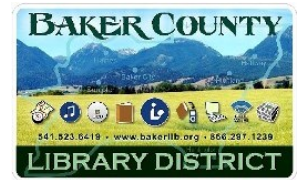


# FY2022-2023 GENERAL FUND BUDGET OVERVIEW – HIGHLIGHTS



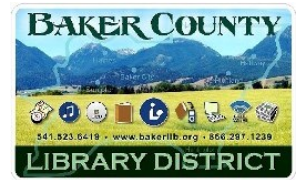
## GOALS

- ✓ Adjust budget for inflation to best of ability, prevent loss of “real wages” (5% Cost of Living Increase for employees, +\$33,766)
- ✓ Budget for succession of key leadership position, restore to 1.0 FTE (+\$31,000, IT Manager retiring)
- ✓ Sustain strong collection development, expand digital content services (+5%, \$6,000)
- ✓ Sustain/expand Internet access services of WiFi hotspots (+7.8%, \$3,000)
- ✓ Adjust bookmobile line for high gas prices (+45%, \$4,500)
- ✓ Build capacity for facilities maintenance investments (+\$4.4%, \$5,600)
- ✓ Maintain marketing/publication budget high for website & logo redesign
- ✓ Sustain Professional Services contract for outsourced Materials Recovery
- ✓ Increase Legal Administration line to allow board approval of district legal counsel contract
- ✓ Maintain Capital Outlay allocation for priority projects - workroom remodel (\$25,000)
- ✓ Build “Reserve Fund – Capital Improvement” for facilities strategic planning (+\$15,000)
- ✓ Sustain “Operations Reserve” around \$550,000.

## FY22-23 PROPOSED BUDGET ITEMS OF NOTE

- **Income**
  - Cash Carryover / Operations Reserve growth (+\$25,000 to \$550,000)
  - Increase of Prior Year Taxes based on history (+\$10,000)
  - Decrease to Interest earnings based on history (-\$3,000)
  - Decrease of Fines & Fees revenue based on history (-\$2,000)
  - Assumed strong growth of property value (4.5%, was 4.8% prior year; +\$89,067)
  - Total projected increase of tax revenue (+\$99,000)
- **Personnel Services - 67.9% of operations budget**
  - **Salaries**
    - Increase of 8% (+\$48,348) over prior year original budget
    - 65% of salaries line increase due to IT Manager succession planning
    - 5.0% COLI proposed for staff (4% prior year), based on W-CPI forecast and survey of peer libraries, local gov. entities.
  - **Benefits**
    - Benefits increase is a significant jump (+8.3%, \$25,054).
    - Primary growth is due to health insurance rate increase, PERS and Social Security adjustment to higher wages and increased position hours.
  - **Personnel investment increase of \$73,402** (+8.1%) over prior year original budget. Total FTE increased from 15.0 to 15.6.
- **Materials & Services – 32.1% of operations budget**
  - Books/Collection – modest start at 8.8% (+\$126,000) of operations budget. Note, this is an increase as compared to prior year start (\$120,000).
  - Sage Catalog – Membership dues higher for inflation impact on courier and building capacity for planned retirement of System Admin (+8.3%, \$1,350).
  - Facilities – increased (+\$5,500) for continued work on deferred maintenance projects; Total of \$61,500 double amount from 6 years ago, but just 4.3% of Operations Budget. Schools typically 10%.

## FY2022-2023 GENERAL FUND BUDGET OVERVIEW – HIGHLIGHTS



- Janitorial – allocated increase (\$4,000) over end-year budget due to planned public contract bid re-opening.
- Computer Maintenance – 7.8% increase for WiFi Hotspot loan contract renewal, digital service licenses (+\$3,000)
- Marketing/Publication – sustained at prior year level for logo and website redesign, new graphic design resource
- Utilities – Increased (+4.2%, \$1,900) based on usage trends, higher forecast energy/fuel costs
- Overall, M&S increases by approximately \$28,500 (+6.6%)
- Total Operations Budget (Personnel + Materials) increase of **\$101,902 (+7.5%)**
- **Transfers & Other**
  - Capital Outlay –\$25,000 allocation maintained for workroom remodel expenses, a planned project we have postponed due to other priorities.
  - Severance Reserve Transfer – skipped this year due to adequate amount saved.
  - Reserve Fund for Capital Investment
    - Large payouts of about \$75,000 from Reserve this year and next for boiler and roof projects
    - Transfer deposit of \$15,000 to start replenishment for future projects.
  - Cash carryover – maintained at year end figure of \$550,000, forecast as \$50,000 above minimum necessary to keep district debt-free and fund July to November operations without having to borrow from Other Fund.

FORM

LB-20

**RESOURCES  
GENERAL FUND**

(Fund)

(Name of Municipal Corporation)

Historical Data										Budget for Next Year 2022-2023							
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			
Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021	This Year Year 2021-2022	This Year Year 2021-2022	This Year Year 2021-2022										
1									1	Available cash on hand* (cash basis) or					1		
2	216,851	219,537	197,121	272,341	476,306	525,000	543,970	543,970	18,970	2	Net working capital (accrual basis)	550,000	25,000	4.8%	6,030	1.1%	2
3	38,070	29,006	26,751	137,586	45,595	45,000	51,379	55,000	10,000	3	Previously levied taxes estimated to be received	55,000	10,000	22.2%	0	0.0%	3
4	12,307	11,927	15,278	19,926	11,127	15,000	10,102	12,000	(3,000)	4	Interest	12,000	(3,000)	-20.0%	0	0.0%	4
5	9,700	29,000	4,720	0	6,000	4,000	0	4,000	0	5	Transferred IN, from other funds	4,000	0	0.0%	0	0.0%	5
6										6	<b>OTHER RESOURCES</b>						6
7	15,923	19,736	19,158	14,474	10,212	15,000	12,299	12,375	(2,625)	7	Fines & Fees	13,000	(2,000)	-13.3%	625	5.1%	7
8	6,922	7,412	7,582	7,890	7,889	8,000	8,094	8,100	100	8	State revenue (R2R Grant)	8,500	500	6.3%	400	4.9%	8
9	2,719	2,897	0	0	4,302	500	0	500	0	9	Other Tax Revenues	500	0	0.0%	0	0.0%	9
10	20,789	6,417	6,308	6,546	6,948	7,000	7,851	7,500	500	10	Federal revenue (E-rate)	7,500	500	7.1%	0	0.0%	10
11	0	1,686	0	0	0	0	0	0	0	11	Special Contracts (Tech support)	0	0		0		11
12	0	0	0	0	0	0	0	0	0	12	Job Training Programs	0	0		0		12
13	29,481	12,663	3,718	15,298	182,662	8,000	20,755	20,500	12,500	13	Donations, Grants, & Misc	6,000	(2,000)	-25.0%	(14,500)	-70.7%	13
14	0	0	0	0	0	0			0	14	Capital financing		0		0		14
15	2,560	2,560	2,000	2,200	1,857	2,000	2,000	2,200	200	15	Fiscal agency fee (Sage)	2,235	235	11.8%	35	1.6%	15
16		31,563	6,464	1,616	0	0	1,411	2,500		16	Other financing sources	3,500	3,500	#DIV/0!	1,000	40.0%	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	355,322	374,404	289,100	477,877	752,898	629,500	657,862	668,645	39,145	29	Total resources, except taxes to be levied	662,235	32,735	5.2%	(6,410)	-1.0%	29
30						1,278,935	1,226,699	1,306,184	27,249	30	Taxes estimated to be received	1,368,002	89,067	7.0%	61,817	4.7%	30
31	964,477	1,004,065	1,105,085	1,190,552	1,227,427					31	Taxes collected in year levied						31
32	1,319,799	1,378,469	1,394,185	1,668,429	1,980,325	1,908,435	1,884,560	1,974,829	66,395	32	<b>TOTAL RESOURCES</b>	<b>2,030,237</b>	<b>121,802</b>	<b>6.4%</b>	<b>55,407</b>	<b>2.8%</b>	<b>32</b>

\*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						Projected actual This Year Year 2021-2022	SUPPL Budget 1 This Year Year 2021-2022	\$ Change vs prev.	REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget For Next Year 2022-2023					Line Item	
	Actual					Adopted Budget This Year Year 2021-2022					Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs prev.	% Change		
	Preceding Year 2016-2017	Second Preceding Year 2017-2018	First Preceding Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021												
1									1	PERSONNEL SERVICES						1	
2	512,454	537,297	537,135	537,123	552,231	601,392	578,294	597,228	(4,164)	2	Salaries	649,740	48,348	8.0%	52,512	8.8%	2
3	189,357	212,305	218,436	225,038	256,121	300,478	279,994	285,354	(15,124)	3	Benefits	325,531	25,054	8.3%	40,177	14.1%	3
4	0									4	Special Contracts - Grants, Tech Support, Job Training						4
5		22,380				0		1,000		5	Severance	0					5
6	10									6	Payroll Expenses						6
7										7							7
8	701,821	771,982	755,571	762,161	808,352	901,869	858,287	883,582	(18,287)	8	TOTAL PERSONNEL SERVICES	975,271	73,402	8.1%	91,689	10.4%	8
9	14.00	14.70	15.20	14.85	14.85	15.00		15.20		9	Total Full-Time Equivalent (FTE)	15.58					9
10										10	MATERIALS AND SERVICES						10
11	99,802	91,538	113,472	106,399	97,097	120,000	128,637	137,500	17,500	11	Collection Development	126,000	6,000	5.0%	(11,500)	-8.4%	11
12	12,579	13,042	13,383	13,827	15,172	16,250	15,126	16,250	0	12	Library Consortium	17,600	1,350	8.3%	1,350	8.3%	12
13	68,829	155,510	82,181	102,369	275,215	127,900	118,384	126,500	(1,400)	13	Facilities & IT Maintenance	133,500	5,600	4.4%	7,000	5.5%	13
14	45,698	40,881	45,274	39,416	51,688	55,580	64,727	65,430	9,850	14	Corporate Costs	63,080	7,500	13.5%	(2,350)	-3.6%	14
15	84,139	96,394	97,463	105,293	106,174	113,650	116,514	124,100	10,450	15	Library Operations	121,700	8,050	7.1%	(2,400)	-1.9%	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	311,047	397,365	351,773	367,304	545,346	433,380	443,389	469,780	36,400	27	TOTAL MATERIALS AND SERVICES	461,880	28,500	6.6%	(7,900)	-1.7%	27
28										28	CAPITAL OUTLAY						28
29	74,404	0	0	10,283	7,864	25,000	25,000	25,000	0	29		25,000	0	0.0%	0	0.0%	29
30										30							30
31										31							31
32										32							32
33										33							33
34										34							34
35	74,404	0	0	10,283	7,864	25,000	25,000	25,000	0	35	TOTAL CAPITAL OUTLAY	25,000	0	0.0%	0	0.0%	35
36	1,087,272	1,169,347	1,107,344	1,139,749	1,361,562	1,360,249	1,326,676	1,378,362	18,113	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,462,151	101,902	7.5%	83,789	6.1%	36

7.5%

-5.3%

2.9%

19.5%

19.3%

1.3%

6.1%

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

**General Fund**  
(name of fund)

unicipal

1	Historical Data						Projected actual This Year Year 2021-2022	SUPPL Budget 1 This Year Year 2021-2022	\$ Change vs orig.	1	REQUIREMENTS DESCRIPTION	Budget For Next Year 2022-2023					1
	Actual					Adopted Budget						Proposed By Budget Officer	\$ Change vs orig.	% Change	\$ Change vs revised	% Change	
	Preceding Year 2016-2017	Second Preceding Year 2017-2018	First Preceding Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021	This Year Year 2021-2022											
1										1	PERSONNEL SERVICES NOT ALLOCATED						1
2										2							2
4	0			0		0	0	0	0	4	TOTAL PERSONNEL SERVICES	0	0	#DIV/0!	0	#DIV/0!	4
5										5	Total Full-Time Equivalent (FTE)						5
6										6	MATERIALS AND SERVICES NOT ALLOCATED						6
7										7							7
9	0			0		0	0	0	0	9	TOTAL MATERIALS AND SERVICES	0	0	#DIV/0!	0	#DIV/0!	9
10										10	CAPITAL OUTLAY NOT ALLOCATED						10
11										11							11
13	0			0		0	0	0	0	13	TOTAL CAPITAL OUTLAY	0	0	#DIV/0!	0	#DIV/0!	13
14										14	DEBT SERVICE						14
15	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	15	Debt service - Baker City LID Resort St Project	2,000	0	0.0%	0	0.0%	15
16										16							16
17	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	17	TOTAL DEBT SERVICE	2,000	0	0.0%	0	0.0%	17
18										18	SPECIAL PAYMENTS						18
19										19							19
20										20							20
21	0	0	0	0	0	0	0	0	0	21	TOTAL SPECIAL PAYMENTS	0	0	#DIV/0!	0	#DIV/0!	21
22										22	INTERFUND TRANSFERS						22
23	1,000	0	2,500	2,500	1,000	2,500	2,500	2,500	0	23	Transfer - Technology & Election	1,000	(1,500)	-60.0%	(1,500)	-60.0%	23
24	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0	24	Transfer - Severance Liability	0	(10,000)	-100.0%	(10,000)	-100.0%	24
25				40,000	107,555	20,000	20,000	32,289	12,289	25	Transfer - Capital Improvement Fund	15,000	(5,000)	-25.0%	(17,289)	-53.5%	25
26										26							26
28	11,000	10,000	12,500	52,500	118,555	32,500	32,500	44,789	12,289	28	TOTAL INTERFUND TRANSFERS	16,000	(16,500)	-50.8%	(28,789)	-64.3%	28
29						5,000	5,000	5,000	0	29	OPERATING CONTINGENCY	5,000	0	0.0%	0	0.0%	29
30						508,685	518,385	544,679	35,993	30	RESERVED FOR FUTURE EXPENDITURE	545,086	36,400	7.2%	407	0.1%	30
31						0	0	0	0	31	UNAPPROPRIATED ENDING BALANCE	0	0		0		31
32	13,000	12,000	14,500	54,500	120,555	548,185	557,885	596,468	48,282	32	Total Requirements NOT ALLOCATED	568,086	19,900	3.6%	(28,382)	-4.8%	32
33	1,087,272	1,169,347	1,107,344	1,139,749	1,361,562	1,360,249	1,326,676	1,378,362	18,113	33	Total Requirements for ALL Org.Units/Programs within fund	1,462,151	101,902	7.5%	83,789	6.1%	33
34	219,527	197,121	272,341	476,306	498,209					34	Ending balance (prior years)						34
35	1,319,799	1,378,468	1,394,185	1,670,555	1,980,326	1,908,435	1,884,560	1,974,830	66,395	35	TOTAL REQUIREMENTS	2,030,237	121,802	6.4%	55,407	2.8%	35

4.4% 1.1% 19.8% 18.5% 14.2% -4.8% 3.5%

2.8%

6.4%

FORM  
LB-31

DETAILED REQUIREMENTS

GENERAL FUND  
(Name of Fund)

Historical Data										REQUIREMENTS FOR: <u>Personnel Services</u>		Budget For Next Year 2022-2023								
Actual					Adopted Budget	Projected actual	SUPPL Budget 1	\$ Change vs prev.	Object Classification	Detail	HRS	FTE	Proposed by Budget Officer	\$ Change vs orig.	% Change	\$ Change vs prev.	% Change			
Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021	This Year Year 2021-2022	This Year Year 2021-2022	This Year Year 2021-2022													
1									1								1			
2	73,884	75,362	76,869	84,721	84,721	86,417	86,276	86,417	(0)	2	MGT5	Library Director	40	1.0	88,585	2,168	2.5%	2,168	2.5%	2
3	49,086	40,053	41,207	18,912	16,994	19,092	18,859	19,092	(0)	3	19/5	IT Network and Systems Administrator	40	1.0	50,123	31,030	162.5%	31,031	162.5%	3
4	27,820	28,488	28,951	29,907	31,642	32,732	32,828	32,732	0	4	15/5	Admin Assistant - Business Mgr	25	0.6	34,371	1,639	5.0%	1,639	5.0%	4
5	42,402	43,250	25,103	30,100	35,785	39,067	38,801	39,067	(0)	5	11/5	Admin Assistant - Library Mgr	40	1.0	43,090	4,023	10.3%	4,023	10.3%	5
6	38,460	39,229	42,014	43,065	43,495	47,504	47,170	47,504	0	6	13/5	Librarian II - Tech Svcs / Cataloging	40	1.0	49,861	2,357	5.0%	2,357	5.0%	6
7	8,506	7,190	7,566	7,635	9,213	15,671	8,906	15,671	0	7	5/5	Library Asst I - Public Services / Outreach (Bookmobile)	20	0.5	16,460	790	5.0%	789	5.0%	7
8	36,628	37,361	38,108	37,458	39,451	41,036	40,214	41,036	0	8	10/5	Library Assoc II - Coll Mgmt / Serials Specialist	32	0.8	34,472	(6,564)	-16.0%	(6,564)	-16.0%	8
9	30,134	32,274	32,919	33,742	34,080	35,433	35,330	35,433	(0)	9	7/5	Library Tech II - Public Services / Youth Svcs Specialist	40	1.0	37,215	1,782	5.0%	1,782	5.0%	9
10		9,760	9,966	1,275				1,500	1,500	10	6/5	Library Tech I - IT Asst	12	0.3	5,012					10
11	5,236	6,360	0	4,450	0	10,360			(10,360)	11	5/3-5	Library Asst I - Public Services								11
12	19,286	26,231	31,703	24,443	31,607	26,997	30,320	31,000	4,003	12	6/5	Library Tech I - Coll Mgmt / Processing	32	0.8	25,719	(1,278)	-4.7%	(5,281)	-17.0%	12
13	22,837	25,762	27,928	29,741	30,092	32,244	31,489	32,244	0	13	6/3	Library Tech I - Col Mgmt / Processing & Media Specialist	40	1.0	35,446	3,203	9.9%	3,202	9.9%	13
14	31,903	32,685	37,163	38,960	39,076	42,753	42,703	42,753	(0)	14	13/5	Librarian II - Community Services + Coll Mgmt	36	0.9	44,875	2,121	5.0%	2,122	5.0%	14
15									0	15	5/5	Library Asst I - Public Services / Outreach (Bookmobile)				0		0		15
16	67,413	68,399	64,533	67,096	65,806	78,841	71,920	73,780	(5,061)	16	5/3-5	Library Asst III - Public Services / Outreach (Branch Leads)	101	2.5	83,094	4,253	5.4%	9,314	12.6%	16
17	11,060	26,638	28,869	32,259	32,457	33,746	33,638	33,746	0	17	6/5	Library Tech - Facilities Maintenance	40	1.0	35,446	1,700	5.0%	1,700	5.0%	17
18	19,646	0							0	18	13/5	Library Asst (prev Admin Asst - Lib Mgr)				0		0		18
19	7,838	10,387	10,885	15,457	22,573	15,673	20,204	21,000	5,327	19	3/5	Library Asst I - Public Services	28	0.7	21,387	5,713	36.5%	387	1.8%	19
20	10,394	15,067	17,888	21,043	23,367	27,753	19,862	27,753	0	20	3/3-5	Library Pages	38	1.0	28,357	604	2.2%	604	2.2%	20
21	9,761	11,370	13,109	16,188	10,688	12,858	14,317	14,500	1,642	21	X	Temp staff / Special Project Pool	16	0.4	12,982	124	1.0%	(1,518)	-10.5%	21
22	160	1,431	2,354	672	1,184	3,215	1,185	2,000	(1,215)	22	X	Staff training	4	0.1	3,245	31	1.0%	1,245	62.3%	22
23	56,200	75,203	78,853	88,786	97,009	113,574	103,390	105,000	(8,574)	23	BENEFITS	Retirement (PERS)			123,905	10,331	9.1%	18,905	18.0%	23
24	37,862	41,507	39,464	39,874	41,000	46,006	39,256	40,000	(6,006)	24	BENEFITS	Social Security (FICA)			49,705	3,699	8.0%	9,705	24.3%	24
25	354	518	2,797	2,291	1,802	3,608	1,162	2,000	(1,608)	25	BENEFITS	State Unemployment Tax (SUTA @ .001) + Payroll Exp			3,898	290	8.0%	1,898	94.9%	25
26	91,730	91,556	94,508	91,169	113,678	134,476	133,525	135,500	1,024	26	BENEFITS	Group Health Insurance			145,034	10,558	7.9%	9,534	7.0%	26
27	2,349	2,569	1,751	1,899	1,631	1,804	1,618	1,804	(0)	27	BENEFITS	Workers Comp Insurance			1,949	145	8.0%	145	8.0%	27
28	862	952	1,063	1,020	1,001	1,008	1,043	1,050	42	28	BENEFITS	Life Insurance			1,040	32	3.2%	(10)	-1.0%	28
29		22,380		0	0	0	0	1,000		29	BENEFITS	Severance			0	0		(1,000)		29
30										30		Payroll expenses								30
31										31										31
32	14.0	14.7	15.2	14.8	14.8	15.0		15.2		32	<b>Total Full Time Equivalent (FTE)*</b>		<b>623</b>	<b>15.6</b>						32
33										33	Ending balance (prior years)									33
34										34	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>									34
35	<b>701,811</b>	<b>771,982</b>	<b>755,571</b>	<b>762,161</b>	<b>808,352</b>	<b>901,869</b>	<b>854,014</b>	<b>883,582</b>	<b>(18,287)</b>	<b>35</b>	<b>TOTAL REQUIREMENTS</b>				<b>975,271</b>	<b>73,402</b>	<b>8.1%</b>	<b>91,689</b>	<b>10.4%</b>	<b>35</b>

150-504-031 (Rev 10-16)

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



FORM  
LB-31

DETAILED REQUIREMENTS

GENERAL FUND

(Name of Fund)

Historical Data						Adopted Budget This Year Year 2021-2022	Projected actual This Year Year 2021-2022	SUPPL Budget 1 This Year Year 2021-2022	\$ Change vs prev.	REQUIREMENTS FOR: <b>Materials &amp; Services</b>	Budget For Next Year 2022-2023						
Actual					Proposed by Budget Officer						\$ Change vs orig.	% Change	\$ Change vs prev.	% Change			
Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021													
1									1	Object Classification	Detail						1
2	99,802	91,538	113,472	106,399	97,097	120,000	128,637	137,500	17,500	2	Collection Development (Books, audiovisual, digital, etc)	126,000	6,000	5.0%	(11,500)	-8.4%	2
3	12,579	13,042	13,383	13,827	15,172	16,250	15,126	16,250	0	3	Library Catalog (Sage)	17,600	1,350	8.3%	1,350	8.3%	3
4	32,094	99,761	37,891	57,695	211,200	57,500	54,268	59,000	1,500	4	Facilities Maintenance	61,500	4,000	7.0%	2,500	4.2%	4
5	12,325	17,937	16,284	18,681	21,792	26,400	20,625	21,000	(5,400)	5	Janitorial Contract	25,000	(1,400)	-5.3%	4,000	19.0%	5
6	2,768	2,692	2,615	2,378	5,866	3,000	2,594	3,000	0	6	Janitorial Supplies	3,000	0	0.0%	0	0.0%	6
7	2,690	2,545	2,244	2,262	2,083	2,500	2,079	2,500	0	7	Equipment Maintenance Services / Lease	2,500	0	0.0%	0	0.0%	7
8	18,952	32,575	23,147	21,353	34,274	38,500	38,819	41,000	2,500	8	Computer Maintenance	41,500	3,000	7.8%	500	1.2%	8
9	5,271	9,051	9,260	6,587	8,167	10,000	13,230	14,500	4,500	9	Bookmobile & Vehicle Operations	14,500	4,500	45.0%	0	0.0%	9
10	16,672	18,005	18,830	20,619	21,493	22,000	21,893	22,000	0	10	Insurance	22,000	0	0.0%	0	0.0%	10
11	6,019	5,837	5,033	808	2,132	4,000	3,613	4,000	0	11	Travel and Training	4,000	0	0.0%	0	0.0%	11
12	5,827	0	3,210	0	6,221	0	0	0	0	12	Election	3,500	3,500		3,500		12
13	8,165	8,400	8,900	7,500	7,700	8,000	7,900	8,000	0	13	Audit	8,500	500	6.3%	500	6.3%	13
14	1,080	1,347	1,286	1,456	1,569	2,000	2,059	2,000	0	14	Bookkeeping	2,000	0	0.0%	0	0.0%	14
15	2,744	3,022	3,148	3,300	3,246	3,600	3,584	3,600	0	15	Dues and subscriptions	3,600	0	0.0%	0	0.0%	15
16	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	16	Debt Service	2,000	0	0.0%	0	0.0%	16
17	1,908	1,778	1,249	2,448	5,761	10,000	9,948	10,000	0	17	Marketing/Publication	10,000	0	0.0%	0	0.0%	17
18	1,315	1,172	1,273	1,211	1,169	1,380	1,180	1,380	0	18	Financial Mgt Fees	1,380	0	0.0%	0	0.0%	18
19	0	250	895	406	189	100	650	750	650	19	Legal Administration	3,600	3,500	3500.0%	2,850	380.0%	19
20				475	628	1,200	1,179	1,200	0	20	Professional services	1,200	0		0		20
21	1,968	1,070	1,450	1,193	1,580	3,300	12,723	12,500	9,200	21	Public Programs	3,300	0	0.0%	(9,200)	-73.6%	21
22	3,970	4,193	4,271	4,335	2,538	4,500	3,378	4,500	0	22	Branch Mileage / BCLD Courier	4,500	0	0.0%	0	0.0%	22
23	13,672	15,973	18,934	24,845	26,377	20,500	21,901	23,500	3,000	23	Library Services Supplies	20,500	0	0.0%	(3,000)	-12.8%	23
24	6,086	10,611	7,803	8,221	8,928	14,000	15,027	15,000	1,000	24	Youth Programs (Summer Reading, storytime, teen)	15,000	1,000	7.1%	0	0.0%	24
25	1,445	1,206	895	885	928	1,000	1,295	1,300	300	25	Postage/Freight	1,500	500	50.0%	200	15.4%	25
26	40,215	39,790	40,128	43,782	42,098	45,500	44,298	47,000	1,500	26	Utilities	47,400	1,900	4.2%	400	0.9%	26
27	13,480	15,570	16,172	16,638	17,138	18,150	17,386	18,300	150	27	Telecommunications	18,300	150	0.8%	0	0.0%	27
28	0									28	Special contracts - grants, tech support travel						28
29										29	Miscellaneous						29
31										31							31
32										32	<b>Total Full Time Equivalent (FTE)*</b>						32
33										33	Ending balance (prior years)						33
34										34	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>						34
<b>35</b>	<b>313,047</b>	<b>399,365</b>	<b>353,773</b>	<b>369,304</b>	<b>547,346</b>	<b>435,380</b>	<b>445,389</b>	<b>471,780</b>	<b>(471,780)</b>	<b>35</b>	<b>TOTAL REQUIREMENTS</b>	<b>463,880</b>	<b>28,500</b>	<b>6.5%</b>	<b>(7,900)</b>	<b>-1.7%</b>	<b>35</b>

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 2022-2023									
Actual					Adopted Budget	Projected actual	SUPPL Budget 1	\$ Change vs prev.	Proposed By Budget Officer		\$ Change vs orig.	% Change	\$ Change vs prev.	% Change						
Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021	This Year Year 2021-2022	This Year Year 2021-2022	This Year Year 2021-2022													
1										1	RESOURCES				1					
2										2	Cash on hand * (cash basis), or				2					
3	151,771	161,309	131,428	159,265	167,979	155,000	164,817	165,000	10,000	3	Working Capital (accrual basis)	165,000	10,000	6.5%	0	0.0%	3			
4										4	Previously levied taxes estimated to be received				4					
5	1,445	2,519	3,122	3,244	1,282	3,500	1,000	1,500	(2,000)	5	Interest	2,000	(1,500)	-42.9%	500	33.3%	5			
6	11,000	10,000	12,500	12,500	11,000	12,500	12,500	12,500	0	6	Transferred IN, from other funds	1,000	(11,500)	-92.0%	(11,500)	-92.0%	6			
7	27,672	0	10,000	500	10,000	10,000	5,000	10,000	0	7	Grants and Loans	20,000	10,000	100.0%	10,000	100.0%	7			
8	522	4,669	22,238	1,285	2,675	2,000	1,500	2,000	0	8	Donations	2,000	0	0.0%	0	0.0%	8			
9	5,500	5,196	6,633	4,695	3,712	4,000	3,700	4,000	0	9	Book Sales	4,000	0	0.0%	0	0.0%	9			
10										10	Other financing sources				10					
11	197,910	183,693	185,921	181,489	196,648	187,000	188,517	195,000	8,000	11	Total Resources, except taxes to be levied	194,000	7,000	3.7%	(1,000)	-0.5%	11			
12										12	Taxes estimated to be received				12					
13										13	Taxes collected in year levied				13					
14	197,910	183,693	185,921	181,489	196,648	187,000	188,517	195,000	8,000	14	<b>TOTAL RESOURCES</b>				14					
15										15	<b>REQUIREMENTS **</b>				15					
16										16	Org Unit or Prog & Activity	Object Classification	Detail					16		
17	1,476	1,087	580	0	0	1,500	0	1,500	0	17	Personnel		Wages		4,000	2,500	166.7%	2,500	166.7%	17
18	146	135	30	0	0	150	0	150	0	18	Personnel		Payroll taxes & related		500	350	233.3%	350	233.3%	18
19										19										19
20	25,229	21,954	21,326	3,510	25,856	80,550	84,469	88,800	8,250	20	M&S		Memorial & Grants Dept.		83,950	3,400	4.2%	(4,850)	-5.5%	20
21	0	0	0	0	0	1,500	1,500	1,500	0	21	M&S		Election reserve		0	(1,500)	-100.0%	(1,500)	-100.0%	21
22	1	89	0	0	0	1,500	1,038	1,500	0	22	M&S		Literacy Dept.		2,000	500	33.3%	500	33.3%	22
23	2	0	0	0	0	5,500	5,358	5,500	0	23	M&S		Technology Dept. Reserve		6,500	1,000	18.2%	1,000	18.2%	23
24	0	0	0	0	0				0	24	M&S		Capital Projects - MOVED TO SPEC FUND							24
25	47	0	0	0	0	92,000	92,102	92,000	0	25	M&S	CONT.	Severance Liability Dept. Contingency		93,000	1,000	1.1%	1,000	1.1%	25
26	0	0	0	0	0	300	50	50	(250)	26	M&S		Corporate Costs (Bank & sales fees)		50	(250)	-83.3%	0	0.0%	26
27	9,700	29,000	4,720	10,000	6,000	4,000	4,000	4,000	0	27	TRANSFER		Transfer Out		4,000	0	0.0%	0	0.0%	27
28										28										28
29										29										29
30	161,309	131,428	159,265	167,979	164,792					30	Ending balance (prior years)				30					
31						0		0	0	31	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>				31					
32	197,910	183,693	185,921	181,489	196,648	187,000	188,517	195,000	8,000	32	<b>TOTAL REQUIREMENTS</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  
FY18-19 R.003 on (date) 6/10/19 for the following 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)**

Line	Historical Data					DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022 -23			Line
	Actual		Adopted Budget	Projected	SUPPL Budget 1		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	Prior Year Year 2020-2021	This Year Year 2021-2022	This Year Year 2021-2022	This Year Year 2021-2022					
1						1	<b>RESOURCES</b>			1
2	-					2	121,189			2
3	-	50,382	165,000	159,000	159,000	3	0			3
4	-	0	0	0	0	4	0			4
5	382	657	1,500	1,000	1,000	5	1,000			5
6	55,000	107,555	20,000	32,289	32,289	6	15,000			6
7						7	22,000			7
8						8				8
9						9				9
10	55,382	158,594	186,500	192,289	192,289	10	159,189	0	0	10
11						11				11
12						12				12
13	<b>55,382</b>	<b>158,594</b>	<b>186,500</b>	<b>192,289</b>	<b>192,289</b>	13	<b>159,189</b>	<b>0</b>	<b>0</b>	13
14						14	<b>REQUIREMENTS **</b>			14
15						15	Org. Unit or Prog. & Activity	Object Classification	Detail	
16	-	0	186,500	71,100	192,289	16			Facilities maintenance & repair	159,189
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				29	Ending balance (prior years)			29
30				121,189		30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			30
31	<b>55,382</b>	<b>158,594</b>	<b>186,500</b>	<b>192,289</b>	<b>192,289</b>	31	<b>159,189</b>	<b>0</b>	<b>0</b>	31

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

FORM  
LB-10

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

SAGE LIBRARY SYSTEM  
(Fund)

BAKER COUNTY LIBRARY DISTRICT  
(Name of Municipal Corporation)

Historical Data											DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-2023							
Actual						Adopted Budget	Projected	SUPPL Budget 1	\$ Change vs orig.	Proposed By Budget Officer		\$ Change vs orig.	% Change	\$ Change vs revised					
Preceding Year 2015-2016	Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year 2018-2019	Prior Year 2019-2020	Prior Year 2020-2021	This Year 2021-2022	This Year 2021-2022	This Year 2021-2022											
1											1	RESOURCES			1				
2											2	Cash on hand * (cash basis), or			2				
3	135,422	148,801	179,053	202,559	202,800	186,611	190,000	171,783	175,000	(15,000)	3	Working Capital (accrual basis)	165,000	(25,000)	-13.2%	(10,000)	3		
4											4	Previously levied taxes estimated to be received			4				
5		0	0	0	0		0		0	0	5	Interest			5				
6	197,097	203,697	209,006	203,300	217,125	221,836	223,000	227,556	223,000	0	6	Membership dues	228,000	5,000	2.2%	5,000	6		
7											7	Transferred IN, from other funds			7				
8	95,404	45,242	57,240	58,300	58,300	61,101	61,000	60,950	61,000	0	8	Restricted grants	61,000	0	0.0%	0	8		
9	772	1,580	1,260	1,668	3,597	1,195	2,825	2,530	2,825	0	9	Miscellaneous revenue	3,500	675	23.9%	675	9		
10											10	Proceeds from prior fiduciary account			10				
11											11				11				
12	428,695	399,320	446,559	465,827	481,822	470,743	476,825	462,819	461,825	(15,000)	12	Total Resources, except taxes to be levied	457,500	(19,325)	-4.1%	(4,325)	12		
13											13	Taxes estimated to be received			13				
14											14	Taxes collected in year levied			14				
15	<b>428,695</b>	<b>399,320</b>	<b>446,559</b>	<b>465,827</b>	<b>481,822</b>	<b>470,743</b>	<b>476,825</b>	<b>462,819</b>	<b>461,825</b>	<b>(15,000)</b>	15	<b>TOTAL RESOURCES</b>	<b>457,500</b>	<b>(19,325)</b>	<b>-4.1%</b>	<b>(4,325)</b>	15		
16											16	REQUIREMENTS **			16				
17											17	Org Unit or Prog & Activity	Object Classification	Detail		17			
18											18	PERSONNEL SERVICES			18				
19	55,708	56,730	57,981	59,118	67,037	67,397	62,727	62,727	62,727	0	19	PERSONNEL	SALARIES	Systems administrator	75,250	12,523	20.0%	12,523	19
20	5,310	4,936	5,632	5,857	6,050	6,319	6,180	6,180	6,180	0	20	PERSONNEL	SALARIES	Admin Assistant - Business Mgr	6,500	320	5.2%	320	20
21	<b>61,018</b>	<b>61,666</b>	<b>63,613</b>	<b>64,975</b>	<b>73,087</b>	<b>73,716</b>	<b>68,907</b>	<b>68,907</b>	<b>68,907</b>	<b>0</b>	21			<b>Total Salaries</b>	<b>81,750</b>	<b>12,843</b>	<b>18.6%</b>	<b>12,843</b>	21
22											22				22				
23	8,069	8,600	13,036	14,123	17,673	19,387	19,000	19,000	19,000	0	23	PERSONNEL	BENEFITS	Retirement	20,000	1,000	5.3%	1,000	23
24	4,240	4,717	4,866	4,556	7,697	3,534	5,270	5,270	7,800	2,530	24	PERSONNEL	BENEFITS	Social Security	8,000	2,730	51.8%	200	24
25	47	33	31	26	22	77	36	36	36	0	25	PERSONNEL	BENEFITS	Worker's compensation	36	0	0.0%	0	25
26	7,215	7,226	7,538	7,665	8,389	0	8,461	8,461	8,461	0	26	PERSONNEL	BENEFITS	Health insurance	0	(8,461)	-100.0%	(8,461)	26
27	47	57	70	275	596	-32	275	275	275	0	27	PERSONNEL	BENEFITS	Unemployment insurance	650	375	136.4%	375	27
28	95	72	71	95	94	0	77	77	77	0	28	PERSONNEL	BENEFITS	Life insurance	0	(77)	-100.0%	(77)	28
29	1,652	72	100	91	93	110	113	113	113	0	29	PERSONNEL	BENEFITS	Payroll expenses	100	(13)	-11.5%	(13)	29
30	<b>21,365</b>	<b>20,777</b>	<b>25,712</b>	<b>26,831</b>	<b>34,564</b>	<b>23,076</b>	<b>33,232</b>	<b>33,232</b>	<b>35,762</b>	<b>2,530</b>	30			<b>Total benefits</b>	<b>28,786</b>	<b>(4,446)</b>	<b>-13.4%</b>	<b>(6,976)</b>	30
31	<b>82,383</b>	<b>82,443</b>	<b>89,325</b>	<b>91,806</b>	<b>107,651</b>	<b>96,792</b>	<b>102,139</b>	<b>102,139</b>	<b>104,669</b>	<b>2,530</b>	31			<b>TOTAL PERSONNEL SERVICES</b>	<b>110,536</b>	<b>8,397</b>	<b>8.2%</b>	<b>5,867</b>	31
32											32				32				
33											33	MATERIALS & SERVICES			33				
34	260	294	234	384	352	234	400	400	400	0	34			Telecommunications	400	0	0.0%	0	34
35	1,733	3,233	5,113	8,232	5,003	11,116	4,500	4,500	12,000	7,500	35			Technology	6,000	1,500	33.3%	(6,000)	35
36	0	0	0	0	0		0	0	0	0	36			Accounting and auditing	0	0		0	36
37	300	0	2,560	2,000	2,200	1,857	1,857	1,857	1,857	0	37			Administrative services (BCLD)	2,200	343	18.5%	343	37
38	54,908	45,925	48,000	61,000	63,250	64,190	65,570	65,570	65,570	0	38			System support (contracted)	66,881	1,311	2.0%	1,311	38
39	45,922	4,585	3,233	2,000	3,865	2,552	2,500	2,500	2,500	0	39			Technical services	4,000	1,500	60.0%	1,500	39
40	0	0	0	0	0		250	250	250	0	40			Legal services	0	(250)	-100.0%	(250)	40

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

SAGE LIBRARY SYSTEM  
(Fund)

BAKER COUNTY LIBRARY DISTRICT  
(Name of Municipal Corporation)

	Historical Data						Adopted Budget This Year Year 2021-2022	Projected This Year Year 2021-2022	SUPPL Budget 1 This Year Year 2021-2022	\$ Change vs orig.	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-2023					
	Actual											Proposed By Budget Officer	\$ Change vs orig.	% Change		\$ Change vs revised	
	Preceding Year 2015-2016	Preceding Year 2016-2017	First Preceding Year 2017-2018	Prior Year Year 2018-2019	Prior Year Year 2019-2020	Prior Year Year 2020-2021											
41	1,013	3,661	1,554	3,146	4,832	1,756	5,000	5,000	5,000	0	41	Dues and subscriptions	5,000	0	0.0%	0	41
42	64	27	39	50	61	47	50	50	50	0	42	Postage/freight	60	10	20.0%	10	42
43	0	0	0	0	0		25	25	25	0	43	Printing	25	0	0.0%	0	43
44	586	94	297	368	1,250	756	400	400	900	500	44	Supplies, Office	500	100	25.0%	(400)	44
45	2,460	2,112	2,967	3,127	2,488	84	3,500	3,500	500	(3,000)	45	Travel	2,000	(1,500)	-42.9%	1,500	45
46	4,115	1,330	937	861	175	55	2,500	2,500	500	(2,000)	46	Training & Professional Developmt	1,000	(1,500)	-60.0%	500	46
47	81,689	68,602	82,129	87,091	89,084	94,027	95,950	95,950	95,950	0	47	Courier	96,000	50	0.1%	50	47
48	0	0	6,931	2,962	0	2,624	1,000	1,000	2,624	1,624	48	Member credits	0	(1,000)	-100.0%	(2,624)	48
49	193,050	129,863	153,994	171,221	172,560	179,298	183,502	183,502	188,126	4,624	49	TOTAL MATERIALS & SERVICES	184,066	564	0.3%	(4,060)	49
50											50						50
51											51	RESERVE					51
52	0	0	2,182	0	0	11,152	25,000	25,000	25,000	0	52	RESERVE FUNDS Capital outlay	15,000	(10,000)	-40.0%	(10,000)	52
53	0	0	0	0	15,000	0	16,184	16,184	11,184	(5,000)	53	Operating Contingency	12,898	(3,286)	-20.3%	1,714	53
54											54						54
55											55						55
56	153,263	187,014	201,058	202,800	186,611	183,501					56	Ending balance (prior years)					56
57							150,000	135,994	132,846	(17,154)	57	UNAPPROPRIATED ENDING FUND BALANCE	135,000	(15,000)	-10.0%	2,154	57
58	428,696	399,320	446,559	465,827	481,822	470,743	476,825	462,819	461,825	(15,000)	58	TOTAL REQUIREMENTS	457,500	(19,325)	-4.1%	(4,325)	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.