

**FORM
LB-20**

**RESOURCES
GENERAL FUND**

(Fund)

(Name of Municipal Corporation)

Historical Data									RESOURCE DESCRIPTION	Budget for Next Year <u>2023-2024</u>					
Actual					Adopted Budget	SUPPL Budget 1	\$ Change vs prev.	Proposed By Budget Officer		\$ Change vs orig.	% Change	\$ Change vs prev.	% Change		
Preceding Year 2017-2018	First Preceding Year 2018-2019	Prior Year 2019-2020	Prior Year 2020-2021	Prior Year 2021-2022	This Year 2022-2023	This Year 2021-2022									
1									1	Available cash on hand* (cash basis) or					1
2	219,537	197,121	272,341	476,306	498,209	550,000	583,000	33,000	2	Net working capital (accrual basis)	600,000	50,000	9.1%	17,000	2.9%
3	29,006	26,751	137,586	45,595	47,892	55,000	58,000	3,000	3	Previously levied taxes estimated to be received	60,000	5,000	9.1%	2,000	3.4%
4	11,927	15,278	19,926	11,127	8,446	12,000	28,000	16,000	4	Interest	30,000	18,000	150.0%	2,000	7.1%
5	29,000	4,720	0	6,000	3,400	4,000	4,000	0	5	Transferred IN, from other funds	4,000	0	0.0%	0	0.0%
6									6	OTHER RESOURCES					
7	19,736	19,158	14,474	10,212	12,109	13,000	14,500	1,500	7	Fines & Fees	14,000	1,000	7.7%	(500)	-3.4%
8	7,412	7,582	7,890	7,889	8,094	8,500	8,500	0	8	State revenue (R2R Grant)	8,500	0	0.0%	0	0.0%
9	2,897	0	0	4,302	3,012	500	500	0	9	Other Tax Revenues	1,500	1,000	200.0%	1,000	200.0%
10	6,417	6,308	6,546	6,948	6,949	7,500	11,000	3,500	10	Federal revenue (E-rate)	7,600	100	1.3%	(3,400)	-30.9%
11	1,686	0	0	0	-	0	0	0	11	Special Contracts (Tech support)					
12	0	0	0	0	-	0	0	0	12	Job Training Programs					
13	12,663	3,718	15,298	182,662	53,288	6,000	3,500	(2,500)	13	Donations, Grants, & Misc	6,500	500	8.3%	3,000	85.7%
14	0	0	0	0				0	14	Capital financing					
15	2,560	2,000	2,200	1,857	2,160	2,235	2,235	0	15	Fiscal agency fee (Sage)	2,270	35	1.5%	35	1.5%
16	31,563	6,464	1,616	0	17,363	3,500	8,000		16	Other financing sources	52,000	48,500	#####	44,000	550.0%
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	374,404	289,100	477,877	752,898	660,922	662,235	721,235	59,000	29	Total resources, except taxes to be levied	786,370	124,135	18.7%	65,135	9.0%
30						1,368,002	1,392,023	24,021	30	Taxes estimated to be received	1,447,643				
31	1,004,065	1,105,085	1,190,552	1,227,427	1,218,606				31	Taxes collected in year levied					
32	1,378,469	1,394,185	1,668,429	1,980,325	1,879,528	2,030,237	2,113,258	83,021	32	TOTAL RESOURCES	2,234,012	203,776	10.0%	120,755	5.7%

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

**FORM
LB-30**

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund
(name of fund) **Baker County Library District**
(name of Municipal Corporation) (name of fund)

Line Item	Historical Data					Adopted Budget This Year Year 2022-2023	SUPPL Budget 1 This Year Year 2022-2023	\$ Change vs prev.	REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget For Next Year 2023-2024					
	Actual									Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs prev.	% Change	
	Preceding Year 2017-2018	First Preceding Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021	Prior Year Year 2021-2022										
1									1 PERSONNEL SERVICES						1
2	537,297	537,135	537,123	552,231	579,017	649,740	641,500	(8,240)	2 Salaries	706,867	57,127	8.8%	65,367	10.2%	2
3	212,305	218,436	225,038	256,121	282,925	325,531	298,882	(26,650)	3 Benefits	352,964	27,432	8.4%	54,082	18.1%	3
4									4 Special Contracts - Grants, Tech Support, Job Training						4
5	22,380		0	0	996				5 Severance						5
6									6 Payroll Expenses						6
7									7						7
8	771,982	755,571	762,161	808,352	862,938	975,271	940,382	(34,890)	8 TOTAL PERSONNEL SERVICES	1,059,830	84,559	8.7%	119,448	12.7%	8
9	14.70	15.20	14.85	14.85	15.20	15.58	15.20		9 Total Full-Time Equivalent (FTE)	15.58					9
10									10 MATERIALS AND SERVICES						10
11	91,538	113,472	106,399	97,097	110,210	126,000	158,000	32,000	11 Collection Development	133,500	7,500	6.0%	(24,500)	-15.5%	11
12	13,042	13,383	13,827	15,172	14,843	17,600	16,600	(1,000)	12 Library Consortium	18,950	1,350	7.7%	2,350	14.2%	12
13	155,510	82,181	102,369	275,215	149,781	133,500	153,700	20,200	13 Facilities & IT Maintenance	153,200	19,700	14.8%	(500)	-0.3%	13
14	40,881	45,274	39,416	51,688	55,925	63,080	70,980	7,900	14 Corporate Costs	67,800	4,720	7.5%	(3,180)	-4.5%	14
15	96,394	97,463	103,166	106,174	103,713	121,700	141,960	20,260	15 Library Operations	135,950	14,250	11.7%	(6,010)	-4.2%	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	397,365	351,773	365,177	545,346	434,472	461,880	541,240	79,360	27 TOTAL MATERIALS AND SERVICES	509,400	47,520	10.3%	(31,840)	-5.9%	27
28									28 CAPITAL OUTLAY						28
29	0	0	10,283	7,864	0	25,000	35,000	10,000	29	15,000	(10,000)	-40.0%	(20,000)	-57.1%	29
30									30						30
31									31						31
32									32						32
33									33						33
34									34						34
35	0	0	10,283	7,864	0	25,000	35,000	10,000	35 TOTAL CAPITAL OUTLAY	15,000	(10,000)	-40.0%	(20,000)	-57.1%	35
36	1,169,347	1,107,344	1,137,621	1,361,562	1,297,410	1,462,151	1,516,622	54,470	36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,584,230	122,079	8.3%	67,608	4.5%	36

-5.3% 2.7% 19.7% -4.7% 7.4% 3.7% 4.5%

**FORM
LB-30**

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General Fund
(name of fund)

unicipal

Line	Historical Data					Adopted Budget This Year Year 2022-2023	SUPPL Budget 1 This Year Year 2022-2023	\$ Change vs orig.	REQUIREMENTS DESCRIPTION	Budget For Next Year 2023-2024					Line	
	Actual									Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs revised	% Change		
	Preceding Year 2017-2018	First Preceding Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021	Prior Year Year 2021-2022											
1								1	PERSONNEL SERVICES NOT ALLOCATED						1	
2								2							2	
4	0			0		0	0	4	TOTAL PERSONNEL SERVICES	0	0	#DIV/0!	0	#DIV/0!	4	
5								5	Total Full-Time Equivalent (FTE)						5	
6								6	MATERIALS AND SERVICES NOT ALLOCATED						6	
7								7							7	
9	0			0		0	0	9	TOTAL MATERIALS AND SERVICES	0	0	#DIV/0!	0	#DIV/0!	9	
10								10	CAPITAL OUTLAY NOT ALLOCATED						10	
11								11							11	
13	0			0		0	0	13	TOTAL CAPITAL OUTLAY	0	0	#DIV/0!	0	#DIV/0!	13	
14								14	DEBT SERVICE						14	
15	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	15	Debt service - Baker City LID Resort St Project	13,000	11,000	550.0%	11,000	550.0%	15
16									16							16
17	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	17	TOTAL DEBT SERVICE	13,000	11,000	550.0%	11,000	550.0%	17
18									18	SPECIAL PAYMENTS						18
19									19							19
20									20							20
21	0	0	0	0	0	0	0	0	21	TOTAL SPECIAL PAYMENTS	0	0	#DIV/0!	0	#DIV/0!	21
22									22	INTERFUND TRANSFERS						22
23	0	2,500	2,500	1,000	2,500	1,000	1,000	0	23	Transfer - Technology & Election	1,000	0	0.0%	0	0.0%	23
24	10,000	10,000	10,000	10,000	10,000	0	0	0	24	Transfer - Severance Liability	10,000	10,000	#DIV/0!	10,000	#DIV/0!	24
25			40,000	107,555	32,289	15,000	15,000	0	25	Transfer - Capital Improvement Fund	65,000	50,000	333.3%	50,000	333.3%	25
28	10,000	12,500	52,500	118,555	44,789	16,000	16,000	0	28	TOTAL INTERFUND TRANSFERS	76,000	60,000	375.0%	60,000	375.0%	28
29						5,000	5,000	0	29	OPERATING CONTINGENCY	5,000	0	0.0%	0	0.0%	29
30						545,086	573,636	28,551	30	RESERVED FOR FUTURE EXPENDITURE	555,782	10,697	2.0%	(17,854)	-3.1%	30
31						0	0	0	31	UNAPPROPRIATED ENDING BALANCE	0	0		0		31
32	12,000	14,500	54,500	120,555	46,789	568,086	596,636	28,551	32	Total Requirements NOT ALLOCATED	649,782	81,697	14.4%	53,146	8.9%	32
33	1,169,347	1,107,344	1,137,621	1,361,562	1,297,410	1,462,151	1,516,622	54,470	33	Total Requirements for ALL Org.Units/Programs within fund	1,584,230	122,079	8.3%	67,608	4.5%	33
34	197,121	272,341	476,306	498,209	535,329				34	Ending balance (prior years)						34
35	1,378,468	1,394,185	1,668,427	1,980,326	1,879,528	2,030,237	2,113,258	83,021	35	TOTAL REQUIREMENTS	2,234,012	203,776	10.0%	120,755	5.7%	35

1.1% 19.7% 18.7% -5.1% 2.5% 4.1%

5.7%

10.0%

FORM
LB-31

DETAILED REQUIREMENTS

GENERAL FUND
(Name of Fund)

Historical Data									REQUIREMENTS FOR: <u>Personnel Services</u>				Budget For Next Year 2023-2024						
Actual					Adopted Budget	SUPPL Budget 1	\$ Change vs prev.	Object Classification	Detail	HRS	FTE	Proposed by Budget Officer	\$ Change vs orig.	% Change	\$ Change vs prev.	% Change			
Preceding Year 2017-2018	First Preceding Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021	Prior Year Year 2021-2022	This Year Year 2022-2023	This Year Year 2022-2023													
1							1									1			
2	75,362	76,869	84,721	84,721	86,417	88,585	88,396	(188)	2	MGT5	Library Director	40	1.0	90,781	2,196	2.5%	2,384	2.7%	2
3	40,053	41,207	18,912	16,994	19,003	50,123	39,866	(10,257)	3	19/5	IT Network and Systems Administrator	40	1.0	53,464	3,342	6.7%	13,599	34.1%	3
4	28,488	28,951	29,907	31,642	32,935	34,371	34,507	137	4	15/5	Admin Assistant - Business Mgr	25	0.6	40,406	6,035	17.6%	5,899	17.1%	4
5	43,250	25,103	30,100	35,785	39,075	43,090	42,743	(347)	5	11/5	Admin Assistant - Library Mgr	40	1.0	47,492	4,402	10.2%	4,749	11.1%	5
6	39,229	42,014	43,065	43,495	47,504	49,861	49,665	(196)	6	13/5	Librarian II - Tech Svcs / Cataloging	40	1.0	57,723	7,862	15.8%	8,059	16.2%	6
7	7,190	7,566	7,635	9,213	9,446	16,460	10,830	(5,630)	7	5/5	Library Asst I - Public Services / Outreach (Bookmobile)	20	0.5	16,460	0	0.0%	5,630	52.0%	7
8	37,361	38,108	37,458	39,451	38,979	34,472	34,326	(147)	8	10/5	Library Assoc II - Coll Mgmt / Serials Specialist	32	0.8	34,472	0	0.0%	147	0.4%	8
9	32,274	32,919	33,742	34,080	35,443	37,215	37,064	(152)	9	7/5	Library Tech II - Public Services / Youth Svcs Specialist	40	1.0	39,072	1,856	5.0%	2,008	5.4%	9
10	9,760	9,966	1,275		1,243	5,012	8,779	3,767	10	6/5	Library Tech I - IT Asst	12	0.3		(5,012)	-100.0%	(8,779)	-100.0%	10
11	6,360	0	4,450	0			14,373	14,373	11	5/3-5	Library Asst I - Public Services			16,038	16,038	#DIV/0!	1,665	11.6%	11
12	26,231	31,703	24,443	31,607	34,374	25,719	26,106	387	12	6/5	Library Tech I - Coll Mgmt / Processing	32	0.8	28,362	2,644	10.3%	2,257	8.6%	12
13	25,762	27,928	29,741	30,092	31,590	35,446	35,443	(3)	13	6/3	Library Tech I - Col Mgmt / Processing & Media Specialist	40	1.0	37,215	1,769	5.0%	1,772	5.0%	13
14	32,685	37,163	38,960	39,076	42,858	44,875	44,347	(528)	14	13/5	Librarian II - Community Services + Coll Mgmt	36	0.9	51,951	7,076	15.8%	7,604	17.1%	14
15								0	15	5/5	Library Asst I - Public Services / Outreach (Bookmobile)				0	#DIV/0!	0	#DIV/0!	15
16	68,399	64,533	67,096	65,806	72,725	83,094	82,227	(866)	16	5/3-5	Library Asst III - Public Services / Outreach (Branch Leads)	101	2.5	84,965	1,871	2.3%	2,737	3.3%	16
17	26,638	28,869	32,259	32,457	33,746	35,446	35,399	(48)	17	6/5	Library Tech - Facilities Maintenance	40	1.0	37,215	1,769	5.0%	1,817	5.1%	17
18	0							0	18	13/5	Library Asst (prev Admin Asst - Lib Mgr)						0	#DIV/0!	18
19	10,387	10,885	15,457	22,573	18,812	21,387	15,436	(5,951)	19	4/5	Library Asst I - Public Services	28	0.7	10,551	(10,835)	-50.7%	(4,884)	-31.6%	19
20	15,067	17,888	21,043	23,367	20,104	28,357	22,078	(6,279)	20	3/3-5	Library Pages	38	1.0	37,980	9,623	33.9%	15,902	72.0%	20
21	11,370	13,109	16,188	10,688	13,574	12,982	18,657	5,675	21	X	Temp staff / Special Project Pool	16	0.4	19,473	6,491	50.0%	816	4.4%	21
22	1,431	2,354	672	1,184	1,189	3,245	1,259	(1,987)	22	X	Staff training	4	0.1	3,245	0	0.0%	1,987	157.8%	22
23	75,203	78,853	88,786	97,009	108,759	123,905	116,172	(7,733)	23	BENEFITS	Retirement (PERS)			143,834	19,929	16.1%	27,663	23.8%	23
24	41,507	39,464	39,874	41,000	42,013	49,705	48,090	(1,615)	24	BENEFITS	Social Security (FICA)			54,075	4,370	8.8%	5,985	12.4%	24
25	518	2,797	2,291	1,802	577	3,898	2,043	(1,855)	25	BENEFITS	State Unemployment Tax (SUTA @ .001) + Payroll Exp			4,241	343	8.8%	2,198	107.6%	25
26	91,556	94,508	91,169	113,678	128,963	145,034	130,190	(14,844)	26	BENEFITS	Group Health Insurance			147,652	2,618	1.8%	17,462	13.4%	26
27	2,569	1,751	1,899	1,631	1,566	1,949	1,297	(652)	27	BENEFITS	Workers Comp Insurance			2,121	171	8.8%	823	63.5%	27
28	952	1,063	1,020	1,001	1,047	1,040	1,090	50	28	BENEFITS	Life Insurance			1,040	0	0.0%	(50)	-4.6%	28
29	22,380		0	0	996	0			29	BENEFITS	Severance								29
30									30		Payroll expenses								30
31									31										31
32	14.7	15.2	14.8	14.8	15.2	15.6	15.2		32	Total Full Time Equivalent (FTE)*		623	15.6						32
33									33	Ending balance (prior years)									33
34									34	UNAPPROPRIATED ENDING FUND BALANCE									34
35	771,982	755,571	762,161	808,352	862,938	975,271	940,382	(34,890)	35	TOTAL REQUIREMENTS				1,059,830	84,559	8.7%	119,448	12.7%	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 2023-2024				
Actual					Adopted Budget This Year	SUPPL Budget 1 This Year	\$ Change vs prev.	1	Object Classification	Detail	Proposed by Budget Officer	\$ Change vs orig.	% Change	\$ Change vs prev.	% Change				
Preceding Year 2017-2018	First Preceding Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021	Prior Year Year 2021-2022	Year 2022-2023	Year 2022-2023													
1								1							1				
2	91,538	113,472	106,399	97,097	110,210	126,000	158,000	32,000	2	Collection Development (Books, audiovisual, digital, etc)	133,500	7,500	6.0%	(24,500)	-15.5%	2			
3	13,042	13,383	13,827	15,172	14,843	17,600	16,600	(1,000)	3	Library Catalog (Sage)	18,950	1,350	7.7%	2,350	14.2%	3			
4	99,761	37,891	57,695	211,200	60,179	61,500	64,000	2,500	4	Facilities Maintenance	63,500	2,000	3.3%	(500)	-0.8%	4			
5	17,937	16,284	17,522	21,792	22,500	25,000	25,000	0	5	Janitorial Contract	25,000	0	0.0%	0	0.0%	5			
6	2,692	2,615	3,537	5,866	2,092	3,000	3,200	200	6	Janitorial Supplies	3,200	200	6.7%	0	0.0%	6			
7	2,545	2,244	2,262	2,083	2,323	2,500	3,000	500	7	Equipment Maintenance Services / Lease	3,000	500	20.0%	0	0.0%	7			
8	32,575	23,147	21,353	34,274	62,687	41,500	58,500	17,000	8	Computer Maintenance	58,500	17,000	41.0%	0	0.0%	8			
9	9,051	9,260	6,587	8,167	12,411	14,500	16,000	1,500	9	Bookmobile & Vehicle Operations	16,000	1,500	10.3%	0	0.0%	9			
10	18,005	18,830	20,619	21,493	20,493	22,000	22,800	800	10	Insurance	23,500	1,500	6.8%	700	3.1%	10			
11	5,837	5,033	808	2,132	3,519	4,000	5,000	1,000	11	Travel and Training	5,000	1,000	25.0%	0	0.0%	11			
12	0	3,210	0	6,221	0	3,500	3,500	0	12	Election	0	(3,500)		(3,500)		12			
13	8,400	8,900	7,500	7,700	7,900	8,500	8,500	0	13	Audit	9,500	1,000	11.8%	1,000	11.8%	13			
14	1,347	1,286	1,456	1,569	1,821	2,000	3,000	1,000	14	Bookkeeping	3,000	1,000	50.0%	0	0.0%	14			
15	3,022	3,148	3,300	3,246	2,385	3,600	4,200	600	15	Dues and subscriptions	4,500	900	25.0%	300	7.1%	15			
16	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	16	Debt Service	13,000	11,000	550.0%	11,000	550.0%	16			
17	1,778	1,249	2,528	5,761	3,483	10,000	10,000	0	17	Marketing/Publication	8,000	(2,000)	-20.0%	(2,000)	-20.0%	17			
18	1,172	1,273	1,211	1,169	1,066	1,380	1,380	0	18	Financial Mgt Fees	1,500	120	8.7%	120	8.7%	18			
19	250	895	801	189	630	3,600	3,600	0	19	Legal Administration	3,600	0	0.0%	0	0.0%	19			
20				628	808	1,200	1,200	0	20	Professional services	1,200	0	0.0%	0	0.0%	20			
21	1,070	1,450	1,193	1,580	13,820	3,300	7,800	4,500	21	Public Programs	8,000	4,700	142.4%	200	2.6%	21			
22	4,193	4,271	4,335	2,538	2,817	4,500	4,500	0	22	Branch Mileage / BCLD Courier	4,500	0	0.0%	0	0.0%	22			
23	15,973	18,934	24,845	26,377	17,678	20,500	25,000	4,500	23	Library Services Supplies	20,000	(500)	-2.4%	(5,000)	-20.0%	23			
24	10,611	7,803	8,221	8,928	10,595	15,000	21,200	6,200	24	Youth Programs (Summer Reading, storytime, teen)	18,500	3,500	23.3%	(2,700)	-12.7%	24			
25	1,206	895	885	928	943	1,500	1,500	0	25	Postage/Freight	1,500	0	0.0%	0	0.0%	25			
26	39,790	40,128	41,655	42,098	42,018	47,400	54,950	7,550	26	Utilities	57,150	9,750	20.6%	2,200	4.0%	26			
27	15,570	16,172	16,638	17,138	17,251	18,300	18,810	510	27	Telecommunications	18,300	0	0.0%	(510)	-2.7%	27			
28	0								28	Special contracts - grants, tech support travel						28			
29									29	Miscellaneous						29			
30									30							30			
31									31							31			
32									32	Total Full Time Equivalent (FTE)*						32			
33									33	Ending balance (prior years)						33			
34									34	UNAPPROPRIATED ENDING FUND BALANCE						34			
35	399,365	353,773	367,177	547,346	436,472	463,880	543,240	79,360	35	TOTAL REQUIREMENTS	522,400	58,520	12.6%	(20,840)	-3.8%	35			

150-504-031 (Rev 10-16)

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

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

OTHER USES

BAKER COUNTY LIBRARY DISTRICT

(Fund)

(Name of Municipal Corporation)

Historical Data										DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024					
Actual					Adopted Budget	Projected actual	SUPPL Budget 1	\$ Change vs prev.	Proposed By Budget Officer		\$ Change vs orig.	% Change	\$ Change vs prev.	% Change		
Preceding Year 2017-2018	First Preceding Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021	Prior Year Year 2021-2022	This Year Year 2022-2023	This Year Year 2022-2023	This Year Year 2022-2023									
1															1	RESOURCES
2										2	Cash on hand * (cash basis), or					2
3	161,309	131,428	159,265	167,979	164,792	165,000	180,912	181,000	16,000	3	Working Capital (accrual basis)					3
4										4	Previously levied taxes estimated to be received					4
5	2,519	3,122	3,244	1,282	909	2,000	3,859	5,000	3,000	5	Interest					5
6	10,000	12,500	12,500	11,000	12,500	1,000	1,000	1,000	0	6	Transferred IN, from other funds					6
7	0	10,000	500	10,000	3,900	20,000	13,890	15,000	(5,000)	7	Grants and Loans					7
8	4,669	22,238	1,285	2,675	1,100	2,000	5,533	6,000	4,000	8	Donations					8
9	5,196	6,633	4,695	3,712	5,413	4,000	3,227	4,000	0	9	Book Sales					9
10										10	Other financing sources					10
11	183,693	185,921	181,489	196,648	188,614	194,000	208,421	212,000	18,000	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	183,693	185,921	181,489	196,648	188,614	194,000	208,421	212,000	18,000	14	TOTAL RESOURCES					14
15										15	REQUIREMENTS **					15
16										16	Org Unit or Prog & Activity	Object Classification	Detail			16
17	1,087	580	0	0	-	4,000	0	0	(4,000)	17	Personnel		Wages			17
18	135	30	0	0	-	500	0	0	(500)	18	Personnel		Payroll taxes & related			18
19										19						19
20	21,954	21,326	3,510	25,856	7,972	83,950	9,900	95,000	11,050	20	M&S		Memorial & Grants Dept.			20
21	0	0	0	0	-	0	0	2,500	2,500	21	M&S		Election reserve			21
22	89	0	0	0	-	2,000	0	2,000	0	22	M&S		Literacy Dept.			22
23	0	0	0	0	-	6,500	0	6,500	0	23	M&S		Technology Dept. Reserve			23
24	0	0	0	0	-	93,000	0	95,000	2,000	24	M&S		Capital Projects - MOVED TO SPEC FUND			24
25	0	0	0	0	-	50	150	200	150	25	M&S	CONT.	Severance Liability Dept. Contingency			25
26	0	0	0	0	-	4,000	4,000	4,000	0	26	M&S		Corporate Costs (Bank & sales fees)			26
27	29,000	4,720	10,000	6,000	3,400	4,000	4,000	4,000	0	27	TRANSFER		Transfer Out			27
28										28						28
29										29						29
30	131,428	159,265	167,979	164,792	177,242	0	194,371	6,800	6,800	30	Ending balance (prior years)					30
31										31	UNAPPROPRIATED ENDING FUND BALANCE					31
32	183,693	185,921	181,489	196,648	188,614	194,000	208,421	212,000	18,000	32	TOTAL REQUIREMENTS					32

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

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

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

**FORM
LB-11**

This fund was 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 2023 -24				
Actual			Adopted Budget	Projected	SUPPL Budget 1	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2019-2020	Prior Year Year 2020-2021	Prior Year Year 2021-2022	This Year Year 2022-2023	This Year Year 2022-2023	This Year Year 2022-2023							
1							1	RESOURCES				1
2	-			121,189		121,189	2	Cash on hand * (cash basis), or	85,000			2
3	-	50,382	158,594	0	104,638		3	Working Capital (accrual basis)				3
4	-	0	0	0	0		4	Previously levied taxes estimated to be received				4
5	382	657	818	1,000	3,000	1,000	5	Interest	4,000			5
6	55,000	107,555	32,289	15,000	15,000	15,000	6	Transferred IN, from other funds	65,000			6
7				22,000	5,250	22,000	7	Grants and Loans	5,250			7
8							8					8
9							9					9
10	55,382	158,594	191,701	159,189	127,888	159,189	10	Total Resources, except taxes to be levied	159,250	0	0	10
11							11	Taxes estimated to be received				11
12							12	Taxes collected in year levied				12
13	55,382	158,594	191,701	159,189	127,888	159,189	13	TOTAL RESOURCES	159,250	0	0	13
14							14	REQUIREMENTS **				14
15							15	Org. Unit or Prog. & Activity				15
16	-	0	87,063	159,189	48,000	159,189	16	Object Classification				16
17							17	Detail	159,250			17
18							18	Facilities maintenance & repair				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	55,382	158,594	104,638				29	Ending balance (prior years)				29
30				0	79,888	0	30	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0	30
31	55,382	158,594	191,701	159,189	127,888	159,189	31	TOTAL REQUIREMENTS	159,250	0	0	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**

5%

SAGE LIBRARY SYSTEM
(Fund)

BAKER COUNTY LIBRARY DISTRICT
(Name of Municipal Corporation)

Historical Data											Budget for Next Year 2023-2024								
Actual						Adopted Budget	Actual	SUPPL Budget 1	\$ Change vs orig.	DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs revised	% Change				
Preceding Year 2016-2017	Preceding Year 2017-2018	Preceding Year 2018-2019	First Preceding Year 2019-2020	Prior Year Year 2020-2021	Prior Year Year 2021-2022	This Year Year 2022-2023	YTD	This Year Year 2022-2023											
RESOURCES																			
										1	RESOURCES				1				
										2	Cash on hand * (cash basis), or				2				
153,263	179,053	202,559	202,800	186,611	183,501	175,000	195,672	196,000	21,000	3	200,000	25,000	14.3%		3				
										4	Previously levied taxes estimated to be received				4				
0	0	0	0	0	0	0	693	1,500	1,500	5	5,000	5,000		3,500	233.3%				
203,697	209,006	203,300	217,125	221,836	227,556	245,000	246,892	250,000	5,000	6	263,000	18,000			6				
										7	Transferred IN, from other funds				7				
47,700	57,240	58,300	58,300	61,101	60,950	64,700	0	64,700	0	8	68,000	3,300	5.1%		8				
1,580	1,260	1,668	3,597	1,195	2,529	3,500	303	3,500	0	9	3,500	0			9				
										10	Proceeds from prior fiduciary account				10				
										11					11				
406,240	446,559	465,827	481,822	470,743	474,536	488,200	443,560	515,700	27,500	12	539,500	51,300	10.5%	23,800	4.6%				
										13	Taxes estimated to be received				13				
										14	Taxes collected in year levied				14				
406,240	446,559	465,827	481,822	470,743	474,536	488,200	443,560	515,700	27,500	15	539,500	51,300	10.5%	23,800	4.6%				
TOTAL RESOURCES																			
REQUIREMENTS **																			
										17	Org Unit or Prog & Activity	Object Classification	Detail		17				
										18	PERSONNEL SERVICES				18				
56,823	57,981	59,118	67,037	67,397	67,689	80,500	60,681	80,500	0	19	PERSONNEL	SALARIES	Systems administrator	77,000	(3,500)	-4.3%			
5,114	5,632	5,857	6,050	6,319	6,547	6,955	5,920	6,955	0	20	PERSONNEL	SALARIES	Admin Assistant - Business Mgr	7,325	370	5.3%			
61,937	63,613	64,975	73,087	73,716	74,236	87,455	66,601	87,455	0	21	Total Salaries		84,325	(3,130)	-3.6%	(3,130)	-3.6%		
										22					22				
						22,700	15,262	22,700	0	23	PERSONNEL	BENEFITS	Retirement	18,100	(4,600)	-20.3%			
						6,700	5,095	6,700	0	24	PERSONNEL	BENEFITS	Social Security	6,500	(200)	-3.0%			
						40	17	40	0	25	PERSONNEL	BENEFITS	Worker's compensation	200	160				
						0	0	0	0	26	PERSONNEL	BENEFITS	Health insurance	17,700	17,700				
						0	234	250	250	27	PERSONNEL	BENEFITS	Unemployment insurance	600	600				
						0	0	0	0	28	PERSONNEL	BENEFITS	Life insurance	120	120				
						150	83	150	0	29	PERSONNEL	BENEFITS	Payroll expenses	150	0				
21,985	25,712	26,831	34,563	23,076	24,671	29,590	20,691	29,840	250	30	Total benefits		43,370	13,780	46.6%	13,530	45.3%		
83,922	89,325	91,806	107,650	96,792	98,907	117,045	87,292	117,295	250	31	TOTAL PERSONNEL SERVICES				127,695	10,650	9.1%	10,400	8.9%
										32					32				
										33	MATERIALS & SERVICES				33				
316	234	384	352	234	234	400	0	400	0	34			Telecommunications	150	(250)	-62.5%			
3,233	5,113	8,232	5,003	11,116	4,211	6,000	1,441	6,000	0	35			Technology	6,000	0	0.0%			
0	0	0	0	0	0	0	0	0	0	36			Accounting and auditing	0	0				
2,560	2,560	2,000	2,200	1,857	2,160	2,231	0	2,231	0	37			Administrative services (BCLD)	2,270	39	1.7%			
45,926	48,000	61,000	63,250	64,190	66,450	71,563	58,855	71,563	0	38			System support (contracted)	75,141	3,578	5.0%			
0	3,233	2,000	3,865	2,552	3,403	5,500	3,940	5,500	0	39			Technical services	5,500	0				
94	0	0	0	0	0	0	0	0	0	40			Legal services	0	0				
3,736	1,554	3,146	4,832	1,756	6,458	5,000	5,118	5,500	500	41			Dues and subscriptions	5,000	0				
59	39	50	61	47	59	60	9	60	0	42			Postage/freight	60	0	0.0%			
0	0	0	0	0	0	25	25	25	0	43			Printing	25	0				
0	297	368	1,250	756	390	500	444	500	0	44			Supplies, Office	500	0	0.0%			
2,254	2,967	3,127	2,488	84	0	2,000	2,000	2,000	0	45			Travel	2,000	0				

46	1,369	937	861	175	55	55	1,000	1,250	1,000	0	46			Training & Professional Developmt	1,000	0	0.0%			46
47	83,512	82,129	87,091	89,084	94,027	99,107	105,200	89,094	105,200	0	47			Courier	108,500	3,300	3.1%			47
48	206	6,931	2,962	15,000	2,624	0	0		0	0	48			Misc (Member credits)	0	0				48
49	143,265	153,994	171,221	187,560	179,298	182,527	199,479	160,151	199,979	500	49			TOTAL MATERIALS & SERVICES	206,146	6,667	3.3%	6,167	3.1%	49
50											50									50
51											51	RESERVE		RESERVE FUNDS						51
52	0	2,182	0	0	11,152	0	15,000	15,000	15,000	0	52			Capital outlay	15,000	0	0.0%			52
53	0	0	0	0	0	0	21,676	21,676	33,426	11,750	53			RFE (Operating Contingency)	40,659	18,983	87.6%			53
54											54									54
55											55									55
56	179,053	201,058	202,800	186,612	183,501	193,102					56			Ending balance (prior years)						56
57							135,000	159,441	150,000	15,000	57			UNAPPROPRIATED ENDING FUND BALANCE	150,000					57
58	406,240	446,559	465,827	481,822	470,743	474,536	488,200	443,560	515,700	27,500	58			TOTAL REQUIREMENTS	539,500	51,300	10.5%	23,800	4.6%	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.

0	0	0	0	0	0	0	0	0	0	0					0
179,053	201,058	202,800	186,612	183,501	193,102	171,676	196,117	198,426						TOTAL RESERVES	205,659
177,907	184,819	203,059	233,313	213,794	217,955	248,324		249,074						MEMBER DUES NEED (OPS LESS GRANT/FE	262,341
252,977	267,506	263,268	279,022	284,132	291,035	313,200		319,700						TOTAL REVENUES	339,500
227,187	243,319	263,027	295,210	276,090	281,434	316,524		317,274						TOTAL OPERATIONS EXPENSES	333,841
25,790	22,005	241	-16,188	-3,110	9,601	-18,324		-12,574						GROSS (REVENUES LESS OPERATIONS	-9,341