

FORM

LB-20

**RESOURCES
GENERAL FUND**

(Fund)

BAKER COUNTY LIBRARY DISTRICT

(Name of Municipal Corporation)

Historical Data										RESOURCE DESCRIPTION	Budget for Next Year <u>2024-2025</u>			
Actual						Adopted Budget	SUPPL Budget 1	\$ Change vs prev.	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Preceding Year 2017-2018	First Preceding Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021	Prior Year Year 2021-2022	Prior Year Year 2022-2023	This Year Year 2023-2024	This Year Year 2023-2024							
										1	Available cash on hand* (cash basis) or			
	219,537	197,121	272,341	476,306	498,209	535,329	625,000	671,000	46,000	2	Net working capital (accrual basis)	620,000	620,000	620,000
	29,006	26,751	137,586	45,595	47,892	54,601	60,000	61,000	1,000	3	Previously levied taxes estimated to be received	65,000	65,000	65,000
	11,927	15,278	19,926	11,127	8,446	27,733	30,000	43,000	13,000	4	Interest	45,000	45,000	45,000
	29,000	4,720	0	6,000	3,400	3,000	4,000	4,000	0	5	Transferred IN, from other funds	14,000	14,000	14,000
										6	OTHER RESOURCES			
	19,736	19,158	14,474	10,212	12,109	14,736	14,000	15,000	1,000	7	Fines & Fees	15,000	15,000	15,000
	7,412	7,582	7,890	7,889	8,094	8,488	8,500	8,700	200	8	State revenue (R2R Grant)	9,000	9,000	9,000
	2,897	0	0	4,302	3,012	1,796	1,500	1,500	0	9	Other Tax Revenues	1,500	1,500	1,500
	6,417	6,308	6,546	6,948	6,949	13,789	7,600	7,600	0	10	Federal revenue (E-rate)	7,600	7,600	7,600
	1,686	0	0	0	0				0	11	Special Contracts (Tech support)			
	0	0	0	0	0				0	12	Job Training Programs			
	12,663	3,718	15,298	182,662	53,288	7,202	6,500	1,500	(5,000)	13	Donations, Grants, & Misc	1,500	1,500	1,500
	0	0	0	0					0	14	Capital financing			
	2,560	2,000	2,200	1,857	2,160	2,215	2,270	2,270	0	15	Fiscal agency fee (Sage)	2,450	2,450	2,450
	31,563	6,464	1,616	0	17,363	8,061	52,000	47,500		16	Other financing sources	5,500	5,500	5,500
										17				
										18				
										19				
										20				
										21				
										22				
										23				
										24				
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										26				
										27				
										28				
	374,404	289,100	477,877	752,898	660,922	676,950	811,370	863,070	51,700	29	Total resources, except taxes to be levied	786,550	786,550	786,550
							1,447,643	1,390,000	(57,643)	30	Taxes estimated to be received	1,446,683		
	1,004,065	1,105,085	1,190,552	1,227,427	1,218,606	1,360,652				31	Taxes collected in year levied			
	1,378,469	1,394,185	1,668,429	1,980,325	1,879,528	2,037,602	2,259,012	2,253,070	(5,943)	32	TOTAL RESOURCES	2,233,233	786,550	786,550

*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

Baker County Library District

(name of fund)

(name of Municipal Corporation)

1	Historical Data						Adopted Budget This Year Year 2023-2024	SUPPL Budget 1 This Year Year 2023-2024	\$ Change vs prev.	REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget for Next Year 2024-2025			1	
	Actual										Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Preceding Year 2017-2018	First Preceding Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021	Prior Year Year 2021-2022	Prior Year Year 2022-2023									
1										1	PERSONNEL SERVICES			1	
2	537,297	537,135	537,123	552,231	579,017	636,977	707,535	684,814	(22,721)	2	Salaries	742,645	742,645	742,645	2
3	212,305	218,436	225,038	256,121	282,925	293,926	353,015	334,850	(18,165)	3	Benefits	362,240	362,240	362,240	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	930,903	1,060,549	1,019,664	(40,885)	8	TOTAL PERSONNEL SERVICES	1,104,884	1,104,884	1,104,884	8
9	14.7	15.2	14.9	15.2	15.6	15.6	15.7	15.2		9	Total Full-Time Equivalent (FTE)	15.7	15.7	15.7	9
10										10	MATERIALS AND SERVICES				10
11	91,538	113,472	106,399	97,097	110,210	156,345	133,500	155,250	21,750	11	Collection Development	135,500	135,500	135,500	11
12	13,042	13,383	13,827	15,172	14,843	16,232	18,950	18,950	0	12	Library Consortium	19,000	19,000	19,000	12
13	155,510	82,181	102,369	275,215	149,781	123,034	153,200	138,400	(14,800)	13	Facilities & IT Maintenance	128,700	128,700	128,700	13
14	40,881	45,274	39,416	51,688	55,925	54,963	67,800	64,625	(3,175)	14	Corporate Costs	73,650	73,650	73,650	14
15	96,394	97,463	103,166	106,174	103,713	118,393	135,950	128,700	(7,250)	15	Library Operations	125,100	125,100	125,100	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	468,966	509,400	505,925	(3,475)	27	TOTAL MATERIALS AND SERVICES	481,950	481,950	481,950	27
28										28	CAPITAL OUTLAY				28
29	0	0	10,283	7,864	0	6,835	15,000	18,000	3,000	29		15,000	15,000	15,000	29
30										30					30
31										31					31
32										32					32
33										33					33
34										34					34
35	0	0	10,283	7,864	0	6,835	15,000	18,000	3,000	35	TOTAL CAPITAL OUTLAY	15,000	15,000	15,000	35
36	1,169,347	1,107,344	1,137,621	1,361,562	1,297,410	1,406,704	1,584,949	1,543,589	(41,360)	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,601,834	1,601,834	1,601,834	36

	-5.3%	2.7%	19.7%	-4.7%	8.4%	16.4%	-2.6%			3.8%	3.8%
399,365	353,773	367,177	547,346	436,472	471,080	522,400	517,240			481,950	

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)

Line Item	Historical Data							Adopted Budget This Year Year 2023-2024	SUPPL Budget 1 This Year Year 2023-2024	\$ Change vs orig.	REQUIREMENTS DESCRIPTION	Budget for Next Year 2024-2025			Total
	Actual						Proposed By Budget Officer					Approved By Budget Committee	Adopted By Governing Body		
	Preceding Year 2017-2018	First Preceding Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021	Prior Year Year 2021-2022	Prior Year Year 2022-2023									
1										1	PERSONNEL SERVICES NOT ALLOCATED				1
2										2					2
4	0			0			0	0	0	4	TOTAL PERSONNEL SERVICES	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	0	0	9	TOTAL MATERIALS AND SERVICES	0	0	0	9
10										10	CAPITAL OUTLAY NOT ALLOCATED				10
11										11					11
13	0			0			0	0	0	13	TOTAL CAPITAL OUTLAY	0	0	0	13
14										14	DEBT SERVICE				14
15	2,000	2,000	2,000	2,000	2,000	2,114	13,000	11,315	(1,685)	15	Debt service - Baker City LID Resort St Project	0			15
16										16					16
17	2,000	2,000	2,000	2,000	2,000	2,114	13,000	11,315	(1,685)	17	TOTAL DEBT SERVICE	0	0	0	17
18										18	SPECIAL PAYMENTS				18
19										19					19
20										20					20
21	0	0	0	0	0	0	0	0	0	21	TOTAL SPECIAL PAYMENTS	0	0	0	21
22										22	INTERFUND TRANSFERS				22
23	0	2,500	2,500	1,000	2,500	3,000	5,000	5,000	0	23	Transfer - Technology & Election	0			23
24	10,000	10,000	10,000	10,000	10,000	0	10,000	10,000	0	24	Transfer - Severance Liability	10,000	10,000	10,000	24
25			40,000	107,555	32,289	15,000	65,000	65,000	0	25	Transfer - Capital Improvement Fund	0			25
28	10,000	12,500	52,500	118,555	44,789	18,000	80,000	80,000	0	28	TOTAL INTERFUND TRANSFERS	10,000	10,000	10,000	28
29							25,000	25,000	0	29	OPERATING CONTINGENCY	5,000	5,000	5,000	29
30							556,063	593,165	37,102	30	RESERVED FOR FUTURE EXPENDITURE	616,398	616,398	616,398	30
31							0	0	0	31	UNAPPROPRIATED ENDING BALANCE	0	0	0	31
32	12,000	14,500	54,500	120,555	46,789	20,114	674,063	709,480	35,417	32	Total Requirements NOT ALLOCATED	631,398	631,398	631,398	32
33	1,169,347	1,107,344	1,137,621	1,361,562	1,297,410	1,406,704	1,584,949	1,543,589	(41,360)	33	Total Requirements for ALL Org.Units/Programs within fund	1,601,834	1,601,834	1,601,834	33
34	197,121	272,341	476,306	498,209	535,329	610,785				34	Ending balance (prior years)				34
35	1,378,468	1,394,185	1,668,427	1,980,326	1,879,528	2,037,603	2,259,012	2,253,070	(5,943)	35	TOTAL REQUIREMENTS	2,233,233	2,233,233	2,233,233	35

1.1%

19.7%

18.7%

-5.1%

8.4%

14.1%

-0.3%

-0.9%

-0.9%

150-504-030 (Rev 11-18)

-1.1%

-1.1%

FORM
LB-31

DETAILED REQUIREMENTS

GENERAL FUND
(Name of Fund)

1	Historical Data									1	REQUIREMENTS FOR: Personnel Services	HRS	FTE	Budget for Next Year 2024-2025			1		
	Actual						Adopted Budget	SUPPL Budget 1	\$ Change vs prev.					Object Classification	Detail	Proposed by Budget Officer		Approved by Budget Committee	Adopted by Governing Body
	Prior Year Year 2017-2018	Prior Year Year 2018-2019	Prior Year Year 2019-2020	Second Preceding Year 2020-2021	First Preceding Year 2021-2022	Prior Year Year 2022-2023	This Year Year 2023-2024	This Year Year 2023-2024											
2	75,362	76,869	84,721	84,721	86,417	88,576	90,781	91,000	219	2	MGT5	Library Director	40	1.0	92,608	92,608	92,608	2	
3	40,053	41,207	18,912	16,994	19,003	38,273	53,464	46,500	(6,964)	3	19/4	IT Network and Systems Administrator	32	0.8	55,603	55,603	55,603	3	
4	28,488	28,951	29,907	31,642	32,935	34,359	42,439	42,439	0	4	16/5	Admin Assistant - Business Mgr	28	0.7	44,125	44,125	44,125	4	
5	43,250	25,103	30,100	35,785	39,075	43,076	47,492	48,000	508	5	11/5	Admin Assistant - Main Branch Library Mgr	40	1.0	49,386	49,386	49,386	5	
6	39,229	42,014	43,065	43,495	47,504	49,861	54,993	54,993	0	6	14/5	Librarian II - Tech Svcs / Cataloging	40	1.0	57,173	57,173	57,173	6	
7	7,190	7,566	7,635	9,213	9,446	10,277	16,460	9,500	(6,960)	7	5/5	Library Asst III - Public Services / Outreach (Bookmobile)	20	0.5	17,970	17,970	17,970	7	
8	37,361	38,108	37,458	39,451	38,979	34,461	34,472	36,200	1,728	8	10/5	Library Assoc II - Coll Mgmt / Serials Specialist	32	0.8	37,640	37,640	37,640	8	
9	32,274	32,919	33,742	34,080	35,443	37,211	41,037	41,037	0	9	7/5	Library Tech II - Public Services / Youth Svcs Specialist	40	1.0	42,680	42,680	42,680	9	
10	9,760	9,966	1,275		1,243	7,047			0	10	6/5	Library Tech I - IT Asst						10	
11	6,360	0	4,450	0		16,387	16,038	16,038	0	11	5/3-5	Library Asst III - Public & Tech Services	19	0.5	17,509	17,509	17,509	11	
12	26,231	31,703	24,443	31,607	34,374	25,883	28,362	28,362	0	12	6/5	Library Tech I - Coll Mgmt / Processing	32	0.8	30,960	30,960	30,960	12	
13	25,762	27,928	29,741	30,092	31,590	35,580	37,215	37,600	385	13	6/4	Library Tech I - Coll Mgmt / Processing & Media Specialist	40	1.0	38,700	38,700	38,700	13	
14	32,685	37,163	38,960	39,076	42,858	44,764	49,494	49,494	0	14	14/5	Librarian II - Community Services + Coll Mgmt	36	0.9	51,456	51,456	51,456	14	
15									0	15		Not used						15	
16	68,399	64,533	67,096	65,806	72,725	81,115	84,965	86,050	1,085	16	5/3-5	Library Asst III - Public Services / Outreach (Branch Leads)	101	2.5	92,003	92,003	92,003	16	
17	26,638	28,869	32,259	32,457	33,746	35,540	39,072	39,100	28	17	7/5	Library Tech II - Facilities Maintenance	40	1.0	40,647	40,647	40,647	17	
18	0								0	18	13/5	Library Asst (prev Admin Asst - Lib Mgr)						18	
19	10,387	10,885	15,457	22,573	18,812	14,261	10,551	19,500	8,949	19	4/5	Library Asst II - Public Services (Subs)	13	0.3	14,043	14,043	14,043	19	
20	15,067	17,888	21,043	23,367	20,104	21,176	37,980	28,000	(9,980)	20	3/3-5	Library Asst I - Pages	48	1.2	39,825	39,825	39,825	20	
21	11,370	13,109	16,188	10,688	13,574	18,370	19,473	10,000	(9,473)	21	X	Temp Staff / Special Project Pool	24	0.6	17,554	17,554	17,554	21	
22	1,431	2,354	672	1,184	1,189	759	3,245	1,000	(2,245)	22	X	Staff training	4	0.1	2,765	2,765	2,765	22	
23	75,203	78,853	88,786	97,009	108,759	112,390	143,828	140,000	(3,828)	23	BENEFITS	Retirement (PERS)			151,224	151,224	151,224	23	
24	41,507	39,464	39,874	41,000	42,013	47,957	54,126	48,000	(6,126)	24	BENEFITS	Social Security (FICA)			56,812	56,812	56,812	24	
25	518	2,797	2,291	1,802	577	2,436	4,245	3,675	(570)	25	BENEFITS	State Unemployment Tax (SUTA @ .001) + Payroll Exp			4,456	4,456	4,456	25	
26	91,556	94,508	91,169	113,678	128,963	127,856	147,652	139,500	(8,152)	26	BENEFITS	Group Health Insurance			146,508	146,508	146,508	26	
27	2,569	1,751	1,899	1,631	1,566	2,297	2,123	2,500	377	27	BENEFITS	Workers Comp Insurance			2,200	2,200	2,200	27	
28	952	1,063	1,020	1,001	1,047	990	1,040	1,175	135	28	BENEFITS	Life Insurance			1,040	1,040	1,040	28	
29	22,380		0	0	996		0		0	29	BENEFITS	Severance						29	
30										30		Payroll expenses						30	
31										31								31	
32	14.7	15.2	14.8	14.8	15.2	15.2	15.7	15.2		32	Total Full Time Equivalent (FTE)*		628	15.7				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	930,903	1,060,549	1,019,664	(40,885)	35	TOTAL REQUIREMENTS				1,104,884	1,104,884	1,104,884	35	

150-504-031 (Rev 10-16)

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

75,203	78,853	88,786	97,009	108,759	112,390	143,828	140,000		PERS	151,224	151,224	151,224
92,508	95,571	92,188	114,679	130,010	128,846	148,692	140,675		Group health & life	147,548	146,508	146,508
44,594	44,012	44,063	44,433	44,156	52,690	60,494	54,175		Payroll taxes + ins	63,468	64,508	64,508
537,297	537,135	537,123	552,231	579,017	636,977	707,535	684,814	(22,721)	SALARIES	742,645	742,645	742,645
234,685	218,436	225,038	256,121	283,921	293,926	353,015	334,850	(18,165)	BENEFITS	362,240	362,240	362,240

FORM
LB-31

DETAILED REQUIREMENTS

GENERAL FUND

(Name of Fund)

Historical Data										REQUIREMENTS FOR: Materials & Services		Budget For Next Year 2024-2025			
Actual						Adopted Budget This Year	SUPPL Budget 1 This Year	\$ Change vs prev.	Object Classification	Detail	Proposed by	Approved by	Adopted by		
Preceding Year 2017-2018	First Preceding Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021	Prior Year Year 2021-2022	Prior Year Year 2022-2023	Year 2023-2024	Year 2023-2024				Budget Officer	Budget Committee	Governing Body		
1									1	Object Classification	Detail				1
2	91,538	113,472	106,399	97,097	110,210	156,345	133,500	155,250	21,750	2	Collection Development (Books, audiovisual, digital, etc)	135,500	135,500	135,500	2
3	13,042	13,383	13,827	15,172	14,843	16,232	18,950	18,950	0	3	Library Catalog (Sage)	19,000	19,000	19,000	3
4	99,761	37,891	57,695	211,200	60,179	51,447	63,500	63,200	(300)	4	Facilities Maintenance	54,500	54,500	54,500	4
5	17,937	16,284	17,522	21,792	22,500	26,400	25,000	25,000	0	5	Janitorial Contract	25,000	25,000	25,000	5
6	2,692	2,615	3,537	5,866	2,092	2,833	3,200	3,200	0	6	Janitorial Supplies	3,200	3,200	3,200	6
7	2,545	2,244	2,262	2,083	2,323	2,695	3,000	4,000	1,000	7	Equipment Maintenance Services / Lease	3,000	3,000	3,000	7
8	32,575	23,147	21,353	34,274	62,687	39,659	58,500	43,000	(15,500)	8	Computer Maintenance	43,000	43,000	43,000	8
9	9,051	9,260	6,587	8,167	12,411	12,153	16,000	10,000	(6,000)	9	Bookmobile & Vehicle Operations	10,000	10,000	10,000	9
10	18,005	18,830	20,619	21,493	20,493	22,542	23,500	27,675	4,175	10	Insurance	31,450	31,450	31,450	10
11	5,837	5,033	808	2,132	3,519	4,401	5,000	5,750	750	11	Travel and Training	5,000	5,000	5,000	11
12	0	3,210	0	6,221	0	3,587	0	0	0	12	Election	6,500	6,500	6,500	12
13	8,400	8,900	7,500	7,700	7,900	8,500	9,500	10,000	500	13	Audit	11,000	11,000	11,000	13
14	1,347	1,286	1,456	1,569	1,821	1,997	3,000	3,000	0	14	Bookkeeping	3,000	3,000	3,000	14
15	3,022	3,148	3,300	3,246	2,385	3,800	4,500	4,000	(500)	15	Dues and subscriptions	4,000	4,000	4,000	15
16	2,000	2,000	2,000	2,000	2,000	2,114	13,000	11,315	(1,685)	16	Debt Service	0	0	0	16
17	1,778	1,249	2,528	5,761	3,483	3,222	8,000	4,000	(4,000)	17	Marketing/Publication	4,000	4,000	4,000	17
18	1,172	1,273	1,211	1,169	1,066	1,415	1,500	2,000	500	18	Financial Mgt Fees	1,500	1,500	1,500	18
19	250	895	801	189	630	312	3,600	1,000	(2,600)	19	Legal Administration	500	500	500	19
20				628	808	1,284	1,200	1,200	0	20	Professional services	1,200	1,200	1,200	20
21	1,070	1,450	1,193	1,580	13,820	3,902	8,000	6,000	(2,000)	21	Public Programs	5,500	5,500	5,500	21
22	4,193	4,271	4,335	2,538	2,817	3,976	4,500	4,000	(500)	22	Branch Mileage / BCLD Courier	4,000	4,000	4,000	22
23	15,973	18,934	24,845	26,377	17,678	17,629	20,000	20,000	0	23	Library Services Supplies	20,000	20,000	20,000	23
24	10,611	7,803	8,221	8,928	10,595	15,020	18,500	18,500	0	24	Youth Programs (Summer Reading, storytime, teen)	15,750	15,750	15,750	24
25	1,206	895	885	928	943	972	1,500	1,500	0	25	Postage/Freight	1,500	1,500	1,500	25
26	39,790	40,128	41,655	42,098	42,018	50,905	57,150	53,900	(3,250)	26	Utilities	55,550	55,550	55,550	26
27	15,570	16,172	16,638	17,138	17,251	17,738	18,300	20,800	2,500	27	Telecommunications	18,300	18,300	18,300	27
28	0									28	Special contracts - grants, tech support travel				28
29										29	Miscellaneous				29
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	471,080	522,400	517,240	(5,160)	35	TOTAL REQUIREMENTS	481,950	481,950	481,950	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
(Fund)

BAKER COUNTY BAKER COUNTY LIBRARY DISTRICT
(Name of Municip: (Name of Municipal Corporation)

Historical Data										DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025			
Actual						Adopted Budget	SUPPL Budget 1	\$ Change vs prev.	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Prior Year 2017-2018	Prior Year 2018-2019	Prior Year 2019-2020	Second Preceding Year 2020-2021	First Preceding Year 2021-2022	First Preceding Year 2022-2023	This Year Year 2023-2024	This Year Year 2022-2023							
1										1	RESOURCES			1
2										2	Cash on hand * (cash basis), or			2
3	161,309	131,428	159,265	167,979	164,792	177,242	195,000	195,000	0	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	5,015	5,000	8,000	3,000	5	Interest			5
6	10,000	12,500	12,500	11,000	12,500	3,000	15,000	15,000	0	6	Transferred IN, from other funds			6
7	0	10,000	500	10,000	3,900	-	10,000	10,000	0	7	Grants and Loans			7
8	4,669	22,238	1,285	2,675	1,100	5,532	2,000	3,000	1,000	8	Donations			8
9	5,196	6,633	4,695	3,712	5,413	3,485	4,000	4,000	0	9	Book Sales			9
10						6,891				10	Other financing sources			10
11	183,693	185,921	181,489	196,648	188,614	201,165	231,000	235,000	4,000	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	201,165	231,000	235,000	4,000	14	TOTAL RESOURCES			14
16										15	REQUIREMENTS **			15
16										16	Org Unit or Prog & Activity	Object Classification	Detail	16
17	1,087	580	0	0	-	-	1,500	1,500	0	17	Personnel		Wages	17
18	135	30	0	0	-	-	2,250	2,250	0	18	Personnel		Payroll taxes & related	18
19										19				19
20	21,954	21,326	3,510	25,856	7,972	10,134	99,550	99,550	0	20	M&S		Memorial & Grants Dept.	20
21	0	0	0	0	-	-	6,500	6,500	0	21	M&S		Election reserve	21
22	89	0	0	0	-	-	2,000	2,000	0	22	M&S		Literacy Dept.	22
23	0	0	0	0	-	-	10,000	10,000	0	23	M&S		Technology Dept. Reserve	23
24	0	0	0	0					0	24	M&S		Capital Projects - MOVED TO SPEC FUND	24
25	0	0	0	0	-	-	105,000	105,000	0	25	M&S	CONT.	Severance Liability Dept. Contingency	25
26	0	0	0	0	-	-	200	200	0	26	M&S		Corporate Costs (Bank & sales fees)	26
27	29,000	4,720	10,000	6,000	3,400	3,000	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	188,031				30	Ending balance (prior years)			30
31							0	4,000	4,000	31	UNAPPROPRIATED ENDING FUND BALANCE			31
32	183,693	185,921	181,489	196,648	188,614	201,165	231,000	235,000	4,000	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		Budget for Next Year 2024 -25			
Actual		Prior Year		Prior Year	Adopted Budget	SUPPL Budget 1	\$ CHG	RESOURCES AND REQUIREMENTS		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2019-2020	Year 2020-2021	Year 2021-2022	Year 2022-2023	This Year Year 2023-2024	This Year Year 2023-2024	This Year								
1								1	RESOURCES				1	
2	-							2	Cash on hand * (cash basis), or				2	
3	-	50,382	158,594	104,638	85,000	85,000	0	3	Working Capital (accrual basis)	95,000	95,000	95,000	3	
4	-	0	0					4	Previously levied taxes estimated to be received				4	
5	382	657	818	2,740	4,000	5,000	1,000	5	Interest	5,000	5,000	5,000	5	
6	55,000	107,555	32,289	15,000	65,000	65,000	0	6	Transferred IN, from other funds	0	0	0	6	
7				5,250	5,250	5,250	0	7	Grants and Loans	5,000	5000	5000	7	
8								8					8	
9								9					9	
10	55,382	158,594	191,701	127,628	159,250	160,250	1,000	10	Total Resources, except taxes to be levied	105,000	105,000	105,000	10	
11								11	Taxes estimated to be received				11	
12								12	Taxes collected in year levied				12	
13	55,382	158,594	191,701	127,628	159,250	160,250	1,000	13	TOTAL RESOURCES	105,000	105,000	105,000	13	
14								14	REQUIREMENTS **				14	
15								15	Org. Unit or Prog. & Activity	Object Classification	Detail		15	
16	-	0	87,063	46,272	159,250	160,250	1,000	16			Facilities maintenance & repair	105,000	105,000	105,000
17								17					17	
18								18					18	
19								19					19	
20								20					20	
29	55,382	158,594	104,638	81,356				29	Ending balance (prior years)				29	
30					0	0		30	UNAPPROPRIATED ENDING FUND BALANCE		0	0	0	30
31	55,382	158,594	191,701	127,628	159,250	160,250	1,000	31	TOTAL REQUIREMENTS		105,000	105,000	105,000	31

*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 COUNAKER COUNTY LIBRARY DISTRIC
(Name of Mun (Name of Municipal Corporation))

Historical Data										DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025			
Actual						Adopted Budget	SUPPL Budget 1	\$ Change vs orig.	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Preceding Year 2016-2017	Preceding Year 2018-2019	First Preceding Year 2019-2020	Prior Year Year 2020-2021	Prior Year Year 2021-2022	Prior Year Year 2022-2023	This Year Year 2023-2024	This Year Year 2023-2024		Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
1									1	RESOURCES				1
2									2	Cash on hand * (cash basis), or				2
3	148,801	202,559	202,800	186,611	183,501	193,102	200,000	223,500	23,500	3 Working Capital (accrual basis)	245,000	245,000	245,000	3
4										4 Previously levied taxes estimated to be received				4
5	0	0	0	0	0	1,895	5,000	11,000	6,000	5 Interest	8,500	8,500	8,500	5
6	203,697	203,300	217,125	221,836	227,556	246,892	263,000	263,000	0	6 Membership dues	283,000	283,000	283,000	6
7										7 Transferred IN, from other funds				7
8	45,242	58,300	58,300	61,101	60,950	64,660	68,000	68,000	0	8 Restricted grants	75,000	75,000	75,000	8
9	1,580	1,668	3,597	1,195	2,529	485	3,500	3,500	0	9 Miscellaneous revenue	2,000	2,000	2,000	9
10										10 Proceeds from prior fiduciary account				10
11										11				11
12	399,320	465,827	481,822	470,743	474,536	507,034	539,500	569,000	29,500	12 Total Resources, except taxes to be levied	613,500	613,500	613,500	12
13										13 Taxes estimated to be received				13
14										14 Taxes collected in year levied				14
15	399,320	465,827	481,822	470,743	474,536	507,034	539,500	569,000	29,500	15 TOTAL RESOURCES	613,500	613,500	613,500	15
16										16 REQUIREMENTS **				16
17										17 Org Unit or Prog & Activity Object Classification Detail				17
18										18 PERSONNEL SERVICES				18
19	56,730	59,118	67,037	67,397	67,689	72,469	77,000	77,000	0	19 PERSONNEL SALARIES Systems administrator	81,000	81,000	81,000	19
20	4,936	5,857	6,050	6,319	6,547	7,030	7,325	7,325	0	20 PERSONNEL SALARIES Admin Assistant - Business Mgr	8,000	8,000	8,000	20
21	61,666	64,975	73,087	73,716	74,236	79,499	84,325	84,325	0	21 <i>Total Salaries</i>	89,000	89,000	89,000	21
22										22				22
23	8,600	14,123	17,673	19,387	18,798	20,244	18,100	18,100	0	23 PERSONNEL BENEFITS Retirement	23,887	23,887	23,887	23
24	4,717	4,556	7,697	3,534	5,679	6,082	6,500	6,500	0	24 PERSONNEL BENEFITS Social Security	6,796	6,796	6,796	24
25	33	26	22	77	22	20	200	200	0	25 PERSONNEL BENEFITS Worker's compensation	90	90	90	25
26	7,226	7,665	8,389	0	0	0	17,700	17,700	0	26 PERSONNEL BENEFITS Health insurance	22,908	22,908	22,908	26
27	57	275	596	0	75	552	600	600	0	27 PERSONNEL BENEFITS State taxes	699	699	699	27
28	72	95	94	0	0	0	120	120	0	28 PERSONNEL BENEFITS Life insurance	0	0	0	28
29	72	91	93	110	97	97	150	150	0	29 PERSONNEL BENEFITS Payroll expenses	150	150	150	29
30	20,777	26,831	34,564	23,108	24,671	26,995	43,370	43,370	0	30 <i>Total benefits</i>	54,530	54,530	54,530	30
31	82,443	91,806	107,651	96,824	98,907	106,494	127,695	127,695	0	31 TOTAL PERSONNEL SERVICES	143,530	143,530	143,530	31
32										32				32
33										33 MATERIALS & SERVICES				33
34	294	384	352	234	234	0	150	150	0	34 Telecommunications	250	250	250	34
35	3,233	8,232	5,003	11,116	4,211	5,029	6,000	6,000	0	35 Technology	6,000	6,000	6,000	35
36	0	0	0	0	0	0	0	0	0	36 Accounting and auditing	0	0	0	36

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

SAGE LIBRARY SYSTEM
(Fund)

BAKER COUNAKER COUNTY LIBRARY DISTRIC
(Name of Mun (Name of Municipal Corporation))

	Historical Data						Adopted Budget This Year Year 2023-2024	SUPPL Budget 1 This Year Year 2023-2024	\$ Change vs orig.		DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025			
	Actual											Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Preceding Year 2016-2017	Preceding Year 2018-2019	First Preceding Year 2019-2020	Prior Year Year 2020-2021	Prior Year Year 2021-2022	Prior Year Year 2022-2023									
37	0	2,000	2,200	1,857	2,160	2,215	2,270	2,270	0	37	Administrative services (BCLD)	2,450	2,450	2,450	37
38	45,925	61,000	63,250	64,190	66,450	70,783	75,141	75,141	0	38	System support (contracted)	79,000	79,000	79,000	38
39	4,585	2,000	3,865	2,552	3,403	2,431	5,500	5,500	0	39	Technical services	5,500	5,500	5,500	39
40	0	0	0	0	0	0	0	0	0	40	Legal services	0	0	0	40
41	3,661	3,146	4,832	1,756	6,458	5,118	5,000	5,000	0	41	Dues and subscriptions	5,000	5,000	5,000	41
42	27	50	61	47	59	67	60	60	0	42	Postage/freight	60	60	60	42
43	0	0	0	0	0	0	25	25	0	43	Printing	25	25	25	43
44	94	368	1,250	756	390	458	500	2,000	1,500	44	Supplies, Office	500	500	500	44
45	2,112	3,127	2,488	84	0	0	2,000	2,000	0	45	Travel	2,000	2,000	2,000	45
46	1,330	861	175	55	55	1,250	1,000	1,000	0	46	Training & Professional Developmt	500	500	500	46
47	68,602	87,091	89,084	94,027	99,107	95,295	108,500	108,500	0	47	Courier	115,000	115,000	115,000	47
48	0	2,962	15,000	2,624	0	0	0	0	0	48	Misc (Member credits)	0			48
49	129,863	171,221	187,560	179,298	182,527	182,646	206,146	207,646	1,500	49	TOTAL MATERIALS & SERVICES	216,285	216,285	216,285	49
50										50					50
51										51	RESERVE				51
52	0	0	0	11,152	0	0	15,000	15,000	0	52	RESERVE FUNDS				52
53	0	0	0	0	0	0	40,659	50,659	10,000	53	Capital outlay	20,000	20,000	20,000	53
54										54	RFE (Operating Contingency)	33,685	33,685	33,685	54
55										55					55
56	153,263	187,014	202,800	186,661	193,102	217,894				56	Ending balance (prior years)				56
57							150,000	168,000	18,000	57	UNAPPROPRIATED ENDING FUND BALANCE	200,000	200,000	200,000	57
58	365,569	450,041	498,011	473,935	474,536	507,034	539,500	569,000	29,500	58	TOTAL REQUIREMENTS	613,500	613,500	613,500	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.

33,751	15,786	-16,189	-3,192	0	0	0	0			0	0	0	
153,263	187,014	202,800	186,661	193,102	217,894	205,659	233,659			TOTAL RESERVES	253,685	253,685	253,685
165,484	203,059	233,314	213,826	217,955	223,995	262,341	263,841			MEMBER DUES NEED (OPS LESS GRANT/FE	282,815		