

**FORM
LB-20**

**RESOURCES
GENERAL FUND**

BAKER COUNTY LIBRARY DISTRICT

	Historical Data			Adopted Budget This Year 13/14	RESOURCE DESCRIPTION	Budget for Next Year 2014-15			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Third Preceding Year 10/11	Second Preceding Year 11/12	First Preceding Year 12/13						
1				217,594	1 Available cash on hand* (cash basis) or	205,000	205,000		1
2	125,733	157,670	162,647		2 Net working capital (accrual basis)				2
3	39,949	29,565	37,689	40,000	3 Previously levied taxes estimated to be received	40,000	40,000		3
4	8,686	7,076	9,442	8,000	4 Interest	12,500	12,500		4
5	0	2,100	0	3,000	5 Transferred IN, from other funds	4,000	4,000		5
6					6 OTHER RESOURCES				6
7	13,987	16,429	17,238	16,000	7 Fines & Fees	18,000	18,000		7
8	4,975	5,727	5,838	6,000	8 State revenue (R2R Grant)	6,600	6,600		8
9	1,673	3,456	1,630	3,500	9 Other Tax Revenues	3,500	3,500		9
10	17,481	6,780	6,185	5,000	10 Federal revenue (E-rate)	5,000	5,000		10
11	3,563	1,848	1,768	3,100	11 Tech Support Contracts	3,100	3,100		11
12	0	8,787	5,361	100	12 Job Training Programs	100	100		12
13	2,493	1,000	0	0	13 Grant Revenues	0	0		13
14	622	200	150	200	14 Donations & Misc	850	850		14
15					15				15
16					16				16
17	219,162	240,638	247,948	302,494	17 Total resources, except taxes to be levied	298,650	298,650	0	17
18				869,817	18 Taxes estimated to be received	863,823	863,823		18
19	821,285	835,709	850,548		19 Taxes collected in year levied				19
20	1,040,447	1,076,347	1,098,496	1,172,311	20 TOTAL RESOURCES	1,162,473	1,162,473	0	20

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

REQUIREMENTS SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
BAKER COUNTY LIBRARY DISTRICT

**FORM
LB-30**

	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year <u>14/15</u>			
	Actual			Adopted Budget This Year <u>13/14</u>		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Third Preceding Year <u>10/11</u>	Second Preceding Year <u>11/12</u>	First Preceding <u>12/13</u>						
PERSONNEL SERVICES									
1	415,327	434,814	457,831	471,448	1 Salaries	463,696	463,696		1
2	150,812	169,927	177,504	181,779	2 Benefits	200,891	200,891		2
3	2,118	10,354	5,472	2,100	3 Special Contracts - Tech Support, Job Training	2,100	2,100		3
4	4,312	2,102	0	0	4 Severance				4
5				500	5 Payroll Expenses	500	500		5
6					6				6
7	572,569	617,197	640,807	655,828	7 TOTAL PERSONNEL SERVICES	667,187	667,187	0	7
	13	14	14	15	Total Full-Time Equivalent (FTE)				
MATERIALS AND SERVICES									
8	100,067	95,017	95,987	79,589	8 Collection Development (Books, audiovisual, digital, etc)	65,500	65,500		8
9	17,082	10,296	10,109	10,700	9 Library Consortium (Sage)	10,900	10,900		9
10	60,938	64,720	57,665	60,335	10 Facilities & IT Maintenance	61,900	61,900		10
11	31,644	27,115	34,617	31,450	11 Corporate Costs (Ins., audit, admin fees, election, etc)	35,650	35,650		11
12	85,800	87,597	84,072	90,810	12 Library Operations (travel, bkmb, programs, supplies, utilities)	88,115	88,115		12
13	7,980	758	952	1,000	13 Debt Service	2,000	2,000		13
14	303,511	285,503	283,402	273,884	14 TOTAL MATERIALS AND SERVICES	264,065	264,065	0	14
CAPITAL OUTLAY									
15	0	0	0	100	15 Capital Outlay	100	100		15
16					16				16
17					17				17
18					18				18
19					19				19
20					20				20
21	0	0	0	100	21 TOTAL CAPITAL OUTLAY	100	100	0	21
TRANSFERRED TO OTHER FUNDS									
22	0	1,000	1,000	2,500	22 Transfer - Technology & Election	2,500	2,500		22
23	6,700	10,000	10,000	10,000	23 Transfer - Severance Liability	10,000	10,000		23
24					24				24
25	6,700	11,000	11,000	12,500	25 TOTAL TRANSFERS	12,500	12,500	0	25
				230,000	26 OPERATING CONTINGENCY	218,621	218,621		
26	157,670				27 Ending balance (prior years)				26
27					28 UNAPPROPRIATED ENDING FUND BALANCE				27
28	1,040,450	913,700	935,209	1,172,312	29 TOTAL REQUIREMENTS	1,162,473	1,162,473	0	28

150-504-030 (Rev C 150-504-030 (Rev 02/13))

DETAILED REQUIREMENTS

**FORM
LB-31**

General Fund - Personnel Services

Baker County Library District

	Historical Data Actual			Suppl Bgt 2 Adopted Budget This Year 13/14	REQUIREMENTS DESCRIPTION	Number of Employ- ees	Range*	Budget for Next Year 2014-2015			
	Third Preceding Year 10/11	Second Preceding Year 11/12	First Preceding Year 12/13	Proposed by Budget Officer				Approved by Budget Committee	Adopted by Governing Body		
1	64,629	65,274	71,014	71,662	1 Library Director	1.0	MGT4	71,718	71,718		1
2	17,893	18,071	18,248	18,852	2 Managing Librarian I - HR+Pub Svcs+Coll Mgmt (Acq/Cat)	0.5	13/5	18,921	18,921		2
3	19,968	20,176	20,099	20,508	3 Finance + HR Administrator (.5 FTE)	0.5	13/5	20,579	20,579		3
4	11,510				4 Library Asst I - Public Services (Weekend)		5/5				4
5	32,864	34,853	36,962	39,014	5 Managing Librarian I - HR+Pub Svcs+Coll Mgmt (ILL/Cat)	1.0	13/4	39,199	39,199		5
6	461	193	1,380	2,832	6 Library Asst I - Public Services	0.2	3/3	3,512	3,512		6
7	20,560	28,606	30,409	30,688	7 Library Tech II - Coll Mgmt / Serials Specialist	1.0	7/5	30,713	30,713		7
8	22,971	23,369	23,628	23,953	8 Library Asst II - Public Services / Children & Teen Specialist	0.8	6/5	24,498	24,498		8
9	29,809	30,107	28,699	27,588	9 Library Tech II - Coll Mgmt / Cataloging Specialist	1.0	7/5	25,715	25,715		9
10	20,498	12,026	8,584	10,469	10 Library Asst II - Col Mgmt / Processing & Eval. Specialist	0.0	5/5				10
11	14,852	14,625	14,365	14,483	11 Library Asst I - Public Services	0.6	3/5	14,529	14,529		11
12	16,250	15,921	16,146	15,964	12 Library Asst III - Coll Mgmt / Shelving/Page Lead+Volunteer Coord	0.6	5/5	16,018	16,018		12
13	3,985	7,381	10,757	11,941	13 Library Asst I - Coll Mgmt / Processing	0.5	3/4	12,318	12,318		13
14	1,140	11,525	17,376	17,977	14 Library Asst II - Col Mgmt / Processing & Eval. Specialist	0.7	5/4	19,501	19,501		14
15	22,781	28,950	29,432	27,904	15 Librarian I - Public Services + Coll Mgmt Lead	0.8	11/5	27,999	27,999		15
16	7,975	7,602	5,966	7,251	16 Library Asst I - Public Services / Outreach (Bookmobile)	0.3	4/5	9,626	9,626		16
17	5,302	6,600	6,352	7,903	17 Library Asst I - Public Services / Outreach (Bookmobile)	0.4	4/5	7,959	7,959		17
18			5,676	9,102	18 Facilities Maintenance	0.4	3/3	9,626	9,626		18
19	0	9,071	4,814	2,076	19 Job Training Intern / Library Page I	0.0	3/3				19
20	39,816	43,199	46,516	45,074	20 IT Network and Systems Administrator	1.0	14/5	45,546	45,546		20
21	2,118	1,283	658	2,100	21 Tech Support Contracts		14/5	2,100	2,100		21
22	6,661	7,447	6,834	7,921	22 Vacation Subs + Wkend Assistants	0.3	X	8,556	8,556		22
23	55,402	58,889	59,388	58,284	23 Library Asst I - Public Services / Outreach (Branch Leads)	2.25	4/5	57,161	57,161		23
24				0	24 Staff training						24
25	27,574	43,757	47,991	50,880	25 Retirement (PERS)			50,972	50,972		25
26	31,933	33,786	34,956	36,226	26 Social Security (FICA)			35,633	35,633		26
27	416	922	430	974	27 State Unemployment Tax (SUTA @ .001) + Payroll Exp			966	966		27
28	88,392	88,951	91,199	91,069	28 Group Health Insurance			110,833	110,833		28
29	1,646	1,708	1,998	2,178	29 Workers Comp Insurance			2,143	2,143		29
30	851	803	929	952	30 Life Insurance			844	844		30
31	4,312	2,102			31 Severance						31
32					32 Ending balance (prior years)						32
33					33 UNAPPROPRIATED ENDING FUND BALANCE						33
34	572,569	617,197	640,807	655,828	34 TOTAL REQUIREMENTS	13.7		667,187	667,187		0 34

* include a schedule of pay ranges

DETAILED REQUIREMENTS

**FORM
LB-31**

General Fund - Materials & Services

Baker County Library District

	Historical Data			Suppl Bgt 2 Adopted Budget This Year 13/14	REQUIREMENTS DESCRIPTION	Budget for Next Year 2014-2015			
	Actual					Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Third Preceding Year 10/11	Second Preceding Year 11/12	First Preceding Year 12/13						
1	100,067	95,017	95,987	79,589	1 Collection Development (Books, audiovisual, digital, etc)	65,500	65,500		1
2	17,082	10,296	10,109	10,700	2 Library Consortium (Sage)	10,900	10,900		2
3	22,408	30,751	25,911	26,235	3 Facilities Maintenance	25,800	25,800		3
4	9,375	10,320	10,320	11,000	4 Janitorial Contract	10,500	10,500		4
5	2,089	1,993	1,953	2,100	5 Janitorial Supplies	2,100	2,100		5
6	3,855	3,299	3,262	3,500	6 Equipment Maintenance Services	3,500	3,500		6
7	23,211	18,357	16,219	17,500	7 Computer Maintenance	20,000	20,000		7
8	9,658	7,576	7,692	8,000	8 Bookmobile Operations	8,000	8,000		8
9	13,100	12,305	13,106	13,500	9 Insurance	14,000	14,000		9
10	2,884	2,261	2,791	3,000	10 Travel and Training	3,000	3,000		10
11	3,172	0	5,989	0	11 Election	3,300	3,300		11
12	7,070	7,050	7,280	7,475	12 Audit	7,675	7,675		12
13	413	802	1,568	800	13 Bookkeeping	800	800		13
14	1,359	2,073	958	1,700	14 Dues and subscriptions	1,600	1,600		14
15	7,980	758	952	1,000	15 Debt Service	2,000	2,000		15
16	395	700	1,104	1,000	16 Publication	1,000	1,000		16
17	1,016	485	804	775	17 Financial Mgt Fees	1,075	1,075		17
18	200	200	200	200	18 Legal Administration	200	200		18
19	2,035	1,239	393	2,000	19 Public Programs	2,000	2,000		19
20	1,800	2,691	2,544	2,500	20 Branch Mileage	3,000	3,000		20
21	14,532	17,548	12,557	14,000	21 Library Services Supplies	14,500	14,500		21
22	1,563	1,637	2,967	3,500	22 Youth Programs (Summer Reading, storytime, teen)	3,500	3,500		22
23	1,555	1,998	1,457	1,700	23 Postage/Freight	1,700	1,700		23
24	43,532	42,316	43,945	46,485	24 Utilities	44,385	44,385		24
25	11,456	13,056	12,910	14,625	25 Telecommunications	13,030	13,030		25
26	1,704	775	424	1,000	26 Tech Support Contract - Travel	1,000	1,000		26
27		0			27 Miscellaneous				27
28					28				28
29					29				29
30					30				30
31					31 Ending balance (prior years)				31
32					32 UNAPPROPRIATED ENDING FUND BALANCE				32
33	303,511	285,503	283,402	273,884	33 TOTAL REQUIREMENTS	264,065	264,065	0	33

* include a schedule of pay ranges

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

**FORM
LB-10**

"Other Uses" Funds by Department

Baker County Library District

	Historical Data			Suppl Bgt 2 Adopted Budget This Year 13-14	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2014-2015			
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Third Preceding Year 10-11	Second Preceding Year 11-12	First Preceding Year 12-13						
					RESOURCES				
1	45,982	52,094	52,655	145,860	1 Cash on hand * (cash basis), or	146,000	146,000		1
2					2 Working Capital* (accrual basis)				2
3					3 Previously levied taxes estimated to be received				3
4	191	223	292	350	4 Interest	600	600		4
5	6,700	11,000	11,000	3,000	5 Transferred IN, from other funds	11,000	11,000		5
6	10,000	7,500	15,000	56,521	6 Grants and Loans	46,000	46,000		6
7	0	350	64,841	1,000	7 Donations	2,500	2,500		7
8	2,164	1,883	4,806	3,000	8 Book Sales online	4,000	4,000		8
9	65,037	73,050	148,594	209,731	9 Total Resources, except taxes to be levied	210,100	210,100		9
10					10 Taxes estimated to be received				10
11					11 Taxes collected in year levied				11
12	65,037	73,050	148,594	209,731	12 TOTAL RESOURCES	210,100	210,100	0	12
					REQUIREMENTS				
1	15,451	18,219	598	97,431	1 Memorial & Grants Dept.	85,550	85,550		1
2	3	3	11	1,000	2 Literacy Dept.	500	500		2
3	18	11	13	12,000	3 Technology Dept.	12,000	12,000		3
4	0	0	0	6,000	4 Capital Projects Dept.	6,000	6,000		4
5	43	62	55	48,500	5 Severance Liability Dept.	58,500	58,500		5
6		2,100	0	3,000	6 Operating Transfer	4,000	4,000		6
7				800	7 Corporate Costs (Bank & sales fees)	350	350		7
8				41,000	8 Personnel Services (Sage Cataloger)	43,200	43,200		8
9					9				9
10					10				10
11					11				11
12					12				12
13					13				13
14					14				14
15	52,094	52,655	147,917		15 Ending balance (prior years)				15
16					16 UNAPPROPRIATED ENDING FUND BALANCE				16
17	67,609	73,050	148,594	209,731	17 TOTAL REQUIREMENTS	210,100	210,100	0	17

*Includes ending balance from prior year

**FORM
LB-10**

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

BAKER COUNTY LIBRARY DISTRICT

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2014-15			
	Actual		Adopted Budget This Year		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year _____	First Preceding Year _____						
				RESOURCES				
1				1 Cash on hand * (cash basis), or	\$70,283	\$70,283		1
2				2 Membership dues	\$192,740	\$192,740		2
3				3 Interest	\$250	\$250		3
4				4 Restricted grants	\$117,571	\$117,571		4
5				5 Miscellaneous revenue				5
6				6				6
7				7				7
8				8				8
9	0	0	0	9 Total Resources, except taxes to be levied	\$380,844	\$380,844	\$0	9
10				10 Taxes estimated to be received				10
11				11 Taxes collected in year levied				11
12	0	0	0	12 TOTAL RESOURCES	\$380,844	\$380,844	\$0	12
				REQUIREMENTS				
13				13 PERSONNEL SERVICES				13
14				14 Salaries				14
15				15 Systems administrator	\$44,125	\$44,125		15
16				16 Total salaries	\$44,125	\$44,125		16
17				17				17
18				18 Benefits				18
19				19 Retirement	\$5,825	\$5,825		19
20				20 Social Security	\$3,376	\$3,376		20
21				21 Worker's compensation	\$203	\$203		21
22				22 Health insurance	\$8,149	\$8,149		22
23				23 Unemployment insurance	\$44	\$44		23
24				24 Life insurance	\$844	\$844		24
25				25 Total benefits	\$18,440	\$18,440		25
26				26 TOTAL PERSONNEL SERVICES	\$62,566	\$62,566		26
27				27				27
28				28 MATERIALS AND SERVICES				28
29				29 Telecommunications	\$400	\$400		29
30				30 Technology	\$12,000	\$12,000		30
31				31 Accounting and auditing	\$2,900	\$2,900		31
32				32 Administrative services (BCLD)	\$6,104	\$6,104		32

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2014-15			
	Actual		Adopted Budget This Year		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year _____	First Preceding Year _____						
33				33 Technical services	\$104,789	\$104,789		33
34				34 Legal services	\$100	\$100		34
35				35 Dues and subscriptions	\$500	\$500		35
36				36 Postage/freight	\$60	\$60		36
37				37 Printing	\$50	\$50		37
38				38 Supplies, Office	\$50	\$50		38
39				39 Travel	\$3,000	\$3,000		39
40				40 Training	\$1,500	\$1,500		40
41				41 Miscellaneous	\$225	\$225		41
42				42 Furniture and equipment	\$100	\$100		42
43				43 Courier	\$102,000	\$102,000		43
44				44 TOTAL MATERIALS AND SERVICES	\$233,778	\$233,778		44
45				45				45
46				46 Capital outlay	\$21,000	\$21,000		46
47				47				47
48				48 Contingency	\$11,000	\$11,000		48
49				49				49
50				50 Ending balance (prior years)				50
51				51 UNAPPROPRIATED ENDING FUND BALANCE	\$52,500	\$52,500		51
52	0	0	0	52 TOTAL REQUIREMENTS	\$380,844	\$380,844	\$0	52

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