

RESOLUTION No. FY2022-23.06

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Baker County Library District hereby adopts the budget for fiscal year **2023-2024** in the total amount of **3,188,762 ***
 This budget is now on file at Baker County Public Library in Baker City, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2023, for the following purposes:

General Fund		Debt Service Fund	
<u>Organizational Unit or Program:</u>		Debt Service	
Personnel Services.....	1,060,549	Total.....	\$0
Materials & Services.....	509,400		
 <u>Not Allocated to Organizational Unit or Program:</u>		"Other Uses" Fund	
Personnel Services.....	0	Org. Unit/Program: _____	227,000
Materials & Services.....	0	Special Payments.....	0
Capital Outlay.....	15,000	Transfers Out.....	4,000
Debt Service	13,000	Contingency.....	0
Special Payments.....	0	Total.....	\$231,000
Transfers Out.....	80,000		
Contingency.....	25,000	Reserve Fund - Capital Investment	
Total.....	\$1,702,949	Org. Unit/Program: _____	159,250
		Special Payments.....	0
		Transfers Out.....	0
		Contingency.....	0
		Total.....	\$159,250
		Sage Library System Fund	
		Org. Unit/Program: _____	348,841
		Special Payments.....	0
		Transfers Out.....	0
		Contingency.....	40,659
		Total.....	\$389,500
		Total APPROPRIATIONS, All Funds . . .	
			\$2,482,699
		Total Unappropriated and Reserve Amounts, All Funds . . .	
			706,063
		TOTAL ADOPTED BUDGET . . .	
			\$3,188,762 *

*(*amounts with asterisks must match)*

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2023- 2024 :

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

RESOLUTION CATEGORIZING THE TAX

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

Subject to the General Government Limitation

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

Excluded from Limitation

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

The above resolution statements were approved and declared adopted on June 13, 2023.

X _____
 Signature

2023-2024 proposed

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total	VS PREVIOUS
General Fund	\$1,060,549	\$509,400	\$15,000	\$13,000	\$80,000	\$25,000	\$0	\$556,063	\$2,259,012	\$145,755 6.45%
Other Uses Fund	\$3,750	\$223,250	\$0	\$0	\$4,000	\$0	\$0	\$0	\$231,000	\$17,000 7.36%
Reserve Fund - Capital Investment			\$159,250						\$159,250	\$61 0.04%
Sage Library System Fund	\$127,695	\$206,146	\$15,000	\$0	\$0	\$40,659	\$0	150,000	\$539,500	\$23,800 4.41%
TOTALS	\$1,191,994	\$938,796	\$189,250	\$13,000	\$84,000	\$65,659	\$0	\$706,063	\$3,188,762	\$186,616 5.85%
									\$ Change from prev.	\$186,616
									% Change from prev.	5.85%
										\$39,000

2022-2023 supplemental 1

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total	VS PREVIOUS
General Fund	\$935,864	\$530,740	\$35,000	\$2,120	\$18,000	\$30,000	\$0	\$561,534	\$2,113,258	\$83,021 3.93%
Other Uses Fund	\$4,500	\$200,500	\$0	\$0	\$4,000	\$0	\$0	\$5,000	\$214,000	\$20,000 9.35%
Reserve Fund - Capital Investment			\$159,189						\$159,189	\$0 0.00%
Sage Library System Fund	\$117,295	\$199,979	\$15,000	\$0	\$0	\$33,426	\$0	\$150,000	\$515,700	\$27,500 5.33%
TOTALS	\$1,057,659	\$931,219	\$209,189	\$2,120	\$22,000	\$63,426	\$0	\$716,534	\$3,002,147	\$130,521 4.35%
									\$ Change from prev.	\$130,521
									% Change from prev.	4.35%
										\$130,521

2022-2023 adopted

FUND	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Interfund Transfers	Contingency	Special Payments	(UEFB) Reserve	Total	VS PREVIOUS
General Fund	\$975,271	\$461,880	\$25,000	\$2,000	\$16,000	\$5,000	\$0	\$545,086	\$2,030,237	\$54,782 2.70%
Other Uses Fund	\$4,500	\$185,500	\$0	\$0	\$4,000	\$0	\$0	\$0	\$194,000	-\$1,000 -0.52%
Reserve Fund - Capital Investment			\$159,189						\$159,189	-\$33,100 -20.79%
Sage Library System Fund	\$117,045	\$199,479	\$15,000	\$0	\$0	\$21,676	\$0	\$135,000	\$488,200	\$23,700 4.85%
TOTALS	\$1,096,816	\$846,859	\$199,189	\$2,000	\$20,000	\$26,676	\$0	\$680,086	\$2,871,626	\$44,382 1.55%
									\$ Change from prev.	\$44,382
									% Change from prev.	1.55%
										\$0

**RESOURCES
GENERAL FUND**

(Fund)

BAKER COUNTY LIBRARY DISTRICT

(Name of Municipal Corporation)

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year <u>2023-2024</u>			
			Adopted Budget	SUPPL Budget 1		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022	This Year Year 2022-2023	This Year Year 2022-2023					
1					1 Available cash on hand* (cash basis) or				1
2	476,306	498,209	550,000	583,000	2 Net working capital (accrual basis)	600,000	600,000	625,000	2
3	45,595	47,892	55,000	58,000	3 Previously levied taxes estimated to be received	60,000	60,000	60,000	3
4	11,127	8,446	12,000	28,000	4 Interest	30,000	30,000	30,000	4
5	6,000	3,400	4,000	4,000	5 Transferred IN, from other funds	4,000	4,000	4,000	5
6					6 OTHER RESOURCES				6
7	10,212	12,109	13,000	14,500	7 Fines & Fees	14,000	14,000	14,000	7
8	7,889	8,094	8,500	8,500	8 State revenue (R2R Grant)	8,500	8,500	8,500	8
9	4,302	3,012	500	500	9 Other Tax Revenues	1,500	1,500	1,500	9
10	6,948	6,949	7,500	11,000	10 Federal revenue (E-rate)	7,600	7,600	7,600	10
11	0	0	0	0	11 Special Contracts (Tech support)				11
12	0	0	0	0	12 Job Training Programs				12
13	182,662	53,288	6,000	3,500	13 Donations, Grants, & Misc	6,500	6,500	6,500	13
14	0				14 Capital financing				14
15	1,857	2,160	2,235	2,235	15 Fiscal agency fee (Sage)	2,270	2,270	2,270	15
16	0	17,363	3,500	8,000	16 Other financing sources	52,000	52,000	52,000	16
17					17				17
18					18				18
19					19				19
20					20				20
21					21				21
22					22				22
23					23				23
24					24				24
25					25				25
26					26				26
27					27				27
28					28				28
29	752,898	660,922	662,235	721,235	29 Total resources, except taxes to be levied	786,370	786,370	811,370	29
30			1,368,002	1,392,023	30 Taxes estimated to be received	1,447,643	1,447,643	1,447,643	30
31	1,227,427	1,218,606			31 Taxes collected in year levied				31
32	1,980,325	1,879,528	2,030,237	2,113,258	32 TOTAL RESOURCES	2,234,012	2,234,012	2,259,012	32

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

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

Baker County Library District

(name of fund)

(name of Municipal Corporation)

			Adopted Budget	SUPPL Budget 1	REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget For Next Year 2023-2024			
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022	This Year Year 2022-2023	This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1					1 PERSONNEL SERVICES				1
2	552,231	579,017	649,740	636,982	2 Salaries	706,867	706,867	707,535	2
3	256,121	282,925	325,531	298,882	3 Benefits	352,964	352,964	353,015	3
4					4 Special Contracts - Grants, Tech Support, Job Training				4
5	0	996			5 Severance				5
6					6 Payroll Expenses				6
7					7				7
8	808,352	862,938	975,271	935,864	8 TOTAL PERSONNEL SERVICES	1,059,830	1,059,830	1,060,549	8
9	14.85	15.20	15.58	15.20	9 Total Full-Time Equivalent (FTE)	15.70	15.70	15.70	9
10					10 MATERIALS AND SERVICES				10
11	97,097	110,210	126,000	158,000	11 Collection Development	133,500	133,500	133,500	11
12	15,172	14,843	17,600	16,600	12 Library Consortium	18,950	18,950	18,950	12
13	275,215	149,781	133,500	153,700	13 Facilities & IT Maintenance	153,200	153,200	153,200	13
14	51,688	55,925	63,080	68,480	14 Corporate Costs	67,800	67,800	67,800	14
15	106,174	103,713	121,700	133,960	15 Library Operations	135,950	135,950	135,950	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	545,346	434,472	461,880	530,740	27 TOTAL MATERIALS AND SERVICES	509,400	509,400	509,400	27
28					28 CAPITAL OUTLAY				28
29	7,864	0	25,000	35,000	29	15,000	15,000	15,000	29
30					30				30
31					31				31
32					32				32
33					33				33
34					34				34
35	7,864	0	25,000	35,000	35 TOTAL CAPITAL OUTLAY	15,000	15,000	15,000	35
36	1,361,562	1,297,410	1,462,151	1,501,604	36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,584,230	1,584,230	1,584,949	36

REQUIREMENTS SUMMARY

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

**FORM
LB-30**

General Fund

Baker County Library District

(name of fund)

(name of Municipal Corporation)

	Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2023-2024			
	Actual		Adopted Budget	SUPPL Budget 1		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022	This Year Year 2022-2023	This Year Year 2022-2023					
1					1 PERSONNEL SERVICES NOT ALLOCATED				1
2					2				2
4	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
9	0		0	0	9 TOTAL MATERIALS AND SERVICES	0	0	0	9
10					10 CAPITAL OUTLAY NOT ALLOCATED				10
11					11				11
13	0		0	0	13 TOTAL CAPITAL OUTLAY	0	0	0	13
14					14 DEBT SERVICE				14
15	2,000	2,000	2,000	2,120	15 Debt service - Baker City LID Resort St Project	13,000	13,000	13,000	15
16					16				16
17	2,000	2,000	2,000	2,120	17 TOTAL DEBT SERVICE	13,000	13,000	13,000	17
18					18 SPECIAL PAYMENTS				18
19					19				19
20					20				20
21	0	0	0	0	21 TOTAL SPECIAL PAYMENTS	0	0	0	21
22					22 INTERFUND TRANSFERS				22
23	1,000	2,500	1,000	3,000	23 Transfer - Technology & Election	1,000	1,000	5,000	23
24	10,000	10,000	0	0	24 Transfer - Severance Liability	10,000	10,000	10,000	24
25	107,555	32,289	15,000	15,000	25 Transfer - Capital Improvement Fund	65,000	65,000	65,000	25
28	118,555	44,789	16,000	18,000	28 TOTAL INTERFUND TRANSFERS	76,000	76,000	80,000	28
29			5,000	30,000	29 OPERATING CONTINGENCY	5,000	5,000	25,000	29
30			545,086	561,534	30 RESERVED FOR FUTURE EXPENDITURE	555,782	555,782	556,063	30
31			0	0	31 UNAPPROPRIATED ENDING BALANCE	0	0		31
32	120,555	46,789	568,086	611,654	32 Total Requirements NOT ALLOCATED	649,782	649,782	674,063	32
33	1,361,562	1,297,410	1,462,151	1,501,604	33 Total Requirements for ALL Org.Units/Programs within fund	1,584,230	1,584,230	1,584,949	33
34	498,209	535,329			34 Ending balance (prior years)				34
35	1,980,326	1,879,528	2,030,237	2,113,258	35 TOTAL REQUIREMENTS	2,234,012	2,234,012	2,259,012	35

18.7%

-5.1%

2.5%

4.1%

5.7%

6.9%

150-504-030 (Rev 11-18)

10.0%

11.3%

FORM
LB-31

DETAILED REQUIREMENTS

GENERAL FUND
(Name of Fund)

Historical Data					REQUIREMENTS FOR: <u>Personnel Services</u>				Budget For Next Year 2023-2024			
Second Preceding Year 2020-2021		First Preceding Year 2021-2022	Adopted Budget This Year Year 2022-2023	SUPPL Budget 1 This Year Year 2022-2023	1	Object Classification	Detail	HRS	FTE	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
1					1	Object Classification	Detail					
2	84,721	86,417	88,585	88,396	2	MGT5	Library Director	40	1.0	90,781	90,781	90,781
3	16,994	19,003	50,123	39,866	3	19/4	IT Network and Systems Administrator	32	0.8	53,464	53,464	53,464
4	31,642	32,935	34,371	34,507	4	16/5	Admin Assistant - Business Mgr	28	0.7	40,406	40,406	42,439
5	35,785	39,075	43,090	42,743	5	11/5	Admin Assistant - Main Branch Library Mgr	40	1.0	47,492	47,492	47,492
6	43,495	47,504	49,861	49,665	6	14/5	Librarian II - Tech Svcs / Cataloging	40	1.0	57,723	57,723	54,993
7	9,213	9,446	16,460	10,830	7	5/5	Library Asst III - Public Services / Outreach (Bookmobile)	20	0.5	16,460	16,460	16,460
8	39,451	38,979	34,472	34,326	8	10/5	Library Assoc II - Coll Mgmt / Serials Specialist	32	0.8	34,472	34,472	34,472
9	34,080	35,443	37,215	37,064	9	7/5	Library Tech II - Public Services / Youth Svcs Specialist	40	1.0	39,072	39,072	41,037
10		1,243	5,012	8,779	10	6/5	Library Tech I - IT Asst					
11	0			14,373	11	5/3-5	Library Asst III - Public & Tech Services	19	0.5	16,038	16,038	16,038
12	31,607	34,374	25,719	26,106	12	6/5	Library Tech I - Coll Mgmt / Processing	32	0.8	28,362	28,362	28,362
13	30,092	31,590	35,446	35,443	13	6/4	Library Tech I - Col Mgmt / Processing & Media Specialist	40	1.0	37,215	37,215	37,215
14	39,076	42,858	44,875	44,347	14	14/5	Librarian II - Community Services + Coll Mgmt	36	0.9	51,951	51,951	49,494
15					15	5/5	Library Asst III - Public Services / Outreach (Bookmobile)					
16	65,806	72,725	83,094	82,227	16	5/3-5	Library Asst III - Public Services / Outreach (Branch Leads)	101	2.5	84,965	84,965	84,965
17	32,457	33,746	35,446	35,399	17	7/5	Library Tech II - Facilities Maintenance	40	1.0	37,215	37,215	39,072
18					18	13/5	Library Asst (prev Admin Asst - Lib Mgr)					
19	22,573	18,812	21,387	15,436	19	4/5	Library Asst II - Public Services (Subs)	13	0.3	10,551	10,551	10,551
20	23,367	20,104	28,357	22,078	20	3/3-5	Library Asst I - Pages	48	1.2	37,980	37,980	37,980
21	10,688	13,574	12,982	18,657	21	X	Temp Staff / Special Project Pool	24	0.6	19,473	19,473	19,473
22	1,184	1,189	3,245	1,259	22	X	Staff training	4	0.1	3,245	3,245	3,245
23	97,009	108,759	123,905	116,172	23	BENEFITS	Retirement (PERS)			143,834	143,834	143,828
24	41,000	42,013	49,705	48,090	24	BENEFITS	Social Security (FICA)			54,075	54,075	54,126
25	1,802	577	3,898	2,043	25	BENEFITS	State Unemployment Tax (SUTA @ .001) + Payroll Exp			4,241	4,241	4,245
26	113,678	128,963	145,034	130,190	26	BENEFITS	Group Health Insurance			147,652	147,652	147,652
27	1,631	1,566	1,949	1,297	27	BENEFITS	Workers Comp Insurance			2,121	2,121	2,123
28	1,001	1,047	1,040	1,090	28	BENEFITS	Life Insurance			1,040	1,040	1,040
29	0	996	0		29	BENEFITS	Severance					
30					30		Payroll expenses					
31					31							
32	14.8	15.2	15.6	15.2	32	Total Full Time Equivalent (FTE)*		628	15.7			
33					33	Ending balance (prior years)						
34					34	UNAPPROPRIATED ENDING FUND BALANCE						
35	808,352	862,938	975,271	940,382	35	TOTAL REQUIREMENTS				1,059,830	1,059,830	1,060,549

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

FORM
LB-31

DETAILED REQUIREMENTS

GENERAL FUND

(Name of Fund)

1			Adopted Budget This Year Year 2022-2023	SUPPL Budget 1 This Year Year 2022-2023	REQUIREMENTS FOR: Materials & Services	Budget For Next Year 2023-2024			1			
	Second Preceding Year 2020-2021	First Preceding Year 2021-2022				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body				
1					1	Object Classification	Detail					
2	97,097	110,210	126,000	158,000	2		Collection Development (Books, audiovisual, digital, etc)	133,500	133,500	133,500		2
3	15,172	14,843	17,600	16,600	3		Library Catalog (Sage)	18,950	18,950	18,950		3
4	211,200	60,179	61,500	64,000	4		Facilities Maintenance	63,500	63,500	63,500		4
5	21,792	22,500	25,000	25,000	5		Janitorial Contract	25,000	25,000	25,000		5
6	5,866	2,092	3,000	3,200	6		Janitorial Supplies	3,200	3,200	3,200		6
7	2,083	2,323	2,500	3,000	7		Equipment Maintenance Services / Lease	3,000	3,000	3,000		7
8	34,274	62,687	41,500	58,500	8		Computer Maintenance	58,500	58,500	58,500		8
9	8,167	12,411	14,500	13,500	9		Bookmobile & Vehicle Operations	16,000	16,000	16,000		9
10	21,493	20,493	22,000	22,800	10		Insurance	23,500	23,500	23,500		10
11	2,132	3,519	4,000	5,000	11		Travel and Training	5,000	5,000	5,000		11
12	6,221	0	3,500	3,500	12		Election	0	0	0		12
13	7,700	7,900	8,500	8,500	13		Audit	9,500	9,500	9,500		13
14	1,569	1,821	2,000	3,000	14		Bookkeeping	3,000	3,000	3,000		14
15	3,246	2,385	3,600	4,200	15		Dues and subscriptions	4,500	4,500	4,500		15
16	2,000	2,000	2,000	2,120	16		Debt Service	13,000	13,000	13,000		16
17	5,761	3,483	10,000	10,000	17		Marketing/Publication	8,000	8,000	8,000		17
18	1,169	1,066	1,380	1,380	18		Financial Mgt Fees	1,500	1,500	1,500		18
19	189	630	3,600	3,600	19		Legal Administration	3,600	3,600	3,600		19
20	628	808	1,200	1,200	20		Professional services	1,200	1,200	1,200		20
21	1,580	13,820	3,300	5,300	21		Public Programs	8,000	8,000	8,000		21
22	2,538	2,817	4,500	4,000	22		Branch Mileage / BCLD Courier	4,500	4,500	4,500		22
23	26,377	17,678	20,500	20,000	23		Library Services Supplies	20,000	20,000	20,000		23
24	8,928	10,595	15,000	21,200	24		Youth Programs (Summer Reading, storytime, teen)	18,500	18,500	18,500		24
25	928	943	1,500	1,500	25		Postage/Freight	1,500	1,500	1,500		25
26	42,098	42,018	47,400	54,950	26		Utilities	57,150	57,150	57,150		26
27	17,138	17,251	18,300	18,810	27		Telecommunications	18,300	18,300	18,300		27
28					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	547,346	436,472	463,880	532,860	35		TOTAL REQUIREMENTS	522,400	522,400	522,400		35

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

FORM
LB-10

FORM
LB-10

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

OTHER USES
(Fund)

BAKER COUNTY BAKER COUNTY LIBRARY DISTRICT
(Name of Municip: (Name of Municipal Corporation)

Historical Data								DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024			an				
Actual					Adopted Budget	SUPPL Budget 1	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body						
Prior Year 2017-2018	Prior Year 2018-2019	Prior Year 2019-2020	Second Preceding Year 2020-2021	First Preceding Year 2021-2022	This Year Year 2022-2023	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	165,000	181,000	3	Working Capital (accrual basis)	185,000	185,000	195,000	##	3		
4								4	Previously levied taxes estimated to be received			4				
5	2,519	3,122	3,244	1,282	909	2,000	5,000	5	Interest	5,000	5,000	5,000	0	5		
6	10,000	12,500	12,500	11,000	12,500	1,000	3,000	6	Transferred IN, from other funds			##	6			
7	0	10,000	500	10,000	3,900	20,000	15,000	7	Grants and Loans			0	7			
8	4,669	22,238	1,285	2,675	1,100	2,000	6,000	8	Donations			0	8			
9	5,196	6,633	4,695	3,712	5,413	4,000	4,000	9	Book Sales			0	9			
10								10	Other financing sources			10				
11	183,693	185,921	181,489	196,648	188,614	194,000	214,000	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	183,693	185,921	181,489	196,648	188,614	194,000	214,000	14	TOTAL RESOURCES			##	14			
15								15	REQUIREMENTS **			15				
16								16	Org Unit or Prog & Activity	Object Classification	Detail		16			
17	1,087	580	0	0	-	4,000	4,000	17	Personnel		Wages	1,500	1,500	1,500	0	17
18	135	30	0	0	-	500	500	18	Personnel		Payroll taxes & related	2,250	2,250	2,250	0	18
19								19				0		0	19	
20	21,954	21,326	3,510	25,856	7,972	83,950	92,300	20	M&S		Memorial & Grants Dept.	92,050	92,050	99,550	##	20
21	0	0	0	0	-	0	4,500	21	M&S		Election reserve	2,500	2,500	6,500	##	21
22	89	0	0	0	-	2,000	2,000	22	M&S		Literacy Dept.	2,000	2,000	2,000	0	22
23	0	0	0	0	-	6,500	6,500	23	M&S		Technology Dept. Reserve	7,500	7,500	10,000	##	23
24	0	0	0	0				24	M&S		Capital Projects - MOVED TO SPEC FUND				0	24
25	0	0	0	0	-	93,000	95,000	25	M&S	CONT.	Severance Liability Dept. Contingency	105,000	105,000	105,000	25	
26	0	0	0	0	-	50	200	26	M&S		Corporate Costs (Bank & sales fees)	200	200	200	26	
27	29,000	4,720	10,000	6,000	3,400	4,000	4,000	27	TRANSFER		Transfer Out	4,000	4,000	4,000	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	5,000	31	UNAPPROPRIATED ENDING FUND BALANCE			0	0	0	0	31
32	183,693	185,921	181,489	196,648	188,614	194,000	214,000	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 pur
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					DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023 -24			Change					
Actual			Adopted Budget	SUPPL Budget 1		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body						
Prior Year 2019-2020	Second Preceding Year 2020-2021	First Preceding Year 2021-2022	This Year Year 2022-2023	This Year Year 2022-2023										
1					1	RESOURCES				1				
2	-			121,189	121,189	2	85,000	85,000	85,000	0	2			
3	-	50,382	158,594	0		3				0	3			
4	-	0	0	0		4				0	4			
5	382	657	818	1,000	1,000	5	4,000	4,000	4,000	0	5			
6	55,000	107,555	32,289	15,000	15,000	6	65,000	65,000	65,000	0	6			
7				22,000	22,000	7	5,250	5,250	5,250	0	7			
8						8					8			
9						9					9			
10	55,382	158,594	191,701	159,189	159,189	10	159,250	159,250	159,250	0	10			
11						11					11			
12						12					12			
13	55,382	158,594	191,701	159,189	159,189	13	159,250	159,250	159,250	0	13			
14						14	REQUIREMENTS **				14			
15						15	Org. Unit or Prog. & Activity	Object Classification	Detail		15			
16	-	0	87,063	159,189	159,189	16			Facilities maintenance & repair	159,250	159,250	159,250	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	55,382	158,594	104,638			29	Ending balance (prior years)							29
30				0	0	30	UNAPPROPRIATED ENDING FUND BALANCE			0	0	0	0	30
31	55,382	158,594	191,701	159,189	159,189	31	TOTAL REQUIREMENTS			159,250	159,250	159,250	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.

SPECIAL FUND										
FORM		RESOURCES AND REQUIREMENTS								
LB-10		SAGE LIBRARY SYSTEM				BAKER COUNTY LIBRARY DISTRICT				
		(Fund)				(Name of Municipal Corporation)				
Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year <u>2023-2024</u>					
		Adopted Budget	SUPPL Budget 1		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2020-2021	First Preceding Year 2021-2022	This Year Year 2022-2023	This Year Year 2022-2023							
1				1	RESOURCES				1	
2				2	Cash on hand * (cash basis), or				2	
3	186,611	183,501	175,000	196,000	3	Working Capital (accrual basis)				3
4					4	Previously levied taxes estimated to be received				4
5	0	0	0	1,500	5	Interest				5
6	221,836	227,556	245,000	250,000	6	Membership dues				6
7					7	Transferred IN, from other funds				7
8	61,101	60,950	64,700	64,700	8	Restricted grants				8
9	1,195	2,529	3,500	3,500	9	Miscellaneous revenue				9
10					10	Proceeds from prior fiduciary account				10
11					11					11
12	470,743	474,536	488,200	515,700	12	Total Resources, except taxes to be levied				12
13					13	Taxes estimated to be received				13
14					14	Taxes collected in year levied				14
15	470,743	474,536	488,200	515,700	15	TOTAL RESOURCES				15
16					16	REQUIREMENTS **				16
17					17	Org Unit or Prog & Activity	Object Classification	Detail		17
18					18	PERSONNEL SERVICES				18
19	67,397	67,689	80,500	80,500	19	PERSONNEL	SALARIES	Systems administrator		19
20	6,319	6,547	6,955	6,955	20	PERSONNEL	SALARIES	Admin Assistant - Business Mgr		20
21	73,716	74,236	87,455	87,455	21			Total Salaries		21
22					22					22
23			22,700	22,700	23	PERSONNEL	BENEFITS	Retirement		23
24			6,700	6,700	24	PERSONNEL	BENEFITS	Social Security		24
25			40	40	25	PERSONNEL	BENEFITS	Worker's compensation		25
26			0	0	26	PERSONNEL	BENEFITS	Health insurance		26
27			0	250	27	PERSONNEL	BENEFITS	Unemployment insurance		27
28			0	0	28	PERSONNEL	BENEFITS	Life insurance		28
29			150	150	29	PERSONNEL	BENEFITS	Payroll expenses		29
30	23,076	24,671	29,590	29,840	30			Total benefits		30
31	96,792	98,907	117,045	117,295	31			TOTAL PERSONNEL SERVICES		31
32					32					32
33					33	MATERIALS & SERVICES				33
34	234	234	400	400	34			Telecommunications		34
35	11,116	4,211	6,000	6,000	35			Technology		35

SPECIAL FUND												
FORM		RESOURCES AND REQUIREMENTS										
LB-10		SAGE LIBRARY SYSTEM						BAKER COUNTY LIBRARY DISTRICT				
		(Fund)						(Name of Municipal Corporation)				
Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS				Budget for Next Year <u>2023-2024</u>				
		Adopted Budget	SUPPL Budget 1					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2020-2021	First Preceding Year 2021-2022	This Year Year 2022-2023	This Year Year 2022-2023									
36	0	0	0	0	36		Accounting and auditing	0	0	0	36	
37	1,857	2,160	2,231	2,231	37		Administrative services (BCLD)	2,270	2,270	2,270	37	
38	64,190	66,450	71,563	71,563	38		System support (contracted)	75,141	75,141	75,141	38	
39	2,552	3,403	5,500	5,500	39		Technical services	5,500	5,500	5,500	39	
40	0	0	0	0	40		Legal services	0	0	0	40	
41	1,756	6,458	5,000	5,500	41		Dues and subscriptions	5,000	5,000	5,000	41	
42	47	59	60	60	42		Postage/freight	60	60	60	42	
43	0	0	25	25	43		Printing	25	25	25	43	
44	756	390	500	500	44		Supplies, Office	500	500	500	44	
45	84	0	2,000	2,000	45		Travel	2,000	2,000	2,000	45	
46	55	55	1,000	1,000	46		Training & Professional Developmt	1,000	1,000	1,000	46	
47	94,027	99,107	105,200	105,200	47		Courier	108,500	108,500	108,500	47	
48	2,624	0	0	0	48		Misc (Member credits)	0	0	0	48	
49	179,298	182,527	199,479	199,979	49		TOTAL MATERIALS & SERVICES	206,146	206,146	206,146	49	
50					50						50	
51					51	RESERVE	RESERVE FUNDS				51	
52	11,152	0	15,000	15,000	52		Capital outlay	15,000	15,000	15,000	52	
53	0	0	21,676	33,426	53		RFE (Operating Contingency)	40,659	40,659	40,659	53	
54					54						54	
55					55						55	
56	183,501	193,102			56		Ending balance (prior years)				56	
57			135,000	150,000	57		UNAPPROPRIATED ENDING FUND BALANCE	150,000	150,000	150,000	57	
58	470,743	474,536	488,200	515,700	58		TOTAL REQUIREMENTS	539,500	539,500	539,500	58	
150-5			*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.									