

**2023-24 Proposed Budget Summary**

<b>FUND 601: READY TO READ GRANT</b>							
2020-21	2021-22	2022-23	Budget Year 2023-24				
Actual	Actual	Adopted	Account	Description	Proposed	Approved	Adopted
\$16,481	\$17,563	\$16,470	601-3-601-01	BEGINNING FUND BALANCE	\$20,024		
\$117	\$78	\$200	601-3-601-23	LOCAL RESOURCES	\$200		
\$16,355	\$16,626	\$16,626	601-3-601-40	STATE RESOURCES	\$17,315		
<b>\$32,953</b>	<b>\$34,267</b>	<b>\$33,296</b>		<b>TOTAL REVENUE</b>	<b>\$37,539</b>		
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\$7,774	\$7,774	\$7,500	601-5-601-10	SALARIES & BENEFITS	\$7,265		
\$7,617	\$7,310	\$14,296	601-5-601-20	MATERIALS & SERVICES	\$19,845		
\$0	\$0	\$500	601-5-601-50	CONTINGENCY	\$0		
\$0	\$0	\$11,000	601-5-601-90	UEFB	\$10,429		
<b>\$15,391</b>	<b>\$15,084</b>	<b>\$33,296</b>		<b>TOTAL EXPENSES</b>	<b>\$37,539</b>		

<b>FUND 602: MAIN LIBRARY BUILDING FUND</b>							
2020-21	2021-22	2022-23	Budget Year 2023-24				
Actual	Actual	Adopted	Account	Description	Proposed	Approved	Adopted
\$120,657	\$34,807	\$37,528	602-3-606-01	BEGINNING FUND BALANCE	\$25,526		
\$47,152	\$2,766	\$22,500	602-3-602-23	LOCAL RESOURCES	\$5,500		
\$0	\$0	\$25,000	602-3-602-30	GRANTS, OTHER	\$15,000		
<b>\$167,809</b>	<b>\$37,573</b>	<b>\$85,028</b>		<b>TOTAL REVENUE</b>	<b>\$46,026</b>		
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<b>EXPENSES</b>							
\$392	\$270	\$8,600	602-5-602-20	MATERIALS & SERVICES	\$8,600		
\$132,610	\$0	\$76,428	602-5-602-40	CAPITAL	\$37,426		
\$0	\$0	\$0	602-5-602-90	UEFB	\$0		
<b>\$133,002</b>	<b>\$270</b>	<b>\$85,028</b>		<b>TOTAL EXPENSES</b>	<b>\$46,026</b>		

**2023-24 Proposed Budget Summary**

FUND 603: GENERAL FUND		2022-23		Budget Year 2023-24			
2020-21	2021-22	2022-23	Account	Description	Proposed	Approved	Adopted
Actual	Actual	Adopted					
<b>REVENUE</b>							
\$137,343	\$254,783	\$277,000	603-3-603-01	BEGINNING FUND BALANCE	\$275,295		
\$485,385	\$457,000	\$457,265	603-3-603-10	TAXES	\$457,765		
\$21,500	\$36,826	\$19,250	603-3-603-20	LOCAL RESOURCES	\$18,650		
\$5,895	\$5,000	\$35,000	603-3-603-30	GRANTS, OTHER	\$35,000		
\$4,139	\$99	\$100	603-3-603-40	STATE RESOURCES	\$100		
\$12,742	\$3,822	\$4,300	603-3-603-50	FEDERAL RESOURCES	\$4,300		
<b>\$667,004</b>	<b>\$757,530</b>	<b>\$793,415</b>		<b>TOTAL REVENUE</b>	<b>\$791,110</b>		
<b>EXPENSES</b>							
\$218,728	\$220,351	\$290,676	603-5-603-10	SALARIES & BENEFITS	\$294,803		
\$169,015	\$170,531	\$200,460	603-5-603-20	MATERIALS & SERVICES	\$210,170		
\$0	\$0	\$5,000	603-5-603-40	CAPITAL	\$5,000		
\$0	\$0	\$20,000	603-5-603-50	CONTINGENCY	\$13,900		
\$86,600	\$500	\$500	603-5-603-60	TRANSFERS OUT	\$500		
\$0	\$85,546	\$85,550	603-5-603-70	DEBT SERVICE	\$85,620		
\$0	\$0	\$60,000	603-5-603-80	RESERVE	\$60,000		
\$0	\$0	\$131,229	603-5-603-90	UEFB	\$121,117		
<b>\$474,343</b>	<b>\$476,928</b>	<b>\$793,415</b>		<b>TOTAL EXPENSES</b>	<b>\$791,110</b>		

**2023-24 Proposed Budget Summary**

<b>FUND 604: CHRISTMAS VALLEY BUILDING FUND</b>					
2020-21	2021-22	2022-23	Account	Description	Budget Year 2023-24
Actual	Actual	Adopted			Proposed    Approved    Adopted
<b>REVENUE</b>					
\$16,913	\$19,225	\$24,872	604-3-604-01	BEGINNING FUND BALANCE	\$25,393
\$1,313	\$5,176	\$700	604-3-604-20	LOCAL RESOURCES	\$700
\$0	\$0	\$5,000	604-3-604-30	GRANTS, OTHER	\$10,000
\$1,000	\$500	\$500	604-3-604-60	TRANSFERS IN	\$500
<b>\$19,226</b>	<b>\$24,901</b>	<b>\$31,072</b>		<b>TOTAL REVENUE</b>	<b>\$36,593</b>
<b>EXPENSES</b>					
\$0	\$0	\$21,072	604-5-604-20	MATERIALS & SERVICES	\$26,593
\$0	\$0	\$10,000	604-5-604-40	CAPITAL	\$10,000
\$0	\$0	\$0	604-5-604-90	UEFB	\$0
<b>\$0</b>	<b>\$0</b>	<b>\$31,072</b>		<b>TOTAL EXPENSES</b>	<b>\$36,593</b>
<b>TOTAL EXPENSES ALL FUNDS:</b>					<b>\$911,268</b>

Lake County Library District

<b>601 - Library Grants (Ready to Read)</b>						
2nd Preceding		Current Year		Budget Year 2023-24		
2020-21	2021-22	2022-23				
Actual	Actual	Adopted	Account	Description	Proposed	Adopted
<b>601 REVENUE</b>						
\$16,481	\$17,563	\$16,470	3-601-01-0101	Beginning Fund Balance	\$20,024	
\$117	\$78	\$200	3-601-23-0504	Interest	\$200	
\$16,355	\$16,626	\$16,626	3-601-40-2490	Ready to Read Grant	\$17,315	
<b>\$32,953</b>	<b>\$34,267</b>	<b>\$33,296</b>		<b>TOTAL REVENUE</b>	<b>\$37,539</b>	
<b>601 EXPENSES</b>						
<b>SALARIES</b>						
\$7,774	\$7,774	\$7,500	5-601-10-0277	Library Staff	\$7,265	
		\$0	5-601-10-1301	FICA/FICM	\$0	
\$7,774	\$7,774	\$7,500		<b>TOTAL SALARIES</b>	<b>\$7,265</b>	
<b>MATERIALS &amp; SERVICES</b>						
\$1,550	\$1,160	\$2,400	5-601-20-0400	Contract Services	\$3,300	
\$0	\$202	\$500	5-601-20-1924	Computers & Equipment	\$500	
\$1,942	\$1,076	\$1,500	5-601-20-2700	Incentives	\$2,860	
\$0	\$0	\$100	5-601-20-2755	Postage	\$100	
\$3,971	\$2,941	\$6,000	5-601-20-3723	Books & Other Library Materials	\$7,985	
\$0	\$0	\$100	5-601-20-4077	Supplies, Office	\$100	
\$0	\$0	\$1,296		Supplies, Program	\$2,250	
\$154	\$524	\$700	5-601-20-3727	Audio/Visual Materials	\$950	
\$0	\$1,407	\$1,700	5-601-20-4705	Mileage	\$1,800	
\$7,617	\$7,310	\$14,296		<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>\$19,845</b>	
\$0	\$0	\$500	5-601-50-0100	CONTINGENCY	\$0	
\$0	\$0	\$11,000	5-601-90-9999	UEFB	\$10,429	

Lake County Library District

**601 - Library Grants (Ready to Read)**

2nd Preceding		1st Preceding		Current Year		Budget Year 2023-24	
2020-21		2021-22		2022-23		Proposed	Adopted
Actual	Actual	Adopted	Adopted	Account	Description	Proposed	Adopted
\$7,774	\$7,774	\$7,500			TOTAL SALARIES	\$7,265	
\$7,617	\$7,310	\$14,296			TOTAL MATERIALS & SERVICES	\$19,845	
\$0	\$0	\$500			CONTINGENCY	\$0	
\$0	\$0	\$11,000			UEFB	\$10,429	
<b>\$15,391</b>	<b>\$15,084</b>	<b>\$33,296</b>			<b>TOTAL EXPENSES</b>	<b>\$37,539</b>	

Lake County Library District

**602 - Facility Reserve Fund**

2nd Preceding		Current Year		Budget Year 2023-24	
2020-21	2021-22	2022-23	2023-24	Proposed	Adopted
Actual	Actual	Adopted	Description	Approved	Adopted
<b>602 REVENUE</b>					
\$120,657	\$34,807	\$37,528	3-602-01-0101 Beginning Fund Balance		\$25,526
\$430	\$181	\$500	3-602-23-0504 Interest		\$500
\$45,962	\$0	\$10,000	3-602-24-0360 Donations - Endowment		\$0
\$0	\$0	\$0	3-602-24-0500 Miscellaneous Resources		\$0
\$760	\$2,585	\$12,000	3-602-24-0502 Donations		\$5,000
\$0	\$0	\$25,000	3-602-30-2500 Grants - Other		\$15,000
<b>\$167,809</b>	<b>\$37,573</b>	<b>\$85,028</b>	<b>TOTAL REVENUE</b>		<b>\$46,026</b>
<b>602 EXPENSES</b>					
<b>MATERIALS &amp; SERVICES</b>					
\$0	\$0	\$4,500	5-602-20-1900 Furniture & Fixture Purc/Lease		\$4,500
\$32	\$0	\$500	5-602-20-2755 Postage		\$500
\$0	\$0	\$2,000	5-602-20-3010 Grant Consultant		\$2,000
\$0	\$0	\$1,000	5-602-20-3020 Consultant		\$1,000
\$0	\$0	\$500	5-602-20-3048 Legal Fees		\$500
\$360	\$270	\$100	5-602-20-4077 Office Supplies		\$100
\$392	\$270	\$8,600	<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>\$8,600</b>
<b>CAPITAL OUTLAY</b>					
\$0	\$0	\$0	5-602-40-1089 Computer Purchase		\$0
\$0	\$0	\$2,000	5-602-40-1900 Furniture and Fixture		\$2,000
\$132,610	\$0	\$74,428	5-602-40-3000 Facilities		\$35,426
\$0	\$0	\$0	5-602-40-3048 Legal Fees		\$0
\$132,610	\$0	\$76,428	<b>TOTAL CAPITAL OUTLAY</b>		<b>\$37,426</b>
\$0	\$0	\$0	5-602-90-9999 UEFB		\$0
\$392	\$270	\$8,600	<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>\$8,600</b>
\$132,610	\$0	\$76,428	<b>TOTAL CAPITAL OUTLAY</b>		<b>\$37,426</b>
\$0	\$0	\$0	<b>TOTAL UEFB</b>		<b>\$0</b>
<b>\$133,002</b>	<b>\$270</b>	<b>\$85,028</b>	<b>TOTAL EXPENSES</b>		<b>\$46,026</b>

Lake County Library District

**603 - General Operating Fund** Perm rate limit \$0.4546 per \$1,000 assessed value

2nd Preceding		1st Preceding		Current Year		Budget Year 2023-2024			
2020-21	2021-22	2021-22	2022-23	Adopted	Account	Description	Proposed	Approved	Adopted
Actual	Actual	Actual	Actual	Actual					
<b>603 REVENUE</b>									
\$137,343	\$254,783	\$254,783	\$277,000	\$277,000	3-603-01-0101	BEGINNING FUND BALANCE	\$275,295		
\$32,675	\$15,574	\$15,574	\$14,000	\$14,000	3-603-10-0310	Prior Year Taxes	\$14,500		
\$3,291	\$3,590	\$3,590	\$2,800	\$2,800	3-603-10-0311	Interest on Taxes	\$2,800		
\$448,793	\$437,031	\$437,031	\$439,765	\$439,765	3-603-10-0350	Current Year Taxes	\$439,765		
\$626	\$805	\$805	\$700	\$700	3-603-10-0372	HERT Tax	\$700		
\$485,385	\$457,000	\$457,000	\$457,265	\$457,265		TOTAL TAXES	\$457,765		

**LOCAL RESOURCES**

\$1,703	\$2,346	\$1,800	3-603-21-1410	Copy/Printing Sales	\$2,100
\$1,485	\$1,603	\$1,400	3-603-23-0504	Interest	\$2,000
\$0	\$10,628	\$500	3-603-24-0360	Donations Endowment	\$250
\$486	\$0	\$250	3-603-24-0370	Donations R2R Match	\$250
\$3,530	\$2,982	\$1,500	3-603-24-0500	Miscellaneous	\$2,000
\$126	\$0	\$500	3-603-24-0501	Christmas Valley Misc	\$250
\$4,156	\$2,831	\$2,500	3-603-24-0502	Donations	\$2,000
\$1,502	\$1,475	\$1,000	3-603-24-0503	LCLD Friends Donations	\$500
\$156	\$372	\$500	3-603-24-0505	Reimbursements	\$500
\$0	\$872	\$500	3-603-24-0550	Paisley Misc	\$250
\$0	\$0	\$500	3-603-24-0560	Silver Lake Misc	\$250
\$8,356	\$13,717	\$8,300	3-603-24-1430	County Land Sale	\$8,300
\$21,500	\$36,826	\$19,250		TOTAL LOCAL RESOURCES	\$18,650

**GRANTS, OTHER**

\$5,895	\$5,000	\$35,000	3-603-30-2500	Grants	\$35,000
\$5,895	\$5,000	\$35,000		TOTAL GRANTS, OTHER	\$35,000

**603 - General Operating Fund** Perm rate limit \$0.4546 per \$1,000 assessed value

2nd Preceding	1st Preceding	Current Year			
2020-21	2021-22	2022-23			
Actual	Actual	Adopted	Account	Description	Budget Year 2023-2024
					Proposed
					Approved
					Adopted

STATE RESOURCES					
\$4,033	\$0	\$0	3-603-40-1200	State Grant	\$0
\$106	\$99	\$100	3-603-40-1515	Public Utility Taxes	\$100
\$4,139	\$99	\$100		TOTAL STATE RESOURCES	\$100

FEDERAL RESOURCES					
-	\$3,108	\$0	3-603-50-2600	FEMA Public Assistance	\$0
\$5,202	\$0	\$0	3-603-50-1039	COVID Relief Funds	\$0
\$6,823	\$0	\$3,550	3-603-50-4000	E-rate reimbursement	\$3,550
\$717	\$714	\$750	3-603-50-4575	Revenue Sharing Trans	\$750
\$12,742	\$3,822	\$4,300		TOTAL FEDERAL RESOURCES	\$4,300

\$137,343	\$254,783	\$277,000		TOTAL BEGINNING FUND BALANC	\$275,295
\$485,385	\$457,000	\$457,265		TOTAL TAXES	\$457,765
\$21,500	\$36,826	\$19,250		TOTAL LOCAL RESOURCES	\$18,650
\$5,895	\$5,000	\$35,500		TOTAL GRANTS, OTHER	\$35,000
\$4,139	\$99	\$100		TOTAL STATE RESOURCES	\$100
\$12,742	\$3,822	\$4,300		TOTAL FEDERAL RESOURCES	\$4,300
<b>\$667,004</b>	<b>\$757,530</b>	<b>\$793,415</b>		<b>TOTAL REVENUE</b>	<b>\$791,110</b>

**603 EXPENSES**

SALARIES					
\$46,688	\$39,333	\$51,847	5-603-10-0200	Library Director	\$63,170
\$31,236	\$40,867	\$39,400	5-603-10-0201	Library Asst. Tech. Svcs.	\$41,970
\$13,045	\$17,582	\$19,255	5-603-10-0202	Library Staff Paisley	\$16,895
\$6,429	\$10,888	\$9,710	5-603-10-0203	Library Staff Silver Lake	\$7,320
\$23,526	\$21,103	\$32,219	5-603-10-0204	Library Staff Christmas Valley	\$24,793
\$20,223	\$3,229	\$0	5-603-10-0205	Library Asst. Youth	\$0
\$4,594	\$13,734	\$14,995	5-603-10-0277	Library Asst. Office	\$11,800
\$3,860	\$10,628	\$13,500	5-603-10-0283	Temp/Part Time Staff	\$19,105
\$11,534	\$12,269	\$14,000	5-603-10-1301	FICA/FICM/TIER I	\$14,000
\$1,088	\$635	\$1,250	5-603-10-1302	Worker's Compensation	\$1,250





Lake County Library District

**603 - General Operating Fund** Perm rate limit \$0.4546 per \$1,000 assessed value

2nd Preceding		1st Preceding		Current Year		Budget Year 2023-2024	
2020-21	2021-22	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
Actual	Actual	Actual	Adopted	Account	Description	Proposed	Adopted
\$1,997	\$2,044	\$2,100	5-603-20-2781	Telephone, Branches		\$2,300	
\$8,200	\$8,700	\$9,350	5-603-20-3012	Audit		\$12,125	
\$900	\$26,869	\$28,000	5-603-20-3020	Consultant		\$2,200	
\$12,378	\$13,675	\$12,650	5-603-20-3024	Dues/Association Fees		\$13,450	
\$438	\$263	\$500	5-603-20-3048	Legal Fees		\$500	
\$132	\$201	\$500	5-603-20-3052	Legal Notices		\$500	
\$0	\$0	\$100	5-603-20-3700	Publications		\$100	
\$9,217	\$9,994	\$14,000	5-603-20-3723	Books		\$14,000	
\$2,681	\$2,762	\$1,500	5-603-20-3724	Books R2R Match		\$1,500	
\$2,753	\$3,282	\$4,500	5-603-20-3725	Electronic Materials		\$4,500	
\$582	\$966	\$1,000	5-603-20-3727	Audio/Visual Materials		\$1,000	
\$27	\$876	\$200	5-603-20-3728	Audio/Visual Materials R2R Match		\$200	
\$2,306	\$2,709	\$2,700	5-603-20-3792	Print Subscriptions (Periodicals)		\$2,800	
\$1	\$486	\$500	5-603-20-3793	Programming		\$500	
\$1,679	\$1,351	\$2,200	5-603-20-4076	Supplies, Materials Processing		\$2,200	
\$3,659	\$3,763	\$4,000	5-603-20-4077	Supplies, Office		\$4,500	
\$0	\$0	\$1,200	5-603-20-4086	Supplies, Program, R2R Match		\$1,200	
\$1,053	\$358	\$500	5-603-20-4078	Incentives, R2R Match		\$500	
\$273	\$1,130	\$900	5-603-20-4079	Promotional Materials		\$900	
\$0	\$0	\$20	5-603-20-4300	Refund Interest Expense		\$20	
\$0	\$0	\$19,900	5-603-20-2100	Grant Expense, Materials/Supplies		\$35,000	
\$1,504	\$1,162	\$1,200	5-603-20-4700	Travel Expenses		\$1,200	
\$1,885	\$1,172	\$3,800	5-603-20-4705	Mileage		\$3,800	
\$169,015	\$170,531	\$200,460		TOTAL MATERIALS & SERVICES		\$210,170	
<b>CAPITAL OUTLAY</b>							
\$0	\$0	\$5,000	5-603-40-1089	Technology Replacement		\$5,000	
\$0	\$0	\$5,000		TOTAL CAPITAL OUTLAY			
\$0	\$0	\$20,000	5-603-50-0100	CONTINGENCY		\$13,900	

**603 - General Operating Fund**      Perm rate limit \$0.4546 per \$1,000 assessed value

2nd Preceding		Current Year				
2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	
Actual	Actual	Adopted	Account	Description	Proposed	Adopted
<b>TRANSFER</b>						
\$0	\$0	\$0	5-603-60-5602	Transfer to 602-Facilities Reserve	\$0	\$0
\$1,000	\$500	\$500	5-603-60-5604	Transfer to 604-Facilities Reserve C\	\$500	\$500
\$85,600	\$0	\$0	5-603-60-5607	Transfer to 607-Debt Service	\$0	\$0
\$86,600	\$500	\$500		TOTAL TRANSFER	\$500	\$500
<b>DEBT SERVICE</b>						
-	\$85,546	\$85,550	5-603-70-8000	Debt Service	\$85,620	\$85,620
\$0	\$85,546	\$85,550		TOTAL DEBT SERVICE	\$85,620	\$85,620
<b>RESERVE</b>						
-	-	\$60,000	5-603-80-9500	Reserve - Debt Service	\$60,000	\$60,000
\$0	\$0	\$60,000		TOTAL RESERVE		
\$0	\$0	\$131,229	5-603-90-9999	UEFB	\$121,117	\$121,117
\$218,728	\$220,351	\$290,676		TOTAL SALARIES	\$294,803	\$294,803
\$169,015	\$170,531	\$200,460		TOTAL MATERIALS & SERVICES	\$210,170	\$210,170
\$0	\$0	\$5,000		TOTAL CAPITAL OUTLAY	\$5,000	\$5,000
\$0	\$0	\$20,000		TOTAL CONTINGENCY	\$13,900	\$13,900
\$86,600	\$500	\$500		TOTAL TRANSFER	\$500	\$500
\$0	\$85,546	\$85,550		TOTAL DEBT SERVICE	\$85,620	\$85,620
\$0	\$0	\$60,000		TOTAL RESERVE	\$60,000	\$60,000
\$0	\$0	\$131,229		TOTAL UEFB	\$121,117	\$121,117
<b>\$474,343</b>	<b>\$476,928</b>	<b>\$793,415</b>		<b>TOTAL EXPENSES</b>	<b>\$791,110</b>	<b>\$791,110</b>

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Lake County Library District

**604 - Facilities Reserve - Christmas Valley**

2nd Preceding		1st Preceding		Current Year		Budget Year 2023-24		
2020-21	2021-22	2022-23	2022-23	2022-23	2022-23	Proposed	Approved	Adopted
Actual	Actual	Adopted	Adopted	Account	Description			
<b>604 REVENUE</b>								
\$16,913	\$19,225	\$24,872	3-604-01-0101	Beginning Fund Balance		\$25,393		
\$123	\$109	\$200	3-604-23-0504	Interest		\$200		
\$1,190	\$5,067	\$500	3-604-24-0502	Donations		\$500		
\$0	\$0	\$5,000	3-604-30-2500	Grants		\$10,000		
\$1,000	\$500	\$500	3-604-60-0603	Transfers		\$500		
<b>\$19,226</b>	<b>\$24,901</b>	<b>\$31,072</b>		<b>TOTAL REVENUE</b>		<b>\$36,593</b>		
<b>604 EXPENSES</b>								
<b>MATERIALS &amp; SERVICES</b>								
\$0	\$0	\$20,072	5-604-20-0400	Contract Services		\$25,593		
\$0	\$0	\$1,000	5-604-20-3048	Legal Fees		\$1,000		
\$0	\$0	\$21,072		<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>\$26,593</b>		
<b>CAPITAL OUTLAY</b>								
\$0	\$0	\$10,000	5-604-40-3000	Facilities		\$10,000		
\$0	\$0	\$10,000		<b>TOTAL CAPITAL OUTLAY</b>		<b>\$10,000</b>		
\$0	\$0	\$0	5-604-90-9999	UEFB		\$0		
\$0	\$0	\$21,072		<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>\$26,593</b>		
\$0	\$0	\$10,000		<b>TOTAL CAPITAL OUTLAY</b>		<b>\$10,000</b>		
\$0	\$0	\$0		<b>UEFB</b>		<b>\$0</b>		
<b>\$0</b>	<b>\$0</b>	<b>\$31,072</b>		<b>TOTAL EXPENSES</b>		<b>\$36,593</b>		