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: Actual, Second Preceding 2023-2024	Historical Data: Actual, First Preceding 2024-2025	Adopted Budget This Year 2025-2026	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027: Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				RESOURCES				
				Beginning Fund Balance:				
1	270,798	382,594	484,535	1. Cash on hand* (cash basis) or	591,750	591,750	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	17,000	4. Earnings from temporary investments	17,000	17,000	17,000	4
5	100,570	91,000	83,000	5. Transferred from other funds	95,000	90,000	90,000	5
6	329	39	10,000	6. Donations	10,000	10,000	10,000	6
7	-	-	10,000	7. Grants	10,000	10,000	10,000	7
8				8. Loans	-			8
9	385,746	493,159	604,535	**9. Total Resources, except taxes to be levied**	723,750	718,750	718,750	9
10				10. Taxes estimated to be received				10
11				11. Taxes collected in year levied				11
12	385,746	493,159	604,535	**12. TOTAL RESOURCES**	723,750	718,750	718,750	12
				REQUIREMENTS				
1				**1. Materials and Services**				1
2				2. Fees	5,000	5,000	5,000	2
3	2,212		5000	3. Capital campaign expense	15000	15000	15000	3
4	940		10000	4. Contract Services	20000	15000	15000	4
5				5				4
6	3,152	-	15,000	**6. Total Materials and Services**	40,000	35,000	35,000	5
7				**7. Capital Outlay**				7
8					-	-	-	8
9	-	-	-	9. Construction Expense				9
10	-	-	-	**10. Total Capital Outlay**	-	-	-	10
11				**Debt Service**				11
12				12. Government Loan Mandatory Tender Debt Service	346,865	346,865	346,865	12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19	382,594	493,159	569,535	**19. RESERVED FOR FUTURE EXPENDITURE**	336,885	336,885	336,885	19
20	385,746	493,159	584,535	**20. TOTAL REQUIREMENTS**	723,750	718,750	718,750	20

FORM
LB-20

RESOURCES

General Fund

Lane Library District

	Historical Data				Budget for Next Year 2026-2027			
	Actual		Adopted Budget					
	Second Preceding 2023-2024	First Preceding 2024-2025	This Year 2025-2026	**RESOURCE DESCRIPTION**	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				Beginning Fund Balance:				
1	286,227	298,052	249,057	1. Available cash on hand* (cash basis) or	254,989	254,989	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	5,000	5,000	3
4	18,369	19,131	15,000	4. Interest	20,000	20,000	20,000	4
5				5. **OTHER RESOURCES**				5
6	1,820	1,954	2,250	6. Copies/Printing	2,000	2,000	2,000	6
7	6,728	13,223	12,000	7. Donations	12,000	12,000	12,000	7
8	3,622	4,192	3,000	8. Fees (OOD, Lost book, Overdue fees, Rep. Card)	4,000	4,000	4,000	8
9	4,536	4,400	10,000	9. Grants	10,000	10,000	10,000	9
10	7,656	1,319	1	10. Miscellaneous Income	1	1	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	307,990	307,990	29
30			521,698	30. Taxes estimated to be received	543,315	543,315	543,315	30
31	499,945	516,020		31. Taxes collected in year levied				31
32	833,736	863,189	819,006	32. **TOTAL RESOURCES**	851,305	851,305	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:	Budget for Next Year 2026-2027			
	Actual		Adopted Budget	**Library Services**				
	Second Preceding 2023-2024	First Preceding 2024-2025	This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				PERSONNEL SERVICES				
1	211,641	219,708	244,256	1. Salaries	245,770	245,770	245,770	1
2	70,520	72,924	88,000	2. Benefits & Taxes	94,935	94,935	94,935	2
3	26	-	500	3. Hiring & plan setup fees	500	500	500	3
4	463	369	800	4. Worker's Compensation	600	600	600	4
5				5				5
6	282,650	293,001	333,556	6 **TOTAL PERSONNEL SERVICES**	341,805	341,805	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	12,000	12,000	8
9	13,777	18,295	22,500	9. Contract Services	36,000	36,000	36,000	9
10	16,952	18,322	30,750	10. Building Expenses and Utilities	31,500	31,500	31,500	10
11	44,689	47,991	75,950	11. Operating costs	74,500	79,500	79,500	11
12	36,755	44,400	58,500	12. Collection and Program Costs	55,000	60,000	60,000	12
13	2,515	2,094	3,750	13. Staff & Board Development	5,500	5,500	5,500	13
14	122,731	140,528	202,450	14. **TOTAL MATERIALS AND SERVICES**	214,500	224,500	224,500	14
				CAPITAL OUTLAY				
15	-	-		15	-			15
16				16				16
17				17				17
18				18				18
19				19. **TOTAL CAPITAL OUTLAY**	-	-		19
20	405,381	433,529	536,006	20. **ORGANIZATIONAL UNIT / ACTIVITY TOTAL**	556,305	566,305	566,305	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	536,006	26. **TOTAL ORG./PROG. REQUIREMENTS**	556,305	566,305	566,305	26

REQUIREMENTS SUMMARY

FORM
LB-30-B

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

GENERAL FUND

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2025-2026			
	Actual		Adopted Budget					
	Second Preceding 2023-2024	First Preceding 2024-2025	This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				PERSONNEL SERVICES NOT ALLOCATED				
1				1				1
2				2				2
3	**0**	**0**	**0**	**3 TOTAL PERSONNEL SERVICES**	**0**	**0**	**0**	**3**
4				**Total Full-Time Equivalent (FTE): 0**				**4**
				MATERIALS AND SERVICES NOT ALLOCATED				
5				5				5
6				6				6
7	**0**	**0**	**0**	**7 TOTAL MATERIALS AND SERVICES**	**0**	**0**	**0**	**7**
				CAPITAL OUTLAY NOT ALLOCATED				
8				8				8
9				9				9
10	**0**	**0**	**0**	**10 TOTAL CAPITAL OUTLAY**	**0**	**0**	**0**	**10**
				DEBT SERVICE				
11	29,733	29,733	30,000	11 Government Loan - Property Purchase 2016	15,000	15,000	15,000	11
12				12				12
13	**29,733**	**29,733**	**30,000**	**13 TOTAL DEBT SERVICE**	**15,000**	**15,000**	**15,000**	**13**
				SPECIAL PAYMENTS				
14				14				14
15				15				15
16	**0**	**0**	**0**	**16 TOTAL SPECIAL PAYMENTS**	**0**	**0**	**0**	**16**
				INTERFUND TRANSFERS				
17	100,570	91,000	83,000	17 Transfer to Building Reserve Fund	95,000	90000	90000	17
18				18				18
19				19				19
20				20				20
21	**100,570**	**91,000**	**83,000**	**21 TOTAL INTERFUND TRANSFERS**	**95,000**	**90,000**	**90,000**	21
				OPERATING CONTINGENCY				
22			15,000	**22 TOTAL OPERATING CONTINGENCY**	15,000	15,000	15,000	22
23	130,303	120,733	128,000	**23 Total Requirements Not Allocated**	125,000	120,000	120,000	23
24	405,381	433,529	536,006	**24 Total Org./Prog. Requirements**	556,305	566,305	566,305	24
25			-	**25 Reserved for future expenditure**		0	0	25
26	298,052	308,927		26 Ending balance (prior years)				26
27			155,000	**27 UNAPPROPRIATED ENDING FUND BALANCE**	170,000	165,000	165,000	27
28	**833,736**	**863,189**	**819,006**	**28 TOTAL REQUIREMENTS**	**851,305**	**851,305**	**851,305**	**28**

FORM
LB-31

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

FORM

LB-31

DETAILED REQUIREMENTS

General Fund

Lane Library District

	Historical Data: Actual: Second Preceding 2023-2024	Historical Data: Actual: First Preceding 2024-2025	Historical Data: Adopted Budget This Year 2025-2026	REQUIREMENTS DESCRIPTION	Number of Employ-ees	Range*	Budget for Next Year 2026-2027: Proposed by Budget Officer	Budget for Next Year 2026-2027: Approved by Budget Committee	Budget for Next Year 2026-2027: Adopted by Governing Body	
				Materials and Services (continued)						
				Operating Costs (continued)						
24	1004	1272	2,250	24. Office Supplies			2,500	2,500	2,500	24
25	957	925	2,000	25. Janitorial Supplies (includes disinfectants and PPE)			1,000	1,000	1,000	25
26	3,428	3,931	6,000	26. Computer Software			8,000	8,000	8,000	26
27	3,204	3,367	4,000	27. Copier and Printer Expense and Supplies			4,000	4,000	4,000	27
28	3,202	4,976	6,500	28. Furniture and Equipment			5,000	5,000	5,000	28
29	1,685	2,110	6,000	29. Technology-related Equipment			6,000	6,000	6,000	29
30	12,290	12,222	14,500	30. SIRSI (library catalog system)			14,500	14,500	14,500	30
31	722	752	900	31. OCLC (catalog record service)			1,000	1,000	1,000	31
32	720	2395	1,500	32. Security			3,000	3,000	3,000	32
33	974	342	5,000	33. Legal Expenses			10,000	15,000	15,000	33
34	1,385	-	3,000	34. Election Costs			-	-	-	34
35	1079	1411	2,000	35. Notices and Publicity			3,000	3,000	3,000	35
36	659	615	1,500	36. Volunteer Expense			1,500	1,500	1,500	36
37	44,689	47,991	75,950	37. **Total Operating Costs**			74,500	79,500	79,500	37
				Collection and Program Costs						
38	10561	12210	12,000	38. Collection - Adult			12,000	15,000	15,000	38
39	8,624	12,027	12,000	39. Collection - Children and Young Adult			12,000	14,000	14,000	39
40	2,086	1,953	3,000	40. Collection - Processing Supplies			3,000	3,000	3,000	40
41	2,786	2,671	12,000	41. Electronic Databases and Materials			6,000	6,000	6,000	41
42	4102	4005	6,000	42. Programs - Adult			8,000	8,000	8,000	42
43	8,596	11,534	13,500	43. Programs - Children and Young Adult			14,000	14,000	14,000	43
44	36,755	44,400	58,500	44. Total Collection and Program Costs			55,000	60,000	60,000	44
				Staff and Board Development						
45	1,997	1,240	2,500	45. Travel and Training			4,000	4,000	4,000	45
46	518	854	1,250	46. Memberships and Dues			1,500	1,500	1,500	46
47	2,515	2,094	3,750	47. Total Staff and Board Development Costs			5,500	5,500	5,500	47
				Debt Service						
48	29,733	29,733	30,000	48. Government Loan - Propery Purchase 2016			15,000	15,000	15,000	48
				Transfer to Other Funds						
49	100,570	91,000	90,000	49. Transfer to Building Reserve Fund			95,000	90,000	90,000	49
50			15,000	50. Operating Contingency			15,000	15,000	15,000	50
51	535,684	554,262	664,006	51. **TOTAL EXPENDITURES**			681,305	686,305	686,305	51
52	298,052	308,927	155,000	52. **UNAPPROPRIATED ENDING FUND BALANCE**			170,000	165,000		52
53	833,736	863,189	819,006	53. **TOTAL REQUIREMENTS**			851,305	851,305	686,305	53