2,640.42	2,660.00	1,950.00	2,328.47
<b>Total 5400 - Payroll Taxes &amp; Benefits</b>	41,145.64	44,358.32	50,252.66	43,762.54	179,519.16	159,263.07	201,393.00	-21,873.84	89.14%	186,681.41	185,780.00	181,900.00	203,223.24
6560 - Payroll Expenses	0.00	0.00	-23.40	50.00	26.60	-23.40	500.00	-473.40	5.32%	0.00	500.00	500.00	50.00
<b>Total 5000 - Personal Services</b>	148,716.03	153,334.76	162,002.23	165,440.44	629,493.46	560,349.83	667,687.00	-38,193.54	94.28%	658,126.99	659,605.00	628,350.00	710,303.17
<b>6000 - Materials and Services</b>													
<b>6100 - Books &amp; Periodicals</b>													
6110 - Adult Books	4,476.06	7,379.90	7,893.67	10,000.00	29,749.63	21,872.53	0.00	29,749.63	100.0%	41,269.02	41,140.00	0.00	27,500.00
6120 - Childrens & Juvenile Books	5,679.70	3,201.96	2,172.76	5,000.00	16,054.42	11,458.54	0.00	16,054.42	100.0%	13,961.88	13,000.00	0.00	14,000.00

**Baker County Library District  
Profit & Loss Budget Performance  
July 2014 through June 2015**

4/7/2015													
	Jul - Sep 14	Oct - Dec 14	Jan - Mar 15	Q4 ESTIMATE Apr - Jun 15	PROJECTED TOTAL Jul '14 - Jun 15	ACTUAL (5/1/15) Jul '14 - Jun 15	Original FY14-15 Budget	\$ Over Budget	% of Budget	Jul '13 - Jun 14 ACTUAL	FY13-14 Budget	REVISED FY14-15 Budget	PROPOSED Jul '15 - Jun 16
6130 - Reference Books	210.04	4,128.45	1,974.13	2,000.00	8,312.62	6,501.02	0.00	8,312.62	100.0%	6,739.34	7,000.00	0.00	9,000.00
6134 - Electronic Subscriptions	5,951.50	3,186.00	1,254.00	0.00	10,391.50	10,391.50				8,145.00	9,000.00		12,000.00
6140 - Periodicals	2,385.69	2,391.01	4,868.47	3,500.00	13,145.17	10,233.95	0.00	13,145.17	100.0%	13,229.39	14,000.00	0.00	14,500.00
6150 - Audio	1,471.43	1,428.77	754.38	1,500.00	5,154.58	3,941.59	0.00	5,154.58	100.0%	4,115.91	4,000.00	0.00	5,000.00
6160 - Video/DVD	2,800.97	3,492.53	5,728.24	3,000.00	15,021.74	13,176.43	0.00	15,021.74	100.0%	13,847.25	13,500.00	0.00	9,000.00
6170 - Mending & Bindery	105.00	0.00	0.00	350.00	455.00	105.00	0.00	455.00	100.0%	532.83	600.00	0.00	500.00
6171 - Music	0.00	0.00	5.94	1,000.00	1,005.94	5.94				369.70	500.00		1,000.00
6100 - Books & Periodicals - Other	0.00	0.00	0.00	0.00	0.00	0.00	65,500.00	-65,500.00	0.0%	0.00	0.00	99,500.00	
<b>Total 6100 - Books &amp; Periodicals</b>	<b>23,080.39</b>	<b>25,208.62</b>	<b>24,651.59</b>	<b>26,350.00</b>	<b>99,290.60</b>	<b>77,686.50</b>	<b>65,500.00</b>	<b>33,790.60</b>	<b>151.59%</b>	<b>102,210.32</b>	<b>102,740.00</b>	<b>99,500.00</b>	<b>92,500.00</b>
<b>6200 - OPAC Services</b>													
6201 - SAGE Network	0.00	10,500.00	0.00	0.00	10,500.00	10,500.00	10,900.00	-400.00	96.33%	10,200.00	10,000.00	10,800.00	11,400.00
6204 - OCLC/ILL Referall	41.43	124.44	5.58	100.00	271.45	171.45				215.25	400.00		850.00
<b>Total 6200 - OPAC Services</b>	<b>41.43</b>	<b>10,624.44</b>	<b>5.58</b>	<b>100.00</b>	<b>10,771.45</b>	<b>10,671.45</b>	<b>10,900.00</b>	<b>-128.55</b>	<b>98.82%</b>	<b>10,415.25</b>	<b>10,400.00</b>	<b>10,800.00</b>	<b>12,250.00</b>
<b>6300 - Building Eq. &amp; Supplies</b>													
<b>6310 - Building &amp; Grounds Maintenance</b>													
6311 - Branch building expenses	1,542.86	758.19	294.42	1,000.00	3,595.47	2,625.47				4,701.31	5,000.00		6,000.00
6312 - Snow Removal	0.00	260.00	520.00	100.00	880.00	780.00				1,035.00	1,800.00		2,000.00
6310 - Building & Grounds Maintenance - Oth	6,456.26	3,591.97	3,194.47	5,000.00	18,242.70	15,429.30	25,800.00	-7,557.30	70.71%	22,689.02	26,125.00	25,800.00	25,000.00
<b>Total 6310 - Building &amp; Grounds Maintenance</b>	<b>7,999.12</b>	<b>4,610.16</b>	<b>4,008.89</b>	<b>6,100.00</b>	<b>22,718.17</b>	<b>18,834.77</b>	<b>25,800.00</b>	<b>-3,081.83</b>	<b>88.06%</b>	<b>28,425.33</b>	<b>32,925.00</b>	<b>25,800.00</b>	<b>33,000.00</b>
<b>6320 - Janitorial Supplies</b>													
6321 - Cleaning contract	2,670.00	2,580.00	2,580.00	2,580.00	10,410.00	9,550.00	10,500.00	-90.00	99.14%	9,460.00	9,500.00	10,500.00	11,000.00
6322 - Supplies	538.24	606.78	596.68	800.00	2,541.70	1,813.05	2,100.00	441.70	121.03%	2,159.44	2,300.00	2,600.00	3,000.00
<b>Total 6320 - Janitorial Supplies</b>	<b>3,208.24</b>	<b>3,186.78</b>	<b>3,176.68</b>	<b>3,380.00</b>	<b>12,951.70</b>	<b>11,363.05</b>	<b>12,600.00</b>	<b>351.70</b>	<b>102.79%</b>	<b>11,619.44</b>	<b>11,800.00</b>	<b>13,100.00</b>	<b>14,000.00</b>
6340 - Equipment Lease	521.87	713.12	597.02	654.00	2,486.01	2,049.85	3,500.00	-1,013.99	71.03%	2,641.74	5,200.00	2,500.00	2,500.00
<b>6345 - Computer Maintenance</b>													
6345.1 - Computer - Maintenance	4,828.84	230.74	1,553.31	1,000.00	7,612.89	7,071.03	6,000.00	1,612.89	126.88%	4,012.26	4,750.00	7,000.00	5,000.00
6345.2 - Software subscriptions	0.00	3,949.00	881.64	100.00	4,930.64	4,830.64	6,000.00	-1,069.36	82.18%	4,216.41	5,000.00	5,000.00	5,000.00
6345.3 - Comp Tech - Branch Travel	442.32	607.22	561.63	600.00	2,211.17	1,980.74	3,000.00	-788.83	73.71%	2,226.15	2,500.00	3,000.00	2,500.00
6345.4 - Computer - Hardware	0.00	1,147.14	3,503.87	2,000.00	6,651.01	4,651.01	5,000.00	1,651.01	133.02%	7,133.65	5,500.00	6,700.00	10,000.00
<b>Total 6345 - Computer Maintenance</b>	<b>5,271.16</b>	<b>5,934.10</b>	<b>6,500.45</b>	<b>3,700.00</b>	<b>21,405.71</b>	<b>18,533.42</b>	<b>20,000.00</b>	<b>1,405.71</b>	<b>107.03%</b>	<b>17,588.47</b>	<b>17,750.00</b>	<b>21,700.00</b>	<b>22,500.00</b>
<b>Total 6300 - Building Eq. &amp; Supplies</b>	<b>17,000.39</b>	<b>14,444.16</b>	<b>14,283.04</b>	<b>13,834.00</b>	<b>59,561.59</b>	<b>50,781.09</b>	<b>61,900.00</b>	<b>-2,338.41</b>	<b>96.22%</b>	<b>60,274.98</b>	<b>67,675.00</b>	<b>63,100.00</b>	<b>72,000.00</b>
<b>6400 - Bookmobile Operations</b>													
6410 - Bookmobile Fuel	805.35	580.98	485.36	500.00	2,371.69	1,988.53	8,000.00			3,127.72	3,500.00		3,000.00
6420 - Bookmobile Maintenance	2,588.14	671.09	835.39	800.00	4,894.62	4,122.14	0.00			4,111.67	4,850.00	0.00	5,000.00

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4/7/2015													
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6421 - Outreach Mileage										805.39			
<b>Total 6400 - Bookmobile Operations</b>	3,393.49	1,252.07	1,320.75	1,300.00	7,266.31	6,110.67	8,000.00	-733.69	90.83%	8,044.78	8,350.00	7,300.00	8,000.00
<b>6600 - Corporate Costs</b>													
<b>6610 - Insurance</b>													
6612 - Boiler	0.00	0.00	1,090.00	0.00	1,090.00	1,090.00				1,079.00	1,100.00		1,150.00
6613 - SDAO Liability	0.00	0.00	12,931.50	0.00	12,931.50	12,931.50	14,000.00	-1,068.50	92.37%	11,372.50	11,415.00		13,500.00
6614 - Flood Insurance	0.00	0.00	1,440.00	0.00	1,440.00	1,440.00				1,436.00	1,400.00		1,500.00
Financial officer bonding				350.00	350.00								375.00
<b>Total 6610 - Insurance</b>	0.00	0.00	15,461.50	350.00	15,811.50	15,461.50	14,000.00	1,811.50	112.94%	13,887.50	13,915.00	15,820.00	16,525.00
6620 - Travel & Training	475.06	828.22	1,594.38	2,000.00	4,897.66	4,016.88	3,000.00	1,897.66	163.26%	2,833.60	2,800.00	5,295.00	4,500.00
6621 - Special Contracts Travel	0.00	0.00	446.58	500.00	946.58	704.82	1,000.00	-53.42	94.66%	862.32	1,100.00	1,000.00	1,000.00
6630 - Election	0.00	0.00	0.00	3,300.00	3,300.00	0.00	3,300.00	0.00	100.0%	0.00	0.00	3,300.00	3,500.00
6640 - Auditor	0.00	0.00	7,650.00	0.00	7,650.00	7,650.00	7,675.00	-25.00	99.67%	7,475.00	7,475.00	7,675.00	7,800.00
6641 - Bookkeeping Supplies & Services	0.00	0.00	813.48	0.00	813.48	813.48	800.00	13.48	101.69%	834.91	840.00	800.00	900.00
6660 - Association dues	1,069.12	900.53	550.00	300.00	2,819.65	2,419.65	1,600.00	1,219.65	176.23%	1,578.87	1,550.00	3,000.00	2,750.00
6680 - Publication	351.80	306.80	425.00	500.00	1,583.60	1,233.60	1,000.00	583.60	158.36%	1,065.48	1,250.00	1,600.00	1,600.00
<b>6690 - Financial Mgmt Fees</b>													
6690.1 - Checking Account Fees	97.00	41.00	38.53	40.00	216.53	202.53	0.00	216.53	100.0%	221.00	275.00	0.00	250.00
6690.2 - Pool 5291 Fees	42.35	35.40	43.15	45.00	165.90	120.90				168.94	200.00		175.00
6690.3 - PayPal Transaction Fees	21.17	23.96	19.04	25.00	89.17	70.56				107.34	300.00		100.00
6690.4 - Quick Books Direct Deposit Fees	117.90	130.20	133.40	140.00	521.50	432.30	0.00	521.50	100.0%	430.30	275.00	0.00	550.00
6690 - Financial Mgmt Fees - Other	0.00	0.00	0.00	0.00	0.00	0.00	1,075.00	-1,075.00	0.0%	0.00	0.00	1,075.00	0.00
<b>Total 6690 - Financial Mgmt Fees</b>	278.42	230.56	234.12	250.00	993.10	826.29	1,075.00	-81.90	92.38%	927.58	1,050.00	1,075.00	1,075.00
6691 - Legal Administration	0.00	0.00	250.00	0.00	250.00	250.00	200.00	50.00	125.0%	250.00	250.00	200.00	250.00
6696 - PR Events, Programs	711.78	1,357.22	230.00	500.00	2,799.00	2,299.00	2,000.00	799.00	139.95%	808.28	1,500.00	2,500.00	2,500.00
<b>Total 6600 - Corporate Costs</b>	2,886.18	3,623.33	27,655.06	7,700.00	41,864.57	35,675.22	35,650.00	6,214.57	117.43%	30,523.54	31,730.00	42,265.00	42,400.00
<b>6700 - Other Operating Expenses</b>													
6720 - Branch Mileage	414.68	725.59	773.06	800.00	2,713.33	2,438.10	3,000.00	-286.67	90.44%	2,995.79	3,200.00	2,750.00	3,000.00
6730 - Library Services Supplies	2,397.04	2,800.84	4,113.79	3,500.00	12,811.67	9,976.70	14,500.00	-1,688.33	88.36%	13,719.54	14,500.00	13,000.00	14,500.00
<b>6731 - Children &amp; Youth Programs</b>													
6731.2 - Summer Reading	1,543.70	375.82	721.33	800.00	3,440.85	2,540.85				2,388.08			3,500.00
6731.3 - Storytime	0.00	37.00	93.67	200.00	330.67	149.67				738.93			3,120.00
6731.4 - Other Youth Programs	0.00	41.96	441.13	400.00	883.09	543.42				251.12			1,200.00
6731.6 - Haines Summer Reading	96.03	0.00	0.00	300.00	396.03	96.03				34.92			300.00
6731 - Children & Youth Programs - Other	0.00	0.00	0.00	0.00	0.00	0.00	3,500.00	-3,500.00	0.0%	85.36	4,500.00	5,000.00	0.00
<b>Total 6731 - Children &amp; Youth Programs</b>	1,639.73	454.78	1,256.13	1,700.00	5,050.64	3,329.97	3,500.00	1,550.64	144.3%	3,498.41	4,500.00	5,000.00	8,120.00

**Baker County Library District  
Profit & Loss Budget Performance  
July 2014 through June 2015**

4/7/2015													
	Jul - Sep 14	Oct - Dec 14	Jan - Mar 15	Q4 ESTIMATE Apr - Jun 15	PROJECTED TOTAL Jul '14 - Jun 15	ACTUAL (5/1/15) Jul '14 - Jun 15	Original FY14-15 Budget	\$ Over Budget	% of Budget	Jul '13 - Jun 14 ACTUAL	FY13-14 Budget	REVISED FY14-15 Budget	PROPOSED Jul '15 - Jun 16
6740 - Postage & Freight	385.22	481.01	122.47	550.00	1,538.70	1,332.81	1,700.00	-161.30	90.51%	1,497.03	1,800.00	1,550.00	1,800.00
6750 - Utilities													
6751 - Garbage													
6751.1 - Baker-Baker Sanitary	254.70	561.40	382.05	384.00	1,582.15	1,198.15				1,831.04	1,700.00		1,600.00
6751.2 - Haines-Baker Sanitary	27.00	54.00	27.00	54.00	162.00	108.00				162.00	190.00		175.00
6751.3 - Halfway-LaRue Sanitary	15.98	15.98	0.00	16.00	47.96	31.96				47.94	75.00		50.00
6751.4 - Richland-Eagle Cap Sanitation	12.00	12.00	0.00	12.00	36.00	36.00				24.00	75.00		40.00
6751.5 - Huntington-Baker Sanitary	32.00	64.00	32.00	64.00	192.00	128.00				192.00	225.00		200.00
Total 6751 - Garbage	341.68	707.38	441.05	530.00	2,020.11	1,502.11				2,256.98	2,265.00		2,065.00
6752 - Heating Fuel													
6752.1 - Baker-Cascade Natural Gas	198.00	1,623.06	1,135.10	1,200.00	4,156.16	3,557.67	0.00	4,156.16	100.0%	3,806.50	4,708.00	0.00	4,200.00
6752.2 - Haines-Ed Staub	117.00	491.40	839.80	500.00	1,948.20	1,685.10				2,842.10	2,500.00		2,200.00
6752.3 - Halfway-Ed Staub	0.00	697.50	585.00	45.00	1,327.50	1,327.50				1,586.59	1,750.00		1,400.00
6752.6 - Sumpter-City of Sumpter(Shared)					1,300.00					0.00	1,300.00		1,300.00
Total 6752 - Heating Fuel	315.00	2,811.96	2,559.90	1,745.00	8,731.86	6,570.27	0.00	8,731.86	100.0%	8,235.19	10,258.00	0.00	9,100.00
6753 - Water/Sewer													
6753.1 - Baker-City of Baker City	906.64	376.14	379.64	380.00	2,042.42	1,662.42				1,276.32	2,500.00		2,250.00
6753.2 - Haines-City of Haines	204.00	204.00	204.00	204.00	816.00	680.00				804.00	820.00		850.00
6753.3 - Halfway-City of Halfway	153.50	274.85	130.02	198.00	756.37	624.37				923.88	850.00		800.00
6753.4 - Richland (NEOHA agreement)	100.29	136.14	105.99	110.00	452.42	377.75				652.81	700.00		500.00
6753.5 - Huntington-City of Huntingtn	135.00	284.27	143.23	220.00	782.50	634.50				720.00	700.00		800.00
Total 6753 - Water/Sewer	1,499.43	1,275.40	962.88	1,112.00	4,849.71	3,979.04				4,377.01	5,570.00		5,200.00
6754 - Electric													
6754.1 - Baker - OTEC	5,769.19	5,029.15	2,539.32	5,300.00	18,637.66	15,985.67				17,466.88	19,000.00		19,000.00
6754.2 - Haines - OTEC	327.06	203.51	337.19	300.00	1,167.76	1,058.89				1,118.19	1,300.00		1,200.00
6754.3 - Halfway-Idaho Power	414.99	204.73	124.64	250.00	994.36	864.44				1,061.11	900.00		1,000.00
6754.4 - Richland (NEOHA agreement)	368.79	559.52	1,311.77	1,250.00	3,490.08	2,636.69				3,581.28	3,600.00		3,500.00
6754.5 - Huntington-Idaho Power	94.09	289.79	261.20	350.00	995.08	803.83				1,687.83	1,500.00		1,000.00
6754.6 - Sumpter-City of Sumpter(Shared)					600.00					0.00	600.00		600.00
Total 6754 - Electric	6,974.12	6,286.70	4,574.12	7,450.00	25,884.94	21,349.52				24,915.29	26,900.00		26,300.00
6750 - Utilities - Other	0.00	0.00	0.00	0.00	0.00	0.00	44,385.00	-44,385.00	0.0%	0.00	0.00	40,000.00	0.00
Total 6750 - Utilities	9,130.23	11,081.44	8,537.95	10,837.00	39,586.62	33,400.94	44,385.00	-4,798.38	89.19%	39,784.47	44,993.00	40,000.00	42,665.00
6756 - Telecommunications													
6756.0 - Telephone													

**Baker County Library District  
Profit & Loss Budget Performance  
July 2014 through June 2015**

4/7/2015														
	Jul - Sep 14	Oct - Dec 14	Jan - Mar 15	Q4 ESTIMATE Apr - Jun 15	PROJECTED TOTAL Jul '14 - Jun 15	ACTUAL (5/1/15) Jul '14 - Jun 15	Original FY14-15 Budget	\$ Over Budget	% of Budget	Jul '13 - Jun 14 ACTUAL	FY13-14 Budget	REVISED FY14-15 Budget	PROPOSED Jul '15 - Jun 16	
6756.1 - Baker - BendTel	430.23	270.62	397.06	525.00	1,622.91	1,358.83	0.00	1,622.91	100.0%	1,614.07	1,640.00	0.00	1,600.00	
6756.2 - Haines - Cascade/Reliance	197.23	187.02	187.14	190.00	761.39	633.81	0.00	761.39	100.0%	759.85	765.00	0.00	800.00	
6756.3 - Halfway - Pine Telephone	102.88	113.76	98.37	110.00	425.01	349.41	0.00	425.01	100.0%	437.96	440.00	0.00	450.00	
6756.4 - Richland - Eagle Telephone	72.57	106.00	102.05	105.00	385.62	313.07	0.00	385.62	100.0%	411.97	330.00	0.00	400.00	
6756.5 - Huntington - CenturyTel	205.87	134.02	200.99	200.00	740.88	672.15	0.00	740.88	100.0%	749.22	705.00	0.00	800.00	
6756.6 - Sumpter - CenturyLink/Qwest	132.58	172.26	90.66	130.00	525.50	438.01	0.00	525.50	100.0%	558.72	525.00	0.00	600.00	
6756.8 - US Cellular (3 Lines)	512.38	341.54	517.32	505.00	1,876.24	1,719.66	0.00	1,876.24	100.0%	1,815.73	1,900.00	0.00	1,900.00	
<b>Total 6756.0 - Telephone</b>	<b>1,653.74</b>	<b>1,325.22</b>	<b>1,593.59</b>	<b>1,765.00</b>	<b>6,337.55</b>	<b>5,484.94</b>	<b>0.00</b>	<b>6,337.55</b>	<b>100.0%</b>	<b>6,347.52</b>	<b>6,305.00</b>	<b>0.00</b>	<b>6,550.00</b>	
<b>6757.0 - Internet</b>														
6757.1 - Baker - NERO Network	0.00	1,431.00	715.50	715.50	2,862.00	2,146.50	0.00	2,862.00	100.0%	1,908.00	1,918.00	0.00	3,000.00	
6757.2 - Haines - Cascade/Reliance	187.05	184.32	184.53	185.00	740.90	617.46	0.00	740.90	100.0%	727.05	730.00	0.00	760.00	
6757.3 - Halfway - Pine Tel	103.41	103.41	103.41	112.00	422.23	347.48	0.00	422.23	100.0%	392.43	400.00	0.00	440.00	
6757.4 - Richland - Pine Tel	86.79	86.79	86.79	85.00	345.37	285.37	0.00	345.37	100.0%	335.56	340.00	0.00	360.00	
6757.5 - Huntington -CenturyTel	212.82	141.88	212.82	220.00	787.52	709.40	0.00	787.52	100.0%	1,597.39	1,600.00	0.00	800.00	
6757.6 - Sumpter - CenturyLink/Qwest	293.94	434.77	209.86	315.00	1,253.57	1,043.50	0.00	1,253.57	100.0%	867.60	750.00	0.00	1,275.00	
<b>Total 6757.0 - Internet</b>	<b>884.01</b>	<b>2,382.17</b>	<b>1,512.91</b>	<b>1,632.50</b>	<b>6,411.59</b>	<b>5,149.71</b>	<b>0.00</b>	<b>6,411.59</b>	<b>100.0%</b>	<b>5,828.03</b>	<b>5,738.00</b>	<b>0.00</b>	<b>6,635.00</b>	
6756 - Telecommunications - Other	0.00	0.00	0.00	0.00	0.00	0.00	13,030.00	-13,030.00	0.0%	0.00	0.00	12,800.00	0.00	
<b>Total 6756 - Telecommunications</b>	<b>2,537.75</b>	<b>3,707.39</b>	<b>3,106.50</b>	<b>3,397.50</b>	<b>12,749.14</b>	<b>10,634.65</b>	<b>13,030.00</b>	<b>-280.86</b>	<b>97.85%</b>	<b>12,175.55</b>	<b>12,043.00</b>	<b>12,800.00</b>	<b>13,185.00</b>	
<b>Total 6700 - Other Operating Expenses</b>	<b>16,504.65</b>	<b>19,251.05</b>	<b>17,909.90</b>	<b>20,784.50</b>	<b>74,450.10</b>	<b>61,113.17</b>	<b>80,115.00</b>	<b>-5,664.90</b>	<b>92.93%</b>	<b>73,670.79</b>	<b>81,036.00</b>	<b>75,100.00</b>	<b>83,270.00</b>	
<b>Total 6000 - Materials and Services</b>	<b>62,906.53</b>	<b>74,403.67</b>	<b>85,825.92</b>	<b>70,068.50</b>	<b>293,204.62</b>	<b>242,038.10</b>	<b>262,065.00</b>	<b>31,139.62</b>	<b>111.88%</b>	<b>285,139.66</b>	<b>301,931.00</b>	<b>298,065.00</b>	<b>310,420.00</b>	
7000 - Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	100.00	-100.00	0.0%	0.00	10.00	100.00	100.00	
7500 - Debt Service	0.00	1,000.00	0.00	1,000.00	2,000.00	1,000.00	2,000.00	0.00	100.0%	0.00	10.00	2,000.00	2,000.00	
8000 - Transfers & Contingency														
8005 - Transfers														
8005.1 - Transfer-Technology Fund	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00	100.0%	1,000.00	1,000.00	1,000.00	1,000.00	
8005.2 - Transfer-Severence Liab Fund	0.00	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00	100.0%	10,000.00	10,000.00	10,000.00	10,000.00	
8005.3 - Transfer-Election Fund	0.00	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00	0.00	100.0%	1,500.00	1,500.00	1,500.00	0.00	
<b>Total 8005 - Transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>12,500.00</b>	<b>0.00</b>	<b>12,500.00</b>	<b>12,500.00</b>	<b>12,500.00</b>	<b>0.00</b>	<b>100.0%</b>	<b>12,500.00</b>	<b>12,500.00</b>	<b>12,500.00</b>	<b>11,000.00</b>	
<b>Total 8000 - Transfers &amp; Contingency</b>	<b>0.00</b>	<b>0.00</b>	<b>12,500.00</b>	<b>0.00</b>	<b>12,500.00</b>	<b>12,500.00</b>	<b>12,500.00</b>	<b>0.00</b>	<b>100.0%</b>	<b>12,500.00</b>	<b>12,500.00</b>	<b>12,500.00</b>	<b>11,000.00</b>	
<b>Total Expense</b>	<b>211,622.56</b>	<b>228,738.43</b>	<b>260,328.15</b>	<b>236,508.94</b>	<b>937,198.08</b>	<b>815,887.93</b>	<b>944,352.00</b>	<b>-7,153.92</b>	<b>99.24%</b>	<b>955,766.65</b>	<b>974,056.00</b>	<b>941,015.00</b>	<b>1,033,823.17</b>	
<b>Net Income</b>	<b>-8,268.14</b>	<b>582,591.61</b>	<b>-181,068.46</b>	<b>-166,108.70</b>	<b>227,146.31</b>	<b>294,879.22</b>	<b>218,120.91</b>	<b>9,025.40</b>	<b>104.14%</b>	<b>212,197.17</b>	<b>205,000.00</b>	<b>231,630.00</b>	<b>215,403.98</b>	

Baker County Library District  
**Recommended Budget Committee Motion**  
Fiscal Year 2015-16

I move to approve the Baker County Library District budget for the 2015-16 fiscal year for the total amount of \$1,834,868 and the amounts per fund as shown below:

<b>Fund</b>	
General Fund	1,249,227
Other Fund	177,750
Sage Library System Fund	<u>407,891</u>
<b>Total:</b>	<b><u>1,834,848</u></b>

I also move to approve:

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

<b>Motion made by</b>	
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<b>Seconded by</b>	
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**Certification of motion & Vote** (A – Aye; N – Nay; AB – Abstain)

GD	NF	KR-I	BP	DS	AB	LC	TH	JL	MU

<b>PASS</b>	<b>FAIL</b>

\_\_\_\_\_  
Budget Committee Chairperson

\_\_\_\_\_  
Date

\_\_\_\_\_  
Budget Officer

\_\_\_\_\_  
Date