

**FORM**

**LB-11**

This fund is authorized and established by resolution 2005-07 on May 11, 2005 for the following specified purpose:

To expand, purchase or construct a library building. Reviewed May 2025.

**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 or review.

Review Year: 2035

**Building Reserve Fund**

Lane Library District

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-2026			
Actual		Adopted Budget This Year 2024-2025	RESOURCES		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding 2023-2024	First Preceding 2024-2025							
				<b>Beginning Fund Balance:</b>				
1	270,798	382,594	484,535	1. Cash on hand* (cash basis) or	591,750			1
2				2. Working Capital (accrual basis)				2
3				3. Previously levied taxes estimated to be received	-			3
4	14,049	19,526	18,000	4. Earnings from temporary investments	17,000			4
5	100,570	91,000	89,000	5. Transferred from other funds	95,000			5
6	329	39	10,000	6. Donations	10,000			6
7	-	-	10,000	7. Grants	10,000			7
8				8. Loans	-			8
9	385,746	493,159	611,535	<b>9. Total Resources, except taxes to be levied</b>	723,750	-	-	9
10				10. Taxes estimated to be received				10
11				11. Taxes collected in year levied				11
12	385,746	493,159	611,535	<b>12. TOTAL RESOURCES</b>	723,750	-	-	12
				<b>REQUIREMENTS</b>				
1				<b>1. Materials and Services</b>				1
2				2. Fees	5,000			2
3	2,212		15000	3. Capital campaign expense	15000			3
4	940		20000	4. Contract Services	20000			4
5			20000	5. Government Loan Mandatory Tender Debt Service	346,865			4
6	3,152	-	55,000	<b>6. Total Materials and Services</b>	386,865	-	-	5
7				<b>7. Capital Outlay</b>				7
8					-	-	-	8
9	-	-	-	9. Construction Expense				9
10	-	-	-	<b>10. Total Capital Outlay</b>	-	-	-	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	382,594	493,159	569,535	<b>20. RESERVED FOR FUTURE EXPENDITURE</b>	336,885			20
21	385,746	493,159	624,535	<b>21. TOTAL REQUIREMENTS</b>	723,750	-	-	21

**FORM  
LB-20**

**RESOURCES  
General Fund**

Lane Library District

	Historical Data			RESOURCE DESCRIPTION	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 2023-2024	First Preceding 2024-2025						
	Beginning Fund Balance:							
1	286,227	298,052	249,057	1. Available cash on hand* (cash basis) or	254,989			1
2				2. Net working capital (accrual basis)				2
3	4,833	4,898	6,000	3. Previously levied taxes estimated to be received	5,000			3
4	18,369	19,131	15,000	4. Interest	20,000			4
5				5. <b>OTHER RESOURCES</b>				5
6	1,820	1,954	2,250	6. Copies/Printing	2,000			6
7	6,728	13,223	12,000	7. Donations	12,000			7
8	3,622	4,192	3,000	8. Fees (OOD, Lost book, Overdue fees, Rep. Card)	4,000			8
9	4,536	4,400	10,000	9. Grants	10,000			9
10	7,656	1,319	1	10. Miscellaneous Income	1			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	333,791	347,169	297,308	29. Total resources, except taxes to be levied	307,990	-	-	29
30			521,698	30. Taxes estimated to be received	543,315			30
31	499,945	516,020		31. Taxes collected in year levied				31
32	833,736	863,189	819,006	32. <b>TOTAL RESOURCES</b>	851,305	-	-	32

\*Includes ending balance from prior year

FORM  
LB-30-A

**REQUIREMENTS SUMMARY**  
**Allocated to an Organizational Unit or Program & Activity**  
**General Fund**

Lane Library District

	Historical Data			REQUIREMENTS FOR: Library Services	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 2023-2024	First Preceding 2024-2025						
	PERSONNEL SERVICES							
1	211,641	219,708	237,256	1. Salaries	245,770			1
2	70,520	72,924	88,000	2. Benefits & Taxes	94,935			2
3	26	-	500	3. Hiring & plan setup fees	500			3
4	463	369	800	4. Worker's Compensation	600			4
5				5				5
6	282,650	293,001	326,556	6 <b>TOTAL PERSONNEL SERVICES</b>	341,805	-	-	6
7				7 Total Full-Time Equivalent (FTE) 3.9				7
	MATERIALS AND SERVICES							
8	8,043	9,426	11,000	8. Insurance	12,000			8
9	13,777	18,295	22,500	9. Contract Services	36,000			9
10	16,952	18,322	30,750	10. Building Expenses and Utilities	31,500			10
11	44,689	47,991	75,950	11. Operating costs	74,500			11
12	36,755	44,400	58,500	12. Collection and Program Costs	55,000			12
13	2,515	2,094	3,750	13. Staff & Board Development	5,500			13
14	122,731	140,528	202,450	14. <b>TOTAL MATERIALS AND SERVICES</b>	214,500	-	-	14
	CAPITAL OUTLAY							
15	-	-		15	-			15
16				16				16
17				17				17
18				18				18
19				19. <b>TOTAL CAPITAL OUTLAY</b>	-	-		19
20	405,381	433,529	529,006	20. <b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	556,305	-	-	20
	REQUIREMENTS FOR OTHER ORG. UNITS							
21	-	-	-	21			-	21
22				22				22
23				23	-	-	-	23
24				24				24
25				25				25
26	405,381	433,529	529,006	26. <b>TOTAL ORG./PROG. REQUIREMENTS</b>	556,305	-	-	26

**REQUIREMENTS SUMMARY**

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

**FORM  
LB-30-B**

**GENERAL FUND**

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2025-2026			
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2023-2024	First Preceding 2024-2025						
				PERSONNEL SERVICES NOT ALLOCATED				
1				1				1
2				2				2
3	0	0	0	<b>3 TOTAL PERSONNEL SERVICES</b>	0	0	0	<b>3</b>
4				<b>Total Full-Time Equivalent (FTE): 0</b>				<b>4</b>
				MATERIALS AND SERVICES NOT ALLOCATED				
5				5				5
6				6				6
7	0	0	0	<b>7 TOTAL MATERIALS AND SERVICES</b>	0	0	0	<b>7</b>
				CAPITAL OUTLAY NOT ALLOCATED				
8				8				8
9				9				9
10	0	0	0	<b>10 TOTAL CAPITAL OUTLAY</b>	0	0	0	<b>10</b>
				DEBT SERVICE				
11	29,733	29,733	30,000	11 Government Loan - Property Purchase 2016	15,000			11
12				12				12
13	29,733	29,733	30,000	<b>13 TOTAL DEBT SERVICE</b>	15,000	0	0	<b>13</b>
				SPECIAL PAYMENTS				
14				14				14
15				15				15
16	0	0	0	<b>16 TOTAL SPECIAL PAYMENTS</b>	0	0	0	<b>16</b>
				INTERFUND TRANSFERS				
17	100,570	91,000	90,000	17 Transfer to Building Reserve Fund	95,000			17
18				18				18
19				19				19
20				20				20
21	100,570	91,000	90,000	<b>21 TOTAL INTERFUND TRANSFERS</b>	95,000	0	0	<b>21</b>
				OPERATING CONTINGENCY				
22			15,000	<b>22 TOTAL OPERATING CONTINGENCY</b>	15,000			<b>22</b>
23	130,303	120,733	135,000	<b>23 Total Requirements Not Allocated</b>	125,000	0	0	<b>23</b>
24	405,381	433,529	529,006	<b>24 Total Org./Prog. Requirements</b>	556,305			<b>24</b>
25			-	<b>25 Reserved for future expenditure</b>		0	0	<b>25</b>
26	298,052	308,927		26 Ending balance (prior years)				26
27			155,000	<b>27 UNAPPROPRIATED ENDING FUND BALANCE</b>	170,000			<b>27</b>
28	833,736	863,189	819,006	<b>28 TOTAL REQUIREMENTS</b>	851,305	0	0	<b>28</b>

**DETAILED REQUIREMENTS  
General Fund**

Lane Library District

Historical Data			REQUIREMENTS DESCRIPTION	Number of Employ- ees	Range*	Budget for Next Year 2026- 2027			
Actual		Adopted Budget				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second Preceding 2023-2024	First Preceding 2024-2025	This Year 2025-2026							
			<b>Personnel Services</b>						
1	76,892	80,854	84,234	1. Library Director Salary	1	88,095			1
2	57,506	59,304	63,089	2. Librarian I Salary(ies)	1	65,697			2
3	77,243	79,550	89,933	3. Library Assistant(s) Salary(ies)	3	91,978			3
4	70,520	72,924	88,000	4. Benefits and Taxes		94,935			4
5	26	-	500	5. Hiring & Plan Set-up Fees		500			5
6	463	369	800	6. Workers Compensation		600			6
7	282,650	293,001	326,556	7. Total Personnel Services		341,805	-	-	7
			<b>Materials and Services</b>						
			<b>Insurance</b>						
8	8,043	9,426	11,000	8. Insurance (building and liability)		12,000			8
9	8,043	9,426	11,000	9. Total Insurance		12,000	-	-	9
			<b>Contract Services</b>						
10	627	950	1,500	10. Bookkeeping (accounting services)		2,000			10
11	13,150	16,050	18,000	11. Audit/Review		25,000			11
12	-	1,295	3,000	12. Janitorial Services		9,000			12
13	13,777	18,295	22,500	13. Total Contract Services		36,000	-	-	13
			<b>Building Expenses and Utilities</b>						
14	9009	10827	12,000	14. Electric		13,000			14
15	2956	3062	3,500	15. Natural Gas		3,500			15
16	3079	3112	4,250	16. Water and Sewer		3,500			16
17	13	0	2,000	17. Disposal Service		1,500			17
18	1895	1321	9,000	18. Building Maintenance		10,000			18
19	16,952	18,322	30,750	19. Total Building Expenses and utilities		31,500	-	-	19
			<b>Operating Costs</b>						
20	3,422	4,301	5,000	20. General Operating Costs		5,000			20
21	844	718	800	21. Postage		800			21
22	6,991	6,986	7,500	22. Telecommunications		4,200			22
23	2,123	1,668	7,500	23. Equipment Maintenance		5,000			23

DETAILED REQUIREMENTS

General Fund

Lane Library District

Historical Data			REQUIREMENTS DESCRIPTION	Number of Employees	Range*	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 2023-2024	First Preceding 2024-2025								
			<b>Materials and Services (continued)</b>						
			<b>Operating Costs (continued)</b>						
24	1004	1272	2,250	24. Office Supplies		2,500			24
25	957	925	2,000	25. Janitorial Supplies (includes disinfectants and PPE)		1,000			25
26	3,428	3,931	6,000	26. Computer Software		8,000			26
27	3,204	3,367	4,000	27. Copier and Printer Expense and Supplies		4,000			27
28	3,202	4,976	6,500	28. Furniture and Equipment		5,000			28
29	1,685	2,110	6,000	29. Technology-related Equipment		6,000			29
30	12,290	12,222	14,500	30. SIRSI (library catalog system)		14,500			30
31	722	752	900	31. OCLC (catalog record service)		1,000			31
32	720	2395	1,500	32. Security		3,000			32
33	974	342	5,000	33. Legal Expenses		10,000			33
34	1,385	-	3,000	34. Election Costs		-			34
35	1079	1411	2,000	35. Notices and Publicity		3,000			35
36	659	615	1,500	36. Volunteer Expense		1,500			36
37	44,689	47,991	75,950	37. <b>Total Operating Costs</b>		74,500	-	-	37
			<b>Collection and Program Costs</b>						
38	10561	12210	12,000	38. Collection - Adult		12,000			38
39	8,624	12,027	12,000	39. Collection - Children and Young Adult		12,000			39
40	2,086	1,953	3,000	40. Collection - Processing Supplies		3,000			40
41	2,786	2,671	12,000	41. Electronic Databases and Materials		6,000			41
42	4102	4005	6,000	42. Programs - Adult		8,000			42
43	8,596	11,534	13,500	43. Programs - Children and Young Adult		14,000			43
44	36,755	44,400	58,500	44. Total Collection and Program Costs		55,000	-	-	44
			<b>Staff and Board Development</b>						
45	1,997	1,240	2,500	45. Travel and Training		4,000			45
46	518	854	1,250	46. Memberships and Dues		1,500			46
47	2,515	2,094	3,750	47. Total Staff and Board Development Costs		5,500	-	-	47
			<b>Debt Service</b>						
48	29,733	29,733	30,000	48. Government Loan - Property Purchase 2016		15,000			48
			<b>Transfer to Other Funds</b>						
49	100,570	91,000	90,000	49. Transfer to Building Reserve Fund		95,000			49
50			15,000	50. Operating Contingency		15,000			50
51	535,684	554,262	664,006	51. <b>TOTAL EXPENDITURES</b>		681,305	-	-	51
52	298,052	308,927	155,000	52. <b>UNAPPROPRIATED ENDING FUND BALANCE</b>		170,000			52
53	833,736	863,189	819,006	53. <b>TOTAL REQUIREMENTS</b>		851,305	-	-	53