

**FORM  
LB-11**

This fund is authorized and established by resolution 2005-07 on May 11, 2005 for the following specified purpose:  
To expand, purchase or construct a library building. Reviewed in 2015.

**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 or review.  
Review Year: 2025

**Building Reserve Fund**

Lane Library District

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024			
Actual		Adopted Budget This Year 2022-2023	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding 2020-2021	First Preceding 2021-2022							
				<b>RESOURCES</b>				
				<b>Beginning Fund Balance:</b>				
1	14,784	18,521	250,000	1. Cash on hand* (cash basis) or	263,000	263,000		1
2				2. Working Capital (accrual basis)				2
3			-	3. Previously levied taxes estimated to be received	-			3
4	121	769	1,000	4. Earnings from temporary investments	4,000	4,000		4
5		230,000	32,100	5. Transferred from other funds	100,570	98,570		5
6	3,616	3,030	47,900	6. Donations	25,000	25,000		6
7	-	-	70,000	7. Grants	10,000	12,000		7
8			-	8. Loans	-			8
9	18,521	252,320	401,000	<b>9. Total Resources, except taxes to be levied</b>	<b>402,570</b>	<b>402,570</b>	-	9
10				10. Taxes estimated to be received				10
11				11. Taxes collected in year levied				11
12	18,521	252,320	401,000	<b>12. TOTAL RESOURCES</b>	<b>402,570</b>	<b>402,570</b>	-	12
				<b>REQUIREMENTS</b>				
1				<b>1. Materials and Services</b>				1
2			-	2. Building purchase research	-			2
3		-	4,000	3. Capital campaign expense	5,000	5,000		3
4		470	15,000	4. Contract Services	15,000	15,000		4
5	-	470	19,000	<b>5. Total Materials and Services</b>	<b>20,000</b>	<b>20,000</b>	-	5
6				6				6
7				<b>7. Capital Outlay</b>				7
8				8. Property Purchase	-	-	-	8
9		16,557	382,000	9. Construction Expense	65,000	65,000		9
10	-	16,557	382,000	<b>10. Total Capital Outlay</b>	<b>65,000</b>	<b>65,000</b>	-	10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20	18,521	235,293		<b>20. RESERVED FOR FUTURE EXPENDITURE</b>	<b>317,570</b>	<b>317,570</b>		20
21	18,521	252,320	401,000	<b>21. TOTAL REQUIREMENTS</b>	<b>402,570</b>	<b>402,570</b>	-	21

**FORM  
LB-20**

**RESOURCES  
General Fund**

Lane Library District

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2020-2021	First Preceding 2021-2022						
				Beginning Fund Balance:				
1	259,870	371,749	180,549	1. Available cash on hand* (cash basis) or	245,822	245,822		1
2				2. Net working capital (accrual basis)				2
3	6,020	4,364	5,000	3. Previously levied taxes estimated to be received	5,000	5,000		3
4	2,627	1,880	1,000	4. Interest	5,000	5,000		4
5				5. <b>OTHER RESOURCES</b>				5
6	128	1,326	1,000	6. Copies/Printing	2,000	2,000		6
7	3,958	3,031	5,000	7. Donations	5,000	5,000		7
8	881	3,077	2,500	8. Fees	2,800	2,800		8
9	1,562	1,518	8,000	9. Grants	8,000	8,000		9
10	9,392	6,561	1	10. Miscellaneous Income	1	1		10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				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				27				27
28				28				28
29	284,438	393,506	203,050	29. Total resources, except taxes to be levied	273,623	273,623	-	29
30			467,557	30. Taxes estimated to be received	485,678	485,678		30
31	444,381	465,266		31. Taxes collected in year levied				31
32	728,819	858,772	670,607	32. <b>TOTAL RESOURCES</b>	759,301	759,301	-	32

\*Includes ending balance from prior year

**FORM  
LB-30-A**

**REQUIREMENTS SUMMARY**  
**Allocated to an Organizational Unit or Program & Activity**  
**General Fund**

**Lane Library District**

	Historical Data			REQUIREMENTS FOR: Services	Library	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2020-2021	First Preceding 2021-2022							
				PERSONNEL SERVICES					
1	180,483	195,212	231,009	1. Salaries	216,631	216,631		1	
2	55,879	70,806	80,000	2. Benefits & Taxes	85,000	85,000		2	
3	-	12	500	3. Hiring & plan setup fees	500	500		3	
4	598	601	648	4. Worker's Compensation	800	800		4	
5				5				5	
6	236,960	266,631	312,157	<b>6 TOTAL PERSONNEL SERVICES</b>	302,931	302,931	-	6	
7				7 Total Full-Time Equivalent (FTE) 3.9				7	
				MATERIALS AND SERVICES					
8	5,673	6,406	6,500	8. Insurance	8,700	8,700		8	
9	11,758	9,300	17,450	9. Contract Services	18,000	18,000		9	
10	11,595	13,309	18,050	10. Building Expenses and Utilities	23,200	25,200		10	
11	31,517	38,914	51,850	11. Operating costs	62,400	62,400		11	
12	28,818	29,808	44,500	12. Collection and Program Costs	45,000	45,000		12	
13	1,016	1,738	3,000	13. Staff & Board Development	3,500	3,500		13	
14	90,377	99,475	141,350	<b>14. TOTAL MATERIALS AND SERVICES</b>	160,800	162,800	-	14	
				CAPITAL OUTLAY					
15	-	-		15	-			15	
16				16				16	
17				17				17	
18				18				18	
19				<b>19. TOTAL CAPITAL OUTLAY</b>	-	-		19	
20	327,337	366,106	453,507	<b>20. ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	463,731	465,731	-	20	
				REQUIREMENTS FOR OTHER ORG. UNITS					
21	-	-	-	21			-	21	
22				22				22	
23				23	-	-	-	23	
24				24				24	
25				25				25	
26	327,337	366,106	453,507	<b>26. TOTAL ORG./PROG. REQUIREMENTS</b>	463,731	465,731	-	26	

**REQUIREMENTS SUMMARY**

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

GENERAL FUND

**FORM  
LB-30-B**

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2020-2021	First Preceding 2021-2022						
				PERSONNEL SERVICES NOT ALLOCATED				
1				1				1
2				2				2
3	0	0	0	<b>3 TOTAL PERSONNEL SERVICES</b>	0	0	0	<b>3</b>
4				<b>Total Full-Time Equivalent (FTE): 0</b>				<b>4</b>
				MATERIALS AND SERVICES NOT ALLOCATED				
5				5				5
6				6				6
7	0	0	0	<b>7 TOTAL MATERIALS AND SERVICES</b>	0	0	0	<b>7</b>
				CAPITAL OUTLAY NOT ALLOCATED				
8				8				8
9				9				9
10	0	0	0	<b>10 TOTAL CAPITAL OUTLAY</b>	0	0	0	<b>10</b>
				DEBT SERVICE				
11	29,733	29,733	30,000	11 Government Loan - Property Purchase 2016	30,000	30,000		11
12				12				12
13	29,733	29,733	30,000	<b>13 TOTAL DEBT SERVICE</b>	30,000	30,000	0	<b>13</b>
				SPECIAL PAYMENTS				
14				14				14
15				15				15
16	0	0	0	<b>16 TOTAL SPECIAL PAYMENTS</b>	0	0	0	<b>16</b>
				INTERFUND TRANSFERS				
17	-	230,000	32,100	17 Transfer to Building Reserve Fund	100,570	98,570		17
18				18				18
19				19				19
20				20				20
21	0	230,000	32,100	<b>21 TOTAL INTERFUND TRANSFERS</b>	100,570	98,570	0	<b>21</b>
				OPERATING CONTINGENCY				
22			15,000	<b>22 TOTAL OPERATING CONTINGENCY</b>	15,000	15,000		<b>22</b>
23	29,733	259,733	77,100	<b>23 Total Requirements Not Allocated</b>	145,570	143,570		<b>23</b>
24	327,337	366,106	453,507	<b>24 Total Org./Prog. Requirements</b>	463,731	465,731		<b>24</b>
25			-	<b>25 Reserved for future expenditure</b>		0	0	<b>25</b>
26	371,749	232,933		26 Ending balance (prior years)				26
27			140,000	<b>27 UNAPPROPRIATED ENDING FUND BALANCE</b>	150,000	150,000		<b>27</b>
28	728,819	858,772	670,607	<b>28 TOTAL REQUIREMENTS</b>	759,301	759,301	0	<b>28</b>

DETAILED REQUIREMENTS  
General Fund

Lane Library District

	Historical Data			REQUIREMENTS DESCRIPTION	Number of Employ- ees	Range*	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding 2020-2021	First Preceding 2021-2022								
<b>Personnel Services</b>										
1	74,299	72,687	87,963	1. Library Director Salary	1		77,176	77,176		1
2	51,772	56,598	60,239	2. Librarian I Salary(ies)	1		57,791	57,791		2
3	54,412	65,927	82,807	3. Library Assistant(s) Salary(ies)	3		81,664	81,664		3
4	55,879	70,806	80,000	4. Benefits and Taxes			85,000	85,000		4
5	-	12	500	5. Hiring & Plan Set-up Fees			500	500		5
6	598	601	648	6. Workers Compensation			800	800		6
7	236,960	266,631	312,157	7. Total Personnel Services			302,931	302,931	-	7
<b>Materials and Services</b>										
<b>Insurance</b>										
8	5,673	6,406	6,500	8. Insurance (building and liability)			8,700	8,700		8
9	5,673	6,406	6,500	9. Total Insurance			8,700	8,700	-	9
<b>Contract Services</b>										
10	800	650	950	10. Bookkeeping (accounting services)			1,000	1,000		10
11	9,050	8,650	9,500	11. Audit/Review			13,500	13,500		11
12	1,908	-	7,000	12. Janitorial Services			3,500	3,500		12
13	11,758	9,300	17,450	13. Total Contract Services			18,000	18,000	-	13
<b>Building Expenses and Utilities</b>										
14	5,060	6,937	6,500	14. Electric			9,000	9,000		14
15	1,779	2,187	3,000	15. Natural Gas			3,500	3,500		15
16	1,436	1,483	1,800	16. Water and Sewer			3,700	3,700		16
17	-	-	750	17. Disposal Service			1,000	1,000		17
18	3,320	2,702	6,000	18. Building Maintenance			6,000	8,000		18
19	11,595	13,309	18,050	19. Total Building Expenses and utilities			23,200	25,200	-	19
<b>Operating Costs</b>										
20	3,177	2,186	3,500	20. General Operating Costs			5,000	5,000		20
21	254	157	800	21. Postage			800	800		21
22	7,072	7,052	8,000	22. Telecommunications			8,000	8,000		22
23	-	500	1,500	23. Equipment Maintenance			2,000	2,000		23

**FORM**

**LB-31**

**DETAILED REQUIREMENTS**

**General Fund**

**Lane Library District**

Historical Data				REQUIREMENTS DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2023-2024			
Actual		Adopted Budget This Year 2022-2023	Proposed by Budget Officer				Approved by Budget Committee	Adopted by Governing Body		
Second Preceding 2020-2021	First Preceding 2021-2022									
				<b>Materials and Services (continued)</b>						
				<b>Operating Costs (continued)</b>						
24	698	705	2,000	24. Office Supplies			2,000	2,000		24
25	542	388	3,000	25. Janitorial Supplies (includes disinfectants and PPE)			3,000	3,000		25
26	2,283	2,414	2,500	26. Computer Software			4,000	4,000		26
27	2,204	2,502	3,000	27. Copier and Printer Expense and Supplies			4,000	4,000		27
28	3,492	688	5,200	28. Furniture and Equipment			5,500	5,500		28
29	1,667	7,157	6,000	29. Technology-related Equipment			6,800	6,800		29
30	8,006	10,585	9,500	30. SIRSI (library catalog system)			13,000	13,000		30
31	648	661	850	31. OCLC (catalog record service)			850	850		31
32	720	787	2,000	32. Security			2,000	2,000		32
33	-	-	1,000	33. Legal Expenses			1,000	1,000		33
34	-	2,225	1,000	34. Election Costs			2,200	2,200		34
35	450	457	1,000	35. Notices and Publicity			1,000	1,000		35
36	304	450	1,000	36. Volunteer Expense (includes PPE)			1,250	1,250		36
37	31,517	38,914	51,850	37. <b>Total Operating Costs</b>			62,400	62,400	-	37
				<b>Collection and Program Costs</b>						
38	7,724	8,762	10,000	38. Collection - Adult			10,000	10,000		38
39	10,972	12,628	14,000	39. Collection - Children and Young Adult			14,000	14,000		39
40	2,414	1,549	3,000	40. Collection - Processing Supplies			3,000	3,000		40
41	2,292	1,889	2,500	41. Electronic Databases and Materials			3,000	3,000		41
42	94	448	5,000	42. Programs - Adult			5,000	5,000		42
43	5,322	4,532	10,000	43. Programs - Children and Young Adult			10,000	10,000		43
44	28,818	29,808	44,500	44. <b>Total Collection and Program Costs</b>			45,000	45,000	-	44
				<b>Staff and Board Development</b>						
45	540	1,140	1,500	45. Travel and Training			2,000	2,000		45
46	476	598	1,500	46. Memberships and Dues			1,500	1,500		46
47	1,016	1,738	3,000	47. <b>Total Staff and Board Development Costs</b>			3,500	3,500	-	47
				<b>Debt Service</b>						
48	29,733	29,733	30,000	48. Government Loan - Property Purchase 2016			30,000	30,000		48
				<b>Transfer to Other Funds</b>						
49		230,000	32,100	49. Transfer to Building Reserve Fund			100,570	98,570		49
50			15,000	50. Operating Contingency			15,000	15,000		50
51	357,070	625,839	530,607	51. <b>TOTAL EXPENDITURES</b>			609,301	609,301	-	51
52	371,749	232,933	140,000	52. <b>UNAPPROPRIATED ENDING FUND BALANCE</b>			150,000	150,000		52
53	728,819	858,772	670,607	53. <b>TOTAL REQUIREMENTS</b>			759,301	759,301	-	53