

# Baker County Library District

FY2025–2026 General Fund Budget  
Overview & Goals

# Strategic Financial Goals

- Apply surplus to facilities projects & Capital Improvement Reserve
- • Grow Operations Reserve to \$650,000 for debt-free operations
- • Align cost growth with tax revenue growth
- • Implement 2.5% COLI for employees (+\$22,999)
- • Increase Sage support by \$5,000
- • Expand Facilities Maintenance by \$10,000

# Revenue Projections

- Property tax revenue: +\$53,477
- • 3.0% growth assumption; collection normalizing
- • Interest earnings projected stable
- • Cash carryover: \$630,000 to cover July–Nov

# Personnel Services – 69.5% Budget

- Salaries: +2.1% (+\$15,814)
- • 2.5% COLI based on W-CPI and minimum wage increase
- • Benefits: +9.8% (+\$35,388); PERS, health, workers comp
- • Insurance costs flat due to coverage change
- • FTE increases slightly from 15.7 to 15.8
- • Total increase: +\$51,202 (+4.6%)

# Materials & Services – 29.0%

## Budget

- Collections: \$128,500 (7.7%), goal of 10–15% by year-end
- • Sage system: +\$5,000 for courier support
- • Facilities: +\$10,000 to \$64,500 (under 4% total budget)
- • Election: \$6,500 for May 2026 levy renewal
- • Total M&S increase: +\$4,200 (+1%)

# Capital Outlay & Transfers

- \$15,000 for staff desk replacement
- • \$10,000 for severance reserve
- • Transfers to Technology, Election, Capital Reserve suspended

# Capital Investment Reserve

- +\$100,000 increase from surplus
- • Projected fund balance: \$212,500
- • Year-end carryover: \$650,000 (debt-free ops through Nov)

# Summary Table

Category	Change from FY24	% Change
Revenue (Property Taxes)	+\$53,477	—
Personnel Services	+\$51,202	+4.6%
Materials & Services	+\$4,200	+1.0%
Total Operations Budget	+\$63,402	+4.0%
Capital Investment Reserve	+\$100,000	—