

FORM
LB-20

**RESOURCES
GENERAL FUND**

(Fund)

(Name of Municipal Corporation)

Historical Data											Budget for Next Year 2026-2027							
Actual						Adopted Budget	Projected actual	SUPPL Budget 1	\$ Change vs prev.	RESOURCE DESCRIPTION	Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs prev.	% Change			
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										
1																		
2	272,341	476,306	498,209	535,329	610,785	643,262	775,000	838,755	838,754	63,754	2	Available cash on hand* (cash basis) or	840,000	65,000	8.4%	1,246	0.1%	2
3	137,586	45,595	47,892	54,601	71,803	124,318	65,000	40,717	65,000	0	3	Net working capital (accrual basis)	65,000	0	0.0%	0	0.0%	3
4	19,926	11,127	8,446	27,733	44,380	44,597	45,000	43,890	45,000	0	4	Previously levied taxes estimated to be received	45,000	0	0.0%	0	0.0%	4
5	0	6,000	3,400	3,000	3,000	4,000	3,500	3,500	3,500	0	5	Interest	45,000	0	0.0%	0	0.0%	4
6											6	Transferred IN, from other funds	3,500	0	0.0%	0	0.0%	5
7	14,474	10,212	12,109	14,736	13,222	11,703	12,000	11,845	12,000	0	7	OTHER RESOURCES						6
8	7,890	7,889	8,094	8,488	8,655	8,812	9,000	8,607	9,000	0	8	Fines & Fees	12,000	0	0.0%	0	0.0%	7
9	0	4,302	3,012	1,796	4,614	0	1,500	1,500	1,500	0	9	State revenue (R2R Grant)	9,000	0	0.0%	0	0.0%	8
10	6,546	6,948	6,949	13,789	7,504	8,775	16,500	12,128	10,750	(5,750)	10	Other Tax Revenues	1,500	0	0.0%	0	0.0%	9
11	0	0	0							0	11	Federal revenue (E-rate)	10,750	(5,750)	-34.8%	0	0.0%	10
12	0	0	0							0	12	Special Contracts (Tech support)						11
13	15,298	182,662	53,288	7,202	6,286	280	1,250	382	1,250	0	13	Job Training Programs						12
14	0	0								0	14	Donations, Grants, & Misc	1,250	0	0.0%	0	0.0%	13
15	2,200	1,857	2,160	2,215	2,292	2,226	2,235	2,226	2,235	0	15	Capital financing						14
16	1,616	0	17,363	8,061	42,586	19,145	14,000	5,620	14,000	0	16	Fiscal agency fee (Sage)	2,235	0	0.0%	0	0.0%	15
17											17	Other financing sources	14,000	0	0.0%	0	0.0%	16
18											18							17
19											19							18
20											20							19
21											21							20
22											22							21
23											23							22
24											24							23
25											25							24
26											26							25
27											27							26
28											28							27
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	59,250	6.3%	1,246	0.1%	29
30							1,500,160	1,500,160	1,550,883	50,723	30	Taxes estimated to be received	1,599,163	99,003	6.6%	48,280	3.1%	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	TOTAL RESOURCES	2,603,398	158,253	6.5%	49,526	1.9%	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:		Budget for Next Year 2026-2027								
Actual						Adopted Budget	Projected actual	SUPPL Budget 1	\$ Change	Object Classification	Detail	HRS	FTE	Proposed by Budget Officer	\$ Change vs orig.	% Change	\$ Change vs prev.	% Change			
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										1								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	1,462	1.6%	1,559	1.7%	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	2,159	3.6%	12,428	25.1%	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	1,632	3.6%	1,708	3.8%	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	1,815	3.6%	1,925	3.8%	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	2,116	3.6%	2,230	3.8%	6
7	7,635	9,213	9,446	10,277	9,633	10,269	18,417	11,018	11,018	(7,399)	7	5/5	Library Asst III - Public Services / Outreach (Bookmobile)	20	0.5	19,077	660	3.6%	8,059	73.1%	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	1,379	3.6%	1,451	3.8%	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	1,568	3.6%	1,663	3.8%	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	18,208	263	11	5/5	Library Asst III - Public & Tech Services	19	0.5	18,588	643	3.6%	380	2.1%	11
12	24,443	31,607	34,374	25,883	44,098	30,874	31,741	30,924	30,924	(817)	12	6/5	Library Tech I - Coll Mgmt / Processing	32	0.8	29,824	(1,918)	-6.0%	(1,101)	-3.6%	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 I - Col Mgmt / Processing & Media Specialist	40	1.0	43,162	3,486	8.8%	3,574	9.0%	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	1,904	3.6%	2,022	3.8%	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	14,243	14.8%	15,240	16.0%	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	1,503	3.6%	1,585	3.8%	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	21,114	11,668	19	4/5	Library Asst II - Public Services (Subs)	11	0.3	18,576	9,129	96.6%	(2,539)	-12.0%	19
20	21,043	23,367	20,104	21,176	27,502	36,137	42,261	41,724	41,724	(536)	20	3/3-5	Library Asst I - Pages	60	1.5	49,409	7,149	16.9%	7,685	18.4%	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	541	3.6%	3,771	31.7%	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	2,058	72.6%	2,181	80.5%	22
23	88,786	97,009	108,759	112,390	135,107	143,432	173,235	170,551	170,551	(2,684)	23	BENEFITS	Retirement (PERS)			184,081	10,847	6.3%	13,530	7.9%	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	3,942	6.8%	5,306	9.4%	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	309	6.8%	965	24.8%	25
26	91,169	113,678	128,963	127,856	136,317	139,469	156,848	149,170	153,874	(2,974)	26	BENEFITS	Group Health Insurance			176,092	19,244	12.3%	22,218	14.4%	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	(2,052)	-52.2%	(784)	-29.4%	27
28	1,020	1,001	1,047	990	922	932	1,040	1,118	1,118	78	28	BENEFITS	Life Insurance			1,040	0	0.0%	(78)	-7.0%	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	Total Full Time Equivalent (FTE)*		633	15.8						32
33											33	Ending balance (prior years)									33
34											34	UNAPPROPRIATED ENDING FUND BALANCE									34
35	762,161	808,352	862,938	930,903	1,005,317	1,057,854	1,156,086	1,130,224	1,134,928	(21,158)	35	TOTAL REQUIREMENTS				1,239,907	83,820	7.3%	104,978	9.2%	35

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		170,551		PERS	184,081	10,847	6.3%	13,530	7.9%
92,188	114,679	130,010	128,846	137,239	140,401	157,888	150,288	154,992		Group health & life	177,132	19,244	12.2%	22,140	14.3%
44,063	44,433	44,156	52,690	52,680	59,055	66,505	63,217	63,217		Payroll taxes + ins	68,704	2,199	3.3%	5,487	8.7%
537,123	552,231	579,017	636,977	680,291	714,966	758,459	746,168	746,168	(12,291)	SALARIES	809,989	51,530	6.8%	63,821	8.6%
225,038	256,121	283,921	293,926	325,026	342,888	397,627	384,056	388,760	(8,867)	BENEFITS	429,917	32,290	8.1%	41,157	10.6%

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.	REQUIREMENTS FOR: Materials & Services		Budget for Next Year 2026-2027					1
	Actual										Proposed by Budget Officer	\$ Change vs orig.	% Change	\$ Change vs prev.	% Change			
	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										Object Classification	Detail	
2	106,399	97,097	110,210	156,345	146,070	147,992	128,500	190,444	186,500	58,000	2	Collection Development (Books, audiovisual, digital, etc)	140,500	12,000	9.3%	(46,000)	-24.7%	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	500	2.1%	5,300	27.6%	3
4	57,695	211,200	60,179	51,447	60,899	73,351	60,000	82,787	77,500	17,500	4	Facilities Maintenance	61,000	1,000	1.7%	(16,500)	-21.3%	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	0	0.0%	0	0.0%	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	0	0.0%	0	0.0%	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	3,500	116.7%	0	0.0%	7
8	21,353	34,274	62,687	39,659	27,920	44,650	43,000	78,867	84,600	41,600	8	Computer Maintenance	57,000	14,000	32.6%	(27,600)	-32.6%	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	7,500	75.0%	0	0.0%	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	7,050	22.4%	4,500	13.2%	10
11	808	2,132	3,519	4,401	4,219	2,089	5,000	3,525	5,000	0	11	Travel and Training	5,000	0	0.0%	0	0.0%	11
12	0	6,221	0	3,587	0	0	6,500	0	6,500	0	12	Election	4,000	(2,500)		(2,500)		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	4,000	36.4%	3,000	25.0%	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	1,000	33.3%	0	0.0%	14
15	3,300	3,246	2,385	3,800	3,570	3,144	4,000	6,359	6,500	2,500	15	Dues and subscriptions	5,500	1,500	37.5%	(1,000)	-15.4%	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	2,500	62.5%	1,500	30.0%	17
18	1,211	1,169	1,066	1,415	1,827	1,843	1,500	0	1,500	0	18	Financial Mgt Fees	1,500	0	0.0%	0	0.0%	18
19	801	189	630	312	442	531	500	531	600	100	19	Legal Administration	650	150	30.0%	50	8.3%	19
20		628	808	1,284	929	1,005	1,200	956	1,200	0	20	Professional services	1,200	0		0		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	1,500	42.9%	0	0.0%	21
22	4,335	2,538	2,817	3,976	3,668	5,056	4,000	5,293	4,000	0	22	Branch Mileage / BCLD Courier	6,500	2,500	62.5%	2,500	62.5%	22
23	24,845	26,377	17,678	17,629	20,028	14,622	18,000	21,309	18,000	0	23	Library Services Supplies	18,000	0	0.0%	0	0.0%	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	250	1.7%	(2,400)	-13.8%	24
25	885	928	943	972	1,104	1,219	1,500	1,332	1,500	0	25	Postage/Freight	1,500	0	0.0%	0	0.0%	25
26	41,655	42,098	42,018	50,905	47,540	46,637	54,750	43,318	52,950	(1,800)	26	Utilities	54,650	(100)	-0.2%	1,700	3.2%	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	(850)	-3.8%	1,080	5.3%	27
28	0										28	Special contracts - grants, tech support travel						28
29											29	Miscellaneous						29
30											30							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	367,177	547,346	436,472	471,080	462,934	490,996	483,500	593,759	615,370	131,870	35	TOTAL REQUIREMENTS	539,000	55,500	11.5%	(76,370)	-12.4%	35

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

FORM
LB-30

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

County Library
of Municipal Corp

(name of fund)

Line Item	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: (Name of Org. Unit or Program & Activity)	Budget For Next Year 2026-2027					Line Item	
	Actual											Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs prev.	% Change		
	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					1	
2	537,123	552,231	579,017	636,977	680,291	744,966	758,459	746,168	746,168	(12,291)	2	Salaries	809,989	51,530	6.8%	63,821	8.6%	2
3	225,038	256,121	282,925	293,926	325,026	342,888	397,627	384,056	388,760	(8,867)	3	Benefits	429,917	32,290	8.1%	41,157	10.6%	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	1,087,854	1,156,086	1,130,224	1,134,928	(21,158)	8	TOTAL PERSONNEL SERVICES	1,239,907	83,820	7.3%	104,978	9.2%	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					9
10											10	MATERIALS AND SERVICES					10	
11	106,399	97,097	110,210	156,345	146,070	147,992	128,500	190,444	186,500	58,000	11	Collection Development	140,500	12,000	9.3%	(46,000)	-24.7%	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	500	2.1%	5,300	27.6%	12
13	102,369	275,215	149,781	123,034	123,024	152,662	134,200	195,142	196,800	62,600	13	Facilities & IT Maintenance	152,700	18,500	13.8%	(44,100)	-22.4%	13
14	39,416	51,688	55,925	54,963	55,306	60,037	71,650	70,203	81,300	9,650	14	Corporate Costs	86,850	15,200	21.2%	5,550	6.8%	14
15	103,166	106,174	103,713	118,393	109,528	113,768	125,150	119,745	131,570	6,420	15	Library Operations	134,450	9,300	7.4%	2,880	2.2%	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	593,759	615,370	131,870	27	TOTAL MATERIALS AND SERVICES	539,000	55,500	11.5%	(76,370)	-12.4%	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	5,000	25.0%	5,000	25.0%	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	5,000	25.0%	5,000	25.0%	35
36	1,137,621	1,361,562	1,297,410	1,406,705	1,474,847	1,603,775	1,659,586	1,743,983	1,770,298	110,712	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,803,907	144,320	8.7%	33,608	1.9%	36

19.7% -4.7% 8.4% 4.8% 8.7% 3.5% 6.7% 8.7%

**FORM
LB-30**

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

											General Fund							
											(name of fund)					icip:		
Historical Data							Projected actual This Year	SUPPL Budget 1 This Year Year 2025-2026	\$ Change vs orig.	REQUIREMENTS DESCRIPTION	Budget For Next Year 2026-2027							
Actual						Adopted Budget This Year Year 2025-2026					Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs prev.	% Change			
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					9
10											10	CAPITAL OUTLAY NOT ALLOCATED						10
11											11							11
12											12							12
13	0	0	0	0	0	0	0	0	0	0	13	TOTAL CAPITAL OUTLAY	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					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					21
22											22	INTERFUND TRANSFERS						22
23	2,500	1,000	2,500	3,000	12,000	5,000	5,000	5,000	0	0	23	Transfer - Technology, Election, Memorial	5,000	0		0	0.0%	23
24	10,000	10,000	10,000		10,000	10,000	10,000	10,000	0	0	24	Transfer - Severance Liability	10,000	0	0.0%	0	0.0%	24
25	40,000	107,555	32,289	15,000	42,586	0	100,000	100,000	0	0	25	Transfer - Capital Improvement Fund	50,000	(50,000)		(50,000)	-50.0%	25
27											27							27
28	52,500	118,555	44,789	18,000	64,586	15,000	115,000	115,000	0	0	28	TOTAL INTERFUND TRANSFERS	65,000	(50,000)	-43.5%	(50,000)	-43.5%	28
29							15,559		13,574	(1,985)	29	OPERATING CONTINGENCY	34,491	18,932				29
30							655,000		655,000	0	30	RESERVED FOR FUTURE EXPENDITURE	700,000	45,000	6.9%	45,000	6.9%	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	783,574	(1,985)	32	Total Requirements NOT ALLOCATED	799,491	13,932	1.8%	15,917	2.0%	32
33	1,137,621	1,361,562	1,297,410	1,406,705	1,474,847	1,603,775	1,659,586		1,770,298	110,712	33	Total Requirements for ALL Org.Units/Programs within fund	1,803,907	144,320	8.7%	33,608	1.9%	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	2,393,609	2,445,145	115,000	2,553,872	108,727	35	TOTAL REQUIREMENTS	2,603,398	158,252	6.5%	49,525	1.9%	35

FORM
LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

OTHER USES
(Fund)

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

Historical Data											DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027			
Actual						Adopted Budget	Projected actual	SUPPL Budget 1	\$ Change vs prev.	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	This Year	This Year 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)			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			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			6
7	500	10,000	3,900	-	7,000	2,500	10,000	10,000	10,000	0	7	Grants and Loans			7
8	1,285	2,675	1,100	5,532	2,000	75	3,000	700	3,000	0	8	Donations			8
9	4,695	3,712	5,413	3,485	3,876	5,658	4,000	2,489	4,000	0	9	Book Sales			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			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	TOTAL RESOURCES			14
15											15	REQUIREMENTS **			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	17
18	0	0	0	0	0	0	0	0	0	0	18	Personnel		Payroll taxes & related	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.	20
21	0	0	0	0		-	1,000	0	1,000	0	21	M&S		Election reserve	21
22	0	0	0	0	342	-	2,000	0	2,000	0	22	M&S		Literacy Dept.	22
23	0	0	0	0		-	15,000	0	15,000	0	23	M&S		Technology Dept. Reserve	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	25
26	0	0	0	0	144	-	250	108	250	0	26	M&S		Corporate Costs (Bank & sales fees)	26
27	10,000	6,000	3,400	3,000	3,000	4,000	4,000	0	4,000	0	27	TRANSFER		Transfer Out	27
28											28				28
29											29				29
30	167,979	164,792	177,242	188,031	213,508	233,902					30	Ending balance (prior years)			30
31							0	267,943	0	0	31	UNAPPROPRIATED ENDING FUND BALANCE			31
32	181,489	196,648	188,614	201,165	225,648	247,373	289,000	270,018	279,000	(10,000)	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: **2029**

CAPITAL INVESTMENT (Fund)

BAKER COUNTY LIBRARY DISTRICT
(Name of Municipal Corporation)

	Historical Data						Adopted Budget This Year Year 2025-2026	Projected This Year	SUPPL Budget 1 This Year Year 2025-2026	\$ CHG This Year	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026 -27					
	Actual		Prior Year Year 2021-2022	Prior Year Year 2022-2023	Prior Year Year 2023-2024	Prior Year Year 2024-2025						Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2019-2020	Prior Year Year 2020-2021															
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			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			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			6	
7				5,250	0	0	5,000	0	5,000	0	7	Grants and Loans	5,000			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	0	0	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	128,571	98,318	212,500	204,517	212,500	0	13	TOTAL RESOURCES	236,500	0	0	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		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	UNAPPROPRIATED ENDING FUND BALANCE	0	0	0		30
31	55,382	158,594	191,701	127,628	128,570	98,318	212,500	204,517	212,500	0	31	TOTAL REQUIREMENTS	236,500	0	0		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%

SAGE LIBRARY SYSTEM

BAKER COUNTY LIBRARY DISTRICT

(Fund)

(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		\$ Change vs orig.	% Change				
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					
2											2	Cash on hand * (cash basis), or					
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	15,000	1.5%
4											4	Previously levied taxes estimated to be received					
5	0	0	0	1,895	10,993	11,854	12,000	5,785	12,000	0	5	Interest			12,000	0	0.0%
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	1,057	0.4%
7											7	Transferred IN, from other funds					
8	58,300	61,101	60,950	64,660	67,893	67,893	80,000	34,450	80,000	0	8	Restricted grants			75,000	(5,000)	-6.3%
9	3,597	1,195	2,529	485	4,736	5,340	3,500	0	5,500	2,000	9	Miscellaneous revenue			5,500	2,000	
10											10	Proceeds from prior fiduciary account					
11											11						
12	481,822	470,743	474,536	507,034	563,312	598,826	639,443	593,982	652,200	12,758	12	Total Resources, except taxes to be levied			652,500	13,057	0.0%
13											13	Taxes estimated to be received					
14											14	Taxes collected in year levied					
15	481,822	470,743	474,536	507,034	563,312	598,826	639,443	593,982	652,200	12,758	15	TOTAL RESOURCES			652,500	13,057	0.0%
16											16	REQUIREMENTS **					
17											17	Org Unit or Prog & Activity	Object Classification	Detail			
18											18	PERSONNEL SERVICES					
19	67,037	67,397	67,689	72,469	72,597	75,791	82,620	38,228	82,620	0	19	PERSONNEL	SALARIES	Systems administrator	85,423	2,803	3.4%
20	6,050	6,319	6,547	7,030	7,577	7,881	8,160	4,039	8,160	0	20	PERSONNEL	SALARIES	Admin Assistant - Business Mgr	8,401	241	3.0%
21	73,087	73,716	74,236	79,499	80,174	83,672	90,780	42,267	90,780	0	21	Total Salaries			93,824	3,044	3.4%
22											22						
23	17,673	19,387	18,798	20,244	21,533	22,474	26,000	12,304	26,000	0	23	PERSONNEL	BENEFITS	Retirement	27,344		
24	7,697	3,534	5,679	6,082	6,133	6,401	6,796	3,233	6,796	0	24	PERSONNEL	BENEFITS	Social Security	7,178		
25	22	77	22	20	22	22	30	315	600	570	25	PERSONNEL	BENEFITS	Worker's compensation	732		
26	8,389	0	0	0	0	0	24,512	0	24,512	0	26	PERSONNEL	BENEFITS	Health insurance	20,467		
27	596	0	75	552	516	414	650	192	650	0	27	PERSONNEL	BENEFITS	State taxes	543		
28	94	0	0	0	0	0	0	0	0	0	28	PERSONNEL	BENEFITS	Life insurance	0		
29	93	110	97	97	153	113	150	0	150	0	29	PERSONNEL	BENEFITS	Payroll expenses	150		
30	34,563	23,076	24,671	26,995	28,358	29,424	58,138	16,045	58,708	570	30	Total benefits			56,414	(1,724)	-3.9%
31	107,650	96,792	98,907	106,494	108,532	113,096	148,918	58,312	149,488	570	31	TOTAL PERSONNEL SERVICES			150,238	1,320	0.5%
32											32						
33											33	MATERIALS & SERVICES					
34	352	234	234	0	234	160	250	160	175	(75)	34			Telecommunications	200	(50)	
35	5,003	11,116	4,211	5,029	7,652	20,060	10,000	17,503	20,000	10,000	35			Technology	20,000	10,000	
36	0	0	0	0	0	0	0	0	0	0	36			Accounting and auditing	0	0	
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	(200)	
38	63,250	64,190	66,450	70,783	74,545	77,646	81,090	39,725	80,100	(990)	38			Contracted service - System support (JG)	82,503	1,413	
39	3,865	2,552	3,403	5,118	3,090	8,182	13,500	1,826	13,500	0	39			Contracted service - Technical	13,500	0	
40	0	0	0	0	0	0	3,000	3,000	3,000	0	40			Contracted service - website		(3,000)	
41	4,832	1,756	6,458	2,431	4,959	6,231	5,000	1,975	6,300	1,300	41			Dues and subscriptions	6,500	1,500	
42	61	47	59	67	75	78	60	60	60	0	42			Postage/freight	100	40	
43	0	0	0	0	0	0	25	25	25	0	43			Printing	0	(25)	
44	1,250	756	390	458	1,542	11	500	13	500	0	44			Supplies, Office	500	0	
45	2,488	84	0	0	551	0	2,000	2,000	2,000	0	45			Travel	2,000	0	
46	175	55	55	1,250	0	0	500	500	500	0	46			Training & Professional Developmt	500	0	
47	89,084	94,027	99,107	95,295	111,945	110,888	120,000	75,847	120,000	0	47			Courier	115,000	(5,000)	
48	15,000	2,624	0	0	0	0	0	0	0	0	48			Misc (Member credits)	0		

2254

49	187,560	179,298	182,527	182,646	206,885	225,482	238,525	137,049	248,760	10,235	49			TOTAL MATERIALS & SERVICES	243,203	4,678	2.0%	49
50											50							50
51											51	RESERVE		RESERVE FUNDS				51
52	0	11,152	0	0	1,817	1,543	15,000	15,000	15,000	0	52			Capital outlay	15,000	0		52
53	0	0	0	0	0	0	30,000	30,000	30,000	0	53			RFE (Operating Contingency)	30,000	0		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			UNAPPROPRIATED ENDING FUND BALANCE	214,059			57
58	481,822	470,743	474,536	507,034	563,312	598,826	639,443	447,361	652,201	12,758	58			TOTAL REQUIREMENTS	652,500	13,058	2.0%	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.

0	0	0	0	0	0	0	0	146,621	0						0
186,612	183,501	193,102	217,894	246,078	258,705	252,000	252,000	253,953						TOTAL RESERVES	259,059
233,313	213,794	217,955	223,995	242,788	265,345	303,943		312,748						MEMBER DUES NEED (OPS LESS GRANT/FE	312,941
-16,188	8,042	9,601	22,897	19,008	2,316	-25,000		-33,805						Member Dues DEFICIT	-12,474
					\$ 146,102										
67,037	67,397	67,689	72,469	72,597	75,791	82,620		82,620						Sage Admin	85,423
33,759	22,921	24,477	26,326	27,666	28,875	54,808		54,808						Sage Admin Benefits	52,489
100,796	90,318	92,166	98,795	100,263	104,666	137,428		137,428							137,912
	-10%	2%	7%	1%	4%	10%		0%							0%
63,250	64,190	66,450	70,783	74,545	77,646	81,090		80,100						Sage Support	82,503
	1%	4%	7%	5%	4%	4%		-1%							2%
164,046	154,508	158,616	169,578	174,808	182,312	218,518		217,528						TOTAL ADMIN COST	220,415
	-6%	3%	7%	3%	4%	20%		0%							1%