

**BAKER COUNTY LIBRARY DISTRICT
LIBRARY BOARD**

Resolution No. 2020-21.05

Resolution adopting Supplemental Budget 1

Jan 11, 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 1** for the fiscal year 2020-21 in the total of **\$2,880,606** 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.

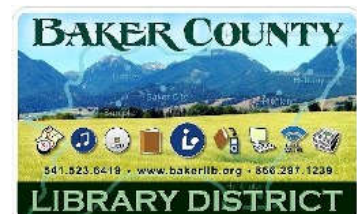
Adopted by the Board of Directors of Baker County Library District this 11th day of Jan, 2021.

FOR THE BOARD:

Signature: Kyra Rohner,
BCLD Board President

ATTEST:

Signature: Perry Stokes
District Secretary



**BAKER COUNTY LIBRARY DISTRICT
LIBRARY BOARD**

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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-ii. Suppl. Budget 10% Rule Analysis
4. LB-20 General Fund – Resources. Suppl. Budget 1
5. LB-30 General Fund - Summary. Suppl. Budget 1
6. LB-31 General Fund – Personnel Services, Suppl. Budget 1
7. LB-31 General Fund – Materials & Services, Suppl. Budget 1
8. LB-10 Other Uses Fund. Suppl. Budget 1
9. LB-11 Reserve Fund – Capital Investment, Suppl. Budget 1
10. LB-10 Sage Fund. Suppl. Budget 1

Fund	FY20-21 (revised)	FY20-21 (original)
General Fund	2,042,626	1,709,950
Other Fund	197,000	197,000
Reserve Fund – Capital Investment	164,155	91,600
Sage Library System Fund	476,825	476,825
TOTAL:	2,880,606	2,475,375

**BAKER COUNTY LIBRARY DISTRICT
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General Fund	
<hr/>	
<u>Organizational Unit or Program:</u>	
Personnel Services.....	833,794
Materials & Services.....	658,355
	0
	0
 <u>Not Allocated to Organizational Unit or Program:</u>	
Personnel Services.....	0
Materials & Services.....	0
Capital Outlay.....	25,000
Debt Service	2,000
Special Payments.....	0
Transfers Out.....	118,555
Contingency.....	5,000
Total.....	\$1,642,704

Debt Service Fund	
<hr/>	
Debt Service	0
Total.....	\$0

"Other Uses" Fund	
<hr/>	
Org. Unit/Program: _____	191,000
Special Payments.....	0
Transfers Out.....	6,000
Contingency.....	0
Total.....	\$197,000

Reserve Fund - Capital Investment	
<hr/>	
Org. Unit/Program: _____	164,155
Special Payments.....	0
Transfers Out.....	0
Contingency.....	0
Total.....	\$164,155

Sage Library System Fund	
<hr/>	
Org. Unit/Program: _____	285,641
Special Payments.....	0
Transfers Out.....	0
Contingency.....	41,184
Total.....	\$326,825

EXHIBIT A. Fund Appropriations

Total APPROPRIATIONS, All Funds . . . \$2,330,684

Total Unappropriated and Reserve Amounts, All Funds . . . 549,922

TOTAL ADOPTED BUDGET . . . \$2,880,606 *

**BAKER COUNTY LIBRARY DISTRICT
LIBRARY BOARD
Resolution No. 2020-21.05
Resolution adopting Supplemental Budget 1
Jan 11, 2021**

EXHIBIT B. Fund Change Summary

2020-2021 supplemental 1

<i>FUND</i>	<i>Personnel Services</i>	<i>Materials & Services</i>	<i>Capital Outlay</i>	<i>Debt Service</i>	<i>Interfund Transfers</i>	<i>Contingency</i>	<i>Special Payments</i>	<i>(UEFB) Reserve</i>	<i>Total</i>	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

<i>FUND</i>	<i>Personnel Services</i>	<i>Materials & Services</i>	<i>Capital Outlay</i>	<i>Debt Service</i>	<i>Interfund Transfers</i>	<i>Contingency</i>	<i>Special Payments</i>	<i>(UEFB) Reserve</i>	<i>Total</i>
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

**BAKER COUNTY LIBRARY DISTRICT
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EXHIBIT C.i. 10% RULE ANALYSIS – General Fund

Original adopted vs Suppl 1

General Fund				
	Original Budget	Adjustments to Budget	Adj. % to Original	Supplemental Budget 1
Personnel Services	\$847,501	-13,707	-1.62%	\$833,794
Materials & Services	\$411,255	247,100	60.08%	\$658,355
Capital Outlay	\$10,000	15,000	150.00%	\$25,000
Debt Service	\$2,000	0	0.00%	\$2,000
Total Expenditures	1,270,756	248,393	19.55%	1,519,149
Interfund Transfers	46,000	72,555	157.73%	118,555
Operating Contingency	5,000	0	0.00%	5,000
	1,321,756	320,948	24.28%	1,642,704
UEFB Reserve	388,195	84,205	21.69%	472,400
Total - General Fund	1,709,951	405,154	23.69%	2,115,105

**BAKER COUNTY LIBRARY DISTRICT
LIBRARY BOARD
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EXHIBIT C.ii. 10% RULE ANALYSIS – Other Uses Fund

Reserve - Capital Investment

	Original Budget	Adjustments to Budget	Adj. % to Original	Supplemental Budget 1
Personnel Services		0		\$0
Materials & Services		0		\$0
Capital Outlay	\$91,600	72,555	79.21%	\$164,155
Debt Service	\$0	0		\$0
Total Expenditures	91,600	72,555	79.21%	164,155
Interfund Transfers				
Operating Contingency				
	91,600	72,555	79.21%	164,155
UEFB Reserve				
Total - General Fund	91,600	72,555	79.21%	164,155

**FORM
LB-20**

**RESOURCES
GENERAL FUND**

(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.	RESOURCE DESCRIPTION	Budget for Next Year <u>2020-2021</u>			Suppl Budget 1 1/11/2021	Change			
	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	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	552,383	121,675		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	35,000	0		3
4	7,450	12,307	11,927	15,278	15,000	15,000	0	4	Interest	12,000	12,000	12,000	15,000	3,000		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	6,000	0		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	10,950	1,950		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	8,000	0		8
9	3,929	2,719	2,897	0	4,000	500	(3,500)	9	Other Tax Revenues	500	500	500	500	0		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	7,000	0		10
11	0	0	1,686	0	5,000	0	(5,000)	11	Special Contracts (Tech support)	0	0	0	0	0		11
12	0	0	0	0	0	0	0	12	Job Training Programs	0	0	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	2,500	0		13
14	0	0	0	0	0	0	0	14	Capital financing	0	0	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	2,000	0		15
16			31,563	6,464	0	9,000		16	Other financing sources	5,000	5,000	5,000	240,000	235,000		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	879,333	361,625		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	1,235,772	43,530		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	2,115,105	405,155		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)

	Historical Data						REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget For Next Year 2020-2021			Suppl Budget 1 1/11/2021	Change		
	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	Second Preceding Year 2017-2018	First Preceding Year 2018-2019	This Year 2019-2020	This Year 2019-2020								
1							1	PERSONNEL SERVICES					1	
2	493,233	512,454	537,297	551,619	564,823	548,905	2	Salaries	566,323	566,323	575,586	564,762	-10,824	2
3	193,018	189,357	212,305	224,259	254,543	239,437	3	Benefits	269,450	269,450	271,915	269,032	-2,883	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	8	TOTAL PERSONNEL SERVICES	835,773	835,773	847,501	833,794	-13,707	8
9	13.90	14.00	14.70	15.20	15.00	15.00	9	Total Full-Time Equivalent (FTE)	14.85	14.85	14.85	14.85		9
10							10	MATERIALS AND SERVICES					10	
11	95,908	99,802	91,538	120,000	120,000	130,000	11	Collection Development	102,000	102,000	102,000	125,000	23,000	11
12	12,603	12,579	13,042	13,521	14,350	14,200	12	Library Consortium	14,400	14,400	14,400	15,900	1,500	12
13	68,992	72,918	155,510	92,500	84,400	104,900	13	Facilities & IT Maintenance	121,700	121,700	121,700	334,300	212,600	13
14	34,382	45,698	40,881	47,265	46,080	45,980	14	Corporate Costs	51,780	51,780	51,780	51,780	0	14
15	87,975	84,140	96,394	109,245	111,545	123,880	15	Library Operations	121,375	121,375	121,375	131,375	10,000	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	27	TOTAL MATERIALS AND SERVICES	411,255	411,255	411,255	658,355	247,100	27
28							28	CAPITAL OUTLAY					28	
29	0	70,314	0	1,000	10,000	10,000	29		10,000	10,000	10,000	25,000	15,000	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	35	TOTAL CAPITAL OUTLAY	10,000	10,000	10,000	25,000	15,000	35
36	986,112	1,087,272	1,169,347	1,159,409	1,205,741	1,217,302	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,257,028	1,257,028	1,268,756	1,517,149	248,393	36

10.3% 7.5% -0.8% 4.0% 1.0% 3.3% 4.2%

**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)

Line	Historical Data					REVISED Budget This Year Year 2018-2019	REQUIREMENTS DESCRIPTION	Budget For Next Year 2020-2021			Suppl Budget 1 1/11/2021	Change	Line
	Actual				Adopted Budget This Year Year 2018-2019			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 NOT ALLOCATED						1
2						2							2
4	0			0	0	4	TOTAL PERSONNEL SERVICES	0	0	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	9	TOTAL MATERIALS AND SERVICES	0	0	0	0	0	9
10						10	CAPITAL OUTLAY NOT ALLOCATED						10
11						11							11
13	0			0	0	13	TOTAL CAPITAL OUTLAY	0	0	0	0	0	13
14						14	DEBT SERVICE						14
15	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	2,000	0	15
16						16							16
17	2,000	2,000	2,000	2,000	2,000	17	TOTAL DEBT SERVICE	2,000	2,000	2,000	2,000		17
18						18	SPECIAL PAYMENTS						18
19						19							19
20						20							20
21	0	0	0	0	0	21	TOTAL SPECIAL PAYMENTS	0	0	0	0		21
22						22	INTERFUND TRANSFERS						22
23	1,000	1,000	0	2,500	2,500	23	Transfer - Technology & Election	1,000	1,000	1,000	1,000	0	23
24	10,000	10,000	10,000	10,000	10,000	24	Transfer - Severance Liability	10,000	10,000	10,000	10,000	0	24
25					40,000	25	Transfer - Capital Improvement Fund	35,000	35,000	35,000	107,555	72,555	25
26						26							26
28	11,000	11,000	10,000	12,500	52,500	28	TOTAL INTERFUND TRANSFERS	46,000	46,000	46,000	118,555	72,555	28
29					5,000	29	OPERATING CONTINGENCY	5,000	5,000	5,000	5,000	0	29
30					310,759	30	RESERVED FOR FUTURE EXPENDITURE	399,922	399,922	388,195	472,400	84,205	30
31					0	31	UNAPPROPRIATED ENDING BALANCE	0					31
32	13,000	13,000	12,000	14,500	370,259	32	Total Requirements NOT ALLOCATED	452,922	452,922	441,195	597,955	156,760	32
33	986,112	1,087,272	1,169,347	1,159,409	1,205,741	33	Total Requirements for ALL Org.Units/Programs within fund	1,257,028	1,257,028	1,268,756	1,517,149	248,393	33
34	216,851	219,537	197,121	308,491		34	Ending balance (prior years)						34
35	1,215,963	1,319,809	1,378,468	1,482,400	1,576,000	35	TOTAL REQUIREMENTS	1,709,950	1,709,950	1,709,951	2,115,105		35

8.5%

4.4%

7.5%

6.3%

8.0%

0.4%

0.4%

150-504-030 (Rev 11-18)

8.5%

8.5%

FORM
LB-31

DETAILED REQUIREMENTS

GENERAL FUND
(Name of Fund)

Historical Data								REQUIREMENTS FOR: Personnel Services				Budget for Next Year 2020-2021			Suppl Budget 1 1/11/2021	Change		
Actual				Adopted Budget	REVISED Budget	\$ Change vs orig.	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	This Year Year 2019-2020	This Year Year 2019-2020													
1							1									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	84,718	0	2
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	15,472	0	3
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	31,473	0	4
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	37,948	376	5
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	43,487	0	6
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	15,065	0	7
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	39,453	0	8
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	34,075	0	9
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	0	0	10
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	5,609	0	11
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	24,976	247	12
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	30,834	0	13
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	39,138	0	14
15	4,971				0			15	5/5	Library Asst I - Public Services / Outreach (Bookmobile)							0	15
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	72,540	0	16
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	31,659	0	17
18	18,699	19,646	0		0			18	13/5	Library Asst (prev Admin Asst - Lib Mgr)							0	18
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	13,672	0	19
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	24,484	0	20
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	15,112	-2,207	21
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	5,046	23	22
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	102,050	-284	23
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	43,204	-119	24
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	3,389	-9	25
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	117,703	0	26
27	542	2,349	2,569	1,751	1,694	1,800	106	27	BENEFITS	Workers Comp Insurance			1,699	1,699	1,699	1,694	-5	27
28	768	862	952	1,063	1,172	1,172	0	28	BENEFITS	Life Insurance			992	992	992	992	0	28
29	6,488		22,380			0		29	BENEFITS	Severance			0	0	0	0	0	29
30								30		Payroll expenses								30
31								31										31
32	13.9	14.0	14.7	15.2	15.0	14.8		32	Total Full Time Equivalent (FTE)*		591	14.8					0.0	32
33								33	Ending balance (prior years)									33
34								34	UNAPPROPRIATED ENDING FUND BALANCE									34
35	686,253	701,811	771,982	755,571	819,366	788,342	(31,024)	35	TOTAL REQUIREMENTS				835,773	835,773	835,773	833,794	-1,979	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: Materials & Services		Budget for Next Year 2020-2021			Suppl Budget 1 1/11/2021	Change	
Actual				Adopted Budget This Year Year 2019-2020	REVISED Budget This Year Year 2019-2020	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 Year 2018-2019											
1						1								1
2	95,908	99,802	91,538	113,472	120,000	130,000	2	Collection Development (Books, audiovisual, digital, etc)	102,000	102,000	102,000	125,000	23,000	2
3	12,603	12,579	13,042	13,383	14,350	14,200	3	Library Catalog (Sage)	14,400	14,400	14,400	15,900	1,500	3
4	27,399	32,094	99,761	37,891	38,500	59,000	4	Facilities Maintenance	52,000	52,000	52,000	230,000	178,000	4
5	10,420	12,325	17,937	16,284	17,500	17,500	5	Janitorial Contract	40,000	40,000	40,000	40,000	0	5
6	2,121	2,768	2,692	2,615	2,800	2,800	6	Janitorial Supplies	5,000	5,000	5,000	25,000	20,000	6
7	3,078	2,690	2,545	2,244	2,600	2,600	7	Equipment Maintenance Services / Lease	2,400	2,400	2,400	2,000	-400	7
8	25,974	18,952	32,575	23,147	23,000	23,000	8	Computer Maintenance	22,300	22,300	22,300	37,300	15,000	8
9	5,721	5,271	9,051	9,260	12,500	8,800	9	Bookmobile Operations	10,000	10,000	10,000	10,000	0	9
10	16,265	16,672	18,005	18,830	19,200	21,000	10	Insurance	21,000	21,000	21,000	21,000	0	10
11	2,422	6,019	5,837	5,033	8,500	5,000	11	Travel and Training	4,000	4,000	4,000	4,000	0	11
12	0	5,827	0	3,210	0	0	12	Election	6,500	6,500	6,500	6,500	0	12
13	7,905	8,165	8,400	8,900	9,450	7,500	13	Audit	7,800	7,800	7,800	7,800	0	13
14	855	1,080	1,347	1,286	1,300	1,600	14	Bookkeeping	1,600	1,600	1,600	1,600	0	14
15	2,856	2,744	3,022	3,148	2,900	4,000	15	Dues and subscriptions	3,500	3,500	3,500	3,500	0	15
16	2,000	2,000	2,000	2,000	2,000	2,000	16	Debt Service	2,000	2,000	2,000	2,000	0	16
17	1,487	1,908	1,778	1,249	1,600	2,500	17	Publication	3,000	3,000	3,000	3,000	0	17
18	1,159	1,315	1,172	1,273	1,380	1,880	18	Financial Mgt Fees	1,380	1,380	1,380	1,380	0	18
19	250	0	250	895	250	1,000	19	Legal Administration	1,000	1,000	1,000	1,000	0	19
20	1,183	1,968	1,070	1,450	1,500	1,500	20	Public Programs	2,000	2,000	2,000	2,000	0	20
21	2,964	3,970	4,193	4,271	5,000	5,000	21	Branch Mileage / BCLD Courier	5,000	5,000	5,000	5,000	0	21
22	17,440	13,672	15,973	18,934	20,000	30,000	22	Library Services Supplies	25,000	25,000	25,000	35,000	10,000	22
23	4,599	6,086	10,611	7,803	12,000	13,000	23	Youth Programs (Summer Reading, storytime, teen)	13,500	13,500	13,500	13,500	0	23
24	1,572	1,445	1,206	895	1,500	1,500	24	Postage/Freight	1,500	1,500	1,500	1,500	0	24
25	42,352	40,215	39,790	40,128	43,105	47,920	25	Utilities	47,775	47,775	47,775	47,775	0	25
26	13,327	13,480	15,570	16,172	17,440	17,660	26	Telecommunications	18,600	18,600	18,600	18,600	0	26
27	0	0					27	Special contracts - grants, tech support travel						27
28							28	Miscellaneous						28
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	301,860	313,047	399,365	353,773	378,375	420,960	34	TOTAL REQUIREMENTS	413,255	413,255	413,255	660,355	247,100	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			Suppl Budget 1 1/11/2021	Change	
Preceding Year 2015-2016	Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
1							1	RESOURCES					
2							2	Cash on hand * (cash basis), or					
3	158,577	151,771	161,309	131,428	131,550	28,450	3	Working Capital (accrual basis)			165,000	0	
4							4	Previously levied taxes estimated to be received					
5	871	1,445	2,519	3,122	3,825	0	5	Interest			3,500	0	
6	11,000	11,000	10,000	12,500	12,500	0	6	Transferred IN, from other funds			11,000	0	
7	27,835	27,672	0	10,000	20,000	-15,000	7	Grants and Loans			10,000	0	
8	1,977	522	4,669	22,238	2,000	0	8	Donations			2,000	0	
9	3,935	5,500	5,196	6,633	7,500	0	9	Book Sales			5,500	0	
10	6,562						10	Other financing sources					
11	210,757	197,910	183,693	185,921	177,375	13,450	11	Total Resources, except taxes to be levied			197,000	0	
12							12	Taxes estimated to be received					
13							13	Taxes collected in year levied					
14	210,757	197,910	183,693	185,921	177,375	13,450	14	TOTAL RESOURCES			197,000	0	
15							15	REQUIREMENTS **					
16							16	Org Unit or Prog & Activity	Object Classification	Detail			
17		1,476	1,087	580	1,500	1,500	17	Personnel		Wages	1,500	1,500	
18		146	135	30		150	18	Personnel		Payroll taxes & related	150	150	
19							19						
20	38,065	25,229	21,954	21,326	84,075	87,375	3,300	M&S		Memorial & Grants Dept.	102,050	102,050	
21	0	0	0	0	3,000	3,000	0	M&S		Election reserve	0	0	
22	1	1	89	0	1,000	1,200	200	M&S		Literacy Dept.	1,500	1,500	
23	9,375	2	0	0	2,000	3,300	1,300	M&S		Technology Dept. Reserve	4,500	4,500	
24	0	0	0	0	0	0	0	M&S		Capital Projects - MOVED TO SPEC FUND	0	0	
25	45	47	0	0	62,500	71,000	8,500	M&S	CONT.	Severance Liability Dept. Contingency	81,000	81,000	
26	0	0	0	0	300	300	0	M&S		Corporate Costs (Bank & sales fees)	300	300	
27	11,500	9,700	29,000	4,720	23,000	23,000	0	TRANSFER		Transfer Out	6,000	6,000	
28													
29													
30	151,771	161,309	131,428	159,265			30	Ending balance (prior years)					
31					0	0	31	UNAPPROPRIATED ENDING FUND BALANCE			0	0	
32	210,757	197,910	183,693	185,921	177,375	190,825	13,450	32	TOTAL REQUIREMENTS			197,000	0

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 r
FY18-19 R.003 on (date) 6/10/19 for the following spec
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 2020 -21			Suppl Budget 1 1/11/2021	Change			
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			1	RESOURCES					1		
2		0	2	55,400	55,400	55,400	55,400	0	2		
3		0	3	0	0	0	0	0	3		
4		0	4	0	0	0	0	0	4		
5		400	5	1,200	1,200	1,200	1,200	0	5		
6		55,000	6	35,000	35,000	35,000	107,555	72,555	6		
7			7						7		
8			8						8		
9			9						9		
10	0	0	10	91,600	91,600	91,600	164,155	72,555	10		
11			11						11		
12			12						12		
13	0	0	13	91,600	91,600	91,600	164,155	72,555	13		
14			14	REQUIREMENTS **					14		
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail			15		
16		55,400	16			Facilities maintenance & repair	91,600	91,600	91,600	164,155	72,555
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)						29	
30			30	UNAPPROPRIATED ENDING FUND BALANCE			0	0	0	0	0
31	0	0	31	91,600	91,600	91,600	164,155	72,555	31		

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

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	Suppl Budget 1 1/11/2021	Change	
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			17
18							18	PERSONNEL SERVICES					18
19	55,708	56,730	57,981	59,118	60,900	60,900	19	PERSONNEL	SALARIES	Systems administrator			19
20	5,310	4,936	5,632	5,857	6,000	6,000	20	PERSONNEL	SALARIES	Admin Assistant - Business Mgr			20
21	61,018	61,666	63,613	64,975	66,900	66,900	21			Total Salaries			21
22							22						22
23	8,069	8,600	13,036	14,123	16,925	16,925	23	PERSONNEL	BENEFITS	Retirement			23
24	4,240	4,717	4,866	4,556	5,115	5,115	24	PERSONNEL	BENEFITS	Social Security			24
25	47	33	31	26	35	35	25	PERSONNEL	BENEFITS	Worker's compensation			25
26	7,215	7,226	7,538	7,665	8,215	8,215	26	PERSONNEL	BENEFITS	Health insurance			26
27	47	57	70	275	267	300	27	PERSONNEL	BENEFITS	Unemployment insurance			27
28	95	72	71	95	75	120	28	PERSONNEL	BENEFITS	Life insurance			28
29	1,652	72	100	91	110	110	29	PERSONNEL	BENEFITS	Payroll insurance			29
30	21,365	20,777	25,712	26,831	30,742	30,820	30			Total benefits			30
31	82,383	82,443	89,325	91,806	97,642	97,720	31			TOTAL PERSONNEL SERVICES			31
32							32						32
33							33	MATERIALS & SERVICES					33
34	260	294	234	384	250	400	34			Telecommunications			34
35	1,733	3,233	5,113	8,232	4,500	8,500	35			Technology			35
36	0	0	0	0	0	0	36			Accounting and auditing			36
37	300	0	2,560	2,000	1,909	2,200	37			Administrative services (BCLD)			37
38	54,908	45,925	48,000	61,000	63,660	64,000	38			System support (contracted)			38

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

SAGE LIBRARY SYSTEM
(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 <u>2020-2021</u>				Change	
	Actual									Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	Suppl Budget 1 1/11/2021		
	Preceding Year 2015-2016	Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019											
39	45,922	4,585	3,233	2,000	2,500	2,500	0	39	Technical services	2,500	2,500	2,500	2,500	0	39
40	0	0	0	0	250	250	0	40	Legal services	250	250	250	250	0	40
41	1,013	3,661	1,554	3,146	3,750	4,000	250	41	Dues and subscriptions	5,000	5,000	5,000	5,000	0	41
42	64	27	39	50	50	50	0	42	Postage/freight	50	50	50	50	0	42
43	0	0	0	0	25	25	0	43	Printing	25	25	25	25	0	43
44	586	94	297	368	400	1,500	1,100	44	Supplies, Office	400	400	400	400	0	44
45	2,460	2,112	2,967	3,127	2,500	3,000	500	45	Travel	3,500	3,500	3,500	3,500	0	45
46	4,115	1,330	937	861	2,500	2,500	0	46	Training & Professional Developmt	2,500	2,500	2,500	2,500	0	46
47	81,689	68,602	82,129	87,091	93,000	93,000	0	47	Courier	95,950	95,950	95,950	95,950	0	47
48	0	0	6,931	2,962	1,000	1,000	0	48	Member credits	1,000	1,000	1,000	1,000	0	48
49	193,050	129,863	153,994	171,221	176,294	182,925	6,631	49	TOTAL MATERIALS & SERVICES	183,502	183,502	183,502	183,502	0	49
50								50							50
51								51	RESERVE						51
52	0	0	2,182	0	25,000	25,000	0	52	Capital outlay	25,000	25,000	25,000	25,000	0	52
53	0	0	0	0	37,525	44,365	6,840	53	Operating Contingency	16,184	16,184	16,184	16,184	0	53
54								54							54
55								55							55
56	153,263	187,014	201,058	202,800				56	Ending balance (prior years)						56
57					134,000	135,000	1,000	57	UNAPPROPRIATED ENDING FUND BALANCE	150,000	150,000	150,000	150,000	0	57
58	428,696	399,320	446,559	465,827	470,461	485,010	14,549	58	TOTAL REQUIREMENTS	476,825	476,825	476,825	476,825	0	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.