FORM OR-LB-1 **NOTICE OF BUDGET HEARING**

A public meeting of the Umatilla County Special Library District will be held on May 28, 2026 at 5:30 pm at 425 S. Main St., Pendlton, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Umatilla County Special Library District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 425 S. Main St., Pendleton, between the hours of 9 a.m. and 4 p.m. or online at ucsld.org. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Heather Estrada Telephone: 541-276-6449 Email: director@ucsld.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2024-2025	Adopted Budget This Year 2025-2026	Approved Budget Next Year 2026-2027
Beginning Fund Balance/Net Working Capital	506,112	495,874	515,535
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	0	0	0
Federal, State & all Other Grants, Gifts, Allocations & Donations	19,749	19,835	24,219
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	125,000	132,000	137,000
All Other Resources Except Current Year Property Taxes	244,398	231,200	262,000
Current Year Property Taxes Estimated to be Received	2,374,105	2,480,616	2,578,494
Total Resources	**3,269,364**	**3,359,525**	**3,517,248**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	339,666	380,600	406,609
Materials and Services	215,950	244,300	258,155
Capital Outlay	43,028	3,000	4,000
Debt Service	0	0	0
Interfund Transfers	115,000	132,000	137,000
Contingencies	0	121,098	128,113
Special Payments	2,049,541	2,108,493	2,222,795
Unappropriated Ending Balance and Reserved for Future Expenditure	506,179	370,034	360,576
Total Requirements	**3,269,364**	**3,359,525**	**3,517,248**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program **FTE** for that unit or program			
General Fund - Administration	400,327	462,400	495,964
FTE	3	3	3
Resource Sharing	146,113	176,800	173,396
FTE	0	0	0
Outreach	10,627	28,133	27,517
FTE	0	0	0
Capital Reserve	41,575	17,465	27,465
FTE	0	0	0
Not Allocated to Organizational Unit or Program	2,670,722	2,674,727	2,792,906
FTE	0	0	0
Total Requirements	**3,269,364**	**3,359,525**	**3,517,248**
Total FTE	**3**	**3**	**3**

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
There are no changes in activites or funding.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2024-2025	Rate or Amount Imposed This Year 2025-2026	Rate or Amount Approved Next Year 2026-2027
Permanent Rate Levy (rate limit _____ per $1,000)	.3682	.3682	.3682
Local Option Levy			
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds		
Other Bonds		
Other Borrowings		
Total	$0	$0

150-504-064 (Rev. 11-19-21)

FORM
LB-20

RESOURCES

General Fund
(Fund)

Umatilla County Special Li
(Name of Municipal Corporation)

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year FY 2026-2027			
	Actual								
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025	Adopted Budget This Year Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	453,611	435,797	446,311	1	Available cash on hand* (cash basis) **or**	464,376	464,376		1
2				2	Net working capital (accrual basis)				2
3	26,278	37,621	35,000	3	Previously levied taxes estimated to be received	40,000	40,000		3
4	25,527	25,230	20,000	4	Interest	22,000	22,000		4
5				5	Transferred IN, from other funds				5
6				6	**OTHER RESOURCES**				6
7	132,120	150,201	155,000	7	Community Service Fees	200,000	200,000		7
8	0	0	200	8	Other Income	8,000	8,000		8
9				9					9
10				10					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	637,536	648,849	656,511	29	Total resources, except taxes to be levied	734,376	734,376	0	29
30			2,277,117	30	Taxes estimated to be received	2,578,494	2,578,494		30
31	2,209,764	2,374,105		31	Taxes collected in year levied				31
32	**2,847,300**	**3,022,954**	**2,933,628**	**32**	**TOTAL RESOURCES**	**3,312,870**	**3,312,870**	**0**	**32**

150-504-020 (rev 10-16)

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

FORM
LB-30

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund
(name of fund)

Umatilla County Special Library District
(name of Municipal Corporation)

	Historical Data				**REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)**	Budget For Next Year 2026-2027			
	Actual								
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025	Adopted Budget This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES				1
2	179,590	211,342	220,000	2	Salaries and Wages	228,003	228,003		2
3	60,973	65,130	93,100	3	Health and Accident Insurance	97,606	97,606		3
4	38,082	44,918	47,000	4	Retirement	59,500	59,500		4
5	17,219	17,817	20,500	5	Employer Paid Taxes	21,500	21,500		5
6				6					6
7				7					7
8	**295,864**	**339,207**	**380,600**	8	**TOTAL PERSONNEL SERVICES**	**406,609**	**406,609**	**0**	8
9	**3.00**	**3.00**	**3.00**	9	**Total Full-Time Equivalent (FTE)**	**3.00**	**3.00**		9
10				10	MATERIALS AND SERVICES				10
11	3,566	1,417	4,000	11	Board Expenses	4,500	4,500		11
12	0	3,460	1,000	12	Elections	9,500	9,500		12
13	903	1,507	1,500	13	Ads & Notices	1,800	1,800		13
14	6,227	6,509	13,000	14	Audit	9,800	9,800		14
15	3,622	6,504	6,600	15	Insurance (UCSLD insurance - car, liability, workers comp)	6,500	6,500		15
16	399	627	2,500	16	Legal Expenses	2,500	2,500		16
17	15,000	15,600	16,200	17	Fiscal Management	16,700	16,700		17
18	9,703	9,970	10,400	18	Rent	10,605	10,605		18
19	1,904	1,967	2,100	19	Telephone	1,450	1,450		19
20	2,242	2,432	5,500	20	Email/Website	6,000	6,000		20
21	3,225	3,084	5,000	21	Office Supplies/Maintaince/Postage	5,000	5,000		21
22	4,342	4,189	4,500	22	Staff Training and Conferences	5,000	5,000		22
23	4,895	2,405	6,500	23	Transportation	6,000	6,000		23
24				24					24
25				25					25
26				26					26
27	**56,028**	**59,671**	**78,800**	27	**TOTAL MATERIALS AND SERVICES**	**85,355**	**85,355**	**0**	27
28				28	CAPITAL OUTLAY				28
29	1,668	1,452	3,000	29	Office Computers & Technology	4,000	4,000		29
30				30					30
31				31					31
32				32					32
33				33					33
34				34					34
35	**1,668**	**1,452**	**3,000**	**35**	**TOTAL CAPITAL OUTLAY**	**4,000**	**4,000**	**0**	**35**
36	**353,560**	**400,330**	**462,400**	**36**	**ORGANIZATIONAL UNIT / ACTIVITY TOTAL**	**495,964**	**495,964**	**0**	**36**

150-504-030 (Rev 11-18)

FORM
LB-30

REQUIREMENTS SUMMARY

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General Fund
(name of fund)

Umatilla County Special Library Distric
(name of Municipal Corporation)

	Historical Data					Budget For Next Year 2026-2027			
	Actual				REQUIREMENTS DESCRIPTION				
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025	Adopted Budget This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES NOT ALLOCATED				1
2				2					2
3				3					3
4	**0**	**0**	**0**	**4**	**TOTAL PERSONNEL SERVICES**	**0**	**0**	**0**	**4**
5				**5**	**Total Full-Time Equivalent (FTE)**				**5**
6				6	MATERIALS AND SERVICES NOT ALLOCATED				6
7				7					7
8				8					8
9	**0**	**0**	**0**	**9**	**TOTAL MATERIALS AND SERVICES**	**0**	**0**	**0**	**9**
10				**10**	CAPITAL OUTLAY NOT ALLOCATED				**10**
11				11					11
12				12					12
13	**0**	**0**	**0**	**13**	**TOTAL CAPITAL OUTLAY**	**0**	**0**	**0**	**13**
14				14	DEBT SERVICE				14
15				15					15
16				16					16
17	**0**	**0**	**0**	**17**	**TOTAL DEBT SERVICE**	**0**	**0**	**0**	**17**
18				18	SPECIAL PAYMENTS				18
19	1,796,860	1,929,381	1,984,493	19	Tax Distribution to Cities	2,062,795	2,062,795		19
20	132,120	120,161	124,000	20	Community Service Fees	160,000	160,000		20
21	**1,928,980**	**2,049,542**	**2,108,493**	**21**	**TOTAL SPECIAL PAYMENTS**	**2,222,795**	**2,222,795**	**0**	**21**
22				22	INTERFUND TRANSFERS				22
23	95,000	105,000	125,000	23	Resource Sharing	125,000	125,000		23
24	0	0	2,000	24	Outreach	2,000	2,000		24
25	10,000	10,000	5,000	25	Capital Reserve	10,000	10,000		25
26				26					26
27				27					27
28	**105,000**	**115,000**	**132,000**	28	**TOTAL INTERFUND TRANSFERS**	**137,000**	**137,000**	**0**	28
29			100,000	29	**OPERATING CONTINGENCY**	100,000	100,000		29
30			91,343	30	**RESERVED FOR FUTURE EXPENDITURE**	113,336	113,336		30
31			242,891	31	**UNAPPROPRIATED ENDING BALANCE**	243,775	243,775		31
32	**2,033,980**	**2,164,542**	**2,674,727**	**32**	**Total Requirements NOT ALLOCATED**	**2,816,906**	**2,816,906**	**0**	**32**
33	353,560	400,330	462,400	33	Total Requirements for **ALL Org.Units/Programs within fund**	495,964	495,964		33
34	459,760	458,082		34	Ending balance (prior years)				34
35	**2,847,300**	**3,022,954**	**3,137,127**	**35**	**TOTAL REQUIREMENTS**	**3,312,870**	**3,312,870**	**0**	**35**

150-504-030 (Rev 05-21)

FORM
LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

Resource Sharing Fund
(Fund)

Umatilla County Special Library District
(Name of Municipal Corporation)

	Historical Data						Budget for Next Year 2026 -2027			
	Actual									
	Second Preceding Year 2023 - 2024	First Preceding Year 2024 -2025_	Adopted Budget Year 2025 - 2026		DESCRIPTION RESOURCES AND REQUIREMENTS		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES					1
2	15,882	16,145	20,800	2	Cash on hand * (cash basis), or		17,396	17,396		2
3				3	Working Capital (accrual basis)					3
4				4	Previously levied taxes estimated to be received					4
5				5	Interest					5
6	95,000	105,000	125,000	6	Transferred IN, from other funds		125,000	125,000		6
7	19,950	22,133	20,000	7	Reimbursement from Hermiston & Courier		23,000	23,000		7
8	1,174	9,213	1,000	8	Other Income		1,000	1,000		8
9	1,450	9,914	10,000	9	Grants		7,000	7,000		9
10	133456	162405	176800	10	Total Resources, except taxes to be levied		173,396	173,396	0	10
11				11	Taxes estimated to be received					11
12				12	Taxes collected in year levied					12
13	**133456**	**162405**	**176800**	13	**TOTAL RESOURCES**		**173,396**	**173,396**	**0**	13
14				14	REQUIREMENTS **					14
15				15	Org Unit **or** Prog & Activity	Object Classification / Detail				15
16				16	District Activities					16
17				17		Materials & Services				17
18	62,693	61,561	75,000	18		Sage Library System	65,000	65,000		18
19	31,056	34,216	37,000	19		Courier County/State	37,000	37,000		19
20	248	258	1,000	20		Cataloging Utilities	500	500		20
21	13,709	22,297	23,500	21		Library 2 Go	26,000	26,000		21
22	3,766	4,714	10,000	22		Programs/training library staff	10,000	10,000		22
23	4,384	12,287	6,000	23		Coopoerative Programs & Activites	6,000	6,000		23
24	1,454	9,954	10,000	24		Grant Expenses	7,000	7,000		24
25	0	826	3,000	25		Marketing	3,500	3,500		25
26	0	0	11,300	26		Contingency	18,396	18,396		26
27				27						27
28				28						28
29	16,146	16,292		29	Ending balance (prior years)					29
30				30	**UNAPPROPRIATED ENDING FUND BALANCE**					30
31	**133456**	**162405**	**176800**	31	**TOTAL REQUIREMENTS**		**173396**	**173396**	**0**	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year requirement is "not allocated", then list by object classification and expenditure detail.

FORM
LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

Outreach Fund
(Fund)

Umatilla County Special Library District
(Name of Municipal Corporation)

	Historical Data						Budget for Next Year 2026 -2027			
	Actual									
	Second Preceding Year 2023 - 2024	First Preceding Year 2024 -2025	Adopted Budget Year 2025 - 2026		DESCRIPTION RESOURCES AND REQUIREMENTS			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	16,872	16,872	16,298	2	Cash on hand * (cash basis), or			16,298	16,298		2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5				5	Interest						5
6	0	0	2000	6	Transferred IN, from other funds			2,000	2,000		6
7	9,555	9,835	9,835	7	State Ready to Read Grant			9,219	9,219		7
8				8							8
9				9							9
10	26427	26707	28133	10	Total Resources, except taxes to be levied			27,517	27,517	0	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	**26427**	**26707**	**28133**	13	**TOTAL RESOURCES**			**27,517**	**27,517**	**0**	13
14				14	REQUIREMENTS **						14
15				15	Org Unit **or** Prog & Activity	Object Classification	Detail				15
16				16	Take off Program						16
17				17		Materials & Services					17
18	1,445	50	2,500	18			Take off Materials and supplies	2,500	2,500		18
19	9,037	8,827	9,835	19			State Ready to Read	9,300	9,300		19
20	1,248	1,739	4,000	20			Takeoff Transportation	4,000	4,000		20
21	0	0	0	21			Grants & Donations	0	0		21
22	373	11	2,000	22			Outreach Materials & Supplies	2,000	2,000		22
23	0	0	9,798	23			Contingency	9,717	9,717		23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29	14,324	16,080		29	Ending balance (prior years)						29
30				30	**UNAPPROPRIATED ENDING FUND BALANCE**						30
31	**26427**	**26707**	**28133**	31	**TOTAL REQUIREMENTS**			**27517**	**27517**	**0**	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year requirement is "not allocated", then list by object classification and expenditure detail.

FORM
LB-11

This fund is authorized and established by resolution / ordinance number 2019-2020-03 on 4/25/2023 for the following specified purpose:

Major Capital Expenditures

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.
Review Year: 2025

Capital Reserve Fund
(Fund)

Umatilla County Special Library District
(Name of Municipal Corporation)

	Historical Data						Budget for Next Year 2026 - 2027		
	Actual				DESCRIPTION				
	Second Preceding Year 2023 - 2024	First Preceding Year 2024 - 2025	Adopted Budget Year 2025 - 2026		RESOURCES AND REQUIREMENTS		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1				1	RESOURCES				
2	34,040	44,040	12,465	2	Cash on hand * (cash basis), or		17,465	17,465	
3				3	Working Capital (accrual basis)				
4				4	Previously levied taxes estimated to be received				
5				5	Interest				
6	10,000	10,000	5,000	6	Transferred IN, from other funds		10,000	10,000	
7				7					
8				8					
9				9					
10	44040	54040	17465	10	Total Resources, except taxes to be levied		27,465	27,465	0
11				11	Taxes estimated to be received				
12				12	Taxes collected in year levied				
13	**44040**	**54040**	**17465**	13	**TOTAL RESOURCES**		**27,465**	**27,465**	**0**
14				14	REQUIREMENTS **				
15				15	Org. Unit **or** Prog. & Activity	Object Classification	Detail		
16				16	Major Purchases				
17	0	54,040	0	17		Capital Outlay	Replacement Vehicle		
18			17,465	18		RFE	Reserved for Future captial expenses	27,465	27,465
19				19					
20				20					
21				21					
22				22					
23				23					
24				24					
25				25					
26				26					
27				27					
28				28					
29				29	Ending balance (prior years)				
30				30	**UNAPPROPRIATED ENDING FUND BALANCE**				
31	**0**	**54040**	**17465**	31	**TOTAL REQUIREMENTS**		**27465**	**27465**	**0**

*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.