

FORM
LB-20

RESOURCES
GENERAL FUND

(Fund)

(Name of Municipal Corporation)

Historical Data										RESOURCE DESCRIPTION	Budget for Next Year 2024-2025						
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	Prior Year 2022-2023	This Year 2023-2024	This Year 2023-2024										
1										1	Available cash on hand* (cash basis) or						1
2	219,537	197,121	272,341	476,306	498,209	582,648	625,000	671,000	46,000	2	Net working capital (accrual basis)	620,000	(5,000)	-0.8%	(51,000)	-7.6%	2
3	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	5,000	8.3%	4,000	6.6%	3
4	11,927	15,278	19,926	11,127	8,446	27,734	30,000	43,000	13,000	4	Interest	45,000	15,000	50.0%	2,000	4.7%	4
5	29,000	4,720	0	6,000	3,400	3,000	4,000	4,000	0	5	Transferred IN, from other funds	14,000	10,000	250.0%	10,000	250.0%	5
6										6	OTHER RESOURCES						6
7	19,736	19,158	14,474	10,212	12,109	14,736	14,000	15,000	1,000	7	Fines & Fees	15,000	1,000	7.1%	0	0.0%	7
8	7,412	7,582	7,890	7,889	8,094	8,488	8,500	8,700	200	8	State revenue (R2R Grant)	9,000	500	5.9%	300	3.4%	8
9	2,897	0	0	4,302	3,012	1,797	1,500	1,500	0	9	Other Tax Revenues	1,500	0	0.0%	0	0.0%	9
10	6,417	6,308	6,546	6,948	6,949	13,789	7,600	7,600	0	10	Federal revenue (E-rate)	7,600	0	0.0%	0	0.0%	10
11	1,686	0	0	0	0				0	11	Special Contracts (Tech support)						11
12	0	0	0	0	0				0	12	Job Training Programs						12
13	12,663	3,718	15,298	182,662	53,288	7,697	6,500	1,500	(5,000)	13	Donations, Grants, & Misc	1,500	(5,000)	-76.9%	0	0.0%	13
14	0	0	0	0					0	14	Capital financing						14
15	2,560	2,000	2,200	1,857	2,160	2,215	2,270	2,270	0	15	Fiscal agency fee (Sage)	2,450	180	8.0%	180	8.0%	15
16	31,563	6,464	1,616	0	17,363	7,565	52,000	47,500		16	Other financing sources	5,500	(46,500)	-89.4%	(42,000)	-88.4%	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	374,404	289,100	477,877	752,898	660,922	724,269	811,370	863,070	51,700	29	Total resources, except taxes to be levied	786,550	(24,820)	-3.1%	(76,520)	-8.9%	29
30							1,447,643	1,390,000	(57,643)	30	Taxes estimated to be received	1,444,955	(2,688)	-0.2%	54,955	4.0%	30
31	1,004,065	1,105,085	1,190,552	1,227,427	1,218,606	1,360,652				31	Taxes collected in year levied						31
32	1,378,469	1,394,185	1,668,429	1,980,325	1,879,528	2,084,921	2,259,012	2,253,070	(5,943)	32	TOTAL RESOURCES	2,231,505	(27,507)	-1.2%	(21,564)	-1.0%	32

*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)

(name of activity)

Line Item	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					Line Item
	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	Prior Year Year 2022-2023											
1											1	PERSONNEL SERVICES					1
2	537,297	537,135	537,123	552,231	579,017	636,976	707,535	684,401	(23,133)	2	Salaries	742,645	35,110	5.0%	58,243	8.5%	2
3	212,305	218,436	225,038	256,121	282,925	297,708	353,015	334,540	(18,475)	3	Benefits	362,240	9,225	2.6%	27,700	8.3%	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	934,683	1,060,549	1,018,941	(41,608)	8	TOTAL PERSONNEL SERVICES	1,104,884	44,335	4.2%	85,943	8.4%	8
9	14.7	15.2	14.9	14.9	15.2	15.2	15.7	15.2		9	Total Full-Time Equivalent (FTE)	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	2,000	1.5%	(19,750)	-12.7%	11
12	13,042	13,383	13,827	15,172	14,843	16,232	18,950	18,950	0	12	Library Consortium	19,000	50	0.3%	50	0.3%	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	(24,500)	-16.0%	(9,700)	-7.0%	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	5,850	8.6%	9,025	14.0%	14
15	96,394	97,463	103,166	106,174	103,713	106,240	135,950	127,950	(8,000)	15	Library Operations	125,100	(10,850)	-8.0%	(2,850)	-2.2%	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	456,813	509,400	505,175	(4,225)	27	TOTAL MATERIALS AND SERVICES	481,950	(27,450)	-5.4%	(23,225)	-4.6%	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	0	0.0%	(3,000)	-16.7%	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	0	0.0%	(3,000)	-16.7%	35
36	1,169,347	1,107,344	1,137,621	1,361,562	1,297,410	1,398,331	1,584,949	1,542,116	(42,833)	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,601,834	16,885	1.1%	59,718	3.9%	36

-5.3% 2.7% 19.7% -4.7% 7.8% 16.4% -2.7%

3.9%

**FORM
LB-30**

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General Fund

(name of fund)

unicipal

1	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					1
	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	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					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					9
10										10	CAPITAL OUTLAY NOT ALLOCATED					10
11										11						11
13	0			0			0	0	0	13	TOTAL CAPITAL OUTLAY					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					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					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					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					23
24	10,000	10,000	10,000	10,000	10,000	0	10,000	10,000	0	24	Transfer - Severance Liability					24
25			40,000	107,555	32,289	15,000	65,000	65,000	0	25	Transfer - Capital Improvement Fund					25
28	10,000	12,500	52,500	118,555	44,789	18,000	80,000	80,000	0	28	TOTAL INTERFUND TRANSFERS					28
29							25,000	25,000	0	29	OPERATING CONTINGENCY					29
30							556,063	594,638	38,575	30	RESERVED FOR FUTURE EXPENDITURE					30
31							0	0	0	31	UNAPPROPRIATED ENDING BALANCE					31
32	12,000	14,500	54,500	120,555	46,789	20,114	674,063	710,953	36,890	32	Total Requirements NOT ALLOCATED					32
33	1,169,347	1,107,344	1,137,621	1,361,562	1,297,410	1,398,331	1,584,949	1,542,116	(42,833)	33	Total Requirements for ALL Org.Units/Programs within fund					33
34	197,121	272,341	476,306	498,209	535,329	654,322				34	Ending balance (prior years)					34
35	1,378,468	1,394,185	1,668,427	1,980,326	1,879,528	2,072,768	2,259,012	2,253,070	(5,943)	35	TOTAL REQUIREMENTS					35

1.1% 19.7% 18.7% -5.1% 10.3% 14.1% -0.3%

-1.0%

-1.2%

FORM
LB-31

DETAILED REQUIREMENTS

GENERAL FUND
(Name of Fund)

Historical Data										REQUIREMENTS FOR: Personnel Services		Budget for Next Year 2024-2025								
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			
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													
1									1								1			
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	1,827	2.0%	1,608	1.8%	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	2,139	4.0%	9,103	19.6%	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	1,685	4.0%	1,685	4.0%	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	1,894	4.0%	1,386	2.9%	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	2,180	4.0%	2,180	4.0%	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	1,509	9.2%	8,470	89.2%	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	3,167	9.2%	1,440	4.0%	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	1,643	4.0%	1,643	4.0%	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	1,471	9.2%	1,471	9.2%	11
12	26,231	31,703	24,443	31,607	34,374	26,106	28,362	28,362	0	12	6/5	Library Tech I - Coll Mgmt / Processing	32	0.8	30,960	2,597	9.2%	2,597	9.2%	12
13	25,762	27,928	29,741	30,092	31,590	35,580	37,215	37,215	0	13	6/4	Library Tech I - Col Mgmt / Processing & Media Specialist	40	1.0	38,700	1,484	4.0%	1,484	4.0%	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	1,962	4.0%	1,962	4.0%	14
15									0	15	5/5	Library Asst III - Public Services / Outreach (Bookmobile)								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	7,038	8.3%	5,953	6.9%	16
17	26,638	28,869	32,259	32,457	33,746	35,540	39,072	39,072	0	17	7/5	Library Tech II - Facilities Maintenance	40	1.0	40,647	1,575	4.0%	1,575	4.0%	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	15,436	10,551	19,500	8,949	19	4/5	Library Asst II - Public Services (Subs)	13	0.3	14,043	3,492	33.1%	(5,457)	-28.0%	19
20	15,067	17,888	21,043	23,367	20,104	19,381	37,980	28,000	(9,980)	20	3/3-5	Library Asst I - Pages	48	1.2	39,825	1,845	4.9%	11,825	42.2%	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	(1,918)	-9.9%	7,554	75.5%	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	(481)	-14.8%	1,765	176.5%	22
23	75,203	78,853	88,786	97,009	108,759	116,172	143,828	140,000	(3,828)	23	BENEFITS	Retirement (PERS)			151,224	7,395	5.1%	11,224	8.0%	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	2,686	5.0%	8,812	18.4%	24
25	518	2,797	2,291	1,802	577	2,436	4,245	3,500	(745)	25	BENEFITS	State Unemployment Tax (SUTA @ .001) + Payroll Exp			4,456	211	5.0%	956	27.3%	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	(1,144)	-0.8%	7,008	5.0%	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	77	3.6%	(300)	-12.0%	27
28	952	1,063	1,020	1,001	1,047	990	1,040	1,040	0	28	BENEFITS	Life Insurance			1,040	0	0.0%	0	0.0%	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	15.2	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	934,286	1,060,549	1,018,941	(41,608)	35	TOTAL REQUIREMENTS				1,104,884	44,335	4.2%	85,943	8.4%	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	116,172	143,828	140,000		PERS	151,224	7,395	5.1%	11,224	8.0%
91,556	94,508	91,169	113,678	128,963	127,856	147,652	139,500		Group health & life	146,508	(1,144)	-0.8%	7,008	5.0%
45,546	45,075	45,083	45,434	45,203	53,680	61,534	55,040		Payroll taxes + ins	64,508	2,974	4.8%	9,468	17.2%
537,297	537,135	537,123	552,231	579,017	636,579	707,535	684,401	(23,133)	SALARIES	742,645	35,110	5.0%	58,243	8.5%
234,685	218,436	225,038	256,121	283,921	297,708	353,015	334,540	(18,475)	BENEFITS	362,240	9,225	2.6%	27,700	8.3%

FORM
LB-31

DETAILED REQUIREMENTS

GENERAL FUND

(Name of Fund)

Historical Data										REQUIREMENTS FOR: <u>Materials & Services</u>		Budget For Next Year 2024-2025					
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 2019-2020	Prior Year 2020-2021	Prior Year 2021-2022	Prior Year 2022-2023	Year 2023-2024	Year 2023-2024										
1										1							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	2,000	1.5%	(19,750)	-12.7%	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	50	0.3%	50	0.3%	3
4	99,761	37,891	57,695	211,200	60,179	51,447	63,500	63,200	(300)	4	Facilities Maintenance	54,500	(9,000)	-14.2%	(8,700)	-13.8%	4
5	17,937	16,284	17,522	21,792	22,500	26,400	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	2,833	3,200	3,200	0	6	Janitorial Supplies	3,200	0	0.0%	0	0.0%	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	0	0.0%	(1,000)	-25.0%	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	(15,500)	-26.5%	0	0.0%	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	(6,000)	-37.5%	0	0.0%	9
10	18,005	18,830	20,619	21,493	20,493	22,542	23,500	27,675	4,175	10	Insurance	31,450	7,950	33.8%	3,775	13.6%	10
11	5,837	5,033	808	2,132	3,519	4,401	5,000	5,750	750	11	Travel and Training	5,000	0	0.0%	(750)	-13.0%	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	1,500	15.8%	1,000	10.0%	13
14	1,347	1,286	1,456	1,569	1,821	1,997	3,000	3,000	0	14	Bookkeeping	3,000	0	0.0%	0	0.0%	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	(500)	-11.1%	0	0.0%	15
16	2,000	2,000	2,000	2,000	2,000	2,114	13,000	11,315	(1,685)	16	Debt Service	0	(13,000)	-100.0%	(11,315)	-100.0%	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)	-50.0%	0	0.0%	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	0	0.0%	(500)	-25.0%	18
19	250	895	801	189	630	312	3,600	1,000	(2,600)	19	Legal Administration	500	(3,100)	-86.1%	(500)	-50.0%	19
20				628	808	1,284	1,200	1,200	0	20	Professional services	1,200	0		0		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	(2,500)	-31.3%	(500)	-8.3%	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	(500)	-11.1%	0	0.0%	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	0	0.0%	0	0.0%	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	(2,750)	-14.9%	(2,750)	-14.9%	24
25	1,206	895	885	928	943	972	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	50,905	57,150	53,150	(4,000)	26	Utilities	55,550	(1,600)	-2.8%	2,400	4.5%	26
27	15,570	16,172	16,638	17,138	17,251	17,738	18,300	20,800	2,500	27	Telecommunications	18,300	0	0.0%	(2,500)	-12.0%	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	516,490	(5,910)	35	TOTAL REQUIREMENTS	481,950	(40,450)	-7.7%	(34,540)	-6.7%	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 LIBRARY DISTRICT
(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		\$ Change vs orig.	% Change	\$ Change vs prev.	% Change	Change			
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	181,000	195,000	195,000	0	3	Working Capital (accrual basis)	215,000	20,000	10.3%	20,000	10.3%	0	3
4										4	Previously levied taxes estimated to be received							4
5	2,519	3,122	3,244	1,282	909	5,000	5,000	8,000	3,000	5	Interest	10,000	5,000	100.0%	2,000	25.0%	0	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	10,000	(5,000)	-33.3%	(5,000)	-33.3%	0	6
7	0	10,000	500	10,000	3,900	15,000	10,000	10,000	0	7	Grants and Loans	10,000	0	0.0%	0	0.0%	0	7
8	4,669	22,238	1,285	2,675	1,100	6,000	2,000	3,000	1,000	8	Donations	3,000	1,000	50.0%	0	0.0%	0	8
9	5,196	6,633	4,695	3,712	5,413	4,000	4,000	4,000	0	9	Book Sales	4,000	0	0.0%	0	0.0%	0	9
10										10	Other financing sources							10
11	183,693	185,921	181,489	196,648	188,614	214,000	231,000	235,000	4,000	11	Total Resources, except taxes to be levied	252,000	21,000	9.1%	17,000	7.2%	0	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	214,000	231,000	235,000	4,000	14	TOTAL RESOURCES	252,000	21,000	9.1%	252,000	7.2%	0	14
15										15	REQUIREMENTS **							15
16										16	Org Unit or Prog & Activity							16
17	1,087	580	0	0	-	4,000	1,500	1,500	0	17	Personnel							17
18	135	30	0	0	-	500	2,250	2,250	0	18	Personnel							18
19										19								19
20	21,954	21,326	3,510	25,856	7,972	92,300	99,550	99,550	0	20	M&S							20
21	0	0	0	0	-	4,500	6,500	6,500	0	21	M&S							21
22	89	0	0	0	-	2,000	2,000	2,000	0	22	M&S							22
23	0	0	0	0	-	6,500	10,000	10,000	0	23	M&S							23
24	0	0	0	0					0	24	M&S							24
25	0	0	0	0	-	95,000	105,000	105,000	0	25	M&S							25
26	0	0	0	0	-	200	200	200	0	26	M&S							26
27	29,000	4,720	10,000	6,000	3,400	4,000	4,000	4,000	0	27	TRANSFER							27
28										28								28
29										29								29
30	131,428	159,265	167,979	164,792	177,242					30	Ending balance (prior years)							30
31							0	4,000	4,000	31	UNAPPROPRIATED ENDING FUND BALANCE	0					0	31
32	183,693	185,921	181,489	196,648	188,614	209,000	231,000	235,000	4,000	32	TOTAL REQUIREMENTS	252,000	21,000	9.1%	17,000	7.2%	0	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				Adopted Budget This Year Year 2023-2024	Projected This Year Year 2023-2024	SUPPL Budget 1 This Year Year 2023-2024	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024 -25			Change		
	Actual								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	Prior Year Year 2022-2023										
1							1	RESOURCES						
2	-			121,189	85,000	85,000	2	Cash on hand * (cash basis), or	95,000			0		
3	-	50,382	158,594			104,638	3	Working Capital (accrual basis)				0		
4	-	0	0			0	4	Previously levied taxes estimated to be received				0		
5	382	657	818	1,000	4,000	3,000	5	Interest	5,000			0		
6	55,000	107,555	32,289	15,000	65,000	15,000	6	Transferred IN, from other funds	0			0		
7				22,000	5,250	5,250	7	Grants and Loans	5,000			0		
8							8							
9							9							
10	55,382	158,594	191,701	159,189	159,250	127,888	10	Total Resources, except taxes to be levied	105,000	0	0	0		
11							11	Taxes estimated to be received						
12							12	Taxes collected in year levied						
13	55,382	158,594	191,701	159,189	159,250	127,888	13	TOTAL RESOURCES	105,000	0	0	0		
14							14	REQUIREMENTS **						
15							15	Org. Unit or Prog. & Activity	Object Classification	Detail				
16	-	0	87,063	159,189	159,250	34,931	16			Facilities maintenance & repair	105,000		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	55,382	158,594	104,638				29	Ending balance (prior years)						
30					0	92,957	30	UNAPPROPRIATED ENDING FUND BALANCE			0	0	0	0
31	55,382	158,594	191,701	159,189	159,250	127,888	31	TOTAL REQUIREMENTS			105,000	0	0	0

*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

FORM
LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

5%

SAGE LIBRARY SYSTEM
(Fund)

BAKER COUNTY LIBRARY DISTRICT
(Name of Municipal Corporation)

Historical Data											DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025					
Actual						Adopted Budget	Actual	SUPPL Budget 1	\$ Change vs orig.	Proposed By Budget Officer		\$ Change vs orig.	% Change				
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	YTD	This Year Year 2022-2023									
1														1	RESOURCES		
2											2	Cash on hand * (cash basis), or					
3	148,801	202,559	202,800	186,611	183,501	195,672	200,000	223,286	223,500	23,500	3	Working Capital (accrual basis)			245,000	45,000	9.6%
4											4	Previously levied taxes estimated to be received					
5	0	0	0	0	0	1,895	5,000	8,692	11,000	6,000	5	Interest			8,500	3,500	-22.7%
6	203,697	203,300	217,125	221,836	227,556	246,892	263,000	261,796	263,000	0	6	Membership dues			283,000	20,000	7.6%
7											7	Transferred IN, from other funds					
8	45,242	58,300	58,300	61,101	60,950	64,660	68,000	67,893	68,000	0	8	Restricted grants			75,000	7,000	10.3%
9	1,580	1,668	3,597	1,195	2,529	485	3,500	1,159	3,500	0	9	Miscellaneous revenue			2,000	(1,500)	
10											10	Proceeds from prior fiduciary account					
11											11						
12	399,320	465,827	481,822	470,743	474,536	509,604	539,500	562,826	569,000	29,500	12	Total Resources, except taxes to be levied			613,500	74,000	7.8%
13											13	Taxes estimated to be received					
14											14	Taxes collected in year levied					
15	399,320	465,827	481,822	470,743	474,536	509,604	539,500	562,826	569,000	29,500	15	TOTAL RESOURCES			613,500	74,000	7.8%
16											16	REQUIREMENTS **					
17											17	Org Unit or Prog & Activity	Object Classification	Detail			
18											18	PERSONNEL SERVICES					
19	56,730	59,118	67,037	67,397	67,689	72,469	77,000	59,856	77,000	0	19	PERSONNEL	SALARIES	Systems administrator	81,000	4,000	5.2%
20	4,936	5,857	6,050	6,319	6,547	7,030	7,325	6,314	7,325	0	20	PERSONNEL	SALARIES	Admin Assistant - Business Mgr	8,000	675	9.2%
21	61,666	64,975	73,087	73,716	74,236	79,499	84,325	66,170	84,325	0	21			Total Salaries	89,000	4,675	5.5%
22											22						
23	8,600	14,123	17,673	19,387	18,798	20,244	18,100	17,768	18,100	0	23	PERSONNEL	BENEFITS	Retirement	23,887	5,787	32.0%
24	4,717	4,556	7,697	3,534	5,679	6,082	6,500	5,062	6,500	0	24	PERSONNEL	BENEFITS	Social Security	6,796	296	
25	33	26	22	77	22	20	200	18	200	0	25	PERSONNEL	BENEFITS	Worker's compensation	90	(110)	
26	7,226	7,665	8,389	0	0	0	17,700	0	17,700	0	26	PERSONNEL	BENEFITS	Health insurance	22,908	5,208	29.4%
27	57	275	596	0	75	552	600	448	600	0	27	PERSONNEL	BENEFITS	State taxes	699	99	
28	72	95	94	0	0	0	120	0	120	0	28	PERSONNEL	BENEFITS	Life insurance	0	(120)	
29	72	91	93	110	97	97	150	128	150	0	29	PERSONNEL	BENEFITS	Payroll expenses	150	0	
30	20,777	26,831	34,564	23,108	24,671	26,995	43,370	23,424	43,370	0	30			Total benefits	54,530	11,160	25.7%
31	82,443	91,806	107,651	96,824	98,907	106,494	127,695	89,594	127,695	0	31			TOTAL PERSONNEL SERVICES	143,530	15,835	12.4%
32											32						
33											33	MATERIALS & SERVICES					
34	294	384	352	234	234	0	150	234	150	0	34			Telecommunications	250	100	66.7%
35	3,233	8,232	5,003	11,116	4,211	5,029	6,000	1,168	6,000	0	35			Technology	6,000	0	0.0%
36	0	0	0	0	0	0	0	0	0	0	36			Accounting and auditing	0	0	
37	0	2,000	2,200	1,857	2,160	2,215	2,270	0	2,270	0	37			Administrative services (BCLD)	2,450	180	7.9%

**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 2024-2025					
Actual							Adopted Budget	Actual	SUPPL Budget 1	\$ Change vs orig.	DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	\$ Change vs orig.	% Change		
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	YTD	This Year Year 2022-2023								
38	45,925	61,000	63,250	64,190	66,450	70,783	75,141	62,021	75,141	0	38	System support (contracted)	79,000	3,859	5.1%	38
39	4,585	2,000	3,865	2,552	3,403	2,431	5,500	1,250	5,500	0	39	Technical services	5,500	0		39
40	0	0	0	0	0	0	0	0	0	0	40	Legal services	0	0		40
41	3,661	3,146	4,832	1,756	6,458	5,118	5,000	4,989	5,000	0	41	Dues and subscriptions	5,000	0		41
42	27	50	61	47	59	67	60	10	60	0	42	Postage/freight	60	0	0.0%	42
43	0	0	0	0	0	0	25	0	25	0	43	Printing	25	0		43
44	94	368	1,250	756	390	458	500	1,801	2,000	1,500	44	Supplies, Office	500	0	0.0%	44
45	2,112	3,127	2,488	84	0	0	2,000	552	2,000	0	45	Travel	2,000	0	0.0%	45
46	1,330	861	175	55	55	1,250	1,000	0	1,000	0	46	Training & Professional Developmt	500	(500)	-50.0%	46
47	68,602	87,091	89,084	94,027	99,107	95,295	108,500	105,598	108,500	0	47	Courier	115,000	6,500	6.0%	47
48	0	2,962	15,000	2,624	0	0	0	0	0	0	48	Misc (Member credits)	0	0		48
49	129,863	171,221	187,560	179,298	182,527	182,646	206,146	177,623	207,646	1,500	49	TOTAL MATERIALS & SERVICES	216,285	10,139	4.9%	49
50											50					50
51											51	RESERVE				51
52	0	0	0	11,152	0	0	15,000	1,817	15,000	0	52	Capital outlay	20,000	5,000	33.3%	52
53	0	0	0	0	0	0	40,659		50,659	10,000	53	RFE (Operating Contingency)	33,685	(6,974)	-17.2%	53
54											54					54
55											55					55
56	153,263	187,014	202,800	186,661	193,102	220,464					56	Ending balance (prior years)				56
57							150,000	339,389	168,000	18,000	57	UNAPPROPRIATED ENDING FUND BALANCE	200,000	50,000	33.3%	57
58	365,569	450,041	498,011	473,935	474,536	509,604	539,500	608,423	569,000	29,500	58	TOTAL REQUIREMENTS	613,500	74,000	13.7%	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	-45,597	0		0
153,263	187,014	202,800	186,661	193,102	220,464	205,659	341,206	233,659	TOTAL RESERVES	253,685
165,484	203,059	233,314	213,826	217,955	223,995	262,341	263,841		MEMBER DUES NEED (OPS LESS GRANT/F	282,815