

**RESOURCES
General Fund**

(Fund)

Umatilla County Special Libr:

(Name of Municipal Corporation)

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year FY 2026-2027				
Actual		Adopted Budget This Year Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
1	453,611	435,797	446,311	1 Available cash on hand* (cash basis) or	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			3
4	25,527	25,230	20,000	4 Interest	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			7
8	0	0	200	8 Other Income	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	0	0	29
30			2,277,117	30 Taxes estimated to be received	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	0	0	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 County Special Library District

(name of fund)

(name of Municipal Corporation)

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

FORM
LB-30

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General Fund
(name of fund)

Umatilla County Special Library District
(name of Municipal Corporation)

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

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

*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			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2026 -2027				
Actual		Adopted Budget Year 2025 - 2026				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2023 - 2024	First Preceding Year 2024 -2025									
1			1	RESOURCES					1	
2	16,872	16,872	2	Cash on hand * (cash basis), or			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			2,000		6	
7	9,555	9,835	7	State Ready to Read Grant			9,219		7	
8			8						8	
9			9						9	
10	26427	26707	10	Total Resources, except taxes to be levied			27,517	0	0	10
11			11	Taxes estimated to be received						11
12			12	Taxes collected in year levied						12
13	26427	26707	13	TOTAL RESOURCES			27,517	0	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	18			Take off Materials and supplies	2,500			18
19	9,037	8,827	19			State Ready to Read	9,300			19
20	1,248	1,739	20			Takeoff Transportation	4,000			20
21	0	0	21			Grants & Donations	0			21
22	373	11	22			Outreach Materials & Supplies	2,000			22
23	0	0	23			Contingency	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	31	TOTAL REQUIREMENTS			27517	0	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				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026 - 2027			
Actual		Adopted Budget Year 2025 - 2026	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2023 - 2024	First Preceding Year 2024 - 2025							
1			1	RESOURCES			1	
2	34,040	44,040	2	Cash on hand * (cash basis), or			2	
3			3	Working Capital (accrual basis)			3	
4			4	Previously levied taxes estimated to be received			4	
5			5	Interest			5	
6	10,000	10,000	6	Transferred IN, from other funds			6	
7			7				7	
8			8				8	
9			9				9	
10	44040	54040	10	Total Resources, except taxes to be levied			10	
11			11	Taxes estimated to be received			11	
12			12	Taxes collected in year levied			12	
13	44040	54040	13	TOTAL RESOURCES			13	
14			14	REQUIREMENTS **			14	
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail	15	
16			16	Major Purchases			16	
17	0	54,040	17	Capital Outlay		Replacement Vehicle	17	
18		17,465	18		RFE	Reserved for Future captial expenses	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	54040	31	TOTAL REQUIREMENTS			31	

*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.