

2026-27 Adopted Budget Summary

FUND 601: READY TO READ GRANT

2023-24	2024-25	2025-26	Budget Year : 2026-27				
Actual	Actual	Adopted	Account	Description	Proposed	Approved	Adopted
REVENUE							
\$19,896	\$21,347	\$27,283	601-3-601-01	BEGINNING FUND BALANCE	\$12,053	\$12,053	\$12,053
\$729	\$574	\$200	601-3-601-23	LOCAL RESOURCES	\$200	\$200	\$200
\$17,723	\$18,119	\$17,900	601-3-601-40	STATE RESOURCES	\$17,552	\$17,552	\$17,552
\$38,348	\$40,040	\$45,383		TOTAL REVENUE	\$29,805	\$29,805	\$29,805
EXPENSES							
\$0	\$1,730	\$8,250	601-5-601-10	SALARIES & BENEFITS	\$5,500	\$5,500	\$5,500
\$17,002	\$10,907	\$22,181	601-5-601-20	MATERIALS & SERVICES	\$10,800	\$10,800	\$10,800
\$0	\$0	\$4,952		TOTAL TRANSFER to 603	\$3,505	\$3,505	\$3,505
\$0	\$0	\$0	601-5-601-50	CONTINGENCY	\$0	\$0	\$0
\$0	\$0	\$10,000	601-5-601-90	UEFB	\$10,000	\$10,000	\$10,000
\$17,002	\$12,637	\$45,383		TOTAL EXPENSES	\$29,805	\$29,805	\$29,805

FUND 602: MAIN LIBRARY BUILDING FUND - CLOSED

2023-24	2024-25	2025-26	Budget Year : 2026-27				
Actual	Actual	Adopted	Account	Description	Proposed	Approved	Adopted
REVENUE							
\$25,710			602-3-606-01	BEGINNING FUND BALANCE			
\$900			602-3-602-23	LOCAL RESOURCES			
\$0			602-3-602-30	GRANTS, OTHER			
\$26,610				TOTAL REVENUE			

EXPENSES

\$0	602-5-602-20	MATERIALS & SERVICES
\$2,343	602-5-602-40	CAPITAL
\$0	602-5-602-90	UEFB
\$24,267		Transfer to 603 General Operating Fund
\$26,610		TOTAL EXPENSES

FUND 603: GENERAL FUND

2023-24	2024-25	2025-26			Budget Year : 2026-27		
Actual	Actual	Adopted	Account	Description	Proposed	Approved	Adopted
REVENUE							
\$279,657	\$255,266	\$235,133	603-3-603-01	BEGINNING FUND BALANCE	\$231,263	\$231,263	\$231,263
\$396,921	\$399,820	\$398,950	603-3-603-10	TAXES	\$400,700	\$400,700	\$400,700
\$29,804	\$17,259	\$38,395	603-3-603-20	LOCAL RESOURCES	\$36,750	\$36,750	\$36,750
\$22,280	\$24,425	\$0	603-3-603-30	GRANTS, OTHER	\$0	\$0	\$0
\$853	\$114	\$125	603-3-603-40	STATE RESOURCES	\$125	\$125	\$125
\$3,711	\$3,264	\$3,811	603-3-603-50	FEDERAL RESOURCES	\$3,900	\$3,900	\$3,900
		\$21,208		TOTAL TRANSFERS	\$8,639	\$8,639	\$8,639
\$733,226	\$700,148	\$697,622		TOTAL REVENUE	\$681,377	\$681,377	\$681,377

EXPENSES

\$229,633	\$224,687	\$275,128	603-5-603-10	SALARIES & BENEFITS	\$268,804	\$268,804	\$268,804
\$178,896	\$167,655	\$183,208	603-5-603-20	MATERIALS & SERVICES	\$184,795	\$184,795	\$184,795
\$0	\$0	\$200	603-5-603-40	CAPITAL	\$200	\$200	\$200
\$0	\$0	\$12,000	603-5-603-50	CONTINGENCY	\$10,484	\$10,484	\$10,484
\$500	\$500	\$10,404	603-5-603-60	TRANSFERS OUT	\$500	\$500	\$500
\$85,596	\$85,513	\$85,620	603-5-603-70	DEBT SERVICE	\$85,532	\$85,532	\$85,532
\$0	\$0	\$60,000	603-5-603-80	RESERVE	\$60,000	\$60,000	\$60,000
\$0	\$0	\$71,062	603-5-603-90	UEFB	\$71,062	\$71,062	\$71,062
\$494,625	\$478,355	\$697,622		TOTAL EXPENSES	\$681,377	\$681,377	\$681,377

FUND 604: CHRISTMAS VALLEY BUILDING FUND

2023-24	2024-25	2025-26	Budget Year : 2026-27				
Actual	Actual	Adopted	Account	Description	Proposed	Approved	Adopted
REVENUE							
\$26,103	\$27,880	\$29,562	604-3-604-01	BEGINNING FUND BALANCE	\$30,502	\$30,502	\$30,502
\$1,278	\$1,416	\$700	604-3-604-20	LOCAL RESOURCES	\$700	\$700	\$700
\$0	\$0	\$10,000	604-3-604-30	GRANTS, OTHER	\$25,000	\$25,000	\$25,000
\$500	\$500	\$500	604-3-604-60	TRANSFERS IN	\$500	\$500	\$500
\$27,881	\$29,796	\$40,762		TOTAL REVENUE	\$56,702	\$56,702	\$56,702

EXPENSES

\$0	\$0	\$30,262	604-5-604-20	MATERIALS & SERVICES	\$46,202	\$46,202	\$46,202
\$0	\$0	\$10,500	604-5-604-40	CAPITAL	\$10,500	\$10,500	\$10,500
\$0	\$0	\$0	604-5-604-90	UEFB	\$0	\$0	\$0
\$0	\$0	\$40,762		TOTAL EXPENSES	\$56,702	\$56,702	\$56,702

LAW LIBRARY FUND

2023-24	2024-25	2025-26	Budget Year : 2026-27				
Actual	Actual	Adopted	Account	Description	Proposed	Approved	Adopted
REVENUE							
		\$69,400		BEGINNING FUND BALANCE	\$46,196	\$46,196	\$46,196
		\$0		STATE RESOURCES	\$10,000	\$10,000	\$10,000
				LOCAL REVENUE	\$600	\$600	\$600
		\$69,400		TOTAL REVENUE	\$56,796	\$56,796	\$56,796

EXPENSES

		\$5,500		TOTAL SALARIES	\$7,500	\$7,500	\$7,500
		\$18,200		TOTAL MATERIALS & SERVICES	\$12,104	\$12,104	\$12,104
		\$4,500		TOTAL CAPITAL OUTLAY	\$2,000	\$2,000	\$2,000
		\$41,200		CONTINGENCY	\$30,058	\$30,058	\$30,058
		\$0		TOTAL TRANSFERS	\$5,134	\$5,134	\$5,134
		\$69,400		TOTAL EXPENSES	\$56,796	\$56,796	\$56,796

GRANT FUND							
2023-24	2024-25	2025-26	Budget Year : 2026-27				
Actual	Actual	Adopted	Account	Description	Proposed	Approved	Adopted
REVENUE							
		\$13,094		BEGINNING FUND BALANCE	\$11,133	\$11,133	\$11,133
		\$32,000		TOTAL GRANT INCOME	\$30,000	\$30,000	\$30,000
		\$9,904		TRANSFER FROM 603	\$0	\$0	\$0
		\$54,998		TOTAL REVENUE	\$41,133	\$41,133	\$41,133
EXPENSES							
		\$5,150		TOTAL SALARIES	\$5,150	\$5,150	\$5,150
		\$26,756		TOTAL MATERIALS & SERVICES	\$20,483	\$20,483	\$20,483
		\$18,500		TOTAL CAPITAL OUTLAY	\$15,500	\$15,500	\$15,500
		\$4,592		TOTAL TRANSFERS	\$0	\$0	\$0
		\$54,998		TOTAL EXPENSES	\$41,133	\$41,133	\$41,133
TOTAL EXPENSES ALL FUNDS:			\$865,815				

601 - Library Grants (Ready to Read)

2nd Preceding 2023-24	1st Preceding 2024-25	Current Year 2025-26					
Actual	Actual	Adopted	Account	Description	Budget Year 2 2026-27		
					Proposed	Approved	Adopted
\$19,896	\$21,347	\$27,283	3-601-01-0101	Beginning Fund Balance	\$12,053	\$12,053	\$12,053
\$729	\$574	\$200	3-601-23-0504	Interest	\$200	\$200	\$200
\$17,723	\$18,119	\$17,900	3-601-40-2490	Ready to Read Grant	\$17,552	\$17,552	\$17,552
\$38,348	\$40,040	\$45,383		TOTAL REVENUE	\$29,805	\$29,805	\$29,805
\$0	\$1,730	\$8,250	5-601-10-0277	Library Staff	\$5,500	\$5,500	\$5,500
\$0	\$1,730	\$8,250		TOTAL SALARIES	\$5,500	\$5,500	\$5,500
MATERIALS & SERVICES							
\$3,299	\$1,550	\$3,500	5-601-20-0400	Contract Services	\$2,000	\$2,000	\$2,000
\$1,190	\$1,134	\$1,000	5-601-20-1924	Computers & Equipment	\$500	\$500	\$500
\$2,005	\$1,678	\$4,500	5-601-20-2700	Incentives	\$2,500	\$2,500	\$2,500
\$13	\$0	\$200	5-601-20-2755	Postage	\$200	\$200	\$200
\$6,234	\$4,782	\$7,381	5-601-20-3723	Books & Other Library Mate	\$0	\$0	\$0
\$740	\$0	\$500	5-601-20-3727	Audio/Visual Materials	\$500	\$500	\$500
\$101	\$0	\$100	5-601-20-4077	Supplies, Office	\$100	\$100	\$100
\$2,107	\$1,203	\$3,000	5-601-20-4085	Supplies, Program	\$3,000	\$3,000	\$3,000
\$1,313	\$560	\$2,000	5-601-20-4705	Mileage	\$2,000	\$2,000	\$2,000
\$17,002	\$10,907	\$22,181		TOTAL MATERIALS & SEF	\$10,800	\$10,800	\$10,800
\$0	\$0	\$4,952		Transfer to 603	\$3,505	\$3,505	\$3,505
\$0	\$0	\$4,952		TOTAL TRANSFER TO 60	\$3,505	\$3,505	\$3,505
\$0	\$0	\$0	5-601-50-0100	CONTINGENCY	\$0	\$0	\$0

\$0	\$0	\$10,000 5-601-90-9999	UEFB	\$10,000	\$10,000	\$10,000
\$0	\$1,730	\$8,250	TOTAL SALARIES	\$5,500	\$5,500	\$5,500
\$17,002	\$10,907	\$22,181	TOTAL MATERIALS & SERVIC	\$10,800	\$10,800	\$10,800
\$0	\$0	\$4,952	TOTAL TRANSFER to 603	\$3,505	\$3,505	\$3,505
\$0	\$0	\$0	CONTINGENCY	\$0	\$0	\$0
\$0	\$0	\$10,000	UEFB	\$10,000	\$10,000	\$10,000
\$17,002	\$12,637	\$45,383	TOTAL EXPENSES	\$29,805	\$29,805	\$29,805

602 - Facility Reserve Fund - Closed

2nd Preceding 2023-24	1st Preceding 2024-25	Current Year 2025-26	Budget Year 1 2026-27		
Actual	Actual	Adopted	Account	Descriptio Proposed	Approved Adopted
602 REVENUE					
\$25,710	\$0	\$0	3-602-01-0101	Beginning Fund Balance	
\$900	\$0	\$0	3-602-23-0504	Interest	
\$0	\$0	\$0	3-602-24-0360	Donations - Endowment	
\$0	\$0	\$0	3-602-24-0500	Miscellaneous Resources	
\$0	\$0	\$0	3-602-24-0502	Donations	
\$0	\$0	\$0	3-602-30-2500	Grants - Other	
\$26,610	\$0	\$0		TOTAL REVENUE	
602 EXPENSES					
MATERIALS & SERVICES					
\$0	\$0	\$0	5-602-20-1900	Furniture & Fixture Purc/Lease	
\$0	\$0	\$0	5-602-20-2755	Postage	
\$0	\$0	\$0	5-602-20-3010	Grant Consultant	
\$0	\$0	\$0	5-602-20-3020	Consultant	
\$0	\$0	\$0	5-602-20-3048	Legal Fees	
\$0	\$0	\$0	5-602-20-4077	Office Supplies	
\$0	\$0	\$0		TOTAL MATERIALS & SERVICES	
CAPITAL OUTLAY					
\$0	\$0	\$0	5-602-40-1089	Computer Purchase	
\$2,343	\$0	\$0	5-602-40-1900	Furniture and Fixture	
\$0	\$0	\$0	5-602-40-3000	Facilities	
\$0	\$0	\$0	5-602-40-3048	Legal Fees	
\$2,343	\$0	\$0		TOTAL CAPITAL OUTLAY	
\$0	\$0	\$0	5-602-90-9999	UEFB	

\$24,267	\$0	\$0	Transfer to 603 General Operating Fund
\$0	\$0	\$0	TOTAL MATERIALS & SERVICES
\$2,343	\$0	\$0	TOTAL CAPITAL OUTLAY
\$0	\$0	\$0	TOTAL UEFB
\$24,267	\$0	\$0	TOTAL TRANSFER (to Fund 603)
\$26,610	\$0	\$0	TOTAL EXPENSES

603 - General Operating Fund

Perm rate limit \$0.4546 per \$1,000 assessed value

2nd Preceding 2023-24 Actual	1st Preceding 2024-25 Actual	Current Year 2025-26 Adopted	Account	Description	Budget Year 2 2026-27 Proposed	2026-27 Approved	Adopted
603 REVENUE							
\$279,657	\$255,266	\$235,133	3-603-01-0101	BEGINNING FUND BALANCE	\$231,263	\$231,263	\$231,263
\$13,167	\$15,454	\$14,250	3-603-10-0310	Prior Year Taxes	\$16,000	\$16,000	\$16,000
\$2,524	\$2,908	\$2,000	3-603-10-0311	Interest on Taxes	\$2,000	\$2,000	\$2,000
\$380,702	\$380,829	\$382,200	3-603-10-0350	Current Year Taxes	\$382,200	\$382,200	\$382,200
\$528	\$629	\$500	3-603-10-0372	HERT Tax	\$500	\$500	\$500
\$396,921	\$399,820	\$398,950		TOTAL TAXES	\$400,700	\$400,700	\$400,700
LOCAL RESOURCES							
\$2,571	\$1,390	\$2,500	3-603-21-1410	Copy/Printing Sales	\$2,500	\$2,500	\$2,500
\$12,573	\$12,962	\$10,000	3-603-23-0504	Interest	\$10,000	\$10,000	\$10,000
\$0	\$0	\$6,395	3-603-24-0360	Donations Endowment			
\$0	\$0	\$250	3-603-24-0370	Donations R2R Match	\$1,000	\$1,000	\$1,000
\$2,703	\$1,488	\$2,000	3-603-24-0500	Miscellaneous	\$2,000	\$2,000	\$2,000
\$0	\$0	\$250	3-603-24-0501	Christmas Valley Misc	\$250	\$250	\$250
\$1,517	\$1,419	\$2,200	3-603-24-0502	Donations	\$20,000	\$20,000	\$20,000
\$100	\$0	\$14,000	3-603-24-0503	LCLD Friends Donations			
\$535	\$0	\$500	3-603-24-0505	Reimbursements	\$500	\$500	\$500
\$0	\$0	\$250	3-603-24-0550	Paisley Misc	\$250	\$250	\$250
\$0	\$0	\$250	3-603-24-0560	Silver Lake Misc	\$250	\$250	\$250
\$9,805	\$0	\$0	3-603-24-1430	County Land Sale	\$0	\$0	\$0
\$0	\$0	\$0		Law Library Funding	\$0	\$0	\$0
\$29,804	\$17,259	\$38,595		TOTAL LOCAL RESOURCES	\$36,750	\$36,750	\$36,750

GRANTS, OTHER

\$0	\$0	\$0	3-603-30-2000	Grants	\$0	\$0	\$0
\$22,280	\$24,425	\$0	3-603-30-2500	Grants, Other	\$0	\$0	\$0
\$22,280	\$24,425	\$0		TOTAL GRANTS, OTHER	\$0	\$0	\$0

STATE RESOURCES

\$734	\$0	\$0	3-603-40-1512	In Lieu of Taxes	\$0	\$0	\$0
\$119	\$114	\$125	3-603-40-1515	Public Utility Taxes	\$125	\$125	\$125
\$853	\$114	\$125		TOTAL STATE RESOURCES	\$125	\$125	\$125

FEDERAL RESOURCES

\$3,711	\$3,264	\$3,711	3-603-50-4000	E-rate reimbursement	\$3,800	\$3,800	\$3,800
\$0	\$0	\$100	3-603-50-4575	Revenue Sharing Trans	\$100	\$100	\$100
\$3,711	\$3,264	\$3,811		TOTAL FEDERAL RESOURCES	\$3,900	\$3,900	\$3,900

TRANSFERS

	\$4,952		Transfer from Fund 601	\$3,505	\$3,505	\$3,505
	\$11,464		Transfer from Law Library Func	\$5,134	\$5,134	\$5,134
	\$4,592		Transfer from Grant Fund	\$0	\$0	\$0
	\$21,008		TOTAL TRANSFERS	\$8,639	\$8,639	\$8,639

\$279,657	\$255,266	\$235,133		TOTAL BEGINNING FUND BALAI	\$231,263	\$231,263	\$231,263
\$396,921	\$399,820	\$398,950		TOTAL TAXES	\$400,700	\$400,700	\$400,700
\$29,804	\$17,259	\$38,595		TOTAL LOCAL RESOURCES	\$36,750	\$36,750	\$36,750
\$22,280	\$24,425	\$0		TOTAL GRANTS	\$0	\$0	\$0
\$853	\$114	\$125		TOTAL STATE RESOURCES	\$125	\$125	\$125
\$3,711	\$3,264	\$3,811		TOTAL FEDERAL RESOURCES	\$3,900	\$3,900	\$3,900
\$0	\$0	\$21,008		TOTAL TRANSFERS	\$8,639	\$8,639	\$8,639
\$733,226	\$700,148	\$697,622		TOTAL REVENUE	\$681,377	\$681,377	\$681,377

603 EXPENSES**SALARIES**

\$61,762	\$62,420	\$64,787	5-603-10-0200	Library Director	\$65,514	\$65,514	\$65,514
\$42,092	\$24,920	\$2,100	5-603-10-0201	Library Asst. Tech. Svcs.	\$7,476	\$7,476	\$7,476
\$13,445	\$13,944	\$18,250	5-603-10-0202	Library Staff Paisley	\$17,691	\$17,691	\$17,691
\$5,828	\$6,129	\$8,000	5-603-10-0203	Library Staff Silver Lake	\$4,000	\$4,000	\$4,000
\$15,279	\$15,186	\$20,000	5-603-10-0204	Library Staff Christmas Valley	\$21,500	\$21,500	\$21,500
				Library Technician	\$35,573	\$35,573	\$35,573
\$0	\$11,665	\$16,079	5-603-10-0205	Library Asst.	\$18,850	\$18,850	\$18,850
		\$16,079		Library Asst. Customer Service	\$0	\$0	\$0
\$13,026	\$7,130	\$13,500	5-603-10-0277	Library Asst. Office	\$0	\$0	\$0
\$9,238	\$10,243	23583	5-603-10-0283	Temp/Part Time Staff	\$10,000	\$10,000	\$10,000
\$11,659	\$11,165	\$12,000	5-603-10-1301	FICA/FICM/TIER I	\$12,000	\$12,000	\$12,000
\$0	\$356	\$750	5-603-10-1302	Worker's Compensation	\$750	\$750	\$750
\$38,267	\$46,434	\$49,950	5-603-10-1303	PERS	\$45,000	\$45,000	\$45,000
\$18,844	\$14,933	\$25,000	5-603-10-1304	Insurance	\$27,000	\$27,000	\$27,000
\$193	\$159	\$350	5-603-10-1305	Worker's Benefit - OQ	\$350	\$350	\$350
\$0	\$0	\$500	5-603-10-1306	Unemployment	\$600	\$600	\$600
\$0	\$0	\$700	5-603-10-1307	Air Ambulance	\$0	\$0	\$0
	\$0	\$3,500		Vacation	\$2,500	\$2,500	\$2,500
\$229,633	\$224,687	\$275,128		TOTAL SALARIES	\$268,804	\$268,804	\$268,804

MATERIALS & SERVICES

\$0	\$0	\$100	5-603-20-0401	Contract, Custodial Services	\$100	\$100	\$100
\$7,018	\$7,529	\$9,400	5-603-20-0459	Internet Services	\$9,400	\$9,400	\$9,400
\$1,839	\$1,945	\$3,000	5-603-20-0724	Staff/Board development	\$3,000	\$3,000	\$3,000
\$0	\$2,024	\$750	5-603-20-0900	Election Expenses	\$750	\$750	\$750
\$19,734	\$18,301	\$22,750	5-603-20-1024	Computer Maintenance	\$37,800	\$37,800	\$37,800
\$2,351	\$399	\$500	5-603-20-1089	Computer Replacement	\$1,500	\$1,500	\$1,500
\$413	\$497	\$575	5-603-20-1326	Garbage Disposal, Main Library	\$575	\$575	\$575
\$493	\$253	\$500	5-603-20-1327	Garbage Disposal, Branches	\$100	\$100	\$100
\$1,004	\$796	\$2,000	5-603-20-1339	Heating Oil	\$0	\$0	\$0

\$8,700	\$3,300	\$8,400	5-603-20-1340	Library Leases	\$9,000	\$9,000	\$9,000
\$7,650	\$9,760	\$11,000	5-603-20-1378	Power, Main Library	\$11,000	\$11,000	\$11,000
\$3,054	\$2,840	\$3,900	5-603-20-1380	Power, Branches	\$1,650	\$1,650	\$1,650
\$661	\$598	\$1,500	5-603-20-1391	Sewer & Water, Main Library	\$1,000	\$1,000	\$1,000
\$1,297	\$1,590	\$1,850	5-603-20-1392	Sewer & Water, Branches	\$200	\$200	\$200
\$9,725	\$12,409	\$10,000	5-603-20-1600	Facility Maintenance	\$8,000	\$8,000	\$8,000
\$0	\$0	\$100	5-603-20-1601	Paisley Misc.	\$100	\$100	\$100
\$160	\$0	\$100	5-603-20-1602	Silver Lake Misc.	\$100	\$100	\$100
\$1,013	\$1,047	\$1,000	5-603-20-1900	Furniture & Fixture	\$500	\$500	\$500
\$30,436	\$8,195	\$0	5-603-20-2100	Grant Expense, Materials/Supp	\$0	\$0	\$0
\$17,672	\$19,514	\$13,000	5-603-20-2456	Liability & Property Ins.	\$13,600	\$13,600	\$13,600
\$163	\$180	\$200	5-603-20-2464	Property Insurance - Silver Lake	\$0	\$0	\$0
\$0	\$0	\$200	5-603-20-2700	Miscellaneous Expenses	\$200	\$200	\$200
\$308	\$389	\$575	5-603-20-2755	Postage	\$550	\$550	\$550
\$0	\$0	\$100	5-603-20-2772	Refunds (Misc)	\$100	\$100	\$100
\$3,704	\$4,024	\$4,300	5-603-20-2780	Telephone	\$4,000	\$4,000	\$4,000
\$2,357	\$2,083	\$2,700	5-603-20-2781	Telephone, Branches	\$1,700	\$1,700	\$1,700
\$13,200	\$24,380	\$25,000	5-603-20-3012	Audit	\$25,000	\$25,000	\$25,000
\$0	\$0	\$558	5-603-20-3020	Consultant	\$500	\$500	\$500
\$15,380	\$13,596	\$16,500	5-603-20-3024	Dues/Association Fees	\$17,000	\$17,000	\$17,000
\$0	\$2,135	\$500	5-603-20-3048	Legal Fees	\$1,500	\$1,500	\$1,500
\$487	\$259	\$580	5-603-20-3052	Legal Notices	\$500	\$500	\$500
\$19	\$0	\$0	5-603-20-3700	Publications	\$0	\$0	\$0
\$13,134	\$11,993	\$14,000	5-603-20-3723	Books & Other Lib. Materials	\$10,000	\$10,000	\$10,000
\$1,469	\$827	\$1,500	5-603-20-3724	Books & Other Lib R2R Match	\$1,000	\$1,000	\$1,000
\$1,400	\$4,579	\$6,000	5-603-20-3725	Electronic Materials	\$6,000	\$6,000	\$6,000
\$214	\$0	\$100	5-603-20-3727	Audio/Visual Materials	\$100	\$100	\$100
\$205	\$0	\$200	5-603-20-3728	Audio/Visual Materials R2R Ma	\$200	\$200	\$200
\$2,750	\$959	\$650	5-603-20-3792	Periodicals	\$1,000	\$1,000	\$1,000
\$272	\$32	\$500	5-603-20-3793	Programming	\$250	\$250	\$250
\$1,707	\$1,960	\$2,200	5-603-20-4076	Supplies, Materials Processing	\$1,800	\$1,800	\$1,800
\$4,426	\$5,214	\$9,400	5-603-20-4077	Supplies, Office	\$9,000	\$9,000	\$9,000
\$0	\$0	\$500	5-603-20-4078	Incentives, R2R Match	\$500	\$500	\$500

\$0	\$0	\$900	5-603-20-4079	Promotional Materials	\$300	\$300	\$300
\$65	\$128	\$1,200	5-603-20-4086	Supplies, Program, R2R Match	\$1,000	\$1,000	\$1,000
\$0	\$0	\$20	5-603-20-4300	Refund Interest Expense	\$20	\$20	\$20
\$1,200	\$1,280	\$1,200	5-603-20-4700	Travel Expenses	\$1,200	\$1,200	\$1,200
\$3,216	\$2,640	\$3,200	5-603-20-4705	Mileage	\$3,000	\$3,000	\$3,000
\$178,896	\$167,655	\$183,208		TOTAL MATERIALS & SERVICES	\$184,795	\$184,795	\$184,795

CAPITAL OUTLAY

\$0	\$0	\$100	5-603-40-1089	Technology Replacement	\$100	\$100	\$100
\$0	\$0	\$100	5-603-40-3000	Facilities	\$100	\$100	\$100
\$0	\$0	\$200		TOTAL CAPITAL OUTLAY	\$200	\$200	\$200

\$0	\$0	\$12,000	5-603-50-0100	CONTINGENCY	\$10,484	\$10,484	\$10,484
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TRANSFER

\$500	\$500	\$500	5-603-60-5604	Transfer to 604-Facilities Resen	\$500	\$500	\$500
		\$9,904		Transer to Grant Fund	\$0	\$0	\$0
\$500	\$500	\$10,404		TOTAL TRANSFER	\$500	\$500	\$500

\$85,596	\$85,513	\$85,620	5-603-70-8000	Debt Service	\$85,532	\$85,532	\$85,532
\$85,596	\$85,513	\$85,620		TOTAL DEBT SERVICE	\$85,532	\$85,532	\$85,532

-	-	\$60,000	5-603-80-9500	Reserve - Debt Service	\$60,000	\$60,000	\$60,000
\$0	\$0	\$60,000		TOTAL RESERVE	\$60,000	\$60,000	\$60,000

\$0	\$0	\$71,062	5-603-90-9999	UEFB	\$71,062	\$71,062	\$71,062
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\$229,633	\$224,687	\$275,128		TOTAL SALARIES	\$268,804	\$268,804	\$268,804
\$178,896	\$167,655	\$183,208		TOTAL MATERIALS & SERVICES	\$184,795	\$184,795	\$184,795
\$0	\$0	\$200		TOTAL CAPITAL OUTLAY	\$200	\$200	\$200
\$0	\$0	\$12,000		TOTAL CONTINGENCY	\$10,484	\$10,484	\$10,484

\$500	\$500	\$10,404	TOTAL TRANSFER	\$500	\$500	\$500
\$85,596	\$85,513	\$85,620	TOTAL DEBT SERVICE	\$85,532	\$85,532	\$85,532
\$0	\$0	\$60,000	TOTAL RESERVE	\$60,000	\$60,000	\$60,000
\$0	\$0	\$71,062	TOTAL UEFB	\$71,062	\$71,062	\$71,062
\$494,625	\$478,355	\$697,622	TOTAL EXPENSES	\$681,377	\$681,377	\$681,377

604 - Facilities Reserve - Christmas Valley

2nd Preceding 2023-24	1st Preceding 2024-25	Current Year 2025-26						
Actual	Actual	Adopted	Account	Description	Budget Year : 2026-27			
					Proposed	Approved	Adopted	
604 REVENUE								
\$26,103	\$27,880	29,562	3-604-01-0101	Beginning Fund Balance	30,502	30,502	30,502	
\$1,001	\$1,273	200	3-604-23-0504	Interest	200	200	200	
\$277	\$143	\$500	3-604-24-0502	Donations	\$500	\$500	\$500	
\$0	\$0	\$10,000	3-604-30-2500	Grants	\$25,000	\$25,000	\$25,000	
\$500	\$500	\$500	3-604-60-0603	Transfers	\$500	\$500	\$500	
\$27,881	\$29,796	\$40,762		TOTAL REVENUE	\$56,702	\$56,702	\$56,702	
604 EXPENSES								
MATERIALS & SERVICES								
\$0	\$0	\$5,000	5-604-20-0400	Contract Services	\$5,000	\$5,000	\$5,000	
		\$15,000		Furniture & Fixtures	\$23,000	\$23,000	\$23,000	
		\$7,762		Computers & Other Equipm	\$15,702	\$15,702	\$15,702	
\$0	\$0	\$2,500	5-604-20-3048	Legal Fees	\$2,500	\$2,500	\$2,500	
\$0	\$0	\$30,262		TOTAL MATERIALS & SERVI	\$46,202	\$46,202	\$46,202	
CAPITAL OUTLAY								
\$0	\$0	\$10,500	5-604-40-3000	Facilities	\$10,500	\$10,500	\$10,500	
		\$10,500		TOTAL CAPITAL OUTLAY	\$10,500	\$10,500	\$10,500	
\$0	\$0	\$0	5-604-90-9999	UEFB	\$0	\$0	\$0	
\$0	\$0	\$30,262		TOTAL MATERIALS & SERVI	\$46,202	\$46,202	\$46,202	
\$0	\$0	\$10,500		TOTAL CAPITAL OUTLAY	\$10,500	\$10,500	\$10,500	
\$0	\$0	\$0		UEFB	\$0	\$0	\$0	
\$0	\$0	\$40,762		TOTAL EXPENSES	\$56,702	\$56,702	\$56,702	

Law Library Fund

2nd Precec 1st Precedi Current Year

2023-24	2024-25	2025-26			Budget Year	2026-27
Actual	Actual	Adopted	Account	Description	Proposed	Approved Adopted
REVENUE						
	\$69,400			Beginning Fund Balance	\$46,196	\$46,196 \$46,196
	\$0			Court Filing Fees/Law Library	\$5,000	\$5,000 \$5,000
	\$0			Court Filing Fees/Mediation	\$5,000	\$5,000 \$5,000
	\$0			Copy/Printing Sales	\$500	\$500 \$500
	\$0			Misc. Revenue	\$100	\$100 \$100
	\$69,400			TOTAL REVENUE	\$56,796	\$56,796 \$56,796
EXPENSES						
SALARIES						
	\$5,500			Library Staff	\$7,500	\$7,500 \$7,500
	\$5,500			TOTAL SALARIES	\$7,500	\$7,500 \$7,500
MATERIALS & SERVICES						
	\$8,000			Print & Electronic Materials	\$2,500	\$2,500 \$2,500
	\$1,000			Office Supplies	\$800	\$800 \$800
	\$480			Insurance*	\$16	\$16 \$16
	\$100			Postage	\$100	\$100 \$100
	\$4,000			Computer Maintenance*	\$2,000	\$2,000 \$2,000
	\$420			Internet Services*	\$420	\$420 \$420
	\$800			Misc. Expenses	\$800	\$800 \$800
	\$400			Legal Notices	\$400	\$400 \$400
	\$1,500			Staff Development	\$1,000	\$1,000 \$1,000
	\$0			Space Fees/Utilities/Legal/Audit*	\$3,068	\$3,068 \$3,068
	\$1,500			Travel Expenses	\$1,000	\$1,000 \$1,000
	\$18,200			TOTAL MATERIALS & SERVICES	\$12,104	\$12,104 \$12,104

CAPITAL OUTLAY					
	\$3,500	Computers & Equipment	\$500	\$500	\$500
	\$1,500	Furniture and Fixture	\$1,000	\$1,000	\$1,000
	\$3,000	Facilities	\$500	\$500	\$500
	\$4,500	TOTAL CAPITAL OUTLAY	\$2,000	\$2,000	\$2,000
TRANSFERS					
	\$0	Transfer to Fund 603	\$5,134	\$5,134	\$5,134
		TOTAL TRANSFERS	\$5,134	\$5,134	\$5,134
	\$5,500	TOTAL SALARIES	\$7,500	\$7,500	\$7,500
	\$18,200	TOTAL MATERIALS & SERVICES	\$12,104	\$12,104	\$12,104
	\$4,500	TOTAL CAPITAL OUTLAY	\$2,000	\$2,000	\$2,000
	\$41,200	TOTAL CONTINGENCY	\$30,058	\$30,058	\$30,058
	\$0	TOTAL TRANSFERS	\$5,134	\$5,134	\$5,134
	\$69,400	TOTAL EXPENSES	\$56,796	\$56,796	\$56,796

Grant Fund

2nd Preceding	1st Preceding	Current Year				
2023-24	2024-25	2025-26	Budget Year : 2026-27			
Actual	Actual	Adopted	Account	Description	Proposed	
REVENUE						
		\$13,094		Beginning Fund Balance	\$11,133	\$11,133 \$11,133
		\$32,000		Grant Income	\$30,000	\$30,000 \$30,000
		\$9,904		Transfer from 603	\$0	\$0 \$0
		\$54,998		TOTAL REVENUE	\$41,133	\$41,133 \$41,133
EXPENSES						
SALARIES						
		\$5,150		Library Staff	\$5,150	\$5,150 \$5,150
		\$5,150		TOTAL SALARIES		
MATERIALS & SERVICES						
		\$6,412		Books and Other Library Materials	\$4,708	\$4,708 \$4,708
		\$1,500		Computers and Equipment	\$1,500	\$1,500 \$1,500
		\$3,000		Contract Services	\$2,000	\$2,000 \$2,000
		\$7,500		Furniture & Fixture	\$5,000	\$5,000 \$5,000
		\$250		Mileage	\$250	\$250 \$250
		\$500		Miscellaneous Expenses	\$500	\$500 \$500
		\$4,069		Program Expense	\$3,000	\$3,000 \$3,000
		\$900		Supplies, Processing	\$900	\$900 \$900
		\$2,625		Travel Expenses	\$2,625	\$2,625 \$2,625
		\$26,756		TOTAL MATERIALS & SERVICES	\$20,483	\$20,483 \$20,483
CAPITAL OUTLAY						
		\$500		Computers/Technology	\$2,500	\$2,500 \$2,500
		\$18,000		Facilities	\$13,000	\$13,000 \$13,000
		\$18,500		TOTAL CAPITAL OUTLAY	\$15,500	\$15,500 \$15,500

\$5,150	TOTAL SALARIES	\$5,150	\$5,150	\$5,150
\$26,756	TOTAL MATERIALS & SERVICES	\$20,483	\$20,483	\$20,483
\$18,500	TOTAL CAPITAL OUTLAY	\$15,500	\$15,500	\$15,500
\$4,592	TOTAL TRANSFER TO 603	\$0	\$0	\$0
\$54,998	TOTAL EXPENSES	\$41,133	\$41,133	\$41,133