

SCAPPOOSE PUBLIC LIBRARY DISTRICT

Budget Message

April 10, 2026

Scappoose Public Library will end the 2025-26 fiscal years in sound financial health. We will end the year with at least \$340,000 in cash on hand. 2025-26 has been a year of stability for the library as we attempt to provide better, more stable funding while maintaining all public services and programs.

Issues Impacting the Budget

The taxes due forecast for the Scappoose Public Library from the Columbia County Assessor for the 2026-27 fiscal years is \$422,652, a 3.5% increase over the 2025-26 collections. We have not spent the Cascade Tissue windfall, which we are saving for necessary repair to the elevator due by 2030. I am estimating that we will collect about \$400,000 in property tax this year at a 5% non-collection rate.

I estimate available cash on to be \$340,000 at the end of the current library fiscal year. This figure can be a bit confusing in the budget. By law the library operates on a fiscal year that coincides with the state budget year (July through June). However, the library does not receive much in tax income until late November when property tax is received. The cash on hand is what the library operates on during the first 1/3 of the new legal fiscal year until taxes begin to be received. Scappoose Library has been increasing operating cash carryover for the past six years, but we may just maintain the cash balance this year due to increased expenses.

Besides tax revenue, the library also receives grants and money from fines, fees, and meeting room rental. In the current fiscal year, the library has received over \$13,000 in state, private, and local grants and donations. We have at least an additional \$15,000 pledged for the remainder of the fiscal year. Those grants were to program specific grants. We use that money to pay for Movies in the Park, Summer Reading, Earth Day events, and the Scappoose Summer Outdoor Fun Festival.

The Friends of the Scappoose Public Library (FOSPL) have donated or pledged over \$4000 to the library in the current budget year, and they are paying for advocacy efforts for the library levy measure. This measure, 5-308, asks the voters for a 5-year levy of \$.10 per thousand which would be less than \$30 annually for the average property owner in our district. Because of inflation and the extreme increases in utilities and the mandatory payments to the Public Employment Retirement System, we will need to cut hours, staff, and services when within 2 years unless we get increased income. This budget anticipates no passage of the levy. A new budget will be created for the committee if the levy passes in May.

The Friends of Scappoose Library's generous support allowed the library to purchase necessary materials and activities for the 2025 Summer Reading Program and expenses mailings related to the levy, which were not run through the library's accounts. We are very grateful for their support.

The Scappoose Library District Proposed Budget For Fiscal Year 2026-27.

LB-30, Requirements Summary, this document summarizes the itemized budget documents LB-20 and LB-31.

LB-20, Resources, This shows resource projections estimated from current fiscal year results. Total resources proposed for fiscal year 2026-27 are \$800,000. I believe it is a realistic budget and accurately reflects budget resources that the library can expect. We will end the year with \$340,000 cash on hand. The estimated 2026-27 tax revenue for Scappoose Library is \$400,642. Applying an estimated collection rate of 95%, which is about the same as the average collection rate in our district for the past couple of years, I estimate that Scappoose Library will collect \$400,000 in the 2026-27 fiscal years. I also estimate that the amount of past due taxes paid will be about the same as this current year. Thanks to higher interest rates and based on what we are currently earning (currently 4.6%, but may fall in 2026), I anticipate \$13,000 in interest income from our Treasury account. We no longer charge late fees, but I anticipate the library will receive \$11,000 from meeting room rental, fines, fees, and other income which is the same as last year supported by actual current sales. We also receive money to support library programs from the Friends of Scappoose Public Library and the State of Oregon. We anticipate receiving \$18,500 in state, local and private grants, including support from the Friends of Scappoose Public Library. We anticipate \$10,500 in donations and event sponsorships. I anticipate \$500 in natural gas royalties.

Expenditure in General: The total for services is a slight (\$10,000) decrease over 2025-26. The budget anticipates funding all activities as in the current budget year. The library is experiencing inflation most noticeably in professional services, retirement costs and utilities we use. Other normal expenses are also rising due to inflation. However, we appear to have some unspent money in the current general fund, so I am moving that around to absorb some of the expected price increases. I am raising the operating contingency to \$60,000 this coming year in case inflation continues to surge or there is an emergency repair. One repair necessitated by changing state code is to rebuild our elevator. It passed both the seismic and overweight tests this year, but the operating system will not pass new code due to its age. Our contingency budget has always been used for emergencies, not normal operating costs.

LB-31, Personnel Services: The library has to a step-scale for hourly employees. The step-scale rewards experience by giving employees a 2% raise for each year of service in the library. The step scale is differentiated by paying employees with more experience, education, and job responsibility higher wages. Last year, the budget committee decided to alternate increased COLA between the two wage categories (associate vs. technician). Last year, we substantially increased the associate COLA. This year I propose a 3% wage increase for all employees including step. The director receives no wage increase this year. Scappoose Library wages are not competitive with other organizations with similar educational requirements to ours. Except for the director, all our professional staff would earn \$17.36 to \$22.50 an hour and work 20 – 32 hours a week. Support staff would earn \$15.81 to \$19.27 an hour and work 20 to 24 hours per week. The library does not provide health insurance to any employees and the only defined benefit provided is state retirement (PERS) of which the library mandatory rate is

24.24% of salary. In addition, the employee contributes an additional 6.2% of their salary to PERS.

LB-31, Material and Services,

Circulation of physical materials and eBooks has been flat this year with an increase in downloadable audio circulation. We still are the most used library in Columbia County and circulate 30% more than our closest competitor. We have had inflationary shocks to our budget this year including increases in utility rates and the bankruptcy of our book distributor. I have looked for cost savings in the budget to absorb these increases without exceeding our total Materials and Services budget. Our biggest savings will come from saving expenses in elections because the levy ballot will be over. The library is experiencing inflation most noticeably in the professional services we use, computer services, and utilities. We had an unexpected computer expense this year because our staff computers were too old to run Windows 11. Based on what we have spent so far this year, it appears we will be underspent in most categories. I have based the numbers in this budget on our spending from the current year through March. Because we don't have much excess in the budget and an aging building, figures can change a lot from year to year. I am raising the operating contingency to \$60,000 this coming year in case inflation continues to surge or we need to expedite the elevator rebuild. Our contingency budget is used for emergencies, not normal operating costs.

We have greatly expanded adult and children in person programming with programs occurring nearly every calendar day. A major proportion of the public programming the library produces is paid for by grants and sponsorships. I have kept the Summer Reading budget the same as last year. I have decreased some funds that appear to have been over budgeted this year to hold down the general fund budget. I have decreased the adult programming budget by \$2,000 because I don't think we need as much money to put the events on. The biggest category decrease is in elections to pay for possible ballot levy. This and some other shifting allow \$10,000 to be saved for use in staff raises.

I believe the budget is balanced and as close as we can estimate at this time. I think library operations will be much more normal as we emerge from the pandemic. I believe the Board of Directors, Librarian, Staff, Volunteers, and Patrons can all look forward to another year of growth, programs and community involvement in fiscal year 2026-27.

Respectfully Submitted.

Jeff Weiss,
Budget Officer