

RESOLUTION No. FY2017-18 R.006

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Baker County Library District hereby adopts the budget for fiscal year **2018-2019** in the total amount of **\$1,992,822 ***
 This budget is now on file at Baker County Public Library in Baker City, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2018, for the following purposes:

<u>General Fund</u>		<u>Debt Service Fund</u>	
<u>Organizational Unit or Program:</u>		Debt Service 0	
Personnel Services.....	773,965	Total.....	\$0
Materials & Services.....	361,566		
	0	"Other Uses" Fund	
	0	Org. Unit/Program: _____	149,500
<u>Not Allocated to Organizational Unit or Program:</u>		Special Payments.....	0
Personnel Services.....	0	Transfers Out.....	1,500
Materials & Services.....	0	Contingency.....	0
Capital Outlay.....	1,000	Total.....	\$151,000
Debt Service	4,000	Sage Library System Fund	
Special Payments.....	0	Org. Unit/Program: _____	284,076
Transfers Out.....	11,000	Special Payments.....	0
Contingency.....	5,000	Transfers Out.....	0
Total.....	\$1,156,531	Contingency.....	48,105
		Total.....	\$332,181
		Total APPROPRIATIONS, All Funds . . .	\$1,639,712
		Total Unappropriated and Reserve Amounts, All Funds . . .	353,110
		TOTAL ADOPTED BUDGET . . .	\$1,992,822 *
			<i>(*amounts with asterisks must match)</i>

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2018- 2019 :

- (1) In the amount of \$ _____ OR at the rate of \$ 0.5334 per \$1000 of assessed value for permanent rate tax;
- (2) In the amount of \$ _____ OR at the rate of \$ 0.249 per \$1000 of assessed value for local option tax; and
- (3) In the amount of \$ _____ for debt service on general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Subject to the General Government Limitation

Permanent Rate Tax.....\$ _____ OR \$ 0.5334 /\$1,000
 Local Option Tax.....\$ _____ OR \$ 0.249 /\$1,000

Excluded from Limitation

General Obligation Bond Debt Service.....\$ _____

The above resolution statements were approved and declared adopted on June 11, 2018.

X _____
 Signature

2018-2019 proposed

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total
General Fund	\$773,965	\$361,566	\$1,000	\$4,000	\$11,000	\$5,000	\$0	\$223,110	\$1,379,641
Other Uses Fund	\$0	\$144,500	\$5,000	\$0	\$1,500	\$0	\$0	\$0	\$151,000
Sage Library System Fund	\$92,457	\$191,619	\$25,000	\$0	\$0	\$23,105	\$0	\$130,000	\$462,181
TOTALS	\$866,422	\$697,685	\$31,000	\$4,000	\$12,500	\$28,105	\$0	\$353,110	\$1,992,822

VS LAST REVISED		VS ORIGINAL	
-\$48,735	-3.53%	\$60,748	4.40%
-\$36,500	-24.17%	-\$41,500	-27.48%
\$3,606	0.78%	\$38,246	8.28%
-\$81,629	-4.10%	\$57,494	2.89%

\$ Change from prev. -\$81,629
% Change from prev. -4.10%

2017-2018 revision 2

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total
General Fund	\$784,462	\$388,065	\$1,000	\$2,000	\$10,000	\$0	\$0	\$242,849	\$1,428,376
Other Uses Fund	\$0	\$152,500	\$5,000	\$0	\$30,000	\$0	\$0	\$0	\$187,500
Sage Library System Fund	\$89,695	\$180,305	\$21,000	\$0	\$0	\$11,000	\$0	\$156,575	\$458,575
TOTALS	\$874,157	\$720,870	\$27,000	\$2,000	\$40,000	\$11,000	\$0	\$399,424	\$2,074,451

\$49,706	3.61%
-\$2,500	-1.3%
\$34,640	8.2%
\$81,846	4.1%

\$ Change from prev. \$81,846
% Change from prev. 4.11%

\$353,110

2017-2018 revision 1

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total
General Fund	\$762,852	\$399,173	\$1,000	\$2,000	\$10,000	\$3,645	\$0	\$200,000	\$1,378,670
Other Uses Fund	\$0	\$181,000	\$5,000	\$0	\$4,000	\$0	\$0	\$0	\$190,000
Sage Fund	\$89,630	\$181,988	\$21,000	\$0	\$0	\$11,000	\$0	\$120,317	\$423,935
TOTALS	\$852,482	\$762,161	\$27,000	\$2,000	\$14,000	\$14,645	\$0	\$320,317	\$1,992,605

\$59,777	4.53%
-\$2,500	-1.3%
\$0	0.0%
\$57,277	3.0%

\$ Change from prev. \$57,277
% Change from prev. 2.96%

2017-2018 original

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total
General Fund	\$734,988	\$326,573	\$1,000	\$2,000	\$12,500	\$6,832	\$0	\$235,000	\$1,318,893
Other Uses Fund	\$0	\$183,500	\$5,000	\$0	\$4,000	\$0	\$0	\$0	\$192,500
Sage Fund	\$89,630	\$181,988	\$21,000	\$0	\$0	\$11,000	\$0	\$120,317	\$423,935
TOTALS	\$824,618	\$692,061	\$27,000	\$2,000	\$16,500	\$17,832	\$0	\$355,317	\$1,935,328

**FORM
LB-20**

**RESOURCES
GENERAL FUND**
(Fund)

BAKER COUNTY LIBRARY DISTRICT
(Name of Municipal Corporation)

Historical Data							RESOURCE DESCRIPTION	Budget for Next Year 2018-2019				
Actual			Adopted Budget	Adopted Budget	REVISED Budget	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017	This Year (orig) Year 2017-2018	This Year (Nov) Year 2017-2018	This Year (Jun) Year 2017-2018							
1							1	Available cash on hand* (cash basis) or				1
2	158,124	191,061	216,851	247,770	262,456	262,456	2	Net working capital (accrual basis)	247,004	247,004	247,004	2
3	30,897	28,954	38,070	40,000	40,000	35,000	3	Previously levied taxes estimated to be received	35,000	35,000	35,000	3
4	9,051	7,450	12,307	9,500	9,500	12,000	4	Interest	12,000	12,000	12,000	4
5	4,000	11,500	9,700	4,000	4,000	30,000	5	Transferred IN, from other funds	6,500	6,500	6,500	5
6							6	OTHER RESOURCES				6
7	15,974	16,551	15,923	17,500	17,500	20,000	7	Fines & Fees	18,000	18,000	18,000	7
8	7,045	6,773	6,922	6,800	6,800	7,420	8	State revenue (R2R Grant)	7,500	7,500	7,500	8
9	1,906	3,929	2,719	5,000	5,000	4,000	9	Other Tax Revenues	4,000	4,000	4,000	9
10	5,782	4,346	20,789	7,300	7,300	6,600	10	Federal revenue (E-rate)	7,300	7,300	7,300	10
11	5,088	0	0	0	0	1,700	11	Special Contracts (Tech support)	0	0	0	11
12	0	0	0	0	0	0	12	Job Training Programs	0	0	0	12
13	951	2,040	29,481	500	30,500	39,600	13	Donations, Grants, & Misc	1,500	1,500	1,500	13
14	0						14	Capital financing				14
15		300	2,560	2,600	2,600	2,600	15	Fiscal agency fee (Sage)	3,500	3,500	3,500	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							27					27
28							28					28
29	238,818	272,904	355,322	340,970	385,656	421,376	29	Total resources, except taxes to be levied	342,304	342,304	342,304	29
30				977,924	993,014	1,007,000	30	Taxes estimated to be received	1,037,337	1,037,337	1,037,337	30
31	887,323	943,059	964,477				31	Taxes collected in year levied				31
32	1,126,142	1,215,963	1,319,799	1,318,893	1,378,670	1,428,376	32	TOTAL RESOURCES	1,379,641	1,379,641	1,379,641	32

150-504-020 (rev 10-16)

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

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

**FORM
LB-30**

General Fund

(name of fund)

1	Historical Data						REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget for Next Year 2018-2019			1	
	Actual			Adopted Budget This Year (orig) Year 2017-2018	Adopted Budget This Year (Nov) Year 2017-2018	REVISED Budget This Year (Jun) Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017									
1							1	PERSONNEL SERVICES				1
2	445,567	493,233	512,454	527,054	541,473	545,366	2	Salaries	554,511	554,511	554,511	2
3	178,759	193,018	189,357	207,934	221,379	214,096	3	Benefits	219,454	219,454	219,454	3
4	0	0	0	0			4	Special Contracts - Grants, Tech Support, Job Training	0	0	0	4
5	0	0				25,000	5	Severance				5
6	0	0	10	0			6	Payroll Expenses	0	0	0	6
7							7					7
8	624,326	686,252	701,821	734,988	762,852	784,462	8	TOTAL PERSONNEL SERVICES	773,965	773,965	773,965	8
9	13.9	13.9	14.0	14.7	15.0	15.0	9	Total Full-Time Equivalent (FTE)	15.2	15.2	15.2	9
10							10	MATERIALS AND SERVICES				10
11	100,810	95,908	99,802	90,000	73,100	88,650	11	Collection Development	83,000	83,000	83,000	11
12	10,676	12,603	12,579	13,400	13,400	13,250	12	Library Consortium	13,521	13,521	13,521	12
13	60,369	68,992	72,918	80,800	175,800	145,550	13	Facilities & IT Maintenance	125,700	125,700	125,700	13
14	42,546	34,382	45,698	44,173	40,673	42,390	14	Corporate Costs	43,430	43,430	43,430	14
15	81,852	87,975	84,140	98,200	96,200	98,225	15	Library Operations	95,915	95,915	95,915	15
16	2,000	2,000	2,000	2,000	2,000	2,000	16	Debt Service	4,000	4,000	4,000	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	298,254	301,860	317,137	328,573	401,173	390,065	27	TOTAL MATERIALS AND SERVICES	365,566	365,566	365,566	27
28							28	CAPITAL OUTLAY				28
29	0	0	70,314	1,000	1,000	1,000	29		1,000	1,000	1,000	29
30							30					30
31							31					31
32							32					32
33							33					33
34							34					34
35	0	0	70,314	1,000	1,000	1,000	35	TOTAL CAPITAL OUTLAY	1,000	1,000	1,000	35
36	922,580	988,112	1,089,272	1,064,561	1,165,025	1,175,527	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,140,531	1,140,531	1,140,531	36

150-504-030 (Rev 10-16)

**FORM
LB-30**

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General Fund

(name of fund)

Historical Data							REQUIREMENTS DESCRIPTION	Budget For Next Year <u>2018-2019</u>			
Actual			Adopted Budget	Adopted Budget	REVISED Budget	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017	This Year (orig) Year 2017-2018	This Year (Nov) Year 2017-2018	This Year (Jun) Year 2017-2018						
1							1	PERSONNEL SERVICES NOT ALLOCATED			1
2							2				2
3							3				3
4	0	0		0	0		4	0	0	0	4
5							5	Total Full-Time Equivalent (FTE)			5
6							6	MATERIALS AND SERVICES NOT ALLOCATED			6
7	0	0		0	0		7				7
8							8				8
9	0	0		0	0	0	9	0	0	0	9
10							10	CAPITAL OUTLAY NOT ALLOCATED			10
11	0	0					11				11
12							12				12
13	0	0		0	0	0	13	0	0	0	13
14							14	DEBT SERVICE			14
15							15				15
16							16				16
17	0	0		0	0	0	17	0	0	0	17
18							18	SPECIAL PAYMENTS			18
19							19				19
20							20				20
21	0	0		0	0	0	21	0	0	0	21
22							22	INTERFUND TRANSFERS			22
23	2,500	1,000	1,000	2,500	0	0	23	1,000	1,000	1,000	23
24	10,000	10,000	10,000	10,000	10,000	10,000	24	10,000	10,000	10,000	24
25							25				25
26							26				26
27							27				27
28	12,500	11,000	11,000	12,500	10,000	10,000	28	11,000	11,000	11,000	28
29				6,832	3,645	0	29	5,000	5,000	5,000	29
30	12,500	11,000	11,000	19,332	13,645	10,000	30	16,000	16,000	16,000	30
31	922,580	988,112	1,089,272	1,064,561	1,165,025	1,175,527	31	1,140,531	1,140,531	1,140,531	31
32							32	223,110	223,110	0	32
33	191,061	216,851	219,537				33	0			33
34				235,000	200,000	242,849	34	0		223,110	34
35	1,126,141	1,215,963	1,319,809	1,318,893	1,378,670	1,428,376	35	1,379,641	1,379,641	1,379,641	35

FORM
LB-31

DETAILED REQUIREMENTS

GENERAL FUND
(Name of Fund)

Historical Data				Adopted Budget		REVISIED Budget		REQUIREMENTS FOR: <u>Personnel Services</u>				Budget for Next Year 2018-2019			
Actual			Adopted Budget	Adopted Budget	REVISIED Budget	1	Object Classification	Detail	HRS	FTE	Proposed by Budget Officer	Approved by Budget Committee	Adopted by	1	
Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017	This Year (orig) Year 2017-2018	This Year (Nov) Year 2017-2018	This Year (Jun) Year 2017-2018								Adopted by Governing Body		
1															
2	71,718	72,436	73,884	75,362	75,362	75,362	2	MGT4	Library Director	40	1.0	76,866	76,866	76,866	2
3	47,653	48,123	49,086	49,927	40,054	41,000	3	16/5	IT Network and Systems Administrator	36	0.9	45,960	45,960	45,960	3
4	23,214	27,539	27,820	28,376	28,376	28,800	4	14/5	Admin Assistant - Business Mgr	25	0.6	28,947	28,947	28,947	4
5	41,159	41,570	42,402	43,259	43,259	43,259	5	10/1	Admin Assistant - Library Mgr	40	1.0	31,357	31,357	31,357	5
6	8,522	35,910	38,460	39,228	39,228	39,228	6	12/5	Librarian II - Tech Svcs / Cataloging	40	1.0	42,008	42,008	42,008	6
7	6,045	4,060	8,506	13,590	13,590	8,500	7	5/4	Library Asst I - Public Services / Outreach (Bookmobile)	19	0.5	13,504	13,504	13,504	7
8	30,722	34,200	36,628	37,361	37,361	37,361	8	10/5	Library Tech II - Coll Mgmt / Serials Specialist	40	1.0	38,104	38,104	38,104	8
9	24,099	22,930	30,134	32,270	32,270	32,200	9	7/5	Library Tech I - Public Services / Youth Svcs Specialist	40	1.0	32,927	32,927	32,927	9
10						9,500	10	6/4	Library Tech I - IT Asst	16	0.4	11,940	11,940	11,940	10
11	12,183	8,102	5,236	8,136	7,846	6,500	11	5/5	Library Asst I - Public Services						11
12	12,575	18,035	19,286	20,495	26,350	26,351	12	6/5	Library Asst I - Coll Mgmt / Processing	34	0.9	26,654	26,654	26,654	12
13	18,833	21,053	22,837	24,886	28,546	26,000	13	6/5	Library Asst II - Col Mgmt / Processing & Eval. Specialist	34	0.9	26,654	26,654	26,654	13
14	28,962	32,715	31,903	32,363	32,363	33,000	14	12/5	Librarian II - Community Services + Coll Mgmt	36	0.9	37,807	37,807	37,807	14
15	4,290	4,971					15	5/5	Library Asst I - Public Services / Outreach (Bookmobile)						15
16	58,418	62,091	67,413	64,645	64,645	70,450	16	5/1-5	Library Asst I - Public Services / Outreach (Branch Leads)	93	2.3	66,356	66,356	66,356	16
17	6,370	7,096	11,060	14,602	27,106	27,105	17	6/5	Facilities Maintenance	36	0.9	28,222	28,222	28,222	17
18	18,585	18,699	19,646	10,625	0	0	18	13/5	Library Asst (prev Admin Asst - Lib Mgr)						18
19	6,088	3,907	7,838	5,007	18,196	10,500	19	3/4	Library Asst I - Public Services	17	0.4	10,688	10,688	10,688	19
20	15,171	14,412	10,394	15,897	15,897	15,000	20	3/2	Library Pages	40	1.0	22,277	22,277	22,277	20
21	9,875	8,654	9,761	8,522	8,522	12,750	21	X	Temp staff	16	0.4	12,465	12,465	12,465	21
22	1,085	244	160	2,500	2,500	2,500	22	BENEFITS	Staff training	6	0.1	1,777	1,777	1,777	22
23	45,409	62,364	56,200	77,201	79,298	77,000	23	BENEFITS	Retirement (PERS)			77,139	77,139	77,139	23
24	33,617	36,202	37,862	40,320	41,423	40,000	24	BENEFITS	Social Security (FICA)			42,420	42,420	42,420	24
25	434	536	354	527	541	541	25	BENEFITS	State Unemployment Tax (SUTA @ .001) + Payroll Exp			555	555	555	25
26	94,705	92,606	91,730	86,653	96,818	93,500	26	BENEFITS	Group Health Insurance			95,838	95,838	95,838	26
27	3,872	542	2,349	2,424	2,491	2,100	27	BENEFITS	Workers Comp Insurance			2,551	2,551	2,551	27
28	723	768	862	808	808	955	28	BENEFITS	Life Insurance			952	952	952	28
29		6,488				25,000	29	BENEFITS	Severance						29
30							30		Payroll expenses						30
31							31								31
32	13.9	13.9	14.0	14.7	15.0	15.0	32	Total Full Time Equivalent (FTE)*		608	15.2	15.2	15.2	15.2	32
33							33	Ending balance (prior years)							33
34							34	UNAPPROPRIATED ENDING FUND BALANCE							34
35	624,326	686,253	701,811	734,986	762,852	784,462	35	TOTAL REQUIREMENTS				773,965	773,965	773,965	35

150-504-031 (Rev 10-16)

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

FORM
LB-31

DETAILED REQUIREMENTS

GENERAL FUND
(Name of Fund)

Historical Data							REQUIREMENTS FOR: <u>Materials & Services</u>		Budget for Next Year 2018-2019			
Actual			Adopted Budget This Year (orig) Year 2017-2018	Adopted Budget This Year (Nov) Year 2017-2018	REVISED Budget This Year (Jun) Year 2017-2018	1	Object Classification	Detail	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	1
Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017										
1						1						1
2	100,810	95,908	99,802	90,000	73,100	88,650	2	Collection Development (Books, audiovisual, digital, etc)	83,000	83,000	83,000	2
3	10,676	12,603	12,579	13,400	13,400	13,250	3	Library Catalog (Sage)	13,521	13,521	13,521	3
4	21,236	27,399	32,094	33,500	128,500	95,800	4	Facilities Maintenance	80,500	80,500	80,500	4
5	11,270	10,420	12,325	18,450	18,450	17,000	5	Janitorial Contract	16,800	16,800	16,800	5
6	2,660	2,121	2,768	3,250	3,250	2,800	6	Janitorial Supplies	2,800	2,800	2,800	6
7	2,851	3,078	2,690	2,600	2,600	2,400	7	Equipment Maintenance Services / Lease	2,600	2,600	2,600	7
8	22,352	25,974	18,952	23,000	23,000	27,550	8	Computer Maintenance	23,000	23,000	23,000	8
9	7,001	5,721	5,271	6,000	6,000	8,500	9	Bookmobile Operations	7,000	7,000	7,000	9
10	15,812	16,265	16,672	17,475	17,475	18,110	10	Insurance	18,350	18,350	18,350	10
11	6,361	2,422	6,019	4,500	2,500	6,500	11	Travel and Training	4,000	4,000	4,000	11
12	2,567	0	5,827	3,500	3,500	0	12	Election	3,500	3,500	3,500	12
13	7,650	7,905	8,165	8,573	8,573	8,400	13	Audit	8,650	8,650	8,650	13
14	813	855	1,080	1,000	1,000	1,400	14	Bookkeeping	1,300	1,300	1,300	14
15	2,420	2,856	2,744	2,900	2,900	3,000	15	Dues and subscriptions	2,900	2,900	2,900	15
16	2,000	2,000	2,000	2,000	2,000	2,000	16	Debt Service	4,000	4,000	4,000	16
17	1,549	1,487	1,908	1,600	1,600	1,600	17	Publication	1,600	1,600	1,600	17
18	1,042	1,159	1,315	1,375	1,375	1,380	18	Financial Mgt Fees	1,380	1,380	1,380	18
19	250	250	0	250	250	250	19	Legal Administration	250	250	250	19
20	2,958	1,183	1,968	3,000	1,500	1,750	20	Public Programs	1,500	1,500	1,500	20
21	2,955	2,964	3,970	3,600	3,600	4,200	21	Branch Mileage	4,200	4,200	4,200	21
22	11,647	17,440	13,672	15,500	15,500	15,000	22	Library Services Supplies	15,000	15,000	15,000	22
23	4,133	4,599	6,086	13,000	11,000	11,700	23	Youth Programs (Summer Reading, storytime, teen)	10,500	10,500	10,500	23
24	1,494	1,572	1,445	1,500	1,500	1,500	24	Postage/Freight	1,500	1,500	1,500	24
25	41,528	42,352	40,215	41,140	41,140	40,645	25	Utilities	40,975	40,975	40,975	25
26	13,095	13,327	13,480	17,460	17,460	16,680	26	Telecommunications	16,740	16,740	16,740	26
27	1,125	0	0	0	0		27	Special contracts - grants, tech support travel				27
28							28	Miscellaneous				28
29							29					29
30							30					30
31							31	Total Full Time Equivalent (FTE)*				31
32							32	Ending balance (prior years)				32
33							33	UNAPPROPRIATED ENDING FUND BALANCE				33
34	298,254	301,860	313,047	328,573	401,173	390,065	34	TOTAL REQUIREMENTS	365,566	365,566	365,566	34

150-504-031 (Rev 10-16)

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

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

OTHER USES
(Fund)

BAKER COUNTY LIBRARY DISTRICT
(Name of Municipal Corporation)

Historical Data							DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year <u>2018-2019</u>		
Actual			Adopted Budget	Adopted Budget	REVISED Budget	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017	This Year (orig) Year 2017-2018	This Year (Nov) Year 2017-2018	This Year (Jun) Year 2017-2018					
1						1	RESOURCES			1
2						2	Cash on hand * (cash basis), or			2
3	148,998	158,577	151,771	153,000	153,000	3	Working Capital (accrual basis)			3
4						4	Previously levied taxes estimated to be received			4
5	688	871	1,445	1,000	1,000	5	Interest			5
6	12,500	11,000	11,000	12,500	10,000	6	Transferred IN, from other funds			6
7	8,000	27,835	27,672	20,000	20,000	7	Grants and Loans			7
8	1,220	1,977	522	1,000	1,000	8	Donations			8
9	3,279	3,935	5,500	5,000	5,000	9	Book Sales online			9
10		6,562				10	Program reimbursements			10
11	174,684	210,757	197,910	192,500	190,000	11	Total Resources, except taxes to be levied			11
12						12	Taxes estimated to be received			12
13						13	Taxes collected in year levied			13
14	174,684	210,757	197,910	192,500	190,000	14	TOTAL RESOURCES			14
16						15	REQUIREMENTS **			15
16						16	Org Unit or Prog & Activity	Object Classification	Detail	
17			1,476			17	Personnel		Wages	
18			146			18	Personnel		Payroll taxes & related	
19						19				
20	9,060	38,065	25,229	109,300	109,300	20	M&S		Memorial & Grants Dept.	86,900
21	0	0	0	3,000	3,000	21	M&S		Election reserve	3,000
22	1	1	1	850	850	22	M&S		Literacy Dept.	1,000
23	3,005	9,375	2	2,500	0	23	M&S		Technology Dept. Reserve	1,000
24		0	0	5,000	5,000	24	M&S		Capital Projects Dept. Contingency	5,000
25	41	45	47	67,500	67,500	25	M&S		Severance Liability Dept. Contingency	52,500
26		0	0	350	350	26	M&S		Corporate Costs (Bank & sales fees)	100
27	4,000	11,500	9,700	4,000	4,000	27	TRANSFER		Transfer Out	1,500
28						28				
29						29				
30	158,577	151,771	161,309			30	Ending balance (prior years)			30
31						31	UNAPPROPRIATED ENDING FUND BALANCE			31
32	174,684	210,757	197,910	192,500	190,000	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.

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

SAGE LIBRARY SYSTEM
(Fund)

BAKER COUNTY LIBRARY DISTRICT
(Name of Municipal Corporation)

FORM
LB-10

Historical Data						DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2018-2019						
Actual			Adopted Budget	REVISED Budget	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body					
Preceding Year 2014-2015	Preceding Year 2015-2016	First Preceding Year 2016-2017	This Year Year 2017-2018	This Year Year 2017-2018									
1					1	RESOURCES			1				
2					2	Cash on hand * (cash basis), or			2				
3	95,000	135,422	148,801	160,350	191,000	3	Working Capital (accrual basis)	190,000	190,000	190,000	3		
4						4	Previously levied taxes estimated to be received			4			
5			0	10	0	5	Interest			10	10	10	5
6	193,160	197,097	203,697	211,000	211,000	6	Membership dues			214,571	214,571	214,571	6
7						7	Transferred IN, from other funds						7
8	118,811	95,404	45,242	50,000	54,000	8	Restricted grants			55,000	55,000	55,000	8
9	6,030	772	1,580	2,575	2,575	9	Miscellaneous revenue			2,600	2,600	2,600	9
10	7,118					10	Proceeds from prior fiduciary account						10
11						11							11
12	420,119	428,695	399,320	423,935	458,575	12	Total Resources, except taxes to be levied			462,181	462,181	462,181	12
13						13	Taxes estimated to be received						13
14						14	Taxes collected in year levied						14
15	420,119	428,695	399,320	423,935	458,575	15	TOTAL RESOURCES			462,181	462,181	462,181	15
16						16	REQUIREMENTS **						16
17						17	Org Unit or Prog & Activity	Object Classification	Detail				17
18						18	PERSONNEL SERVICES						18
19	49,643	55,708	56,730	58,000	58,000	19	PERSONNEL	SALARIES	Systems administrator	59,700	59,700	59,700	19
20	5,165	5,310	4,936	5,750	5,750	20	PERSONNEL	SALARIES	Admin Assistant - Business Mgr	5,850	5,850	5,850	20
21	54,808	61,018	61,666	63,750	63,750	21			<i>Total Salaries</i>	65,550	65,550	65,550	21
22						22							22
23	7,206	8,069	8,600	13,100	13,100	23	PERSONNEL	BENEFITS	Retirement	13,840	13,840	13,840	23
24	4,096	4,240	4,717	4,900	4,900	24	PERSONNEL	BENEFITS	Social Security	5,011	5,011	5,011	24
25	30	47	33	80	80	25	PERSONNEL	BENEFITS	Worker's compensation	80	80	80	25
26	9,810	7,215	7,226	7,550	7,550	26	PERSONNEL	BENEFITS	Health insurance	7,725	7,725	7,725	26
27	48	47	57	65	65	27	PERSONNEL	BENEFITS	Unemployment insurance	66	66	66	27
28	72	95	72	100	100	28	PERSONNEL	BENEFITS	Life insurance	100	100	100	28
29	96	1,652	72	85	150	29	PERSONNEL	BENEFITS	Payroll insurance	85	85	85	29
30	21,358	21,365	20,777	25,880	25,945	30			<i>Total benefits</i>	26,907	26,907	26,907	30
31	76,166	82,383	82,443	89,630	89,695	31			TOTAL PERSONNEL SERVICES	92,457	92,457	92,457	31
32						32							32
33						33	MATERIALS & SERVICES						33
34	745	260	294	250	250	34			Telecommunications	250	250	250	34
35	5,309	1,733	3,233	4,500	4,500	35			Technology	4,500	4,500	4,500	35
36	0	0	0	0	0	36			Accounting and auditing	0	0	0	36
37	0	300	0	2,560	2,560	37			Administrative services (BCLD)	3,494	3,494	3,494	37
38	59,505	54,908	45,925	57,783	43,000	38			System support (contracted)	61,800	61,800	61,800	38
39	45,835	45,922	4,585	2,500	5,500	39			Technical services	2,500	2,500	2,500	39
40	0	0	0	50	50	40			Legal services	250	250	250	40
41	2,583	1,013	3,661	3,750	3,750	41			Dues and subscriptions	3,750	3,750	3,750	41
42	91	64	27	50	50	42			Postage/freight	50	50	50	42
43	0	0	0	25	25	43			Printing	25	25	25	43
44	624	586	94	500	5,500	44			Supplies, Office	500	500	500	44
45	3,489	2,460	2,112	2,500	4,000	45			Travel	2,500	2,500	2,500	45

46	2,961	4,115	1,330	5,000	5,000	46			Training & Professional Developmt	5,000	5,000	5,000	46
47	87,389	81,689	68,602	90,000	93,600	47			Courier	95,000	95,000	95,000	47
48	0	0	0	12,520	12,520	48			Member credits	12,000	12,000	12,000	48
49	208,531	193,050	129,863	181,988	180,305	49			TOTAL MATERIALS & SERVICES	191,619	191,619	191,619	49
50						50							50
51						51	RESERVE		RESERVE FUNDS				51
52	0	0	0	21,000	21,000	52			Capital outlay	25,000	25,000	25,000	52
53	0	0	0	11,000	11,000	53			Contingency	23,105	23,105	23,105	53
54						54							54
55						55							55
56	135,422	153,263	187,014			56			Ending balance (prior years)				56
57				120,317	156,575	57			UNAPPROPRIATED ENDING FUND BALANCE	130,000	130,000	130,000	57
58	420,119	428,696	399,320	423,935	458,575	58			TOTAL REQUIREMENTS	462,181	462,181	462,181	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-1

NOTICE OF BUDGET HEARING

A public meeting of the Baker County Library District will be held on June 11, 2018 at 6:00 pm PST at Baker County Public Library located at 2400 Resort Street, Baker City, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2018 as approved by the Baker County Library District Budget Committee. A summary of the budget is presented below.

A copy of the budget may be inspected or obtained at Baker County Public Library (2400 Resort St, Baker City), during regular library hours or viewed online at http://bakerlib.org/about/budget.html. This budget is for an annual budget period.

This budget was prepared on a basis of accounting that is the same as than used the preceding year.

Contact: Gary Dielman (Board Pres.); Perry Stokes (Library Director) Telephone: 541-523-6419 Email: tubingen@eoni.com; librarian@bakerlib.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2016-2017	Adopted Budget This Year 2017-2018	Approved Budget Next Year 2018-2019
Beginning Fund Balance/Net Working Capital	517,423	575,806	557,004
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	222,180	231,100	236,071
Federal, State and all Other Grants, Gifts, Allocations and Donations	130,628	115,600	82,300
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	20,700	14,000	17,500
All Other Resources Except Current Year Property Taxes	61,621	63,085	60,610
Current Year Property Taxes Estimated to be Received	964,477	993,014	1,037,337
Total Resources	1,917,029	1,992,605	1,990,822

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	785,876	852,482	868,340
Materials and Services	466,141	694,661	637,185
Capital Outlay	74,404	22,000	26,000
Debt Service	2,000	2,000	4,000
Interfund Transfers	20,700	14,000	17,500
Contingencies	47	87,145	86,605
Special Payments			
Unappropriated Ending Balance and Reserved for Future Expenditure	567,860	320,317	351,192
Total Requirements	1,917,029	1,992,605	1,990,822

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Library Services	703,433	762,852	775,883
FTE	14	15	15
Sage Library System	82,443	89,630	92,457
FTE	1	1	1
Total Requirements	785,876	852,482	868,340
Total FTE	15	16	16

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

The BCLD FY18-19 budget assumes a 3.5% growth of County TAV. It focuses on investment in facilities and skilled personnel with allocations for significant building repair projects and organizational restructuring. All staff are granted a 2% COLI. Sustaining debt-free operation will be a challenge as fund pools have been reduced from retiring staff benefit payouts, grant projects and property maintenance costs.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2016-2017	Rate or Amount Imposed This Year 2017-2018	Rate or Amount Approved Next Year 2018-2019
Permanent Rate Levy (rate limit _____ per \$1,000)	0.5334	0.5334	0.5334
Local Option Levy	0.249	0.249	0.249
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds		
Other Bonds		
Other Borrowings	\$17,850	
Total	\$17,850	

* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of **BAKER** County

FORM LB-50 2018-2019

▪ Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

Check here if this is an amended form.

The **Baker County Library District** has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of **Baker** County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>2400 Resort St</u> <small>Mailing Address of District</small>	<u>Baker City</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97814</u> <small>ZIP code</small>	<u>6/13/2018</u> <small>Date</small>
<u>Perry Stokes</u> <small>Contact Person</small>	<u>Library Director/CEO/Budget Officer</u> <small>Title</small>	<u>541-523-6419</u> <small>Daytime Telephone</small>	<u>director@bakerlib.org</u> <small>Contact Person E-Mail</small>	

CERTIFICATION - You **must** check one box if your district is subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits Rate -or- Dollar Amount	
1.	Rate per \$1,000 or Total dollar amount levied (within permanent rate limit)	0.5334	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
2.	Local option operating tax	0.249	
3.	Local option capital project tax		
4.	City of Portland Levy for pension and disability obligations		
5a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001		5a.
5b.	Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001		5b.
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	0	5c.

PART II: RATE LIMIT CERTIFICATION

6.	Permanent rate limit in dollars and cents per \$1,000	0.5334
7.	Election date when your new district received voter approval for your permanent rate limit	
8.	Estimated permanent rate limit for newly merged/consolidated district	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
OPERATING	MAY 17 2016	2017-2018	2021-2022	0.249

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1		
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS _____ (Must be completed if you have an entry in Part IV)