

**Budget Message and Forms:
2024/2025 Approved & Adopted Budget
of the Siuslaw Public Library District**

FISCAL YEAR 2024/2025
BUDGET PACKET CONTENTS

1. 2024/2025 Budget Message
2. Budget Committee Member List
3. Draft minutes of the April 17, 2024 Budget Committee Meeting
 - a. Presentation Slides from Meeting
4. Property Values: Historical changes
5. Library Taxes: Historical changes
6. 2024/2025 Permanent Tax Levy Rate Calculation
7. Notice of Budget Committee Meeting
8. LB-1 Notice of Budget Hearing
9. LB-10 Grant Fund
10. LB-11 Building and Equipment Reserve Fund
11. LB-11 PERS Reserve Fund
12. LB-20 General Fund Income
13. LB-30 General Fund Expenditures (allocated)
14. LB-30 General Fund Expenditures (unallocated)
15. LB-50 Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property
16. Resolution 24-01: A Resolution Adopting a Budget, Making Appropriations, and Imposing and Categorizing Taxes for the Siuslaw Public Library District for Fiscal Year 2024/2025
17. Additional Resources



LIBRARY SERVICES

Back to the Drawing Board: A Year of Beginnings The Budget Message for Fiscal Year 2024 to 2025

This is my eleventh budget as director of the Siuslaw Public Library District. It seems impossible to think that I was once a 13 year old who wanted to live in the prettiest place she had ever visited after a few summer weeks in Florence—a visit that came perhaps a year or so after the “new” Florence library facility was completed. I have now been lucky enough to head up this library district for over a decade, and I am thankful for the foresight of our community in establishing a library district along with that building. That decision allowed the newly built facility to grow and evolve, to eventually include Mapleton and the upriver communities, and to make us one of the strongest and most-visited rural libraries in Oregon.

As always, I want to thank all of you who are serving on the library board and the library budget committee. You represent a perfect example of that strength. I was so excited this year that we had more volunteer budget member candidates than vacancies -- an example of how and why this library is so vital. A special thank you to Maree Beers, who will complete her service with this year’s meeting.

Revenue

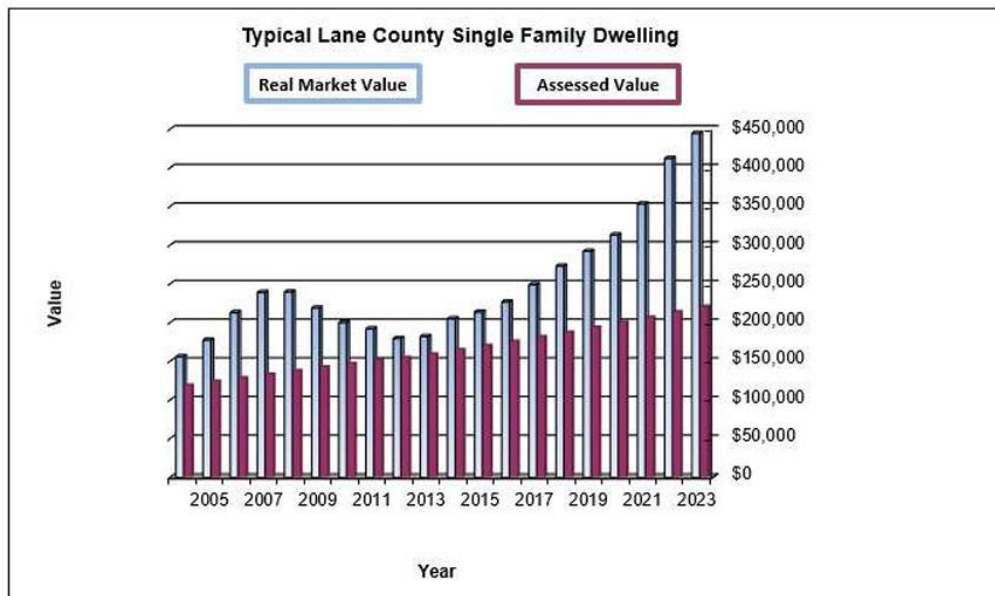
In preparation for each year’s budget message, I review the most recent quarterly edition of the State of Oregon’s *Oregon Economic and Revenue Forecast*. I was struck by how much of what was written in 2023 has materialized in the state’s 2024 forecast:

Historically, inflationary economic booms have not ended well. The pandemic is increasingly looking like the exception. Inflation has cooled and is near the Federal Reserve’s target. The labor market rebalanced last year. However, strong recent data in terms of consumer spending, job gains, and real GDP growth raise the possibility of inflation rebounding in the quarters ahead. The Fed is indicating they will cut interest rates this year, but appear to be in no real hurry given the economic strength.

This trend is borne out in my own revenue forecast for the library district: inflation continues to slow, labor remains tight, and Oregon is well into recovery from the economic impacts of the pandemic. As a result, I have been able to simply update the numbers, rather than much of the content, in some of the revenue discussion that follows.

The rapid increase in area housing prices during the pandemic has stabilized over the past two years. In March 2022, the real estate trend publication "Market Action" for Lane County recorded an annual increase in home prices of 24.7%, while the same publication in 2023 recorded just a 4.5% annual increase, and this year the amount ranges from 1-2% in our region. However, 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 "2023-2024 Tax Time FAQs" demonstrates the continued gap in assessed and real value of property throughout the county:



There are currently 180,741 property tax accounts in Lane County with a combined RMV of over \$97.8 billion, a 7.65 percent increase over 2022. The AV is \$49.6 billion, an increase of 3.81 percent.

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 the property tax receipts for the library district. This chart reflects that the gap remains more than sufficient to sustain the district for years to come.

I am also not expecting a large increase in property tax revenue coming into 2024/2025. 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 MUPTTE program](#) and the usual gap in time between building housing and realizing tax income push 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 FY 2024-2025. This is in keeping with Lane County's overall 3.81% average property tax increase from 2022 to 2023.

Carryover remains strong as a result of savings and the pandemic. The district will begin the new fiscal year with an estimated \$550,000 in carryover from the current fiscal year and an additional ~\$130,000 in reserve funds. These funds sustain district expenditures until the initial influx of property tax that comes each fall. I appreciate the wisdom of previous budget committees and boards who have supported the district's need to establish a solid fiscal foundation that ensures more reliable and consistent funding year-over-year.

One final note: while the current library revenue projections, carryover, and reserves are strong, there remain long-term concerns facing the library. The 3% collar on property tax year-over-year does limit 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 and resulting tightening of the labor market. 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.

Materials reviewed for this revenue projection:

- [Oregon Economic and Revenue Forecast, March 2024](#)
- [Lane County 2023-2024 Tax Time FAQs](#)
- [RMLS Market Action for Lane County, March 2024](#)

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 2024-2025 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 calculation of PERS rates for the 2023-2025 fiscal years meant that the district realized a reduction for Tier 1/Tier 2 retirees from 21.83% to 21.79% with only a modest 18.59% to 19.77% increase for Oregon Public Service Retirement Plan employees. As a result, I am proposing an equally modest \$800 transfer into the account to maintain this bulwark against unexpected market fluctuation.

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 the upcoming Fiscal Year, I propose that we transfer \$8,000 into the account to ensure 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. This is a fund that, as you might expect, is only used when grants are received, and amounts can be changed via board action if needed to reflect actual dollars received in this way.

Personnel Services

Over the past year, the library has focused on hiring and training new employees. This was partly because of the many staff members we lost to retirement and other kinds of attrition over the pandemic. But the focus was also on growing our staff. Even prior to the pandemic, the library and our community needed another youth-focused librarian to work with Youth Services Librarian (and Assistant Director) Gayle Vinchesi. This year, we welcomed aboard Teen Services Librarian Brian Peters to meet that need. Other staffing and library priorities were met through a combination of hiring from the outside, promoting from the inside, and transitions inside the organization. But change is already here again, and at least one major retirement will be coming in the 2024-2025 fiscal year—our Administrative Services Specialist and IT Librarian Lynda Green. This budget is flexible to allow the district to address change in the best way we can: by attracting and retaining good employees who offer outstanding service to patrons.

That brings us to another (nearly identical to 2023) headline from the Oregon Economic and Revenue forecast:

Labor is Cyclically Strong, and Structurally Tight

Employment in Oregon has fully recovered from the pandemic. On an age-adjusted basis, the share of Oregonians with a job is nearly as high as it has ever been in our recorded history...This is the main reason that firms are struggling to find workers, the simple fact that nearly everyone who wants a job, already has one...However, beyond the cyclical strength in the economy today, the labor market is structurally tight for demographic reasons. With a growing older adult population, the number of retirements picked up last decade. With the large Baby Boomer generation continuing to reach their traditional retirement years in the decade ahead, retirements will be larger as well. It is economically difficult for firms to replace workers with a lifetime of experience and expertise...As such there may be a short-term loss of productivity as firms train new workers, or employees move into new roles within the company. Such an impact is typically temporary, and difficult to see at the macro level even if at the micro level the impact is real.

Addressing a stretched labor pool isn't only about increasing wages, but that

does matter. 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 FY2023/2024 to FY2024/2025) 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. I think the success of increasing our overall wages over the past fiscal years is apparent in that we are fully-staffed and, at last, have added a Teen Librarian to our ranks! Welcome Brian Peters.

The 3.9% COLA reflected in the proposed budget is based on the annual (December 2022-December 2023) Pacific Consumer Price Index (CPI). This would result in an overall increase for our existing employees of 5.4% who qualify for an annual step increase. I would apply this same increase of 5.4% for the Assistant Director position and a 4.5% increase (approved by the board for up to 5.4%) 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 in 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 that manages facilities and is a Youth Services Librarian. Another wonderful example is Circulation Supervisor and Mapleton Librarian Bonnie Schwertfeger, who started as a Library Assistant before going back to school for her library science degree and transitioning into her current role—moving through classifications and job descriptions along the way. Flexibility in budgeting has also allowed us to offer either full-time or part-time employment based on the needs of a successful candidate.

Another part of retaining employees is making sure our staff can take some time off when needed—it is also the law. This year, we successfully hired much needed on-call staff members who can offer that coverage more reliably. This proposed budget reflects an increase of \$15,000 for substitute coverage to

reflect the more adequate staffing level.

Employee health insurance will increase 10% in the coming year, but is being underspent this year. As mentioned previously, the PERS rate will remain the same in this coming fiscal year, and is another line item we are currently underspending. In short, I have budgeted less rather than more in these lines items for the coming year.

The overall increase to this portion of the budget, even with COLA and other proposed wage increases, is minimal. One of the very few good things about the retirement of long-time, productive, and integral employees is that the district will most likely be hiring new employees at lower starting wages. It may also be that, at least in the case of Librarian Green, IT will move from an employee assignment to a contracted service. More about this in the next section of the message.

Materials and Services

The title of this year's budget, "Back to the Drawing Board," is best reflected in this portion of the proposed budget. After the strangeness of the past several years, it is time to do some planning for the future. As a result, I have included \$1,000 for strategic planning in this year's budget. There is also \$1,000 serving as a placeholder for website design—the library is due for a major overhaul of our online presence. As I don't expect these line items to be enough for either project, I have also estimated \$10,000 of annual donation funds will be expended in this category.

For the first time, there is a separate line item for Teen Programming to go along with the work of our newest librarian. The work of our youth services team(!) is also reflected in a new line item in the library's collection budget to reflect the annual purchase of a book for every student in the Siuslaw and Mapleton school districts. This practice, which started during the pandemic in lieu of a traditional in-person summer reading program, has proved a popular and vital program. Initially focused on kindergarten through 8th grade, the program was increased at teachers' requests to include up through 12th grade. We have been funding the program with a mix of donations and the small annual amount of state funding the district receives. It is time to make sure we give this kick-off to summer reading the ongoing funding needed.

Finally, there is now an added budget line for "Technology Contractor" that will allow the district to replace in-house technology services with an external contractor/consultant. The Siuslaw Public Library has been very lucky to have Librarian Lynda Green do this work for the past years. It is unusual for a library of this size to have an IT Librarian, and we have been well-served by that choice. With Librarian Green's retirement, staff will certainly have a hand in many day-to-day technology processes, but we will also look for outside assistance to maintain our strong technology program. Librarian Green, who recently completed the first cohort of Portland State University's Professional Certificate in Building Cyber Resilience, will provide guidance in the selection process to ensure the district is prepared for a new technology environment.

Capital Outlay

We completed a large capital project in FY2023/2024 with the painting of the library's exterior, flag pole replacement, and related work. However, there has been some leaking in the library's roof that suggests replacement is on the horizon. I have put some money in both the "Donation" and the "Other" budget lines to give us flexibility regarding capital work in the coming year. It may be that money is most needed to eke a few more years out of the roof while we save for a replacement.

In the coming year, the funding in the "Equipment" line item will most likely fund infrastructure for a new network, including servers and switches. The network needs to be updated to allow several other needed technology improvement--like better security cameras and a faster internet connection. We are currently in a bit of a bind in that each new, better technology requires a band-aid to the network. I am also hopeful that funding will be available to replace the library's beloved, but aging, Mondopad smart board once the new network is in place.

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 the two transfers into reserve funds outlined earlier in this message: \$8,000 for the building reserve, and \$800 for PERS. There is also a standard contingency of \$20,000 and an ending fund balance of \$45,000. Barring a major emergency, these latter two amounts would not be spent, and constitute an initial carryover into Fiscal Year 2025-2026.

Conclusion

I never have enough space (or the days it would take) to appropriately thank the district's amazing team for everything they do every day. But this year is a perfect example of how amazing the people I get to work with really are. In the past couple of years, there has been so much change, and everyone has stepped up to the bookshelf (like the plate, but more appropriate) every single day. Many new people joined us, and that meant training and patience on both sides. There were new assignments, new challenges, and lots of change. So, while it isn't enough, thank you to: Jennifer A-R, Bill, Amy, Ryan, Jennifer C, Mary, Erin, Lynda, Lauren, Laurel, Kathleen, Annie, Kevin, April, Brian, Shawna, Bonnie, Andrea, Matthew, Rebecca, and Gayle. I am excited we get to do it all over again next year.

Meg Spencer

Siuslaw Public Library Director and Budget Officer

April 12, 2024

Note: All URLs/hyperlinks included in this document were accessed on April 10, 2024.

SIUSLAW PUBLIC LIBRARY DISTRICT BUDGET COMMITTEE, 2024

Budget Committee Members

MAREE BEERS

Financial educator with Lane County
nonprofit, MSD Board Member,
Mapleton Resident
Term completed with 2024 Meeting

Budget Officer

MEG SPENCER

1460 9th Street
Florence, OR 97439
541.997.3132 x211
meg@siuslawlibrary.org

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

Retired from career with Fred Meyer and
as a realtor, former Heceta Water District
Budget Committee Member and
Florence resident
Term completed with 2024 Meeting—
proposed appointment to vacancy

*JANE YECNY

*Denotes Library Board Member

Revised April 10, 2024

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 source of funding 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			GRANT FUND			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						
2	\$0	\$0	\$0	2 Working capital	\$0					
3	\$0	\$0	\$15,000	3 Grant Funds	\$15,000					
4				4 Interest	\$0					
5				5 Transferred IN, from other funds	\$0					
6			\$0	6 Total Resources, except taxes to be levied	\$15,000					
7			\$0	7 Taxes estimated to be received	\$0					
8				8 Taxes collected in year levied						
9	\$0	\$0	\$15,000	9 TOTAL RESOURCES						
10				10 REQUIREMENTS						
11				11 Org Unit Object Classification Detail						
12	\$0	\$0	\$5,000	12 Library Services Personnel Services Grant funding of personnel services	\$5,000					
13	\$0	\$0	\$5,000	13 Library Services Materials and Services Grant funding of materials and services	\$5,000					
15	\$0	\$0	\$5,000	15 Library Services Capital Outlay Grant funding for capital outlay projects	\$5,000					
16	\$0	\$0		16 Ending balance (prior years)						
17			\$0	17 UNAPPROPRIATED ENDING FUND BALANCE	\$0					
18	\$0	\$0	\$15,000	18 TOTAL REQUIREMENTS	\$15,000					

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



	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 2021-2022	First Preceding Year 2022-2023				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

DUNEL

	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!**



TAXABLE PROPERTY VALUE ASSESSMENT FOR SIUSLAW PUBLIC LIBRARY DISTRICT

Tax Year 2009/10: \$1,536,135,818 (+\$56,049,116 or +3.8%)

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%)

Source: Lane County Department of Assessment and Taxation

Numbers highlighted in green represent onset of recession

Numbers highlighted in yellow represent impact of recession on SPLD

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

Tax Year 2009/10: \$794,958 (+\$38,210 or +4%)

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%)

Source: Lane County Department of Assessment and Taxation

Numbers highlighted in green represent onset of recession

Numbers highlighted in yellow represent impact of recession on SPLD

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

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Siuslaw Public Library District, Lane County, State of Oregon, to discuss the budget for the fiscal year July 1, 2024, to June 30, 2025, will be held in the Bromley Room of the Siuslaw Public Library at 1460 9th Street, Florence, Oregon. The meeting will take place on Wednesday, April 17, 2024 at 12:15 PM. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. Residents wishing to attend the meeting remotely via telephonic or video means should email ref@siuslawlibrary.org or call 541-997-3132 at least 30 minutes prior to the meeting for virtual meeting attendance information. Residents are also welcome to send written comments to the Budget Committee at ref@siuslawlibrary.org or by mail using the address: SPLD Budget Committee, 1460 9th Street, Florence, OR 97439. Comments must be received by 6:00 PM on Tuesday, April 16, 2024 to be considered. A copy of the budget document may be inspected or obtained on or after Friday, April 12, 2024 at 1460 9th Street, Florence, Oregon, between the hours of 10:00 AM and 6:00 PM PDT from Monday through Saturday, or online at www.siuslawlibrary.org. All times listed are in Pacific Daylight Time.

Notice of this meeting is also available at the Siuslaw Public Library District website www.siuslawlibrary.org.

The Siuslaw Public Library District meeting location is accessible to persons with disabilities. Residents in need of reasonable technological, physical, or language accommodation should contact Library Director Meg Spencer at least 24 hours in advance of the meeting at 541-997-3132 or meg@siuslawlibrary.org.

Published on www.SiuslawLibrary.info and in the *Siuslaw News* on March 20, 2024.

A public meeting of the Siuslaw Public Library District's Board of Directors will be held on June 12, 2024, at 2:00 PM at 1460 9th Street, Florence, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as approved by the Siuslaw Public Library District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained in Florence at 1460 9th Street, Florence, OR 97439, between the hours of 10:00 AM and 6:00 PM, Monday through Saturday and 1:00 PM to 5:00 PM on Sunday. It may be inspected or obtained in Mapleton at the branch library located inside 88148 Riverview Ave from Noon to 5:00 PM, Wednesday through Saturday. It is also available online at www.siuslawlibrary.org. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year. Any person may appear at the meeting and discuss the proposed programs with the Siuslaw Public Library District Board of Directors. To the extent reasonably possible, the Siuslaw Public Library makes all meetings accessible remotely through technological means. Members of the public are invited to attend this meeting in person, or to email ref@siuslawlibrary.org or call 541-997-3132 by 1:00 PM, June 12, 2024 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 comments via email to ref@siuslawlibrary.org or via mail to ATTN: Budget Hearing, Siuslaw Public Library District, 1460 9th Street, Florence, OR 97439. Written comments must be received no later than 9:00 AM on Wednesday, June 12, 2024 to be considered at the meeting. Notice of this meeting is also available at the Siuslaw Public Library District website (www.siuslawlibrary.org). The Siuslaw Public Library District meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired, or for other accommodations for persons with disabilities, should be made at least 48 hours in advance of the meeting to Meg Spencer, Siuslaw Public Library District Director, at 541-997-3132 or meg@siuslawlibrary.org.

Contact: Meg Spencer

Telephone Number: 541-997-3132 x215

Email: meg@siuslawlibrary.org

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2022-2023	Adopted Budget This Year: 2023-2024	Approved Budget 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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *			
In fiscal year 2022-2023, Siuslaw Public Library District received the second part of a directed donation from the estate of Paul Kindsvater that was paid to the Siuslaw Public Library Foundation for investment and future spending on library services to youth (0-18 years of age).			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2022-2023	Rate or Amount Imposed This Year 2023-2024	Rate or Amount Approved Next Year 2024-2025
Permanent Rate Levy (rate limit 0.5163 per \$1,000)	.5163	.5163	.5163

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1.
Other Borrowings	\$0	\$0
Total	\$0	\$0

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
GRANT FUND**

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			2
3	\$0	\$0	\$15,000	3	Grant Funds			3
4				4	Interest			4
5				5	Transferred IN, from other funds			5
6			\$0	6	Total Resources, except taxes to be levied			6
7			\$0	7	Taxes estimated to be received			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	12
13	\$0	\$0	\$5,000	13	Library Services	Materials and Services	Grant funding of materials and services	13
15	\$0	\$0	\$5,000	15	Library Services	Capital Outlay	Grant funding for capital outlay projects	15
16	\$0	\$0		16	Ending balance (prior years)			16
17			\$0	17	UNAPPROPRIATED ENDING FUND BALANCE			17
18	\$0	\$0	\$15,000	18	TOTAL REQUIREMENTS			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 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	\$101,004	\$101,105	\$101,105	2	Working capital	\$101,750	\$101,750	\$101,750	2
3	\$101	\$505	\$150	3	Interest	\$200	\$200	\$200	3
4			\$0	4	Transferred IN, from other funds	\$8,000	\$8,000	\$8,000	4
5	\$101,105	\$101,610	\$101,255	5	Total Resources, except taxes to be levied	\$109,950	\$109,950	\$109,950	5
6			\$0	6	Taxes estimated to be received	\$0	\$0	\$0	6
7	\$0	\$0		7	Taxes collected in year levied				7
8	\$101,105	\$101,610	\$101,255	8	TOTAL RESOURCES	\$109,950	\$109,950	\$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	\$109,950	\$109,950	11
12	\$101,105	\$101,610		12	Ending balance (prior years)				12
13			\$0	13	RESERVED FOR FUTURE EXPENDITURE	\$0	\$0	\$0	13
14	\$101,105	\$101,610	\$101,255	14	TOTAL REQUIREMENTS	\$109,950	\$109,950	\$109,950	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 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	\$29,354	\$29,383	\$29,400	2 Working capital	\$29,530	\$29,530	\$29,530	2
3	\$29	\$147	\$35	3 Interest	\$100	\$100	\$100	3
4				4 Transferred IN, from other funds	\$800	\$800	\$800	4
5	\$29,383	\$29,530	\$29,435	5 Total Resources, except taxes to be levied	\$30,430	\$30,430	\$30,430	5
6			\$0	6 Taxes estimated to be received	\$0	\$0	\$0	6
7	\$0	\$0		7 Taxes collected in year levied				7
8	\$29,383	\$29,530	\$29,435	8 TOTAL RESOURCES	\$30,430	\$30,430	\$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	\$30,430	\$30,430	11
12	\$29,354	\$29,530		12 Ending balance (prior years)				12
13			\$0	13 RESERVED FOR FUTURE EXPENDITURE	\$0	\$0	\$0	13
14	\$29,354	\$29,530	\$29,435	14 TOTAL REQUIREMENTS	\$30,430	\$30,430	\$30,430	14

**FORM
LB-20**

**RESOURCES
General Fund**

Siuslaw Public Library District

	Historical Data			RESOURCE DESCRIPTION	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				1	
2	\$802,666	\$735,295	\$745,000	2	Net working capital	\$550,000	\$550,000	\$550,000	2
3	\$17,119	\$22,878	\$15,000	3	Previously levied taxes estimated to be received	\$13,000	\$13,000	\$13,000	3
	\$3,250	\$5,000	\$0		Intergovernmental (Cares Relief Fund)	\$0	\$0	\$0	
4	-\$3,781	\$4,398	\$2,000	4	Interest	\$4,000	\$4,000	\$4,000	4
5	\$513,788	\$13,974	\$12,000	5	Donations	\$26,000	\$26,000	\$26,000	5
6	\$2,718	\$2,868	\$2,700	6	State Per Capita	\$2,900	\$2,900	\$2,900	6
7	\$3,890	\$5,810	\$3,500	7	Fines and Fees	\$4,000	\$4,000	\$4,000	7
8	\$1,324	\$1,796	\$2,000	8	Copier	\$2,000	\$2,000	\$2,000	8
9	\$4,895	\$4,830	\$4,500	9	E-Rate	\$3,000	\$3,000	\$3,000	9
10	\$1,034	\$5,588	\$1,000	10	Miscellaneous	\$1,000	\$1,000	\$1,000	10
11	\$13,077	\$13,798	\$13,000	11	Book Endowment Fund	\$14,000	\$14,000	\$14,000	11
12	\$8,992	\$11,176	\$8,500	12	Other Endowed Funds	\$9,000	\$9,000	\$9,000	12
13				13	Loraine Chernoff Fund				13
14				14	Martha Beechler Fund				14
15				15	Cherones/Keener Fund				15
16				16	Joan Orr Fund				16
17				17	Owen/ Jeanne Welles Fund				17
18				18	Johnson Fund				18
19			\$809,200	19	Total resources, except taxes to be levied	\$628,900	\$628,900	\$628,900	19
20			\$1,142,752	20	Taxes estimated to be received	\$1,189,851	\$1,189,851	\$1,189,851	20
21	\$1,079,527	\$1,120,151		21	Taxes collected in year levied				21
22	\$2,448,499	\$1,947,562	\$1,951,952	22	TOTAL RESOURCES	\$1,818,751	\$1,818,751	\$1,818,751	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

1	Historical Data			1		Budget For Next Year 2024-2025			1
	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	PERSONNEL SERVICES				1
2				2	SALARIES (13 FTE)				2
3	\$92,640	\$98,664	\$108,200	3	Library Director (1 FTE)	\$113,500	\$113,500	\$113,500	3
4	\$70,128	\$74,688	\$83,500	4	Assistant Director (1 FTE)	\$88,200	\$88,200	\$88,200	4
5	\$163,980	\$174,744	\$280,000	5	Librarian II (3.5 FTE)	\$225,000	\$225,000	\$225,000	5
6	\$63,727	\$43,101	\$85,000	6	Librarian I (2.5 FTE)	\$110,000	\$110,000	\$110,000	6
7	\$56,925	\$89,024	\$110,000	7	Library Assistant (2.5 FTE)	\$116,240	\$116,240	\$116,240	7
8	\$2,284	\$0	\$0	8	Library Clerks	\$0	\$0	\$0	8
9	\$14,518	\$15,718	\$17,000	9	Library Aide (.5 FTE)	\$18,000	\$18,000	\$18,000	9
10	\$562	\$11,243	\$30,000	10	Substitutes (1 FTE)	\$42,000	\$42,000	\$42,000	10
12	\$0	\$0	\$1,000	12	Donations - Personnel Services	\$1,000	\$1,000	\$1,000	12
13	\$464,764	\$507,182	\$714,700	13	TOTAL SALARIES	\$713,940	\$713,940	\$713,940	13
14				14	FRINGE BENEFITS				14
15	\$81,186	\$136,392	\$215,000	15	Health/Dental Insurance	\$200,000	\$200,000	\$200,000	15
17	\$77,339	\$107,020	\$180,000	17	PERS (21.79% and 19.77%)	\$160,000	\$160,000	\$160,000	17
18	\$29,662	\$37,113	\$70,000	18	FICA/Medicare (7.65%)	\$65,000	\$65,000	\$65,000	18
19	\$0	\$0	\$2,500	19	Oregon Paid Leave	\$3,000	\$3,000	\$3,000	19
20	\$1,540	\$3,451	\$3,000	20	Worker's Compensation	\$3,500	\$3,500	\$3,500	20
21	\$189,727	\$283,976	\$470,500	21	TOTAL FRINGE	\$431,500	\$431,500	\$431,500	21
22	\$422	\$3,755	\$1,000	22	Miscellaneous	\$1,000	\$1,000	\$1,000	22
23	\$654,913	\$794,913	\$1,186,200	23	TOTAL PERSONNEL SERVICES	\$1,146,440	\$1,146,440	\$1,146,440	23
24	9	9	13	24	TOTAL FULL TIME EQUIVALENT (FTE)	12	12	12	24
25				25	MATERIALS AND SERVICES				25
26	\$35,800	\$37,650	\$38,000	26	Books - Adult	\$38,000	\$38,000	\$38,000	26
27	\$18,407	\$12,771	\$13,000	27	Book Endowment Fund	\$15,000	\$15,000	\$15,000	27
28	\$168	\$403	\$500	28	Materials Shipping	\$1,000	\$1,000	\$1,000	28
29	\$0	\$5,581	\$3,700	29	Children's Materials - Ready to Read	\$2,900	\$2,900	\$2,900	29
30	\$11,721	\$11,074	\$13,000	30	Children's Materials - Print	\$12,000	\$12,000	\$12,000	30
31	\$3,417	\$2,126	\$3,500	31	Books - Reference	\$3,000	\$3,000	\$3,000	31
32	\$15,331	\$13,428	\$16,000	32	Periodicals	\$13,500	\$13,500	\$13,500	32
33	\$20,728	\$24,763	\$23,000	33	Electronic Databases	\$33,000	\$33,000	\$33,000	33
34	\$9,985	\$10,828	\$11,000	34	Large Print Books	\$11,000	\$11,000	\$11,000	34
35	\$145	\$304	\$1,000	35	Lost/Paid/ILL Materials	\$1,000	\$1,000	\$1,000	35

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 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							
36	\$0	\$0	\$1,500	36	Spanish Language Materials	\$1,200	\$1,200	\$1,200	36
37	\$9,147	\$7,229	\$12,500	37	Recorded Books	\$12,000	\$12,000	\$12,000	37
38	\$6,866	\$7,231	\$8,500	38	Videos and DVDs	\$6,000	\$6,000	\$6,000	38
39	\$750	\$0	\$8,000	39	Other Endowed Funds	\$8,000	\$8,000	\$8,000	39
40	\$0	\$43	\$2,000	40	Music CDs	\$1,000	\$1,000	\$1,000	40
41	\$1,264	\$1,625	\$6,000	41	Children's AV	\$5,000	\$5,000	\$5,000	41
42	\$0	\$0	\$0	42	Summer Book Giveaway	\$1,236	\$1,236	\$1,236	42
43	\$133,729	\$135,056	\$161,200	43	TOTAL LIBRARY MATERIALS	\$164,836	\$164,836	\$164,836	43
44	\$4,812	\$4,654	\$6,000	44	Postage	\$7,000	\$7,000	\$7,000	44
45	\$8,769	\$3,601	\$10,500	45	Travel & Training	\$12,000	\$12,000	\$12,000	45
46	\$171	\$677	\$2,500	46	Board Expenses	\$2,000	\$2,000	\$2,000	46
47	\$763	\$2,099	\$2,500	47	Volunteer Recognition	\$2,500	\$2,500	\$2,500	47
48	\$1,880	\$2,265	\$2,500	48	Staff Recognition	\$2,500	\$2,500	\$2,500	48
49	\$4,451	\$5,246	\$6,000	49	Memberships and Dues	\$7,500	\$7,500	\$7,500	49
50	\$18,459	\$18,288	\$19,500	50	Telecommunications	\$24,000	\$24,000	\$24,000	50
51	\$29,048	\$30,301	\$31,000	51	Sirsi/Dynix Fees (iBistro & CybraryN)	\$35,000	\$35,000	\$35,000	51
52	\$4,885	\$5,125	\$5,500	52	OCLC Fees	\$6,500	\$6,500	\$6,500	52
53	\$849	\$1,092	\$1,000	53	Equipment Lease/Maintenance	\$2,000	\$2,000	\$2,000	53
54	\$6,178	\$3,788	\$7,500	54	Landscape Maintenance	\$7,000	\$7,000	\$7,000	54
55	\$22,618	\$6,969	\$26,000	55	Building Maintenance	\$24,000	\$24,000	\$24,000	55
56	\$1,659	\$1,064	\$2,500	56	Fire Suppression	\$2,500	\$2,500	\$2,500	56
57	\$5,059	\$1,378	\$6,000	57	Supplies, Computer	\$6,000	\$6,000	\$6,000	57
58	\$0	\$0	\$200	58	Supplies, Food	\$500	\$500	\$500	58
59	\$1,204	\$5,298	\$3,500	59	Supplies, Office	\$3,800	\$3,800	\$3,800	59
60	\$116	\$114	\$600	60	Printing	\$1,500	\$1,500	\$1,500	60
61	\$6,550	\$4,754	\$8,500	61	Supplies, Materials	\$7,500	\$7,500	\$7,500	61
62	\$0	\$2,826	\$1,500	62	Supplies, Photocopier	\$3,500	\$3,500	\$3,500	62
63	\$701	\$940	\$2,500	63	Legal Notices/Newspaper	\$2,000	\$2,000	\$2,000	63
64	\$25,208	\$27,507	\$30,000	64	Utilities	\$32,000	\$32,000	\$32,000	64
65	\$16,956	\$18,912	\$20,000	65	Insurance	\$27,000	\$27,000	\$27,000	65
66	\$0	\$0	\$200	66	Interest Expense	\$200	\$200	\$200	66
67	\$5,082	\$6,600	\$6,000	67	Mapleton Rent	\$7,000	\$7,000	\$7,000	67
68	\$99	\$240	\$150	68	Mapleton Utilities	\$75	\$75	\$75	68

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

GENERAL FUND
(Name of Fund)

Siuslaw Public Library District
Name of Municipal Corporation

69	\$2,383	\$696	\$3,000	69	Mapleton Operations	\$2,600	\$2,600	\$2,600	69
70	\$647	\$883	\$6,500	70	Legal Services	\$4,000	\$4,000	\$4,000	70

	Historical Data				REQUIREMENTS FOR: LIBRARY SERVICES	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							
71	\$0	\$1,379	\$0	71	Election Costs	\$2,500	\$2,500	\$2,500	71
72	\$10,705	\$10,833	\$12,000	72	Bookkeeping	\$12,000	\$12,000	\$12,000	72
73	\$11,080	\$13,150	\$14,000	73	Audit	\$16,000	\$16,000	\$16,000	73
74	\$2,039	\$5,232	\$4,500	74	Janitorial Supplies	\$6,000	\$6,000	\$6,000	74
75	\$7,983	\$9,519	\$12,000	75	Janitorial Services	\$15,000	\$15,000	\$15,000	75
76	\$2,539	\$3,795	\$7,000	76	Programs - Adult	\$5,000	\$5,000	\$5,000	76
77	\$4,424	\$9,912	\$10,000	77	Programs - Children	\$8,500	\$8,500	\$8,500	77
78	\$0	\$0	\$0	78	Programs - Teen	\$3,500	\$3,500	\$3,500	78
79	\$779	\$2,077	\$2,500	79	Community Promotions	\$2,000	\$2,000	\$2,000	79
80	\$0	\$0	\$0	80	Technology Contractor	\$24,000	\$24,000	\$24,000	80
81	\$517	\$515	\$500	81	Other	\$500	\$500	\$500	81
82	\$4,570	\$4,749	\$7,000	82	Network Maintenance/Support	\$3,000	\$3,000	\$3,000	82
83	\$6,884	\$4,511	\$8,000	83	Marketing	\$6,000	\$6,000	\$6,000	83
84	\$0	\$295	\$500	84	Book Shelf Signage	\$500	\$500	\$500	84
85	\$316	\$0	\$500	85	Art Display	\$500	\$500	\$500	85
86	\$7,625	\$7,681	\$1,000	86	Donations - Materials and Services	\$15,000	\$15,000	\$15,000	86
87	\$0	\$0	\$14,402	87	Website Design	\$1,000	\$1,000	\$1,000	87
88	\$0	\$0	\$0	88	Strategic Planning	\$1,000	\$1,000	\$1,000	88
89	\$361,737	\$364,021	\$466,752	89	TOTAL MATERIALS AND SERVICES	\$519,011	\$519,011	\$519,011	89
90				90	CAPITAL OUTLAY				90
91	\$1,069	\$8,185	\$30,000	91	Equipment	\$22,000	\$22,000	\$22,000	91
92	\$0	\$0	\$4,000	92	Mapleton Capital	\$2,500	\$2,500	\$2,500	92
93	\$14,078	\$4,824	\$5,000	93	Furniture/Shelving	\$5,000	\$5,000	\$5,000	93
94	\$15,804	\$0	\$0	94	Parking Lot	\$0	\$0	\$0	94
95	\$926	\$0	\$25,000	95	PC/LAN Hardware/Software	\$30,000	\$30,000	\$30,000	95
96	\$0	\$0	\$10,000	96	Donations - Capital	\$10,000	\$10,000	\$10,000	96
97	\$107	\$0	\$0	97	Other	\$10,000	\$10,000	\$10,000	97
98	\$0	\$11,508	\$160,000	98	Exterior repair and painting	\$0	\$0	\$0	98
99	\$31,984	\$24,517	\$234,000	99	TOTAL CAPITAL OUTLAY	\$79,500	\$79,500	\$79,500	99
100	\$1,048,634	\$1,183,451	\$1,886,952	100	TOTAL ORG./PROG. REQUIREMENTS	\$1,744,951	\$1,744,951	\$1,744,951	100

REQUIREMENTS SUMMARY

**FORM
LB-30**

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

GENERAL FUND
(name of fund)

Siuslaw Public Library District

	Historical Data				REQUIREMENT DESCRIPTION	Budget For Next Year 2024-2025			
	Actual		Adopted 2023-2024			Proposed By Budget Officer	Approved By Budget Cmte	Adopted By Governing Body	
	Year <u>2021-</u> <u>2022</u>	Year <u>2022-</u> <u>2023</u>							
1				1	PERSONNEL SERVICES NOT ALLOCATED				1
4	\$0	\$0	\$0	4	TOTAL PERSONNEL SERVICES				4
5	0	0	0	5	Total Full-Time Equivalent (FTE)	0	0	0	5
6				6	MATERIALS AND SERVICES NOT ALLOCATED				6
7				7					7
9	\$0	\$0	\$0	9	TOTAL MATERIALS AND SERVICES	\$0	\$0	\$0	9
10				10	CAPITAL OUTLAY NOT ALLOCATED				10
11				11					11
13	\$0	\$0	\$0	13	TOTAL CAPITAL OUTLAY	\$0	\$0	\$0	13
14				14	DEBT SERVICE				14
15				15					15
17	\$0	\$0	\$0	17	TOTAL DEBT SERVICE	\$0	\$0	\$0	17
18				18	SPECIAL PAYMENTS				18
19				19					19
20	\$633,000	\$72,176	\$0	20	Payment to Library Foundation of Donation Money	\$0	\$0		20
21	\$633,000	\$72,176	\$0	21	TOTAL SPECIAL PAYMENTS	\$0	\$0	\$0	21
22				22	INTERFUND TRANSFERS				22
23	\$0	\$0	\$0	23	General Fund to Bldg Reserve Fund	\$8,000	\$8,000	\$8,000	23
24		\$0	\$0	24	General Fund to PERS Reserve Fund	\$800	\$800	\$800	24
25	\$0	\$0	\$0	25	TOTAL INTERFUND TRANSFERS	\$8,800	\$8,800	\$8,800	25
26			\$20,000	26	Operating Contingency	\$20,000	\$20,000	\$20,000	26
27			\$0	27	Reserved for future expenditure	\$0	\$0	\$0	27
28			\$45,000	28	UNAPPROPRIATED ENDING FUND BALANCE	\$45,000	\$45,000	\$45,000	28
29	\$633,000	\$72,716	\$0	29	Total Requirements Not Allocated	\$0	\$0	\$0	29
30	\$1,080,204	\$1,183,451	\$1,886,952	30	Total Org./Prog. Requirements in Fund	\$1,744,951	\$1,744,951	\$1,744,951	30
31	\$735,295	\$695,825		31	Ending balance (prior years)				31
32	\$2,448,499	\$1,951,992	\$1,951,952	32	TOTAL REQUIREMENTS	\$1,818,751	\$1,818,751	\$1,818,751	32

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of Lane County

FORM OR-LB-50 2024-2025

▪ Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

Check here if this is an amended form.

The Siuslaw Public Library District has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Lane County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>1460 9th Street</u>	<u>Florence</u>	<u>OR</u>	<u>97439</u>	<u>06/28/2024</u>
Mailing Address of District	City	State	ZIP code	Date
<u>Megan E. Spencer</u>	<u>Library Director</u>	<u>541-997-3132 x215</u>	<u>meg@siuslawlibrary.org</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-Mail	

CERTIFICATION - You **must** check one box if your district is subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits		
		Rate -or- Dollar Amount		
1.	Rate per \$1,000 or Total dollar amount levied (within permanent rate limit)	1	0.5163	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
2.	Local option operating tax	2	N/A	
3.	Local option capital project tax	3	N/A	
4.	City of Portland Levy for pension and disability obligations	4	N/A	
5a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.	0	
5b.	Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.	0	
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.	0	

PART II: RATE LIMIT CERTIFICATION

6.	Permanent rate limit in dollars and cents per \$1,000	6	0.5163
7.	Election date when your new district received voter approval for your permanent rate limit	7	
8.	Estimated permanent rate limit for newly merged/consolidated district	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

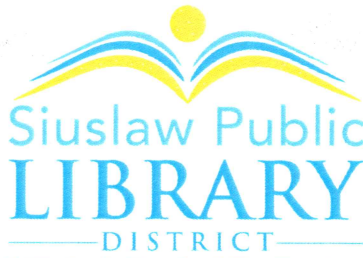
Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

**The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.



SIUSLAW PUBLIC LIBRARY DISTRICT

RESOLUTION 24-01

A RESOLUTION ADOPTING A BUDGET, MAKING APPROPRIATIONS, AND IMPOSING AND CATEGORIZING TAXES FOR THE SIUSLAW PUBLIC LIBRARY DISTRICT FOR FISCAL YEAR 2024/2025

BE IT RESOLVED, that the Board of Directors of the Siuslaw Public Library District hereby adopts the budget for fiscal year 2024/2025 fiscal year in the total of **\$1,974,131**. This budget is now on file at the Siuslaw Public Library in Florence, Oregon.

BE IT FURTHER RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2024 for:

General Fund

Library Services

Allocated to Organizational Unit or Program:

<i>Personnel Services</i>	<i>\$1,146,440</i>
<i>Materials and Services</i>	<i>\$519,011</i>
<i>Capital Outlay</i>	<i>\$79,500</i>

Not Allocated to Organizational Unit or Program:

<i>Transfer to Building/Equipment Reserve Fund</i>	<i>\$8,000</i>
<i>Transfer to PERS Reserve Fund</i>	<i>\$800</i>
<i>Contingency</i>	<i>\$20,000</i>

FUND TOTAL *\$1,818,751**

**Note that the total appropriation amount is not equal to the total amount in the General Fund. This is explained by the fact that there is an unappropriated ending fund balances and/or amounts reserved for future expenditure in this fund. Such amounts are not appropriated, accounting for the difference.*

A River of Possibilities

Grant Fund

<i>Library Services</i>	
<i>Personnel Services</i>	\$5,000
<i>Materials and Services</i>	\$5,000
<i>Capital Outlay</i>	\$5,000
FUND TOTAL	\$15,000

Building/Equipment Reserve Fund

<i>Library Services</i>	
<i>Capital Outlay – Major repairs/replacement</i>	\$109,950
FUND TOTAL	\$109,950

PERS Expense Reserve Fund

<i>Library Services</i>	
<i>Personnel Services – PERS</i>	\$30,430
FUND TOTAL	\$30,430

TOTAL APPROPRIATIONS, ALL FUNDS	\$1,929,131
TOTAL UNAPPROPRIATED AMOUNTS	\$45,000
TOTAL ADOPTED BUDGET	\$1,974,131

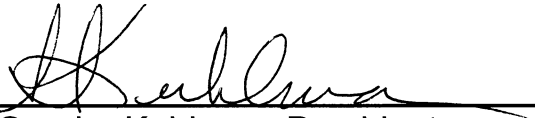
BE IT FURTHER RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2024-2025 upon the assessed value of all taxable property within the district at the rate of: \$.5163 per \$1,000 of assessed value for permanent rate tax.

BE IT FURTHER RESOLVED that the Board of Directors of the Siuslaw Public Library District hereby categorizes these taxes as follows:

General Government Limitation


General Fund: \$.5163 per \$1,000

PASSED BY THE BOARD OF DIRECTORS and declared adopted on this 26th day of June, 2024.



Sandra Kuhlman, President
Siuslaw Public Library District
Board of Directors

ATTEST:



Megan E. Spencer, Director
Siuslaw Public Library District

Additional Resources

Siuslaw Public Library District:

- SPLD Budget for FY 2023/2024 (the approved budget for the current fiscal year):
 - <https://tinyurl.com/y2nvz2mb>
- SPLD Audited Financial Statements for Year ending June 30, 2023:
 - <https://tinyurl.com/39uxeje9>

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: <https://tinyurl.com/3b9apsw4>

Two years ago, the Department of Revenue produced a short video that provides an overview of local budget law in Oregon (it is meant to be the first in a series, and is just 8 minutes long): <https://vimeo.com/364893247>

The Department of Revenue also publishes an extensive manual that reviews the local budgeting process: <https://tinyurl.com/4ajydct9>

Lane County Tax Information:

View annual Lane County Tax Reports by fiscal year:

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

In 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:

www.lanecounty.org/government/county_departments/assessment_taxation/2021-2022_tax_time_information

*Please note that while the URL reads "2021-2022," the information has been updated for the current year.