

FY26-27 resolutions-municipal\_504-073-6\_2015\_budget\_summary\_tables\_FINAL.pdf

FY26-27\_lb-20\_504-020\_FINAL.pdf

FY26-27\_lb-31\_504-031\_ps\_FINAL.pdf

FY26-27\_lb-31\_504-031\_ms\_FINAL.pdf

FY26-27\_lb-30\_504-030\_FINAL.pdf

FY26-27\_lb-10\_504-010\_other\_FINAL.pdf

FY26-27\_lb-11\_504-011\_reserve\_FINAL.pdf

FY26-27\_lb10\_Sage\_budget\_FINAL.pdf

**RESOLUTION No. \_FY2025-26.09**

**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of Directors of the Baker County Library District hereby adopts the budget for fiscal year **2026-2027** in the total amount of

**3,794,898** \*

This budget is now on file at Baker County Public Library in Baker City, Oregon.

**RESOLUTION MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2026, for the following purposes:

<b>General Fund</b>		<b>Debt Service Fund</b>	
Organizational Unit or Program:		Debt Service	0
Personnel Services.....	1,243,763	<b>Total.....</b>	<b>\$0</b>
Materials & Services.....	539,000		
<u>Not Allocated to Organizational Unit or Program:</u>		<b>"Other Uses" Fund</b>	
Personnel Services.....	0	Org. Unit/Program: _____	297,500
Materials & Services.....	0	Special Payments.....	0
Capital Outlay.....	25,000	Transfers Out.....	5,000
Debt Service .....	0	Contingency.....	0
Special Payments.....	0	<b>Total.....</b>	<b>\$302,500</b>
Transfers Out.....	65,000		
Contingency.....	30,634	<b>Reserve Fund - Capital Investment</b>	
<b>Total.....</b>	<b>\$1,903,398</b>	Org. Unit/Program: _____	236,500
		Special Payments.....	0
		Transfers Out.....	0
		Contingency.....	0
		<b>Total.....</b>	<b>\$236,500</b>

**EXHIBIT A. Fund Appropriations**

<b>Sage Library System Fund</b>	
Org. Unit/Program: _____	411,524
Special Payments.....	0
Transfers Out.....	0
Contingency.....	30,000
<b>Total.....</b>	<b>\$441,524</b>

<b>Total APPROPRIATIONS, All Funds . . .</b>	<b>\$2,883,922</b>
Total Unappropriated and Reserve Amounts, All Funds . . .	910,976

**TOTAL ADOPTED BUDGET . . . \$3,794,898 \***  
*(\*amounts with asterisks must match)*

**RESOLUTION IMPOSING THE TAX**

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2026 - 2027 :

- (1) In the amount of \$ \_\_\_\_\_ OR at the rate of \$ 0.5334 per \$1000 of assessed value for permanent rate tax;
- (2) In the amount of \$ \_\_\_\_\_ OR at the rate of \$ 0.249 per \$1000 of assessed value for local option tax; and
- (3) In the amount of \$ \_\_\_\_\_ for debt service on general obligation bonds;

**RESOLUTION CATEGORIZING THE TAX**

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

**Subject to the General Government Limitation**

Permanent Rate Tax.....\$ \_\_\_\_\_ OR \$ 0.5334 /\$1,000  
Local Option Tax.....\$ \_\_\_\_\_ OR \$ 0.249 /\$1,000

**Excluded from Limitation**

General Obligation Bond Debt Service.....\$ \_\_\_\_\_

The above resolution statements were approved and declared adopted on June 9, 2026.

X \_\_\_\_\_  
Signature

2026-2027 original

**RESOLUTION No. FY2025-26.09**

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total
General Fund	\$1,243,763	\$539,000	\$25,000	\$0	\$65,000	\$30,634	\$0	\$700,000	\$2,603,398
Other Uses Fund	\$0	\$297,500	\$0	\$0	\$5,000	\$0	\$0	\$0	\$302,500
Reserve Fund - Capital Investment			\$236,500						\$236,500
Sage Library System Fund	\$151,490	\$245,033	\$15,000	\$0	\$0	\$30,000	\$0	210,976	\$652,500
<b>TOTALS</b>	<b>\$1,395,254</b>	<b>\$1,081,533</b>	<b>\$276,500</b>	<b>\$0</b>	<b>\$70,000</b>	<b>\$60,635</b>	<b>\$0</b>	<b>\$910,976</b>	<b>\$3,794,898</b>

VS PREVIOUS	
\$49,526	1.90%
\$23,500	7.77%
\$24,000	10.15%
\$299	0.05%
\$97,326	2.56%

\$ Change from prev. \$97,326  
 % Change from prev. 2.56%

2025-2026 supplemental 1

**RESOLUTION No. FY2025-26.08**

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total
General Fund	\$1,125,919	\$623,470	\$20,000	\$0	\$115,000	\$14,483	\$0	\$655,000	\$2,553,872
Other Uses Fund	\$0	\$275,000	\$0	\$0	\$4,000	\$0	\$0	\$0	\$279,000
Reserve Fund - Capital Investment			\$212,500						\$212,500
Sage Library System Fund	\$149,488	\$248,760	\$15,000	\$0	\$0	\$30,000	\$0	\$208,953	\$652,201
<b>TOTALS</b>	<b>\$1,275,407</b>	<b>\$1,147,230</b>	<b>\$247,500</b>	<b>\$0</b>	<b>\$119,000</b>	<b>\$44,483</b>	<b>\$0</b>	<b>\$863,953</b>	<b>\$3,697,573</b>

VS PREVIOUS	
\$108,727	4.26%
-\$10,000	-3.58%
\$0	0.00%
\$12,758	1.96%
\$111,485	3.02%

\$ Change from prev. \$111,485  
 % Change from prev. 3.02%

2025-2026 original

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total
General Fund	\$1,156,086	\$483,500	\$20,000	\$0	\$115,000	\$15,559	\$0	\$655,000	\$2,445,145
Other Uses Fund	\$0	\$285,000	\$0	\$0	\$4,000	\$0	\$0	\$0	\$289,000
Reserve Fund - Capital Investment			\$212,500						\$212,500
Sage Library System Fund	\$148,918	\$238,525	\$15,000	\$0	\$0	\$30,000	\$0	207,000	\$639,443
<b>TOTALS</b>	<b>\$1,305,004</b>	<b>\$1,007,025</b>	<b>\$247,500</b>	<b>\$0</b>	<b>\$119,000</b>	<b>\$45,559</b>	<b>\$0</b>	<b>\$862,000</b>	<b>\$3,586,088</b>

VS PREVIOUS	
\$331,887	13.57%
\$75,000	25.95%
\$53,311	25.09%
\$123,743	19.35%
\$583,941	16.28%

\$ Change from prev. \$583,941  
 % Change from prev. 16.28%

**RESOLUTION No. \_FY2025-26.08**

**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of Directors of the Baker County Library District hereby adopts the **SUPPLEMENTAL BUDGET 1** for fiscal year **2025-2026** in the total amount of \$3,697,573 \* This budget is now on file at Baker County Public Library in Baker City, Oregon.

**RESOLUTION MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2025, for the following purposes:

<b>General Fund</b>		<b>Debt Service Fund</b>	
<u>Organizational Unit or Program:</u>		Debt Service	0
Personnel Services.....	1,125,919	<b>Total.....</b>	<b>\$0</b>
Materials & Services.....	623,470		
	0	<b>"Other Uses" Fund</b>	
	0	Org. Unit/Program: .....	275,000
<u>Not Allocated to Organizational Unit or Program:</u>		Special Payments.....	0
Personnel Services.....	0	Transfers Out.....	4,000
Materials & Services.....	0	Contingency.....	0
Capital Outlay.....	20,000	<b>Total.....</b>	<b>\$279,000</b>
Debt Service .....	0	<b>Reserve Fund - Capital Investment</b>	
Special Payments.....	0	Org. Unit/Program: .....	212,500
Transfers Out.....	115,000	Special Payments.....	0
Contingency.....	14,483	Transfers Out.....	0
<b>Total.....</b>	<b>\$1,898,872</b>	Contingency.....	0
		<b>Total.....</b>	<b>\$212,500</b>
<b>EXHIBIT A. Fund Appropriations</b>		<b>Sage Library System Fund</b>	
		Org. Unit/Program: .....	413,248
		Special Payments.....	0
		Transfers Out.....	0
		Contingency.....	30,000
		<b>Total.....</b>	<b>\$443,248</b>
		<b>Total APPROPRIATIONS, All Funds . . .</b>	<b>\$2,833,620</b>
		Total Unappropriated and Reserve Amounts, All Funds . . .	863,953
		<b>TOTAL ADOPTED BUDGET . . .</b>	<b>\$3,697,573</b> *

(\*amounts with asterisks must match)

The above resolution statements were approved and declared adopted on June 9, 2026.

X \_\_\_\_\_  
Signature

Original adopted vs Suppl 1

RESOLUTION No. \_FY2025-26.08

**General Fund**

	Original Budget	Supplemental Budget 1	Adjustments to Budget	Adj. % to Original
Personnel Services	\$1,156,086	\$1,125,919	-30,167	-2.61%
Materials & Services	\$483,500	\$623,470	139,970	28.95%
Capital Outlay	\$20,000	\$20,000	0	0.00%
Debt Service	\$0	\$0	0	#DIV/0!
<b>Total Expenditures</b>	<b>1,659,586</b>	<b>1,769,389</b>	<b>109,803</b>	<b>6.62%</b>
Interfund Transfers	115,000	115,000	0	0.00%
Operating Contingency	275,000	14,483	-260,517	-94.73%
	<b>2,049,586</b>	<b>1,898,872</b>	<b>-150,714</b>	<b>-7.35%</b>
UEFB Reserve	655,000	655,000	0	0.00%
<b>Total - General Fund</b>	<b>2,704,586</b>	<b>2,553,872</b>	<b>-150,714</b>	<b>-5.57%</b>

**Other Fund**

	Original Budget	Supplemental Budget 1	Adjustments to Budget	Adj. % to Original
Personnel Services	\$0	\$0	0	#DIV/0!
Materials & Services	\$285,000	\$275,000	-10,000	-3.51%
Capital Outlay	\$0	\$0	0	0.00%
Debt Service	\$0	\$0	0	0.00%
<b>Total Expenditures</b>	<b>285,000</b>	<b>275,000</b>	<b>-10,000</b>	<b>-3.51%</b>
Interfund Transfers	\$4,000	\$4,000	0	0.00%
Operating Contingency	\$0	\$0	0	0.00%
	<b>289,000</b>	<b>279,000</b>	<b>-10,000</b>	<b>-3.46%</b>
UEFB Reserve	0	0	0	#DIV/0!
<b>Total - Other Fund</b>	<b>289,000</b>	<b>279,000</b>	<b>-10,000</b>	<b>-3.46%</b>

**Sage Fund**

	Original Budget	Supplemental Budget 1	Adjustments to Budget	Adj. % to Original
Personnel Services	\$148,918	\$149,488	570	0.38%
Materials & Services	\$238,525	\$248,760	10,235	4.29%
Capital Outlay	\$15,000	\$15,000	0	0.00%
Debt Service	\$0	\$0	0	0.00%
<b>Total Expenditures</b>	<b>402,443</b>	<b>413,248</b>	<b>10,805</b>	<b>2.68%</b>
Interfund Transfers	\$0	\$0	0	0.00%
Operating Contingency	\$30,000	\$30,000	0	0.00%
	<b>432,443</b>	<b>443,248</b>	<b>10,805</b>	<b>2.50%</b>
UEFB Reserve	207,000	208,953	1,953	0.94%
<b>Total - Sage Fund</b>	<b>639,443</b>	<b>652,201</b>	<b>12,758</b>	<b>2.00%</b>

**Reserve - Capital Investment**

	Original Budget	Supplemental Budget 1	Adjustments to Budget	Adj. % to Original
Personnel Services				
Materials & Services				
Capital Outlay	\$212,500	\$212,500	0	0.00%
Debt Service				
<b>Total Expenditures</b>	<b>212,500</b>	<b>212,500</b>	<b>0</b>	<b>0.00%</b>
Interfund Transfers				
Operating Contingency				
	<b>212,500</b>	<b>212,500</b>	<b>0</b>	<b>0.00%</b>
UEFB Reserve				
<b>Total - Reserve Fund</b>	<b>212,500</b>	<b>212,500</b>	<b>0</b>	<b>0.00%</b>

**FORM  
LB-20**

**RESOURCES  
GENERAL FUND**  
(Fund)

**BAKER COUNTY LIBRARY DISTRICT**  
(Name of Municipal Corporation)

	Historical Data							Projected actual This Year	SUPPL Budget 1 This Year Year 2025-2026	\$ Change vs prev.	RESOURCE DESCRIPTION	Budget for Next Year 2026-2027				
	Actual						Adopted Budget This Year Year 2025-2026					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	First Preceding Year 2019-2020	Prior Year Year 2020-2021	Prior Year Year 2021-2022	Prior Year Year 2022-2023	Prior Year Year 2023-2024	Prior Year Year 2024-2025										
1											1	Available cash on hand* (cash basis) or				1
2	272,341	476,306	498,209	535,329	610,785	643,262	775,000	838,755	838,754	63,754	2	Net working capital (accrual basis)	840,000	840,000	840,000	2
3	137,586	45,595	47,892	54,601	71,803	124,318	65,000	40,717	65,000	0	3	Previously levied taxes estimated to be received	65,000	65,000	65,000	3
4	19,926	11,127	8,446	27,733	44,380	44,597	45,000	43,890	45,000	0	4	Interest	45,000	45,000	45,000	4
5	0	6,000	3,400	3,000	3,000	4,000	3,500	3,500	3,500	0	5	Transferred IN, from other funds	3,500	3,500	3,500	5
6											6	<b>OTHER RESOURCES</b>				6
7	14,474	10,212	12,109	14,736	13,222	11,703	12,000	11,845	12,000	0	7	Fines & Fees	12,000	12,000	12,000	7
8	7,890	7,889	8,094	8,488	8,655	8,812	9,000	8,607	9,000	0	8	State revenue (R2R Grant)	9,000	9,000	9,000	8
9	0	4,302	3,012	1,796	4,614	0	1,500	1,500	1,500	0	9	Other Tax Revenues	1,500	1,500	1,500	9
10	6,546	6,948	6,949	13,789	7,504	8,775	16,500	12,128	10,750	(5,750)	10	Federal revenue (E-rate)	10,750	10,750	10,750	10
11	0	0	0							0	11	Special Contracts (Tech support)				11
12	0	0	0							0	12	Job Training Programs				12
13	15,298	182,662	53,288	7,202	6,286	280	1,250	382	1,250	0	13	Donations, Grants, & Misc	1,250	1,250	1,250	13
14	0	0								0	14	Capital financing				14
15	2,200	1,857	2,160	2,215	2,292	2,226	2,235	2,226	2,235	0	15	Fiscal agency fee (Sage)	2,235	2,235	2,235	15
16	1,616	0	17,363	8,061	42,586	19,145	14,000	5,620	14,000	0	16	Other financing sources	14,000	14,000	14,000	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	477,877	752,898	660,922	676,950	815,127	867,118	944,985	969,169	1,002,989	58,004	29	Total resources, except taxes to be levied	1,004,235	1,004,235	1,004,235	29
30							1,500,160	1,500,160	1,550,883	50,723	30	Taxes estimated to be received	1,599,163	1,599,163	1,599,163	30
31	1,190,552	1,227,427	1,218,606	1,360,652	1,382,224	1,496,491					31	Taxes collected in year levied				31
32	1,668,429	1,980,325	1,879,528	2,037,602	2,197,351	2,363,609	2,445,145	2,469,329	2,553,872	108,727	32	<b>TOTAL RESOURCES</b>	<b>2,603,398</b>	<b>2,603,398</b>	<b>2,603,398</b>	32

150-504-020 (rev 10-16)

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

FORM  
LB-31

DETAILED REQUIREMENTS

GENERAL FUND  
(Name of Fund)

Historical Data										REQUIREMENTS FOR: <b>Personnel Services</b>			Budget for Next Year 2026-2027						
Actual						Adopted Budget	Projected actual	SUPPL Budget 1	\$ Change	1	Object Classification	Detail	HRS	FTE	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	1	
First Preceding Year 2019-2020	Prior Year Year 2020-2021	Prior Year Year 2021-2022	Prior Year Year 2022-2023	Prior Year Year 2023-2024	Prior Year Year 2024-2025	This Year Year 2025-2026	This Year	This Year Year 2025-2026											vs prev.
1																			
2	84,721	84,721	86,417	88,576	90,790	92,602	93,759	93,663	93,663	(97)	2	MGT5	Library Director	40	1.0	95,221	95,408	95,408	2
3	18,912	16,994	19,003	38,273	47,328	46,758	59,850	49,581	49,581	(10,269)	3	19/5	IT Network and Systems Administrator	32	0.8	62,009	62,248	62,248	3
4	29,907	31,642	32,935	34,359	42,433	44,131	45,235	45,158	45,158	(76)	4	16/5	Admin Assistant - Business Mgr	28	0.7	46,866	47,047	47,047	4
5	30,100	35,785	39,075	43,076	47,496	49,400	50,635	50,525	50,525	(110)	5	11/5	Admin Assistant - Main Branch Library Mgr	40	1.0	52,450	52,652	52,652	5
6	43,065	43,495	47,504	49,861	54,982	57,179	58,609	58,495	58,495	(114)	6	14/5	Librarian II - Tech Svcs / Cataloging	40	1.0	60,725	60,959	60,959	6
7	7,635	9,213	9,446	10,277	9,633	10,269	18,417	11,018	11,100	(7,317)	7	5/5	Library Asst III - Public Services / Outreach (Bookmobile)	20	0.5	19,077	19,151	19,151	7
8	37,458	39,451	38,979	34,461	36,187	37,640	38,581	38,509	38,509	(72)	8	10/5	Library Assoc II - Coll Mgmt / Serials Specialist	32	0.8	39,960	40,114	40,114	8
9	33,742	34,080	35,443	37,211	41,029	42,682	43,749	43,654	43,654	(95)	9	8/5	Library Tech II - Public Services / Youth Svcs Specialist	40	1.0	45,317	45,492	45,492	9
10	1,275		1,243	7,047						0	10	6/5	Library Tech I - IT Asst						10
11	4,450	0		16,387	18,854	17,649	17,945	18,208	18,400	455	11	5/5	Library Asst III - Public & Tech Services	19	0.5	18,588	18,660	18,660	11
12	24,443	31,607	34,374	25,883	44,098	30,874	31,741	30,924	30,324	(1,417)	12	6/5	Library Tech I - Coll Mgmt / Processing	32	0.8	29,824	29,939	29,939	12
13	29,741	30,092	31,590	35,580	37,354	38,858	39,677	39,588	39,588	(88)	13	6/5	Library Tech II - Coll Mgmt / Processing & Media Specialist	40	1.0	43,162	43,329	43,329	13
14	38,960	39,076	42,858	44,764	49,384	51,131	52,748	52,630	52,630	(118)	14	14/5	Librarian II - Community Services + Coll Mgmt	36	0.9	54,652	54,863	54,863	14
16	67,096	65,806	72,725	81,115	82,949	87,032	96,203	95,206	95,206	(997)	16	5/3-5	Library Asst III - Public Services / Outreach (Branch Leads)	105	2.6	110,446	110,873	110,873	16
17	32,259	32,457	33,746	35,540	39,075	40,643	41,659	41,577	41,577	(82)	17	7/5	Library Tech II - Facilities Maintenance	40	1.0	43,162	43,329	43,329	17
18										0	18	13/5	Library Asst (prev Admin Asst - Lib Mgr)						18
19	15,457	22,573	18,812	14,261		11,258	9,447	21,114	21,325	11,879	19	4/5	Library Asst II - Public Services (Subs)	11	0.3	18,576	18,647	18,647	19
20	21,043	23,367	20,104	21,176	27,502	36,137	42,261	41,724	40,724	(1,536)	20	3/3-5	Library Asst I - Pages	60	1.5	49,409	49,600	49,600	20
21	16,188	10,688	13,574	18,370	9,324	19,444	15,112	11,882	11,882	(3,230)	21	X	Temp Staff / Special Project Pool	16	0.4	15,653	15,713	15,713	21
22	672	1,184	1,189	759	1,873	1,279	2,833	2,710	2,710	(123)	22	X	Staff training	3	0.1	4,892	4,910	4,910	22
23	88,786	97,009	108,759	112,390	135,107	143,432	173,235	170,551	165,551	(7,684)	23	BENEFITS	Retirement (PERS)			184,081	184,749	184,749	23
24	39,874	41,000	42,013	47,957	47,106	54,270	58,022	56,658	56,658	(1,364)	24	BENEFITS	Social Security (FICA)			61,964	62,190	62,190	24
25	2,291	1,802	577	2,436	3,102	3,449	4,551	3,895	3,895	(656)	25	BENEFITS	State Unemployment Tax (SUTA @ .001) + Payroll Exp			4,860	4,878	4,878	25
26	91,169	113,678	128,963	127,856	136,317	139,469	156,848	149,170	150,848	(6,000)	26	BENEFITS	Group Health Insurance			176,092	176,092	176,092	26
27	1,899	1,631	1,566	2,297	2,472	1,336	3,932	2,664	2,664	(1,268)	27	BENEFITS	Workers Comp Insurance			1,880	1,880	1,880	27
28	1,020	1,001	1,047	990	922	932	1,040	1,118	1,250	210	28	BENEFITS	Life Insurance			1,040	1,040	1,040	28
29	0	0	996				0	0			29	BENEFITS	Severance						29
30											30		Payroll expenses						30
31											31								31
32	14.8	14.8	15.2	15.2	15.2	15.8	15.8		15.8		32		<b>Total Full Time Equivalent (FTE)*</b>	<b>633</b>	<b>15.8</b>				32
33											33		Ending balance (prior years)						33
34											34		<b>UNAPPROPRIATED ENDING FUND BALANCE</b>						34
35	<b>762,161</b>	<b>808,352</b>	<b>862,938</b>	<b>930,903</b>	<b>1,005,317</b>	<b>1,057,854</b>	<b>1,156,086</b>	<b>1,130,224</b>	<b>1,125,919</b>	<b>(30,167)</b>	<b>35</b>		<b>TOTAL REQUIREMENTS</b>			<b>1,239,907</b>	<b>1,243,764</b>	<b>1,243,764</b>	<b>35</b>

150-504-031 (Rev 10-16)

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

88,786	97,009	108,759	112,390	135,107	143,432	173,235		165,551	PERS	184,081	184,749	184,749	
92,188	114,679	130,010	128,846	137,239	140,401	157,888	150,288	152,098	Group health & life	177,132	176,092	176,092	
44,063	44,433	44,156	52,690	52,680	59,055	66,505	63,217	63,217	Payroll taxes + ins	68,704	69,987	69,987	
537,123	552,231	579,017	636,977	680,291	714,966	758,459	746,168	745,053	(13,406)	SALARIES	809,989	812,936	812,936
225,038	256,121	283,921	293,926	325,026	342,888	397,627	384,056	380,866	(16,761)	BENEFITS	429,917	430,828	430,828

FORM  
LB-31

DETAILED REQUIREMENTS

GENERAL FUND

(Name of Fund)

1	Historical Data						Adopted Budget This Year Year 2025-2026	Projected actual This Year	SUPPL Budget 1 This Year Year 2025-2026	\$ Change vs prev.	1	Object Classification	Materials & Services Detail	Budget for Next Year 2026-2027			1
	Actual													Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	First Preceding Year 2019-2020	Prior Year Year 2020-2021	Prior Year Year 2021-2022	Prior Year Year 2022-2023	Prior Year Year 2023-2024	Prior Year Year 2024-2025											
2	106,399	97,097	110,210	156,345	146,070	147,992	128,500	190,444	202,500	74,000	2	Collection Development (Books, audiovisual, digital, etc)	140,500	140,500	140,500	2	
3	13,827	15,172	14,843	16,232	17,696	16,538	24,000	18,226	19,200	(4,800)	3	Library Consortium (Sage Catalog / Courier)	24,500	24,500	24,500	3	
4	57,695	211,200	60,179	51,447	60,899	73,351	60,000	82,787	66,500	6,500	4	Facilities Maintenance	61,000	61,000	61,000	4	
5	17,522	21,792	22,500	26,400	26,400	26,400	25,000	24,200	25,000	0	5	Janitorial Contract	25,000	25,000	25,000	5	
6	3,537	5,866	2,092	2,833	3,810	3,560	3,200	3,053	3,200	0	6	Janitorial Supplies	3,200	3,200	3,200	6	
7	2,262	2,083	2,323	2,695	3,995	4,700	3,000	6,236	6,500	3,500	7	Equipment Maintenance Services / Lease	6,500	6,500	6,500	7	
8	21,353	34,274	62,687	39,659	27,920	44,650	43,000	78,867	85,000	42,000	8	Computer Maintenance	57,000	57,000	57,000	8	
9	6,587	8,167	12,411	12,153	7,529	8,313	10,000	16,064	17,500	7,500	9	Bookmobile & Vehicle Operations	17,500	17,500	17,500	9	
10	20,619	21,493	20,493	22,542	26,984	30,512	31,450	33,768	34,000	2,550	10	Insurance	38,500	38,500	38,500	10	
11	808	2,132	3,519	4,401	4,219	2,089	5,000	3,525	10,000	5,000	11	Travel and Training	5,000	5,000	5,000	11	
12	0	6,221	0	3,587	0	0	6,500	0	6,500	0	12	Election	4,000	4,000	4,000	12	
13	7,500	7,700	7,900	8,500	9,250	11,000	11,000	12,000	12,000	1,000	13	Audit	15,000	15,000	15,000	13	
14	1,456	1,569	1,821	1,997	1,318	2,798	3,000	4,006	4,000	1,000	14	Bookkeeping	4,000	4,000	4,000	14	
15	3,300	3,246	2,385	3,800	3,570	3,144	4,000	6,359	6,000	2,000	15	Dues and subscriptions	5,500	5,500	5,500	15	
16	2,000	2,000	2,000	2,114	11,310	0	0	0	0	0	16	Debt Service	0	0	0	16	
17	2,528	5,761	3,483	3,222	3,042	4,163	4,000	4,721	5,000	1,000	17	Marketing/Publication	6,500	6,500	6,500	17	
18	1,211	1,169	1,066	1,415	1,827	1,843	1,500	0	1,000	(500)	18	Financial Mgt Fees	1,500	1,500	1,500	18	
19	801	189	630	312	442	531	500	531	600	100	19	Legal Administration	650	650	650	19	
20		628	808	1,284	929	1,005	1,200	956	1,200	0	20	Professional services	1,200	1,200	1,200	20	
21	1,193	1,580	13,820	3,902	3,725	2,952	3,500	4,337	5,000	1,500	21	Public Programs	5,000	5,000	5,000	21	
22	4,335	2,538	2,817	3,976	3,668	5,056	4,000	5,293	6,500	2,500	22	Branch Mileage / BCLD Courier	6,500	6,500	6,500	22	
23	24,845	26,377	17,678	17,629	20,028	14,622	18,000	21,309	20,000	2,000	23	Library Services Supplies	18,000	18,000	18,000	23	
24	8,221	8,928	10,595	15,020	11,074	13,934	14,750	12,741	17,400	2,650	24	Youth Programs (Summer Reading, storytime, teen)	15,000	15,000	15,000	24	
25	885	928	943	972	1,104	1,219	1,500	1,332	1,500	0	25	Postage/Freight	1,500	1,500	1,500	25	
26	41,655	42,098	42,018	50,905	47,540	46,637	54,750	44,470	47,150	(7,600)	26	Utilities	54,650	54,650	54,650	26	
27	16,638	17,138	17,251	17,738	18,585	23,988	22,150	19,688	20,220	(1,930)	27	Telecommunications	21,300	21,300	21,300	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	367,177	547,346	436,472	471,080	462,934	490,996	483,500	594,911	623,470	139,970	35	TOTAL REQUIREMENTS	539,000	539,000	539,000	35	

150-504-031 (Rev 10-16)

0

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

**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							Adopted Budget This Year Year 2025-2026	Projected actual This Year	SUPPL Budget 1 This Year Year 2025-2026	\$ Change vs prev.	REQUIREMENTS FOR: <u>(Name of Org. Unit or Program &amp; Activity)</u>	Budget For Next Year 2026-2027				
Actual	Actual	Actual	Actual	Actual	Actual	Proposed By Budget Officer						Approved By Budget Committee	Adopted By Governing Body			
First Preceding Year 2019-2020	Prior Year Year 2020-2021	Prior Year Year 2021-2022	Prior Year Year 2022-2023	Prior Year Year 2023-2024	Prior Year Year 2024-2025	Year 2025-2026	Year 2025-2026	Year 2025-2026	Year 2025-2026	Year 2025-2026	Year 2025-2026	Year 2025-2026	Year 2025-2026	Year 2025-2026		
1											1	PERSONNEL SERVICES				1
2	537,123	552,231	579,017	636,977	680,291	714,966	758,459	746,168	745,053	(13,406)	2	Salaries	809,989	812,936	812,936	2
3	225,038	256,121	282,925	293,926	325,026	342,888	397,627	384,056	380,866	(16,761)	3	Benefits	429,917	430,828	430,828	3
4											4	Special Contracts - Grants, Tech Support, Job Training				4
5			996								5	Severance				5
6											6	Payroll Expenses				6
7											7					7
8	762,161	808,352	862,938	930,903	1,005,317	1,057,854	1,156,086	1,130,224	1,125,919	(30,167)	8	TOTAL PERSONNEL SERVICES	1,239,907	1,243,764	1,243,764	8
9	14.9	15.2	15.6	15.6	15.7	15.7	15.8		15.8		9	Total Full-Time Equivalent (FTE)	15.8	15.8	15.8	9
10											10	MATERIALS AND SERVICES				10
11	106,399	97,097	110,210	156,345	146,070	147,992	128,500	190,444	202,500	74,000	11	Collection Development	140,500	140,500	140,500	11
12	13,827	15,172	14,843	16,232	17,696	16,538	24,000	18,226	19,200	(4,800)	12	Library Consortium	24,500	24,500	24,500	12
13	102,369	275,215	149,781	123,034	123,024	152,662	134,200	195,142	186,200	52,000	13	Facilities & IT Maintenance	152,700	152,700	152,700	13
14	39,416	51,688	55,925	54,963	55,306	60,037	71,650	70,203	85,300	13,650	14	Corporate Costs	86,850	86,850	86,850	14
15	103,166	106,174	103,713	118,393	109,528	113,768	125,150	120,897	130,270	5,120	15	Library Operations	134,450	134,450	134,450	15
16											16					16
17											17					17
18											18					18
19											19					19
21											21					21
22											22					22
23											23					23
24											24					24
25											25					25
27	365,177	545,346	434,472	468,967	451,624	490,996	483,500	594,911	623,470	139,970	27	TOTAL MATERIALS AND SERVICES	539,000	539,000	539,000	27
28											28	CAPITAL OUTLAY				28
29	10,283	7,864	0	6,835	17,906	24,925	20,000	20,000	20,000	0	29		25,000	25,000	25,000	29
30											30					30
31											31					31
32											32					32
33											33					33
34											34					34
35	10,283	7,864	0	6,835	17,906	24,925	20,000	20,000	20,000	0	35	TOTAL CAPITAL OUTLAY	25,000	25,000	25,000	35
36	1,137,621	1,361,562	1,297,410	1,406,705	1,474,847	1,573,775	1,659,586	1,745,135	1,769,389	109,803	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,803,907	1,807,764	1,807,764	36

19.7% -4.7% 8.4% 4.8% 6.7% 5.5% 6.6%

8.7%

150-504-030 (Rev 11-18)

**REQUIREMENTS SUMMARY**

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

**FORM  
LB-30**

**General Fund**  
(name of fund)

**Baker County Library District**  
(name of Municipal Corporation)

Historical Data							Adopted Budget This Year Year 2025-2026	Projected actual This Year	SUPPL Budget 1 This Year Year 2025-2026	\$ Change vs orig.	REQUIREMENTS DESCRIPTION	Budget For Next Year 2026-2027				
Actual						Proposed By Budget Officer						Approved By Budget Committee	Adopted By Governing Body			
First Preceding Year 2019-2020	Prior Year Year 2020-2021	Prior Year Year 2021-2022	Prior Year Year 2022-2023	Prior Year Year 2023-2024	Prior Year Year 2024-2025											
1											1	PERSONNEL SERVICES NOT ALLOCATED				1
2											2					2
3											3					3
4	0	0	0	0	0	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
8											8					8
9	0	0	0	0	0	0	0	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	0	0	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	2,114	11,310	0	0	0	0	0	15	Debt service - Baker City LID Resort St Project				15
16											16					16
17	2,000	2,000	2,000	2,114	11,310	0	0	0	0	0	17	TOTAL DEBT SERVICE	0	0	0	17
18											18	SPECIAL PAYMENTS				18
19											19					19
21	0	0	0	0	0	0	0	0	0	0	21	TOTAL SPECIAL PAYMENTS	0	0	0	21
22											22	INTERFUND TRANSFERS				22
23	2,500	1,000	2,500	3,000	12,000	5,000	5,000	5,000	5,000	0	23	Transfer - Technology, Election, Memorial	5,000	5,000	5,000	23
24	10,000	10,000	10,000		10,000	10,000	10,000	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	42,586	0	100,000	100,000	100,000	0	25	Transfer - Capital Improvement Fund	50,000	50,000	50,000	25
27											27					27
28	52,500	118,555	44,789	18,000	64,586	15,000	115,000	115,000	115,000	0	28	TOTAL INTERFUND TRANSFERS	65,000	65,000	65,000	28
29							15,559		14,483	(1,076)	29	OPERATING CONTINGENCY	34,491	30,634	30,634	29
30							655,000		655,000	0	30	RESERVED FOR FUTURE EXPENDITURE	700,000	700,000	700,000	30
31							0	0	0	0	31	UNAPPROPRIATED ENDING BALANCE				31
32	54,500	120,555	46,789	20,114	75,896	15,000	785,559	115,000	784,483	(1,076)	32	Total Requirements NOT ALLOCATED	799,491	795,634	795,634	32
33	1,137,621	1,361,562	1,297,410	1,406,705	1,474,847	1,573,775	1,659,586		1,769,389	109,803	33	Total Requirements for ALL Org.Units/Programs within fund	1,803,907	1,807,764	1,807,764	33
34	476,306	498,209	535,329	610,785	643,262	774,834					34	Ending balance (prior years)				34
35	1,668,427	1,980,326	1,879,528	2,037,604	2,194,005	2,363,609	2,445,145	115,000	2,553,872	108,727	35	TOTAL REQUIREMENTS	2,603,398	2,603,398	2,603,398	35

18.7%      -5.1%      8.4%      7.7%      7.7%      3.4%      4.4%

**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 2025-2026	Projected actual This Year	SUPPL Budget 1 This Year Year 2025-2026	\$ Change vs prev.	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027						
Actual	Actual	Actual	Actual	Actual	Actual	Proposed By Budget Officer						Approved By Budget Committee	Adopted By Governing Body					
First Preceding Year 2019-2020	Prior Year Year 2020-2021	Prior Year Year 2021-2022	Prior Year Year 2022-2023	Prior Year Year 2023-2024	Prior Year Year 2024-2025	Year 2025-2026	Year 2025-2026	Year 2025-2026	Year 2025-2026	Year 2025-2026								
1											1	RESOURCES				1		
2											2	Cash on hand * (cash basis), or				2		
3	159,265	167,979	164,792	177,242	188,082	213,457	245,000	234,014	235,000	(10,000)	3	Working Capital (accrual basis)	260,000	260,000	260,000	3		
4											4	Previously levied taxes estimated to be received				4		
5	3,244	1,282	909	5,015	9,425	10,683	12,000	7,815	12,000	0	5	Interest	12,000	12,000	12,000	5		
6	12,500	11,000	12,500	3,000	15,000	15,000	15,000	15,000	15,000	0	6	Transferred IN, from other funds	15,000	15,000	15,000	6		
7	500	10,000	3,900	-	7,000	2,500	10,000	10,000	10,000	0	7	Grants and Loans	10,000	10,000	10,000	7		
8	1,285	2,675	1,100	5,532	2,000	75	3,000	700	3,000	0	8	Donations	1,500	1,500	1,500	8		
9	4,695	3,712	5,413	3,485	3,876	5,658	4,000	2,489	4,000	0	9	Book Sales	4,000	4,000	4,000	9		
10				6,891	265						10	Other financing sources				10		
11	181,489	196,648	188,614	201,165	225,648	247,373	289,000	270,018	279,000	(10,000)	11	Total Resources, except taxes to be levied	302,500	302,500	302,500	11		
12											12	Taxes estimated to be received				12		
13											13	Taxes collected in year levied				13		
14	181,489	196,648	188,614	201,165	225,648	247,373	289,000	270,018	279,000	(10,000)	14	<b>TOTAL RESOURCES</b>	<b>302,500</b>	<b>302,500</b>	<b>302,500</b>	14		
15											15	<b>REQUIREMENTS **</b>				15		
16											16	Org Unit or Prog & Activity	Object Classification	Detail		16		
17	0	0	0	0	0	0	0	0	0	0	17	Personnel		Wages	0	0	0	17
18	0	0	0	0	0	0	0	0	0	0	18	Personnel		Payroll taxes & related	0	0	0	18
19											19							19
20	3,510	25,856	7,972	10,134	8,654	9,471	141,750	1,967	131,750	(10,000)	20	M&S		Memorial & Grants Dept.	139,250	139,250	139,250	20
21	0	0	0	0		-	1,000	0	1,000	0	21	M&S		Election reserve	1,000	1,000	1,000	21
22	0	0	0	0	342	-	2,000	0	2,000	0	22	M&S		Literacy Dept.	2,000	2,000	2,000	22
23	0	0	0	0		-	15,000	0	15,000	0	23	M&S		Technology Dept. Reserve	20,000	20,000	20,000	23
24	0	0								0	24	M&S		Capital Projects - MOVED TO SPEC FUND				24
25	0	0	0	0		-	125,000	0	125,000	0	25	M&S	CONT.	Severance Liability Dept. Contingency	135,000	135,000	135,000	25
26	0	0	0	0	144	-	250	108	250	0	26	M&S		Corporate Costs (Bank & sales fees)	250	250	250	26
27	10,000	6,000	3,400	3,000	3,000	4,000	4,000	0	4,000	0	27	TRANSFER		Transfer Out	5,000	5,000	5,000	27
28											28							28
29											29							29
30	167,979	164,792	177,242	188,031	213,508	233,902	0	267,943	0	0	30	Ending balance (prior years)						30
31							0	267,943	0	0	31	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			0	0	0	31
32	181,489	196,648	188,614	201,165	225,648	247,373	289,000	270,018	279,000	(10,000)	32	<b>TOTAL REQUIREMENTS</b>			<b>302,500</b>	<b>302,500</b>	<b>302,500</b>	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: **2029**

**CAPITAL INVESTMENT  
(Fund)**

**BAKER COUNTY LIBRARY DISTRICT  
(Name of Municipal Corporation)**

Historical Data												DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2026 -27				
Actual						Adopted Budget	Projected	SUPPL Budget 1	\$ CHG	Proposed By	Approved By				Adopted By				
Second Preceding Year 2019-2020	Prior Year Year 2020-2021	Prior Year Year 2021-2022	Prior Year Year 2022-2023	Prior Year Year 2023-2024	Prior Year Year 2024-2025	This Year Year 2025-2026	This Year	This Year Year 2025-2026	This Year		Budget Officer	Budget Committee	Governing Body						
1											1	RESOURCES		1					
2	-										2	Cash on hand * (cash basis), or		2					
3	-	50,382	158,594	104,638	81,356	93,639	100,000	98,318	100,000	0	3	Working Capital (accrual basis)	175,000	175,000	175,000	3			
4											4	Previously levied taxes estimated to be received		4					
5	382	657	818	2,740	4,629	4,679	7,500	6,199	7,500	0	5	Interest	6,500	6,500	6,500	5			
6	55,000	107,555	32,289	15,000	42,586	0	100,000	100,000	100,000	0	6	Transferred IN, from other funds		50,000	50,000	50,000	6		
7				5,250	0	0	5,000	0	5,000	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	128,571	98,318	212,500	204,517	212,500	0	10	Total Resources, except taxes to be levied		236,500	236,500	236,500	10		
11											11	Taxes estimated to be received					11		
12											12	Taxes collected in year levied					12		
13	<b>55,382</b>	<b>158,594</b>	<b>191,701</b>	<b>127,628</b>	<b>128,571</b>	<b>98,318</b>	<b>212,500</b>	<b>204,517</b>	<b>212,500</b>	<b>0</b>	13	<b>TOTAL RESOURCES</b>		<b>236,500</b>	<b>236,500</b>	<b>236,500</b>	13		
14											14	REQUIREMENTS **					14		
15											15	Org. Unit or Prog. & Activity	Object Classification	Detail			15		
16	-	0	87,063	46,272	34,931	0	212,500	35,000	212,500	0	16			Facilities maintenance & repair		236,500	236,500	236,500	16
17											17							17	
18											18							18	
19											19							19	
20											20							20	
29	55,382	158,594	104,638	81,356	93,639	98,318					29	Ending balance (prior years)					29		
30							0	169,517	0		30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>		<b>0</b>	<b>0</b>	<b>0</b>	30		
31	<b>55,382</b>	<b>158,594</b>	<b>191,701</b>	<b>127,628</b>	<b>128,570</b>	<b>98,318</b>	<b>212,500</b>	<b>204,517</b>	<b>212,500</b>	<b>0</b>	31	<b>TOTAL REQUIREMENTS</b>		<b>236,500</b>	<b>236,500</b>	<b>236,500</b>	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**

3.0%

4.0%

SAGE LIBRARY SYSTEM  
(Fund)

BAKER COUNTY LIBRARY DIST  
(Name of Municipal Corporation)

Historical Data											DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027						
Actual						Adopted Budget	Actual	SUPPL Budget 1	\$ Change vs orig.	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body					
First Preceding Year 2019-2020	Prior Year Year 2020-2021	Prior Year Year 2021-2022	Prior Year Year 2022-2023	Prior Year Year 2023-2024	Prior Year Year 2024-2025	This Year Year 2025-2026	YTD	This Year Year 2025-2026										
1											1	RESOURCES						1
2											2	Cash on hand * (cash basis), or						2
3	202,800	186,611	183,501	193,102	217,894	246,078	265,000	275,758	275,758	10,758	3	Working Capital (accrual basis)			280,000	280,000	280,000	3
4											4	Previously levied taxes estimated to be received						4
5	0	0	0	1,895	10,993	11,854	12,000	10,488	12,000	0	5	Interest			12,000	12,000	12,000	5
6	217,125	221,836	227,556	246,892	261,796	267,661	278,943	277,989	278,943	0	6	Membership dues			280,000	280,000	280,000	6
7											7	Transferred IN, from other funds						7
8	58,300	61,101	60,950	64,660	67,893	67,893	80,000	68,900	80,000	0	8	Restricted grants			75,000	75,000	75,000	8
9	3,597	1,195	2,529	485	4,736	5,340	3,500	0	5,500	2,000	9	Miscellaneous revenue			5,500	5,500	5,500	9
10											10	Proceeds from prior fiduciary account						10
11											11							11
12	481,822	470,743	474,536	507,034	563,312	598,826	639,443	633,135	652,200	12,758	12	Total Resources, except taxes to be levied			652,500	652,500	652,500	12
13											13	Taxes estimated to be received						13
14											14	Taxes collected in year levied						14
15	<b>481,822</b>	<b>470,743</b>	<b>474,536</b>	<b>507,034</b>	<b>563,312</b>	<b>598,826</b>	<b>639,443</b>	<b>633,135</b>	<b>652,200</b>	<b>12,758</b>	15	<b>TOTAL RESOURCES</b>			<b>652,500</b>	<b>652,500</b>	<b>652,500</b>	15
16											16	REQUIREMENTS **						16
17											17	Org Unit or Prog & Activity	Object Classification	Detail				17
18											18	PERSONNEL SERVICES						18
19	67,037	67,397	67,689	72,469	72,597	75,791	82,620	65,608	82,620	0	19	PERSONNEL	SALARIES	Systems administrator	85,423	85,423	86,252	19
20	6,050	6,319	6,547	7,030	7,577	7,881	8,160	6,680	8,160	0	20	PERSONNEL	SALARIES	Admin Assistant - Business Mgr	8,401	8,401	8,483	20
21	<b>73,087</b>	<b>73,716</b>	<b>74,236</b>	<b>79,499</b>	<b>80,174</b>	<b>83,672</b>	<b>90,780</b>	<b>72,288</b>	<b>90,780</b>	<b>0</b>	21			<i>Total Salaries</i>	<b>93,824</b>	<b>93,824</b>	<b>94,735</b>	21
22											22							22
23	17,673	19,387	18,798	20,244	21,533	22,474	26,000	21,199	26,000	0	23	PERSONNEL	BENEFITS	Retirement	27,344	27,344	27,609	23
24	7,697	3,534	5,679	6,082	6,133	6,401	6,796	5,527	6,796	0	24	PERSONNEL	BENEFITS	Social Security	7,178	7,178	7,247	24
25	22	77	22	20	22	22	30	229	600	570	25	PERSONNEL	BENEFITS	Worker's compensation	732	732	739	25
26	8,389	0	0	0	0	0	24,512	0	24,512	0	26	PERSONNEL	BENEFITS	Health insurance	20,467	20,467	20,467	26
27	596	0	75	552	516	414	650	317	650	0	27	PERSONNEL	BENEFITS	State taxes	543	543	543	27
28	94	0	0	0	0	0	0	0	0	0	28	PERSONNEL	BENEFITS	Life insurance	0	0	0	28
29	93	110	97	97	153	113	150	16	150	0	29	PERSONNEL	BENEFITS	Payroll expenses	150	150	150	29
30	<b>34,563</b>	<b>23,076</b>	<b>24,671</b>	<b>26,995</b>	<b>28,358</b>	<b>29,424</b>	<b>58,138</b>	<b>27,288</b>	<b>58,708</b>	<b>570</b>	30			<i>Total benefits</i>	<b>56,414</b>	<b>56,414</b>	<b>56,756</b>	30
31	<b>107,650</b>	<b>96,792</b>	<b>98,907</b>	<b>106,494</b>	<b>108,532</b>	<b>113,096</b>	<b>148,918</b>	<b>99,576</b>	<b>149,488</b>	<b>570</b>	31			<b>TOTAL PERSONNEL SERVICES</b>	<b>150,238</b>	<b>150,238</b>	<b>151,490</b>	31
32											32							32
33											33	MATERIALS & SERVICES						33
34	352	234	234	0	234	160	250	160	175	(75)	34			Telecommunications	200	200	200	34
35	5,003	11,116	4,211	5,029	7,652	20,060	10,000	17,803	20,000	10,000	35			Technology	20,000	20,000	20,000	35
36	0	0	0	0	0	0	0	0	0	0	36			Accounting and auditing	0	0	0	36
37	2,200	1,857	2,160	2,215	2,292	2,226	2,600	2,600	2,600	0	37			Administrative services (BCLD)	2,400	2,400	2,400	37
38	63,250	64,190	66,450	70,783	74,545	77,646	81,090	66,425	80,100	(990)	38			Contracted service - System support (JG)	82,503	82,503	84,334	38
39	3,865	2,552	3,403	5,118	3,090	8,182	13,500	2,786	13,500	0	39			Contracted service - Technical	13,500	13,500	13,500	39

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

3.0%

4.0%

SAGE LIBRARY SYSTEM  
(Fund)

BAKER COUNTY LIBRARY DISTRICT  
(Name of Municipal Corporation)

Historical Data											Budget for Next Year 2026-2027					
Actual							Adopted Budget	Actual	SUPPL Budget 1	\$ Change vs orig.	DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
First Preceding Year 2019-2020	Prior Year Year 2020-2021	Prior Year Year 2021-2022	Prior Year Year 2022-2023	Prior Year Year 2023-2024	Prior Year Year 2024-2025	This Year Year 2025-2026	YTD	This Year Year 2025-2026								
40	0	0	0	0	0	3,000		3,000	0	40	Contracted service - website			40		
41	4,832	1,756	6,458	2,431	4,959	6,231	5,000	7,106	6,300	1,300	41	Dues and subscriptions	6,500	6,500	6,500	41
42	61	47	59	67	75	78	60		60	0	42	Postage/freight	100	100	100	42
43	0	0	0	0	0	0	25		25	0	43	Printing	0	0	0	43
44	1,250	756	390	458	1,542	11	500	499	500	0	44	Supplies, Office	500	500	500	44
45	2,488	84	0	0	551	0	2,000	3,010	2,000	0	45	Travel	2,000	2,000	2,000	45
46	175	55	55	1,250		0	500	765	500	0	46	Training & Professional Developmt	500	500	500	46
47	89,084	94,027	99,107	95,295	111,945	110,888	120,000	105,899	120,000	0	47	Courier	115,000	115,000	115,000	47
48	15,000	2,624		0	0		0		0	0	48	Misc (Member credits)	0			48
49	187,560	179,298	182,527	182,646	206,885	225,482	238,525	204,453	248,760	10,235	49	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>243,203</b>	<b>243,203</b>	<b>245,034</b>	49
50											50					50
51											51	RESERVE				51
52	0	11,152	0	0	1,817	1,543	15,000	15,000	15,000	0	52	Capital outlay	15,000	15,000	15,000	52
53	0	0	0	0	0	0	30,000	30,000	30,000	0	53	RFE (Operating Contingency)	30,000	30,000	30,000	53
54											54					54
55											55					55
56	186,612	183,501	193,102	217,894	246,078	258,705					56	Ending balance (prior years)				56
57							207,000	207,000	208,953	1,953	57	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	214,059	214,059	210,976	57
58	481,822	470,743	474,536	507,034	563,312	598,826	639,443	556,029	652,201	12,758	58	<b>TOTAL REQUIREMENTS</b>	<b>652,500</b>	<b>652,500</b>	<b>652,500</b>	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.