

FORM
LB-20

RESOURCES
GENERAL FUND

(Fund)

(Name of Municipal Corporation)

	Historical Data						Adopted Budget This Year Year 2023-2024	SUPPL Budget 1 This Year Year 2023-2024	\$ Change vs prev.	RESOURCE DESCRIPTION	Budget for Next Year 2024-2025						
	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	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)	2,270	0	0.0%	0	0.0%	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	786,370	(25,000)	-3.1%	(76,700)	-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	2,231,325	(27,688)	-1.2%	(21,745)	-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	119,700	(33,500)	-21.9%	(18,700)	-13.5%	13
14	40,881	45,274	39,416	51,688	55,925	54,963	67,800	64,900	(2,900)	14	Corporate Costs	80,300	12,500	18.4%	15,400	23.7%	14
15	96,394	97,463	103,166	106,174	103,713	106,240	135,950	127,950	(8,000)	15	Library Operations	127,850	(8,100)	-6.0%	(100)	-0.1%	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	505,450	(3,950)	27	TOTAL MATERIALS AND SERVICES	482,350	(27,050)	-5.3%	(23,100)	-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	1,542,391	(42,558)	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,602,234	17,285	1.1%	59,843	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)

Principal

Line	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					Principal
	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	594,363	38,300	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	710,678	36,615	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	1,542,391	(42,558)	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)

1	Historical Data						Adopted Budget This Year Year 2023-2024	SUPPL Budget 1 This Year Year 2023-2024	\$ Change vs prev.	REQUIREMENTS FOR: Personnel Services	Object Classification	Detail	HRS	FTE	Budget for Next Year 2024-2025				1	
	Actual														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														
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 - Coll 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	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	BENEFITS	362,240	9,225	2.6%	27,700	8.3%

FORM
LB-31

DETAILED REQUIREMENTS

GENERAL FUND

(Name of Fund)

1	Historical Data						Adopted Budget This Year Year 2023-2024	SUPPL Budget 1 This Year Year 2023-2024	\$ Change vs prev.	REQUIREMENTS FOR: <u>Materials & Services</u>	Budget For Next Year 2024-2025					1		
	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												
2	91,538	113,472	106,399	97,097	110,210	156,345	133,500	155,250	21,750	2	Object Classification	Detail	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		Collection Development (Books, audiovisual, digital, etc)	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		Library Catalog (Sage)	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		Facilities Maintenance	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 Contract	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		Janitorial Supplies	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		Equipment Maintenance Services / Lease	34,000	(24,500)	-41.9%	(9,000)	-20.9%	8
9	9,051	9,260	6,587	8,167	12,411	12,153	16,000	10,000	(6,000)	9		Computer Maintenance	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	27,700	4,200	10		Bookmobile & Vehicle Operations	31,000	7,500	31.9%	3,300	11.9%	10
11	5,837	5,033	808	2,132	3,519	4,401	5,000	6,000	1,000	11		Insurance	6,000	1,000	20.0%	0	0.0%	11
12	0	3,210	0	6,221	0	3,587	0	0	0	12		Travel and Training	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		Election	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		Audit	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		Bookkeeping	4,500	0	0.0%	500	12.5%	15
16	2,000	2,000	2,000	2,000	2,000	2,114	13,000	11,315	(1,685)	16		Dues and subscriptions	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		Debt Service	5,000	(3,000)	-37.5%	1,000	25.0%	17
18	1,172	1,273	1,211	1,169	1,066	1,415	1,500	2,000	500	18		Marketing/Publication	1,500	0	0.0%	(500)	-25.0%	18
19	250	895	801	189	630	312	3,600	1,000	(2,600)	19		Financial Mgt Fees	3,600	0	0.0%	2,600	260.0%	19
20				628	808	1,284	1,200	1,200	0	20		Legal Administration	1,200	0	0.0%	0	0.0%	20
21	1,070	1,450	1,193	1,580	13,820	3,902	8,000	6,000	(2,000)	21		Professional services	7,000	(1,000)	-12.5%	1,000	16.7%	21
22	4,193	4,271	4,335	2,538	2,817	3,976	4,500	4,000	(500)	22		Public Programs	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		Branch Mileage / BCLD Courier	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		Library Services Supplies	18,500	0	0.0%	0	0.0%	24
25	1,206	895	885	928	943	972	1,500	1,500	0	25		Youth Programs (Summer Reading, storytime, teen)	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		Postage/Freight	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		Utilities	18,300	0	0.0%	(2,500)	-12.0%	27
28	0									28		Telecommunications						28
29										29		Special contracts - grants, tech support travel						29
30										30		Miscellaneous						30
31										31								31
32										32		Total Full Time Equivalent (FTE)*						32
33										33		Ending balance (prior years)						33
34										34		UNAPPROPRIATED ENDING FUND BALANCE						34
35	399,365	353,773	367,177	547,346	436,472	471,080	522,400	516,765	(5,635)	35		TOTAL REQUIREMENTS	482,350	(40,050)	-7.7%	(34,415)	-6.7%	35

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