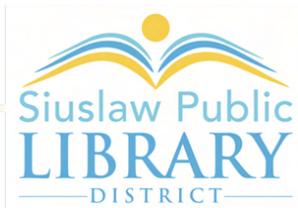


**Budget Message and Forms:
2025/2026 Proposed Budget for the
Siuslaw Public Library District**

BUDGET HEARING PACKET CONTENTS

1. Agenda
2. Budget Committee Member List
3. Draft Minutes of the 2024 Budget Committee Meeting
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SIUSLAW PUBLIC LIBRARY DISTRICT BUDGET COMMITTEE MEETING

Bromley Room, Siuslaw Public Library District
1460 9th Street, Florence, OR 97439
Wednesday, April 16, 2025
12:15 PM

To the extent reasonably possible, the Siuslaw Public Library makes all meetings accessible remotely through technological means and provides opportunities for members of general public to remotely submit oral and written testimony. Members of the public are invited to attend this meeting in person, or to email ref@siuslawlibrary.org or call 541-997-3132 by 11:45 AM on Wednesday, April 16, 2025 for attendance instructions if they would like to attend the meeting remotely via videoconferencing or telephonic means. Members of the public are also invited to send written public comments via email to ref@siuslawlibrary.org or via mail to ATTN: SPLD Budget Committee, Siuslaw Public Library District, 1460 9th Street, Florence, OR 97439. Written comments must be received no later than 10:00 AM on Wednesday, April 16, 2025 to be considered at the meeting. All times are Pacific Daylight Time.

- | | | |
|------|--|------------------|
| I. | Call to Order | Susy Lacer |
| II. | Roll Call | Ryan Chandler |
| III. | Election of Budget Committee Chair | Budget Committee |
| IV. | Approve Minutes of the April 17, 2024 Budget Committee Meeting | Budget Committee |
| V. | Receive Fiscal Year 2025/2026 Budget Message from the Budget Officer | Budget Officer |
| VI. | Discuss and take action on approving property tax levy for Fiscal Year 2025/2026 | Budget Committee |

VII. Discuss and take action on
Fiscal Year 2025/2026 budgets for the
Grant, Building/Equipment Reserve,
Trusts and Estates Reserve, PERS Reserve, and
general funds of the Siuslaw Public Library District

Budget Committee

VIII. Set time and date for next meeting (if needed)

IX. Adjourn

A copy of the budget document may be inspected or obtained on or after Friday, April 11, 2025 during business hours at either location of the Siuslaw Public Library District. Documents will also be available online after that date at www.SiuslawLibrary.info.

If you need additional technological, physical, or language accommodation to participate in the meeting please contact Library Director Meg Spencer at least 48 hours in advance of the meeting at 541-997-3132 or ref@siuslawlibrary.org.

SIUSLAW PUBLIC LIBRARY DISTRICT BUDGET COMMITTEE, 2025

Budget Committee Members

RODGER BENNETT

Florence City Manager Emeritus,
Siuslaw Watershed Council Treasurer,
local business owner, Florence resident.
Term completed with 2025 Meeting

*SANDRA KUHLMAN

*SUSY LACER

*COLIN MORGAN

EDWARD O'ROURKE

Retired computer science and winery
compliance officer with MBA in Finance,
Florence resident.
Term completed with 2026 meeting

*DONNA OSHEL

DEBORAH RIPLEY

Recently retired Florence resident who
worked as a librarian and (computer)
systems engineer.
Term completed with 2026 Meeting

CHARLOTTE RYNER

Florence resident retired from career
with Fred Meyer and as a realtor. Former
Heceta Water District Budget Committee
Member and current board member for
Friends of the Library.
Term completed with 2027 Meeting

BRAD SHELTON

Professor Emeritus of Mathematics
(UO), Executive Vice Provost for Budget
and Planning (UO), Vice President for
Research (UO), served on Eugene
Library Foundation board, Florence
resident
Term completed with 2027 Meeting

*JANE YECNY

*Denotes library board members

Revised April 5, 2025

Budget Officer

MEG SPENCER

1460 9th Street
Florence, OR 97439
541.997.3132 x215

meg@siuslawlibrary.org

SIUSLAW PUBLIC LIBRARY DISTRICT BUDGET COMMITTEE MEETING **DRAFT**

Call to Order

The meeting was called to order by Siuslaw Public Library District (SPLD) President Sandra Kuhlman at 12:20 p.m. on April 17, 2024 in the Bromley Room of the Siuslaw Public Library District.

Roll Call

Budget committee members (BCM) present were Maree Beers, Roger Bennett, Edward O'Rourke, Deborah Ripley, and Charlotte Ryner. Board members present were President Sandra Kuhlman and directors Susy Lacer, Colin Morgan, Donna Oshel, and Jane Yecny. Staff members present were Library Director (LD)/Budget Officer Meg Spencer, Assistant Director (AD) Gayle Vinchesi, and Recording Secretary Lynda Green.

Election of Budget Committee Chair

President Kuhlman nominated Director Yecny for Budget Committee Chair and Director Lacer seconded the motion. Ayes: All. Chair Yecny ran the remainder of the meeting.

Approve Minutes of the April 19, 2023 Budget Committee Meeting

Recording Secretary Green announced there were a few minor typos in the minutes. Director Lacer moved to approve the minutes of the April 19, 2023 Budget Committee Meeting with corrections and President Kuhlman seconded the motion. Ayes: All.

Receive Fiscal Year 2023/2024 Budget Officer Message from the Budget Officer

Chair Yecny invited LD Spencer, as Budget Officer, to present the 2024/2025 Budget Message for the Siuslaw Public Library District.

LD Spencer welcomed everyone and announced the theme of this year's budget presentation, which is "Dune." She shared that the release of the film *Dune: Part Two* has brought renewed attention to Siuslaw Public Library's Frank Herbert collection. LD Spencer and Librarian Mittge have taken part in several radio interviews regarding the library's collection and the history of *Dune* in the Siuslaw region.

LD Spencer shared an infographic about *Dune* and asked all present to introduce themselves and state whether they have read or seen *Dune*. Not all of those present had read or enjoyed either the book or the series, and LD Spencer explained that this is part of why libraries exist: because no one book will ever serve every patron.

After the introductions, LD Spencer shared an April 1 (April Fool's Day) meme posted by Outreach Librarian Gordenier on the library's social media feed proposing that SPLD be renamed Sandworm & Spice. She then proceeded with the budget slideshow with Arakis as the library and the Fremmen as all those the library serves. Relevant slides are incorporated for reference at the end of the minutes.

LD Spencer reviewed SPLD statistics from the previous year along with the comparison to Oregon libraries of similar size. These statistics are available on the State Library of Oregon's website. Highlights include the high number of professional librarians to staff ratio, double the number of volunteers, operating revenue that is comparatively higher, and that SPLD leads comparable libraries in number of visits, programs, computer use, and hours open. People

SIUSLAW PUBLIC LIBRARY DISTRICT BUDGET COMMITTEE MEETING **DRAFT**

through the library doors is up 30% from 2022 to 2023, with over 103,000 annual visits. This is much more than any comparably sized library.

Questions: BCM Ryner asked how visits are tabulated. LD Spencer explained that there are door sensors at the exterior and interior doors that use temperature. BCM Ryner asked if there was also security and LD Spencer said that SPLD does not currently have dedicated security. Director Lacer asked if the statistics covered calendar or fiscal year and LD Spencer stated that statistics were for the fiscal year.

Next, LD Spencer shared highlights and images of library activities and events over the past year including:

Activities

- Reading Challenge
- Jigsaw Puzzle completion with a repeat scheduled in May due to the popularity of the first one
- New phone system installed
- Grand finale of summer reading
- Lots of hiring bringing total FTE from 9 to 12
- Teen/tween Librarian for the first time ever who has started a survey of the teen/tween population to gauge interests for program development with 120 responses received to date
- Dunes programming
- Two offsite programs – Librarian Mittge's Where to Hike Next presentation at the FEC as part of the Siuslaw Play Shop program and Oregon Health Sciences University (OHSU)-sponsored walking program's (coordinated by Librarian Gordenier) first public event where they will share a City walking map they recently designed in partnership with the City of Florence

Connections and partnerships

- Library is open seven days a week and provides a place for people who have needs that cut across ages, demographics, and socioeconomic factors
- Western Lane Community Foundation – Library staff member serves as Executive Director
- Housing Implementation Plan – Library Director served as a member of this City of Florence committee
- Lane County Public Health offering pediatric vaccinations and WIC services twice monthly in the SPLD parking lot
- Western Lane Crisis Response is conducting outreach to the public and offered a staff training
- Age and Death Café events organized by Lane County Public Health have been popular library co-sponsored programs

SIUSLAW PUBLIC LIBRARY DISTRICT BUDGET COMMITTEE MEETING **DRAFT**

- Siuslaw Vision partnership programs include projects like the Siuslaw PlayShop and Mapleton Pre-K. LD Spencer noted she has been involved in Siuslaw Vision since she arrived in Florence
- LD Spencer recently joined the Special Districts Association of Oregon Board of Directors
- Librarian Green participated in a Portland State University's Cybersecurity Resilience certificate program
- Many other kinds of outreach events including career fairs, City of Florence Block Party, and National Night Out thanks to Outreach Librarian Erin Gordenier.

Questions: None

Historical taxes realized by the Siuslaw Public Library and 2024/25 tax rate calculation

LD Spencer noted that Oregon property taxes cannot increase more than 3% each year by law. However, over the past decade, the strong increase in the actual value of housing in Lane County has far exceeded the assessed value each year—making that 3% annual increase an annual reality. Additional tax monies would come from new construction.

The total taxable property value in the library district increased by 3.86% over the past year. LD Spencer is estimating an Assessed Value for FY2024/25 that is 3.6% higher than in FY2023/24. LD Spencer noted that the 3.5% increase written on Page 3 of the budget message is incorrect, but that 3.6% was used in all of the local budget forms.

This calculation would result in a total estimated tax revenue for FY2024/25 of \$1,189,851.

Questions: BCM Ryner asked what is the tax year and LD Spencer explained that the tax year is the same as the fiscal year. Carryover between fiscal years is important since tax receipts are not received until November. LD Spencer then explained how total estimated tax revenue is calculated using a form provided by Oregon's Department of Revenue. She emphasized that this calculation is always an estimate, but one grounded in data and trends.

Form LB-20, Resources: General Fund

LD Spencer discussed the major line items on the LB-20 Form which estimates revenue for FY2024/25 and described the types of money categorized by each description if they were unclear. The first line, Line 2, is unspent carryover from the previous fiscal year. Line 3 is taxes levied in previous years that have yet to be collected. Interest is listed on Line 4 and is expected to increase over last year with a proposed short term investment in the Local Government Investment Pool. Line 5 includes donations received from individuals and the Friends of the Library. State per Capita, Line 6, is monies received from the State of Oregon's Ready-to-Read program to fund early literacy and summer reading programs. E-Rate funding is federal money that helps to defray the cost of telecommunications access for libraries and schools. Lines 11-18 include the Western Lane Community Foundation-held Book Endowment and other collection-specific funds that allow the library to help defray the high cost of purchasing library materials. Although not included in the district's resources, LD Spencer noted that there is now a Siuslaw Public Library Foundation with deposits of \$930,000. A portion of this money, \$575,000, is a directed donation for library services for people ages 0-18.

SIUSLAW PUBLIC LIBRARY DISTRICT BUDGET COMMITTEE MEETING **DRAFT**

Questions: BCM Ripley asked for an explanation of the difference between the Friends of the Library (FOL) and the Siuslaw Public Library Foundation. LD Spencer explained that the FOL raises funds through book sales and is a membership organization. The Siuslaw Public Library Foundation is in place to accept larger donations from trusts and estates and to select investment vehicles for that funding. All money donated to the Foundation is available to be distributed to the library—there is no restriction that funding can only be made from interest.

Director Lacer asked if the annual carryover amount from FY2023/24 to FY2024/25 is higher than LD Spencer would like. LD Spencer said that is was and that expenditures are still catching up to pre-COVID levels. However, she does not have a specific carryover amount she is targeting.

Form LB-10, Special Fund- Grant Fund

LD Spencer shared that these are estimated funds and only spent if grant funds are sought and received. In the last couple of years, funds have not been sought, in part because COVID limited the number of services the library was providing. Questions: None

Form LB-11, Reserve Fund- PERS Expense Reserve

LD Spencer gave a brief overview of this reserve fund and explained that it is a hedge against any fluctuation in unfunded Oregon Public Employee Retirement System (PERS) expenses. The amount in the fund is currently about 30% of what the Library pays annually to PERS.

Questions: BCM Ryner asked if this was separate from the amount paid to PERS. LD Spencer said that was correct. President Kuhlman asked if there was a goal for this reserve fund and LD Spencer explained that the amount is not based on a bottom line, that it is estimated annually based on market conditions—as that is what funds much of PERS. BCM Ryner asked if SPLD pays into Social Security and LD Spencer responded that SPLD does participate.

Form LB-11, Reserve Fund- Library Building and Equipment Reserve Fund

As recommended by the audit, LD Spencer stated that this reserve fund is approximately 10% of the building value which is the equivalent of a standard insurance deduction for an earthquake. The fund is used for any unexpected repairs or maintenance. LD Spencer explained that reserve funding also allows SPLD to make short-term loans to itself that mitigate the need to borrow outside funding until tax receipts are received each fiscal year.

Questions: BCM Ryner asked if the Library carried earthquake insurance and LD Spencer explained that, yes, the Library is self-insured through the Special Districts Association of Oregon Insurance Services with coverage that includes earthquake insurance. In the 1980s government agencies were getting turned away by private insurers and the Special Districts Association of Oregon formed a self-insured insurance trust. Higher levels of payment to participants, as in the event of a major Oregon disaster like an earthquake, are covered by re-insurers. AT LD Spencer's request, BCM Bennett added to the history of governments turning to self-insurance pools based on his experience in public administration.

Form LB-30, General Fund- Personnel Services

LD Spencer began her discussion of personnel noting increased duties of staff resulting in salary adjustments to reflect that increase in duties and also for retention purposes. She further

SIUSLAW PUBLIC LIBRARY DISTRICT BUDGET COMMITTEE MEETING **DRAFT**

explained that she raised some of the district's starting wages, particularly for the district's lower starting rates, as inflation has increased. This year, she is again proposing some adjustments to starting wages for some of the district's classifications to keep up with competing employers.

LD Spencer plans to review and make changes to the district's step increases—which currently stretch over 30 years with each step resulting in a 1.5% increase each year. She shared slides showing a comparison of salaries at other libraries and the salaries proposed in the SPLD 2024/25 budget along with a spreadsheet showing the breakdown of the annual Consumer Price Index (CPI) increase for the Pacific Region for urban and clerical wage earners as published by the Department of Labor. The 2023 CPI increase is 3.9%. LD Spencer noted that the Library has seen 30% more visitors this year over last year and encouraged the budget committee to adopt a Cost of Living Adjustment (COLA) of 3.9% together along a step increase for any satisfactory employee as set forth in the draft budget. LD Spencer also noted that health costs and PERS contributions are stable.

Questions: BCM Ripley asked about the difference on Line 5 (Librarian II) between this year and last year. LD Spencer explained that last year's estimate was what she hoped to spend, but that it was difficult initially to fill all of the positions proposed. The qualifications of applicants can also change how hired employees are classified. LD Spencer tries to incorporate some flexibility in the budget with this in mind.

Form LB-30, General Fund- Materials and Services: Library Materials/Collection

LD Spencer highlighted a few items in the Library Collection section of the LB-30 General Fund Expenditures form. The line item for electronic databases has increased as SPLD has added new or expanded databases for library patrons. The book endowment (Line 3) fund has increased and so proposed expenditures have increased on this form. Line 42 is a new line item to help fund the summer book giveaway. The library is giving away a book to every student in the District. LD Spencer stated there is no better indication of who goes to college than the number of books in a household. As a side note, AD Vinchesi shared that Siuslaw High School went to the regional Oregon Battle of the Books (OBOB) competition and won. They had never formed an OBOB team before. Siuslaw Public Library began distributing OBOB titles four years ago.

Questions: None.

Form LB-30, General Fund- Materials and Services

LD Spencer highlighted a number of line items in this section. Telecommunications (Line 50) has increased as email, telephone, and internet costs continue to increase. Insurance (Line 65) is more expensive than in the previous year because LD Spencer has applied for additional liability insurance, including higher coverage for criminal activity and cybersecurity insurance. Costs from Lane County for the bi-annual special election for the SPLD Board are budgeted only in election years and fluctuate. The cost to SPLD has decreased because voter information booklets are no longer printed for May elections. Line 80 is a new line item for a technology contractor to oversee and upgrade the Library network. Finally, donations, listed on Line 86 will be used where needed such as website re-design and strategic planning.

Questions: BCM Ryner asked where payroll processing costs were listed. LD Spencer noted that payroll costs were included in the bookkeeping line and that staff also does some in-house

SIUSLAW PUBLIC LIBRARY DISTRICT BUDGET COMMITTEE MEETING **DRAFT**

bookkeeping such as writing checks. BCM Ripley also asked if SPLD hoped to re-design the library website, and LD Spencer confirmed this plan.

Form LB-30, General Fund- Capital Outlay

In this category, LD Spencer explained that items considered for Capital Outlay in 2024/25 might include roof leak repairs, a new security camera system, network equipment upgrades, and a new large display for the Bromley Room to replace the existing Mondopad.

Questions: Chair Yecny asked about the Exterior Repair Line Item 98 funded at \$0. LD Spencer replied that Other, Line 97, is flexible and may be used for exterior repair or other needs that arise during the year. As she is not yet sure where this money will be expended, she did not wish to assign it inappropriately to the wrong line item.

Form LB-30, General Fund- Requirements not allocated

LD Spencer explained that this budget form includes a \$20,000 contingency and the unappropriated ending fund balance of \$45,000.

Questions: None.

Draft of Proposed Budget – Resources and requirements (Form LB-1)

LD Spencer displayed Local Budget Form LB-1 which would be posted for the public as the summary of FY2023/24 adopted and actual budgets along with the proposed budget for FY2024/25. This is the form and notice of budget hearing that would be published if the Committee approved the budget today.

Questions: None.

Discuss and take action on approving property tax levy for FY 2023-2024

BCM Ripley moved that the Budget Committee of the Siuslaw Public Library District approve property taxes for the 2024/2025 fiscal year at the rate of \$0.5163 per \$1,000 of assessed value and President Kuhlman seconded the motion. Ayes: All.

Discuss and take action on FY 2023/2024 budgets for the Grant, Building/Equipment Reserve, Trusts and Estates Reserve, PERS Reserve, and general funds of the Siuslaw Public Library District

BCM Bennett moved to approve the budget for the 2024/2025 fiscal year in the amount of \$1,974,131 and Director Morgan seconded the motion. Ayes: All.

LD Spencer ended the presentation by thanking everyone for their service this year with a special thank you to Maree Beers for her three years of service.

Adjourn

Chair Yecny adjourned the meeting at 1:46 PM.

- | | | |
|------|---|------------------|
| I. | Call to Order | Sandra Kuhlman |
| II. | Roll Call | Lynda Green |
| III. | Election of Budget Committee Chair | Budget Committee |
| IV. | Approve Minutes of the April 19, 2023
Budget Committee Meeting | Budget Committee |
| V. | Receive Fiscal Year 2024/2025 Budget
Message from the Budget Officer | Budget Officer |
| VI. | Discuss and take action on approving
property tax levy for Fiscal Year 2024-2025 | Budget Committee |



Last Year @ SPLD



Comps

Programs
& Projects

People

101 - Library Name	Pop.	201 - Librarians with ALA MLS	203 - Total Librarians	204 - All other paid staff	205 - Total paid staff	206 - Total number of volunteers	207 - Total volunteer hours	311 - Total Library Operating Revenue	403 - Total Staff Expenditures	409 - Total Collection Expenditures	410a - All Other Operating Expenditures
F. Maxine and Thomas W. Cook	18,926	2	5	0.95	5.95	6	144	\$271,951	\$487,000	\$67,500	\$28,000
Estacada Public Library	19,418	3	3	5.5	8.5	1	1	\$1,056,400	\$726,172	\$57,790	\$147,149
Lebanon Public Library	19,662	0	0	6.25	6.25	38	2,043	\$663,479	\$544,934	\$43,913	\$55,057
Siuslaw Public Library District	20,180	5	6	3.75	9.75	58	2,594	\$1,291,215	\$798,756	\$131,304	\$233,268
Silver Falls Library District	20,934	3	4	7.85	11.85	24	929	\$1,110,358	\$885,314	\$108,730	\$134,425
Aloha Community Library	21,612	3	3	5.9	8.9	22	1,281	\$677,184	\$435,038	\$29,762	\$201,448
Gladstone Public Library	21,680	2.5	2.5	2.07	4.57	0	0	\$1,144,780	\$665,271	\$93,880	\$196,614

101 - Library Name	Pop.	509 - Total Physical Items	635 - Total Collection Use	762 - Live In Person Onsite Program Attendance	763 - Number of Live In Person Offsite Program Sessions	764 - Live In Person Offsite Program Attendance	801 - Number of Sessions of Public Internet Computers and Devices	816 - Total Number of Open Hours	817 - Library Visits
F. Maxine and Thomas W. Cook	18,926	53,466	163,302	3,361	0	0	0	2,320	78,501
Estacada Public Library	19,418	46,315	122,983	189	6	1,051	2,566	2,340	
Lebanon Public Library	19,662	53,606	150,631				13,254	2,140	66,652
Siuslaw Public Library District	20,180	96,515	213,272	4,694	90	2,874	8,424	2,832	103,524
Silver Falls Library District	20,934	89,610	253,913		11	383	3,149	2,408	74,230
Aloha Community Library	21,612	28,956	212,871	1,071	4	287	3,557	2,012	43,933
Gladstone Public Library	21,680	34,727	147,626	3,339	6	113	3,660	2,912	35,443

Some of what we did.

Siuslaw Public Library Presents

SECRETS OF THE OREGON DUNES

with Dina Pavlis



More info: siuslawlibrary.info

Saturday, July 15
1:00 PM

Oregon Dunes Restoration
Collaborative Presents



More info:
SaveOregonDunes.org

LET'S GO HIKING!

Oregon Dunes Day
Use Area

Sunday, July 16
9:00-11:00 AM

Connections

Western Lane Community Foundation

Lane County Public Health Mobile Van

Programs presented by WLCR

Housing Committee

Lane County Street Outreach Connection

OHSU Walking Study

Age & Death Cafes

Siuslaw Vision

Special Districts Association of Oregon

PSU Cyber Resilience

Outreach at SSD career fair, City of Florence

Block Party, National Night Out, Kiwanis...

Tax Calculation

Portion of news release
from Lane County:



**LANE COUNTY
GOVERNMENT
NEWS**

VISIT LANE COUNTY
ONLINE AT

[HTTP://WWW.LANECOUNTY.ORG/NEWS/](http://www.lanecounty.org/news/)
For current news and archives

For Immediate Release 10/19/2023

2023–2024 Property Tax Statements available online, to be mailed soon

Oregon's constitution limits the increase in the MAV of each property to 3 percent per year, unless there have been changes made to the property, such as new construction or additions, new partitions or subdivisions, removal from special assessment or exemption programs, or changes in zoning and use of the property.

The statement shows the property's Taxable Value (TV), which is the lower of the Real Market Value (RMV) or the MAV minus any exemptions. Most properties will continue to see the 3 percent statutory increase in MAV.

Lane County's January 1, 2023 RMV increased from \$90.8 billion to \$97.8 billion, an overall increase of approximately 7.85 percent from January 1, 2022.

The total TV for all properties combined in Lane County increased by 3.86 percent over last year, from \$39.9 billion in 2022 to \$41.4 billion in 2023.

2024-2025 PERMANENT TAX RATE CALCULATION

Permanent Rate Limit (per \$1,000 of assessed valuation)	0.5163
Actual Assessed Valuation in District as of October, 2024	2,353,959,861
Estimated Assessed Valuation in District as of October, 2025 @ 3.6%	2,438,702,416
Tax Rate (per \$1 of assessed valuation)	0.0005163
2023 Estimated Assessed Valuation x rate	1,259,102
Uncollectable @ 5.5%	0.055
Loss from Uncollectable	69,251
Actual Tax Realized from Levy	1,189,851

Revenue from property tax is the main funding source for the county. The county is required to see the 3 percent statutory increase in MAV.

Lane County's January 1, 2023 RMV increased from \$90.8 billion to \$97.8 billion, an overall increase of approximately 7.85 percent from January 1, 2022.

The total TV for all properties combined in Lane County increased by 3.86 percent over last year, from \$39.9 billion in 2022 to \$41.4 billion in 2023.

Special Funds: Grant, Building Reserve, PERS Reserve

FORM LB-10		SPECIAL FUND RESOURCES AND REQUIREMENTS							Siuslaw Public Library District	
Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025					
Actual		Adopted Budget This Year 2023-2024	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2021-2022	First Preceding Year 2022- 2023									
1			1	RESOURCES				1		
2	\$0	\$0	\$0	2 Working capital	\$0			2		
3	\$0	\$0	\$15,000	3 Grant Funds	\$15,000			3		
4				4 Interest	\$0			4		
5				5 Transferred IN, from other funds	\$0			5		
6			\$0	6 Total Resources, except taxes to be levied	\$15,000			6		
7			\$0	7 Taxes estimated to be received	\$0			7		
8				8 Taxes collected in year levied				8		
9	\$0	\$0	\$15,000	9 TOTAL RESOURCES				9		
10				10 REQUIREMENTS				10		
11				11 Org Unit Object Classification Detail				11		
12	\$0	\$0	\$5,000	12 Library Services Personnel Services Grant funding of personnel services	\$5,000			12		
13	\$0	\$0	\$5,000	13 Library Services Materials and Services Grant funding of materials and services	\$5,000			13		
15	\$0	\$0	\$5,000	15 Library Services Capital Outlay Grant funding for capital outlay projects	\$5,000			15		
16	\$0	\$0		16 Ending balance (prior years)				16		
17			\$0	17 UNAPPROPRIATED ENDING FUND BALANCE	\$0			17		
18	\$0	\$0	\$15,000	18 TOTAL REQUIREMENTS	\$15,000			18		

Special Funds: Grant, Building Reserve, PERS Reserve

FORM

LB-11

This fund is authorized and established by resolution numbers 99-06, 12-04, and, most recently, 22-05 on April 20, 2022 for the specified purpose of the ongoing maintenance of the Library District's building and equipment.

RESERVE FUND RESOURCES AND REQUIREMENTS

Year this reserve fund will t
Date can not be more than
Review Year: 2032

Library Building and Equipment Reserve

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	2024-2025	
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023				
1				1 RESOURCES		1
2	\$101,004	\$101,105	\$101,105	2 Working capital	\$101,750	2
3	\$101	\$505	\$150	3 Interest	\$200	3
4			\$0	4 Transferred IN, from other funds	\$8,000	4
5	\$101,610	\$101,610	\$101,255	5 Total Resources, except taxes to be levied	\$109,950	5
6			\$0	6 Taxes estimated to be received	\$0	6
7	\$0	\$0		7 Taxes collected in year levied		7
8	\$101,610	\$101,610	\$101,255	8 TOTAL RESOURCES	\$109,950	8
9				9 REQUIREMENTS - Library Services		9
10				10 Org Unit Object Classification Detail		10
11			\$101,255	11 Library Services Capital Outlay Major maintenance or replacement of Library's building and capital equipment	\$109,950	11
12	\$101,105	\$1,010,610		12 Ending balance (prior years)		12
13			\$0	13 RESERVED FOR FUTURE EXPENDITURE	\$0	13
14	\$101,105	\$1,010,610	\$101,250	14 TOTAL REQUIREMENTS	\$109,950	14

**FORM
LB-11**

This fund is authorized and established by resolution number 185 on April 17, 2019 for the specified purpose of: to mitigate the District's increasing Oregon Public Employee Retirement System rates and payments

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will
Date can not be more tha
Review Year: 2029

PERS Expense Reserve

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	2024-2025	
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023				
1				1 RESOURCES		1
2	\$29,354	\$29,383	\$29,400	2 Working capital	\$29,530	2
3	\$29	\$147	\$35	3 Interest	\$100	3
4				4 Transferred IN, from other funds	\$800	4
5	\$29,383	\$29,530	\$29,435	5 Total Resources, except taxes to be levied	\$30,430	5
6			\$0	6 Taxes estimated to be received	\$0	6
7	\$0	\$0		7 Taxes collected in year levied		7
8	\$29,383	\$29,530	\$29,435	8 TOTAL RESOURCES	\$30,430	8
9				9 REQUIREMENTS - Library Services		9
10				10 Org Unit Object Classification Detail		10
11			\$29,435	11 Library Services Personnel Services To mitigate the District's increasing Oregon Public Employee Retirement System rates and payments	\$30,430	11
12	\$29,354	\$29,530		12 Ending balance (prior years)		12
13			\$0	13 RESERVED FOR FUTURE EXPENDITURE	\$0	13
14	\$29,354	\$29,530	\$29,435	14 TOTAL REQUIREMENTS	\$30,430	14

101 - Library Name	1001 - Population Served	952 - Supervisory Librarian Hourly Salary Low	953 - Supervisory Librarian Hourly Salary High	954 - Non Supervisory Librarian Hourly Salary Low	955 - Non Supervisory Librarian Hourly Salary High	956 - Library Assistant Hourly Salary Low	957 - Library Assistant Hourly Salary High	958 - Library Clerk Hourly Salary Low	959 - Library Clerk Hourly Salary High
Baker County Library District	17,148	\$21.75	\$26.43	\$20.71	\$25.18	\$16.23	\$19.73	\$13.35	\$15.46
Dallas Public Library	17,836	\$22.88	\$27.84	\$19.56	\$23.79	\$16.02	\$19.49	\$15.40	\$18.74
F. Maxine and Thomas W. Cook	18,926	\$0.00	\$0.00	\$19.34	\$23.80	\$14.00	\$15.23	\$0.00	\$0.00
Estacada Public Library	19,418	\$0.00	\$0.00	\$28.73	\$35.02	\$16.59	\$20.23	\$15.34	\$18.70
Lebanon Public Library	19,662								
Siuslaw Public Library District	20,180	\$23.38	\$36.68	\$19.94	\$30.71	\$16.50	\$25.41	\$15.00	\$23.10
Silver Falls Library District	20,934	\$25.62	\$34.23			\$17.98	\$24.57	\$16.09	\$19.72
Aloha Community Library	21,612	\$26.00	\$30.76	\$21.00	\$22.20	\$16.25	\$18.68	\$15.45	\$15.60
Gladstone Public Library	21,680	\$35.41	\$47.81	\$30.23	\$38.21	\$20.91	\$26.30	\$15.56	\$19.05
Jefferson County Library District	21,841	\$21.50	\$36.50	\$17.00	\$25.00	\$15.30	\$23.00	\$13.20	\$21.00
Pendleton Public Library	21,978	\$31.82	\$40.10	\$20.12	\$24.50	\$0.00	\$0.00	\$13.50	\$15.50
The Dalles-Wasco County Librar	22,131	\$0.00	\$0.00	\$0.00	\$0.00	\$18.73	\$22.36	\$16.33	\$19.52
For state of Oregon (average FY22/23)		\$29.00	\$38.26	\$23.91	\$31.46	\$17.23	\$23.10	\$15.94	\$19.53
SPLD (proposed FY24/25)		\$26.75	\$41.19	\$24.16	\$37.21	\$18.50	\$28.49	\$15.25	\$23.48

**Consumer Price Index for Urban Wage Earners a
12-Month Percent Change**

Series Id: CWUR0490SA0
 Not Seasonally Adjusted
 Series Title: All items in Pacific, urban wage
 Area: Pacific
 Item: All items
 Base Period: DECEMBER 2017=100
 Years: 2018 to 2024

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
2018												3.1			
2019	2.7	2.5	2.5	3.1	3.0	2.7	2.6	2.3	2.5	2.7	2.6	2.6	2.6	2.7	2.5
2020	2.7	2.9	2.3	0.9	0.5	0.9	1.5	2.2	1.8	1.2	1.5	1.8	1.7	1.7	1.7
2021	1.7	1.9	2.8	4.3	5.2	6.0	5.8	5.5	5.5	6.2	6.8	7.3	4.9	3.7	6.2
2022	8.0	8.0	8.9	8.5	8.5	8.8	8.2	7.9	8.0	8.1	6.8	5.7	7.9	8.5	7.4
2023	5.9	5.5	4.3	4.2	3.7	2.9	3.1	3.7	3.8	3.0	3.2	3.7	3.9	4.4	3.4
2024	3.2	3.4	4.1												

Accessed on April 10, 2024 from https://data.bls.gov/timeseries/CWUR0490SA0&output_view=pct_12mths

- 101
- Baker Cou
- Dallas Pub
- F. Maxine
- Estacada f
- Lebanon F
- Siuslaw Pl
- Silver Fall:
- Aloha Con
- Gladstone
- Jefferson t
- Pendleton
- The Dalles
- For state c
- SPLD (pro)

- Library
- c Hourly
- ry High
- \$15.46
- \$18.74
- \$0.00
- \$18.70
- \$23.10
- \$19.72
- \$15.60
- \$19.05
- \$21.00
- \$15.50
- \$19.52
- \$19.53
- \$23.48

FORM
LB-30

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
GENERAL FUND
(Name of Fund)

1	Historical Data			1		2024-2025	1	
	Actual		Adopted Budget This Year 2023-2024					Proposed By Budget Officer
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
2				2	PERSONNEL SERVICES		2	
3	\$92,640	\$98,664	\$108,200	3	Library Director (1 FTE)	\$113,500	3	
4	\$70,128	\$74,688	\$83,500	4	Assistant Director (1 FTE)	\$88,200	4	
5	\$163,980	\$174,744	\$280,000	5	Librarian II (3.5 FTE)	\$225,000	5	
6	\$63,727	\$43,101	\$85,000	6	Librarian I (2.5 FTE)	\$110,000	6	
7	\$56,925	\$89,024	\$110,000	7	Library Assistant (2.5 FTE)	\$116,240	7	
8	\$2,284	\$0	\$0	8	Library Clerks	\$0	8	
9	\$14,518	\$15,718	\$17,000	9	Library Aide (.5 FTE)	\$18,000	9	
10	\$562	\$11,243	\$30,000	10	Substitutes (1 FTE)	\$42,000	10	
12	\$0	\$0	\$1,000	12	Donations - Personnel Services	\$1,000	12	
13	\$464,764	\$507,182	\$714,700	13	TOTAL SALARIES	\$713,940	13	
14				14	FRINGE BENEFITS		14	
15	\$81,186	\$136,392	\$215,000	15	Health/Dental Insurance	\$200,000	15	
17	\$77,339	\$107,020	\$180,000	17	PERS (21.79% and 19.77%)	\$160,000	17	
18	\$29,662	\$37,113	\$70,000	18	FICA/Medicare (7.65%)	\$65,000	18	
19	\$0	\$0	\$2,500	19	Oregon Paid Leave	\$3,000	19	
20	\$1,540	\$3,451	\$3,000	20	Worker's Compensation	\$3,500	20	
21	\$189,727	\$283,976	\$470,500	21	TOTAL FRINGE	\$431,500	21	
22	\$422	\$3,755	\$1,000	22	Miscellaneous	\$1,000	22	
23	\$654,913	\$794,913	\$1,186,200	23	TOTAL PERSONNEL SERVICES	\$1,146,440	23	
24	9	9	13	24	TOTAL FULL TIME EQUIVALENT (FTE)	12	24	



	Historical Data					Budget For Next Year 2024-2025 Proposed By Budget Officer	
	Actual		Adopted Budget This Year 2023-2024				
	Second Preceding Year <u>2021-2022</u>	First Preceding Year <u>2022-2023</u>					
25				25	MATERIALS AND SERVICES		25
26	\$35,800	\$37,650	\$38,000	26	Books - Adult	\$38,000	26
27	\$18,407	\$12,771	\$13,000	27	Book Endowment Fund	\$15,000	27
28	\$168	\$403	\$500	28	Materials Shipping	\$1,000	28
29	\$0	\$5,581	\$3,700	29	Children's Materials - Ready to Read	\$2,900	29
30	\$11,721	\$11,074	\$13,000	30	Children's Materials - Print	\$12,000	30
31	\$3,417	\$2,126	\$3,500	31	Books - Reference	\$3,000	31
32	\$15,331	\$13,428	\$16,000	32	Periodicals	\$13,500	32
33	\$20,728	\$24,763	\$23,000	33	Electronic Databases	\$33,000	33
34	\$9,985	\$10,828	\$11,000	34	Large Print Books	\$11,000	34
35	\$145	\$304	\$1,000	35	Lost/Paid/ILL Materials	\$1,000	35
36	\$0	\$0	\$1,500	36	Spanish Language Materials	\$1,200	36
37	\$9,147	\$7,229	\$12,500	37	Recorded Books	\$12,000	37
38	\$6,866	\$7,231	\$8,500	38	Videos and DVDs	\$6,000	38
39	\$750	\$0	\$8,000	39	Other Endowed Funds	\$8,000	39
40	\$0	\$43	\$2,000	40	Music CDs	\$1,000	40
41	\$1,264	\$1,625	\$6,000	41	Children's AV	\$5,000	41
42	\$0	\$0	\$0	42	Summer Book Giveaway	\$1,236	42
43	\$133,729	\$135,056	\$161,200	43	TOTAL LIBRARY MATERIALS	\$164,836	43



	Historical Data					Budget For Next Year 2024-2025 Proposed By Budget Officer	
	Actual		Adopted Budget This Year 2023-2024				
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023					
25				25	MATERIALS AND SERVICES		25
44	\$4,812	\$4,654	\$6,000	44	Postage	\$7,000	44
45	\$8,769	\$3,601	\$10,500	45	Travel & Training	\$12,000	45
46	\$171	\$677	\$2,500	46	Board Expenses	\$2,000	46
47	\$763	\$2,099	\$2,500	47	Volunteer Recognition	\$2,500	47
48	\$1,880	\$2,265	\$2,500	48	Staff Recognition	\$2,500	48
49	\$4,451	\$5,246	\$6,000	49	Memberships and Dues	\$7,500	49
50	\$18,459	\$18,288	\$19,500	50	Telecommunications	\$24,000	50
51	\$29,048	\$30,301	\$31,000	51	Sirsi/Dynix Fees (iBistro & CybraryN)	\$35,000	51
52	\$4,885	\$5,125	\$5,500	52	OCLC Fees	\$6,500	52
53	\$849	\$1,092	\$1,000	53	Equipment Lease/Maintenance	\$2,000	53
54	\$6,178	\$3,788	\$7,500	54	Landscape Maintenance	\$7,000	54
55	\$22,618	\$6,969	\$26,000	55	Building Maintenance	\$24,000	55
56	\$1,659	\$1,064	\$2,500	56	Fire Suppression	\$2,500	56
57	\$5,059	\$1,378	\$6,000	57	Supplies, Computer	\$6,000	57
58	\$0	\$0	\$200	58	Supplies, Food	\$500	58
59	\$1,204	\$5,298	\$3,500	59	Supplies, Office	\$3,800	59
60	\$116	\$114	\$600	60	Printing	\$1,500	60
61	\$6,550	\$4,754	\$8,500	61	Supplies, Materials	\$7,500	61
62	\$0	\$2,826	\$1,500	62	Supplies, Photocopier	\$3,500	62
63	\$701	\$940	\$2,500	63	Legal Notices/Newspaper	\$2,000	63
64	\$25,208	\$27,507	\$30,000	64	Utilities	\$32,000	64
65	\$16,956	\$18,912	\$20,000	65	Insurance	\$27,000	65

	Historical Data					Budget For Next Year	
	Actual		Adopted Budget This Year 2023-2024			2024-2025	
	Second Preceding Year <u>2021-2022</u>	First Preceding Year <u>2022-2023</u>				Proposed By Budget Officer	
25				25	MATERIALS AND SERVICES		25
66	\$0	\$0	\$200	66	Interest Expense	\$200	66
67	\$5,082	\$6,600	\$6,000	67	Mapleton Rent	\$7,000	67
68	\$99	\$240	\$150	68	Mapleton Utilities	\$75	68
69	\$2,383	\$696	\$3,000	69	Mapleton Operations	\$2,600	69
70	\$647	\$883	\$6,500	70	Legal Services	\$4,000	70
71	\$0	\$1,379	\$0	71	Election Costs	\$2,500	71
72	\$10,705	\$10,833	\$12,000	72	Bookkeeping	\$12,000	72
73	\$11,080	\$13,150	\$14,000	73	Audit	\$16,000	73
74	\$2,039	\$5,232	\$4,500	74	Janitorial Supplies	\$6,000	74
75	\$7,983	\$9,519	\$12,000	75	Janitorial Services	\$15,000	75
76	\$2,539	\$3,795	\$7,000	76	Programs - Adult	\$5,000	76
77	\$4,424	\$9,912	\$10,000	77	Programs - Children	\$8,500	77
78	\$0	\$0	\$0	78	Programs - Teen	\$3,500	78
79	\$779	\$2,077	\$2,500	79	Community Promotions	\$2,000	79
80	\$0	\$0	\$0	80	Technology Contractor	\$24,000	80
81	\$517	\$515	\$500	81	Other	\$500	81
82	\$4,570	\$4,749	\$7,000	82	Network Maintenance/Support	\$3,000	82
83	\$6,884	\$4,511	\$8,000	83	Marketing	\$6,000	83
84	\$0	\$295	\$500	84	Book Shelf Signage	\$500	84
85	\$316	\$0	\$500	85	Art Display	\$500	85
86	\$7,625	\$7,681	\$1,000	86	Donations - Materials and Services	\$15,000	86
87	\$0	\$0	\$14,402	87	Website Design	\$1,000	87
88	\$0	\$0	\$0	88	Strategic Planning	\$1,000	88
89	\$361,737	\$364,021	\$466,752	89	TOTAL MATERIALS AND SERVICES	\$519,011	89

DUNELF

	Historical Data					Budget For Next Year	
	Actual		Adopted Budget This Year 2023-2024			2024-2025	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023				Proposed By Budget Officer	
90				90	CAPITAL OUTLAY		90
91	\$1,069	\$8,185	\$30,000	91	Equipment	\$22,000	91
92	\$0	\$0	\$4,000	92	Mapleton Capital	\$2,500	92
93	\$14,078	\$4,824	\$5,000	93	Furniture/Shelving	\$5,000	93
94	\$15,804	\$0	\$0	94	Parking Lot	\$0	94
95	\$926	\$0	\$25,000	95	PC/LAN Hardware/Software	\$30,000	95
96	\$0	\$0	\$10,000	96	Donations - Capital	\$10,000	96
97	\$107	\$0	\$0	97	Other	\$10,000	97
98	\$0	\$11,508	\$160,000	98	Exterior repair and painting	\$0	98
99	\$31,984	\$24,517	\$234,000	99	TOTAL CAPITAL OUTLAY	\$79,500	99
100	\$1,048,634	\$1,183,451	\$1,886,952	100	TOTAL ORG./PROG. REQUIREMENTS	\$1,744,951	100

REQUIREMENTS SUMMARY

FORM

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

LB-30

GENERAL FUND

(name of fund)

		Historical Data				REQUIREMENT DESCRIPTION	2024-2025	
		Actual		Adopted 2023-2024			Proposed By Budget Officer	
		Year <u>2021-</u> <u>2022</u>	Year <u>2022-</u> <u>2023</u>					
20	\$633,000	\$72,176	\$0	20	Payment to Library Foundation of Donation Money	\$0	20	
21	\$633,000	\$72,176	\$0	21	TOTAL SPECIAL PAYMENTS	\$0	21	
22				22	INTERFUND TRANSFERS		22	
23	\$0	\$0	\$0	23	General Fund to Bldg Reserve Fund	\$8,000	23	
24		\$0	\$0	24	General Fund to PERS Reserve Fund	\$800	24	
25	\$0	\$0	\$0	25	TOTAL INTERFUND TRANSFERS	\$8,800	25	
26			\$20,000	26	Operating Contingency	\$20,000	26	
27			\$0	27	Reserved for future expenditure	\$0	27	
28			\$45,000	28	UNAPPROPRIATED ENDING FUND BALANCE	\$45,000	28	
29	\$633,000	\$72,716	\$0	29	Total Requirements Not Allocated	\$0	29	
30	\$1,080,204	\$1,183,451	\$1,886,952	30	Total Org./Prog. Requirements in Fund	\$1,744,951	30	
31	\$735,295	\$691,935		31	Ending balance (prior years)		31	
32	\$2,448,499	\$1,948,102	\$1,951,952	32	TOTAL REQUIREMENTS	\$1,818,751	32	

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	2022-2023	This Year: 2023-2024	Next Year: 2024-2025
Net Working Capital	\$865,783	\$875,505	\$681,280
Fees, Licenses, Permits, Fines, Assessments, & Other Service Charges	\$7,606	\$5,500	\$6,000
Federal, State and all Other Grants, Gifts, Allocations and Donations	\$51,646	\$55,700	\$69,900
Interfund Transfers / Internal Service Reimbursements	\$0	\$0	\$8,800
Revenue from Bonds and Other Debt	0	0	0
All Other Resources Except Current Year Property Taxes	\$33,516	\$18,185	\$18,300
Current Year Property Taxes Estimated to be Received	\$1,120,151	\$1,142,752	\$1,189,851
Total Resources	\$2,078,702	\$2,097,642	\$1,974,131

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	\$794,913	\$1,218,135	\$1,181,870
Materials and Services	\$364,021	\$474,252	\$524,011
Capital Outlay	\$24,517	\$340,255	\$194,450
Debt Service	\$0	\$0	\$0
Interfund Transfers	\$0	\$0	\$8,800
Contingencies	\$0	\$20,000	\$20,000
Special Payments	\$72,176	\$0	\$0
Unappropriated Ending Balance and Reserved for Future Expenditure	\$823,075	\$45,000	\$45,000
Total Requirements	\$2,078,702	\$2,097,642	\$1,974,131

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			
Library Services for the Siuslaw Public Library District	\$1,183,451	\$2,032,642	\$1,900,331
FTE	9	13	12
Not Allocated to Organizational Unit or Program	\$895,251	\$65,000	\$73,800
FTE	0	0	0
Total Requirements	\$2,078,702	\$2,097,642	\$1,974,131
Total FTE	9	13	12

**Thank you all again. A special
thank you to Maree Beers!**



2025 SIUSLAW PUBLIC LIBRARY DISTRICT BUDGET CALENDAR

Friday, February 28: Send "Notice of Budget Committee Meeting" to *The Siuslaw News* with instructions for the appropriate date to be published.

Wednesday, March 19: Publish "Notice of Budget Committee Meeting" in *The Siuslaw News* and post on the Library's website.

Friday, April 11: The FY 2025/2026 budget message and forms are distributed to the 2025 Budget Committee.

Wednesday, April 16: The Budget Committee meets at 12:15 PM to consider the FY 2025/2026 budget proposed by the Budget Officer. After discussion and/or amendment of proposed budget, the Budget Committee approves the budget and the tax levy.**

Monday, April 28: Send Form LB-1 including the "Notice of Budget Hearing" to *The Siuslaw News*, with instructions for the appropriate date to be published.

Wednesday, May 21: Publish Form LB-1 including the "Notice of Budget Hearing" in *The Siuslaw News*. Post Form LB-1 including the "Notice of Budget Hearing" on the Library's website.

Wednesday, June 18: Library Board holds public hearing and adopts appropriate budget resolutions.

Wednesday, June 25: File Form LB-50 and budget resolutions with Lane County Assessor's office.

Tuesday, July 1: File budget documents with the Lane County Clerk's office.

**If further discussion is needed, an additional meeting at a to be determined date and time may be added by the Siuslaw Public Library District for consideration and approval of the FY 2025/2026 budget for the Siuslaw Public Library District.



LIBRARY SERVICES

Certainly Uncertain: The Budget Message for Fiscal Year 2025-2026

This year will be one of great change for the library. Two board members will end their public service to the library on June 30. It is time to craft a new strategic plan after the upheaval of COVID. Long-needed technology upgrades will result in new infrastructure and systems here at the library. Finally, the future of funding for library service at the federal level is in doubt, and many municipal library systems are facing funding crises that all may indirectly impact the Siuslaw Public Library District.

There is always a lot going on at our library, but this year will be unpredictable and significant to the future of the organization.

So, with that in mind, let's get started!

As always, I want to thank all of you who are serving on the library board and the library budget committee. You impact the future of the library, and of your fellow residents by serving in this role. I can't thank you enough for that work. My special thanks to Rodger Bennett, who will complete his service with this year's meeting.

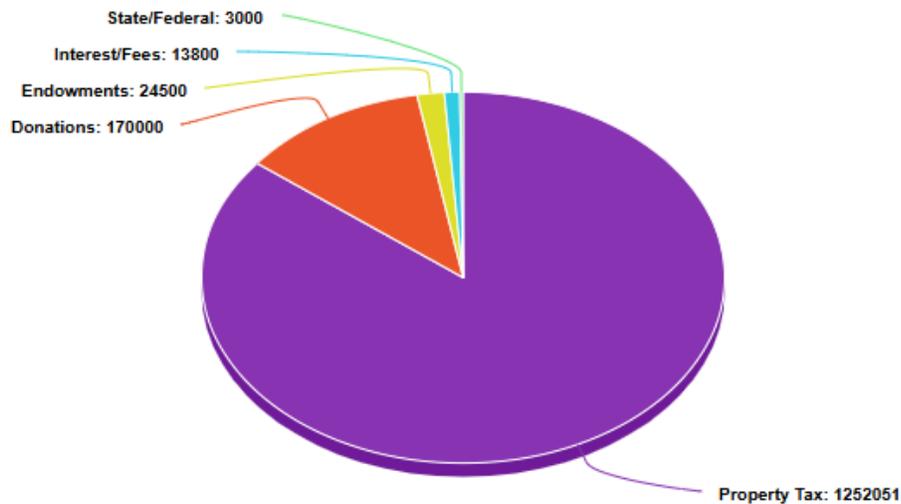
Revenue

In preparation for each year's budget message, I review the most recent quarterly edition of the State of Oregon's *Oregon Economic and Revenue Forecast*. The most recent forecast, released on February 26, 2025, starts off with a bang on page 1:

Oregon economic activity will be highly vulnerable to national priorities relating to tariffs, immigration and federal expenditures. Exports and manufacturing play outsized roles in the state, so tariff measures (and counter-measures) will be extremely consequential to key industrial pillars of the Oregon economy...Given the current state demographic outlook, longer-term growth prospects will very much depend on net migration from both other states and overseas. In the nearer-term, sectors such as construction, agriculture and leisure/hospitality are highly dependent on foreign-born labor. Federal government budget and staff-level reductions stand to impact a broad

swath of sectors across the state....

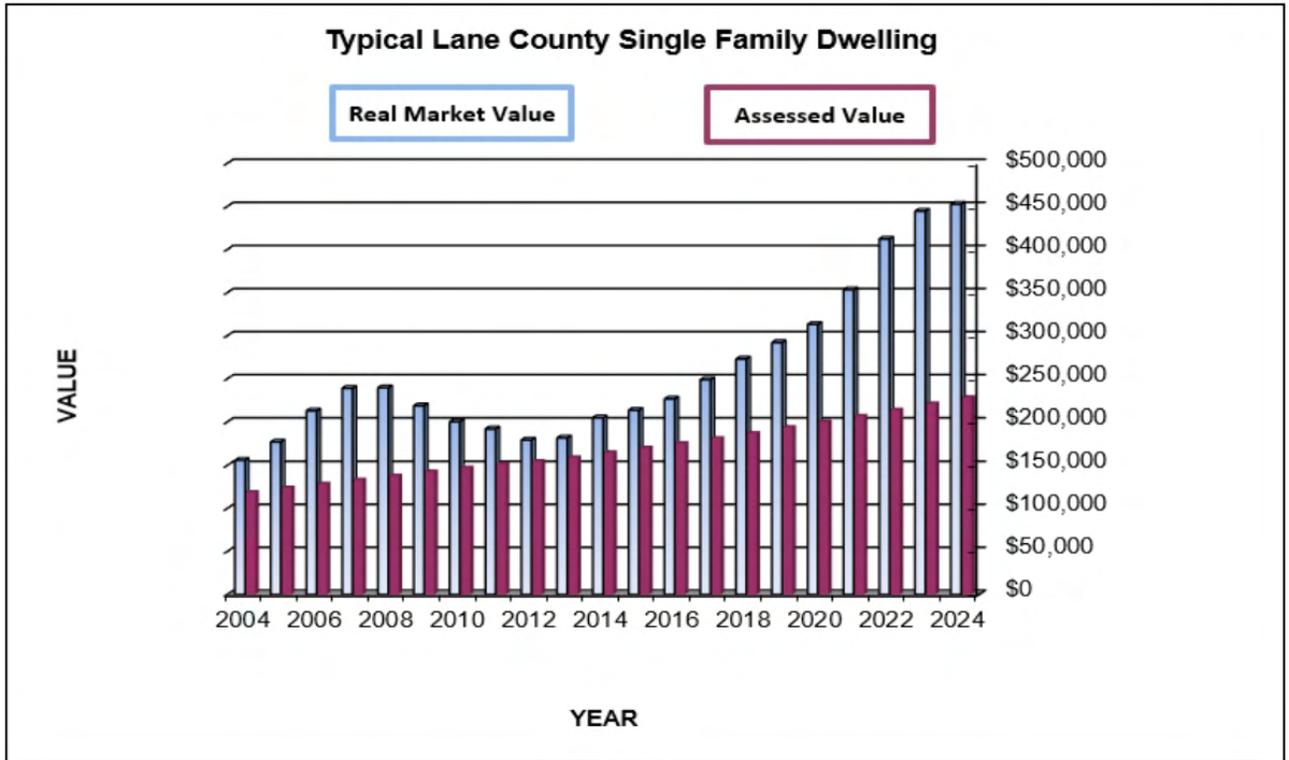
In other words, the outlook depends on a variety of policy decisions that may or may not take place and will be difficult to predict. However, the Siuslaw Public Library District is unlikely to see major disruption to funding streams in the short term, even if the state as a whole is impacted by reductions to federal spending and immigration or the introduction of new tariffs. As a special district, the library receives the vast majority of its direct funding from property tax. In the 2025/2026 fiscal year (FY25/26), property tax is projected to constitute about 85% of the overall income for the district, as demonstrated in the pie chart below.



The rapid real estate price increases of the COVID era have slowed in Dunes City, Florence, and Mapleton. Year-over-year home price increases averaged 24.7% from March 2021 to March 2022. In contrast, the average annual home price increase for the same portion of Lane County is just 1.4% as reported in the February 2025 real estate publication "Market Action Report."

Despite this slowdown, the gap between the actual and assessed value of homes in our region means that there is unlikely to be a downturn in the district's property tax without a major disruption.

The following chart and accompanying text from Lane County's "2024-2025 Tax Time FAQs: Market Update" demonstrates the continued gap in assessed and real value of property throughout the county:



On average, residential properties are paying tax on an assessed value that is 50% of market value.

With assessed market values generally collared at a 3% annual increase at the state level, even a multi-year downturn in real property values would not immediately impact property tax receipts for the library district. During the Great Recession, it took several years for even significant downturns in the real estate market to catch up with the district’s budget.

However, I am also not expecting a large increase in property tax revenue coming into FY25/26. New housing projects being built in our region will eventually result in increased tax revenue, but I anticipate a gap between building and tax increases. Programs like the [City of Florence MUPT program](#) and the usual gap in time between building housing and realizing tax income pushes revenue gains into coming years. Any new development that can house patrons and employees is vital to our district, but an initial return won’t come in immediate increases to property tax receipts. As a result, I have maintained the relatively conservative prediction of 3.6% for our annual property tax increase coming into FY25/26. This number is

slightly under the realized returns of the past two years, to help hedge against any increase in uncollectable taxes or other short-term losses.

While carryover was strong during the pandemic, the district has been spending down that reserve quickly. This is appropriate, because we needed to hire, increase spending to keep up with inflation, and complete large projects like repainting the library's exterior and undertaking the technology upgrade. However, I still have a reserve of \$520,000 projected in the general fund for FY25/26. This is thanks to a generous gift from the Filiatreau estate. This money will allow the district to purchase new technology more quickly, rather than phasing the upgrade over an extended period.

A second payment from the estate, which I projected at \$110,000, is also reflected in the income for the coming year. Other expected donations include an annual distribution from the Siuslaw Public Library Foundation and ongoing support from the Friends of the Siuslaw Public Library.

Current library revenue projections, carryover, and reserves are strong, but there remain long-term concerns facing the library. The 3% collar on property tax limits the district's ability to keep up with a period of long-term inflation. And, like all employers, the district also faces the ongoing retirement of the Baby Boom generation. Finding ways, like the relatively new Siuslaw Public Library Foundation, to diversify the library's revenue, is an imperative as we look to the future.

The potential defunding of the Institute of Museum and Library Services (IMLS) is also a threat to the Siuslaw Public Library District. While the district is not directly dependent on federal funding, indirect effects could present real challenges. As a member of the Lane Council of Libraries (LCOL), the district pays into a shared library catalog system, and Springfield Public Library houses the employee who maintains that catalog system on behalf of the group. Like many municipal libraries, Springfield is facing budget cuts due to falling city revenue. IMLS funding has also provided grant funds to LCOL to support increased technical support to all of the participating Lane County libraries and this won't be a future possibility without that funding.

In the absence of IMLS funding, many libraries that DO rely heavily on some level of federal funding, and particularly the State Library of Oregon (SLO), will suffer. The shared Gale database, paid for by SLO with federal funding for all public and K-

12 libraries in Oregon, will no longer be available. Already strapped libraries throughout the state will be less able to contribute to other resources, like OverDrive's downloadable books and audiobook resources. Ultimately, these kinds of choices will end up impacting shared resources used by Siuslaw Public Library District patrons, and our revenue will be further stretched. While these impacts may be more medium than short term, they are threats that will eventually stretch even the district's more consistent, less volatile funding stream.

Materials reviewed for this revenue projection:

- [Oregon Economic and Revenue Forecast, March 2025](#)
- [Lane County 2024-2025 Tax Time FAQs: Market Update](#)
- [RMLS Market Action Report for Lane County, February 2025](#)

Reserve Funds and Special Fund

Before examining the General Fund, I would like to share a couple of notes about the reserve funds and grant fund included in the Siuslaw Public Library District's proposed FY25/26 budget. These are funds designated by the Siuslaw Public Library District's Board of Directors for special purposes.

The PERS Reserve fund was established in FY 2019-2020 to help defray the district's potential future Oregon Public Employee Retirement System (PERS) liability. Like almost all local and state government agencies invested in the PERS program, the Siuslaw Public Library District currently carries an unfunded actuarial liability or UAL. This UAL represents the theoretical difference between what the district is paying into PERS on an annual basis and the amount retirees are receiving or will receive from the program.

The good news is that I do not expect to draw down from this account in the short-term. The new biennial calculation of PERS rates for the 2025-2026 and 2026-2027 fiscal years represents an increase of about 4% for both Tier 2 and OSRP employees of the library district. We have generally underspent this account, and continuing retirements mean that our PERS payments are generally less over time. However, a major downturn in the stock market over the next two years could radically affect those rates. Maintaining this reserve will help the district maintain fiscal readiness.

The Siuslaw Public Library District also maintains a Building and Equipment Reserve Fund. As of 2020, we met the goal of reaching \$100,000 in this account, and have

seen modest growth through interest since that fiscal year. In last year's budget, I proposed an \$8,000 transfer into this fund, and this year I propose that we transfer an additional \$25,000 into the account. This ensures that we maintain a healthy balance that keeps pace with inflation and the increasing cost of construction materials.

The library's single special fund, the Grant Fund, includes a projected \$15,000 in grant funding over the coming year, along with a carryover of \$62,050. The carryover reflects a large grant from the state's Office of Resilience and Emergency Management to purchase and install a back-up generator for the library. I expect the funding prior to the end of the current fiscal year after discussion with the grant coordinator. The \$15,000 in additional potential funding will only be used if grants are received.

Personnel Services

We have made some big changes to staffing in the last few years, including the addition of a new Youth Services Librarian (hi, Brian!) who is working with young adults, and an Administrative Services Specialist (hi, Ryan!) who started work after the retirement of longtime Technology Librarian and administrator Lynda Green. We have a new full-time Library Assistant who also works as a reference librarian on Sundays (hi, Richard!). Having more staffing, and retaining current staff, has been possible in part because we have made a strong effort to increase starting wages over the past years. Thank you to the library board and previous budget committees for making that possible.

However, that work isn't quite done, as noted on page 6 of the current *Oregon Economic and Revenue Forecast*:

The labor market is expected to remain at or near full employment. The unemployment rate will remain in the low 4% range, while the share of working-age Oregonians with a job will be at or near an all-time high. The strong labor market translates into average wage growth per worker of approximately four percent at an annualized basis.

As in the past several years, I have slightly adjusted several starting wages for classifications to better compete with statewide averages and to provide a wage that retains our employees over the long term. These are highlighted in the year to year salary comparison (from FY24/25 to FY25/26) included in this budget packet.

While the Siuslaw Public Library is unlikely to ever pay the same wage as libraries in the largest Oregon communities, it is important that we remain competitive and keep up with the higher cost of living on the coast. We know two amazing librarians, Kevin Mittge and Gayle Vinchesi, will be retiring in the near term. It is important we can attract great candidates for those vital roles.

The 3% Cost of Living Adjustment (COLA) reflected in the proposed budget is based on the annual (December 2023-December 2024) Pacific Consumer Price Index (CPI). For those employees who qualify for an annual step increase of 1.5%, this would result in an overall increase of 4.5% for existing library employees. I would apply this same increase of 4.5% for the Assistant Director position and a 1.5% increase to the Director position—both classifications not reflected in the salary range.

The proposed budget also includes room for additional staffing and/or to adjust current assignments and classifications across the Personnel category. This has worked well in allowing the district to hire the best candidate at the appropriate classification. Sometimes it works best to reimagine a position based on the strengths of the successful candidate—this is often required in a rural environment where we have, for example, an Assistant Director who manages facilities and is also a Youth Services Librarian.

The library expects a 10% increase for health insurance, but has also been underspending that account, even with new hires. Although I have kept substitute spending high to ensure staff can take vacations, that is another area where we have underspent this year. Finally, the one good thing about retirement of longtime employees is that our newer employees have lower starting wages. This means that, even with COLA and other rising costs, the projected total for the personnel category is slightly less than in the current fiscal year.

Materials reviewed for personnel service projections:

- [Oregon Economic and Revenue Forecast, March 2025](#)
- [Consumer Price Index for Urban Wage Earners and Clerical Workers \(CPI-W\)](#)

Materials and Services

The Siuslaw Public Library District has traditionally spent more than any other library our size on collection items. This year is no different, although we are beginning to max out our spending as the library's endowment grows and shelf

room doesn't increase. As a hedge against a potential end to SLO and IMLS funding, I have added \$7,000 to the Electronic Databases line item in this year's budget. This would allow the district to increase spending on downloadable resources, and to fund a replacement to the shared academic resources provided by SLO. There is also a dedicated line item for Library of Things in this year's budget as we continue to add new types of items to the collection (look for the sewing machine coming soon).

The library has two exciting projects that are a carryover from this year, but have been waiting on the technology migration to begin. First, it is time for a true community-led strategic planning process. I have budgeted \$6,400 for that line item, but also expect to pull a good deal from the \$12,000 in donations budgeted in this category. The next is a project to update the library's website, which will also require more than the \$1,000 in the line item, and will also be funded in part with donation revenue.

Finally, there is additional money in the budget for the managed service technology contractor we expect to select in the next month, along with funding for additional telecommunications funding. This telecommunications funding could pay for increased internet speed for the library, but could also be used in the event that the federally-managed internet discount program (E-Rate) should be terminated for libraries and schools.

Capital Outlay

There are two large projects on the horizon for capital outlay. As a result, I have placed a large amount of the district's donation funding in this category of spending. The grant-funded backup power generator that will be partially funded by a grant of \$62,050 is one project, and replacement of a failed HVAC unit will be the other. As always, funding capital improvements also serves as a hedge against inflation. One-time projects do not generally require ongoing funding the way staffing and collection development does.

Unallocated General Fund Requirements

The unallocated portion of the General Fund reflects another transfer into the building fund that was outlined earlier in the message. I have also slightly increased the district's standard \$20,000 contingency to \$25,000 and the unappropriated ending fund balance from \$45,000 to \$55,000. Barring a major emergency, these

latter two amounts would not be spent, and constitute an initial carryover into Fiscal Year 2026-2027.

Conclusion

I am excited for the coming year, but I also think there will be unexpected changes that may impact library funding. The district will not have the kind of large carryovers that were produced by the temporary exigencies of the pandemic, and the current volatility of the stock market may change the district's PERS rates, reduce endowment earnings, and otherwise impact library expenses. However, I truly do believe that the library has firm fundamentals even as we peer into the unknown. This budget prepares us for the unknown future, particularly with funding for a strategic planning process that will help us shape that future.

It is never, never enough, but thank you to the amazing library staff: Jennifer A-R, Bill, Ryan, Jennifer C, Olivia, Mary, Erin, Lauren, Laurel, Richard, Kathleen, Kevin, April, Brian, Hilary, Shawna, Bonnie, Andrea, Rebecca, and Gayle. I am excited we get to do it all over again next year. Thank you also to the two board members, Susy Lacer and Colin Morgan, who will be retiring from board service at the end of June. My parting gift to you is that you never have to read another of my budget messages.

Meg Spencer
Siuslaw Public Library Director and Budget Officer

Note: All URLs/hyperlinks included in this document were accessed on April 10, 2025.

SIUSLAW PUBLIC LIBRARY DISTRICT

Comparison 2024/2025 to 2025/2026

Adopted 2024-2025

Position Title	Rates by Year	
	Step 1	Step 30
Librarian II	55,640	85,685
Admin/Librarian I	50,253	77,389
Associate Librarian	46,301	71,303
Library Assistant	38,480	59,258
Library Clerk	35,360	54,454
Library Aide	31,720	48,848

Position Title	Rates by Month	
	Step 1	Step 30
Librarian II	4,637	7,141
Admin/Librarian I	4,188	6,449
Associate Librarian	3,858	5,941
Library Assistant	3,207	4,939
Library Clerk	2,947	4,538
Library Aide	2,643	4,070

Position Title	Rates by Hour	
	Step 1	Step 30
Librarian II	26.75	41.19
Admin/Librarian I	24.16	37.21
Associate Librarian	22.26	34.28
Library Assistant	18.50	28.49
Library Clerk	17.00	26.18
Library Aide **	15.25	23.48

Proposed 2025-2026

Position Title	Rates by Year	
	Step 1	Step 30
Librarian II	57,304	88,247
Admin/Librarian I	51,750	79,694
Associate Librarian	47,694	73,448
Library Assistant	41,600	64,063
Library Clerk	37,440	57,657
Library Aide	32,677	50,322

Position Title	Rates by Month	
	Step 1	Step 30
Librarian II	4,775	7,353
Admin/Librarian I	4,313	6,642
Associate Librarian	3,975	6,121
Library Assistant	3,467	5,339
Library Clerk	3,120	4,805
Library Aide	2,723	4,193

Position Title	Rates by Hour	
	Step 1	Step 30
Librarian II	28.00	43.12
Admin/Librarian I	25.00	38.50
Associate Librarian	22.93	35.31
Library Assistant	20.00	30.80
Library Clerk	18.00	27.72
Library Aide **	15.71	24.19

3% CPI increase overall, some adjustment to starting wage



KARLA D. HOLLOWAY, CPA
RICK L. YECNY, CPA
ANDREA L. DEXTER, CPA

Accountant's Compilation Report

To the Board of Directors of
Siuslaw Public Library District

Management is responsible for the accompanying financial statements of Siuslaw Public Library District, which comprises the Balance Sheet-modified cash basis as of March 31, 2025, and the related Statement of Revenue and Expenditures-modified cash basis for the month of March and the nine-months ended March 31, 2025, in accordance with the modified cash basis of accounting, and for determining that the tax basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance of these financial statements.

The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's assets, liabilities, equity, revenues and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The Budgetary comparison information is not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have not compiled the supplementary information from information that is a representation of management without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

Management has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of the basic financial statements.

We are not independent with respect to Siuslaw Public Library District.

Holloway & Associates LLC, CPA

Holloway & Associates, LLC
Certified Public Accountants

April 7, 2025



**Siuslaw Public Library District
LANE COUNTY, OREGON
BALANCE SHEET - Modified Cash Basis**

March 31, 2025

	GENERAL FUND	GRANT FUND	BUILDING AND EQUIPMENT RESERVE FUND	PERS RESERVE FUND	TOTAL
ASSETS:					
Petty Cash	\$ 120.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 120.00
Cash in Bank	28,103.68	0.00	0.00	0.00	28,103.68
Money Market, #1107920	234,592.70	0.00	100,877.67	29,424.23	364,894.60
Money Market, LGIP #6706	706,832.48	0.00	0.00	0.00	706,832.48
Cash in Register	30.00	0.00	0.00	0.00	30.00
Cash with Lane County	622.65	0.00	0.00	0.00	622.65
Property Taxes Receivable	38,082.18	0.00	0.00	0.00	38,082.18
Prepaid Expenses	33,315.38	0.00	0.00	0.00	33,315.38
Total Assets	\$ 1,041,699.07	\$ 0.00	\$ 100,877.67	\$ 29,424.23	\$ 1,172,000.97
LIABILITIES AND FUND EQUITY:					
Liabilities:					
Accounts Payable	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Credit Union & United Way Pay	625.00	0.00	0.00	0.00	625.00
Friends of the Library	265.47	0.00	0.00	0.00	265.47
Mapleton Book Cart	633.09	0.00	0.00	0.00	633.09
PERS Payable	(671.76)	0.00	0.00	0.00	(671.76)
Payroll Payable	2,312.82	0.00	0.00	0.00	2,312.82
Staff Purchases	(196.31)	0.00	0.00	0.00	(196.31)
Deferred Revenue	38,082.18	0.00	0.00	0.00	38,082.18
Total Liabilities	\$ 41,050.49	0.00	0.00	0.00	41,050.49
Fund Balance	1,000,648.58	0.00	100,877.67	29,424.23	1,130,950.48
Total Liabilities and Fund Equity	\$ 1,041,699.07	\$ 0.00	\$ 100,877.67	\$ 29,424.23	\$ 1,172,000.97

See Accountant's Compilation Report

Siuslaw Public Library District
LANE COUNTY, OREGON
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET
TO ACTUAL
Modified Cash Basis
March 31, 2025

	ANNUAL BUDGET	YEAR TO DATE	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUES:			
Property Taxes	\$1,202,851.00	\$ 1,183,511.30	(\$ 19,339.70)
Donations	26,000.00	335,534.76	309,534.76
Endowed Funds	23,000.00	26,409.02	3,409.02
Interest	4,000.00	11,015.29	7,015.29
Miscellaneous	12,900.00	11,598.12	(1,301.88)
Total Revenues	1,268,751.00	1,568,068.49	299,317.49
EXPENDITURES:			
Personal Services	1,146,440.00	723,684.70	422,755.30
Materials and Supplies	519,011.00	321,616.16	197,394.84
Capital Outlay	79,500.00	9,071.17	70,428.83
Contingency	20,000.00	0.00	20,000.00
Total Expenditures	1,764,951.00	1,054,372.03	710,578.97
Excess (Deficiency) of Revenues Over Expenditures	(496,200.00)	513,696.46	1,009,896.46
OTHER FINANCING SOURCES Transfers Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00
Excess (Deficiency) of Revenues and Other Sources over Expenditures And Other Uses	(496,200.00)	513,696.46	1,009,896.46
Fund Balance-Beginning of Year	(915,000.00)	617,254.02	(1,532,254.02)
Fund Balance- End of Year	(\$1,411,200.00)	\$ 1,130,950.48	- \$ 2,542,150.48

See Accountants' Compilation Report

Siuslaw Public Library District
LANE COUNTY, OREGON
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL

Modified Cash Basis
March 31, 2025

	GRANT FUND		BUILDING AND EQUIPMENT RESERVE FUND			
	ANNUAL BUDGET	YEAR TO DATE	FAVORABLE (UNFAVORABLE) VARIANCE	ANNUAL BUDGET	YEAR TO DATE	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUES:						
Property Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Grant Proceeds	15,000.00	0.00	(15,000.00)	0.00	0.00	0.00
Donations	0.00	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	150.00	0.00	(150.00)
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	15,000.00	0.00	(15,000.00)	150.00	0.00	(150.00)
EXPENDITURES:						
Personal Services	5,000.00	0.00	5,000.00	0.00	0.00	0.00
Materials and Supplies	5,000.00	0.00	5,000.00	101,000.00	0.00	101,000.00
Capital Outlay	5,000.00	0.00	5,000.00	0.00	0.00	0.00
Contingency	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	15,000.00	0.00	15,000.00	101,000.00	0.00	101,000.00
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	(100,850.00)	0.00	100,850.00
OTHER FINANCING SOURCES						
Transfers Out		0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00	0.00	100,850.00
Excess (Deficiency) of Revenues and Other Sources over Expenditures And Other Uses	0.00	0.00	0.00	(100,850.00)	(101,000.00)	150.00
Fund Balance-Beginning of Year	15,000.00	0.00	15,000.00	101,400.00	101,000.00	400.00
Fund Balance- End of Year	\$ 15,000.00	\$ 0.00	\$ 15,000.00	\$ 101,550.00	\$ 0.00	\$ 0.00

Siuslaw Public Library District
LANE COUNTY, OREGON
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET TO
ACTUAL
Modified Cash Basis
March 31, 2025

PERS RESERVE

	ANNUAL BUDGET	YEAR TO DATE	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUES:			
Property Taxes	\$ 0.00	\$ 0.00	\$ 0.00
Grant Proceeds	0.00	0.00	0.00
Donations	0.00	0.00	0.00
Interest	100.00	73.23	(100.00)
Proceeds from Sale of Bonds	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00
Total Revenues	100.00	73.23	(26.77)
EXPENDITURES:			
Personal Services	30,430.00	0.00	0.00
Materials and Supplies	0.00	0.00	0.00
Debt Service	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00
Contingency	0.00	0.00	0.00
Total Expenditures	30,430.00	0.00	30,430.00
Excess (Deficiency) of Revenues Over Expenditures	(30,330.00)	73.23	(30,403.23)
OTHER FINANCING SOURCES			
Transfers Out (IN)	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00
Excess (Deficiency) of Revenues and Other Sources over Expenditures And Other Uses	100.00	0.00	100.00
 Fund Balance-Beginning of Year	 29,435.00	 29,351.00	 84.00
 Fund Balance- End of Year	 \$ 29,535.00	 \$29,424.23	 (\$110.77)

See Accountants' Compilation Report

**Siuslaw Public Library District
LANE COUNTY, OREGON
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL**

**Modified Cash Basis
March 31, 2025**

	CURRENT MONTH	YEAR TO DATE	ANNUAL BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE	PERCENT OF BUDGET
Material and Supplies, cont'd.					
Legal Services	48.37	3,665.55	4,000.00	334.45	0.92
Election Costs	0.00	0.00	2,500.00	2,500.00	0.00
Bookkeeping	750.00	9,011.25	12,000.00	2,988.75	0.75
Audit	0.00	7,600.00	16,000.00	8,400.00	0.48
Janitorial Supplies	434.96	3,806.90	6,000.00	2,193.10	0.63
Janitorial Services	906.50	8,158.50	15,000.00	6,841.50	0.54
Programs, Adult	1,091.73	2,114.43	5,000.00	2,885.57	0.42
Programs, Children	351.23	3,932.66	8,500.00	4,567.34	0.46
Programs, Teens	261.03	1,601.83	3,500.00	1,898.17	0.46
Community Relations	0.00	89.94	2,000.00	1,910.06	0.04
Other	40.00	345.43	500.00	154.57	0.69
Network Maint. & Support	19.99	5,040.21	3,000.00	(2,040.21)	1.68
Technology Contractor	0.00	0.00	24,000.00	24,000.00	0.00
Adult Books	3,470.50	23,521.91	38,000.00	14,478.09	0.62
Book Endowment Fund	2,367.44	5,652.63	15,000.00	9,347.37	0.38
Materials & Shipping	30.00	225.99	1000.00	774.01	0.23
Children's Materials-Ready Read	0.00	1,919.02	2,900.00	980.98	0.66
Children's Books	0.00	8,349.93	12,000.00	3,650.07	0.70
Reference Books	0.00	1,100.72	3,000.00	1,899.28	0.37
Periodicals	0.00	13,161.78	13,500.00	338.22	0.97
Electronic Data Base	570.00	23,674.39	33,000.00	9,325.61	0.72
Large Print Books	0.00	7,973.25	11,000.00	3,026.75	0.72
Lost/Paid/ILL Materials	0.00	145.20	1,000.00	854.80	0.15
Spanish Language Materials	0.00	24.56	1,200.00	1,175.44	0.02
Recorded Books	0.00	3,474.31	12,000.00	8,525.69	0.29
Videos and DVDs	350.37	3,775.90	6,000.00	2,224.10	0.63
Other Endowed Funds	0.00	0.00	8,000.00	8,000.00	0.00
Music CDs	64.95	117.79	1,000.00	882.21	0.12
Children's AV	14.95	252.04	5,000.00	4,747.96	0.05
Summer Book Giveaways	0.00	0.00	1,236.00	1,236.00	0.00
Book Shelf Signage	0.00	0.00	500.00	500.00	0.00
Art Display	0.00	84.32	500.00	415.68	0.17
Website Design	0.00	0.00	1,000.00	1,000.00	0.00
Strategic Planning	0.00	0.00	1,000.00	1,000.00	0.00
Donations - Materials & Services	0.00	1,654.02	15,000.00	13,345.98	0.11
Total Materials and Supplies	21,042.20	321,616.16	519,011.00	197,394.84	0.62
Capital Outlay					
Equipment	0.00	0.00	22,000.00	22,000.00	0.00
Capital Outlay - Donations	0.00	0.00	10,000.00	10,000.00	0.00
Mapleton Remodeling	0.00	0.00	2,500.00	2,500.00	0.00
Computer PC-LAN	0.00	0.00	30,000.00	30,000.00	0.00
Furniture	4,925.29	8,851.92	5,000.00	-3,851.92	1.77
Other Various Projects	0.00	219.25	10,000.00	9,780.75	0.02
Total Capital Outlay	4,925.29	9,071.17	79,500.00	70,428.83	0.11

See Accountants' Compilation Report

Siuslaw Public Library District
LANE COUNTY, OREGON
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL

Modified Cash Basis
March 31, 2025

	CURRENT MONTH	YEAR TO DATE	ANNUAL BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE	PERCENT OF BUDGET
Contingency					
Contingency	0.00	0.00	20,000.00	20,000.00	0.00
Total Expenditures	106,972.92	1,054,372.03	1,764,951.00	710,578.97	0.60
Excess (Deficiency) of Revenues Over Expenditures	(76,786.06)	513,696.46	(496,200.00)	1,009,896.46	(1.04)
OTHER FINANCING SOURCES (USES):					
Operating Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues and Other Sources over Expenditures And Other Uses	(76,786.06)	513,696.46	(496,200.00)	1,009,896.46	(1.04)
Fund Balance-Beginning of Year	1,077,434.64	486,952.12	(273,750.00)	213,202.12	(1.78)
Fund Balance-End of Year	<u>\$ 1,000,648.58</u>	<u>\$ 1,000,648.58</u>	<u>\$ (769,950.00)</u>	<u>\$ 796,694.34</u>	<u>(1.30)</u>

Siuslaw Public Library District
LANE COUNTY, OREGON
GRANT FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL

Modified Cash Basis
March 31, 2025

	CURRENT MONTH	YEAR TO DATE	ANNUAL BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE	PERCENT OF BUDGET
REVENUES:					
Grant Proceeds	\$0.00	\$0.00	\$ 15,000.00	(\$ 15,000.00)	(100.00)
Interest	0.00	0.00	0.00	0.00	0.00
Total Revenues	0.00	0.00	15,000.00	(15,000.00)	(100.00)
Personal Services					
Personnel	0.00	0.00	5,000.00	5,000.00	0.00
Total Personal Services	0.00	0.00	5,000.00	5,000.00	0.00
Materials and Supplies					
Contractual	0.00	0.00	0.00	0.00	0.00
Total Materials and Supplies	0.00	0.00	0.00	0.00	0.00
Capital Outlay					
Materials and Services	0.00	0.00	5,000.00	5,000.00	0.00
Capital Outlay-Other	0.00	0.00	5,000.00	5,000.00	0.00
Total Capital Outlay	0.00	0.00	10,000.00	10,000.00	0.00
Total Expenditures	0.00	0.00	15,000.00	15,000.00	0.00
OTHER FINANCING SOURCES (USES):					
Operating Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues and Other Sources over Expenditures And Other Uses					
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00
Fund Balance-Beginning of Year	0.00	0.00	0.00	0.00	0.00
Fund Balance- End of Year	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

Siuslaw Public Library District
LANE COUNTY, OREGON
BUILDING AND EQUIPMENT RESERVE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL

Modified Cash Basis
March 31, 2025

	CURRENT MONTH	YEAR TO DATE	ANNUAL BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE	PERCENT OF BUDGET
REVENUES:					
Interest	\$0.00	\$0.00	200.00	(\$200.00)	0.00
Total Revenues	0.00	0.00	200.00	(200.00)	0.00
EXPENDITURES:					
Material and Supplies	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	109,950.00	(109,950.00)	0.00
Total Expenditures	0.00	0.00	109,950.00	(109,950.00)	0.00
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	(109,750.00)	(109,750.00)	0.00
OTHER FINANCING SOURCES (USES):					
Operating Transfers In	0.00	0.00	8,000.00	8,000.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	(101,750.00)	(101,750.00)	0.00
Excess (Deficiency) of Revenues and Other Sources over Expenditures And Other Uses	0.00	0.00	8,200.00	(8,200.00)	0.00
Fund Balance-Beginning of Year	100,877.67	100,877.67	101,400.00	101,400.00	0.00
Fund Balance- End of Year	\$100,877.67	\$100,877.67	\$109,600.00	\$109,600.00	100.00%

Siuslaw Public Library District
LANE COUNTY, OREGON
PERS RESERVE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL

Modified Cash Basis
March 31, 2025

	CURRENT MONTH	YEAR TO DATE	ANNUAL BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE	PERCENT OF BUDGET
REVENUES:					
Interest	\$ 0	\$ 73.23	\$ 100.00	\$ (100.00)	0.0
Transfer from General Fund	0.00	0.00	0.00	0.00	0.0
Total Revenues	0.00	73.23	100.00	(100.00)	0.0
EXPENDITURES:					
Personal Services	0.00	0.00	30,430.00	0.00	0.0
Total Personal Services	0.00	0.00	30,430.00	0.00	0.0
Materials & Services	0.00	0.00	0.00	0.00	0.0
Total Materials and Supplies	0.00	0.00	0.00	0.00	0.0
OTHER FINANCING SOURCES					
Operating Transfers (In) Out	0.00	0.00	800.00	(800.00)	0.0
Total Other Financing Sources (Uses)	0.00	0.00	800.00	(800.00)	0.0
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	900.00	(900.00)	0.0
Fund Balance-Beginning of Year	29,351.00	29,351.00	29,435.00	0.00	1.00
Fund Balance- End of Year	\$ 29,424.23	\$ 29,424.23	\$ 30,335.00	\$ (910.77)	100%

TAXABLE PROPERTY VALUE ASSESSMENT **FOR SIUSLAW PUBLIC LIBRARY DISTRICT**

Tax Year 2010/11:	\$1,581,186,175 (+\$45,050,357 or +2.9%)
Tax Year 2011/12:	\$1,604,444,902 (+\$23,258,727 or +1.5%)
Tax Year 2012/13:	\$1,619,693,624 (+\$15,248,722 or +1%)
Tax Year 2013/14:	\$1,649,606,842 (+\$29,913,218 or +1.8%)
Tax Year 2014/15:	\$1,711,836,728 (+\$62,229,886 or +3.6%)
Tax Year 2015/16:	\$1,758,366,611 (+\$46,529,883 or +2.7%)
Tax Year 2016/17:	\$1,810,794,483 (+\$52,427,872 or +3%)
Tax Year 2017/18:	\$1,877,138,499 (+\$66,344,016 or +3.7%)
Tax Year 2018/19:	\$1,943,615,763 (+\$66,477,264 or +3.5%)
Tax Year 2019/20:	\$2,028,566,919 (+\$84,951,156 or +4.4%)
Tax Year 2020/21:	\$2,098,475,881 (+\$69,908,962 or +3.4%)
Tax Year 2021/22:	\$2,185,026,715 (+\$86,550,834 or +4.1%)
Tax Year 2022/23:	\$2,262,964,356 (+\$77,937,641 or +3.6%)
Tax Year 2023/24:	\$2,353,959,831 (+\$90,995,475 or +3.9%)
Tax Year 2024/25:	\$2,447,338,529 (+93,378,698 or +4.0%)

Source: Lane County Department of Assessment and Taxation

TAXES IMPOSED BY LANE COUNTY FOR
SIUSLAW PUBLIC LIBRARY DISTRICT
(PERMANENT TAX RATE @ 0.5163)

Tax Year 2010/11:	\$816,402 (+\$21,444 or +2.7%)
Tax Year 2011/12:	\$828,452 (+\$12,050 or +1.5%)
Tax Year 2012/13:	\$837,269 (+\$8,817 or +1%)
Tax Year 2013/14:	\$851,719 (+\$14,450 or +1.7%)
Tax Year 2014/15:	\$883,872 (+\$32,153 or +3.6%)
Tax Year 2015/16:	\$907,844 (+\$23,972 or +2.7%)
Tax Year 2016/17:	\$934,972 (+\$27,128 or +3%)
Tax Year 2017/18:	\$969,182 (+\$34,210 or +3.7%)
Tax Year 2018/19:	\$1,003,532 (+\$34,210 or +3.8%)
Tax Year 2019/20:	\$1,047,359 (+\$43,827 or +4.4%)
Tax Year 2020/21:	\$1,084,375 (+\$37,016 or +3.5%)
Tax Year 2021/22:	\$1,128,228 (+\$43,853 or +4%)
Tax Year 2022/23:	\$1,171,716 (+\$43,488 or +3.7%)
Tax Year 2023/24:	\$1,216,568 (+\$44,851 or +3.7%)
Tax Year 2024/25:	\$1,264,192 (+47,624 or +3.9%)

Source: Lane County Department of Assessment and Taxation

2025-2026 PERMANENT TAX RATE CALCULATION

Permanent Rate Limit (per \$1,000 of assessed valuation)	0.5163
Actual Assessed Valuation in District as of October, 2024	2,447,338,529
Estimated Assessed Valuation in District as of October, 2025 @ 3.6%	2,535,442,716
Tax Rate (per \$1 of assessed valuation)	0.0005163
2025 Estimated Assessed Valuation x rate	1,309,049
Uncollectable @ 5.5%	0.055
Loss from Uncollectable	71,998
Actual Tax Realized from Levy	1,237,051

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
GRANT FUND**

Siuslaw Public Library District

1	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-2026			1	
	Actual		Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024							
1				1	RESOURCES				1
2	\$0	\$0	\$0	2	Working capital	\$62,050			2
3	\$0	\$0	\$15,000	3	Grant Funds	\$15,000			3
4				4	Interest	\$0			4
5				5	Transferred IN, from other funds	\$0			5
6			\$0	6	Total Resources, except taxes to be levied	\$77,050			6
7			\$0	7	Taxes estimated to be received	\$0			7
8				8	Taxes collected in year levied				8
9	\$0	\$0	\$15,000	9	TOTAL RESOURCES	\$77,050			9
10				10	REQUIREMENTS				10
11				11	Org Unit	Object Classification	Detail		11
12	\$0	\$0	\$5,000	12	Library Services	Personnel Services	Grant funding of personnel services	\$5,000	12
13	\$0	\$0	\$5,000	13	Library Services	Materials and Services	Grant funding of materials and services	\$5,000	13
14	\$0	\$0	\$0		Library Services	Capital Outlay	Grant funding for capital outlay projects	\$5,000	
15	\$0	\$0	\$5,000	15	Library Services	Capital Outlay	OREM Resilience Hub Grant for Generator	\$62,050	15
16	\$0	\$0		16	Ending balance (prior years)				16
17			\$0	17	UNAPPROPRIATED ENDING FUND BALANCE			\$0	17
18	\$0	\$0	\$15,000	18	TOTAL REQUIREMENTS			\$77,050	18

**FORM
LB-11**

This fund is authorized and established by resolution numbers 99-06, 12-04, and, most recently, 22-05 on April 20, 2022 for the specified purpose of: the ongoing maintenance of the Library District's building and equipment.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Library Building and Equipment Reserve

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2032

Siuslaw Public Library District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-2026			
	Actual		Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
1				1 RESOURCES				1
2	\$101,105	\$101,610	\$101,750	2 Working capital	\$110,888			2
3	\$505	\$1,278	\$200	3 Interest	\$800			3
4			\$8,000	4 Transferred IN, from other funds	\$25,000			4
5	\$101,610	\$102,888	\$109,950	5 Total Resources, except taxes to be levied	\$136,688			5
6			\$0	6 Taxes estimated to be received	\$0			6
7	\$0	\$0		7 Taxes collected in year levied				7
8	\$101,610	\$102,888	\$109,950	8 TOTAL RESOURCES	\$136,688			8
9				9 REQUIREMENTS - Library Services				9
10				10 Org Unit Object Classification Detail				10
11			\$109,950	11 Library Services Capital Outlay Major maintenance or replacement of Library's building and capital equipment	\$136,688			11
12	\$101,610	\$102,888		12 Ending balance (prior years)				12
13			\$0	13 RESERVED FOR FUTURE EXPENDITURE	\$0			13
14	\$101,610	\$102,888	\$109,950	14 TOTAL REQUIREMENTS	\$136,688			14

**FORM
LB-11**

**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.
Review Year: 2029

This fund is authorized and established by resolution number 185 on April 17, 2019 for the specified purpose of: to mitigate the District's increasing Oregon Public Employee Retirement System rates and payments

PERS Expense Reserve

Siuslaw Public Library District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-2026			
	Actual		Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
1				1 RESOURCES				1
2	\$29,383	\$29,530	\$29,530	2 Working capital	\$30,801			2
3	\$147	\$371	\$100	3 Interest	\$250			3
4			\$800	4 Transferred IN, from other funds	\$0			4
5	\$29,530	\$29,901	\$30,430	5 Total Resources, except taxes to be levied	\$31,051			5
6		\$0	\$0	6 Taxes estimated to be received	\$0			6
7	\$0			7 Taxes collected in year levied				7
8	\$29,530	\$29,901	\$30,430	8 TOTAL RESOURCES	\$31,051			8
9				9 REQUIREMENTS - Library Services				9
10				10 Org Unit Object Classification Detail				10
11			\$30,430	11 Library Services Personnel Services To mitigate the District's increasing Oregon Public Employee Retirement System rates and payments	\$31,051			11
12	\$29,530	\$29,901		12 Ending balance (prior years)				12
13			\$0	13 RESERVED FOR FUTURE EXPENDITURE	\$0			13
14	\$29,530	\$29,901	\$30,430	14 TOTAL REQUIREMENTS	\$31,051			14

**FORM
LB-20**

**RESOURCES
General Fund**

Siuslaw Public Library District

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2025-2026			
	Actual		Adopted Budget This Year 2024-2025		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024						
1	\$735,295	\$691,934	\$550,000	1 Net working capital	\$520,000			1
2	\$22,878	\$16,837	\$13,000	2 Previously levied taxes estimated to be received	\$15,000			2
3	\$5,000	\$0	\$0	3 Intergovernmental (Cares Relief Fund)	\$0			3
4	\$4,398	\$7,417	\$4,000	4 Interest	\$7,000			4
5	\$13,974	\$26,477	\$26,000	5 Donations	\$170,000			5
6	\$2,868	\$15,214	\$2,900	6 State Per Capita	\$1,500			6
7	\$5,810	\$4,861	\$4,000	7 Fines and Fees	\$4,000			7
8	\$1,796	\$2,231	\$2,000	8 Copier	\$1,800			8
9	\$4,830	\$3,000	\$3,000	9 E-Rate	\$1,500			9
10	\$5,588	\$1,361	\$1,000	10 Miscellaneous	\$1,000			10
11	\$13,798	\$15,214	\$14,000	11 Book Endowment Fund	\$15,000			11
12	\$11,176	\$10,041	\$9,000	12 Other Endowed Funds	\$9,500			12
13				13 Loraine Chernoff Fund				13
14				14 Martha Beechler Fund				14
15				15 Cheronas/Keener Fund				15
16				16 Joan Orr Fund				16
17				17 Owen/ Jeanne Welles Fund				17
18				18 Johnson Fund				18
19		\$794,587	\$628,900	19 Total resources, except taxes to be levied	\$746,300			19
20			\$1,189,851	20 Taxes estimated to be received	\$1,237,051			20
21	\$1,120,151	\$1,157,871		21 Taxes collected in year levied				21
22	\$1,947,562	\$1,952,458	\$1,818,751	22 TOTAL RESOURCES	\$1,983,351			22

FORM
LB-30

**REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

GENERAL FUND
(Name of Fund)

Siuslaw Public Library District
Name of Municipal Corporation

	Historical Data					Budget For Next Year 2025-2026			
	Actual		Adopted Budget This Year 2024-2025			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024							
1				1	PERSONNEL SERVICES				1
2				2	SALARIES (12 FTE)				2
3	\$98,664	\$107,448	\$113,500	3	Library Director (1 FTE)	\$116,000			3
4	\$74,688	\$81,336	\$88,200	4	Assistant Director (1 FTE)	\$93,000			4
5	\$174,744	\$203,778	\$225,000	5	Librarian II (3 FTE)	\$230,000			5
6	\$43,101	\$48,833	\$110,000	6	Librarian I (2.5 FTE)	\$110,000			6
7	\$89,024	\$97,947	\$116,240	7	Library Assistant (2.5 FTE)	\$122,794			7
8	\$15,718	\$16,991	\$18,000	8	Library Aide (.5 FTE)	\$19,000			8
9	\$11,243	\$34,409	\$42,000	9	Substitutes (1 FTE)	\$38,000			9
10	\$0	\$0	\$1,000	10	Donations - Personnel Services	\$1,000			10
11	\$507,182	\$590,742	\$713,940	11	TOTAL SALARIES	\$729,794			11
12				12	FRINGE BENEFITS				12
13	\$136,392	\$127,341	\$200,000	13	Health/Dental Insurance	\$195,000			13
14	\$107,020	\$98,736	\$160,000	14	PERS (25.32% and 23.69%)	\$150,000			14
15	\$37,113	\$45,244	\$65,000	15	FICA/Medicare	\$63,000			15
16	\$0	\$2,357	\$3,000	16	Oregon Paid Leave	\$3,000			16
17	\$3,451	\$221	\$3,500	17	Worker's Compensation	\$1,500			17
18	\$283,976	\$273,899	\$431,500	18	TOTAL FRINGE	\$412,500			18
19	\$3,755	\$65	\$1,000	19	Miscellaneous	\$1,000			19
20	\$794,913	\$864,706	\$1,146,440	20	TOTAL PERSONNEL SERVICES	\$1,143,294			20
21	9	13	12	21	TOTAL FULL TIME EQUIVALENT (FTE)	12			21
22				22	MATERIALS AND SERVICES				22
23	\$37,650	\$38,693	\$38,000	23	Books - Adult	\$36,000			23
24	\$12,771	\$11,755	\$15,000	24	Book Endowment Fund	\$15,000			24
25	\$403	\$426	\$1,000	25	Materials Shipping	\$1,000			25
26	\$5,581	\$6,515	\$2,900	26	Children's Materials - Ready to Read	\$1,500			26
27	\$11,074	\$12,368	\$12,000	27	Children's Materials - Print	\$12,000			27
28	\$2,126	\$3,162	\$3,000	28	Books - Reference	\$2,500			28
29	\$13,428	\$13,336	\$13,500	29	Periodicals	\$14,000			29
30	\$24,763	\$29,573	\$33,000	30	Electronic Databases	\$40,000			30
31	\$10,828	\$11,956	\$11,000	31	Large Print Books	\$11,000			31
32	\$304	\$188	\$1,000	32	Lost/Paid/ILL Materials	\$1,000			32
33	\$0	\$28	\$1,200	33	Spanish Language Materials	\$1,200			33
34	\$7,229	\$9,130	\$12,000	34	Recorded Books	\$10,000			34

FORM
LB-30

**REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

GENERAL FUND
(Name of Fund)

Siuslaw Public Library District
Name of Municipal Corporation

	Historical Data				REQUIREMENTS FOR: LIBRARY SERVICES	Budget For Next Year 2025-2026			
	Actual		Adopted Budget This Year 2024-2025			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024							
35	\$7,231	\$6,734	\$6,000	35	Videos and DVDs	\$2,500			35
36	\$0	\$0	\$0	36	Library of Things	\$3,500			36
37	\$0	\$22	\$8,000	37	Other Endowed Funds	\$9,500			37
38	\$43	\$753	\$1,000	38	Music CDs	\$1,000			38
39	\$1,625	\$1,889	\$5,000	39	Children's AV	\$3,500			39
40	\$0	\$0	\$1,236	40	Summer Book Giveaway	\$2,000			40
41	\$135,056	\$146,528	\$164,836	41	TOTAL LIBRARY MATERIALS	\$167,200			41
42	\$4,654	\$5,938	\$7,000	42	Postage	\$7,000			42
43	\$3,601	\$12,812	\$12,000	43	Travel & Training	\$15,000			43
44	\$677	\$543	\$2,000	44	Board Expenses	\$1,500			44
45	\$2,099	\$340	\$2,500	45	Volunteer Recognition	\$2,500			45
46	\$2,265	\$1,833	\$2,500	46	Staff Recognition	\$2,500			46
47	\$5,246	\$5,492	\$7,500	47	Memberships and Dues	\$8,500			47
48	\$18,288	\$26,317	\$24,000	48	Telecommunications	\$30,000			48
49	\$30,301	\$32,638	\$35,000	49	Sirsi/Dynix Fees (iBistro & CybraryN)	\$36,000			49
50	\$5,125	\$6,193	\$6,500	50	OCLC Fees	\$7,000			50
51	\$1,092	\$2,279	\$2,000	51	Equipment Lease/Maintenance	\$2,800			51
52	\$3,788	\$4,540	\$7,000	52	Landscape Maintenance	\$6,000			52
53	\$6,969	\$15,682	\$24,000	53	Building Maintenance	\$25,000			53
54	\$1,064	\$10,561	\$2,500	54	Fire Suppression	\$2,500			54
55	\$1,378	\$756	\$6,000	55	Supplies, Computer	\$4,500			55
56	\$0	\$527	\$500	56	Supplies, Food	\$500			56
57	\$5,298	\$3,842	\$3,800	57	Supplies, Office	\$4,200			57
58	\$114	\$152	\$1,500	58	Printing	\$1,000			58
59	\$4,754	\$6,702	\$7,500	59	Supplies, Materials	\$8,000			59
60	\$2,826	\$3,714	\$3,500	60	Supplies, Photocopier	\$3,500			60
61	\$940	\$779	\$2,000	61	Legal Notices/Newspaper	\$1,500			61
62	\$27,507	\$27,320	\$32,000	62	Utilities	\$32,000			62
63	\$18,912	\$23,512	\$27,000	63	Insurance	\$32,000			63
64	\$0	\$0	\$200	64	Interest Expense	\$200			64
65	\$6,600	\$6,600	\$7,000	65	Mapleton Rent	\$7,000			65
66	\$240	\$209	\$75	66	Mapleton Utilities	\$250			66

FORM
LB-30

**REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

GENERAL FUND
(Name of Fund)

Siuslaw Public Library District
Name of Municipal Corporation

	Historical Data				REQUIREMENTS FOR: LIBRARY SERVICES	Budget For Next Year 2025-2026			
	Actual		Adopted Budget This Year 2024-2025			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024							
67	\$696	\$1,770	\$2,600	67	Mapleton Operations	\$3,000			67
68	\$883	\$1,041	\$4,000	68	Legal Services	\$4,000			68
69	\$1,379	\$0	\$2,500	69	Election Costs	\$0			69
70	\$10,833	\$9,535	\$12,000	70	Bookkeeping	\$13,000			70
71	\$13,150	\$14,232	\$16,000	71	Audit	\$26,000			71
72	\$5,232	\$4,100	\$6,000	72	Janitorial Supplies	\$6,000			72
73	\$9,519	\$10,878	\$15,000	73	Janitorial Services	\$15,000			73
74	\$3,795	\$4,542	\$5,000	74	Programs - Adult	\$5,500			74
75	\$9,912	\$7,368	\$8,500	75	Programs - Children	\$9,000			75
76	\$0	\$0	\$3,500	76	Programs - Teen	\$4,000			76
77	\$2,077	\$1,395	\$2,000	77	Community Promotions	\$2,000			77
78	\$0	\$0	\$24,000	78	Technology Contractor: Managed Services	\$25,000			78
79	\$515	\$384	\$500	79	Other	\$500			79
80	\$4,749	\$4,467	\$3,000	80	Network Maintenance/Support	\$0			80
81	\$4,511	\$5,761	\$6,000	81	Marketing	\$6,000			81
82	\$295	\$500	\$500	82	Book Shelf Signage	\$500			82
83	\$0	\$500	\$500	83	Art Display	\$500			83
84	\$7,681	\$3,312	\$15,000	84	Donations - Materials and Services	\$12,000			84
85	\$0	\$0	\$1,000	85	Website Design	\$1,000			85
86	\$0	\$0	\$1,000	86	Strategic Planning	\$6,400			86
87	\$364,021	\$415,594	\$519,011	87	TOTAL MATERIALS AND SERVICES	\$547,550			87
88				88	CAPITAL OUTLAY				88
89	\$8,185	\$30,000	\$22,000	89	Equipment	\$10,000			89
90	\$0	\$4,000	\$2,500	90	Mapleton Capital	\$2,500			90
91	\$4,824	\$5,000	\$5,000	91	Furniture/Shelving	\$5,000			91
92	\$0	\$0	\$0	92	Parking Lot	\$0			92
93	\$0	\$25,000	\$30,000	93	PC/LAN Hardware/Software	\$10,000			93
94	\$0	\$10,000	\$10,000	94	Donations - Capital	\$157,000			94
95	\$0	\$0	\$10,000	95	Other	\$1,007			95
96	\$11,508	\$160,000	\$0	96	Exterior repair and painting	\$0			96
97	\$0	\$0	\$0	97	HVAC System Repair/Replacement	\$1,000			97
98	\$0	\$0	\$0	98	Back-up power project	\$1,000			98
99	\$24,517	\$234,000	\$79,500	99	TOTAL CAPITAL OUTLAY	\$187,507			99
100	\$1,183,451	\$1,514,300	\$1,744,951	100	TOTAL ORG./PROG. REQUIREMENTS	\$1,878,351	\$0	\$0	100

REQUIREMENTS SUMMARY

**FORM
LB-30**

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

GENERAL FUND

Siuslaw Public Library District

(name of fund)

	Historical Data				REQUIREMENT DESCRIPTION	Budget For Next Year 2025-2026			
	Actual		Adopted 2024-2025			Proposed By Budget Officer	Approved By Budget Cmte	Adopted By Governing Body	
	Year <u>2022-</u> <u>2023</u>	Year <u>2023-</u> <u>2024</u>							
					PERSONNEL SERVICES NOT ALLOCATED				
1	\$0	\$0	\$0	1	TOTAL PERSONNEL SERVICES	\$0			1
2	0	0	0	2	Total Full-Time Equivalent (FTE)	0			2
3				3	MATERIALS AND SERVICES NOT ALLOCATED				3
4	\$0	\$0	\$0	4	TOTAL MATERIALS AND SERVICES	\$0			4
5				5	CAPITAL OUTLAY NOT ALLOCATED				5
6	\$0	\$0	\$0	6	TOTAL CAPITAL OUTLAY	\$0			6
7				7	DEBT SERVICE				7
8	\$0	\$0	\$0	8	TOTAL DEBT SERVICE	\$0			8
9				9	SPECIAL PAYMENTS				9
10	\$72,176	\$0	\$0	10	Payment to Library Foundation of Donation Money	\$0			10
11	\$72,176	\$0	\$0	11	TOTAL SPECIAL PAYMENTS	\$0			11
12				12	INTERFUND TRANSFERS				12
13	\$0	\$0	\$8,000	13	General Fund to Bldg Reserve Fund	\$25,000			13
14		\$0	\$800	14	General Fund to PERS Reserve Fund	\$0			14
15	\$0	\$0	\$8,800	15	TOTAL INTERFUND TRANSFERS	\$25,000			15
16			\$20,000	16	Operating Contingency	\$25,000			16
17			\$0	17	Reserved for future expenditure	\$0			17
18			\$45,000	18	UNAPPROPRIATED ENDING FUND BALANCE	\$55,000			18
19	\$72,716	\$0	\$0	19	Total Requirements Not Allocated	\$0			19
20	\$1,183,451	\$1,459,788	\$1,744,951	20	Total Org./Prog. Requirements in Fund	\$1,878,361			20
21	\$695,825	\$482,428		21	Ending balance (prior years)				21
22	\$1,951,992	\$1,942,216	\$1,818,751	22	TOTAL REQUIREMENTS	\$1,983,361			22

Additional Resources

Siuslaw Public Library District:

- SPLD Budget for FY 2024/2025 (the approved budget for the current fiscal year):
 - <https://tinyurl.com/z559byyh>
- SPLD Audited Financial Statements for Year ending June 30, 2023:
 - <https://tinyurl.com/39uxeje9>

Please note that the 2023/2024 audit is still in process

Oregon Local Budget Law:

The Oregon Department of Revenue hosts an online page with the most current training materials for Oregon Local Budget Law, a variety of publications and forms, and contact information for asking questions of a live person. This is also where you can view recordings of all of this year's budget trainings (as of April 15): <https://tinyurl.com/yzps8e5k>

The Department of Revenue now provides various recorded trainings to assist budget officers, local board, and budget committee members in the steps to create, consider, and approve a budget: <https://vimeo.com/user10726004>

The Department of Revenue also publishes an extensive manual that reviews the local budgeting process: <https://tinyurl.com/4vbjis8x>

Lane County Tax Information:

View annual Lane County Tax Reports by fiscal year:

- <https://tinyurl.com/mrysh8yd>
 - Table 4A is useful for viewing the annual assessed market value and resulting taxes collected by the Siuslaw Public Library District.

For Fiscal Year 2024-2025, Lane County provided the following online page of resources and information for citizens as part of the annual taxing process. Take a look at:

- <https://tinyurl.com/4us5es77>