DESCHUTES PUBLIC LIBRARY

Deschutes Public Library

2026/2027 Adopted Budget

Library on the Go!

Deschutes Public Library Mission:

Deschutes Public Library enriches the community through equitable, open access to books, services, and resources that inspire people to reach for their dreams.

Table of Contents

Budget Priorities 3
Overview: Budget Process 5
Executive Limitations and Budget Principles 6
General Fund Materials & Services 9
Reserve Fund 11
Grant Fund 12
Bond Capital Fund 13
Debt Service Fund 14
Oregon Department of Revenue Budget Documents 15
LB-20 General Fund Resources 16
LB-31 General Fund Detailed Expenditures 17
LB-10 Grant Fund 20
LB-11 Capital Expenditure Reserve Fund 21
LB-11 Bond Capital Fund 22
LB-35 Debt Service Fund 23
LB-1 Financial Summary of All Funds Combined 24
Board Results Policies 25

Summer with the Library

BUDGET PRIORITIES

The Deschutes Public Library's (DPL) 2026/2027 fiscal year budget represents a continued investment in our efforts to help people learn, thrive, and connect to one another and the world.

Central Library

- **Upgrading and Building for the Future.** In November 2020, the voters of Deschutes County elected to invest in the library's future. The renovated La Pine and Sisters Libraries opened to the public in 2023/2024. The remodeled Sunriver and newly constructed Redmond Libraries opened to the public in 2024/2025. The new Central Library at Stevens Ranch in Bend is now open and the remodel of the Downtown Bend Library is underway! These libraries will showcase enriched collections and materials, numerous meeting rooms, interactive children's spaces, welcoming teen areas, and inviting reading zones for all.

  Budget Impact: **$30,650,000** General Obligation Bond Projects. (Bond Capital Fund, page 13)

- **Commitment to Service.** While our new and upgraded buildings are essential in allowing for public gathering, housing of materials and spaces to learn, connect and reflect, it is the personal connection that makes the library a true community resource. The 2026/2027 budget represents an investment in staffing to allow for full service at all libraries, including the new Central Library. In addition, this budget represents the additional staffing that will be needed to fully operate the Downtown Bend Library once it re-opens for business in summer of 2027.

  Budget Impact: $762,000 increase in salary costs with new Downtown Bend Library positions, staff cost-of-living increases and step increases. Associated benefit costs will also increase (Form LB-31 Personal Services, page 17).

3D Printing in the Redmond Library MakerSpace

- **Excellent Collections.** Reading opens us to new experiences and to understanding differences through a common experience. An excellent materials collection is essential to create opportunities for residents to explore all areas of knowledge and interest. Our collections offer more availability to on-demand, and popular materials as well as browsing in a variety of formats desired by our readers. This budget proposes significant increases to our library collections to improve access to digital resources and account for increased collection sizes with the addition of more shelving capacity as we open new buildings.

  Budget Impact: $436,000 increase collection development funding. (Technical Services, page 9)

Overview: Budget Process

The Library District operates using governance and management systems based on outcomes. The District monitors and evaluates success by measuring the effectiveness of library programs in achieving Board outcomes or "Results Policies."

The budget process follows five steps:

1. The District Board adopts Results Policies, that define the desired outcomes for end-users.
2. The Library Director is responsible for interpreting these Results Policies into an effective action plan.
3. The Library Director meets with staff to discuss Board priorities.
4. The Management Team works with the Director to develop budget proposals to support these implementation strategies.
5. The Board and Budget Committee review these proposals within the context of the Results Policies when adopting the budget.

District Board

The primary duties of the District Board under the Governance by Policy Model is summarized as follows:

- Study community needs, establish the desired outcomes for the end users of the District, and assign a relative "worth" to each outcome. These outcomes are known as Results Policies.
- Prohibit unacceptable practices in policies known as Executive Limitations.
- Monitor the success of the District in achieving the Results Policies while complying with the Executive Limitations.

Libraries Rock at the Central Library

Budget Committee

The primary duties of the Budget Committee within the budget process are summarized as follows:

- Receive and review the budget document.
- Hear the budget message.
- Hear and consider public comment.
- Request and receive additional information as needed.
- Discuss and revise the budget as needed.
- Approve the budget.
- Approve the property tax rate.

Executive Limitations and Budget Principles

The budget was developed to comply with the following District Policies:

POLICY TITLE: FINANCIAL PLANNING AND BUDGETING
Financial planning for any fiscal year or the remaining part of any fiscal year will not deviate materially from the Board's Results priorities, risk fiscal jeopardy, or fail to be derived from a multiyear plan.

POLICY TITLE: ASSET PROTECTION
The Library Director will not allow the assets to be unprotected, inadequately maintained, or unnecessarily risked.

POLICY TITLE: MANAGEMENT PRACTICES
The Library Director may not cause or allow management practices to occur which do not reflect contemporary management best practices and legal requirements, and may not cause or allow management practices to be applied inconsistently in a manner that is to the detriment of an employee(s).

Director's interpretation

- Assumptions materially affecting the budget will be explained within the budget narrative or at the budget meeting.
- Three-year projections are included in the budget document as an indicator of sustainable operations.
- Income projections within the budget are based on estimates provided by Deschutes County.
- Cash flow is managed in such a way as to ensure that cash is available to meet payroll and other routine expenditures for a period not less than 45 days.
- Major capital projects are tracked in the Reserve Fund.
- General Obligation Bond Projects are tracked in the Bond Capital Fund.
- Debt financing for the bond projects are tracked in the General Obligation Debt Service Fund.
- Staff development is funded at a level sufficient to support collaborative management practices and professionalism at all levels of the organization.
- Sufficient information is provided to evaluate the budget at the project level and within the context of Results Policies.

Executive limitations and budget principles

Assumptions materially affecting the budget will be explained within the budget narrative or at the budget meeting.

The following assumptions have been made in this budget:

- Deschutes County Assessor projects that assessed valuation will increase by 5% in the 2026/2027 Fiscal Year. The budget assumes modest growth in Deschutes County and estimates a 5% increase in the 2027/2028 and a 5% increase in the 2028/2029 fiscal years.
- Staffing costs for 2026/2027 are projected to increase by 8.78%. Staffing costs are projected to increase up to 9.6% in 2027/2028 with the addition of Downtown Bend staffing. 2028/2029 Staffing costs are projected to increase by 6%.
- Employee benefits reflect a 13% increase in health insurance rates.
- The Public Employees Retirement System (PERS) rate for the 2026/2027 Fiscal Year has been set by PERS at 25.88% for Tier One and Tier Two employees, and 23.28% for Oregon Public Service Retirement Plan (OPSRP) employees. This rate is determined by a PERS actuarial study.

Tax Projections

The following table projects a 5% increase in total assessed value for the 2026/2027 fiscal year. Deschutes County estimates Net Collection Rate by reviewing budget experience over the past several years.

Deschutes Public Library Operating Levy Projection	
January 2025 Assessed Value	$34,715,357,735
Growth	5.00%
January 2026 Estimated Assessed Value	$36,451,125,622
Rate	0.55
Gross Levy	$20,048,119
Net Collection Rate	97.00%
Estimated taxes to be received	**$19,446,676**

Three-year projections are included in the Budget document as an indicator of sustainable operations.

This three-year plan reflects a commitment by Management to maintain a sufficient ending cash balance to absorb short-term variations in tax income.

The Board recognizes that good fiscal management comprises the foundational support of the entire District. To make that support as effective as possible, the Board intends to maintain a minimum fund balance of 17% (17% = $4,093,176) of the District's general fund annual operating expenditures.

The Adopted budget meets and exceeds this standard with a projected ending balance of $16,243,670.

Tax Rate: No change in the library tax rate is proposed.

	FY 25/26 Budgeted	Estimated Actual 25/26	FY 26/27 Proposed		Projected FY 27/28	Projected FY 28/29
Resources						
Cash Forward	18,780,656	19,309,632	19,895,968		16,243,670	12,214,617
Previously Levied Taxes Estimated to be Received	100,000	145,000	150,000		154,500	159,135
Interest	400,000	675,000	500,000		463,000	358,000
Fines & Fees	60,000	80,000	75,000		75,000	80,000
Donations	1,000	400	1,000		1,000	1,000
Miscellaneous	90,000	80,000	10,000		10,300	10,609
Charges for Services	64,808	33,348	60,000		61,800	63,654
Law Library	182,530	182,530	182,530		182,530	182,530
Tax Income From Current Year Taxes	18,484,567	18,364,065	19,446,676		20,419,009	21,439,960
Total Resources	**38,163,561**	**38,869,975**	**40,321,174**		**37,610,810**	**34,509,505**
Annual Expenditures	**FY 25/26 Budgeted**	**Estimated Actual 25/26**	**FY 26/27 Proposed**		**Projected FY 27/28**	**Projected FY 28/29**
Personnel	8,669,504	8,029,270	9,430,955		10,340,637	10,961,076
Benefits	4,546,047	4,350,776	4,962,182		5,389,658	5,713,037
Materials & Services	6,904,225	5,749,757	7,878,881		8,115,248	8,358,705
Transfer To Capital Projects Reserve Fund	0	0	0		0	0
Capital Outlay	1,389,088	844,204	1,505,485		1,550,650	1,597,169
Contingency	300,000	0	300,000		0	0
TOTAL ANNUAL APPROPRIATIONS	**21,808,864**	**18,974,007**	**24,077,503**		**25,396,192**	**26,629,987**
Projected Ending Balance	**16,354,697**	**19,895,968**	**16,243,670**		**12,214,617**	**7,879,518**

General Fund Cost Centers

Distribution by Department

	Totals	System	Business Services	Human Resources	Community Engagement	Information Technology	Library Operations	Technical Services
Auditing	65,000		65,000					
Building/Grounds	1,682,323		1,682,323					
Collection Development	1,472,595							1,472,595
Contractual Services	1,672,927	15,000	67,600	99,900	513,770	633,830	342,827	
Education/Travel	268,330	10,500	2,500	101,730	78,400	5,200	49,500	20,500
Election Expense	30,000	30,000						
IT Maintenance and Leases	397,533				230,533	167,000		
Insurance	376,500		376,500					
Legal Services	35,000	35,000						
Meeting Support	30,775	8,200	200	10,600	4,350	500	6,125	800
Memberships	34,070	8,000	1,270	1,250	11,950	500	9,600	1,500
Mileage	57,250	3,000	3,000	500	16,250	1,000	29,500	4,000
Non-Employee Labor	14,000		1,500	12,500				
Postage/Freight	36,244						36,244	
Printing	188,500				188,500			
Refund Adjustments	750						750	
Recruitment	24,100			24,100				
Rent	12,100		12,100					
Software	400,376				112,126	105,250		183,000
Supplies	573,023	10,000	56,500	22,120	162,503	37,500	34,400	250,000
Utilities	465,580		465,580					
Vehicles	26,280		26,280					
Volunteer & Staff Recognition	15,625	2,000		5,625			8,000	
TOTAL MATERIALS & SERVICES	**7,878,881**	**121,700**	**2,760,353**	**278,325**	**1,318,382**	**950,780**	**516,946**	**1,932,395**
CAPITAL OUTLAY	**1,505,485**		**60,000**	**12,500**		**204,700**		**1,228,285**

General Fund Materials & Services Detail

System Support/Administration

Library Administration supports the District Board and manages district-wide activities with the support of the Management Team and Library Administration.

Business Services

The Business Services department is responsible for maintaining accounting processing at the district level as well as maintaining the district's vehicles and facilities.

Human Resources

Human Resources is responsible for maintaining all personnel records, employee recruitment, new employee orientation, benefits, employee and union relations, and staff development at the District level.

Community Engagement

Community Engagement is responsible for the following areas: public relations, communications, and marketing: librarian services that provide services and resources to children, teens, and adults; MakerSpace materials and programs; events for all ages and families; and online services including web design and the optimization of the online catalog.

Information Technology

Information Technology oversees all aspects of telecommunications, networking, server systems, internet connectivity, cybersecurity, software, and data subscriptions in order to provide reliable access and support to library customers and staff in efficient utilization of these resources.

Library Operations

Library Operations is responsible for the daily operations of each library location which includes providing point-of-need customer service, materials handling and delivery, meeting room reservation and maintenance, and volunteer services coordination.

Technical Services

Technical Services is responsible for acquiring, collecting, licensing, cataloging, classifying, maintaining, and ensuring access to all general library materials in a variety of physical and digital formats.

Reserve Fund

The Reserve Fund is authorized and established by the Board to accumulate funds to develop library facilities and for the purchase of equipment and other capital projects.

Overview

This table provides an overview of projects that are tracked in the Reserve Fund.

Reserve Fund FY 26/27	Totals
Projected Balance Forward	**2,228,000**
Budgeted Resources	-
Trsf from General Fund	-
Misc income	-
Interest	**25,000**
Total Resources	**2,253,000**
Budgeted Expenditures	
Personal Services	-
Materials & Services	-
Capital Outlay	-
Total Budgeted Expenditures	-
	-
Total Projected Ending Balance	**2,253,000**

No expenditures are projected from the Reserve Fund for the 2026/2027 fiscal year.

Grant Fund

The Grant Fund is used to isolate dedicated donations and grants from other resources. This ensures that these funds are expended as required by the donor or granting agencies. *

Grant Funds	OR Humanities	Ready to Read 2026	Ready to Read 2027	Budget Totals
RESOURCES				
Balance Forward	1,000	32,000		33,000
Local Grants				0
State and Federal Grant			38,000	38,000
Interest	0	150	150	300
Total Resources	**1,000**	**32,150**	**38,150**	**71,300**
EXPENDITURES				
Personal Services	0	0	0	0
Materials & Services	**1,000**	**32,150**	**32,000**	**65,150**
Capital Outlay	**0**	**0**	**0**	**0**
Total All Expenditures	**1,000**	**32,150**	**32,000**	**65,150**
Projected Ending Balance	**0**	**0**	**6,150**	**6,150**

Oregon Humanities

This mini-grant supports the "Tertulias...¡de pelicula!" film and conversation series

Ready-To-Read Grants

The Ready-to-Read Grants are grants from the State of Oregon that are used to fund outreach and early literacy initiatives.

*Additional grants may be received during the fiscal year. The District Board has the authority to accept and allocate grants by resolution.

Bond Capital Fund

The Bond Capital Projects Fund was created for the specific purpose of accounting for, acquiring and/or constructing real property, capital facilities and other capital assets paid for with general obligation bond proceeds. Any funds remaining at the time of the dissolution of the Bond Capital Projects Fund will transfer to the Debt Service Fund for the purposes of repaying the related debt.

Bond Capital Fund FY 26/27	
Projected Balance Forward	36,000,000
Budgeted Resources	-
Interest	650,000
Grants	-
Total Resources	**36,650,000**
Budgeted Expenditures	
Personal Services	-
Materials & Services	4,150,000
Capital Outlay	26,500,000
Total Budgeted Expenditures	**30,650,000**
Total Projected Ending Balance	**6,000,000**

2026/2027 Bond Projects

- Central Library – Now open! Funding for final project items.
- Downtown Bend Library – The remodel is underway with completion projected for summer, 2027.

Debt Service Fund

The debt service fund represents property tax income to service the Series 2021 General Obligation Bond and budgets for principal and interest payments for the fiscal year.

FY 26/27	G.O. Bond Debt Service Fund
Projected Balance Forward	3,105,345
Tax Income Current Year Taxes	10,704,155
Tax Income Previous Years	70,000
Interest	200,000
Total Resources	**14,079,500**
Budgeted Expenditures	
Principal Payment 6/1/27	5,455,000
Interest Payment 12/1/26	2,911,200
Interest Payment 6/1/27	2,911,200
Total Budgeted Expenditures	**11,277,400**
Total Projected Ending Balance	**2,802,100**

Oregon Department of Revenue Budget Documents

The next several pages consist of budget forms provided by the Oregon Department of Revenue. A brief explanation of the forms follows:

LB-20 General Fund Resources

This form represents all projected income for the general fund of the library system.

LB-31 General Fund Detailed Expenditures

This form provides line-item information within the major expenditure categories within the General Fund. Note that funds are transferred to the Capital Expenditure Reserve Fund.

LB-11 Capital Expenditure Reserve Fund

This form reflects income and expenditures within the Reserve Fund. Note that funds are received from the General Fund.

LB-10 Grant Fund

This form reflects income and expenditures for all grants.

LB-11 Bond Capital Fund

This fund is for the specific purpose of accounting for, acquiring and/or constructing real property, capital facilities and other capital assets paid for with general obligation bond proceeds.

LB-35 Bonded Debt Fund

This form reflects all principal and interest payments related to the Series 2021 General Obligation Bond.

LB-1 Total of All Funds

This form reflects income and expenditures of the General Fund, Reserve Fund and Grant Fund combined.

FORM LB-20

RESOURCES

GENERAL FUND
FUND

DESCHUTES PUBLIC LIBRARY DISTRICT
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA				BUDGET FOR NEXT YEAR 2026/2027			
	ACTUAL		ADOPTED	**RESOURCE DESCRIPTION**	PROPOSED	APPROVED	ADOPTED	
	SECOND PRECEDING 23/24	FIRST PRECEDING 24/25	BUDGET THIS YEAR 25/26		BY BUDGET OFFICER	BY BUDGET COMMITTEE	BY GOVERNING BODY	
				Beginning Fund Balance:				
1				1 *Available cash on-hand (cash basis), or				1
2	16,520,716	18,178,608	18,780,656	2 *Net working Capital (Accrual Basis)	19,895,968	19,895,968	19,895,968	2
3	118,812	136,260	100,000	3 Previously Levied Taxes Estimated to be received	150,000	150,000	150,000	3
4	650,977	1,104,198	400,000	4 Interest	500,000	500,000	500,000	4
5	71,339	76,297	60,000	5 Fines & Fees	75,000	75,000	75,000	5
6	229	492	1,000	6 Donations	1,000	1,000	1,000	6
7	81,514	79,606	90,000	7 Miscellaneous	10,000	10,000	10,000	7
8	96,633	96,306	64,808	8 Charges for Services	60,000	60,000	60,000	8
9	150,000	182,530	182,530	9 Law Library	182,530	182,530	182,530	9
10	292,515	146,662		10 Change in Investment Value				10
11	166,965	0		11 Insurace Recoveries				11
12		65,282		12 Transfer From Grant Fund				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	**18,149,700**	**20,066,241**	**19,678,994**	29 Total Resources, Except Taxes to Be Levied	**20,874,498**	**20,874,498**	**20,874,498**	29
30			18,484,567	30 Taxes Necessary to Balance Budget	19,446,676	19,446,676	19,446,676	30
31	16,813,111	17,590,119		31 Taxes Collected in Year Levied				31
32	**34,962,811**	**37,656,360**	**38,163,561**	32 **TOTAL RESOURCES**	**40,321,174**	**40,321,174**	**40,321,174**	32

FORM LB-31

DETAILED EXPENDITURES

GENERAL FUND — NAME OF ORGANIZATIONAL UNIT-FUND

DESCHUTES PUBLIC LIBRARY DISTRICT — (NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA				EXPENDITURE DESCRIPTION	NO. OF EMPS	RANGE	BUDGET FOR NEXT YEAR 2026/2027			
	ACTUAL		ADOPTED								
	Second PRECEDING 23/24	FIRST PRECEDING 24/25	BUDGET THIS YEAR 25/26					PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
1				1	**PERSONNEL SERVICES**						1
2	11,441	5,006	20,000	2	On Call Library Services			20,000	20,000	20,000	2
3	36,385	38,540	34,000	3	IT On Call			34,000	34,000	34,000	3
4	57,279	78,078	83,406	4	IT-0 Unused Cateogory	0.00	IT-0	0	0	0	4
5	260,545	277,665	292,922	5	IT-1 Systems Admin, Content Development	3.00	IT-1	311,992	311,992	311,992	5
6	216,993	219,550	241,609	6	IT-2 eServices Manager, Network Administration	3.00	IT-2	355,684	355,684	355,684	6
7	158,689	164,948	166,683	7	IT-3 IT Manager	1.00	IT-3	138,944	138,944	138,944	7
8	229,885	236,953	236,540	8	4A Processing Specialist	0.80	4A	46,463	46,463	46,463	8
9	0	0	0	9	5A Shipping and Receiving	1.60	5A	84,390	84,390	84,390	9
10	1,665,182	1,949,031	2,364,636	10	6A Public Services Spc., Technical Service Spc.	54.20	6A	2,737,905	2,737,905	2,737,905	10
11	169,983	273,064	351,746	11	7A PS Lead, Programs and Schedule Coordinator	10.00	7A	570,210	570,210	570,210	11
12	172,324	161,405	187,125	12	8A Vol. Coordinator, Facilities & MakerSpace Tech	5.00	8A	320,585	320,585	320,585	12
13	62,634	120,094	139,815	13	9A Unused Category	0.00	9A	0	0	0	13
14	1,489,012	1,660,546	1,790,655	14	10A Librarian, Communications Coordinator	20.80	10A	1,883,822	1,883,822	1,883,822	14
15	173,524	190,807	205,582	15	14N Accounting Tech, Payroll, Administrative Asst.	2.80	14N	216,331	216,331	216,331	15
16	63,508	68,419	72,738	16	15N HR Generalist	1.00	15N	77,502	77,502	77,502	16
17	917,341	1,002,224	1,006,969	17	17N Supervisor	12.00	17N	1,097,146	1,097,146	1,097,146	17
18	598,277	668,842	809,593	18	19N District Library Services Manager	7.00	19N	851,388	851,388	851,388	18
19	162,161	139,544	141,028	19	20N HR Manager	1.00	20N	145,942	145,942	145,942	19
20	261,363	307,855	312,616	20	21N Assistant Director	2.00	21N	324,553	324,553	324,553	20
21	167,787	199,373	211,841	21	Library Director	1.00		214,098	214,098	214,098	21
22				22							22
23	**6,874,313**	**7,761,944**	**8,669,504**	23	**TOTAL**	**126.20**		**9,430,955**	**9,430,955**	**9,430,955**	23
24				24							24
25	1,497,481	1,608,699	2,028,050	25	PERS Retirement			2,071,240	2,071,240	2,071,240	25
26	502,773	573,078	661,108	26	Social Security/Medicare			721,236	721,236	721,236	26
27	17,575	41,518	46,123	27	Workers Compensation			54,252	54,252	54,252	27
28	1,194,233	1,327,482	1,694,626	28	Health Insurance			1,993,551	1,993,551	1,993,551	28
29	36,352	39,259	44,706	29	Other Insurance			49,140	49,140	49,140	29
30	2,189	808	15,000	30	Unemployment			15,000	15,000	15,000	30
31	37,347	50,548	56,434	31	Paid Leave Oregon			57,763	57,763	57,763	31
32				32							32
33	**3,287,950**	**3,641,392**	**4,546,047**	33	**TOTAL**			**4,962,182**	**4,962,182**	**4,962,182**	33
34				34							34
35	**10,162,263**	**11,403,336**	**13,215,551**	35	**TOTAL PERSONNEL SERVICES**			**14,393,137**	**14,393,137**	**14,393,137**	35

LB-31

DETAILED EXPENDITURES

GENERAL FUND
NAME OF ORGANIZATIONAL UNIT-FUND

DESCHUTES PUBLIC LIBRARY DISTRICT
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA				EXPENDITURE DESCRIPTION	NO. OF EMPS		BUDGET FOR NEXT YEAR 2026/2027			
	ACTUAL		ADOPTED								
	SECOND PRECEDING 23/24	FIRST PRECEDING 24/25	BUDGET THIS YEAR 25/26					PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
					MATERIALS & SERVICES						
1	50,599	41,824	65,000	1	Auditing			65,000	65,000	65,000	1
2	726,881	702,262	1,142,392	2	Building/Grounds			1,682,323	1,682,323	1,682,323	2
3	1,492,163	1,522,159	1,211,995	3	Collection Development			1,472,595	1,472,595	1,472,595	3
4	1,304,320	1,533,979	1,656,702	4	Contractual Services			1,672,927	1,672,927	1,672,927	4
5	134,736	97,032	215,319	5	Education/Travel			268,330	268,330	268,330	5
6	0	49,073	0	6	Election Expense			30,000	30,000	30,000	6
7	0	0	364,533	7	IT Maintenance			397,533	397,533	397,533	7
8	110,232	168,488	250,976	8	Insurance			376,500	376,500	376,500	8
9	8,958	19,161	20,000	9	Legal Services			35,000	35,000	35,000	9
10	18,994	17,947	27,900	10	Meeting Support			30,775	30,775	30,775	10
11	18,792	17,642	33,870	11	Memberships			34,070	34,070	34,070	11
12	0	32,101	55,250	12	Mileage			57,250	57,250	57,250	12
13	72,752	89,495	114,000	13	Non-Employee Labor			14,000	14,000	14,000	13
14	24,343	24,979	34,580	14	Postage/Freight			36,244	36,244	36,244	14
15	115,939	157,308	181,000	15	Printing			188,500	188,500	188,500	15
16	372	506	750	16	Refund Adjustments			750	750	750	16
17	5,535	16,333	22,100	17	Recruitment			24,100	24,100	24,100	17
18	379,681	394,253	205,312	18	Rent			12,100	12,100	12,100	18
19	281,327	263,192	419,991	19	Software			400,376	400,376	400,376	19
20	356,247	359,900	557,570	20	Supplies			573,023	573,023	573,023	20
21	7,606	16,681	16,000	21	Vehicles			26,280	26,280	26,280	21
22	5,840	7,943	14,650	22	Volunteer & Staff Recognition			15,625	15,625	15,625	22
23	226,783	274,023	294,335	23	Utilities (Electricity, Natural Gas, Water/Sewer)			465,580	465,580	465,580	23
24				24							24
25				25							25
26	**5,342,100**	**5,806,281**	**6,904,225**	26	**Total Material & Services**			**7,878,881**	**7,878,881**	**7,878,881**	26

LB-31

DETAILED EXPENDITURES

GENERAL FUND
NAME OF ORGANIZATIONAL UNIT-FUND

DESCHUTES PUBLIC LIBRARY DISTRICT
(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA					NO. OF EMPS		BUDGET FOR NEXT YEAR 2026/2027			
	ACTUAL		ADOPTED		EXPENDITURE DESCRIPTION			PROPOSED BY	APPROVED BY	ADOPTED BY	
	SECOND PRECEDING 23/24	FIRST PRECEDING 24/25	BUDGET THIS YEAR 25/26					BUDGET OFFICER	BUDGET COMMITTEE	GOVERNING BODY	
1	**0**	**0**	**0**	1	**SHORT TERM LOAN INTEREST**			**0**	**0**	**0**	1
2				2							2
3	**987,325**	**990,449**	**1,389,088**	3	**CAPITAL OUTLAY**			**1,505,485**	**1,505,485**	**1,505,485**	3
4				4							4
5	**0**	**0**	**0**	5	**TRANSFER TO RESERVE**			**0**	**0**	**0**	5
6				6							6
7	**0**	**0**	**300,000**	7	**CONTINGENCY**			**300,000**	**300,000**	**300,000**	7
8				8							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				29							29
30	**16,491,688**	**18,200,066**	**21,808,864**	30	**TOTAL EXPENDITURES**			**24,077,503**	**24,077,503**	**24,077,503**	30
31	18,471,123	19,309,632	16,354,697	31	UNAPPROPRIATED ENDING FUND BALANCE			16,243,670	16,243,670	16,243,670	31
32	**34,962,811**	**37,509,698**	**38,163,561**	32	**TOTAL**			**40,321,174**	**40,321,174**	**40,321,174**	32

FORM LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

GRANT FUND (FUND)
DESCHUTES PUBLIC LIBRARY DISTRICT (NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA					BUDGET FOR NEXT YEAR 2026/2027			
	ACTUAL		ADOPTED		DESCRIPTION	PROPOSED	APPROVED	ADOPTED	
	SECOND PRECEDING 23/24	FIRST PRECEDING 24/25	BUDGET THIS YEAR 25/26		RESOURCES AND REQUIREMENTS	BY BUDGET OFFICER	BY BUDGET COMMITTEE	BY GOVERNING BODY	
					RESOURCES				
					Beginning Fund Balance:				
1				1	*Cash on-hand (cash basis), or				1
2	95,677	99,088	32,000	2	*Working Capital (Accrual Basis)	33,000	33,000	33,000	2
3				3	Previously Levied Taxes Estimated to be received				3
4	3,043	764	1,250	4	Earning from Temporary Investments	300	300	300	4
5				5	Cash Forward From County				5
6	37,586	0	0	6	Local Grants	0	0	0	6
7	36,543	37,412	38,000	7	State and Federal Grants	38,000	38,000	38,000	7
8				8					8
9	**172,849**	**137,264**	**71,250**	9	**Total Resources, Except Taxes to be levied**	**71,300**	**71,300**	**71,300**	9
10	0	0	0	10	Taxes Necessary to Balance	0	0	0	10
11				11	Taxes Collected in Year Levied				11
12	**172,849**	**137,264**	**71,250**	12	**TOTAL RESOURCES**	**71,300**	**71,300**	**71,300**	12
13				13	**REQUIREMENTS**				13
14				14					14
15	0	0	0	15	PERSONNEL SERVICES	0	0	0	15
16				16					16
17	73,761	45,206	64,625	17	MATERIALS & SERVICES	65,150	65,150	65,150	17
18				18					18
19	0	0	0	19	CAPITAL OUTLAY	0	0	0	19
20				20					20
21		65,282		21	TRANSFER TO GENERAL FUND				21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29				29					29
30				30					30
31	**99,088**	**26,776**	**6,625**	31	**UNAPPROPRIATED ENDING FUND BAL**	**6,150**	**6,150**	**6,150**	31
32	**172,849**	**137,264**	**71,250**	32	**TOTAL REQUIREMENTS**	**71,300**	**71,300**	**71,300**	32

This fund is authorized and established by Board resolution on February 13, 2019 for development of library facilities purchase equipment and other capital projects.

RESERVE FUND
RESOURCES AND REQUIREMENTS
Form LB-11

Year this fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment. **Review Year: 2029**

Capital Expenditure Reserve Fund
Fund

DESCHUTES PUBLIC LIBRARY DISTRICT
Name of Municipal Corporation

	Historical Data				Description	Budget For Next Year 2026/2027			
	Actual		Adopted Budget			Proposed by	Approved by	Adopted by	
	Second Preceding 23/24	First Preceding 24/25	This Year 25/26			Budget Officer	Budget Committee	Governing Body	
					Resources				
1				1	Cash on Hand (Cash Basis), or				1
2	2,102,391	2,153,148	2,185,000	2	Working Capital (Accrual Basis)	2,228,000	2,228,000	2,228,000	2
3				3	Previously Levied Taxes Estimated to be Received				3
4	59,536	36,570	25,000	4	Earnings from Temporary Investments	25,000	25,000	25,000	4
5	0	0	0	5	Miscellaneous Revenues	0	0	0	5
6	0	0	0	6	From General Fund	0	0	0	6
7				7	Certificates of Participation				7
8	0	0		8	From Bond Capital Fund				8
9	**2,161,927**	**2,189,718**	**2,210,000**	9	**Total Resources, Except Taxes to be Levied**	**2,253,000**	**2,253,000**	**2,253,000**	**9**
10				10	Taxes Necessary to Balance				10
11				11	Taxes Collected in Year Levied				11
12	**2,161,927**	**2,189,718**	**2,210,000**	12	**Total Resources**	**2,253,000**	**2,253,000**	**2,253,000**	**12**
13				13	**Requirements**				13
14				14					14
15	0	0	0	15	**PERSONNEL SERVICES**	0	0	0	15
16				16					16
17	0	0	0	17	**MATERIALS & SERVICES**	0	0	0	17
18				18					18
19	8,779	0	0	19	**CAPITAL OUTLAY**	0	0	0	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					29
30				30					30
31				31					31
32				32					32
33				33					33
34	2,153,148	2,189,718	2,210,000	34	Reserved for Future Expenditure	2,253,000	2,253,000	2,253,000	34
35	**2,161,927**	**2,189,718**	**2,210,000**	35	**Total Requirements**	**2,253,000**	**2,253,000**	**2,253,000**	**35**

This fund is authorized and established by Board resolution #3 on April 7, 2021 for the specific purpose of accounting for, acquiring and or/constructing real property, capital facilities and other capital assets paid for with general obligation bond proceeds.

Bond Capital Fund
RESOURCES AND REQUIREMENTS
Form LB-11

Year this fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment. **Review Year: 2029**

Bond Capital Fund
Fund

DESCHUTES PUBLIC LIBRARY DISTRICT
Name of Municipal Corporation

	Historical Data				Description	Budget For Next Year 2026/2027			
	Actual		Adopted Budget			Proposed by	Approved by	Adopted by	
	Second Preceding 23/24	First Preceding 24/25	This Year 25/26			Budget Officer	Budget Committee	Governing Body	
					Resources				
1				1	Cash on Hand (Cash Basis), or				1
2	197,717,562	142,734,012	85,000,000	2	Working Capital (Accrual Basis)	36,000,000	36,000,000	36,000,000	2
3				3	Previously Levied Taxes Estimated to be Received				3
4	4,010,719	7,928,259	4,000,000	4	Earnings from Temporary Investments	650,000	650,000	650,000	4
5	6,823	12,569	0	5	Miscellaneous Revenues	0	0	0	5
6	0	0		6	From Reserve Fund				6
7	164,120	89,066	1,000,000	7	Grants	0	0	0	7
8			0	8	Certificates of Participation	0	0	0	8
9	2,565,682	762,386	0	9	Change in Investment Value	0	0	0	9
10	0	0		10	Other				10
11	**204,464,906**	**151,526,292**	**90,000,000**	11	**Total Resources, Except Taxes to be Levied**	**36,650,000**	**36,650,000**	**36,650,000**	11
12				12	Taxes Necessary to Balance				12
13				13	Taxes Collected in Year Levied				13
14	**204,464,906**	**151,526,292**	**90,000,000**	14	**Total Resources**	**36,650,000**	**36,650,000**	**36,650,000**	14
15				15	**Requirements**				15
16				16					16
17	0	0	0	17	**PERSONNEL SERVICES**	0	0	0	17
18				18					18
19	1,898,251	3,616,533	2,000,000	19	**MATERIALS & SERVICES**	4,150,000	4,150,000	4,150,000	19
20				20					20
21	57,266,961	59,319,472	63,000,000	21	**CAPITAL OUTLAY**	26,500,000	26,500,000	26,500,000	21
22				22					22
23	0	0		23	To Reserve Fund				23
24				24					24
25				25					25
26				26					26
27				27					27
28	145,299,694	88,590,287	25,000,000	28	Reserved for Future Expenditure	6,000,000	6,000,000	6,000,000	28
29	**204,464,906**	**151,526,292**	**90,000,000**	29	**Total Requirements**	**36,650,000**	**36,650,000**	**36,650,000**	29

FORM LB-35

BONDED DEBT RESOURCES AND REQUIREMENTS

Bond Debt Service Fund
(Fund)

Bond Debt Payments are for:

☐ Revenue Bonds or
☑ General Obligation Bonds

Deschutes Public Library
(Name of Municipal Corporation)

	Historical Data				DESCRIPTION OF RESOURCES AND REQUIREMENTS		Budget for Next Year 2026/2027			
	Actual									
	Second Preceding Year 2023/2024	First Preceding Year 2024/2025	Adopted Budget This Year 2025/2026				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	**Resources**					1
2	3,145,479	3,001,567	2,469,240	2	Beginning Cash on Hand (Cash Basis), or		3,105,345	3,105,345	3,105,345	2
3				3	Working Capital (Accrual Basis)					3
4	51,899	70,437	63,000	4	Previously Levied Taxes to be Received		70,000	70,000	70,000	4
5	305,567	291,916	125,000	5	Interest		200,000	200,000	200,000	5
6	0	0	0	6	Transferred from Other Funds		0	0	0	6
7	0	0	0	7	Change in Investment Value		0	0	0	7
8	3,502,945	3,363,920	2,657,240	8	Total Resources, Except Taxes to be Levied		3,375,345	3,375,345	3,375,345	8
9			11,177,560	9	Taxes Estimated to be Received *		10,704,155	10,704,155	10,704,155	9
10	9,748,622	10,084,332		10	Taxes Collected in Year Levied					10
11	**13,251,567**	**13,448,252**	**13,834,800**	11	**TOTAL RESOURCES**		**14,079,500**	**14,079,500**	**14,079,500**	11
					Requirements					
					Bond Principal Payments					
12				12	Bond Issue	Budgeted Payment Date				12
13	3,900,000	4,385,000	4,905,000	13	Series 2021	6/1/27	5,455,000	5,455,000	5,455,000	13
14				14						14
15				15						15
16	**3,900,000**	**4,385,000**	**4,905,000**	16	**Total Principal**		**5,455,000**	**5,455,000**	**5,455,000**	16
					Bond Interest Payments					
17				17	Bond Issue	Budgeted Payment Date				17
18	6,350,000	6,194,000	3,009,300	18	Series 2021	12/1/26	2,911,200	2,911,200	2,911,200	18
19			3,009,300	19	Series 2021	6/1/27	2,911,200	2,911,200	2,911,200	19
20				20						20
21	**6,350,000**	**6,194,000**	**6,018,600**	21	**Total Interest**		**5,822,400**	**5,822,400**	**5,822,400**	21
					Unappropriated Balance for Following Year By					
22				22	Bond Issue	Projected Payment Date				22
23			2,911,200	23	Series 2021	12/1/27	2,802,100	2,802,100	2,802,100	23
24				24						24
25				25						25
26	3,001,567	2,869,252		26	Ending balance (prior years)					26
27			2,911,200	27	**Total Unappropriated Ending Fund Balance**		2,802,100	2,802,100	2,802,100	27
28				28	Loan Repayment to _____ Fund					28
29				29	Tax Credit Bond Reserve					29
30	**13,251,567**	**13,448,252**	**13,834,800**	30	**TOTAL REQUIREMENTS**		**14,079,500**	**14,079,500**	**14,079,500**	30

FORM LB-1

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2024/2025	Adopted Budget This Year 2025/2026	Proposed Budget Next Year 2026/2027
Beginning Fund Balance/Net Working Capital	166,166,423	108,466,896	61,262,313
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	76,297	60,000	75,000
Federal, State and All Other Grants, Gifts, Allocations and Donations	126,970	1,039,000	39,000
Revenue from Bonds and Other Debt	10,084,332	11,177,560	10,704,155
Interfund Transfers / Internal Service Reimbursements	65,282	0	0
All Other Resources Except Current Year Property Taxes	10,701,801	5,051,588	1,847,830
Current Year Property Taxes Estimated to be Received	17,590,119	18,484,567	19,446,676
Total Resources	**204,811,224**	**144,279,611**	**93,374,974**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	11,403,336	13,215,551	14,393,137
Materials and Services	9,468,020	8,968,850	12,094,031
Capital Outlay	60,309,921	64,389,088	28,005,485
Debt Service	10,579,000	10,923,600	11,277,400
Interfund Transfers	65,282	0	0
Contingencies	0	300,000	300,000
Special Payments			
Unappropriated Ending Balance and Reserved for Future Expenditure	112,985,665	46,482,522	27,304,920
Total Requirements	**204,811,224**	**144,279,611**	**93,374,974**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program **FTE** for that unit or program			
Deschutes Public Library	204,811,224	144,279,611	93,374,974
FTE	109.40	111.40	126.20
Non-Departmental / Non-Program			
FTE			
Total Requirements	**204,811,224**	**144,279,611**	**93,374,974**
Total FTE	**109.40**	**111.40**	**126.20**

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit 0.55 per $1,000)	0.55	0.55	0.55
Local Option Levy			
Levy For General Obligation Bonds	10,084,332	11,177,560	10,704,155

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	176,010,000	
Other Bonds		
Other Borrowings		
Total	**176,010,000**	

Board Results Policies

Results Policies describe the effect that the Library District seeks to have on the world

outside itself. Each Result consists of three parts:

- A description of the desired change, difference, benefit, or outcome.
- The identification, description, or characteristic of the consumer who benefits from the change.
- The monetary expense, relative worth, or relative priority of the benefit.
- The board reviews and prioritizes Results Policies annually.

Policy Type: Results Policies

IV-A Policy Title: Purpose, Results and Priorities

Approved: 4/9/25; Reviewed: 4/9/25

Deschutes Public Library enriches the community through equitable, open access to books, services, programs and resources that inspire all people to reach for their dreams.

1. People of all ages develop life-long curiosity and a desire for knowledge**.**
   - People obtain books and other materials when and where they want them and have access to the help they need to make choices**.**
   - People have access to programs, events and services.
   - People are supported in their reading journey.
   - People are supported in their technological access and proficiency.

2. People understand the services, programs and resources the library provides.
   - New residents understand the services, programs and resources the library provides.

3. People can connect and engage with one another in a nonintimidating and inclusive environment regardless of ability or language.

- People enjoy the library as a place to gather, meet and build community.
- People explore and discuss global and community issues in a safe and neutral environment.

4. People have access to ideas and information without restriction.

- People are empowered to search for, locate and evaluate information.
- People who have difficulty accessing library facilities obtain library services and resources.

Central Library Book Collection