

**BAKER COUNTY LIBRARY DISTRICT
LIBRARY BOARD**

Resolution No. 2020-21.08

Resolution adopting Supplemental Budget 2

Jun 14, 2021

WHEREAS the Baker County Library District is now meeting in regular session for the conduct of business; and

WHEREAS after the budget was adopted for Fiscal Year 2020-2021, various resources are projected to be received in amounts different from originally estimated, and

WHEREAS adjustments to appropriations are needed to accommodate increases and decreases in resources and expenditures; and

WHEREAS transfers between funds are needed to accommodate unplanned expenditures; and

WHEREAS, ORS 294.463(1) permits transfer of funds within and between a given fund; and

WHEREAS, publication requirements have been met when changes in designated categories within at least one of the funds represent more than 10% of the adopted current year budget;

Adopting the budget

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Baker County Library District hereby **adopts Supplemental Budget 2** for the fiscal year 2020-21 in the total of **\$2,914,135** for the following purposes in Exhibit A and as defined in the Legal Budget form attachments (LB-20, LB-30, LB-31 PS, LB-31 M&S, LB-10 Other, LB-10 Sage, LB-11 Reserve – Capital Inv.), now on file in the Baker County Public Library :

and;

Making appropriations

BE IT FURTHER RESOLVED THAT the amounts for the fiscal year 2020-2021 are hereby appropriated for the purposes shown,

and;

Authorizing transfers

BE IT ALSO RESOLVED THAT these funds are recognized as being transferred among their General Fund budget categories in the defined amounts.

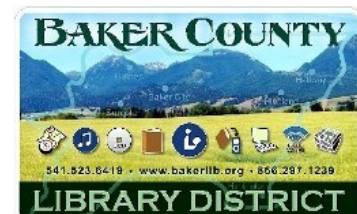
Adopted by the Board of Directors of Baker County Library District this 14th day of June, 2021.

FOR THE BOARD:

Signature: Kyra Rohner,
BCLD Board President

ATTEST:

Signature: Perry Stokes
District Secretary



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Attachments:

1. Exhibit A Suppl. Budget 1 Fund Appropriations
2. Exhibit B Suppl. Budget 1 Fund change summary
3. Exhibit C.i-iv. Suppl. Budget 10% Rule Analysis
4. LB-20 General Fund – Resources. Suppl. Budget 2
5. LB-30 General Fund - Summary. Suppl. Budget 2
6. LB-31 General Fund – Personnel Services, Suppl. Budget 2
7. LB-31 General Fund – Materials & Services, Suppl. Budget 2
8. LB-10 Other Uses Fund. Suppl. Budget 2
9. LB-11 Reserve Fund – Capital Investment, Suppl. Budget 2
10. LB-10 Sage Fund. Suppl. Budget 2

Fund	FY20-21 (suppl 2)	FY20-21 (suppl 1)	FY20-21 (original)
General Fund	2,091,155	2,042,626	1,709,950
Other Fund	197,000	197,000	197,000
Reserve Fund – Capital Investment	164,155	164,155	91,600
Sage Library System Fund	461,825	476,825	476,825
TOTAL:	<u>2,914,135</u>	<u>2,880,606</u>	<u>2,475,375</u>
Chg	33,529	405,231	

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<u>General Fund</u>		<u>Debt Service Fund</u>	
<u>Organizational Unit or Program:</u>		Debt Service	0
Personnel Services.....	830,229	Total.....	\$0
Materials & Services.....	606,130		
	0	"Other Uses" Fund	
	0	Org. Unit/Program: _____	191,000
<u>Not Allocated to Organizational Unit or Program:</u>		Special Payments.....	0
Personnel Services.....	0	Transfers Out.....	6,000
Materials & Services.....	0	Contingency.....	0
Capital Outlay.....	25,000	Total.....	\$197,000
Debt Service	2,000	Reserve Fund - Capital Investment	
Special Payments.....	0	Org. Unit/Program: _____	164,155
Transfers Out.....	118,555	Special Payments.....	0
Contingency.....	5,000	Transfers Out.....	0
Total.....	\$1,586,914	Contingency.....	0
		Total.....	\$164,155
EXHIBIT A. Fund Appropriations		Sage Library System Fund	
		Org. Unit/Program: _____	292,795
		Special Payments.....	0
		Transfers Out.....	0
		Contingency.....	36,184
		Total.....	\$328,979
		Total APPROPRIATIONS, All Funds . . .	\$2,277,048
		Total Unappropriated and Reserve Amounts, All Funds . . .	637,087
		TOTAL ADOPTED BUDGET . . .	\$2,914,135 *
			(*amounts with asterisks must match)

**BAKER COUNTY LIBRARY DISTRICT
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EXHIBIT B. Fund Change Summary

2020-2021 supplemental 2

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total	VS PREVIOUS	
General Fund	\$830,229	\$606,130	\$25,000	\$2,000	\$118,555	\$5,000	\$0	\$504,241	\$2,091,155	\$48,529	2.32%
Other Uses Fund	\$1,650	\$189,350	\$0	\$0	\$6,000	\$0	\$0	\$0	\$197,000	\$0	0.00%
Reserve Fund - Capital Investment			\$164,155						\$164,155	\$0	0.00%
Sage Library System Fund	\$104,669	\$188,126	\$25,000	\$0	\$0	\$11,184	\$0	\$132,846	\$461,825	-\$15,000	-3.25%
TOTALS	\$936,548	\$983,606	\$214,155	\$2,000	\$124,555	\$16,184	\$0	\$637,087	\$2,914,135	\$33,529	1.15%
									\$ Change from prev.	\$33,529	
									% Change from prev.	1.15%	

2020-2021 supplemental 1

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total	VS PREVIOUS	
General Fund	\$833,794	\$658,355	\$25,000	\$2,000	\$118,555	\$5,000	\$0	\$399,922	\$2,042,626	\$332,676	16.29%
Other Uses Fund	\$1,650	\$189,350	\$0	\$0	\$6,000	\$0	\$0	\$0	\$197,000	\$0	0.00%
Reserve Fund - Capital Investment			\$164,155						\$164,155	\$72,555	44.20%
Sage Library System Fund	\$102,139	\$183,502	\$25,000	\$0	\$0	\$16,184	\$0	\$150,000	\$476,825	\$0	0.00%
TOTALS	\$937,583	\$1,031,207	\$214,155	\$2,000	\$124,555	\$21,184	\$0	\$549,922	\$2,880,606	\$405,231	14.07%
									\$ Change from prev.	\$405,231	
									% Change from prev.	14.07%	

2020-2021 adopted

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FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total	VS PREVIOUS
General Fund	\$835,773	\$411,255	\$10,000	\$2,000	\$46,000	\$5,000	\$0	\$399,922	\$1,709,950	\$7,440 0.44%
Other Uses Fund	\$1,650	\$189,350	\$0	\$0	\$6,000	\$0	\$0	\$0	\$197,000	\$6,175 3.13%
Reserve Fund - Capital Investment			\$91,600						\$91,600	\$36,200 39.52 %
Sage Library System Fund	\$102,139	\$183,502	\$25,000	\$0	\$0	\$16,184	\$0	\$150,000	\$476,825	-\$8,185 -1.72%
TOTALS	\$939,562	\$784,107	\$126,600	\$2,000	\$52,000	\$21,184	\$0	\$549,922	\$2,475,375	\$41,630 1.68%

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EXHIBIT C.i. 10% RULE ANALYSIS – General Fund

General Fund

	Supplemental Budget 1	Adjustments to Budget	Adj. % to Original	Supplemental Budget 2
Personnel Services	\$833,794	-3,565	-0.43%	\$830,229
Materials & Services	\$658,355	-52,225	-7.93%	\$606,130
Capital Outlay	\$25,000	0	0.00%	\$25,000
Debt Service	\$2,000	0	0.00%	\$2,000
Total Expenditures	1,519,149	-55,790	-3.67%	1,463,359
Interfund Transfers	118,555	0	0.00%	118,555
Operating Contingency	5,000	0	0.00%	5,000
	1,642,704	-55,790	-3.40%	1,586,914
UEFB Reserve	472,400	31,841	6.74%	504,241
Total - General Fund	2,115,105	-23,950	-1.13%	2,091,155

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EXHIBIT C.ii. 10% RULE ANALYSIS – Other Uses Fund

Other Uses Fund

	Supplemental Budget 1	Adjustments to Budget	Adj. % to Original	Supplemental Budget 2
Personnel Services	\$1,650	0		\$1,650
Materials & Services	\$189,350	5,000	2.64%	\$194,350
Capital Outlay	\$0	0	#DIV/0!	\$0
Debt Service	\$0	0		\$0
Total Expenditures	191,000	5,000	2.62%	196,000
Interfund Transfers	\$6,000	-2,500	-41.67%	\$6,000
Operating Contingency	\$0	3,645		\$0
	197,000	6,145	3.12%	202,000
UEFB Reserve	0	0	#DIV/0!	0
Total - General Fund	197,000	6,145	3.12%	202,000

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EXHIBIT C.iii. 10% RULE ANALYSIS – Capital Reserve Fund

Reserve - Capital Investment

	Supplemental Budget 1	Adjustments to Budget	Adj. % to Original	Supplemental Budget 2
Personnel Services		0		\$0
Materials & Services		0		\$0
Capital Outlay	\$164,155	0	0.00%	\$164,155
Debt Service	\$0	0		\$0
Total Expenditures	164,155	0	0.00%	164,155
Interfund Transfers				
Operating Contingency				
	164,155	0	0.00%	164,155
UEFB Reserve				
Total - General Fund	164,155	0	0.00%	164,155

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EXHIBIT C.iv. 10% RULE ANALYSIS – Sage Fund

Sage Fund

	Supplemental Budget 1	Adjustments to Budget	Adj. % to Original	Supplemental Budget 2
Personnel Services	\$102,139	2,530	2.48%	\$104,669
Materials & Services	\$183,502	4,624	2.52%	\$188,126
Capital Outlay	\$25,000	0	0.00%	\$25,000
Debt Service	\$0	0		\$0
Total Expenditures	310,641	7,154	2.30%	317,795
Interfund Transfers	\$0	-2,500		\$0
Operating Contingency	\$16,184	-12,539	-77.48%	\$11,184
	326,825	-7,885	-2.41%	328,979
UEFB Reserve	150,000	50,000	33.33%	132,846
Total - General Fund	476,825	42,115	8.83%	461,825

FORM
LB-20

RESOURCES
GENERAL FUND

(Fund)

BAKER COUNTY LIBRARY DISTRICT

(Name of Municipal Corporation)

Historical Data										Budget for Next Year 2021-2022				
Actual					Adopted Budget	SUPPL Budget 1	SUPPL Budget 2	RESOURCE DESCRIPTION			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Preceding Year 2015-2016	Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	Prior Year Year 2019-2020	This Year Year 2020-2021	This Year Year 2020-2021	This Year Year 2020-2021							
1								1	Available cash on hand* (cash basis) or				1	
2	191,061	216,851	219,537	197,121	272,341	430,708	552,383	552,383	2	Net working capital (accrual basis)	525,000	525,000	525,000	2
3	28,954	38,070	29,006	26,751	137,586	35,000	35,000	50,000	3	Previously levied taxes estimated to be received	45,000	45,000	45,000	3
4	7,450	12,307	11,927	15,278	19,926	12,000	15,000	15,000	4	Interest	15,000	15,000	15,000	4
5	11,500	9,700	29,000	4,720	0	6,000	6,000	6,000	5	Transferred IN, from other funds	4,000	4,000	4,000	5
6									6	OTHER RESOURCES				6
7	16,551	15,923	19,736	19,158	14,474	9,000	10,950	12,000	7	Fines & Fees	15,000	15,000	15,000	7
8	6,773	6,922	7,412	7,582	7,890	8,000	8,000	8,000	8	State revenue (R2R Grant)	8,000	8,000	8,000	8
9	3,929	2,719	2,897	0	0	500	500	500	9	Other Tax Revenues	500	500	500	9
10	4,346	20,789	6,417	6,308	6,546	7,000	7,000	7,000	10	Federal revenue (E-rate)	7,000	7,000	7,000	10
11	0	0	1,686	0	0	0	0	0	11	Special Contracts (Tech support)	0	0	0	11
12	0	0	0	0	0	0	0	0	12	Job Training Programs	0	0	0	12
13	2,040	29,481	12,663	3,718	15,298	2,500	242,500	202,500	13	Donations, Grants, & Misc	8,000	8,000	8,000	13
14	0	0	0	0	0	0	0	0	14	Capital financing	0	0	0	14
15	300	2,560	2,560	2,000	2,200	2,000	2,000	2,000	15	Fiscal agency fee (Sage)	2,000	2,000	2,000	15
16			31,563	6,464	1,616	5,000	0	0	16	Other financing sources	0	0	0	16
17									17					17
18									18					18
19									19					19
20									20					20
21									21					21
22									22					22
23									23					23
24									24					24
25									25					25
26									26					26
27									27					27
28									28					28
29	272,904	355,322	374,404	289,100	477,877	517,708	879,333	855,383	29	Total resources, except taxes to be levied	629,500	629,500	629,500	29
30						1,192,242	1,235,772	1,235,772	30	Taxes estimated to be received	1,278,935	1,278,935	1,278,935	30
31	943,059	964,477	1,004,065	1,105,085	1,190,552				31	Taxes collected in year levied				31
32	1,215,963	1,319,799	1,378,469	1,394,185	1,668,429	1,709,950	2,115,105	2,091,155	32	TOTAL RESOURCES	1,908,435	1,908,435	1,908,435	32

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

**FORM
LB-30**

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

Baker County Library District

(name of fund)

(name of Municipal Corporation)

Line Item	Historical Data					Adopted Budget This Year Year 2019-2020	SUPPL Budget 1 This Year Year 2020-2021	SUPPL Budget 2 This Year Year 2020-2021	\$ Change vs prev.	REQUIREMENTS FOR: <u>(Name of Org. Unit or Program & Activity)</u>	Budget for Next Year 2021-2022			Line Item	
	Actual										Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Preceding Year 2015-2016	Preceding Year 2016-2017	Second Preceding Year 2017-2018	First Preceding Year 2018-2019	Prior Year Year 2019-2020										
1										1	PERSONNEL SERVICES			1	
2	493,233	512,454	537,297	537,136	537,123	575,586	566,323	557,379	(8,944)	2	Salaries	601,392	601,392	601,392	2
3	193,018	189,357	212,305	218,436	225,038	271,915	269,450	272,850	3,400	3	Benefits	300,478	300,478	300,478	3
4	0	0								4	Special Contracts - Grants, Tech Support, Job Training				4
5	0		22,380							5	Severance				5
6	0	10								6	Payroll Expenses				6
7										7					7
8	686,252	701,821	771,982	755,572	762,161	847,501	835,773	830,229	(5,544)	8	TOTAL PERSONNEL SERVICES	901,869	901,869	901,869	8
9	13.90	14.00	14.70	15.20	14.85	14.85	14.85	14.85		9	Total Full-Time Equivalent (FTE)	14.99	14.99	14.99	9
10										10	MATERIALS AND SERVICES			10	
11	95,908	99,802	91,538	113,506	106,399	102,000	125,000	125,300	300	11	Collection Development	120,000	120,000	120,000	11
12	12,603	12,579	13,042	13,383	13,827	14,400	15,900	15,900	0	12	Library Consortium	16,250	16,250	16,250	12
13	68,992	72,918	155,510	82,147	102,369	121,700	334,300	291,300	(43,000)	13	Facilities & IT Maintenance	127,900	127,900	127,900	13
14	34,382	45,698	40,881	45,275	39,416	51,780	51,780	54,305	2,525	14	Corporate Costs	55,580	55,580	55,580	14
15	87,975	84,140	96,394	97,463	105,293	121,375	131,375	119,325	(12,050)	15	Library Operations	113,650	113,650	113,650	15
16										16					16
17										17					17
18										18					18
19										19					19
20										20					20
21										21					21
22										22					22
23										23					23
24										24					24
25										25					25
26										26					26
27	299,860	315,137	397,365	351,773	367,304	411,255	658,355	606,130	(52,225)	27	TOTAL MATERIALS AND SERVICES	433,380	433,380	433,380	27
28										28	CAPITAL OUTLAY			28	
29	0	70,314	0	0	10,283	10,000	25,000	25,000	0	29		25,000	25,000	25,000	29
30										30					30
31										31					31
32										32					32
33										33					33
34										34					34
35	0	70,314	0	0	10,283	10,000	25,000	25,000	0	35	TOTAL CAPITAL OUTLAY	25,000	25,000	25,000	35
36	986,112	1,087,272	1,169,347	1,107,345	1,139,749	1,268,756	1,519,128	1,461,359	(57,769)	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,360,249	1,360,249	1,360,249	36

10.3% 7.5% -5.3% 2.9% 14.6% 19.7% -3.8% -10.5% -10.5%

150-504-030 (Rev 11-18)

**FORM
LB-30**

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General Fund

Baker County Baker County Library District

(name of fund)

(name of Munic

(name of Municipal Corporation)

Historical Data										REQUIREMENTS DESCRIPTION	Budget For Next Year 2021-2022				
Actual					Adopted Budget	SUPPL Budget 1	SUPPL Budget 2	\$ Change vs orig.			Proposed By	Approved By	Adopted By		
Preceding Year 2015-2016	Preceding Year 2016-2017	Second Preceding Year 2017-2018	First Preceding Year 2018-2019	Prior Year Year 2019-2020	This Year Year 2020-2021	This Year Year 2020-2021	This Year Year 2020-2021				Budget Officer	Budget Committee	Governing Body		
1										1	PERSONNEL SERVICES NOT ALLOCATED				1
2										2					2
4	0			0		0	0	0	0	4	TOTAL PERSONNEL SERVICES	0	0	0	4
5										5	Total Full-Time Equivalent (FTE)				5
6										6	MATERIALS AND SERVICES NOT ALLOCATED				6
7										7					7
9	0			0		0	0	0	0	9	TOTAL MATERIALS AND SERVICES	0	0	0	9
10										10	CAPITAL OUTLAY NOT ALLOCATED				10
11										11					11
13	0			0		0	0	0	0	13	TOTAL CAPITAL OUTLAY	0	0	0	13
14										14	DEBT SERVICE				14
15	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000		15	Debt service - Baker City LID Resort St Project	2,000	2,000	2,000	15
16										16					16
17	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	17	TOTAL DEBT SERVICE	2,000	2,000	2,000	17
18										18	SPECIAL PAYMENTS				18
19										19					19
20										20					20
21	0	0	0	0	0	0	0	0	0	21	TOTAL SPECIAL PAYMENTS	0	0	0	21
22										22	INTERFUND TRANSFERS				22
23	1,000	1,000	0	2,500	2,500	1,000	1,000	1,000	0	23	Transfer - Technology & Election	2,500	2,500	2,500	23
24	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0	24	Transfer - Severance Liability	10,000	10,000	10,000	24
25				40,000	35,000	107,555	107,555	107,555	0	25	Transfer - Capital Improvement Fund	20,000	20,000	20,000	25
26										26					26
28	11,000	11,000	10,000	12,500	52,500	46,000	118,555	118,555	0	28	TOTAL INTERFUND TRANSFERS	32,500	32,500	32,500	28
29						5,000	5,000	5,000	0	29	OPERATING CONTINGENCY	5,000	5,000	5,000	29
30						388,195	470,422	504,241	33,819	30	RESERVED FOR FUTURE EXPENDITURE	508,685	508,685	508,685	30
31						0	0	0		31	UNAPPROPRIATED ENDING BALANCE	0	0		31
32	13,000	13,000	12,000	14,500	54,500	441,195	595,977	629,796	33,819	32	Total Requirements NOT ALLOCATED	548,185	548,185	548,185	32
33	986,112	1,087,272	1,169,347	1,107,345	1,139,749	1,268,756	1,519,128	1,461,359	(57,769)	33	Total Requirements for ALL Org.Units/Programs within fund	1,360,249	1,360,249	1,360,249	33
34	216,851	219,527	197,121	272,340	474,180					34	Ending balance (prior years)				34
35	1,215,963	1,319,799	1,378,468	1,394,185	1,668,429	1,709,951	2,115,105	2,091,155	(23,950)	35	TOTAL REQUIREMENTS	1,908,435	1,908,435	1,908,435	35

8.5%

4.4%

1.1%

19.7%

22.6%

23.7%

-1.1%

-9.8%

-9.8%

FORM
LB-31

DETAILED REQUIREMENTS

GENERAL FUND
(Name of Fund)

Historical Data										REQUIREMENTS FOR: Personnel Services		Budget For Next Year 2021-2022						
Actual					Adopted Budget	SUPPL Budget 1	SUPPL Budget 2	\$ Change vs prev.	Object Classification	Detail	HRS	FTE	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body			
Preceding Year 2015-2016	Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	Prior Year Year 2019-2020	This Year Year 2020-2021	This Year Year 2020-2021	This Year Year 2020-2021											
1									1						1			
2	72,436	73,884	75,362	76,869	84,721	84,718	84,718	84,800	82	2	MGT5	Library Director	40	1.0	86,417	86,417	86,417	2
3	48,123	49,086	40,053	41,207	18,912	15,472	15,472	17,750	2,278	3	19/5	IT Network and Systems Administrator	12	0.3	19,092	19,092	19,092	3
4	27,539	27,820	28,488	28,951	29,907	31,473	31,473	31,473	0	4	15/5	Admin Assistant - Business Mgr	25	0.6	32,732	32,732	32,732	4
5	41,570	42,402	43,250	25,103	30,100	37,573	37,948	35,750	(2,198)	5	9/5	Admin Assistant - Library Mgr	40	1.0	39,067	39,067	39,067	5
6	35,910	38,460	39,229	42,014	43,065	43,487	43,487	43,500	13	6	13/5	Librarian II - Tech Svcs / Cataloging	40	1.0	47,504	47,504	47,504	6
7	4,060	8,506	7,190	7,566	7,635	15,065	15,065	10,000	(5,065)	7	5/5	Library Asst I - Public Services / Outreach (Bookmobile)	20	0.5	15,671	15,671	15,671	7
8	34,200	36,628	37,361	38,108	37,458	39,453	39,453	39,500	47	8	10/5	Library Assoc II - Coll Mgmt / Serials Specialist	40	1.0	41,036	41,036	41,036	8
9	22,930	30,134	32,274	32,919	33,742	34,075	34,075	34,100	25	9	7/5	Library Tech II - Public Services / Youth Svcs Specialist	40	1.0	35,433	35,433	35,433	9
10			9,760	9,966	1,275	0			0	10	6/5	Library Tech I - IT Asst						10
11	8,102	5,236	6,360	0	4,450	5,609	5,609	1,500	(4,109)	11	5/3-5	Library Asst I - Public Services	17	0.4	10,360	10,360	10,360	11
12	18,035	19,286	26,231	31,703	24,443	24,729	24,976	31,400	6,424	12	6/5	Library Tech I - Coll Mgmt / Processing	32	0.8	26,997	26,997	26,997	12
13	21,053	22,837	25,762	27,928	29,741	30,834	30,834	30,834	(0)	13	6/5	Library Tech I - Coll Mgmt / Processing & Media Specialist	38	1.0	32,244	32,244	32,244	13
14	32,715	31,903	32,685	37,163	38,960	39,138	39,138	39,138	0	14	13/5	Librarian II - Community Services + Coll Mgmt	36	0.9	42,753	42,753	42,753	14
15	4,971								0	15	5/5	Library Asst I - Public Services / Outreach (Bookmobile)						15
16	62,091	67,413	68,399	64,533	67,096	72,540	72,540	68,050	(4,490)	16	5/3-5	Library Asst III - Public Services / Outreach (Branch Leads)	101	2.5	78,841	78,841	78,841	16
17	7,096	11,060	26,638	28,869	32,259	31,659	31,659	32,500	841	17	6/5	Facilities Maintenance	40	1.0	33,746	33,746	33,746	17
18	18,699	19,646	0						0	18	13/5	Library Asst (prev Admin Asst - Lib Mgr)						18
19	3,907	7,838	10,387	10,885	15,457	13,672	13,672	20,100	6,428	19	3/5	Library Asst I - Public Services	20	0.5	15,673	15,673	15,673	19
20	14,412	10,394	15,067	17,888	21,043	24,484	24,484	24,484	0	20	3/3-5	Library Pages	40	1.0	27,753	27,753	27,753	20
21	8,654	9,761	11,370	13,109	16,188	17,320	15,112	11,000	(4,112)	21	X	Temp staff / Special Project Pool	16	0.4	12,858	12,858	12,858	21
22	244	160	1,431	2,354	672	5,022	5,046	1,500	(3,546)	22	X	Staff training	4	0.1	3,215	3,215	3,215	22
23	62,364	56,200	75,203	78,853	88,786	102,334	102,050	107,000	4,950	23	BENEFITS	Retirement (PERS)			113,574	113,574	113,574	23
24	36,202	37,862	41,507	39,464	39,874	43,324	43,204	41,000	(2,204)	24	BENEFITS	Social Security (FICA)			46,006	46,006	46,006	24
25	536	354	518	2,797	2,291	3,398	3,389	2,500	(889)	25	BENEFITS	State Unemployment Tax (SUTA @ .001) + Payroll Exp			3,608	3,608	3,608	25
26	92,606	91,730	91,556	94,508	91,169	117,703	117,703	118,750	1,047	26	BENEFITS	Group Health Insurance			134,476	134,476	134,476	26
27	542	2,349	2,569	1,751	1,899	1,699	1,694	1,800	106	27	BENEFITS	Workers Comp Insurance			1,804	1,804	1,804	27
28	768	862	952	1,063	1,020	992	992	1,800	808	28	BENEFITS	Life Insurance			1,008	1,008	1,008	28
29	6,488		22,380		0	0				29	BENEFITS	Severance			0	0	0	29
30										30		Payroll expenses						30
31										31								31
32	13.9	14.0	14.7	15.2	14.8	15.0	14.8			32	Total Full Time Equivalent (FTE)*		600	15.0				32
33										33	Ending balance (prior years)							33
34										34	UNAPPROPRIATED ENDING FUND BALANCE							34
35	686,253	701,811	771,982	755,571	762,161	835,773	833,794	830,229	(3,565)	35	TOTAL REQUIREMENTS				901,869	901,869	901,869	35

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

FORM
LB-31

DETAILED REQUIREMENTS

GENERAL FUND

(Name of Fund)

Historical Data										REQUIREMENTS FOR: <u>Materials & Services</u>		Budget For Next Year 2021-2022			
Actual					Adopted Budget This Year	SUPPL Budget 1 This Year	SUPPL Budget 2 This Year	\$ Change vs prev.	Object Classification	Detail	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
Preceding Year 2015-2016	Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year 2018-2019	Prior Year 2019-2020	Year 2020-2021	Year 2020-2021	Year 2020-2021								
1									1	Object Classification			1		
2	95,908	99,802	91,538	113,472	106,399	102,000	125,000	125,300	300	2	Collection Development (Books, audiovisual, digital, etc)	120,000	120,000	120,000	2
3	12,603	12,579	13,042	13,383	13,827	14,400	15,900	15,900	0	3	Library Catalog (Sage)	16,250	16,250	16,250	3
4	27,399	32,094	99,761	37,891	57,695	52,000	230,000	219,200	(10,800)	4	Facilities Maintenance	57,500	57,500	57,500	4
5	10,420	12,325	17,937	16,284	18,681	40,000	60,000	30,000	(30,000)	5	Janitorial Contract	26,400	26,400	26,400	5
6	2,121	2,768	2,692	2,615	2,378	5,000	5,000	2,000	(3,000)	6	Janitorial Supplies	3,000	3,000	3,000	6
7	3,078	2,690	2,545	2,244	2,262	2,400	2,000	2,000	0	7	Equipment Maintenance Services / Lease	2,500	2,500	2,500	7
8	25,974	18,952	32,575	23,147	21,353	22,300	37,300	38,100	800	8	Computer Maintenance	38,500	38,500	38,500	8
9	5,721	5,271	9,051	9,260	6,587	10,000	10,000	7,500	(2,500)	9	Bookmobile & Vehicle Operations	10,000	10,000	10,000	9
10	16,265	16,672	18,005	18,830	20,619	21,000	21,000	21,500	500	10	Insurance	22,000	22,000	22,000	10
11	2,422	6,019	5,837	5,033	808	4,000	4,000	3,000	(1,000)	11	Travel and Training	4,000	4,000	4,000	11
12	0	5,827	0	3,210	0	6,500	6,500	6,500	0	12	Election	0	0	0	12
13	7,905	8,165	8,400	8,900	7,500	7,800	7,800	7,800	0	13	Audit	8,000	8,000	8,000	13
14	855	1,080	1,347	1,286	1,456	1,600	1,600	2,100	500	14	Bookkeeping	2,000	2,000	2,000	14
15	2,856	2,744	3,022	3,148	3,300	3,500	3,500	3,525	25	15	Dues and subscriptions	3,600	3,600	3,600	15
16	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	16	Debt Service	2,000	2,000	2,000	16
17	1,487	1,908	1,778	1,249	2,448	3,000	3,000	5,000	2,000	17	Marketing/Publication	10,000	10,000	10,000	17
18	1,159	1,315	1,172	1,273	1,211	1,380	1,380	1,380	0	18	Financial Mgt Fees	1,380	1,380	1,380	18
19	250	0	250	895	406	1,000	1,000	1,000	0	19	Legal Administration	100	100	100	19
20					475		0	500		20	Professional services	1,200	1,200	1,200	20
21	1,183	1,968	1,070	1,450	1,193	2,000	2,000	2,000	0	21	Public Programs	3,300	3,300	3,300	21
22	2,964	3,970	4,193	4,271	4,335	5,000	5,000	3,000	(2,000)	22	Branch Mileage / BCLD Courier	4,500	4,500	4,500	22
23	17,440	13,672	15,973	18,934	24,845	25,000	35,000	30,000	(5,000)	23	Library Services Supplies	20,500	20,500	20,500	23
24	4,599	6,086	10,611	7,803	8,221	13,500	13,500	13,500	0	24	Youth Programs (Summer Reading, storytime, teen)	14,000	14,000	14,000	24
25	1,572	1,445	1,206	895	885	1,500	1,500	1,000	(500)	25	Postage/Freight	1,000	1,000	1,000	25
26	42,352	40,215	39,790	40,128	43,782	47,775	47,775	46,325	(1,450)	26	Utilities	45,500	45,500	45,500	26
27	13,327	13,480	15,570	16,172	16,638	18,600	18,600	18,000	(600)	27	Telecommunications	18,150	18,150	18,150	27
28	0	0								28	Special contracts - grants, tech support travel				28
29										29	Miscellaneous				29
31										31					31
32										32	Total Full Time Equivalent (FTE)*				32
33										33	Ending balance (prior years)				33
34										34	UNAPPROPRIATED ENDING FUND BALANCE				34
35	301,860	313,047	399,365	353,773	369,304	413,255	660,355	608,130	(52,225)	35	TOTAL REQUIREMENTS	435,380	435,380	435,380	35

150-504-031 (Rev 10-16)

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

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

OTHER USES
(Fund)

BAKER COUNT BAKER COUNTY LIBRARY DISTRICT
(Name of Municipality) (Name of Municipal Corporation)

Historical Data										DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-2022				
Actual					Adopted Budget	SUPPL Budget 1	SUPPL Budget 2	\$ Change vs prev.	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Preceding Year 2015-2016	Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	Prior Year Year 2019-2020	This Year Year 2019-2020	This Year Year 2020-2021	This Year Year 2020-2021								
1										1	RESOURCES			1	
2										2	Cash on hand * (cash basis), or			2	
3	158,577	151,771	161,309	131,428	159,265	165,000	165,000	170,000	5,000	3	Working Capital (accrual basis)	155,000	155,000	155,000	3
4										4	Previously levied taxes estimated to be received			4	
5	871	1,445	2,519	3,122	3,244	3,500	3,500	3,500	0	5	Interest	3,500	3,500	3,500	5
6	11,000	11,000	10,000	12,500	12,500	11,000	11,000	11,000	0	6	Transferred IN, from other funds	12,500	12,500	12,500	6
7	27,835	27,672	0	10,000	500	10,000	10,000	10,000	0	7	Grants and Loans	10,000	10,000	10,000	7
8	1,977	522	4,669	22,238	1,285	2,000	2,000	2,000	0	8	Donations	2,000	2,000	2,000	8
9	3,935	5,500	5,196	6,633	4,695	5,500	5,500	5,500	0	9	Book Sales	4,000	4,000	4,000	9
10	6,562									10	Other financing sources			10	
11	210,757	197,910	183,693	185,921	181,489	197,000	197,000	202,000	5,000	11	Total Resources, except taxes to be levied	187,000	187,000	187,000	11
12										12	Taxes estimated to be received			12	
13										13	Taxes collected in year levied			13	
14	210,757	197,910	183,693	185,921	181,489	197,000	197,000	202,000	5,000	14	TOTAL RESOURCES			14	
15										15	REQUIREMENTS **			15	
16										16	Org Unit or Prog & Activity	Object Classification	Detail		16
17		1,476	1,087	580	0	1,500	1,500	1,500	0	17	Personnel		Wages		17
18		146	135	30	0	150	150	150	0	18	Personnel		Payroll taxes & related		18
19										19					19
20	38,065	25,229	21,954	21,326	3,510	102,050	102,050	107,050	5,000	20	M&S		Memorial & Grants Dept.		20
21	0	0	0	0	0	0	0	0	0	21	M&S		Election reserve		21
22	1	1	89	0	0	1,500	1,500	1,500	0	22	M&S		Literacy Dept.		22
23	9,375	2	0	0	0	4,500	4,500	4,500	0	23	M&S		Technology Dept. Reserve		23
24	0	0	0	0	0	0	0	0	0	24	M&S		Capital Projects - MOVED TO SPEC FUND		24
25	45	47	0	0	0	81,000	81,000	81,000	0	25	M&S	CONT.	Severance Liability Dept. Contingency		25
26	0	0	0	0	0	300	300	300	0	26	M&S		Corporate Costs (Bank & sales fees)		26
27	11,500	9,700	29,000	4,720	10,000	6,000	6,000	6,000	0	27	TRANSFER		Transfer Out		27
28										28					28
29										29					29
30	151,771	161,309	131,428	159,265	167,979					30	Ending balance (prior years)			30	
31						0	0	0	0	31	UNAPPROPRIATED ENDING FUND BALANCE			31	
32	210,757	197,910	183,693	185,921	181,489	197,000	197,000	202,000	5,000	32	TOTAL REQUIREMENTS			32	

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

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

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

FORM
LB-10

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

SAGE LIBRARY SYSTEM

BAKER COUNT BAKER COUNTY LIBRARY DISTRICT

(Fund)

(Name of Munic (Name of Municipal Corporation))

Historical Data										DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-2022			
Actual					Adopted Budget	SUPPL Budget 1	SUPPL Budget 2	\$ Change vs orig.	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Preceding Year 2015-2016	Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year 2018-2019	Prior Year 2019-2020	This Year 2019-2020	This Year 2020-2021	This Year 2020-2021							
1										1	RESOURCES			1
2										2	Cash on hand * (cash basis), or			2
3	135,422	148,801	179,053	202,559	202,800	190,000	190,000	175,000	(15,000)	3	Working Capital (accrual basis)			3
4										4	Previously levied taxes estimated to be received			4
5	0	0	0	0	0	0	0	0	0	5	Interest			5
6	197,097	203,697	209,006	203,300	217,175	223,000	223,000	223,000	0	6	Membership dues			6
7										7	Transferred IN, from other funds			7
8	95,404	45,242	57,240	58,300	58,300	61,000	61,000	61,000	0	8	Restricted grants			8
9	772	1,580	1,260	1,668	3,597	2,825	2,825	2,825	0	9	Miscellaneous revenue			9
10										10	Proceeds from prior fiduciary account			10
11										11				11
12	428,695	399,320	446,559	465,827	481,872	476,825	476,825	461,825	(15,000)	12	Total Resources, except taxes to be levied			12
13										13	Taxes estimated to be received			13
14										14	Taxes collected in year levied			14
15	428,695	399,320	446,559	465,827	481,872	476,825	476,825	461,825	(15,000)	15	TOTAL RESOURCES			15
16										16	REQUIREMENTS **			16
17										17	Org Unit or Prog & Activity	Object Classification	Detail	17
18										18	PERSONNEL SERVICES			18
19	55,708	56,730	57,981	59,118	67,037	62,727	62,727	62,727	0	19	PERSONNEL	SALARIES	Systems administrator	19
20	5,310	4,936	5,632	5,857	6,050	6,180	6,180	6,180	0	20	PERSONNEL	SALARIES	Admin Assistant - Business Mgr	20
21	61,018	61,666	63,613	64,975	73,087	68,907	68,907	68,907	0	21			<i>Total Salaries</i>	21
22										22				22
23	8,069	8,600	13,036	14,123	17,673	19,000	19,000	19,000	0	23	PERSONNEL	BENEFITS	Retirement	23
24	4,240	4,717	4,866	4,556	7,697	5,270	5,270	7,800	2,530	24	PERSONNEL	BENEFITS	Social Security	24
25	47	33	31	26	22	36	36	36	0	25	PERSONNEL	BENEFITS	Worker's compensation	25
26	7,215	7,226	7,538	7,665	8,389	8,461	8,461	8,461	0	26	PERSONNEL	BENEFITS	Health insurance	26
27	47	57	70	275	596	275	275	275	0	27	PERSONNEL	BENEFITS	Unemployment insurance	27
28	95	72	71	95	94	77	77	77	0	28	PERSONNEL	BENEFITS	Life insurance	28
29	1,652	72	100	91	93	113	113	113	0	29	PERSONNEL	BENEFITS	Payroll insurance	29
30	21,365	20,777	25,712	26,831	34,564	33,232	33,232	35,762	2,530	30			<i>Total benefits</i>	30
31	82,383	82,443	89,325	91,806	107,651	102,139	102,139	104,669	2,530	31	TOTAL PERSONNEL SERVICES			31
32										32				32
33										33	MATERIALS & SERVICES			33
34	260	294	234	384	352	400	400	400	0	34			Telecommunications	34
35	1,733	3,233	5,113	8,232	5,003	4,500	4,500	12,000	7,500	35			Technology	35
36	0	0	0	0	0	0	0	0	0	36			Accounting and auditing	36
37	300	0	2,560	2,000	2,200	1,857	1,857	1,857	0	37			Administrative services (BCLD)	37
38	54,908	45,925	48,000	61,000	63,250	65,570	65,570	65,570	0	38			System support (contracted)	38

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

SAGE LIBRARY SYSTEM

BAKER COUNT BAKER COUNTY LIBRARY DISTRICT

(Fund)

(Name of Munic (Name of Municipal Corporation))

Historical Data										Budget for Next Year 2021-2022						
Actual					Adopted Budget	SUPPL Budget 1	SUPPL Budget 2	\$ Change vs orig.	DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Preceding Year 2015-2016	Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year 2018-2019	Prior Year 2019-2020	This Year 2019-2020	This Year 2020-2021	This Year 2020-2021									
39	45,922	4,585	3,233	2,000	3,865	2,500	2,500	2,500	0	39		Technical services	4,000	4,000	4,000	39
40	0	0	0	0	0	250	250	250	0	40		Legal services	0	0	0	40
41	1,013	3,661	1,554	3,146	4,832	5,000	5,000	5,000	0	41		Dues and subscriptions	5,000	5,000	5,000	41
42	64	27	39	50	61	50	50	50	0	42		Postage/freight	60	60	60	42
43	0	0	0	0	0	25	25	25	0	43		Printing	25	25	25	43
44	586	94	297	368	1,250	400	400	900	500	44		Supplies, Office	500	500	500	44
45	2,460	2,112	2,967	3,127	2,488	3,500	3,500	500	(3,000)	45		Travel	2,000	2,000	2,000	45
46	4,115	1,330	937	861	175	2,500	2,500	500	(2,000)	46		Training & Professional Developmt	1,000	1,000	1,000	46
47	81,689	68,602	82,129	87,091	89,084	95,950	95,950	95,950	0	47		Courier	96,000	96,000	96,000	47
48	0	0	6,931	2,962	0	1,000	1,000	2,624	1,624	48		Member credits	0	0	0	48
49	193,050	129,863	153,994	171,221	172,560	183,502	183,502	188,126	4,624	49		TOTAL MATERIALS & SERVICES	184,066	184,066	184,066	49
50										50						50
51										51	RESERVE	RESERVE FUNDS				51
52	0	0	2,182	0	0	25,000	25,000	25,000	0	52		Capital outlay	15,000	15,000	15,000	52
53	0	0	0	0	15,000	16,184	16,184	11,184	(5,000)	53		Operating Contingency	12,898	12,898	12,898	53
54										54						54
55										55						55
56	153,263	187,014	201,058	202,800	186,661					56		Ending balance (prior years)				56
57						150,000	150,000	132,846	(17,154)	57		UNAPPROPRIATED ENDING FUND BALANCE	135,000	135,000	135,000	57
58	428,696	399,320	446,559	465,827	481,872	476,825	476,825	461,825	(15,000)	58		TOTAL REQUIREMENTS	457,500	457,500	457,500	58

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

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

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

**FORM
LB-11**

This fund was authorized and established by resolution / ordinance nu
FY18-19 R.003 on (date) 6/10/19 for the following specif
Major anticipated maintenance and repairs of district facilities or
other capital assets.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2024

**CAPITAL INVESTMENT
(Fund)**

BAKER COUNTY LIBRARY DISTRICT
(Name of Municipal Corporation)

		Historical Data					DESCRIPTION			Budget for Next Year 2021 -22		
		Actual		Adopted Budget	SUPPL Budget 1	SUPPL Budget 2	RESOURCES AND REQUIREMENTS			Proposed By	Approved By	Adopted By
	Second Preceding	Prior Year	This Year	This Year	This Year				Budget Officer	Budget Committee	Governing Body	
	Year 20__ - __	Year 2019-2020	Year 2019-2020	Year 2020-2021	Year 2020-2021							
1						1	RESOURCES					
2		0	55,400	55,400	55,400	2	Cash on hand * (cash basis), or			165,000	165,000	165,000
3		0	0	0	0	3	Working Capital (accrual basis)			0	0	0
4		0	0	0	0	4	Previously levied taxes estimated to be received			0	0	0
5		400	1,200	1,200	1,200	5	Interest			1,500	1,500	1,500
6		55,000	35,000	107,555	107,555	6	Transferred IN, from other funds			20,000	20,000	20,000
7						7						
8						8						
9						9						
10	0	55,400	91,600	164,155	164,155	10	Total Resources, except taxes to be levied			186,500	186,500	186,500
11						11	Taxes estimated to be received					
12						12	Taxes collected in year levied					
13	0	55,400	91,600	164,155	164,155	13	TOTAL RESOURCES			186,500	186,500	186,500
14						14	REQUIREMENTS **					
15						15	Org. Unit or Prog. & Activity	Object Classification	Detail			
16		55,400	91,600	164,155	164,155	16			Facilities maintenance & repair	186,500	186,500	186,500
17						17						
18						18						
19						19						
20						20						
21						21						
22						22						
23						23						
24						24						
25						25						
26						26						
27						27						
28						28						
29						29	Ending balance (prior years)					
30						30	UNAPPROPRIATED ENDING FUND BALANCE			0	0	0
31	0	55,400	91,600	164,155	164,155	31	TOTAL REQUIREMENTS			186,500	186,500	186,500

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

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