

**FORM OR-LB-1**

**NOTICE OF BUDGET HEARING**

A public meeting of the Umatilla County Special Library District will be held on April 18, 2024 at 5:30 pm at 425 S. Main St. Pendleton, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 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 www.ucslid.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.

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<b>FINANCIAL SUMMARY - RESOURCES</b>			
<b>TOTAL OF ALL FUNDS</b>	<b>Actual Amount 2022-2023</b>	<b>Adopted Budget This Year 2023-2024</b>	<b>Approved Budget Next Year 2024-2025</b>
Beginning Fund Balance/Net Working Capital	486,107	441,062	503,119
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	0	0	0
Federal, State & all Other Grants, Gifts, Allocations & Donations	11,054	12,320	12,555
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	98,000	135,000	125,000
All Other Resources Except Current Year Property Taxes	190,040	188,350	253,200
Current Year Property Taxes Estimated to be Received	2,132,091	2,191,544	2,277,117
<b>Total Resources</b>	<b>2,917,292</b>	<b>2,968,276</b>	<b>3,170,991</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>			
Personnel Services	270,700	292,000	360,300
Materials and Services	184,347	223,595	246,155
Capital Outlay	3,340	4,000	57,540
Debt Service	0	0	0
Interfund Transfers	98,000	135,000	125,000
Contingencies	0	138,690	117,333
Special Payments	1,850,395	1,843,635	1,989,694
Unappropriated Ending Balance and Reserved for Future Expenditure	510,510	331,356	274,969
<b>Total Requirements</b>	<b>2,917,292</b>	<b>2,968,276</b>	<b>3,170,991</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *</b>			
<b>Name of Organizational Unit or Program FTE for that unit or program</b>			
General Fund - Administration	331,905	367,775	443,700
FTE	3	3	3
Resource Sharing	130,772	163,150	157,031
FTE	0	0	0
Outreach	28,741	27,360	26,557
FTE	0	0	0
Capital Reserve	34,040	44,040	54,040
FTE	0	0	0
Not Allocated to Organizational Unit or Program	2,391,834	2,365,951	2,489,663
FTE	0	0	0
<b>Total Requirements</b>	<b>2,917,292</b>	<b>2,968,276</b>	<b>3,170,991</b>
<b>Total FTE</b>	<b>3</b>	<b>3</b>	<b>3</b>

<b>STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *</b>			
There are no changes in activities or funding.			
<b>PROPERTY TAX LEVIES</b>			
	<b>Rate or Amount Imposed 2022-2023</b>	<b>Rate or Amount Imposed This Year 2023-2024</b>	<b>Rate or Amount Approved Next Year 2024-2025</b>
Permanent Rate Levy (rate limit _____ per \$1,000)	.3682	.3682	.3682
Local Option Levy			
Levy For General Obligation Bonds			

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

\* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

**RESOURCES**  
**General Fund**

(Fund)

**Umatilla County Special Library District**

(Name of Municipal Corporation)

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year __2024-2025__					
Actual		Adopted Budget This Year Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2021-2022	First Preceding Year 2022-2023								
1	297,887	421,764	375,982	1	Available cash on hand* (cash basis) or	426,046	426,046		1
2				2	Net working capital (accrual basis)				2
3	54,181	42,879	45,000	3	Previously levied taxes estimated to be received	35,000	35,000		3
4	2,303	14,240	8,000	4	Interest	20,000	20,000		4
5	0	0	0	5	Transferred IN, from other funds				5
6				6	<b>OTHER RESOURCES</b>				6
7	83,317	112,741	113,000	7	Community Service Fees	175,000	175,000		7
8	0	0	0	8	Blue Mt. Hub Grant	0	0		8
9	7,689	224	200	9	Other Income	200	200		9
10				10					10
11				11					11
12	445,377	591,848	542,182	12	Total resources, except taxes to be levied	656,246	656,246	0	12
13			2,191,544	13	Taxes estimated to be received	2,277,117	2,277,117		13
14	2,041,027	2,132,091		14	Taxes collected in year levied				14
15	<b>2,486,404</b>	<b>2,723,939</b>	<b>2,733,726</b>	15	<b>TOTAL RESOURCES</b>	<b>2,933,363</b>	<b>2,933,363</b>	<b>0</b>	15

\*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 Co Special Library District**  
(name of Municipal Corporation)

1	Historical Data			REQUIREMENTS FOR: <u>Administration</u>	Budget For Next Year 2024-2025			1
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1				PERSONNEL SERVICES				1
2	161,404	177,735	180,000	Salaries & Wages	212,000	212,000		2
3	48,177	47,235	66,000	Health & Accident Insurance	82,500	82,500		3
4	23,039	28,250	29,000	Retirement	45,300	45,300		4
5	15,841	17,480	17,000	Employer Paid Taxes	20,500	20,500		5
6	0	0	0	Blue Mt. Hub Grant	0	0		6
7								7
8	<b>248,461</b>	<b>270,700</b>	<b>292,000</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>360,300</b>	<b>360,300</b>	<b>0</b>	8
9	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>Total Full-Time Equivalent (FTE)</b>	<b>3.00</b>	<b>3.00</b>		9
10				MATERIALS AND SERVICES				10
11	1,200	1,478	4,500	Board Expenses	4,500	4,500		11
12	0	8,262	3,000	Elections	9,500	9,500		12
13	693	651	1,500	Ads & Notices	1,000	1,000		13
14	4,710	6,050	6,550	Audit	6,500	6,500		14
15	3,500	3,450	5,300	Insurance	6,600	6,600		15
16	5,390	990	5,000	Legal Expenses	4,000	4,000		16
17	10,020	13,800	15,000	Fiscal Management	15,600	15,600		17
18	9,146	9,421	10,100	Rent	10,100	10,100		18
19	1,873	2,101	2,100	Telephone	2,200	2,200		19
20	1,990	2,160	2,525	Email/Website	2,400	2,400		20
21	3,978	5,460	6,200	Office Supplies, Maintaince, Postage	6,000	6,000		21
22	956	1,369	4,000	Staff Training & Conferences	4,500	4,500		22
23	3,562	2,674	6,000	Transportation	7,000	7,000		23
24								24
25								25
26								26
27	<b>47,018</b>	<b>57,866</b>	<b>71,775</b>	<b>TOTAL MATERIALS AND SERVICES</b>	<b>79,900</b>	<b>79,900</b>	<b>0</b>	27
28				CAPITAL OUTLAY				28
29	1,166	3,340	4,000	Office Computers & Technology	3,500	3,500		29
30								30
31								31
32								32
33								33
34								34
35	<b>1,166</b>	<b>3,340</b>	<b>4,000</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>3,500</b>	<b>3,500</b>	<b>0</b>	35
36	<b>296,645</b>	<b>331,906</b>	<b>367,775</b>	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>443,700</b>	<b>443,700</b>	<b>0</b>	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 2024-2025		
Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2021-2022	First Preceding Year 2022-2023					
1			1 PERSONNEL SERVICES NOT ALLOCATED			1
2			2			2
3			3			3
4	0	0	4 <b>TOTAL PERSONNEL SERVICES</b>	0	0	0
5			5 <b>Total Full-Time Equivalent (FTE)</b>			5
6			6 MATERIALS AND SERVICES NOT ALLOCATED			6
7			7			7
8			8			8
9	0	0	9 <b>TOTAL MATERIALS AND SERVICES</b>	0	0	0
10			10 CAPITAL OUTLAY NOT ALLOCATED			10
11			11			11
12			12			12
13	0	0	13 <b>TOTAL CAPITAL OUTLAY</b>	0	0	0
14			14 DEBT SERVICE			14
15			15			15
16			16			16
17	0	0	17 <b>TOTAL DEBT SERVICE</b>	0	0	0
18			18 SPECIAL PAYMENTS			18
19	1,676,169	1,760,302	19 Tax Distributions to Citites	1,849,694	1,849,694	19
20	66,653	90,193	20 Community Service Fees	140,000	140,000	20
21	<b>1,742,822</b>	<b>1,850,495</b>	21 <b>TOTAL SPECIAL PAYMENTS</b>	<b>1,989,694</b>	<b>1,989,694</b>	0
22			22 INTERFUND TRANSFERS			22
23	72,000	93,000	23 Resource Sharing	115,000	115,000	23
24	0	0	24 Outreach	0		24
25	10,000	5,000	25 Capital Reserve	10,000	10,000	25
26			26			26
27			27			27
28	<b>82,000</b>	<b>98,000</b>	28 <b>TOTAL INTERFUND TRANSFERS</b>	<b>125,000</b>	<b>125,000</b>	0
29		100,000	29 OPERATING CONTINGENCY	100,000	100,000	29
30		131,316	30 RESERVED FOR FUTURE EXPENDITURE	139,969	139,969	30
31		120,000	31 UNAPPROPRIATED ENDING BALANCE	135,000	135,000	31
32	<b>1,824,822</b>	<b>1,948,495</b>	32 <b>Total Requirements NOT ALLOCATED</b>	<b>2,489,663</b>	<b>2,489,663</b>	0
33	296,645	331,906	33 Total Requirements for ALL Org.Units/Programs within fund	443,700	443,700	33
34	364,937	443,538	34 Ending balance (prior years)			34
35	<b>2,486,404</b>	<b>2,723,939</b>	35 <b>TOTAL REQUIREMENTS</b>	<b>2,933,363</b>	<b>2,933,363</b>	0

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

Resource Sharing Fund  
(Fund)

Umatilla Co Special Library District  
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025					
Actual		Adopted Budget Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2021-2022	First Preceding Year 2022-2023								
1			1	RESOURCES			1		
2	24,484	15,054	2	Cash on hand * (cash basis), or	16,031	16,031	2		
3	72,000	93,000	3	Transferred IN, from other funds	115,000	115,000	3		
4	29,537	19,956	4	Reimbursement from Hermiston and Courier	22,000	22,000	4		
5	0	0	5	Other Income	1,000	1,000	5		
6	2,275	1934	6	Grants	3,000	3,000	6		
7			7				7		
8	128,296	129944	8	Total Resources, except taxes to be levied	157,031	157,031	0		
9			9	Taxes estimated to be received			9		
10			10	Taxes collected in year levied			10		
11	<b>128,296</b>	<b>129944</b>	<b>163,150</b>	<b>TOTAL RESOURCES</b>			<b>157,031</b>	<b>157,031</b>	<b>0</b>
12			12	REQUIREMENTS **					
13			13	Org Unit or Prog & Activity	Object Classification	Detail			
14			14	District Activities					
15	62,579	58,133	15		Mat&Suppl	Sage Library System	67,200	67,200	
16	30,148	31,269	16			Courier	35,000	35,000	
17	295	520	17			Cataloging Utilities	500	500	
18	11,646	13,077	18			Library 2 Go	21,000	21,000	
19	2,229	4,747	19			Programs & Trainings Lib Staff	10,000	10,000	
20	4,070	2,881	20			Cooperative Programs & Activities	6,000	6,000	
21	2,275	1934	21			Grant Expenses	3,000	3,000	
22	0	1,500	22			Marketing	4,000	4,000	
23	0	0	23			Contingency	10,331	10,331	
24			24						
25	15,054	15,883	25	Ending balance (prior years)					
26			26	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>					
27	<b>128296</b>	<b>129944</b>	<b>163150</b>	<b>TOTAL REQUIREMENTS</b>			<b>157031</b>	<b>157031</b>	<b>0</b>

\*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.

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

Outreach Fund  
(Fund)

Umatilla Co Special Library District  
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025							
Actual		Adopted Budget Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body					
Second Preceding Year 2021-2022	First Preceding Year 2022-2023										
1			1	RESOURCES			1				
2	23,710	22,721	18,040	2	Cash on hand * (cash basis), or	17,002	17,002		2		
6	0	0	0	6	Transferred IN, from other funds	0	0		6		
7	9,457	9,320	9,320	7	State Ready to Read Grant	9,555	9,555		7		
8				8					8		
9				9					9		
10	33,167	32,041	27360	10	Total Resources, except taxes to be levied	26,557	26,557	0	10		
11				11	Taxes estimated to be received				11		
12				12	Taxes collected in year levied				12		
13	<b>33,167</b>	<b>32,041</b>	<b>27360</b>	13	<b>TOTAL RESOURCES</b>	<b>26,557</b>	<b>26,557</b>	<b>0</b>	13		
14				14	REQUIREMENTS **				14		
15				15	Org Unit or Prog & Activity	Object Classification	Detail		15		
16				16	Takeoff! Program				16		
17	1,207	544	3,500	17		Mat&Supp	TakeOff! Materials & Supplies	3,000	3,000	17	
18	8,044	9,457	9,320	18			State Ready 2 Read	9,555	9,555	18	
19	1,196	2,070	5,000	19			Transportation	5,000	5,000	19	
20	0	0	0	20			Grants and Donations	0	0	20	
21	0	95	2,000	21			Outreach Materials & Supplies	2,000	2,000	21	
22	0	0	7,540	22			Contingency	7,002	7,002	22	
23				23						23	
24				24						24	
25				25						25	
26				26						26	
27				27						27	
28				28						28	
29	22,720	19,875		29	Ending balance (prior years)						29
30				30	UNAPPROPRIATED ENDING FUND BALANCE						30
31	<b>33167</b>	<b>32041</b>	<b>27360</b>	31	<b>TOTAL REQUIREMENTS</b>			<b>26,557</b>	<b>26,557</b>	<b>0</b>	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.

**FORM  
LB-11**

This fund is authorized and established by resolution / ordinance number 2019-2020-03 on (date)4/25/23 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 Co Special Library Districtg  
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025			
Actual		Adopted Budget Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1			1	RESOURCES			1
2	19,040	29,040	2	Cash on hand * (cash basis), or	44,040	44,040	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	10,000	10,000	6
7			7				7
8			8				8
9			9				9
10	29,040	39,040	10	Total Resources, except taxes to be levied	54,040	54,040	10
11			11	Taxes estimated to be received			11
12			12	Taxes collected in year levied			12
13	<b>29,040</b>	<b>39,040</b>	13	<b>TOTAL RESOURCES</b>	<b>54,040</b>	<b>54,040</b>	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		17
18	0	0	18		RFE		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	29,040	39,040	29	Ending balance (prior years)			29
30			30	UNAPPROPRIATED ENDING FUND BALANCE			30
31	<b>29040</b>	<b>39040</b>	31	<b>TOTAL REQUIREMENTS</b>	<b>54040</b>	<b>54040</b>	31

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