



Lincoln County Library District Board Regular Meeting Agenda
October 14, 2026
132 NE 15th Newport, OR 97365

Zoom link: <https://us02web.zoom.us/j/85368847324>

Agenda		
Call Regular Meeting to Order		President
Approval of the Agenda		President
Topic	Lead	Purpose Outcome
Public Comment	President	
Minutes Board Meeting August 19, 2026	President	Approval
Reports		
Board Reports	Board Members	
Director's Report	Director	Information
Financial Report	Director	
New Business		
Debrief from board training	Director	Discussion of any items brought up during board training and associated action items.
Resolution 2026-10.1	Director	Resolution adopting a supplemental budget for the 2025-27 biennium (recommendation from our CPA)
First look at Library allocation formula for 27-29 biennium	Director	In conjunction with a new agreement with city partners, we need to discuss formula changes taking into account the addition of Yachats to our city partners
Old Business		
Good of the Order		
Next District Board Meeting November 11, 2026		Information
Adjourn	President	



Lincoln County Library District Board Regular Meeting Agenda
September 9, 2026
132 NE 15th Newport, OR 97365

Zoom link: <https://us02web.zoom.us/j/85368847324>

**Present: Tim Merrell (vice-chair), Susan Garner, Virginia Tardaewether, Jane Cothron,
 Bryan Miyagishima (secretary)**

Agenda		
Call Regular Meeting to Order		President <i>In the absence of chair, Carla Clark, Tim Merrell called the meeting to order at 10:09 AM</i>
Approval of the Agenda		President
Topic	Lead	Purpose Outcome
Public Comment	President	
Minutes Board Meeting August 19, 2026	President	Approval <i>Motion: Virginia / Second: Susan / passed unanimously</i>
Reports		
Board Reports	Board Members	<i>Yachats volunteers are anticipating the ILS migration, according to Susan.</i>
Director's Report	Director	Information
Financial Report	Director	
New Business		
Review of statistics	Christopher Davis	As part of our strategic plan, the board will regularly review statistics
Old Business		
Continue review of board bylaws	Director	
Good of the Order		
Next District Board Meeting October 14, 2026		Information
Adjourn	President	

Director's Report, October 2026

Audit

The most important regular task was completed this past week, which is our annual audit. It was actually a very quick visit from the team, compared to previous years. There were no initial findings that were out of sorts, and they were pleased during our conversation about fraud to note that we are working on a whistleblower and conflict of interest policy with our revision of the board bylaws, per their suggestion last year.

We're still awaiting a document from the Driftwood library (it's the confirmation letter regarding our library allocation amount) before it can get completed.

Siletz Library computers and security cameras

I'm pleased to report that, as part of our "direct grants to libraries" initiative, the Siletz Library upgraded their computers - patrons are pleased with brand new computers and larger monitors. The Siletz Library also replaced the DVR that is used with their security cameras. Hats off to Christopher and Carol for getting these tasks done.

Migration

Right now most of the migration work being done is happening behind the scenes. Christopher has been working with the Yachats library director on the various fields used by the Yachats library database to make sure that it migrates over directly to our Koha library catalog system. I've been initiating meetings with the Thorp Purdy law group in Eugene so that we may revise our partner city agreement with the inclusion of Yachats. I've been working on a new library funding formula and met with Susan Garner to solicit some feedback on possible changes which will be presented today. There is still work left to go before we finalize, but I'm hopeful we'll have a funding formula that we can be happy with by December - ready to send out with a new city agreement.

Meetings

Lots of meetings this past month, including:

Weekly directors' meeting (part of our strategic plan)

Meeting with Driftwood Library staff (with their being short staffed, this was just to check how things were going staffing-wise)

Meeting with the OCCC library folks to see how the first weeks of school were going

Check in meeting with the Newport Library director

Mentoring meeting with the Waldport Library director (also part of our strategic plan). I told Alison that our board and staff enjoyed the weekly updates and she will begin doing that with her staff

Attending the Oregon Association of School Librarians conference.

September 28, 2026

To the Board of Directors

Lincoln County Library District

We are pleased to confirm our understanding of the services we are to provide Lincoln County Library District ("the District") for the year ended June 30, 2026.

Audit Scope and Objectives

We will audit the cash basis financial statements of the governmental activities, the general fund, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the year ended June 30, 2026.

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1) General Fund Budgetary Comparison

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1) List of District Officials

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the cash basis of accounting; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of certain Oregon laws and regulations, as required by Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the *Minimum Standards for Audits of Oregon Municipal Corporations*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying

transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of controls – This is the risk that management could bypass established internal controls to misstate financial statements either due to fraud or error. This is a risk that is required by professional standards to be considered a significant risk in every audit.
- Material misstatement due to fraudulent revenue recognition – This is the risk that revenue could be fraudulently misstated in the financial statements in order to misrepresent the entity's financial position. This is a risk that is required by professional standards to be considered a significant risk in every audit.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to Oregon State Regulations.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with the cash basis of accounting with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statement date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with the cash basis of accounting. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

In order to offer secure and up-to-date services to our clients we have outsourced our electronic storage and network management services to Rightworks. Rightworks utilizes a certified data center that provides a higher level of data security than can be achieved by most in-house networks. We have undertaken reasonable due diligence to determine that Rightworks has appropriate procedures in place to prevent the unauthorized release of confidential information to others. No accounting, tax or audit services will be outsourced.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Isler CPA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner if required. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Isler CPA personnel. Furthermore, upon request, we may provide copies of selected audit documentation. The requesting agency or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Cody Savey is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit in September 2026 and to issue our reports no later than December 31, 2026.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed \$16,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

In the event of a dispute over our engagement, we mutually agree first to try in good faith to resolve the dispute through mediation by selecting a third party to help us reach an agreement. If we are unable to resolve any fee dispute through mediation, client and accountant agree to submit to a resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. In agreeing to arbitration, both parties acknowledge that in the event of a dispute over fees charged by the accountant, each is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration and resolution.

Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Directors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

The report on internal control over financial reporting, compliance and other matters required by Oregon State Regulations will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance and (2) that the report is intended solely for the information and use of the board of directors and management of The District and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

As required by Oregon Administrative Rules 162-010-0230, if significant deficiencies, material weaknesses or other recommendations for improvements are identified in a letter to management or in our report issued in accordance with Government Auditing Standards, we will provide a copy of the letter to the Secretary of State within 30 days of delivering the report required by Oregon State Regulations. You will be solely responsible for preparing, adopting, and filing a corrective action plan that conforms with the requirements of Oregon Revised Statutes 297.466.

We appreciate the opportunity to be of service to the Lincoln County Library District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

A handwritten signature in black ink that reads "Isler CPA". The signature is written in a cursive style.

Isler CPA

RESPONSE:

This letter correctly sets forth the understanding of Lincoln County Library District.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

CONTRACT FOR LEGAL SERVICES – HOURLY FEE

This is a contract under which Thorp, Purdy, Jewett, Urness & Wilkinson, PC, a professional corporation (“Lawyer”), agrees to provide the undersigned client (“Client”) legal services concerning the following matter: Intergovernmental Agreement (IGA) (the “Case”). The Case shall also include any other legal services provided by Lawyer at Client’s request. The following terms and conditions shall apply to the contract of the parties.

1. **Lawyer’s Responsibility:** Lawyer shall represent Client on the Case and use reasonable efforts in doing so. However, Lawyer makes no assurances or warranties regarding the outcome of the Case.
2. **Client’s Responsibility:** Client shall be obligated to:
 - (a) Fully cooperate with Lawyer in handling the Case, provide requested information and promptly respond to requests and inquiries by Lawyer.
 - (b) Pay Lawyer for fees and costs in accordance with this agreement.
 - (c) Keep Lawyer advised at all times of Client’s current address and telephone number.
3. **Termination:** This contract shall terminate:
 - (a) At any time by mutual agreement of Lawyer and Client.
 - (b) Upon prior written notice by Client. All fees and costs due Lawyer shall be immediately due and payable.
 - (c) By Lawyer at any time Client violates this agreement.
4. **Work Assignment:** Lawyer may assign performance of legal services to any attorney employed by Lawyer. Lawyer may utilize law clerks, legal assistants, and other support-staff as Lawyer deems appropriate and may employ the services of outside agents, experts, consultants and investigators whenever Lawyer determines it is desirable in handling the Case. Lawyer may also refer part or all of the work on the Case to an attorney not employed by Lawyer and divide the fee with such attorney, but the amount of the fee shall not exceed the amount of the fee under this contract.
5. **Ownership of Files:** Lawyer shall retain all files pertaining to the Case until termination of this contract. Lawyer may also retain all files and any property of Client following termination of this contract until Client pays all of Lawyer’s fees and costs. Upon full payment, including copying costs, Client shall be entitled to all of Client’s files and Client’s property in Lawyer’s possession upon request except Lawyer’s work papers, notes and work product which shall remain the property of the Lawyer. Lawyer may retain copies of all files delivered to Client. Unless picked up by Client, files may be destroyed five years following termination of this contract.
6. **Fees and Costs:** Client agrees to pay Lawyer at Lawyer’s discounted hourly rate (a discount of 10% off Lawyer’s standard hourly rate) for the services of each attorney, legal assistant, law clerk, word processor operator and other employees and agents of Lawyer who work on the Case. Lawyer reserves the right to unilaterally adjust Lawyer’s standard hourly rate for Lawyer’s employees. At the time this Agreement was signed the discounted rates are as shown on Exhibit A.

Time will be billed in increments of 1/10 of an hour. Client shall also reimburse Lawyer for all costs and expenses incurred on the Case, including but not limited to: filing fees and other costs charged by courts; deposition and transcript fees and charges; investigative expenses; appraisal fees and costs; expert witness fees and costs; service fees and costs charged by a sheriff or other process server; recording, filing and other fees charged by government entities; copying, postage, mailing and delivery charges incurred by Lawyer; travel costs including mileage at the then-current IRS rate, and the actual cost of hotels and meals; and other expenses incurred by Lawyer on the Case. Except as and to the extent provided elsewhere herein, Lawyer shall bill Client monthly and Client shall pay the sums due within thirty days from the statement date. The account shall be delinquent if not paid when due.

7. **Collection of Fees:** Lawyer shall have a lien on all papers, personal property and money of Client in Lawyer's possession to secure payment of all sums due Lawyer. Lawyer may retain such items until paid and apply any Client's money in Lawyer's possession to the payments due Lawyer. Lawyer shall also have a lien against the Case to the extent permitted by law to secure payment of Lawyer's fees and costs. Client shall pay Lawyer a late payment charge of 1.5% per month compounded monthly on all delinquent sums due Lawyer. In the event legal action is taken to collect any sums due Lawyer, the prevailing party shall be entitled to recover such party's legal fees, costs and expenses in such action and any appeal. If Lawyer undertakes collection on its own behalf, Lawyer shall be entitled to recover legal fees for the attorney time spent by Lawyer on such collection, at Lawyer's standard hourly rates, and the parties agree for all purposes that the lost economic opportunity represented by such time shall be treated as fees "incurred" by Lawyer. If both Client and Lawyer so agree, any disputes concerning the amount of fees shall be settled in accordance with the Rules of the Oregon State Bar on Mediation and Arbitration of Fee Disputes.

8. **Authorization.** The person signing this agreement on behalf of client represents and warrants to Attorney that the execution, delivery, and performance of this agreement has been authorized by Client, and that the Client has authorized such person to sign this agreement on its behalf.

9. **Counterparts.** This agreement may be executed in any number of counterparts, each of which upon execution and delivery shall be considered an original for all purposes, and all of which together shall, upon execution and delivery, constitute one and the same instrument. An electronic or facsimile version of this executed agreement, including signatures inserted thereon by any electronic or facsimile means, shall be deemed to be an original agreement or signature, as the case may be, enforceable by and against any party hereto.

It is so agreed.

LINCOLN COUNTY LIBRARY DISTRICT

THORP, PURDY, JEWETT,
URNESS & WILKINSON, P.C.

By: _____
Bryan Miyagishima, Director

By: _____
Kristin Denmark

Dated _____

Dated _____

Exhibit A

1011 HARLOW ROAD, SUITE 300
SPRINGFIELD, OREGON 97477
PHONE: (541) 747-3354
FAX: (541) 747-3367

E-MAIL ADDRESS:
kdenmark@thorp-purdy.com

MARVIN O. SANDERS (1912-1977)
JACK B. LIVELY (1923-1979)
JILL E. GOLDEN (1951-1991)
DOUGLAS R. WILKINSON (1946 – 2020)

We bill for the services of all lawyers, law clerks, paralegals, legal assistants or secretaries working on your case. The rates below indicate the lawyers and staff members most likely to do work on your matter. You will be billed monthly at the following hourly rates depending upon who does work on your case:

Attorney/Staff Member	Standard hourly rate	10% discounted hourly rate
Kristin Denmark	\$380	\$342
Megan Withroder	\$310	\$279
Paralegals	\$145 - \$215	\$130.50 - \$193.50
Law Clerks	\$115	\$103.50
Legal Assistants	\$95	\$85.50

October 2026 Financial Report

LGIP account: October 12, 2026: \$744,913.02
October 31, 2025 \$600,956.59
Checking \$51,552.68
Money Market \$7,855.29

TradeDate	TransDesc	TotalAmount
10/09/2026	Transfer from Lincoln County Treasurer - LINCOLN COUNTY TREASURER	\$3123.63
09/30/2026	Accrual Income Div Reinvestment - Distributions	\$2620.77
10/01/2026	LGIP Fees - ACH Redemption (2 @ \$0.05 - From 6364) - September 2026	
09/30/2026	Redemption - ACH Redemption	-\$50000
09/08/2026	Redemption - ACH Redemption	-\$30000
09/08/2026	Transfer from Lincoln County Treasurer - LINCOLN COUNTY TREASURER	\$5373.04

Upcoming payments

Overdrive: \$8929.79 (ebooks for Waldport, Siletz, Toledo, and now Yachats)
Springshare: \$1709.00 (website software)
Quikcomputers: \$800.00 (labor for computer setup in Siletz)

Payroll:

July 25 \$25,433.77	August 25 \$26,538.49	Sep 25 \$26,699.65	Oct 25 \$26,399.85	November 25 \$25,517.12	December 25 \$26,301.27
January 26 26,394.49	February 26 \$25,419.38	March 26 \$25,596.03	April 26 \$26,258.71	May 26 \$26,636.50	June 26 \$27,031.75
July 26 \$27,966.76	August 26 \$26,530.97	Sept 26 27,329.37			

Lincoln County Library District

Statement of Activity
September 2026

	Total
Revenue	
4000 Revenues	
4108 Property Tax Revenue 24-25	2,472.76
4109 Property Tax Revenue 25/26	2,755.34
4800 Interest Income	2,738.94
4900 Miscellaneous Income	26.84
Total for 4000 Revenues	\$7,993.88
Total for Revenue	\$7,993.88
Gross Profit	\$7,993.88
Expenditures	
5000 Personnel Services	
5100 Salaries and Wages	26,530.97
Total for 5000 Personnel Services	\$26,530.97
5200 Payroll Taxes	2,138.82
5250 Payroll Fees	515.56
5300 Employee Benefits	
5310 Retirement Benefits	2,061.13
Total for 5300 Employee Benefits	\$2,061.13
6000 Materials and Services	
6010 Professional Services	
6011 Accounting Services	5,200.00
6014 General Services	129.00
Total for 6010 Professional Services	\$5,329.00
6030 General Office Expenses	
6031 Office Supplies	54.64
6033 Online Expenses	91.00
6040 Copier Lease	195.00
6070 Public Relations	60.00
6075 Rent and Utilities	
6080 Telephone and Internet	219.29
6082 LCLD Water	90.33
Total for 6075 Rent and Utilities	\$309.62
6105 Vans	
6106 Fuel	206.35
6107 Maintenance	105.53
Total for 6105 Vans	\$311.88
Total for 6030 General Office Expenses	\$1,022.14

Lincoln County Library District

Statement of Activity
September 2026

	Total
6300 Travel/Training/Membership	
6310 Membership Fees	257.00
6320 Registration/Training/Travel	
6322 Travel/Meals/Housing	406.80
Total for 6320 Registration/Training/Travel	\$406.80
Total for 6300 Travel/Training/Membership	\$663.80
6500 Reimbursement/Library Development	
6520 Library Development	
6550 Siletz	
6551 Materials, Supplies and Services	0.00
6554 Siletz Electricity	261.06
6557 Siletz Copier Lease	40.00
6558 Siletz Internet and Phone	187.86
6559 Siletz Gas	32.14
6560 Siletz Alarm	92.97
Total for 6550 Siletz	\$614.03
6565 Grants to Lincoln County Libraries	10,000.00
6566 LCLD Grants	5,994.95
Total for 6520 Library Development	\$16,608.98
Total for 6500 Reimbursement/Library Development	\$16,608.98
6700 Bank Charges & Fees	25.00
Total for 6000 Materials and Services	\$23,648.92
7000 Capital Outlay	
7022 Debt Service - Principal	523.88
7023 Debt Service - Interest	1,874.32
7024 Escrow Fees	15.00
Total for 7000 Capital Outlay	\$2,413.20
Total for Expenditures	\$57,308.60
Net Operating Revenue	-\$49,314.72
Net Revenue	-\$49,314.72

RESOLUTION 2026 – 10.1

**RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET
FOR THE 2025-27 BIENNIUM**

WHEREAS, ORS 294.471(3)(a) allows that the governing body of the municipal corporation may adopt the supplemental budget at a regular meeting of the governing body after holding a public hearing; and

WHEREAS, the Lincoln County Library District wishes to correct appropriations adopted in Resolution 2025-6.1 to match the detailed budget (Form LB-30), which is consistent with the intentions of the District; and

WHEREAS, ORS 294.471(3)(a) allows that the governing body of the municipal corporation may adopt a supplemental budget for changes in expenditures in a fund that differ by 10% or less from the most recently amended budget at a regular meeting of the governing body.

BE IT RESOLVED that after holding a public hearing, the Board of Directors hereby adopts the following supplemental budget, revises appropriations, and adjusts the 2025-27 biennial budget to the following:

GENERAL FUND	
Library District Operations	\$3,597,796
Not Allocated to a Program:	
Debt Service	57,900
Operating Contingency	150,000
Total Appropriations	\$3,805,696
Total Unappropriated and Reserve Amounts	263,404
TOTAL ADOPTED BUDGET	<u>\$4,069,100</u>

ADOPTED BY THE BOARD OF DIRECTORS this 14th day of October, 2026

APPROVED:

Bryan Miyagishima, Executive Director

Library allocations for 2025-27 (each year)

Waldport	\$318,592
Lincoln City	\$257,794
Newport	\$267,629
Toledo	\$131,752

New population estimates

Members	Zip codes	zip code pop.	city pop.	Service area pop	Percentage
Siletz	97357, 97380	2207	1245	2207	9.2
Waldport	97324, 97390, 97394	6179	2362 (8.67%)	6179	25
Partners					
Lincoln City	97364, 97367, 97368, 97388	15708	10162	5546	24
Newport	97365, 97366, 97376, 97341	16503	10439	6064	25
Toledo	97326, 97343, 97391, 97357	6403	3654	2749	11.8
Yachats	97498	2251	1010	1241	5
		49251		23986	100

Revenue assumptions

HIGH: estimated tax collection for 27-29 biennium: \$1,727,000 (FY 2025 real collections plus 3%)

30% for District operations:	\$518,100
70% for county libraries:	\$1,208,900
site based revenue 6% of total	\$72534 (1% = 12,089)
partner incentive Siletz	\$2000
partner incentive Waldport	\$50,000
remainder for allocations	\$1,084,366

LOW: estimated tax collections for 27-29 biennium: \$1,665,613 (FY estimate of \$1,570,000 plus 3% increase compounded)

30% for District operations:	\$499,684
70% for county libraries:	\$1,165,929
site based revenue 6% of total	\$69,956 (1%=11,659.33)
partner incentive Siletz	\$2,000
partner incentive Waldport	\$50,000
remainder for allocations	\$1,043,973

Allocation estimate **HIGH**

Siletz at 9.2%	99761.67	12,089	2000	113850.67	123,232
Waldport at 25%	271091.5	12,089	50000	333,180.5	318,592
Lincoln City at 24%	260247.84	12,089		272,336.84	257,794
Newport at 25%	271091.5	12,089		283,180.5	267,629
Toledo at 11.8	127955.19	12,089		140,044.19	131,752
Yachats at 5%	54218.3	12,089		66,307.3	
	1084366	72534	52000	1208900	

Allocation estimate **LOW**

Siletz at 9.2%	96,045.52	11659.33	2000	107,704.85	123,232
Waldport at 25%	260,993.25	11659.33	50000	322,652.58	318,592
Lincoln City at 24%	250,553.52	11659.33		262,212.85	257,794
Newport at 25%	260,993.25	11659.33		272,652.58	267,629
Toledo at 11.8	123118.81	11659.33		134,778.14	131,752
Yachats at 5%	52198.65	11659.33		63,857.98	
	1043903	69956	52000	1165859	

ALTERNATE FORMULA HIGH

In this scenario, partner incentive takes city population, multiplied by .4 and using the percentage multiplied by 1% of allocation fund total.

site based revenue 6% of total:	72534
Siletz partner incentive:	24178 (1.7%)
Waldport partner incentive:	47618 (3.9%)
Remainder for per capita allocation:	1064570

Siletz at 9.2%	97,940.44	12,089	24178	134,207.44	123,232
Waldport at 25%	266,142.5	12,089	47618	325,849.5	318,592
Lincoln City at 24%	255,496.8	12,089		267585.8	257,794
Newport at 25%	266,142.5	12,089		278231.5	267,629
Toledo at 11.8	125,619.26	12,089		138708.26	131,752
Yachats at 5%	53,228.5	12,089		65317.5	

ANOTHER ALTERNATIVE – EVERYONE PAYS A PROPORTIONATE SHARE – assumes Yachats receives \$66307, which includes site based incentive of 1% and population share at 5%

	% owed	w/o Yachats	Share	Final	
Siletz	0.112	135555	7,426.38	128129	123,232
Waldport	0.289	350451	19162.72	331289	318,592
Driftwood	0.236	283753	15,648.45	267925	257,794
Newport	0.243	294392	16,112.60	278280	267,629
Toledo	0.12	144927	7,949.12	136978	131,752
Yachats				66307	
				1208908	