

**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 May 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 2023-2024	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding 2021-2022	First Preceding 2022-2023							
				RESOURCES				
				Beginning Fund Balance:				
1	18,521	235,293	263,000	1. Cash on hand* (cash basis) or	371,929			1
2				2. Working Capital (accrual basis)				2
3			-	3. Previously levied taxes estimated to be received	-			3
4	769	7,218	4,000	4. Earnings from temporary investments	6,000			4
5	230,000	47,100	100,570	5. Transferred from other funds	91,000			5
6	3,030	3,142	25,000	6. Donations	10,000			6
7	-	10,000	10,000	7. Grants	10,000			7
8			-	8. Loans	-			8
9	252,320	302,753	402,570	9. Total Resources, except taxes to be levied	488,929	-	-	9
10				10. Taxes estimated to be received				10
11				11. Taxes collected in year levied				11
12	252,320	302,753	402,570	12. TOTAL RESOURCES	488,929	-	-	12
				REQUIREMENTS				
1				1. Materials and Services				1
2		6	-	2. Fees	-			2
3		2,271	5,000	3. Capital campaign expense	5000			3
4	470	375	15,000	4. Contract Services	20000			4
5	470	2,652	20,000	5. Total Materials and Services	25,000	-	-	5
6				6				6
7				7. Capital Outlay				7
8					-	-	-	8
9	16,557	29,303	65,000	9. Construction Expense	0			9
10	16,557	29,303	65,000	10. Total Capital Outlay	-	-	-	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	235,293	270,798	317,570	20. RESERVED FOR FUTURE EXPENDITURE	463,929			20
21	252,320	302,753	402,570	21. TOTAL REQUIREMENTS	488,929	-	-	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 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2021-2022	First Preceding 2022-2023						
				Beginning Fund Balance:				
1	371,749	232,933	245,822	1. Available cash on hand* (cash basis) or	260,400			1
2				2. Net working capital (accrual basis)				2
3	4,364	8,014	5,000	3. Previously levied taxes estimated to be received	3,000			3
4	1,880	9,768	5,000	4. Interest	10,000			4
5				5. OTHER RESOURCES				5
6	1,326	2,158	2,000	6. Copies/Printing	1,600			6
7	3,031	20,823	5,000	7. Donations	5,000			7
8	3,077	3,474	2,800	8. Fees	1,000			8
9	1,518	9,177	8,000	9. Grants	10,000			9
10	6,561	250	1	10. Miscellaneous Income	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	393,506	286,597	273,623	29. Total resources, except taxes to be levied	291,001	-	-	29
30			485,678	30. Taxes estimated to be received	504,666			30
31	465,266	484,097		31. Taxes collected in year levied				31
32	858,772	770,694	759,301	32. TOTAL RESOURCES	795,667	-	-	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 2024-2025			
	Actual		Adopted Budget This Year 2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2021-2022	First Preceding 2022-2023							
				PERSONNEL SERVICES					
1	195,212	210,163	216,631	1. Salaries	222,817			1	
2	70,806	79,489	85,000	2. Benefits & Taxes	85,000			2	
3	12		500	3. Hiring & plan setup fees	500			3	
4	601	635	800	4. Worker's Compensation	800			4	
5				5				5	
6	266,631	290,287	302,931	6 TOTAL PERSONNEL SERVICES	309,117	-	-	6	
7				7 Total Full-Time Equivalent (FTE) 3.9				7	
				MATERIALS AND SERVICES					
8	6,406	7,260	8,700	8. Insurance	9,400			8	
9	9,300	11,800	18,000	9. Contract Services	23,000			9	
10	13,309	16,637	23,200	10. Building Expenses and Utilities	26,750			10	
11	38,914	46,043	62,400	11. Operating costs	80,400			11	
12	29,808	33,761	45,000	12. Collection and Program Costs	51,500			12	
13	1,738	1,846	3,500	13. Staff & Board Development	4,500			13	
14	99,475	117,347	160,800	14. TOTAL MATERIALS AND SERVICES	195,550	-	-	14	
				CAPITAL OUTLAY					
15	-	-		15	-			15	
16				16				16	
17				17				17	
18				18				18	
19				19. TOTAL CAPITAL OUTLAY	-	-		19	
20	366,106	407,634	463,731	20. ORGANIZATIONAL UNIT / ACTIVITY TOTAL	504,667	-	-	20	
				REQUIREMENTS FOR OTHER ORG. UNITS					
21	-	-	-	21			-	21	
22				22				22	
23				23	-	-	-	23	
24				24				24	
25				25				25	
26	366,106	407,634	463,731	26. TOTAL ORG./PROG. REQUIREMENTS	504,667	-	-	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 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2021-2022	First Preceding 2022-2023						
				PERSONNEL SERVICES NOT ALLOCATED				
1				1				1
2				2				2
3	0	0	0	3 TOTAL PERSONNEL SERVICES	0	0	0	3
4				Total Full-Time Equivalent (FTE): 0				4
				MATERIALS AND SERVICES NOT ALLOCATED				
5				5				5
6				6				6
7	0	0	0	7 TOTAL MATERIALS AND SERVICES	0	0	0	7
				CAPITAL OUTLAY NOT ALLOCATED				
8				8				8
9				9				9
10	0	0	0	10 TOTAL CAPITAL OUTLAY	0	0	0	10
				DEBT SERVICE				
11	29,733	29,733	30,000	11 Government Loan - Property Purchase 2016	30,000			11
12				12				12
13	29,733	29,733	30,000	13 TOTAL DEBT SERVICE	30,000	0	0	13
				SPECIAL PAYMENTS				
14				14				14
15				15				15
16	0	0	0	16 TOTAL SPECIAL PAYMENTS	0	0	0	16
				INTERFUND TRANSFERS				
17	230,000	47,100	100,570	17 Transfer to Building Reserve Fund	91,000			17
18				18				18
19				19				19
20				20				20
21	230,000	47,100	100,570	21 TOTAL INTERFUND TRANSFERS	91,000	0	0	21
				OPERATING CONTINGENCY				
22			15,000	22 TOTAL OPERATING CONTINGENCY	15,000			22
23	259,733	76,833	145,570	23 Total Requirements Not Allocated	136,000			23
24	366,106	407,634	463,731	24 Total Org./Prog. Requirements	504,667			24
25			-	25 Reserved for future expenditure	0	0	0	25
26	232,933	286,227		26 Ending balance (prior years)				26
27			150,000	27 UNAPPROPRIATED ENDING FUND BALANCE	155,000			27
28	858,772	770,694	759,301	28 TOTAL REQUIREMENTS	795,667	0	0	28

DETAILED REQUIREMENTS
General Fund

Lane Library District

	Historical Data			REQUIREMENTS DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2024- 2025			
	Actual		Adopted Budget				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding 2021-2022	First Preceding 2022-2023	This Year 2023-2024							
Personnel Services										
1	72,687	78,022	77,176	1. Library Director Salary	1		81,144			1
2	56,598	54,539	57,791	2. Librarian I Salary(ies)	1		60,828			2
3	65,927	77,602	81,664	3. Library Assistant(s) Salary(ies)	3		80,845			3
4	70,806	79,489	85,000	4. Benefits and Taxes			85,000			4
5	12	-	500	5. Hiring & Plan Set-up Fees			500			5
6	601	635	800	6. Workers Compensation			800			6
7	266,631	290,287	302,931	7. Total Personnel Services			309,117	-	-	7
Materials and Services										
Insurance										
8	6,406	7,260	8,700	8. Insurance (building and liability)			9,400			8
9	6,406	7,260	8,700	9. Total Insurance			9,400	-	-	9
Contract Services										
10	650	650	1,000	10. Bookkeeping (accounting services)			2,500			10
11	8,650	11,150	13,500	11. Audit/Review			15,500			11
12	-	-	3,500	12. Janitorial Services			5,000			12
13	9,300	11,800	18,000	13. Total Contract Services			23,000	-	-	13
Building Expenses and Utilities										
14	6,937	7,963	9,000	14. Electric			9,500			14
15	2,187	3,201	3,500	15. Natural Gas			3,750			15
16	1,483	1,747	3,700	16. Water and Sewer			4,000			16
17	-	15	1,000	17. Disposal Service			1,500			17
18	2,702	3,711	6,000	18. Building Maintenance			8,000			18
19	13,309	16,637	23,200	19. Total Building Expenses and utilities			26,750	-	-	19
Operating Costs										
20	2,186	6,185	5,000	20. General Operating Costs			5,000			20
21	157	2558	800	21. Postage			800			21
22	7,052	7,000	8,000	22. Telecommunications			7,500			22
23	500	1,106	2,000	23. Equipment Maintenance			5,000			23

FORM

LB-31

DETAILED REQUIREMENTS

General Fund

Lane Library District

Historical Data				REQUIREMENTS DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2024-2025			
Actual		Adopted Budget This Year 2023-2024	Proposed by Budget Officer				Approved by Budget Committee	Adopted by Governing Body		
Second Preceding 2021-2022	First Preceding 2022-2023									
Materials and Services (continued)										
Operating Costs (continued)										
24	705	520	2,000	24. Office Supplies			2,000			24
25	388	500	3,000	25. Janitorial Supplies (includes disinfectants and PPE)			3,000			25
26	2,414	3,232	4,000	26. Computer Software			6,000			26
27	2,502	3,892	4,000	27. Copier and Printer Expense and Supplies			4,500			27
28	688	4949	5,500	28. Furniture and Equipment			10,000			28
29	7,157	999	6,800	29. Technology-related Equipment			7,000			29
30	10,585	11,164	13,000	30. SIRSI (library catalog system)			14,500			30
31	661	692	850	31. OCLC (catalog record service)			850			31
32	787	913	2,000	32. Security			3,000			32
33	-	732	1,000	33. Legal Expenses			3,000			33
34	2,225	-	2,200	34. Election Costs			5,000			34
35	457	741	1,000	35. Notices and Publicity			2,000			35
36	450	860	1,250	36. Volunteer Expense			1,250			36
37	38,914	46,043	62,400	37. Total Operating Costs			80,400	-	-	37
Collection and Program Costs										
38	8,762	10188	10,000	38. Collection - Adult			11,000			38
39	12,628	9,829	14,000	39. Collection - Children and Young Adult			12,000			39
40	1,549	2,492	3,000	40. Collection - Processing Supplies			4,000			40
41	1,889	1,993	3,000	41. Electronic Databases and Materials			4,500			41
42	448	2126	5,000	42. Programs - Adult			8,000			42
43	4,532	7,133	10,000	43. Programs - Children and Young Adult			12,000			43
44	29,808	33,761	45,000	46. Total Collection and Program Costs			51,500	-	-	44
Staff and Board Development										
45	1,140	1,328	2,000	45. Travel and Training			3,000			45
46	598	518	1,500	46. Memberships and Dues			1,500			46
47	1,738	1,846	3,500	47. Total Staff and Board Development Costs			4,500	-	-	47
Debt Service										
48	29,733	29,733	30,000	48. Government Loan - Property Purchase 2016			30,000			48
Transfer to Other Funds										
49	230,000	47,100	100,570	49. Transfer to Building Reserve Fund			91,000			49
50			15,000	50. Operating Contingency			15,000			50
51	625,839	484,467	609,301	51. TOTAL EXPENDITURES			640,667	-	-	51
52	232,933	286,227	150,000	52. UNAPPROPRIATED ENDING FUND BALANCE			155,000			52
53	858,772	770,694	759,301	53. TOTAL REQUIREMENTS			795,667	-	-	53