

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

3.0%

4.0%

SAGE LIBRARY SYSTEM  
(Fund)

BAKER COUNTY LIBRARY DIST  
(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		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	YTD	This Year Year 2025-2026										
1											1	RESOURCES						1
2											2	Cash on hand * (cash basis), or						2
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	280,000	280,000	3
4											4	Previously levied taxes estimated to be received						4
5	0	0	0	1,895	10,993	11,854	12,000	10,488	12,000	0	5	Interest			12,000	12,000	12,000	5
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	280,000	280,000	6
7											7	Transferred IN, from other funds						7
8	58,300	61,101	60,950	64,660	67,893	67,893	80,000	68,900	80,000	0	8	Restricted grants			75,000	75,000	75,000	8
9	3,597	1,195	2,529	485	4,736	5,340	3,500	0	5,500	2,000	9	Miscellaneous revenue			5,500	5,500	5,500	9
10											10	Proceeds from prior fiduciary account						10
11											11							11
12	481,822	470,743	474,536	507,034	563,312	598,826	639,443	633,135	652,200	12,758	12	Total Resources, except taxes to be levied			652,500	652,500	652,500	12
13											13	Taxes estimated to be received						13
14											14	Taxes collected in year levied						14
15	<b>481,822</b>	<b>470,743</b>	<b>474,536</b>	<b>507,034</b>	<b>563,312</b>	<b>598,826</b>	<b>639,443</b>	<b>633,135</b>	<b>652,200</b>	<b>12,758</b>	15	<b>TOTAL RESOURCES</b>			<b>652,500</b>	<b>652,500</b>	<b>652,500</b>	15
16											16	REQUIREMENTS **						16
17											17	Org Unit or Prog & Activity	Object Classification	Detail				17
18											18	PERSONNEL SERVICES						18
19	67,037	67,397	67,689	72,469	72,597	75,791	82,620	65,608	82,620	0	19	PERSONNEL	SALARIES	Systems administrator	85,423	85,423	86,252	19
20	6,050	6,319	6,547	7,030	7,577	7,881	8,160	6,680	8,160	0	20	PERSONNEL	SALARIES	Admin Assistant - Business Mgr	8,401	8,401	8,483	20
21	<b>73,087</b>	<b>73,716</b>	<b>74,236</b>	<b>79,499</b>	<b>80,174</b>	<b>83,672</b>	<b>90,780</b>	<b>72,288</b>	<b>90,780</b>	<b>0</b>	21			<i>Total Salaries</i>	<b>93,824</b>	<b>93,824</b>	<b>94,735</b>	21
22											22							22
23	17,673	19,387	18,798	20,244	21,533	22,474	26,000	21,199	26,000	0	23	PERSONNEL	BENEFITS	Retirement	27,344	27,344	27,609	23
24	7,697	3,534	5,679	6,082	6,133	6,401	6,796	5,527	6,796	0	24	PERSONNEL	BENEFITS	Social Security	7,178	7,178	7,247	24
25	22	77	22	20	22	22	30	229	600	570	25	PERSONNEL	BENEFITS	Worker's compensation	732	732	739	25
26	8,389	0	0	0	0	0	24,512	0	24,512	0	26	PERSONNEL	BENEFITS	Health insurance	20,467	20,467	20,467	26
27	596	0	75	552	516	414	650	317	650	0	27	PERSONNEL	BENEFITS	State taxes	543	543	543	27
28	94	0	0	0	0	0	0	0	0	0	28	PERSONNEL	BENEFITS	Life insurance	0	0	0	28
29	93	110	97	97	153	113	150	16	150	0	29	PERSONNEL	BENEFITS	Payroll expenses	150	150	150	29
30	<b>34,563</b>	<b>23,076</b>	<b>24,671</b>	<b>26,995</b>	<b>28,358</b>	<b>29,424</b>	<b>58,138</b>	<b>27,288</b>	<b>58,708</b>	<b>570</b>	30			<i>Total benefits</i>	<b>56,414</b>	<b>56,414</b>	<b>56,756</b>	30
31	<b>107,650</b>	<b>96,792</b>	<b>98,907</b>	<b>106,494</b>	<b>108,532</b>	<b>113,096</b>	<b>148,918</b>	<b>99,576</b>	<b>149,488</b>	<b>570</b>	31			<b>TOTAL PERSONNEL SERVICES</b>	<b>150,238</b>	<b>150,238</b>	<b>151,490</b>	31
32											32							32
33											33	MATERIALS & SERVICES						33
34	352	234	234	0	234	160	250	160	175	(75)	34			Telecommunications	200	200	200	34
35	5,003	11,116	4,211	5,029	7,652	20,060	10,000	17,803	20,000	10,000	35			Technology	20,000	20,000	20,000	35
36	0	0	0	0	0	0	0	0	0	0	36			Accounting and auditing	0	0	0	36
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	2,400	2,400	37
38	63,250	64,190	66,450	70,783	74,545	77,646	81,090	66,425	80,100	(990)	38			Contracted service - System support (JG)	82,503	82,503	84,334	38
39	3,865	2,552	3,403	5,118	3,090	8,182	13,500	2,786	13,500	0	39			Contracted service - Technical	13,500	13,500	13,500	39

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BAKER COUNTY LIBRARY DISTRICT  
(Name of Municipal Corporation)

	Historical Data						Adopted Budget This Year Year 2025-2026	Actual YTD	SUPPL Budget 1 This Year Year 2025-2026	\$ Change vs orig.		DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027			
	Actual												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										
40	0	0	0	0	0	3,000		3,000	0	40	Contracted service - website				40	
41	4,832	1,756	6,458	2,431	4,959	5,000	7,106	6,300	1,300	41	Dues and subscriptions	6,500	6,500	6,500	41	
42	61	47	59	67	75	60		60	0	42	Postage/freight	100	100	100	42	
43	0	0	0	0	0	25		25	0	43	Printing	0	0	0	43	
44	1,250	756	390	458	1,542	500	499	500	0	44	Supplies, Office	500	500	500	44	
45	2,488	84	0	0	551	2,000	3,010	2,000	0	45	Travel	2,000	2,000	2,000	45	
46	175	55	55	1,250		500	765	500	0	46	Training & Professional Developmt	500	500	500	46	
47	89,084	94,027	99,107	95,295	111,945	120,000	105,899	120,000	0	47	Courier	115,000	115,000	115,000	47	
48	15,000	2,624		0	0	0		0	0	48	Misc (Member credits)	0			48	
49	187,560	179,298	182,527	182,646	206,885	225,482	238,525	248,760	10,235	49	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>243,203</b>	<b>243,203</b>	<b>245,034</b>	49	
50										50					50	
51										51	RESERVE				51	
52	0	11,152	0	0	1,817	15,000	15,000	15,000	0	52	RESERVE FUNDS				52	
53	0	0	0	0	0	30,000	30,000	30,000	0	53	Capital outlay	15,000	15,000	15,000	52	
54										54	RFE (Operating Contingency)	30,000	30,000	30,000	53	
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	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	214,059	214,059	210,976	57	
58	481,822	470,743	474,536	507,034	563,312	598,826	639,443	652,201	12,758	58	<b>TOTAL REQUIREMENTS</b>	<b>652,500</b>	<b>652,500</b>	<b>652,500</b>	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.