

**RESOURCES
General Fund**

(Fund)

Umatilla Co Special Library District

(Name of Municipal Corporation)

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year FY 2025-2026				
Actual		Adopted Budget This Year Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2022-2023	First Preceding Year 2023-2024							
			1	Available cash on hand* (cash basis) or	446,311	446,311	446,311	1
			2	Net working capital (accrual basis)				2
3	42,879	26,278	3	Previously levied taxes estimated to be received	35,000	35,000	35,000	3
4	14,240	25,527	4	Interest	20,000	20,000	20,000	4
			5	Transferred IN, from other funds				5
			6	OTHER RESOURCES				6
7	112,741	132,120	7	Community Service Fees	155,000	155,000	155,000	7
8	224	0	8	Other Income	200	200	200	8
9			9					9
10			10					10
28			28					28
29	591,848	637,536	29	Total resources, except taxes to be levied	656,511	656,511	656,511	29
30			30	Taxes estimated to be received	2,480,616	2,480,616	2,480,616	30
31	2,132,091	2,209,764	31	Taxes collected in year levied				31
32	2,723,939	2,847,300	32	TOTAL RESOURCES	3,137,127	3,137,127	3,137,127	32

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

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund

Umatilla Co Special Library District

(name of fund)

(name of Municipal Corporation)

Historical Data			REQUIREMENTS FOR: <u>(Name of Org. Unit or Program & Activity)</u>	Budget For Next Year 2025-2026			
Actual		Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2022--2023	First Preceding Year 2023-2024						
1			1 PERSONNEL SERVICES				1
2	177,735	179,590	2 Salaries and Wages	220,000	220,000	220,000	2
3	47,235	60,973	3 Health and Accident Insurance	93,100	93,100	93,100	3
4	28,250	38,082	4 Retirement	47,000	47,000	47,000	4
5	17,480	17,219	5 Employer Paid Taxes	20,500	20,500	20,500	5
6			6				6
7			7				7
8	270,700	295,864	8 TOTAL PERSONNEL SERVICES	380,600	380,600	380,600	8
9	3.00	3.00	9 Total Full-Time Equivalent (FTE)	3.00	3.00	3.00	9
10			10 MATERIALS AND SERVICES				10
11	1,478	3,566	11 Board Expenses	4,000	4,000	4,000	11
12	8,262	0	12 Elections	1,000	1,000	1,000	12
13	651	903	13 Ads & Notices	1,500	1,500	1,500	13
14	6,050	6,227	14 Audit	13,000	13,000	13,000	14
15	3,450	3,622	15 Insurance (UCSLD insurance - car, liability, workers comp)	6,600	6,600	6,600	15
16	990	399	16 Legal Expenses	2,500	2,500	2,500	16
17	13,800	15,000	17 Fiscal Management	16,200	16,200	16,200	17
18	9,421	9,703	18 Rent	10,400	10,400	10,400	18
19	2,101	1,904	19 Telephone	2,100	2,100	2,100	19
20	2,160	2,242	20 Email/Website	5,500	5,500	5,500	20
21	5,460	3,225	21 Office Supplies/Maintenance/Postage	5,000	5,000	5,000	21
22	1,369	4,342	22 Staff training/conferences	4,500	4,500	4,500	22
23	2,674	4,895	23 Transportation	6,500	6,500	6,500	23
24			24				24
25			25				25
26			26				26
27	57,866	56,028	27 TOTAL MATERIALS AND SERVICES	78,800	78,800	78,800	27
28			28 CAPITAL OUTLAY				28
29	3,340	1,668	29 Office Computers & technology	3,000	3,000	3,000	29
30			30				30
31			31				31
32			32				32
33			33				33
34			34				34
35	3,340	1,668	35 TOTAL CAPITAL OUTLAY	3,000	3,000	3,000	35
36	331,906	353,560	36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	462,400	462,400	462,400	36

FORM
LB-30

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
 General Fund
 (name of fund)

Umatilla Co Special Library District
 (name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2025-2026		
	Actual		Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024					
1				PERSONNEL SERVICES NOT ALLOCATED			
2							
3							
4	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0
5				Total Full-Time Equivalent (FTE)			
6				MATERIALS AND SERVICES NOT ALLOCATED			
7							
8							
9	0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0
10				CAPITAL OUTLAY NOT ALLOCATED			
11							
12							
13	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0
14				DEBT SERVICE			
15							
16							
17	0	0	0	TOTAL DEBT SERVICE	0	0	0
18				SPECIAL PAYMENTS			
19	1,760,302	1,796,860	1,849,694	Tax Distribution to Cities	1,984,493	1,984,493	1,984,493
20	90,193	132,120	140,000	Community Service Fees	124,000	124,000	124,000
21	1,850,495	1,928,980	1,989,694	TOTAL SPECIAL PAYMENTS	2,108,493	2,108,493	2,108,493
22				INTERFUND TRANSFERS			
23	93,000	95,000	115,000	Resource Sharing	125,000	125,000	125,000
24	0	0	0	Outreach	2,000	2,000	2,000
25	5000	10,000	10,000	Capital Reserve	5,000	5,000	5,000
26							
27							
28	98,000	105,000	125,000	TOTAL INTERFUND TRANSFERS	132,000	132,000	132,000
29			100,000	OPERATING CONTINGENCY	100,000	100,000	100,000
30			139,969	RESERVED FOR FUTURE EXPENDITURE	91,343	91,343	91,343
31			135,000	UNAPPROPRIATED ENDING BALANCE	242,891	242,891	242,891
32	1,948,495	2,033,980	2,489,663	Total Requirements NOT ALLOCATED	2,674,727	2,674,727	2,674,727
33	331,906	353,560	443,700	Total Requirements for ALL Org.Units/Programs within fund	462,400	462,400	462,400
34	443,538	459,760		Ending balance (prior years)			
35	2,723,939	2,847,300	2,933,363	TOTAL REQUIREMENTS	3,137,127	3,137,127	3,137,127

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Resource Sharing Fund
(Fund)

Umatilla County Special Library District
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025 - 2026						
Actual		Adopted Budget Year 2024 - 2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2022 - 2023	First Preceding Year 2023 - 2024									
1			1	RESOURCES			1			
2	15,882	15,882	2	Cash on hand * (cash basis), or	20,800	20,800	20,800	2		
3			3	Working Capital (accrual basis)				3		
4			4	Previously levied taxes estimated to be received				4		
5			5	Interest				5		
6	93000	95000	6	Transferred IN, from other funds	125,000	125,000	125,000	6		
7	19,956	19,950	7	Reimbursement from Hermiston & Courier	20,000	20,000	20,000	7		
8	0	1,174	8	Other income	1,000	1,000	1,000	8		
9	1934	1,450	9	Grants	10,000	10,000	10,000	9		
10	130,772	133,456	10	Total Resources, except taxes to be levied	176,800	176,800	176,800	10		
11			11	Taxes estimated to be received				11		
12			12	Taxes collected in year levied				12		
13	130,772	133,456	13	TOTAL RESOURCES	176,800	176,800	176,800	13		
14			14	REQUIREMENTS **				14		
15			15	Org Unit or Prog & Activity	Object Classification	Detail		15		
16			16	District Activities			16			
17	58133	62,693	17		Materials & Services	Sage Library System	75,000	75,000	75,000	17
18	31,269	31,056	18			Courier County/State	37,000	37,000	37,000	18
19	520	248	19			Cataloging Utilities	1,000	1,000	1,000	19
20	13,077	13,709	20			Library 2 Go	23,500	23,500	23,500	20
21	4,747	3,766	21			Programs/training library staff	10,000	10,000	10,000	21
22	2,881	4,384	22			Cooperative Programs & Activites	6,000	6,000	6,000	22
23	1,934	1,454	23			Grant Expenses	10,000	10,000	10,000	23
24	1,500	0	24			Marketing	3,000	3,000	3,000	24
25	0	0	25			Contingency	11,300	11,300	11,300	25
26			26							26
27			27							27
28			28							28
29			29	Ending balance (prior years)						29
30			30	UNAPPROPRIATED ENDING FUND BALANCE						30
31	114061	117310	31	TOTAL REQUIREMENTS			176800	176800	176800	31

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

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Outreach Fund
(Fund)

Umatilla County Special Library District
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025 - 2026						
Actual		Adopted Budget Year 2024 - 2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2022 - 2023	First Preceding Year 2023 - 2024									
1			1	RESOURCES			1			
2	19,421	16,872	2	Cash on hand * (cash basis), or	16,298	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	6	Transferred IN, from other funds	2000	2000	2000	6		
7	9,320	9,555	7	State Ready to Read Grant	9,835	9,835	9,835	7		
8			8					8		
9			9					9		
10	28,741	26,427	10	Total Resources, except taxes to be levied	28,133	28,133	28,133	10		
11			11	Taxes estimated to be received				11		
12			12	Taxes collected in year levied				12		
13	28,741	26,427	13	TOTAL RESOURCES	28,133	28,133	28,133	13		
14			14	REQUIREMENTS **				14		
15			15	Org Unit or Prog & Activity	Object Classification	Detail		15		
16			16	ake off Program				16		
17	544	1,445	17		Materials & Services	Takeoff Materials & Supplies	2,500	2,500	2,500	17
18	9,911	9,037	18			State Ready to Read	9,835	9,835	9,835	18
19	2,070	1,248	19			Takeoff Transportation	4,000	4,000	4,000	19
20	0	0	20			Grants & Donations	0	0	0	20
21	96	373	21			Outreach Materials & Supplies	2,000	2,000	2,000	21
22	0	0	22			Contingency	9,798	9,798	9,798	22
23			23							23
24			24							24
25			25							25
26			26							26
27			27							27
28			28							28
29			29			Ending balance (prior years)				29
30			30			UNAPPROPRIATED ENDING FUND BALANCE				30
31	12621	12103	31			TOTAL REQUIREMENTS	28133	28133	28133	31

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

**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:

**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

Major Capital Expenditures

**Capital Reserve Fund
(Fund)**

**Umatilla County Special Library District
(Name of Municipal Corporation)**

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025 - 2026					
Actual		Adopted Budget Year 2024 - 2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2022- 2023	First Preceding Year 2023 - 2024								
1			1	RESOURCES			1		
2	29,040	34,040	2	Cash on hand * (cash basis), or	12,465	12,465	12,465	2	
3			3	Working Capital (accrual basis)				3	
4			4	Previously levied taxes estimated to be received				4	
5			5	Interest				5	
6	5,000	10,000	6	Transferred IN, from other funds	5,000	5,000	5,000	6	
7			7					7	
8			8					8	
9			9					9	
10	34,040	44,040	10	Total Resources, except taxes to be levied	17,465	17,465	17,465	10	
11			11	Taxes estimated to be received				11	
12			12	Taxes collected in year levied				12	
13	34,040	44,040	13	TOTAL RESOURCES	17,465	17,465	17,465	13	
14			14	REQUIREMENTS **				14	
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail		15	
16			16	Major Purchases				16	
17	0	0	17	Capital Outlay	Replacement Vehicle	0	0	0	17
18			18	RFE	Reserved for future capital expenses	17,465	17,465	17,465	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			29	Ending balance (prior years)				29	
30			30	UNAPPROPRIATED ENDING FUND BALANCE				30	
31	0	0	31	TOTAL REQUIREMENTS	17465	17465	17465	31	

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