

RESOLUTION No. FY2019-20.03

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Baker County Library District hereby adopts the SUPPLEMENTAL BUDGET 1 for fiscal year 2019-2020 in the total amount of **\$2,433,745** *
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, 2019, for the following purposes:

General Fund		Debt Service Fund	
<u>Organizational Unit or Program:</u>		Debt Service	0
Personnel Services.....	788,342	Total.....	\$0
Materials & Services.....	418,960		
	0	"Other Uses" Fund	
	0	Org. Unit/Program: _____	167,825
<u>Not Allocated to Organizational Unit or Program:</u>		Special Payments.....	0
Personnel Services.....	0	Transfers Out.....	23,000
Materials & Services.....	0	Contingency.....	0
Capital Outlay.....	10,000	Total.....	\$190,825
Debt Service	2,000		
Special Payments.....	0	Reserve Fund - Capital Investment	
Transfers Out.....	52,500	Org. Unit/Program: _____	55,400
Contingency.....	5,000	Special Payments.....	0
Total.....	\$1,276,802	Transfers Out.....	0
		Contingency.....	0
		Total.....	\$55,400
		Sage Library System Fund	
		Org. Unit/Program: _____	280,645
		Special Payments.....	0
		Transfers Out.....	0
		Contingency.....	69,365
		Total.....	\$350,010
		Total APPROPRIATIONS, All Funds . . .	\$1,873,037
		Total Unappropriated and Reserve Amounts, All Funds . . .	560,708
		TOTAL ADOPTED BUDGET . . .	\$2,433,745 *

(*amounts with asterisks must match)

The above resolution statements were approved and declared adopted on June 15, 2020.

X Gary Dueltman
Signature

**FORM
LB-20**

**RESOURCES
GENERAL FUND**

(Fund)

BAKER COUNTY LIBRARY DISTRICT

(Name of Municipal Corporation)

Historical Data								\$ Change vs orig.	RESOURCE DESCRIPTION	Budget for Next Year 2020-2021		
Actual				Adopted Budget	REVISED Budget	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	This Year Year 2019-2020	This Year Year 2019-2020							
1							1	Available cash on hand* (cash basis) or				1
2	191,061	216,851	219,537	197,121	320,000	320,510	510	2 Net working capital (accrual basis)	430,708	430,708	430,708	2
3	28,954	38,070	29,006	26,751	35,000	138,000	103,000	3 Previously levied taxes estimated to be received	35,000	35,000	35,000	3
4	7,450	12,307	11,927	15,278	15,000	15,000	0	4 Interest	12,000	12,000	12,000	4
5	11,500	9,700	29,000	4,720	8,000	8,000	0	5 Transferred IN, from other funds	6,000	6,000	6,000	5
6								6 OTHER RESOURCES				6
7	16,551	15,923	19,736	19,158	20,000	15,000	(5,000)	7 Fines & Fees	9,000	9,000	9,000	7
8	6,773	6,922	7,412	7,582	7,500	8,000	500	8 State revenue (R2R Grant)	8,000	8,000	8,000	8
9	3,929	2,719	2,897	0	4,000	500	(3,500)	9 Other Tax Revenues	500	500	500	9
10	4,346	20,789	6,417	6,308	7,000	7,000	0	10 Federal revenue (E-rate)	7,000	7,000	7,000	10
11	0	0	1,686	0	5,000	0	(5,000)	11 Special Contracts (Tech support)	0	0	0	11
12	0	0	0	0	0	0	0	12 Job Training Programs	0	0	0	12
13	2,040	29,481	12,663	3,718	2,500	4,500	2,000	13 Donations, Grants, & Misc	2,500	2,500	2,500	13
14	0	0	0	0	0	0	0	14 Capital financing	0	0	0	14
15	300	2,560	2,560	2,000	2,000	2,000	0	15 Fiscal agency fee (Sage)	2,000	2,000	2,000	15
16			31,563	6,464	0	9,000		16 Other financing sources	5,000	5,000	5,000	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								27				27
28								28				28
29	272,904	355,322	374,404	289,100	426,000	527,510	101,510	29 Total resources, except taxes to be levied	517,708	517,708	517,708	29
30					1,150,000	1,175,000	25,000	30 Taxes estimated to be received	1,192,242	1,192,242	1,192,242	30
31	943,059	964,477	1,004,065	1,105,085				31 Taxes collected in year levied				31
32	1,215,963	1,319,799	1,378,469	1,394,185	1,576,000	1,702,510	126,510	32 TOTAL RESOURCES	1,709,950	1,709,950	1,709,950	32

*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

Baker County Library District

(name of fund)

(name of Municipal Corporation)

Line Item	Historical Data					Adopted Budget This Year 2019-2020	REVISED Budget This Year 2019-2020	\$ Change vs orig.	REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget For Next Year 2020-2021			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									
1								1 PERSONNEL SERVICES				1	
2	493,233	512,454	537,297	551,619	564,823	548,905	(15,918)	2 Salaries	566,323	566,323	566,323	2	
3	193,018	189,357	212,305	224,259	254,543	239,437	(15,106)	3 Benefits	269,450	269,450	269,450	3	
4	0	0						4 Special Contracts - Grants, Tech Support, Job Training				4	
5	0		22,380					5 Severance				5	
6	0	10						6 Payroll Expenses				6	
7								7				7	
8	686,252	701,821	771,982	775,878	819,366	788,342	(31,024)	8 TOTAL PERSONNEL SERVICES	835,773	835,773	835,773	8	
9	13.90	14.00	14.70	15.20	15.00	15.00		9 Total Full-Time Equivalent (FTE)	14.85	14.85	14.78	9	
10								10 MATERIALS AND SERVICES				10	
11	95,908	99,802	91,538	120,000	120,000	130,000	10,000	11 Collection Development	102,000	102,000	102,000	11	
12	12,603	12,579	13,042	13,521	14,350	14,200	(150)	12 Library Consortium	14,400	14,400	14,400	12	
13	68,992	72,918	155,510	92,500	84,400	104,900	20,500	13 Facilities & IT Maintenance	121,700	121,700	121,700	13	
14	34,382	45,698	40,881	47,265	46,080	45,980	(100)	14 Corporate Costs	51,780	51,780	51,780	14	
15	87,975	84,140	96,394	109,245	111,545	123,880	12,335	15 Library Operations	121,375	121,375	121,375	15	
16								16				16	
17								17				17	
18								18				18	
19								19				19	
20								20				20	
21								21				21	
22								22				22	
23								23				23	
24								24				24	
25								25				25	
26								26				26	
27	299,860	315,137	397,365	382,531	376,375	418,960	42,585	27 TOTAL MATERIALS AND SERVICES	411,255	411,255	411,255	27	
28								28 CAPITAL OUTLAY				28	
29	0	70,314	0	1,000	10,000	10,000	0	29	10,000	10,000	10,000	29	
30								30				30	
31								31				31	
32								32				32	
33								33				33	
34								34				34	
35	0	70,314	0	1,000	10,000	10,000	0	35 TOTAL CAPITAL OUTLAY	10,000	10,000	10,000	35	
36	986,112	1,087,272	1,169,347	1,159,409	1,205,741	1,217,302	11,561	36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,257,028	1,257,028	1,257,028	36	

10.3%

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3.3%

3.3%

150-504-030 (Rev 11-18)

**FORM
LB-30**

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General Fund

Baker County Library District

(name of fund)

(name of Municipal Corporation)

Historical Data								REQUIREMENTS DESCRIPTION	Budget For Next Year 2020-2021		
Actual				Adopted Budget	REVISED Budget	\$ Change vs orig.	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	This Year Year 2018-2019	This Year Year 2018-2019						
1							1	PERSONNEL SERVICES NOT ALLOCATED			1
2							2				2
4	0			0	0	0	4	TOTAL PERSONNEL SERVICES	0	0	0
5							5	Total Full-Time Equivalent (FTE)			5
6							6	MATERIALS AND SERVICES NOT ALLOCATED			6
7							7				7
9	0			0	0	0	9	TOTAL MATERIALS AND SERVICES	0	0	0
10							10	CAPITAL OUTLAY NOT ALLOCATED			10
11							11				11
13	0			0	0	0	13	TOTAL CAPITAL OUTLAY	0	0	0
14							14	DEBT SERVICE			14
15	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
16							16				16
17	2,000	2,000	2,000	2,000	2,000	2,000	17	TOTAL DEBT SERVICE	2,000	2,000	2,000
18							18	SPECIAL PAYMENTS			18
19							19				19
20							20				20
21	0	0	0	0	0	0	21	TOTAL SPECIAL PAYMENTS	0	0	0
22							22	INTERFUND TRANSFERS			22
23	1,000	1,000	0	2,500	2,500	2,500	23	Transfer - Technology & Election	1,000	1,000	1,000
24	10,000	10,000	10,000	10,000	10,000	10,000	24	Transfer - Severance Liability	10,000	10,000	10,000
25					40,000	40,000	25	Transfer - Capital Improvement Fund	35,000	35,000	35,000
26							26				26
28	11,000	11,000	10,000	12,500	52,500	52,500	28	TOTAL INTERFUND TRANSFERS	46,000	46,000	46,000
29					5,000	5,000	29	OPERATING CONTINGENCY	5,000	5,000	5,000
30					310,759	425,708	30	RESERVED FOR FUTURE EXPENDITURE	399,922	399,922	399,922
31					0	0	31	UNAPPROPRIATED ENDING BALANCE	0		0
32	13,000	13,000	12,000	14,500	370,259	485,208	32	Total Requirements NOT ALLOCATED	452,922	452,922	452,922
33	986,112	1,087,272	1,169,347	1,159,409	1,205,741	1,217,302	33	Total Requirements for ALL Org.Units/Programs within fund	1,257,028	1,257,028	1,257,028
34	216,851	219,537	197,121	308,491			34	Ending balance (prior years)			
35	1,215,963	1,319,809	1,378,468	1,482,400	1,576,000	1,702,510	35	TOTAL REQUIREMENTS	1,709,950	1,709,950	1,709,950

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150-504-030 (Rev 11-18)

8.5%

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FORM
LB-31

DETAILED REQUIREMENTS

GENERAL FUND

(Name of Fund)

Historical Data								REQUIREMENTS FOR: Personnel Services			Budget for Next Year 2020-2021				
Actual				Adopted Budget	REVISED Budget	\$ Change vs orig.	1	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 2018-2019	This Year 2019-2020	This Year 2019-2020										
1															
2	72,436	73,884	75,362	76,869	83,212	84,100	888	2	MGT5	Library Director	40	1.0	84,718	84,718	84,718
3	48,123	49,086	40,053	41,207	18,118	20,000	1,882	3	19/5	IT Network and Systems Administrator	12	0.3	15,472	15,472	15,472
4	27,539	27,820	28,488	28,951	29,675	29,850	175	4	15/5	Admin Assistant - Business Mgr	25	0.6	31,473	31,473	31,473
5	41,570	42,402	43,250	25,103	35,434	30,000	(5,434)	5	10/1	Admin Assistant - Library Mgr	40	1.0	37,573	37,573	37,573
6	35,910	38,460	39,229	42,014	43,066	43,066	(0)	6	12/5	Librarian II - Tech Svcs / Cataloging	40	1.0	43,487	43,487	43,487
7	4,060	8,506	7,190	7,566	14,542	8,000	(6,542)	7	5/5	Library Asst I - Public Services / Outreach (Bookmobile)	20	0.5	15,065	15,065	15,065
8	34,200	36,628	37,361	38,108	39,058	38,000	(1,058)	8	10/5	Library Assoc II - Coll Mgmt / Serials Specialist	40	1.0	39,453	39,453	39,453
9	22,930	30,134	32,274	32,919	33,750	33,750	0	9	7/5	Library Tech II - Public Services / Youth Svcs Specialist	40	1.0	34,075	34,075	34,075
10			9,760	9,966	6,426	1,650	(4,776)	10	6/5	Library Tech I - IT Asst	0	0.0	0	0	0
11	8,102	5,236	6,360	0	5,552	5,000	(552)	11	5/5	Library Asst I - Public Services	8	0.2	5,609	5,609	5,609
12	18,035	19,286	26,231	31,703	30,523	25,000	(5,523)	12	6/4	Library Tech I - Coll Mgmt / Processing	32	0.8	24,729	24,729	24,729
13	21,053	22,837	25,762	27,928	30,523	30,523	0	13	6/5	Library Tech I - Col Mgmt / Processing & Media Specialist	38	1.0	30,834	30,834	30,834
14	32,715	31,903	32,685	37,163	38,760	38,760	0	14	12/5	Librarian II - Community Services + Coll Mgmt	36	0.9	39,138	39,138	39,138
15	4,971				0			15	5/5	Library Asst I - Public Services / Outreach (Bookmobile)					
16	62,091	67,413	68,399	64,533	72,707	68,200	(4,507)	16	5/3-5	Library Asst III - Public Services / Outreach (Branch Leads)	101	2.5	72,540	72,540	72,540
17	7,096	11,060	26,638	28,869	32,129	32,129	(0)	17	6/5	Facilities Maintenance	40	1.0	31,659	31,659	31,659
18	18,699	19,646	0		0			18	13/5	Library Asst (prev Admin Asst - Lib Mgr)					
19	3,907	7,838	10,387	10,885	9,914	15,250	5,336	19	3/5	Library Asst I - Public Services	20	0.5	13,672	13,672	13,672
20	14,412	10,394	15,067	17,888	23,920	23,920	0	20	3/3-4	Library Pages	38	1.0	24,484	24,484	24,484
21	8,654	9,761	11,370	13,109	15,693	18,000	2,307	21	X	Temp staff / Special Project Pool	19	0.5	17,320	17,320	17,320
22	244	160	1,431	2,354	1,822	3,707	1,885	22	X	Staff training	3	0.1	5,022	5,022	5,022
23	62,364	56,200	75,203	78,853	103,364	94,000	(9,364)	23	BENEFITS	Retirement (PERS)			102,334	102,334	102,334
24	36,202	37,862	41,507	39,464	43,209	41,000	(2,209)	24	BENEFITS	Social Security (FICA)			43,324	43,324	43,324
25	536	354	518	2,797	3,389	2,750	(639)	25	BENEFITS	State Unemployment Tax (SUTA @ .001) + Payroll Exp			3,398	3,398	3,398
26	92,606	91,730	91,556	94,508	101,715	98,715	(3,000)	26	BENEFITS	Group Health Insurance			117,703	117,703	117,703
27	542	2,349	2,569	1,751	1,694	1,800	106	27	BENEFITS	Workers Comp Insurance			1,699	1,699	1,699
28	768	862	952	1,063	1,172	1,172	0	28	BENEFITS	Life Insurance			992	992	992
29	6,488		22,380			0		29	BENEFITS	Severance			0	0	0
30								30		Payroll expenses					
31								31							
32	13.9	14.0	14.7	15.2	15.0	14.8		32	Total Full Time Equivalent (FTE)*		591	14.8			
33								33	Ending balance (prior years)						
34								34	UNAPPROPRIATED ENDING FUND BALANCE						
35	686,253	701,811	771,982	755,571	819,366	788,342	(31,024)	35	TOTAL REQUIREMENTS				835,773	835,773	835,773

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

FORM
LB-31

DETAILED REQUIREMENTS

GENERAL FUND

(Name of Fund)

Historical Data									REQUIREMENTS FOR: Materials & Services			Budget for Next Year 2020-2021		
1	Actual				Adopted Budget This Year Year 2019-2020	REVISED Budget This Year Year 2019-2020	\$ Change vs orig.	1	Object Classification	Detail	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	1
	Preceding Year 2015-2016	Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019										
2	95,908	99,802	91,538	113,472	120,000	130,000	10,000	2	Collection Development (Books, audiovisual, digital, etc)	102,000	102,000	102,000	2	
3	12,603	12,579	13,042	13,383	14,350	14,200	(150)	3	Library Catalog (Sage)	14,400	14,400	14,400	3	
4	27,399	32,094	99,761	37,891	38,500	59,000	20,500	4	Facilities Maintenance	52,000	52,000	52,000	4	
5	10,420	12,325	17,937	16,284	17,500	17,500	0	5	Janitorial Contract	40,000	40,000	40,000	5	
6	2,121	2,768	2,692	2,615	2,800	2,800	0	6	Janitorial Supplies	5,000	5,000	5,000	6	
7	3,078	2,690	2,545	2,244	2,600	2,600	0	7	Equipment Maintenance Services / Lease	2,400	2,400	2,400	7	
8	25,974	18,952	32,575	23,147	23,000	23,000	0	8	Computer Maintenance	22,300	22,300	22,300	8	
9	5,721	5,271	9,051	9,260	12,500	8,800	(3,700)	9	Bookmobile Operations	10,000	10,000	10,000	9	
10	16,265	16,672	18,005	18,830	19,200	21,000	1,800	10	Insurance	21,000	21,000	21,000	10	
11	2,422	6,019	5,837	5,033	8,500	5,000	(3,500)	11	Travel and Training	4,000	4,000	4,000	11	
12	0	5,827	0	3,210	0	0	0	12	Election	6,500	6,500	6,500	12	
13	7,905	8,165	8,400	8,900	9,450	7,500	(1,950)	13	Audit	7,800	7,800	7,800	13	
14	855	1,080	1,347	1,286	1,300	1,600	300	14	Bookkeeping	1,600	1,600	1,600	14	
15	2,856	2,744	3,022	3,148	2,900	4,000	1,100	15	Dues and subscriptions	3,500	3,500	3,500	15	
16	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	1,600	2,500	900	17	Publication	3,000	3,000	3,000	17	
18	1,159	1,315	1,172	1,273	1,380	1,880	500	18	Financial Mgt Fees	1,380	1,380	1,380	18	
19	250	0	250	895	250	1,000	750	19	Legal Administration	1,000	1,000	1,000	19	
20	1,183	1,968	1,070	1,450	1,500	1,500	0	20	Public Programs	2,000	2,000	2,000	20	
21	2,964	3,970	4,193	4,271	5,000	5,000	0	21	Branch Mileage / BCLD Courier	5,000	5,000	5,000	21	
22	17,440	13,672	15,973	18,934	20,000	30,000	10,000	22	Library Services Supplies	25,000	25,000	25,000	22	
23	4,599	6,086	10,611	7,803	12,000	13,000	1,000	23	Youth Programs (Summer Reading, storytime, teen)	13,500	13,500	13,500	23	
24	1,572	1,445	1,206	895	1,500	1,500	0	24	Postage/Freight	1,500	1,500	1,500	24	
25	42,352	40,215	39,790	40,128	43,105	47,920	4,815	25	Utilities	47,775	47,775	47,775	25	
26	13,327	13,480	15,570	16,172	17,440	17,660	220	26	Telecommunications	18,600	18,600	18,600	26	
27	0	0						27	Special contracts - grants, tech support travel				27	
28								28	Miscellaneous				28	
31								31	Total Full Time Equivalent (FTE)*				31	
32								32	Ending balance (prior years)				32	
33								33	UNAPPROPRIATED ENDING FUND BALANCE				33	
34	301,860	313,047	399,365	353,773	378,375	420,960	42,585	34	TOTAL REQUIREMENTS	413,255	413,255	413,255	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				Adopted Budget This Year Year 2019-2020	REVISED Budget This Year Year 2019-2020	\$ Change vs orig.	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2020-2021					
	Actual								Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Preceding Year 2015-2016	Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019										
1							1	RESOURCES				1		
2							2	Cash on hand * (cash basis), or				2		
3	158,577	151,771	161,309	131,428	131,550	160,000	28,450	3	Working Capital (accrual basis)	165,000	165,000	165,000	3	
4								4	Previously levied taxes estimated to be received				4	
5	871	1,445	2,519	3,122	3,825	3,825	0	5	Interest	3,500	3,500	3,500	5	
6	11,000	11,000	10,000	12,500	12,500	12,500	0	6	Transferred IN, from other funds	11,000	11,000	11,000	6	
7	27,835	27,672	0	10,000	20,000	5,000	-15,000	7	Grants and Loans	10,000	10,000	10,000	7	
8	1,977	522	4,669	22,238	2,000	2,000	0	8	Donations	2,000	2,000	2,000	8	
9	3,935	5,500	5,196	6,633	7,500	7,500	0	9	Book Sales	5,500	5,500	5,500	9	
10	6,562							10	Other financing sources				10	
11	210,757	197,910	183,693	185,921	177,375	190,825	13,450	11	Total Resources, except taxes to be levied	197,000	197,000	197,000	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	177,375	190,825	13,450	14	TOTAL RESOURCES	197,000	197,000	197,000	14	
16								15	REQUIREMENTS **				15	
16								16	Org Unit or Prog & Activity	Object Classification	Detail		16	
17		1,476	1,087	580	1,500	1,500		17	Personnel		Wages	1,500	1,500	1,500
18		146	135	30		150		18	Personnel		Payroll taxes & related	150	150	150
19								19						
20	38,065	25,229	21,954	21,326	84,075	87,375	3,300	20	M&S		Memorial & Grants Dept.	102,050	102,050	102,050
21	0	0	0	0	3,000	3,000	0	21	M&S		Election reserve	0	0	0
22	1	1	89	0	1,000	1,200	200	22	M&S		Literacy Dept.	1,500	1,500	1,500
23	9,375	2	0	0	2,000	3,300	1,300	23	M&S		Technology Dept. Reserve	4,500	4,500	4,500
24	0	0	0	0	0	0	0	24	M&S		Capital Projects - MOVED TO SPEC FUND	0	0	0
25	45	47	0	0	62,500	71,000	8,500	25	M&S	CONT.	Severance Liability Dept. Contingency	81,000	81,000	81,000
26	0	0	0	0	300	300	0	26	M&S		Corporate Costs (Bank & sales fees)	300	300	300
27	11,500	9,700	29,000	4,720	23,000	23,000	0	27	TRANSFER		Transfer Out	6,000	6,000	6,000
28								28						
29								29						
30	151,771	161,309	131,428	159,265				30	Ending balance (prior years)				30	
31					0	0		31	UNAPPROPRIATED ENDING FUND BALANCE			0	0	0
32	210,757	197,910	183,693	185,921	177,375	190,825	13,450	32	TOTAL REQUIREMENTS			197,000	197,000	197,000

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
(Fund)

BAKER COUNTY LIBRARY DISTRICT
(Name of Municipal Corporation)

Historical Data								DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year <u>2020-2021</u>		
Actual				Adopted Budget	REVISED Budget	\$ 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 Year 2018-2019	This Year Year 2019-2020	This Year Year 2019-2020						
1							1	RESOURCES			1
2							2	Cash on hand * (cash basis), or			2
3	135,422	148,801	179,053	202,559	195,000	205,000	3	Working Capital (accrual basis)			3
4							4	Previously levied taxes estimated to be received			4
5		0	0	0	10	10	5	Interest			5
6	197,097	203,697	209,006	203,300	215,951	220,000	6	Membership dues			6
7							7	Transferred IN, from other funds			7
8	95,404	45,242	57,240	58,300	58,000	58,000	8	Restricted grants			8
9	772	1,580	1,260	1,668	1,500	2,000	9	Miscellaneous revenue			9
10							10	Proceeds from prior fiduciary account			10
11							11				11
12	428,695	399,320	446,559	465,827	470,461	485,010	12	Total Resources, except taxes to be levied			12
13							13	Taxes estimated to be received			13
14							14	Taxes collected in year levied			14
15	428,695	399,320	446,559	465,827	470,461	485,010	15	TOTAL RESOURCES			15
16							16	REQUIREMENTS **			16
17							17	Org Unit or Prog & Activity	Object Classification	Detail	
18							18	PERSONNEL SERVICES			18
19	55,708	56,730	57,981	59,118	60,900	60,900	19	PERSONNEL	SALARIES	Systems administrator	62,727
20	5,310	4,936	5,632	5,857	6,000	6,000	20	PERSONNEL	SALARIES	Admin Assistant - Business Mgr	6,180
21	61,018	61,666	63,613	64,975	66,900	66,900	21			Total Salaries	68,907
22							22				
23	8,069	8,600	13,036	14,123	16,925	16,925	23	PERSONNEL	BENEFITS	Retirement	19,000
24	4,240	4,717	4,866	4,556	5,115	5,115	24	PERSONNEL	BENEFITS	Social Security	5,270
25	47	33	31	26	35	35	25	PERSONNEL	BENEFITS	Worker's compensation	36
26	7,215	7,226	7,538	7,665	8,215	8,215	26	PERSONNEL	BENEFITS	Health insurance	8,461
27	47	57	70	275	267	300	27	PERSONNEL	BENEFITS	Unemployment insurance	275
28	95	72	71	95	75	120	28	PERSONNEL	BENEFITS	Life insurance	77
29	1,652	72	100	91	110	110	29	PERSONNEL	BENEFITS	Payroll insurance	113
30	21,365	20,777	25,712	26,831	30,742	30,820	30			Total benefits	33,232
31	82,383	82,443	89,325	91,806	97,642	97,720	31			TOTAL PERSONNEL SERVICES	102,139
32							32				

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

SAGE LIBRARY SYSTEM
(Fund)

BAKER COUNTY LIBRARY DISTRICT
(Name of Municipal Corporation)

Historical Data								DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2020-2021			
Actual				Adopted Budget	REVISED Budget	\$ 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 Year 2018-2019	This Year Year 2019-2020	This Year Year 2019-2020							
33							33	MATERIALS & SERVICES				33
34	260	294	234	384	250	400	150		400	400	400	34
35	1,733	3,233	5,113	8,232	4,500	8,500	4,000		4,500	4,500	4,500	35
36	0	0	0	0	0	0	0		0	0	0	36
37	300	0	2,560	2,000	1,909	2,200	291		1,857	1,857	1,857	37
38	54,908	45,925	48,000	61,000	63,660	64,000	340		65,570	65,570	65,570	38
39	45,922	4,585	3,233	2,000	2,500	2,500	0		2,500	2,500	2,500	39
40	0	0	0	0	250	250	0		250	250	250	40
41	1,013	3,661	1,554	3,146	3,750	4,000	250		5,000	5,000	5,000	41
42	64	27	39	50	50	50	0		50	50	50	42
43	0	0	0	0	25	25	0		25	25	25	43
44	586	94	297	368	400	1,500	1,100		400	400	400	44
45	2,460	2,112	2,967	3,127	2,500	3,000	500		3,500	3,500	3,500	45
46	4,115	1,330	937	861	2,500	2,500	0		2,500	2,500	2,500	46
47	81,689	68,602	82,129	87,091	93,000	93,000	0		95,950	95,950	95,950	47
48	0	0	6,931	2,962	1,000	1,000	0		1,000	1,000	1,000	48
49	193,050	129,863	153,994	171,221	176,294	182,925	6,631		183,502	183,502	183,502	49
50												50
51								RESERVE				51
52	0	0	2,182	0	25,000	25,000	0		25,000	25,000	25,000	52
53	0	0	0	0	37,525	44,365	6,840		16,184	16,184	16,184	53
54												54
55												55
56	153,263	187,014	201,058	202,800								56
57					134,000	135,000	1,000					57
58	428,696	399,320	446,559	465,827	470,461	485,010	14,549		476,825	476,825	476,825	58

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

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

**FORM
LB-11**

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

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

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: 2024

**CAPITAL INVESTMENT
(Fund)**

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

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2019 -20			
Actual		Adopted Budget Year 2019 -20				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 20__ - __	First Preceding Year 20__ - __								
			1	RESOURCES					
		0	2	Cash on hand * (cash basis), or			55,400	55,400	55,400
		0	3	Working Capital (accrual basis)			0	0	0
		0	4	Previously levied taxes estimated to be received			0	0	0
		400	5	Interest			1200	1,200	1200
		55,000	6	Transferred IN, from other funds			35,000	35,000	35,000
			7						
			8						
			9						
0	0	55,400	10	Total Resources, except taxes to be levied			91,600	91,600	91,600
			11	Taxes estimated to be received					
			12	Taxes collected in year levied					
0	0	55,400	13	TOTAL RESOURCES			91,600	91,600	91,600
			14	REQUIREMENTS **					
			15	Org. Unit or Prog. & Activity	Object Classification	Detail			
		55,400	16			Facilities maintenance & repair	91,600	91,600	91,600
			17						
			18						
			19						
			20						
			21						
			22						
			23						
			24						
			25						
			26						
			27						
			28						
			29	Ending balance (prior years)					
			30	UNAPPROPRIATED ENDING FUND BALANCE			0	0	0
0	0	55,400	31	TOTAL REQUIREMENTS			91,600	91,600	91,600

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

2020-2021 proposed

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

VS LAST REVISED		VS ORIGINAL	
\$7,440	0.44%	\$133,950	7.83%
\$6,175	3.13%	\$19,625	9.96%
\$36,200	39.52%	\$36,600	39.96%
-\$8,185	-1.72%	\$6,364	1.33%
\$41,630	1.68%	\$196,539	7.94%

\$ Change from prev. \$41,630
% Change from prev. 1.68%

2019-2020 revised

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total
General Fund	\$788,342	\$418,960	\$10,000	\$2,000	\$52,500	\$5,000	\$0	\$425,708	\$1,702,510
Other Uses Fund	\$1,650	\$166,175	\$0	\$0	\$23,000	\$0	\$0	\$0	\$190,825
Reserve Fund - Capital Investment			\$55,400						\$55,400
Sage Library System Fund	\$97,720	\$182,925	\$25,000	\$0	\$0	\$44,365	\$0	\$135,000	\$485,010
TOTALS	\$887,712	\$768,060	\$90,400	\$2,000	\$75,500	\$49,365	\$0	\$560,708	\$2,433,745

VS LAST REVISED	
\$126,510	7.43%
\$13,450	7.05%
\$400	0.72%
\$14,549	3.00%
\$154,909	6.37%

\$ Change from prev. \$154,909
% Change from prev. 6.37%

2019-2020 adopted

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total
General Fund	\$819,366	\$376,375	\$10,000	\$2,000	\$52,500	\$5,000	\$0	\$310,759	\$1,576,000
Other Uses Fund	\$1,500	\$152,875	\$0	\$0	\$23,000	\$0	\$0	\$0	\$177,375
Reserve Fund - Capital Investment			\$55,000						\$55,000
Sage Library System Fund	\$97,642	\$176,294	\$25,000	\$0	\$0	\$37,525	\$0	\$134,000	\$470,461
TOTALS	\$918,508	\$705,544	\$90,000	\$2,000	\$75,500	\$42,525	\$0	\$444,759	\$2,278,836

VS LAST REVISED	
\$88,600	5.62%
\$1,450	0.82%
\$5,851	1.24%
\$150,901	6.62%

\$ Change from prev. \$150,901
% Change from prev. 6.62%

2018-2019 revised

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total
General Fund	\$775,878	\$382,531	\$1,000	\$2,000	\$12,500	\$5,000	\$0	\$308,491	\$1,487,400
Other Uses Fund	\$1,500	\$163,425	\$5,000	\$0	\$6,000	\$0	\$0	\$0	\$175,925
Sage Library System Fund	\$92,716	\$186,275	\$25,000	\$0	\$0	\$23,105	\$0	\$137,514	\$464,610
TOTALS	\$870,094	\$732,231	\$31,000	\$2,000	\$18,500	\$28,105	\$0	\$446,005	\$2,127,935

VS LAST REVISED	
\$107,758	7.24%
-\$11,575	-6.58%
\$6,035	1.30%
\$53,484	2.51%

\$ Change from prev. \$53,484
% Change from prev. 2.51%

2018-2019 adopted

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	\$1,379,642
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	\$1,992,823

VS LAST REVISED

-\$48,734	-3.53%
-\$36,500	-24.17%
\$3,606	0.78%
-\$81,628	-4.10%

\$ Change from prev. **-\$81,628**
% 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%**

2017-2018 revised

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