

Budget Message and Forms for the 2022/2023

Adopted Budget of the
Siuslaw Public Library District

2022 SIUSLAW PUBLIC LIBRARY DISTRICT BUDGET CALENDAR

Friday, March 18: Send “Notice of Budget Committee Meeting” to *The Siuslaw News* with instructions for the appropriate date to be published.

Saturday, March 26: Publish “Notice of Budget Committee Meeting” in *The Siuslaw News* and post on the Library’s website.

Friday, April 15: The FY 2022/2023 budget message and forms are distributed to the 2022 Budget Committee.

Wednesday, April 20: The Budget Committee meets at 12:15 PM to consider the FY 2022/2023 budget proposed by the Budget Officer. After discussion and/or amendment of proposed budget, the Budget Committee approves the budget and the tax levy.**

Monday, April 25: Send Form LB-1 including the “Notice of Budget Hearing” to *The Siuslaw News*, with instructions for the appropriate date to be published.

Saturday, May 21: Publish Form LB-1 including the “Notice of Budget Hearing” in *The Siuslaw News*. Post Form LB-1 including the “Notice of Budget Hearing” on the Library’s website.

Wednesday, June 15: Library Board holds public hearing and adopts appropriate budget resolutions.

Friday, June 17: File Form LB-50 and budget resolutions with Lane County Assessor’s office.

Thursday, June 30: File budget documents with the Lane County Clerk’s office.

**If further discussion is needed, an additional meeting at a to be determined date and time may be added by the Siuslaw Public Library District for consideration and approval of the FY 2022/2023 budget for the Siuslaw Public Library District.

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A public meeting of the Siuslaw Public Library District's Board of Directors will be held on June 15, 2022, 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, 2022 as adopted 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 at 1460 9th Street, Florence, OR 97439, between the hours of 10:00 AM and 6:00 PM, Monday through Saturday, or 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 and provides opportunities for members of general public to remotely submit oral and written testimony. Members of the public are invited to attend this meeting in person, or to email ref@siuslawlibrary.org or call 541-997-3132 by 5:00 PM on Tuesday, June 14, 2022 for attendance instructions if they would like to attend the meeting remotely via videoconferencing or telephonic means. Members of the public are also invited to send written public comments via email to ref@siuslawlibrary.org or via mail to ATTN: SPLD Board, Siuslaw Public Library District, 1460 9th Street, Florence, OR 97439. Written comments must be received no later than 9:00 AM on Wednesday, June 15, 2022 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.

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2020-2021	Adopted Budget This Year: 2021-2022	Approved Budget Next Year: 2022-2023
Net Working Capital	\$706,784	\$630,301	\$705,354
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	\$1,916	\$5,000	\$5,500
Federal, State and all Other Grants, Gifts, Allocations and Donations	\$170,846	\$51,100	\$52,200
Interfund Transfers / Internal Service Reimbursements	\$8,275	\$0	\$0
All Other Resources Except Current Year Property Taxes	\$20,491	\$16,550	\$15,300
Current Year Property Taxes Estimated to be Received	\$1,037,827	\$1,043,897	\$1,118,002
Total Resources	\$1,946,139	\$1,746,848	\$1,896,356

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	\$613,215	\$884,121	\$1,043,004
Materials and Services	\$385,444	\$455,977	\$468,700
Capital Outlay	\$1,699	\$211,750	\$319,652
Debt Service	\$0	\$0	\$0
Interfund Transfers	\$8,275	\$0	\$0
Contingencies	\$0	\$20,000	\$20,000

Special Payments	\$0	\$130,000	\$0
Unappropriated Ending Balance and Reserved for Future Expenditure	\$937,506	\$45,000	\$45,000
Total Requirements	\$1,946,139	\$1,746,848	\$1,896,356

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	\$1,000,358	\$1,551,848	\$1,831,356
FTE	9	11	11
Not Allocated to Organizational Unit or Program	\$945,781	\$195,000	\$65,000
FTE	0	0	0
Total Requirements	\$1,946,139	\$1,746,848	\$1,896,356
Total FTE	9	11	11

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *			
None.			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2020-2021	Rate or Amount Imposed This Year 2021-2022	Rate or Amount Approved Next Year 2022-2023
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 2022-2023				
	Actual		Adopted Budget This Year 2021-2022				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021									
1				1	RESOURCES						1
2	\$299	\$299	\$0	2	Working capital			\$0	\$0	\$0	2
3		\$44,672	\$15,000	3	Grant Funds			\$15,000	\$15,000	\$15,000	3
4				4	Interest			\$0	\$0	\$0	4
5				5	Transferred IN, from other funds			\$0	\$0	\$0	5
6	\$75,489		\$0	6	Total Resources, except taxes to be levied			\$15,000	\$15,000	\$15,000	6
7			\$0	7	Taxes estimated to be received			\$0	\$0	\$0	7
8				8	Taxes collected in year levied						8
9	\$75,788	\$44,971	\$15,000	9	TOTAL RESOURCES						9
10				10	REQUIREMENTS						10
11				11	Org Unit	Object Classification	Detail				11
12	\$0	\$0	\$5,000	12	Library Services	Personnel Services	Grant funding of personnel services	\$5,000	\$5,000	\$5,000	12
13	\$0	\$0	\$5,000	13	Library Services	Materials and Services	Grant funding of materials and services	\$5,000	\$5,000	\$5,000	13
14	\$75,489	\$44,971	\$0	14	Library Services	Materials and Services	Grant funding for Siuslaw Vision	\$0	\$0	\$0	14
15	\$0	\$0	\$5,000	15	Library Services	Capital Outlay	Grant funding for capital outlay projects	\$5,000	\$5,000	\$5,000	15
16	\$299	\$0		16	Ending balance (prior years)						16
17			\$0	17	UNAPPROPRIATED ENDING FUND BALANCE			\$0	\$0	\$0	17
18	\$75,788	\$44,971	\$15,000	18	TOTAL REQUIREMENTS			\$15,000	\$15,000	\$15,000	18

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number 99-6 on July 21, 1999 and 12-4 on June 20, 2012 for the following specified 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: 2021

Siuslaw Public Library District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2022-2023				
	Actual		Adopted Budget This Year 2021-2022				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021									
1				1	RESOURCES						1
2	\$96,352	\$101,004	\$101,000	2	Working capital			\$101,000	\$101,000	\$101,000	2
3	\$526	\$126	\$500	3	Interest			\$250	\$250	\$250	3
4	\$4,000	\$0	\$0	4	Transferred IN, from other funds			\$0	\$0	\$0	4
5			\$0	5	Total Resources, except taxes to be levied			\$0	\$0	\$0	5
6			\$0	6	Taxes estimated to be received			\$0	\$0	\$0	6
7	\$0	\$0		7	Taxes collected in year levied						7
8	\$100,878	\$101,130	\$101,500	8	TOTAL RESOURCES			\$101,250	\$101,250	\$101,250	8
9				9	REQUIREMENTS - Library Services						9
10				10	Org Unit	Object Classification	Detail				10
11			\$101,500	11	Library Services	Capital Outlay	Major maintenance or replacement of Library's building and capital equipment	\$101,250	\$101,250	\$101,250	11
12	\$100,878	\$100,878		12	Ending balance (prior years)						12
13			\$0	13	RESERVED FOR FUTURE EXPENDITURE			\$0	\$0	\$0	13
14	\$100,878	\$100,878	\$100,500	14	TOTAL REQUIREMENTS			\$101,250	\$101,250	\$101,250	14

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number
13-02 on April 17, 2013 for the following specified purpose:

deposit and expenditure of trust and estate monies to fund capital project:

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Trusts and Estates

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

Date can not be more than 10 years after establishment.

Review Year: 2022

Siuslaw Public Library District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2022-2023				
	Actual		Adopted Budget This Year 2021-2022				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2018-2019	First Preceding Year 2020-2021									
1				1	RESOURCES						1
2	\$8,231	\$8,275	\$0	2	Working capital						2
3	\$44	\$0	\$0	3	Interest			\$0	\$0	\$0	3
4			\$0	4	Donations			\$0	\$0	\$0	4
5			\$0	5	Total Resources, except taxes to be levied						5
6			\$0	6	Taxes estimated to be received			\$0	\$0	\$0	6
7	\$8,275	\$8,275		7	Taxes collected in year levied						7
8	\$8,275	\$8,275	\$0	8	TOTAL RESOURCES			\$0	\$0	\$0	8
9				9	REQUIREMENTS - Library Services						9
10				10	Org Unit	Object Classification	Detail				10
11			\$0	11	Library Services	Capital Outlay	Shelving for Library Great Room	\$0	\$0	\$0	11
		\$8,275	\$0	12	Not Allocated	Interfund Transfer	Transfer to PERS Reserve				
12	\$8,275			13	Ending balance (prior years)						12
13			\$0	14	RESERVED FOR FUTURE EXPENDITURE			\$0	\$0	\$0	13
14	\$8,275	\$0	\$0	15	TOTAL REQUIREMENTS			\$0	\$0	\$0	14

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number
18-05 on April 17, 2019 for the following specified purpose:
to mitigate the District's increasing Oregon Public Employee Retirement
System rates and payments

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

PERS Expense 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: 2029

Siuslaw Public Library District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2022-2023				
	Actual		Adopted Budget This Year 2021-2022				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021									
1				1	RESOURCES						1
2	\$21,000	\$21,042	\$29,301	2	Working capital			\$29,354	\$29,354	\$29,354	2
3	\$42	\$37	\$50	3	Interest			\$50	\$50	\$50	3
4	\$0	\$8,275	\$0	4	Transferred IN, from other funds						4
5	\$21,042	\$29,354		5	Total Resources, except taxes to be levied						5
6				6	Taxes estimated to be received						6
7	\$0	\$0		7	Taxes collected in year levied						7
8	\$21,042	\$29,354	\$29,351	8	TOTAL RESOURCES			\$29,404	\$29,404	\$29,404	8
9				9	REQUIREMENTS - Library Services						9
10				10	Org Unit	Object Classification	Detail				10
11			\$29,351	11	Library Services	Personnel Services	To mitigate the District's increasing Oregon Public Employee Retirement System rates and payments	\$29,354	\$29,354	\$29,354	11
12	\$21,042	\$29,354		12	Ending balance (prior years)						12
13			\$0	13	RESERVED FOR FUTURE EXPENDITURE			\$0	\$0	\$0	13
14	\$0	\$0	\$29,351	14	TOTAL REQUIREMENTS			\$29,354	\$29,354	\$29,354	14

**FORM
LB-20**

**RESOURCES
General Fund**

Siuslaw Public Library District

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2022-2023				
	Actual		Adopted Budget This Year 2021-2022		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
1				1				1	
2	\$554,450	\$571,086	\$500,000	2	Net working capital	\$575,000	\$575,000	\$575,000	2
3	\$17,840	\$21,943	\$12,000	3	Previously levied taxes estimated to be received	\$12,000	\$12,000	\$12,000	3
	\$15,416	\$11,625	\$0		Intergovernmental (Cares Relief Fund)	\$0	\$0	\$0	
4	\$3,239	\$1,212	\$3,000	4	Interest	\$2,000	\$2,000	\$2,000	4
5	\$9,497	\$84,813	\$12,000	5	Donations	\$12,000	\$12,000	\$12,000	5
6	\$2,478	\$2,518	\$2,600	6	State Per Capita	\$2,700	\$2,700	\$2,700	6
7	\$3,321	\$1,660	\$3,000	7	Fines and Fees	\$3,000	\$3,000	\$3,000	7
8	\$2,739	\$256	\$2,000	8	Copier	\$2,500	\$2,500	\$2,500	8
9	\$5,233	\$5,316	\$4,000	9	E-Rate	\$5,000	\$5,000	\$5,000	9
10	\$2,873	\$409	\$1,000	10	Miscellaneous	\$1,000	\$1,000	\$1,000	10
11	\$10,939	\$12,252	\$9,500	11	Book Endowment Fund	\$9,500	\$9,500	\$9,500	11
12	\$8,279	\$9,650	\$8,000	12	Other Endowed Funds	\$8,000	\$8,000	\$8,000	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			\$557,100	19	Total resources, except taxes to be levied	\$632,700	\$632,700	\$632,700	19
20			\$1,043,897	20	Taxes estimated to be received	\$1,118,002	\$1,118,002	\$1,118,002	20
21	\$957,597	\$1,035,313		21	Taxes collected in year levied				21
22	\$1,593,901	\$1,758,053	\$1,600,997	22	TOTAL RESOURCES	\$1,750,702	\$1,750,702	\$1,750,702	22

FORM
LB-30

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

GENERAL FUND
(Name of Fund)

Siuslaw Public Library District
Name of Municipal Corporation

	Historical Data					Budget For Next Year 2022-2023			
	Actual		Adopted Budget This Year 2021-2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
1				1	PERSONNEL SERVICES				1
2				2	SALARIES (11 FTE)				2
3	\$89,940	\$89,940	\$93,000	3	Library Director (1 FTE)	\$98,600	\$98,600	\$98,600	3
4	\$67,068	\$68,136	\$71,500	4	Assistant Director (1 FTE)	\$76,000	\$76,000	\$76,000	4
5	\$110,928	\$151,316	\$165,000	5	Librarian II (4.5 FTE)	\$258,000	\$258,000	\$258,000	5
6	\$31,295	\$15,651	\$76,770	6	Librarian I (.5 FTE)	\$30,000	\$30,000	\$30,000	6
7	\$84,333	\$57,629	\$67,000	7	Library Assistant (3 FTE)	\$110,000	\$110,000	\$110,000	7
8	\$32,481	\$24,762	\$30,000	8	Library Clerks	\$0	\$0	\$0	8
9	\$5,019	\$14,192	\$14,500	9	Library Aide (.5 FTE)	\$16,000	\$16,000	\$16,000	9
10	\$23,443	\$1,440	\$35,000	10	Substitutes (.5 FTE)	\$45,000	\$45,000	\$45,000	10
12	\$0	\$0	\$1,000	12	Donations - Personnel Services	\$1,000	\$1,000	\$1,000	12
13	\$444,507	\$423,066	\$553,770	13	TOTAL SALARIES	\$634,600	\$634,600	\$634,600	13
14				14	FRINGE BENEFITS				14
15	\$71,192	\$81,186	\$135,000	15	Health/Dental Insurance	\$175,000	\$175,000	\$175,000	15
17	\$58,767	\$77,339	\$110,000	17	PERS (21.83% and 18.59%)	\$140,000	\$140,000	\$140,000	17
18	\$33,791	\$29,662	\$45,000	18	FICA/Medicare (7.65%)	\$52,000	\$52,000	\$52,000	18
19	\$2,170	\$1,540	\$5,000	19	Worker's Compensation	\$6,000	\$6,000	\$6,000	19
20	\$165,920	\$189,727	\$295,000	20	TOTAL FRINGE	\$373,000	\$373,000	\$373,000	20
21	\$287	\$422	\$1,000	21	Miscellaneous	\$1,000	\$1,000	\$1,000	21
22	\$610,714	\$613,215	\$849,770	22	TOTAL PERSONNEL SERVICES	\$1,008,600	\$1,008,600	\$1,008,600	22
23	9	9	11	23	TOTAL FULL TIME EQUIVALENT	11	11	11	23
24				24	MATERIALS AND SERVICES				24
25	\$27,005	\$29,295	\$33,500	25	Books - Adult	\$35,000	\$35,000	\$35,000	25
26	\$10,750	\$11,037	\$12,000	26	Book Endowment Fund	\$12,000	\$12,000	\$12,000	26
27	\$27	\$30	\$300	27	Materials Shipping	\$300	\$300	\$300	27
28	\$2,915	\$6,473	\$3,500	28	Children's Materials - Ready to Read	\$3,700	\$3,700	\$3,700	28
29	\$10,144	\$10,300	\$11,500	29	Children's Materials - Print	\$12,000	\$12,000	\$12,000	29
30	\$2,906	\$4,312	\$3,800	30	Books - Reference	\$4,200	\$4,200	\$4,200	30
31	\$14,122	\$16,272	\$18,000	31	Periodicals	\$17,000	\$17,000	\$17,000	31
32	\$9,116	\$27,298	\$35,000	32	Electronic Databases	\$35,000	\$35,000	\$35,000	32
33	\$4,323	\$4,642	\$8,000	33	Large Print Books	\$9,000	\$9,000	\$9,000	33
34	\$427	\$62	\$700	34	Lost/Paid/ILL Materials	\$1,000	\$1,000	\$1,000	34
35	\$0	\$0	\$500	35	Spanish Language Materials	\$500	\$500	\$500	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

39	Historical Data			39	REQUIREMENTS FOR: LIBRARY SERVICES	Budget For Next Year 2022-2023			39
	Actual		Adopted Budget This Year 2021-2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
36	\$10,777	\$9,775	\$12,000	36	Recorded Books	\$13,000	\$13,000	\$13,000	36
37	\$3,725	\$5,513	\$6,877	37	Videos and DVDs	\$7,500	\$7,500	\$7,500	37
38	\$5,954	\$447	\$8,000	38	Other Endowed Funds	\$8,000	\$8,000	\$8,000	38
40	\$231	\$70	\$500	40	Music CDs	\$500	\$500	\$500	40
41	\$3,425	\$802	\$6,000	41	Children's AV	\$6,500	\$6,500	\$6,500	41
42	\$105,847	\$126,328	\$160,177	42	TOTAL LIBRARY MATERIALS	\$165,200	\$165,200	\$165,200	42
43	\$4,367	\$1,371	\$6,000	43	Postage	\$5,000	\$5,000	\$5,000	43
44	\$7,866	\$2,683	\$8,000	44	Travel & Training	\$9,000	\$9,000	\$9,000	44
45	\$1,659	\$126	\$1,500	45	Board Expenses	\$2,000	\$2,000	\$2,000	45
46	\$1,573	\$281	\$1,500	46	Volunteer Recognition	\$2,000	\$2,000	\$2,000	46
47	\$1,222	\$1,226	\$1,200	47	Staff Recognition	\$1,500	\$1,500	\$1,500	47
48	\$4,393	\$4,565	\$6,500	48	Memberships and Dues	\$7,000	\$7,000	\$7,000	48
49	\$15,023	\$18,328	\$17,500	49	Telecommunications	\$18,000	\$18,000	\$18,000	49
50	\$25,678	\$25,844	\$28,500	50	Sirsi/Dynix Fees (iBistro & CybraryN)	\$30,000	\$30,000	\$30,000	50
51	\$4,956	\$4,086	\$6,000	51	OCLC Fees	\$6,500	\$6,500	\$6,500	51
52	\$907	\$787	\$2,000	52	Equipment Lease/Maintenance	\$500	\$500	\$500	52
53	\$4,723	\$5,406	\$8,000	53	Landscape Maintenance	\$8,000	\$8,000	\$8,000	53
54	\$14,386	\$16,800	\$25,000	54	Building Maintenance	\$20,000	\$20,000	\$20,000	54
55	\$1,278	\$1,521	\$2,500	55	Fire Suppression	\$3,000	\$3,000	\$3,000	55
56	\$5,840	\$3,275	\$6,500	56	Supplies, Computer	\$6,000	\$6,000	\$6,000	56
57	\$17	\$0	\$200	57	Supplies, Food	\$200	\$200	\$200	57
58	\$2,349	\$976	\$3,000	58	Supplies, Office	\$3,000	\$3,000	\$3,000	58
59	\$1,007	\$984	\$1,000	59	Printing	\$600	\$600	\$600	59
60	\$4,715	\$4,031	\$6,000	60	Supplies, Materials	\$7,500	\$7,500	\$7,500	60
61	\$702	\$0	\$1,500	61	Supplies, Photocopier	\$1,500	\$1,500	\$1,500	61
62	\$614	\$720	\$1,500	62	Legal Notices/Newspaper	\$2,000	\$2,000	\$2,000	62
63	\$29,017	\$24,613	\$33,000	63	Utilities	\$30,000	\$30,000	\$30,000	63
64	\$14,870	\$15,859	\$20,000	64	Insurance	\$25,000	\$25,000	\$25,000	64
65	\$3	\$0	\$200	65	Interest Expense	\$200	\$200	\$200	65
66	\$5,467	\$4,632	\$8,000	66	Mapleton Rent	\$6,000	\$6,000	\$6,600	66
67	\$276	\$480	\$500	67	Mapleton Utilities	\$800	\$800	\$200	67
68	\$2,484	\$826	\$3,000	68	Mapleton Operations	\$3,000	\$3,000	\$3,000	68
69	\$1,375	\$1,397	\$2,000	69	Legal Services	\$3,000	\$3,000	\$3,000	69
70	\$1,961	\$4,430	\$0	70	Election Costs	\$5,000	\$5,000	\$5,000	70
71	\$11,505	\$10,825	\$13,500	71	Bookkeeping	\$12,000	\$12,000	\$12,000	71

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

77	Historical Data			80	REQUIREMENTS FOR: LIBRARY SERVICES	Budget For Next Year 2022-2023			77
	Actual		Adopted Budget This Year 2021-2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
72	\$9,944	\$10,200	\$13,000	72	Audit	\$15,000	\$15,000	\$15,000	72
73	\$5,699	\$2,373	\$8,000	73	Janitorial Supplies	\$8,000	\$8,000	\$8,000	73
74	\$10,121	\$6,802	\$20,000	74	Janitorial Services	\$18,000	\$18,000	\$18,000	74
75	\$4,448	\$940	\$4,500	75	Programs - Adult	\$6,500	\$6,500	\$6,500	75
76	\$7,286	\$3,129	\$6,500	76	Programs - Children	\$9,500	\$9,500	\$9,500	76
78	\$1,593	\$288	\$2,500	77	Community Promotions	\$2,000	\$2,000	\$2,000	78
79	\$0	\$14,517	\$0	78	Covid-19 Materials and Services	\$0	\$0	\$0	79
80	\$934	\$478	\$500	79	Other	\$500	\$500	\$500	80
81	\$3,099	\$3,889	\$7,000	81	Network Maintenance/Support	\$7,000	\$7,000	\$7,000	81
82	\$3,613	\$0	\$3,700	82	System Development Fees	\$3,700	\$3,700	\$3,700	82
83	\$5,532	\$7,737	\$9,000	83	Marketing	\$8,000	\$8,000	\$8,000	83
84	\$0	\$0	\$500	84	Book Shelf Signage	\$500	\$500	\$500	84
85	\$32	\$0	\$500	85	Art Display	\$500	\$500	\$500	85
86	\$3,064	\$7,720	\$1,000	86	Donations - Materials and Services	\$1,000	\$1,000	\$1,000	86
87	\$331,445	\$340,473	\$450,977	87	TOTAL MATERIALS AND SERVICES	\$463,700	\$463,700	\$463,700	87
88				88	CAPITAL OUTLAY				88
89	\$1,868	\$0	\$16,000	89	Equipment	\$20,500	\$20,500	\$20,500	89
90	\$0	\$0	\$4,000	90	Mapleton Capital	\$4,000	\$4,000	\$4,000	90
91	\$59	\$0	\$35,000	91	Furniture/Shelving	\$15,000	\$15,000	\$15,000	91
92	\$0	\$0	\$0	92	Covid-19 Capital	\$0	\$0	\$0	92
93	\$0	\$0	\$12,250	93	Parking Lot	\$0	\$0	\$0	93
94	\$1,071	\$1,699	\$20,000	94	PC/LAN Hardware/Software	\$25,000	\$25,000	\$25,000	94
95	\$179,960	\$0	\$0	95	Roof - Florence	\$0	\$0	\$0	95
96	\$8,307	\$0	\$10,000	96	Donations - Capital	\$10,000	\$10,000	\$10,000	96
97	\$0	\$0	\$8,000	97	HVAC Project	\$0	\$0	\$0	97
98	\$0	\$0	\$0	98	Exterior repair and painting	\$138,902	\$138,902	\$138,902	98
99	\$191,265	\$1,699	\$105,250	99	TOTAL CAPITAL OUTLAY	\$213,402	\$213,402	\$213,402	99
100	\$1,133,424	\$955,387	\$1,405,997	100	TOTAL ORG./PROG. REQUIREMENTS	\$1,685,702	\$1,685,702	\$1,685,702	100

REQUIREMENTS SUMMARY

**FORM
LB-30**

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

GENERAL FUND

Siuslaw Public Library District

(name of fund)

	Historical Data				REQUIREMENT DESCRIPTION	Budget For Next Year 2022-2023			
	Actual		Adopted 2021-2022			Proposed By Budget Officer	Approved By Budget Cmte	Adopted By Governing Body	
	Year 2019- 2020	Year 2020- 2021							
1				1	PERSONNEL SERVICES NOT ALLOCATED				1
4	\$0	\$0	\$0	4	TOTAL PERSONNEL SERVICES	\$0	\$0	\$0	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			\$130,000	20	Payment to Library Foundation of Donation Money				20
21	\$0	\$0	\$130,000	21	TOTAL SPECIAL PAYMENTS	\$0	\$0	\$0	21
22				22	INTERFUND TRANSFERS				22
23	\$0	\$0	\$0	23	General Fund to Bldg Reserve Fund	\$0	\$0	\$0	23
24			\$0	24	General Fund to PERS Reserve Fund	\$0	\$0	\$0	24
25	\$0	\$0	\$0	25	TOTAL INTERFUND TRANSFERS	\$0	\$0	\$0	25
26				26	OPERATING CONTINGENCY				26
27			\$20,000	27	TOTAL OPERATING CONTINGENCY	\$20,000	\$20,000	\$20,000	27
28	\$0	\$0	\$150,000	28	Total Requirements Not Allocated	\$0	\$0	\$0	28
29	\$1,038,734	\$955,387	\$1,405,997	29	Total Org./Prog. Requirements in Fund	\$1,685,702	\$1,685,702	\$1,685,702	29
30			\$0	30	Reserved for future expenditure	\$0	\$0	\$0	30
31	\$571,086	\$802,666		31	Ending balance (prior years)				31
32			\$45,000	32	UNAPPROPRIATED ENDING FUND BALANCE	\$45,000	\$45,000	\$45,000	32
33	\$1,609,820	\$1,758,053	\$1,600,997	33	TOTAL REQUIREMENTS	\$1,750,702	\$1,750,702	\$1,750,702	33

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
2022-2023

☐ Check here if this is
an amended form.

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

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 ST</u>	<u>Florence</u>	<u>OR</u>	<u>97439</u>	<u>June 15, 2022</u>
Mailing Address of District	City	State	ZIP code	Date
<u>Meg Spencer</u>	<u>Library Director</u>	<u>541-997-3132 x211</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

PART I: TAXES TO BE IMPOSED		Subject to General Government Limits		Excluded from Measure 5 Limits Dollar Amount of Bond Levy
		Rate -or- Dollar Amount		
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . .	1	0.5163		
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.

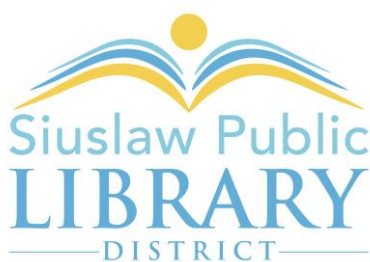
Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

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.



LIBRARY SERVICES
Venturing Beyond Normal
The Budget Message for FY 2022-2023

I am starting this year's budget message, my ninth at the Siuslaw Public Library District, in what is likely the very most librarian way possible—by quoting a poem (and yes, it is also National Poetry Month). This is a short piece of "New Day's Lyric" by National Youth Poet Laureate emeritus Amanda Gorman:

*Even if we never get back to normal,
Someday we can venture beyond it,
To leave the known and take the first steps.
So let us not return to what was normal,
But reach toward what is next.*

Gorman released the poem on December 31, 2021, as a reflection on the challenges of the past year and her hopes for 2022. It is her words I think about when I hear phrases like "getting back to normal" or "the new normal." While we are facing many challenges in the wake of the past two years, I want to think about what is next. I hope this budget is a foundation for that venture, and a chance to position the district for a future of growth. Also—if you would like to read the whole of Gorman's poem, you have to read all the way to the end of this message for a link!

Not too long ago, in casual conversation, someone mentioned to me that year two of Covid-19 was much harder than year one. Certainly, I think we have observed that in the library district. Patrons and staff members alike wanted a return to normal during abnormal times. While the Department of Labor had warned the country for many years that a major shift to the workplace would arrive when the retirement of the Baby Boomer generation commenced, the pandemic both accelerated that trend and combined it with some less expected changes to the workforce—like young parents needing to leave their jobs and care for children who were suddenly at home. At the library, we have

experienced some of that change firsthand, and so we are currently operating with at least 20% fewer staff members than we had prior to March 2020.

Unpredictable supply lines, ongoing societal debates around topics that range from unhoused people to masking and vaccination, the white-hot real estate market and resulting lack of workforce housing—all of it has played out in the microcosm of the Siuslaw Public Library District in the past year. And, I suspect, in the lives of everyone reading this message in one way or another. Many of those challenges, and hopefully some solutions, are also part of this year's budget proposal.

The most important solution is what we have retained throughout the last two years: committed staff, passionate volunteers—the Budget Committee very much included—and patrons who love and value the library. Each year I try to find a better way to say thank you to all those people who make my job so much easier. With the reduction in staff, our remaining employees have worked even harder and faster to maintain our services. Our volunteers have cheerfully shelved books while wearing masks that steamed up their glasses. Our patrons have generally been patient and grateful as we have haltingly resumed services—a process that turned out to be even more complicated than the heartbreaking decision to close to the public on March 13, 2020. But now we get to venture beyond normal. So, let's get started:

Revenue

The State of Oregon's *Oregon Economic and Revenue Forecast* published in February 2022 paints a dramatically different picture than those of 2020 and 2021, when words like "recession" were frequently invoked. The most recent *Forecast* includes the following statement:

The inflationary economic boom continues. National economic growth in 2021 was the strongest seen since the early 1980s. Total gross domestic product (GDP), or economic output, grew by 10 percent. However the breakdown is 4.4 percent inflation and 5.7 percent real, or inflation-adjusted growth. These strong gains are expected to continue in 2022 due to ongoing business investments and increases in consumer spending. As the economy reaches potential, growth will slow in the years ahead.

This paragraph captures both the positive and negatives of the current economic situation: a boom in production coupled with high inflation. The *Forecast* goes into more detail regarding the current labor market as well, observing that, "...businesses are struggling to get back to their workforce numbers they had just a couple years ago." Again, the positive mixes with the negative. In the case of the library district, this forecast correctly identifies forces that have resulted in strong revenue streams for the library. We have now experienced a number of years where property tax revenue outpaced predictions. Like other Oregon employers, we are also not yet back to the workforce we had prior to the pandemic—and, while that needs to change, it means that we have also underspent our budget for several years in a row. That means a very strong carryover into the next budget year will help us keep pace with inflation into the 2022-2023 budget year.

The strong housing market in Lane County paints an even rosier picture for the library district. In April 2020—more than a month into the stay-at-home order—there was a 4.5% average increase in the sales price of Siuslaw homes from April 2019. In spring of 2021, when I was writing last year's budget message, Siuslaw housing stock had experienced an average increase in sales prices of 16% from the previous year. This year's March 2022 edition of the real estate trend publication "Market Action" for Lane County records a 24.7% increase from 2021 in the sales price of Siuslaw homes. It is an astonishing increase in property values that means we are unlikely to experience a decrease in property tax income for many years to come.

Lane County's "2021-2022 Tax Time FAQs" publication further emphasizes the rise in market values across the county:

A typical home saw a 12.8% increase in market value. Changes to individual home value will vary. Changes are based on sales that occurred in your neighborhood, a reappraisal of your area or a physical inspection of your property. Your tax statement shows the real market value of your property as of January 1, 2021 based on the 2020 real estate market. Any changes to the market since January 2021 will be reflected on the 2022 tax statement. Your property's taxable value is the lower Measure 50 assessed value minus any exemptions. On

average, residential properties are paying tax on an assessed value that is 59.6% of its market value.

This statement confirms that residents of the Siuslaw Public Library District are, on average, paying property taxes on assessed values well below the real market value of their property. And that trend is only increasing: last year, the same publication explained that Lane County residents were paying tax on an assessed value of closer to 65% of real market value.

As a result, I do not expect that a sudden decrease in tax receipts is likely even as we look far beyond FY 2022-2023. With assessed market values generally collared at a 3% annual increase, even a multi-year downturn in real property values would not immediately impact the assessed market value of Lane County houses. Without a massive and prolonged downturn in the housing market, such as that experienced in the Great Recession, I expect property tax revenues to remain strong. Moreover, based on the district's experience during that recession, I would expect a year or two before a reduced housing market significantly impacts the district's annual revenue, giving us time to plan and prepare.

As alluded to previously, carryover into the FY 2022-2023 fiscal year is strong. This large carryover reflects both the continued increase in tax revenue over projections, the increased funding of reserves in the past five years, and, less fortunately, fewer staff member and a forced reduction in services during times of surging Covid-19 cases. There were times when we had money to spend, but comparatively less to spend on, in the great upheaval of the past two years. As a result, we will start the coming fiscal year ahead of the curve (and, hopefully, inflation). The Siuslaw Public Library General Fund will begin the new fiscal year with, conservatively, \$575,000 in the bank to fund operations, with an approximate added \$130,000 in reserve funds, 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 all strong, there is a more long-term concern 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, over a number of years. This [2018 study](#) from the Center on Budget and Policy Priorities helps highlight that difficulty. Without an influx of new construction or donations, the district simply cannot keep up with rising prices and a tightening labor market over a prolonged period with only a 3% annual increase, on property taxes that currently represent about 60% of real market prices. This is why, going forward, further diversifying the district's revenues through fundraising and grant writing will be vital to keeping pace with the needs of our community. It is also my current hope, as stated in the February 2022 Oregon Forecast I used to begin this section, that this period of inflation will be comparatively brief. If there are no signs of slowing inflation in the next 18 months, we will need to start rethinking budgeting strategies.

Materials reviewed for this revenue projection:

- [Oregon Economic and Revenue Forecast, February 2022](#)
- [Lane County 2021-2022 Tax Time FAQs](#)
- [State Limits on Property Taxes Hamstring Local Services, July 2018](#)
- [RMLS Market Action for Lane County, March 2022](#)

Special Funds

Before examining the General Fund, I would like to share a couple of notes about the reserve and grant funds included in the Siuslaw Public Library District's proposed 2022-2023 budget. These are funds designated by the Siuslaw Public Library District's Board of Directors for special purposes.

First, you will note that there is a fund with historical, but no current, budgeted amounts; the Trusts and Estates Reserve was a fund that was used during the 2011 library expansion project to house the remainder of large bequests to the district made during that time. With the establishment of a library foundation, such a reserve is no longer necessary, and the funds can better serve the district elsewhere. Although now showing a zero balance, the Trusts and Estates Fund will remain in the district's budget for another two years to provide historical data to the library and the public.

The PERS Reserve fund is a special fund that 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 news from PERS has been relatively positive, with the most recent increase relatively minor, and returns on investments strong. While this reserve fund is vital for our district’s future financial stability, we can continue to save towards future needs.

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—a goal first recommended through the district’s annual audit in FY 2013-2014. While I would like to continue to build this fund in the coming years to keep pace with the massive increases in building and repair costs, this year I am not recommending any addition to this or any library reserve fund. That is because we currently have a surplus of funds after two years of Covid-19 and wise saving by the Siuslaw Public Library District Board and Budget Committee.

Our immediate needs in the coming year are to spend some of that money. We need to do some work on maintaining the facility, and hiring and retaining staff in a very tight market. Those needs are addressed in greater detail in the general fund portion of the message. For now, spending is more needed than saving. This amount is much more reflective of the district’s facility value and potential repair costs. Moreover, this reserve fund (and others) helps the district during the lean months at the beginning of each fiscal year prior to our first significant receipts of property tax revenue. By providing funds that can be temporarily loaned to the general fund, the growth of reserve funds has allowed the district to stop regularly making use of a short-term line of credit during late summer and early fall.

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. I would like to seek some grant funding in the coming year, and already have some projects in mind. In 2022, grant funding supported the replacement of lighting in the library’s western hallway,

while previous grant funds have purchased historical photographs for permanent display at the Mapleton branch, a national storyteller program, and iPads to support early literacy in both library locations.

The historical information for the Grant Fund reflects the three-year grant for \$280,000 awarded by The Ford Family Foundation to Siuslaw Vision. The Siuslaw Public Library District served as the fiscal sponsor for this money, but that formal relationship ended in the previous fiscal year, and Siuslaw Vision has now graduated to a 501(c)(3) designation with direct funding from grants, fee-for-service, and a successful first fundraising drive. Although the fiscal sponsorship has ended, the Siuslaw Public Library District remains a partner in the Vision's work. Both the Library and the Vision bring local residents together with the best information, and the resiliency built by years of relationship creation is evident as both the Library and Vision Team volunteers and employees are able to respond to new and emerging needs from residents and organizations in our community.

Personnel Services

I want to start this discussion with another especially relevant quote from the *Oregon Economic and Revenue Forecast*:

Increasing wages is one clear way businesses have responded to the tight labor market. In Oregon the average wage is up 17 percent since the start of the pandemic. Initially these wage gains were a statistical mirage. As many lower-paying jobs were lost in bars and restaurants during the initial shutdowns, it meant that the average wage of those who kept their jobs increased strictly due to the composition of the workforce. However, as the economy has added back most of these lost jobs, average wages did not decline. Rather wages per worker have continued to increase at a pace stronger than seen in 2018 and 2019. This is due to the combination of ongoing wage gains for the continuously employed workers, but also very strong wage gains at the lower end of the distribution. This means that as employment in these pandemic-hit sectors increases, the jobs being added back into the average wage calculation are significantly better paying than those that were initially dropped out.

When thinking about this year's budget, I reflected that I was not proposing

anything very flashy, despite wanting to strive for something beyond normal. But the truth is that our ability to truly change lives is directly tied to our ability to staff this essential institution. Right now, we are maintaining essential service in part by doubling and redoubling what our staff members must do—Miss Gayle is our Youth Services Librarian and Assistant Library Director, and she is currently also taking meeting minutes in the absence of administrative support. Circulation Supervisor and IT Librarian Lynda Green spends as much time checking items in as she does updating our technology; Erin Gordenier just added job description analyst and leave tracking to her outreach and volunteer work; Kevin Mittge catalogs while simultaneously manning the reference desk, rather than planning a slate of new adult programs or offering catalog searching training to our staff; Mapleton Librarian Bonnie Schwertfeger is spending three days of her five-day workweek in Florence. I could continue with versions of this for all of our wonderful staff members, and go on for pages.

All of these tasks are so important. But, we need more people doing them so that we also have room to make transformative programs, collections, technology, and services available for our community. Your district staff have made remarkable things happen over the course of the past two years, against great challenges. But we need to shift past operating in crisis mode, and we want to do more than return to normal. Our strategic plan (included in this packet) reflects some of those goals. The amazing work this library does is all centered in our staff—in storytime, in reference and resource support for patrons, in concerts and public art displays. That work is all entirely dependent on our success in staffing our facilities.

Last year, I asked for and received additional funding for more staff positions. We then hired more employees in July 2021. But our current net staffing is lower than it was at the time of that hiring round. In other words, we are in the same boat as almost every other public and private employer coming out of the pandemic. We need to attract and retain employees in a nationally tight market, and in a community where housing prices have increased more than 25% in just one year. As a new homeowner myself who is lucky enough to be a professional in a two-earner family, I know just how challenging the current market is when vacancies are almost non-existent and prices (and interest rates) are increasing almost daily. Over the past two years, the Siuslaw Public Library District has seen a number of employees permanently retire. I expect to

have a good deal of hiring to do throughout the coming year—and those employees will need wages that allow them to live in the Siuslaw region. Our current employees likewise need a salary that allows them to maintain their housing and spending power in a region where last month's inflation was about 9%.

The district is fortunate not to be expecting major increases in any benefit costs. The district is beginning year two of a PERS rate that was just a modest increase from the previous biannual calculation. The district's health insurance carrier (Citycounty Insurance Services) has announced a 0% rate increase for health, dental, or life insurance. Only vision insurance costs will rise. While I have increased the insurance and PERS line items in the budget, those amounts represent potential new hires and possible life change events rather than to account for any expected increase in rates.

This year's proposed budget includes an increase for existing staff members. In the first fiscal year following the start of the pandemic, staff received an annual step increase of 1.5%, but did not receive a Cost of Living Adjustment (COLA); I did not request any increase in my own salary. Last year, staff received a COLA of 1.5% in addition to a step increase—a 3% overall increase. This year, I am proposing a 5% COLA and a 1.5% step increase—a total of 6.5%. The proposed COLA, as in previous years, is reflective of the (slightly rounded 4.9%) Pacific regional Consumer Price Index as of January 2022. I expect an even bigger COLA may be required next year to keep our district a competitive employer—which is, quite frankly, one of my biggest priorities as we venture past normal. There is simply no more vital part of increasing our needed level of services than hiring and retaining employees.

Additionally, in last year's budget the District, in response to the changing job market and increased minimum wage requirements, adjusted the minimum starting wage for regular circulation employees to \$15 per hour and for the Library Clerk (the on-call circulation classification) to the July 1, 2022, minimum of \$13.50 per hour in 2021. It isn't enough. These vital positions, which perform the bulk of our customer service interactions, and require increasingly complex technical skills, are now starting at wages that are not competitive when compared to many local wages for fast-food employees (another challenging job, for sure—but one that is notoriously underpaid). We also need

to adjust for the Library Aide position—our lowest compensated classification—so that it comes up to the new \$13.50 minimum wage. As a result of these considerations, I would recommend moving the Library Clerk classification range to a beginning hourly wage of \$15.00, and the Library Assistant hourly wage to \$16.50 per hour. At each classification level, we then have a series of 30 steps which, in the case of our scale, result in a relatively modest 1.5% annual increase (assuming a positive annual evaluation).

To clarify how the proposed 5% COLA increase combined with the recommended wage adjustment would look if adopted, please take a look at how the district's pay scale looks now, and how it would look on July 1, 2022, if adopted:

Rates by Hour		
Position Title	Step 1 (Adopted): 2021	Step 1 (Proposed): 2022
Librarian II	22.69	23.82
Librarian I	18.99	19.94
Library Assistant	15.38	16.50
Library Clerk	13.70	15.00
Library Aide **	12.75	13.50

The library's Assistant Director and Library Director positions are not included in the district's classification schedule, as we are not entitled to the same stepped system of increases on an annual basis, even with a positive review. However, I would recommend a 6.5% increase this year for both of those positions as well. That would move our Assistant Director and Youth Services Librarian to an annual salary of \$75,606 and I would move to an annual salary of about \$98,600.

Finally, I have significantly increased the overall substitute budget line to provide coverage for sick leave and vacation leave in the coming year. Over the past year, few permanent employees have used anything like their annual allotment of leave—even less than in 2020. I also want to make sure we have some ability to adjust if we should have to cope with something like a wave of illness, say another variant, affecting our employees. Finally, we have a number of employees who have spent enough years with the district that they have accumulated a store of sick and vacation time, and I expect them to use some of those hours in the coming year. Part of retaining employees, even if we aren't considering morale or effectiveness, is making sure our staff can take some time

off when needed.

My last observation about this proposed portion of the budget is that it is also designed to be flexible. If we find fantastic regular staff members but nobody who is a good fit for our on-call workforce, I have room to move money within this category of the budget. Re-classifications, negotiating higher starting wages based upon experience, and other adjustments are possible with this overall increase to the Personnel Services budget category.

Materials and Services

In the first year of the pandemic, the SPLD Budget Committee adopted a budget that included an 18% increase in spending for library materials (including books, periodicals, audiobooks, DVDs, CDs, and electronic databases). The addition was especially evident in the increase to our online resource spending. Last year's increase was less, but still sufficient to keep us among the highest per capita spenders on collection materials among similar Oregon libraries. This year, I have proposed an increase of 3%. Combined with the growing strength of the dedicated Book Endowment monies to buy collection materials, this will allow us to comfortably keep pace. Even more than last year, our more immediate bottleneck in getting materials into the hands of patrons is that we need more staffing for circulation, processing, and cataloging—so that is where I have invested the bulk of our monies.

Overall, there are no exceptional changes to the Materials and Services budget. I have fiddled with individual budget lines to reflect what we are actually spending. The budget is designed to be generous with expected costs (and conservative when predicting revenue). There are steep increases in prices for processing supplies, but this represents a comparatively small part of our budget, and can be easily managed. I have also maintained amounts in our budget lines that will allow us to absorb the expected increasing costs of services—we already know our monthly landscaping costs will go up in the coming year, and I expect to see more hikes from other service providers as wages and inflation continues to increase—but we should be able to comfortably absorb these changes in the coming year. I was still able to reduce some line items because they simply weren't spent out, and because some of the costs for PPE and related special needs that came in 2020 and 2021 are no longer anticipated.

Capital Outlay

I am proud that we have been able to tackle several large maintenance projects over the past few years—in 2021 to 2022, we took on repaving, coating, and striping the parking lot. We funded some ergonomic improvements in our circulation area, and I expect our hallway light project will be completed soon.

But we can't fall behind on maintaining our most significant owned asset—the library building in Florence. Even as labor and materials cost increase, we need to move forward, particularly as I expect those costs will only go up for the foreseeable future. With that in mind, the most significant single project in this proposed budget is a repair and repainting plan for the exterior of the building. At my request, HGE Architects has prepared a pre-design cost estimate that puts this project cost at approximately \$136,000. I asked HGE to undertake this (free) estimate for the budget process in part because of their extensive history of design and project management experience with our district—they have our blueprints! HGE has provided design services since the building was initially built, through the expansion, and most recently as the project manager for a re-roofing project in 2019. I feel confident that this is a relatively accurate estimate, and it does also include a 10% contingency. Ideally, I believe we would move forward on bidding and completing this project in 2022 rather than waiting for the potentially higher prices of 2023.

Beyond vital maintenance of our assets, tackling this large budget item in the coming year will also provide some cushion to absorb further inflation in the FY2023-2024 budget. Tackling projects that won't need ongoing funding into future budgets frees money up for essential services if property taxes can't keep pace. Like our reserve funds, this is a way to move forward when revenue is solid and keep pace when it isn't.

There are also pots of needed equipment monies in the budget—line items to purchase a new server and new technology, to complete an RFP and purchasing process for a much more modern phone system, and generally to make sure our infrastructure is keeping pace. We learned during the pandemic what it takes to support a successful remote workforce—lots of good, solid technology that is adaptable and reliable. Much of that work has fallen on our homegrown Technology Librarian Lynda Green, and I want to give her some money to spend

on needed upgrades before we are faced with any similar situation!

Unallocated General Fund Requirements

In the unallocated portion of the general fund, I have not reflected any carryover of a special payment to the Siuslaw Public Library Foundation. During the pandemic, the SPLF Foundation received their official 501(c)(3) designation, and, with a great working board in place, along with a bank account, they are moving forward. I plan to have the adopted special payment of \$130,000 paid to the Foundation before June 30, 2021. Along with a ~\$410,000 directed estate that came just at the end of last fiscal year, the foundation is already making exceptional leaps in helping to diversify future funding streams for the library.

Conclusion

My sincere thanks to each of you who have agreed to serve on the Siuslaw Public Library's Budget Committee. Your volunteer service allows the district to both fulfill legal obligations as a local government entity, and, even more importantly, it ensures that the district is responsive to the public and our thousands of patrons. I would like to extend a special thank you to the lovely and dedicated Kristin Anderson, who has been a wonderful addition to the committee, but is only getting to attend an in-person meeting this year. I feel lucky to live in a community where residents consistently give of their time and energy to make our local governments successful and responsive. Thank you.

And, at last, to read the full text of Amanda Gorman's "New Day's Lyric," or to view a filmed performance of the work, please view the original post on Instagram:

<https://www.instagram.com/tv/CYEPCgxBTAf/?hl=en>

Or check it out, along with lots of spectacular poetry, at the perfect website for National Poetry Month, poetry.com:

<https://www.poetry.com/poem/118347/new-day%27s-lyric>

Meg Spencer

Siuslaw Public Library Director and Budget Officer

April 13, 2022

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

Tax Year 2007/08: \$1,402,679,181 (+\$79,817,336 or +6.03%)

Tax Year 2008/09: \$1,480,086,702 (+\$77,407,521 or +5.52%)

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%)

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 2007/08: \$724,213 (+\$41,220 or +6.04%)

Tax Year 2008/09: \$764,198 (+\$39,985 or +5.52%)

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%)

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

2022-2023 PERMANENT TAX RATE CALCULATION

Permanent Rate Limit (per \$1,000 of assessed valuation)	0.5163
Actual Assessed Valuation in District as of October, 2021	2,185,026,715
Estimated Assessed Valuation in District as of October, 2022 @ 5%	2,294,278,051
Tax Rate (per \$1 of assessed valuation)	0.0005163
2022 Estimated Assessed Valuation x rate	1,184,536
Uncollectable @ 6%	0.056
Loss from Uncollectable	66,334
Actual Tax Realized from Levy	1,118,202

SIUSLAW PUBLIC LIBRARY DISTRICT BUDGET COMMITTEE MEETING

April 20, 2022

DRAFT MINUTES: TO BE APPROVED AT THE 2023 BUDGET COMMITTEE MEETING

Call to Order

The meeting was called to order by President Susy Lacer at 12:15 PM on April 20, 2022 in the Bromley Room of the Siuslaw Public Library with videoconferencing available.

Roll Call

Budget committee members (BCM) present in person were Kristin Anderson, Maree Beers, and Linda Weight. Bob Sneddon attended via Zoom. Board members present in person were President Susy Lacer and directors Colin Morgan, Renée LaCosse, Sandy Kuhlman, and Jane Yecny. Staff members present were Library Director (LD) Meg Spencer and Assistant Director (AD)/ Recording Secretary (RS) Gayle Vinchesi.

Election of Budget Committee Chair Budget Committee

President Lacer nominated Director Yecny for Budget Committee Chair and Bob Sneddon seconded the motion. Ayes: all.

Approve Minutes of the April 21, 2021 Budget Committee Budget Committee Meeting

Director Lacer moved and Director Kuhlman seconded the approval of the minutes of the April 21, 2021 Budget Committee Meeting as presented. Ayes: all.

Receive Fiscal Year 2022/2023 Budget message from the Budget Officer

LD Spencer welcomed everyone and thanked them for participating and particularly thanked BCM Kristin Anderson for her years of service. LD Spencer noted that BCM Jennifer McKenzie was unable to attend today. Following introductions, she shared her presentation. The slides are incorporated at the end of the minutes for reference.

LD Spencer noted that there were several corrections she would be making in the course of the budget presentation. The LB-20 Revenues form did not appropriately sum all of the items in the far left "actuals" column, and she has now made the correction. In the "Budget Message" she should have included the word "approximate" in front of her own salary. Finally, the "Annual Budget" referenced on page 7 of the March 31, 2022 accountant compilation is incorrect. Please refer to Page 2 for annual budget numbers instead.

LD Spencer reviewed a comparison of similarly sized libraries in Oregon. She highlighted that most library service is done in-person and noted that the collection equates with library use. She also noted that many databases were added during the last **year** that have enhanced our reference collection. LD

Spencer's comparison highlighted that the Siuslaw Public Library District is a leader in collection spending, and visits by the public—even during the pandemic.

LD Spencer reviewed the results of the 2021 Objectives and Key Results (OKRs) strategic plan, highlighting the results of goals in five categories. She briefly presented the 2022 OKRs and explained that these were the goals that would guide how the money was spent in the coming year.

Historical taxable property value and taxes imposed for the Siuslaw Public Library District

LD Spencer reviewed the historical taxable property value and the taxes imposed for the Siuslaw Public Library District. Since the Great Recession, these numbers continue to increase each year.

2022-23 Permanent tax rate calculation

LD Spencer reviewed the data: she has been conservative in assuming a 5% increase in the assessed valuation of property for the coming year. She also used actual historic trends to reach the 6% uncollectable rate and reminded members that she is conservative in predicting revenue and generous in predicting expenses. The calculation resulted in predicted taxes of \$1,118,002 for 2022-2023. There were no questions.

Form LB 20, Resources: General Fund

LD Spencer noted that the carryover and taxes estimated to be received are the greatest income source—resulting in more than 90% of revenue for the district. There were no questions.

Form LB-10: Special Funds-Grant Fund

LD Spencer explained that while there are funds estimated in this special fund, no monies will be spent unless grants are received. LD Spencer also noted that Siuslaw Vision funding is listed in historical data but funds are no longer budgeted for the organization as they are now an independent entity.

Form LB-11: Reserve Fund- Library Building and Equipment Reserves

LD Spencer noted that this fund has been reauthorized for ten years and that no additional funds were being allocated this year. It will be important to continue to fund this reserve in future years to keep pace with inflation.

Form LB-11 Reserve Fund- PERS Expense Reserve:

LD Spencer noted that while the goal is to continue to fund this reserve account, no additional funds were being allocated this year. A new PERS bi-annual calculation will be coming for the 2023-2024 fiscal year.

Form LB-11 Reserve Fund- Trusts and Estates:

While there is historical data in this account, there is no longer money being held in reserve from trusts or estates. The new library foundation will be a great repository for this type of money going forward.

Form LB-30 General Fund- Personnel Services:

LD Spencer highlighted the increase in wages which was initiated by the need to keep the library competitive in hiring. She spoke to the increase in the “Substitutes” line which was adjusted to account for the fewer hours of vacation taken by staff during the past two years. BCM Anderson asked where unfunded vacation liability was accounted for and LD Spencer explained that it is reflected in the proposed Substitute line, but that it could also be paid out of the specific classification line if, for example, someone were to retire. Chairperson Yecny asked if the proposed budget included funding for new hires which LD Spencer confirmed. LD Spencer said that the previous budget also included funds for hiring, but that proved difficult with the pandemic still underway.

Form LB-30 General Fund- Materials and Services- Collection:

Overall, this year’s increase in the collection budget is smaller (about 3%) than in the past, but still represents a lot of money for materials. LD Spencer highlighted the small decrease in the “Periodicals” line was due to fewer periodicals that are produced in print form. She noted the increase in Recorded Books and Videos and DVDs noting the continued use of these collections. Director Lacer asked for clarification of the use of the Book Endowment funds. LD Spencer explained that previous use of Book Endowment funds was to purchase costlier items for the collection. As the fund has grown, we are able to also purchase general items for the collection.

Director Kuhlman asked about database usage and if it was commensurate with the cost of database purchasing. LD Spencer noted that access to proprietary materials is expensive, but that it is often used by staff members to answer reference questions in addition to receiving home use. BCM Beers noted that digital access to materials continues to be an issue upriver when it is difficult for people to drive to the library. BCM Weight commented that she has become a convert to digital materials since retirement. Director Kuhlman noted that access to materials is not an either-or proposition. We have both formats available.

Form LB-30 General Fund- Materials and Services:- Non-Collection

LD Spencer said that the proposed increase in “Travel and Training” could be put to use as more conferences return to in-person gatherings. She was excited to report that additional financial support for the shared Integrated Library System (ILS) is now being funded in part by a Library Services and Technology Act (LSTA) Grant. This money will allow for additional technical support from the Springfield Public Library’s ILS expert. LD Spencer emphasized the need for updating the shared catalog and will welcome the support—particularly as it is being funded with federal monies. She highlighted the decrease in “Utilities” noting the effectiveness of the ductless heating and cooling systems and the savings of converting to LED lighting. The decrease in “Equipment Lease/Maintenance” is due to our copier no longer being leased. The proposed budget for “Building Maintenance” is decreased based on the unrealized need to deep clean during the pandemic. Also noted was the increase in the “Audit” line item as the library will go to bid for audit services this year. “Mapleton Rent” is decreased reflecting the

lack of any rise in rental rates for that space. The increase in programming coincides with the return of in-person programming.

Form LB-30 General Fund: Capital Outlay:

After noting that our biggest asset is the building, LD Spencer highlighted the need for both exterior repair and painting in a new proposed budget line. The amount represents an estimate for repair of dry rot and painting that was prepared by HGE Architects, who has previously performed project-management for the library's re-roofing project. The library is also in need of a new phone system and new server.

Form LB-30 General Fund- Materials and Services- Non-Collection:

LD Spencer noted the total requirements for the General Fund and asked for questions.

BCM Anderson asked about the size of the carryover and questioned the need based on the requirement that the library only collects the taxes it needs to operate. LD Spencer referred to the largest expense being personnel and noted that the library no longer has a classification of clerk and that is likely time to conduct a salary survey and work towards pay equity. In the last year, she has not spent as she hoped to on staff, but now it is time to hire and move forward on hiring folks to do the good work of moving the library forward. So the carryover partly represents the bad news that she didn't have as many staff as hoped in the past fiscal year, but an opportunity to hire more and raise wages.

Draft of Financial Summary of Resources

LD Spencer presented a draft form and noted that this information will be edited based on any changes to the budget adopted for 2022-2023. Resources and Requirements must balance. Director Morgan noted the difference in total Full-Time Equivalents (FTEs) on the draft, and LD Spencer corrected the error so that the FTEs correctly read "11" rather than "10."

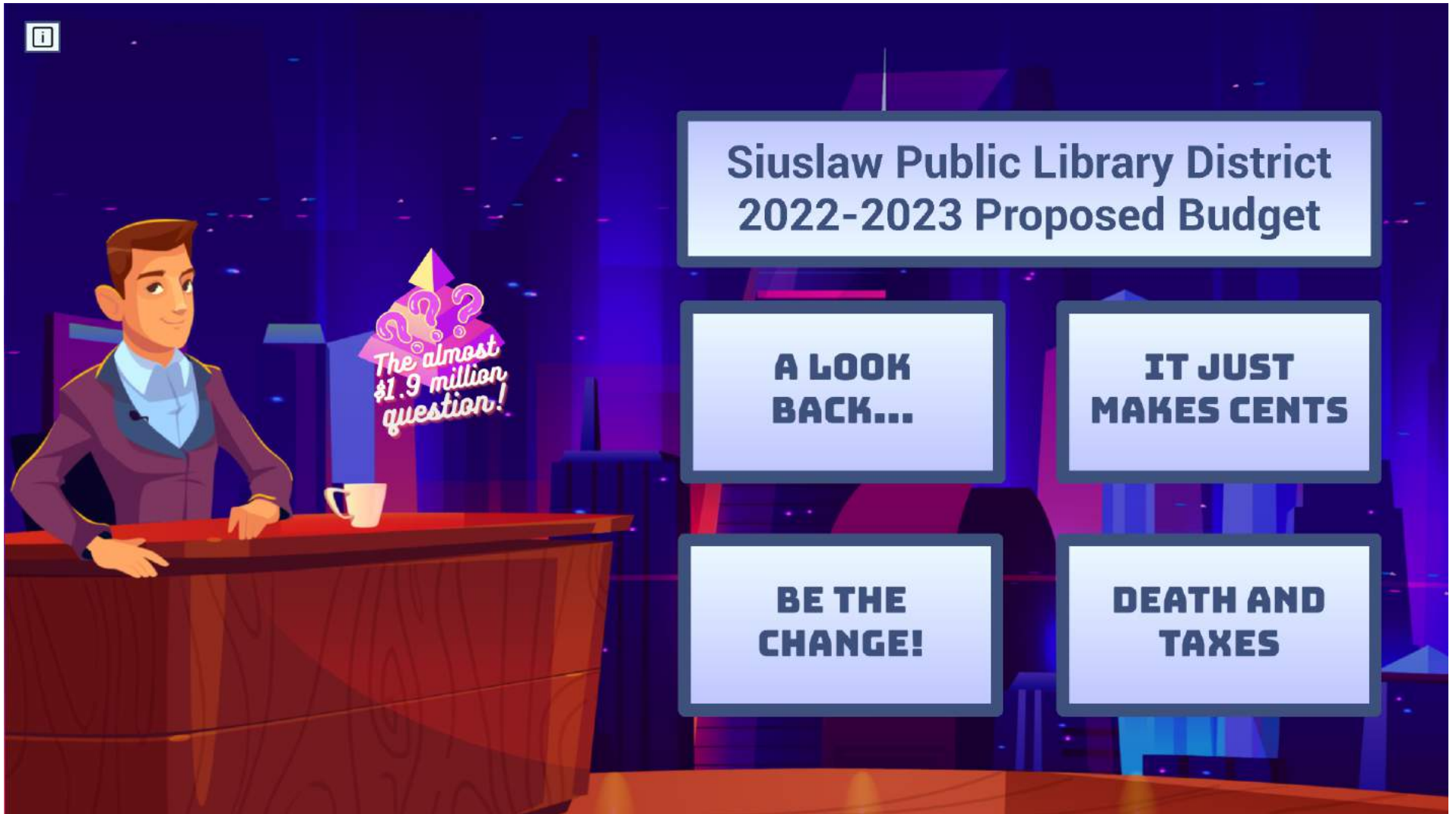
Chairperson Yecny provided the committee an opportunity for discussion, but there were no additional questions.

Discuss and take action on Budget Committee Fiscal Year 2022/2023 budgets for the Grant, Building/Equipment Reserve, Trusts and Estates Reserve, PERS Reserve, and General funds

Director Kuhlman moved that the Budget Committee for the Siuslaw Public Library District approve the budget for the 2022/2023 fiscal year in the amount of \$1,896,356.00. Director Lacer seconded the motion. Ayes-all.

BCM Anderson moved that the Budget Committee for the Siuslaw Public Library District approve property taxes for the 2022/2023 fiscal year at the rate of \$ 0.1563 per \$1,000 of assessed value. Director Kuhlman seconded the motion. Ayes-all.

Chairperson Yecny adjourned the meeting at 1:36 PM.



Note: These slides include only the data and information included in the presentation, not the trivia questions regarding libraries. A link to the complete, interactive presentation is available upon request.

A look back...at 2021!

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A look back...at 2021!

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How does the Siuslaw Public Library compare to other Oregon libraries?



Library name	Population served	Total pd staff	Cnsrt.	Total collection	Total Physical and Digital Items	Total Databases	Total Circulation	Total ILLs	Circulations to Non Residents	Public Internet Sessions	Library Visits
LEBANON PUBLIC LIBRARY	17,335	6.20	NONE	\$40,366	159,359	28	108,735	1	3,492	10,151	42,085
NEWPORT PUBLIC LIBRARY	18,044	8.60	LCLD	\$96,693	171,950	32	84,276	28,117	8,146	267	12,559
ESTACADA PUBLIC LIBRARY	19,567	7.25	LINCC	\$48,110	167,034	28	57,655	31,398	47,984	50	0
SIUSLAW PUBLIC LIBRARY DISTRICT	19,768	9.00	NONE	\$110,782	207,017	44	85,929	1,154	17	765	31,288
F. MAXINE AND THOMAS W. COOK MEM	20,284	6.21	NONE	\$67,200	162,953	48	106,138	17,520	0	0	0
SILVER FALLS LIBRARY DISTRICT	20,982	12.30	CCRLS	\$84,897	229,269	32	154,016	111,744	101,486	396	118
GLADSTONE PUBLIC LIBRARY	21,506	5.44	LINCC	\$78,754	155,908	27	101,017	61,198	62,046	197	5,356



Library name	Population served	Total staff expenditures	Supervisory Librarian Hourly Salary Low	Supervisory Librarian Hourly Salary High	Non Supervisory Librarian Hourly Salary Low	Non Supervisory Librarian Hourly Salary High	Library Assistant Hourly Salary Low	Library Assistant Hourly Salary High	Library Clerk Hourly Salary Low	Library Clerk Hourly Salary High
LEBANON PUBLIC LIBRARY	17,335	\$445,248					\$20.68	\$25.87	\$17.97	\$23.87
NEWPORT PUBLIC LIBRARY	18,044	\$679,055	\$25.86	\$33.89	\$20.07	\$26.30	\$13.59	\$21.65	\$13.59	\$21.65
ESTACADA PUBLIC LIBRARY	19,567	\$618,694	\$0.00	\$0.00	\$26.98	\$32.89	\$15.58	\$18.99	\$14.40	\$17.56
SIUSLAW PUBLIC LIBRARY DISTRICT	19,768	\$616,024	\$22.35	\$34.42	\$18.71	\$28.81	\$15.15	\$23.33	\$13.50	\$20.79
F. MAXINE AND THOMAS W. COOK MEM	20,284	\$440,098					\$18.70	\$23.03		
SILVER FALLS LIBRARY DISTRICT	20,982	\$780,885	\$25.37	\$31.32			\$17.80	\$22.47	\$15.43	\$19.02
GLADSTONE PUBLIC LIBRARY	21,506	\$564,285	\$32.43	\$43.78	\$27.20	\$34.37	\$18.80	\$23.66	\$14.00	\$17.13



4 - What did the Siuslaw Public Library District accomplish in 2021

At the Siuslaw Public Library, we will serve all residents throughout the transition to a thriving post-COVID community.

This is how:

WOW!

We will get library materials into the hands of users

- ...by circulating 65,000 physical items in 2021.
- ...by circulating 5% more items of all kinds quarter over quarter.
- ...by increasing the use of the library's electronic resources by 25% in 2021.
- ...by providing two ways to access materials without a phone or internet connection.
- ...by resuming loans to and from other libraries.

We will connect people with technology

- ...by ensuring 2,500 people access library-provided computers and hardware in 2021.
- ...by increasing the range of the library's wireless internet access to the public sidewalk.
- ...by offering technology instruction services accessed by 1,000 people by the end of 2021.
- ...by introducing an average of 100 users each month to online job search, legal assistance, career testing, or government resources.

We will serve people and institutions engaged in learning

- ...by creating literacy programs that reach an average of 250 families each week.
- ...by connecting 1,000 adults and teens with programs in 2021.
- ...by increasing use of material for school-aged readers by 5% each quarter.
- ...by increasing the use of education-specific collection materials by 10% in 2021.
- ...by establishing three new channels for connecting with families and educators.

We will strengthen relationships with our users and partners

- ...by ensuring 7,500 people have a library card at the end of 2021.
- ...by employing three new channels for communicating with patrons that don't require an internet connection.
- ...by increasing engagement across the library's social media content by 10%.
- ...by developing five new programs/services in partnership with other organizations by the end of 2021.

We will prioritize the health of our community

- ...by responding within 6 hours to any positive COVID-19 exposure at the library as directed by Lane County Public Health.
- ...by implementing the library's COVID-19 safety procedures 100% of the time as measured through weekly audits.
- ...by connecting 1,000 people to fact-based health information in 2021.
- ...by providing on-site access to an average of two social service providers or programs each week.

Questions or comments? Contact Library Director Meg Spencer at 541-997-3132 or meg@siuslawlibrary.org.



Siuslaw Public
LIBRARY
DISTRICT



At the Siuslaw Public Library, we will serve all residents throughout the transition to a thriving post-COVID community.



We will get library materials into the hands of users...

...by circulating 65,000 physical items in 2021. <i>Result: 68,104, a 216% increase!</i>	BASELINE <i>35,322 items in 2020</i>	1ST QTR <i>7,345 items</i>	2ND QTR <i>17,897 items</i>	3RD QTR <i>22,058 items</i>	4TH QTR <i>20,804 items</i>
...by circulating 5% more items of all kinds quarter over quarter. <i>Result: Yes for 3 qtrs, an average of +63% /qtr</i>	BASELINE <i>4th Qtr 2020: 6,911</i>	1ST QTR <i>7,345 +6.3%</i>	2ND QTR <i>24,525 +234%</i>	3RD QTR <i>28,482 +16%</i>	4TH QTR <i>27,476 -3.5%</i>
...by increasing the use of the library's electronic resources by 25% in 2021. <i>Result: Increase of 2.3%</i>	BASELINE <i>28,660 in 2020</i>	1ST QTR <i>7,772 uses</i>	2ND QTR <i>7,642 uses</i>	3RD QTR <i>8,351 uses</i>	4TH QTR <i>7,707 uses</i>
...by providing two ways to access materials without a phone or internet connection. <i>Result: In-person browsing resumed</i>	BASELINE <i>NONE</i>	1ST QTR <i>NONE</i>	2ND QTR <i>In-Person Browsing</i>	3RD QTR <i>In-Person Browsing</i>	4TH QTR <i>In-Person Browsing</i>
...by resuming loans to and from other libraries. <i>Result: Completed in Qtr 1</i>	BASELINE <i>LCOL Only Brrw: 338 Lent: 264</i>	1ST QTR <i>LCOL & OCLC Brrw: 440 Lent: 346</i>	2ND QTR <i>LCOL & OCLC Brrw: 352 Lent: 375</i>	3RD QTR <i>LCOL & OCLC Brrw: 350 Lent: 381</i>	4TH QTR <i>LCOL & OCLC Brrw: 359 Lent: 408</i>



At the Siuslaw Public Library, we will serve all residents throughout the transition to a thriving post-COVID community.



We will get library materials into the hands of users...

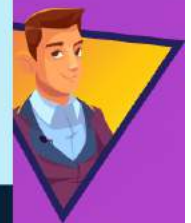
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At the Siuslaw Public Library, we will serve all residents throughout the transition to a thriving post-COVID community.

We will serve people and institutions engaged in learning



...by creating literacy programs that reach an average of 250 families/wk. <i>Result: Average of 77/wk</i>	BASELINE <i>4th Qtr 2020: 53 per week</i>	1ST QTR <i>45 per week</i>	2ND QTR <i>130 per week</i>	3RD QTR <i>78 per week</i>	4TH QTR <i>54 per week</i>
....by connecting 1,000 adults and teens with programs in 2021. <i>Result: 2,002</i>	BASELINE <i>4th Qtr 2020: 1,074</i>	1ST QTR <i>664</i>	2ND QTR <i>732</i>	3RD QTR <i>430</i>	4TH QTR <i>176</i>
...by increasing use of material for school-aged readers by 5% each quarter. <i>Result: Yes for 3 qtrs.</i>	BASELINE <i>4th Qtr 2020: 882 items</i>	1ST QTR <i>1,083 items +23%</i>	2ND QTR <i>3,385 items +213%</i>	3RD QTR <i>4,853 items +43%</i>	4TH QTR <i>4,306 items -11%</i>
...by increasing the use of education-specific collection materials by 10% in 2021. <i>Result: Not completed</i>	BASELINE <i>4th Qtr 2020: 179 uses (716/year)</i>	1ST QTR <i>65 uses</i>	2ND QTR <i>130 uses</i>	3RD QTR <i>161 uses</i>	4TH QTR <i>112 uses</i>
...by establishing three new channels for connecting with families and educators. <i>Result: Completed in Qtr. 1.</i>	BASELINE <i>Kits; Headstart Zoom storytime; SSD newsletter</i>	1ST QTR <i>Virtual Storytime Kits; MNCH Kits; virtual field trip; YA books video; Montessori resource- sharing</i>	2ND QTR <i>Summer reading (+book) to all K- 8th graders in Siuslaw & Mapleton</i>	3RD QTR <i>Mapleton: Circulating books to high school, craft kits</i>	4TH QTR <i>None</i>



At the Siuslaw Public Library, we will serve all residents throughout the transition to a thriving post-COVID community.



We will connect people with technology...

...by ensuring 2,500 people access library-provided computers and hardware in 2021. <i>Result: 2,573</i>	BASELINE <i>4th Qtr 2020: 115 people (460/year)</i>	1ST QTR <i>90 people</i>	2ND QTR <i>289 people</i>	3RD QTR <i>1,075 people</i>	4TH QTR <i>1,119 people</i>
...by increasing the range of the library's wireless internet access. <i>Result: Completed in Qtr1</i>	BASELINE <i>Completed!</i>	1ST QTR <i>Completed!</i>	2ND QTR <i>Completed!</i>	3RD QTR <i>Completed!</i>	4TH QTR <i>Completed!</i>
...by offering technology instruction services accessed by 1,000 people by the end of 2021. <i>Result: 218</i>	BASELINE <i>4th Qtr 2020: 97 views of tech tutorials 8/mo in labs</i>	1ST QTR <i>87 views of tech tutorials</i>	2ND QTR <i>38 views of tech tutorials; 23 times "Get Tech Help" accessed</i>	3RD QTR <i>25 views of tech tutorials; 11 times "Get Tech Help" accessed</i>	4TH QTR <i>25 views of tech tutorials; 9 times "Get Tech Help" accessed</i>
...by introducing an average of 100 users each month to online job search, legal assistance, career testing, or government resources. <i>Result: 108</i>	BASELINE <i>4th Qtr 2020: 58 uses of applicable databases</i>	1ST QTR <i>27 uses of applicable databases</i>	2ND QTR <i>10 uses of applicable databases</i>	3RD QTR <i>57 uses of applicable databases</i>	4TH QTR <i>14 uses of applicable databases</i>



At the Siuslaw Public Library, we will serve all residents throughout the transition to a thriving post-COVID community.

We will strengthen relationships with our users and partners



...by ensuring 7,500 people have a library card at the end of 2021. <i>Result: 6,245</i>	BASELINE 7,110 as of 12/31/2020	1ST QTR 6,810	2ND QTR 6,576 +155 new cards	3RD QTR 6,364 +195 new cards	4TH QTR 6,245 +187 new cards
...by employing three new channels for communicating with patrons that don't require an internet connection. <i>Result: 2 new channels</i>	BASELINE Signage; Increased Newspaper & Radio Ads	1ST QTR Signage; Increased Newspaper & Radio Ads	2ND QTR Signage; Increased Newspaper ads; Radio ads and interview	3RD QTR Signage; Increased Newspaper & Radio Ads	4TH QTR Presence at movie theater. Interviews on TV, radio in new markets
...by increasing engagement across the library's social media content by 10%. <i>Result: +13% subscribers</i>	BASELINE Sbscrb: 2,842 Engmnts: 1,655	1ST QTR Sbscrb: 2,948 Engmnts: 3,972	2ND QTR Sbscrb: 3,029 Engmnts: 3,690	3RD QTR Sbscrb: 3,103 Engmnts: 3,241	4TH QTR Sbscrb: 3,210 Engmnts: 3,580
...by developing five new programs/services in partnership with other organizations by the end of 2021. <i>Result: Four new partnerships</i>	BASELINE Resource Cntr planning	1ST QTR Lane County Public Health: Vaccine Pre-Registration	2ND QTR Summer reading in partnership with both school districts	3RD QTR None	4TH QTR Circulated books, displayed art, and created programming for Dune partnership @ Cinemas

At the Siuslaw Public Library, we will serve all residents throughout the transition to a thriving post-COVID community.



We will prioritize the health of our community

...by responding within 6 hours to any positive COVID-19 exposure at the library as directed by Lane County Public Health.

Result: Completed

BASELINE
YES in 2020

1ST QTR
N/A

2ND QTR
N/A

3RD QTR
N/A

4TH QTR
YES

...by implementing the library's COVID-19 safety procedures 100% of the time as measured through weekly audits.

Result: Yes for two qtrs.

BASELINE
OSHA and library procedures finalized

1ST QTR
99%

2ND QTR
100%

3RD QTR
99%

4TH QTR
100%

...by connecting 1,000 people to fact-based health information in 2021.

Result: 379

BASELINE
4th Qtr 2020: 214 patrons (856/yr)

1ST QTR
197 patrons

2ND QTR
95 patrons

3RD QTR
47 patrons

4TH QTR
40 patrons

...by providing on-site access to an average of two social service providers or programs each week.

Result: Not completed

BASELINE
NONE

1ST QTR
NONE

2ND QTR
NONE

3RD QTR
NONE

4TH QTR
NONE



At the Siuslaw Public Library, we will serve all residents throughout the transition to a thriving post-COVID community in 2022.

This is how:



We will get library materials into the hands of users

- ...by circulating 90,000 physical items in 2022.
- ...by circulating 3% more items of all kinds quarter over quarter.
- ...by increasing the use of the library's online databases by 2% each quarter.
- ...by increasing staffing by 1 FTE in 2022.
- ...by implementing one new adult reading-based activity in 2022.



We will connect people with technology

- ...by ensuring 800 people per quarter access library-provided computers/hardware.
- ...by soliciting for and completing an upgrade of the library's existing phone system in 2022.
- ...by safely serving at least 250 patrons in 2022 with tech appointments that teach digital literacy skills.
- ...by completing an assessment of digital access, digital literacy, and digital devices needed in the Siuslaw region in 2022.



We will serve people and institutions engaged in learning

- ...by creating literacy programs that reach 1,000 families/ young people each quarter.
- ...by connecting 300 adults and teens with library programs each quarter.
- ...by increasing the use of material for school-aged readers by 3% each quarter.
- ...by increasing the use of education-specific collection materials by 2% quarterly.
- ...by establishing three new channels for connecting with families and educators by the end of 2022.



We will strengthen relationships with our users and partners

- ...by issuing a total of 200 library cards per quarter.
- ...by identifying one non-digital channel for connecting with patrons by the end of 2022.
- ...by increasing engagement and followers across the library's social media content by 2% each quarter.
- ...by developing three new programs/services in partnership with other organizations by the end of 2022.



We will prioritize the health of our community

- ...by responding within 6 hours to any positive COVID-19 exposure at the library as directed by Lane County Public Health.
- ...by re-opening library meeting rooms and programs in ways that model COVID-safe practices.
- ...by connecting 150 people to fact-based health information in 2022.
- ...by providing on-site access to an average of two social service providers or programs each week.

Questions or comments? Contact Library Director Meg Spencer at 541-997-3132 or meg@siuslawlibrary.org.



**Siuslaw Public
LIBRARY**
DISTRICT



At the Siuslaw Public Library, we will serve all residents throughout the transition to a thriving post-COVID community in 2022.

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**Siuslaw Public
LIBRARY**
DISTRICT



Where does the money come from?

1

2

3

Where does the money come from?

1

2

3

How much have Siuslaw housing prices increased since 2021?



		RESIDENTIAL															COMMERCIAL		LAND	MULTIFAMILY			
		Current Month							Year-To-Date							% Change ²	Year-To-Date		Year-To-Date	Year-To-Date			
		Active Listings	New Listings	Expired/Canceled Listings	Pending Sales	Pending Sales 2022 v. 2021	Closed Sales	Average Sale Price	Total Market Time ¹	New Listings	Pending Sales	Pending Sales 2021 v. 2021	Closed Sales	Average Sale Price	Median Sale Price		Total Market Time	Closed Sales	Average Sale Price	Closed Sales	Average Sale Price	Closed Sales	Average Sale Price
225	Florence Coast Village	5	0	1	1	-50.0%	0	-	-	2	3	50.0%	3	224,000	215,000	90	-	-	-	-	-	-	
226	Florence Green Trees	2	8	0	7	40.0%	3	288,300	20	12	9	-30.8%	7	298,700	290,000	17	-	-	-	-	-	-	
227	Florence Florentine	2	2	0	1	-75.0%	3	377,700	28	6	6	-45.5%	8	410,400	425,500	23	-	-	-	-	-	-	
228	Florence Town	18	19	4	14	-51.7%	23	433,300	57	54	53	-7.0%	50	406,500	375,000	47	2	264,500	3	124,000	4	843,300	
229	Florence Beach	1	7	1	7	-12.5%	8	452,200	17	17	15	7.1%	13	451,900	450,000	19	-	-	7	121,700	-	-	
230	Florence North	7	6	0	2	-60.0%	1	37,500	180	9	7	-22.2%	8	664,700	515,900	127	-	-	8	126,000	-	-	
231	Florence South/ Dunes City	8	8	-	2	0.0%	6	580,400	51	13	11	37.5%	12	443,500	375,000		-	-	2	87,500	-	-	
238	Florence East/ Mapleton	2	3	1	4	-20.0%	4	292,900	49	10	11	0.0%	7	490,000	310,000	45	-	-	2	110,300	-	-	
	Grand Total	45	53	7	38	-36.7%	48	422,400	47	123	115	-8.0%	108	423,000	375,000	46	24.7%	2	264,500	22	119,400	4	843,300



TAXABLE PROPERTY VALUE ASSESSMENT FOR SIUSLAW PUBLIC LIBRARY DISTRICT

Tax Year 2007/08:	\$1,402,679,181 (+\$79,817,336 or +6.03%)
Tax Year 2008/09:	\$1,480,086,702 (+\$77,407,521 or +5.52%)
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%)

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

Tax Year 2007/08:	\$724,213 (+\$41,220 or +6.04%)
Tax Year 2008/09:	\$764,198 (+\$39,985 or +5.52%)
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%)

<u>2022-2023 PERMANENT TAX RATE CALCULATION</u>	
Permanent Rate Limit (per \$1,000 of assessed valuation)	0.5163
Actual Assessed Valuation in District as of October, 2021	2,185,026,715
Estimated Assessed Valuation in District as of October, 2022 @ 5%	2,294,278,051
Tax Rate (per \$1 of assessed valuation)	0.0005163
2022 Estimated Assessed Valuation x rate	1,184,536
Uncollectable @ 6%	0.056
Loss from Uncollectable	66,334
Actual Tax Realized from Levy	1,118,202



FORM LB-20				RESOURCES General Fund	
Historical Data				Budget for	
Actual		Adopted Budget This Year 2021-2022	RESOURCE DESCRIPTION	Proposed By Budget Officer	
Second Preceding Year 2019-2020	First Preceding Year 2020-2021				
1			1		
2	\$554,450	\$571,086	2	Net working capital \$575,000	
3	\$17,840	\$21,943	3	Previously levied taxes estimated to be received \$12,000	
	\$15,416	\$11,625		Intergovernmental (Cares Relief Fund) \$0	
4	\$3,239	\$1,212	4	Interest \$2,000	
5	\$9,497	\$84,813	5	Donations \$12,000	
6	\$2,478	\$2,518	6	State Per Capita \$2,700	
7	\$3,321	\$1,660	7	Fines and Fees \$3,000	
8	\$2,739	\$256	8	Copier \$2,500	
9	\$5,233	\$5,316	9	E-Rate \$5,000	
10	\$2,873	\$409	10	Miscellaneous \$1,000	
11	\$10,939	\$12,252	11	Book Endowment Fund \$9,500	
12	\$8,279	\$9,650	12	Other Endowed Funds \$8,000	
13			13	Loraine Chernoff Fund	
14			14	Martha Beechler Fund	
15			15	Cherones/Keener Fund	
16			16	Joan Orr Fund	
17			17	Owen/ Jeanne Welles Fund	
18			18	Johnson Fund	
19		\$557,100	19	Total resources, except taxes to be levied \$632,700	
20		\$1,043,897	20	Taxes estimated to be received \$1,118,002	
21	\$957,597	\$1,035,313	21	Taxes collected in year levied	
22	\$957,597	\$1,758,053	22	TOTAL RESOURCES \$1,750,702	



Special, General, & Unallocated...
Oh My!

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Special, General, & Unallocated...
Oh My!

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FORM LB-10				SPECIAL FUND RESOURCES AND REQUIREMENTS			GRANT FUND	
Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for	
Actual		Adopted Budget This Year 2021-2022	Proposed By Budget Officer				B	
Second Preceding Year 2019-2020	First Preceding Year 2020- 2021							
1			1	RESOURCES				
2	\$299	\$299	2	Working capital			\$0	
3		\$44,672	3	Grant Funds			\$15,000	
4			4	Interest			\$0	
5			5	Transferred IN, from other funds			\$0	
6	\$75,489		6	Total Resources, except taxes to be levied			\$15,000	
7			7	Taxes estimated to be received			\$0	
8			8	Taxes collected in year levied				
9	\$75,788	\$44,971	9	TOTAL RESOURCES				
10			10	REQUIREMENTS				
11			11	Org Unit	Object Classification	Detail		
12	\$0	\$0	12	Library Services	Personnel Services	Grant funding of personnel services	\$5,000	
13	\$0	\$0	13	Library Services	Materials and Services	Grant funding of materials and services	\$5,000	
14	\$75,489	\$44,971	14	Library Services	Materials and Services	Grant funding for Sluslaw Vision	\$0	
15	\$0	\$0	15	Library Services	Capital Outlay	Grant funding for capital outlay projects	\$5,000	
16	\$299	\$0	16	Ending balance (prior years)				
17			17	UNAPPROPRIATED ENDING FUND BALANCE			\$0	
18	\$75,788	\$44,971	18	TOTAL REQUIREMENTS			\$15,000	

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number
99-6 on July 21, 1999 and 12-4 on June 20, 2012 for the following specific
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 v
Date can not be more t
Review Year: 2021

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for	
	Actual		Adopted Budget This Year 2021-2022		Proposed By	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021			Budget Officer	
1				1 RESOURCES		
2	\$96,352	\$101,004	\$101,000	2 Working capital	\$101,000	
3	\$526	\$126	\$500	3 Interest	\$250	
4	\$4,000	\$0	\$0	4 Transferred IN, from other funds	\$0	
5			\$0	5 Total Resources, except taxes to be levied	\$0	
6			\$0	6 Taxes estimated to be received	\$0	
7	\$0	\$0		7 Taxes collected in year levied		
8	\$100,878	\$101,130	\$101,500	8 TOTAL RESOURCES	\$101,250	
9				9 REQUIREMENTS - Library Services		
10				10 Org Unit	Object Classification	Detail
11			\$101,500	11 Library Services	Capital Outlay	Major maintenance or replacement of Library's building and capital equipment
12	\$100,878	\$100,878		12 Ending balance (prior years)		
13			\$0	13 RESERVED FOR FUTURE EXPENDITURE		\$0
14	\$100,878	\$100,878	\$100,500	14 TOTAL REQUIREMENTS		\$101,250





**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number
18-05 on April 17, 2019 for the following specified purpose:
to mitigate the District's increasing Oregon Public Employee Retirement
System rates and payments

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

PERS Expense Reserve

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for
	Actual		Adopted Budget This Year 2021-2022		Proposed By
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021			Budget Officer
1				1 RESOURCES	
2	\$21,000	\$21,042	\$29,301	2 Working capital	\$29,354
3	\$42	\$37	\$50	3 Interest	\$50
4	\$0	\$8,275	\$0	4 Transferred IN, from other funds	
5	\$21,042	\$29,354		5 Total Resources, except taxes to be levied	
6				6 Taxes estimated to be received	
7	\$0	\$0		7 Taxes collected in year levied	
8	\$21,042	\$29,354	\$29,351	8 TOTAL RESOURCES	\$29,404
9				9 REQUIREMENTS - Library Services	
10				10 Org Unit Object Classification Detail	
11			\$29,351	11 Library Services Personnel Services To mitigate the District's increasing Oregon Public Employee Retirement System rates and payments	\$29,354
12	\$21,042	\$29,354		12 Ending balance (prior years)	
13			\$0	13 RESERVED FOR FUTURE EXPENDITURE	\$0
14	\$0	\$0	\$29,351	14 TOTAL REQUIREMENTS	\$29,354

FORM		REQUIREMENTS SUMMARY			
LB-30		ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY			
		GENERAL FUND			
		(Name of Fund)			
		Historical Data			
		Actual		Adopted Budget	
				This Year	
				2021-2022	

1						REQUIREMENTS SUMMARY
2	FORM					ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
3	LB-30					GENERAL FUND
4						(Name of Fund)
5		Historical Data				
6		Actual		Adopted Budget		Budget
7		Second Preceding	First Preceding	This Year		Proposed By
8		Year 2019-2020	Year 2020-2021	2021-2022		Budget Officer
30	24				24	MATERIALS AND SERVICES
31	25	\$27,005	\$29,295	\$33,500	25	Books - Adult
32	26	\$10,750	\$11,037	\$12,000	26	Book Endowment Fund
33	27	\$27	\$30	\$300	27	Materials Shipping
34	28	\$2,915	\$6,473	\$3,500	28	Children's Materials - Ready to Read
35	29	\$10,144	\$10,300	\$11,500	29	Children's Materials - Print
36	30	\$2,906	\$4,312	\$3,800	30	Books - Reference
37	31	\$14,122	\$16,272	\$18,000	31	Periodicals
38	32	\$9,116	\$27,298	\$35,000	32	Electronic Databases
39	33	\$4,323	\$4,642	\$8,000	33	Large Print Books
40	34	\$427	\$62	\$700	34	Lost/Paid/ILL Materials
41	35	\$0	\$0	\$500	35	Spanish Language Materials
48	36	\$10,777	\$9,775	\$12,000	36	Recorded Books
49	37	\$3,725	\$5,513	\$6,877	37	Videos and DVDs
50	38	\$5,954	\$447	\$8,000	38	Other Endowed Funds
51	40	\$231	\$70	\$500	40	Music CDs
52	41	\$3,425	\$802	\$6,000	41	Children's AV
53	42	\$105,847	\$126,328	\$160,177	42	TOTAL LIBRARY MATERIALS

REQUIREMENTS SUMMARY						
FORM	ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY					
LB-30	GENERAL FUND					
	(Name of Fund)					
	Historical Data					Budg
	Actual		Adopted Budget This Year 2021-2022			Proposed By Budget Officer
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021				
43	\$4,367	\$1,371	\$6,000	43	Postage	\$5,000
44	\$7,866	\$2,683	\$8,000	44	Travel & Training	\$9,000
45	\$1,659	\$126	\$1,500	45	Board Expenses	\$2,000
46	\$1,573	\$281	\$1,500	46	Volunteer Recognition	\$2,000
47	\$1,222	\$1,226	\$1,200	47	Staff Recognition	\$1,500
48	\$4,393	\$4,565	\$6,500	48	Memberships and Dues	\$7,000
49	\$15,023	\$18,328	\$17,500	49	Telecommunications	\$18,000
50	\$25,678	\$25,844	\$28,500	50	Sirsi/Dynix Fees (iBistro & CybraryN)	\$30,000
51	\$4,956	\$4,086	\$6,000	51	OCLC Fees	\$6,500
52	\$907	\$787	\$2,000	52	Equipment Lease/Maintenance	\$500
53	\$4,723	\$5,406	\$8,000	53	Landscape Maintenance	\$8,000
54	\$14,386	\$16,800	\$25,000	54	Building Maintenance	\$20,000
55	\$1,278	\$1,521	\$2,500	55	Fire Suppression	\$3,000
56	\$5,840	\$3,275	\$6,500	56	Supplies, Computer	\$6,000
57	\$17	\$0	\$200	57	Supplies, Food	\$200
58	\$2,349	\$976	\$3,000	58	Supplies, Office	\$3,000
59	\$1,007	\$984	\$1,000	59	Printing	\$600
60	\$4,715	\$4,031	\$6,000	60	Supplies, Materials	\$7,500
61	\$702	\$0	\$1,500	61	Supplies, Photocopier	\$1,500
62	\$614	\$720	\$1,500	62	Legal Notices/Newspaper	\$2,000
63	\$29,017	\$24,613	\$33,000	63	Utilities	\$30,000
64	\$14,870	\$15,859	\$20,000	64	Insurance	\$25,000

				REQUIREMENTS SUMMARY		
FORM		ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY				
LB-30		GENERAL FUND				
		(Name of Fund)				
	Historical Data					Budg
	Actual		Adopted Budget This Year 2021-2022			Proposed By Budget Officer
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021				
64	\$14,870	\$15,859	\$20,000	64	Insurance	\$25,000
65	\$3	\$0	\$200	65	Interest Expense	\$200
66	\$5,467	\$4,632	\$8,000	66	Mapleton Rent	\$6,000
67	\$276	\$480	\$500	67	Mapleton Utilities	\$800
68	\$2,484	\$826	\$3,000	68	Mapleton Operations	\$3,000
69	\$1,375	\$1,397	\$2,000	69	Legal Services	\$3,000
70	\$1,961	\$4,430	\$0	70	Election Costs	\$5,000
71	\$11,505	\$10,825	\$13,500	71	Bookkeeping	\$12,000
72	\$9,944	\$10,200	\$13,000	72	Audit	\$15,000
73	\$5,699	\$2,373	\$8,000	73	Janitorial Supplies	\$8,000
74	\$10,121	\$6,802	\$20,000	74	Janitorial Services	\$18,000
75	\$4,448	\$940	\$4,500	75	Programs - Adult	\$6,500
76	\$7,286	\$3,129	\$6,500	76	Programs - Children	\$9,500
78	\$1,593	\$288	\$2,500	77	Community Promotions	\$2,000
79	\$0	\$14,517	\$0	78	Covid-19 Materials and Services	\$0
80	\$934	\$478	\$500	79	Other	\$500
81	\$3,099	\$3,889	\$7,000	81	Network Maintenance/Support	\$7,000
82	\$3,613	\$0	\$3,700	82	System Development Fees	\$3,700
83	\$5,532	\$7,737	\$9,000	83	Marketing	\$8,000
84	\$0	\$0	\$500	84	Book Shelf Signage	\$500
85	\$32	\$0	\$500	85	Art Display	\$500
86	\$3,064	\$7,720	\$1,000	86	Donations - Materials and Services	\$1,000

Capital Assets. The District's investment in capital assets includes land, buildings and improvements, furniture, fixtures and equipment. As of June 30, 2021, the District had \$1,805,822 of capital assets net of depreciation as detailed below:

Capital Assets (net of depreciation) - June 30, 2021

Land	\$ 206,836
Buildings and improvements	3,347,104
Equipment	<u>1,912,712</u>
Total capital assets	5,466,652
Accumulated depreciation	<u>(3,660,830)</u>
Total capital assets, net of depreciation	<u>\$ 1,805,822</u>

During the year, the book value of the District's capital assets decreased by \$78,984 as a result of current year depreciation in excess of current year asset additions.

REQUIREMENTS SUMMARY					
FORM		ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY			
LB-30		GENERAL FUND			
		(Name of Fund)			
	Historical Data				Budget
	Actual		Adopted Budget This Year 2021-2022		
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021			Proposed By Budget Officer
88				88	CAPITAL OUTLAY
89	\$1,868	\$0	\$16,000	89	Equipment
90	\$0	\$0	\$4,000	90	Mapleton Capital
91	\$59	\$0	\$35,000	91	Furniture/Shelving
92	\$0	\$0	\$0	92	Covid-19 Capital
93	\$0	\$0	\$12,250	93	Parking Lot
94	\$1,071	\$1,699	\$20,000	94	PC/LAN Hardware/Software
95	\$179,960	\$0	\$0	95	Roof - Florence
96	\$8,307	\$0	\$10,000	96	Donations - Capital
97	\$0	\$0	\$8,000	97	HVAC Project
98	\$0	\$0	\$0	98	Exterior repair and painting
99	\$191,265	\$1,699	\$105,250	99	TOTAL CAPITAL OUTLAY
150-504-030 (Rev 11-18)					

150-504-030 (Rev 11-18)



REQUIREMENTS SUMMARY						
FORM		NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM				
LB-30		GENERAL FUND				
		(name of fund)				
	Historical Data			REQUIREMENT DESCRIPTION	Budget	
	Actual		Adopted 2021-2022		Proposed By Budget Officer	
	Year 2019- 2020	Year 2020- 2021				
1				1	PERSONNEL SERVICES NOT ALLOCATED	
4	\$0	\$0	\$0	4	TOTAL PERSONNEL SERVICES	\$0
5	0	0	0	5	Total Full-Time Equivalent (FTE)	0
6				6	MATERIALS AND SERVICES NOT ALLOCATED	
7				7		
9	\$0	\$0	\$0	9	TOTAL MATERIALS AND SERVICES	\$0
10				10	CAPITAL OUTLAY NOT ALLOCATED	
11				11		
13	\$0	\$0	\$0	13	TOTAL CAPITAL OUTLAY	\$0
14				14	DEBT SERVICE	
15				15		
17	\$0	\$0	\$0	17	TOTAL DEBT SERVICE	\$0
18				18	SPECIAL PAYMENTS	
19				19		
20			\$130,000	20	Payment to Library Foundation of Donation Money	
21	\$0	\$0	\$130,000	21	TOTAL SPECIAL PAYMENTS	\$0
22				22	INTERFUND TRANSFERS	
23	\$0	\$0	\$0	23	General Fund to Bldg Reserve Fund	\$0
24			\$0	24	General Fund to PERS Reserve Fund	\$0
25	\$0	\$0	\$0	25	TOTAL INTERFUND TRANSFERS	\$0
26				26	OPERATING CONTINGENCY	
27			\$20,000	27	TOTAL OPERATING CONTINGENCY	\$20,000
28	\$0	\$0	\$150,000	28	Total Requirements Not Allocated	\$0
29	\$1,038,734	\$955,387	\$1,405,997	29	Total Org./Prog. Requirements in Fund	\$1,685,702
30			\$0	30	Reserved for future expenditure	\$0
31	\$571,086	\$802,666		31	Ending balance (prior years)	
32			\$45,000	32	UNAPPROPRIATED ENDING FUND BALANCE	\$45,000
33	\$1,609,820	\$1,758,053	\$1,600,997	33	TOTAL REQUIREMENTS	\$1,750,702



Now...it's your
turn to ask
the questions!

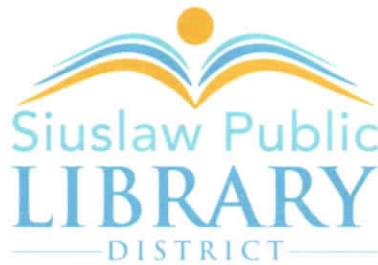


FINANCIAL SUMMARY - RESOURCES				
TOTAL OF ALL FUNDS		Actual Amount 2020-2021	Adopted Budget This Year: 2021-2022	Approved Budget Next Year: 2022-2023
Net Working Capital		\$706,784	\$630,301	\$705,354
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges		\$1,916	\$5,000	\$5,500
Federal, State and all Other Grants, Gifts, Allocations and Donations		\$170,846	\$51,100	\$52,200
Interfund Transfers / Internal Service Reimbursements		\$8,275	\$0	\$0
All Other Resources Except Current Year Property Taxes		\$20,491	\$16,550	\$15,300
Current Year Property Taxes Estimated to be Received		\$1,037,827	\$1,043,897	\$1,118,002
Total Resources		\$1,946,139	\$1,746,848	\$1,896,356
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION				
Personnel Services		\$613,215	\$884,121	\$1,043,004
Materials and Services		\$385,444	\$455,977	\$468,700
Capital Outlay		\$1,899	\$211,750	\$319,652
Debt Service		\$0	\$0	\$0
Interfund Transfers		\$8,275	\$0	\$0
Contingencies		\$0	\$20,000	\$20,000
Special Payments		\$0	\$130,000	\$0
Unappropriated Ending Balance and Reserved for Future Expenditure		\$937,506	\$45,000	\$45,000
Total Requirements		\$1,946,139	\$1,746,848	\$1,896,356
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		\$1,000,358	\$1,551,848	\$1,831,356
FTE		9	10	10
Not Allocated to Organizational Unit or Program		\$945,781	\$195,000	\$65,000
FTE		0	0	0
Total Requirements		\$1,946,139	\$1,746,848	\$1,896,356
Total FTE		9	11	11



I move that the Budget Committee of the Siuslaw Public Library District approve the budget for the 2022/2023 fiscal year in the amount of \$1,896,356.

I move that the Budget Committee of the Siuslaw Public Library District approve property taxes for the 2022/2023 fiscal year at the rate of 0.5163 per \$1,000 of assessed value."



SIUSLAW PUBLIC LIBRARY DISTRICT

RESOLUTION 22-01

A RESOLUTION ADOPTING A BUDGET, MAKING APPROPRIATIONS, AND IMPOSING AND CATEGORIZING TAXES FOR THE SIUSLAW PUBLIC LIBRARY DISTRICT FOR FISCAL YEAR 2022/2023

BE IT RESOLVED, that the Board of Directors of the Siuslaw Public Library District hereby adopts the budget for fiscal year 2022/2023 fiscal year in the total of **\$1,896,356**. 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, 2022 for:

General Fund

Library Services

Allocated to Organizational Unit or Program:

<i>Personnel Services</i>	<i>\$1,008,600</i>
<i>Materials and Services</i>	<i>\$463,700</i>
<i>Capital Outlay</i>	<i>\$213,402</i>

Not Allocated to Organizational Unit or Program:

<i>Contingency</i>	<i>\$20,000</i>
<i>Unappropriated Ending Fund Balance</i>	<i>\$45,000</i>

FUND TOTAL	\$1,750,702
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Grant Fund*Library Services*

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

Building/Equipment Reserve Fund*Library Services*

<i>Capital Outlay – Major repairs/replacement</i>	<i>\$101,250</i>
FUND TOTAL	\$101,250

Trusts and Estates Reserve Fund

FUND TOTAL	\$0
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PERS Expense Reserve Fund*Library Services*

<i>Personnel Services – PERS</i>	<i>\$29,354</i>
FUND TOTAL	\$29,354

TOTAL APPROPRIATIONS	\$1,831,356
TOTAL UNAPPROPRIATED AMOUNTS	\$65,000
TOTAL ADOPTED BUDGET	\$1,896,356

BE IT FURTHER RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2022-2023 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

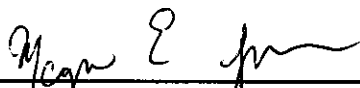
General Fund: \$.5163 per \$1,000

PASSED BY THE BOARD OF DIRECTORS and declared adopted on this 15th day of June, 2022.



Susy Lacer, President
Siuslaw Public Library District
Board of Directors

ATTEST:



Megan E. Spender, Director
Siuslaw Public Library District

At the Siuslaw Public Library, we will serve all residents throughout the transition to a thriving post-COVID community in 2022.

This is how:



We will get library materials into the hands of users

- ...by circulating 90,000 physical items in 2022.
- ...by circulating 3% more items of all kinds quarter over quarter.
- ...by increasing the use of the library's online databases by 2% each quarter.
- ...by increasing staffing by 1 FTE in 2022.
- ...by implementing one new adult reading-based activity in 2022.



We will connect people with technology

- ...by ensuring 800 people per quarter access library-provided computers/hardware.
- ...by soliciting for and completing an upgrade of the library's existing phone system in 2022.
- ...by safely serving at least 250 patrons in 2022 with tech appointments that teach digital literacy skills.
- ...by completing an assessment of digital access, digital literacy, and digital devices needed in the Siuslaw region in 2022.



We will serve people and institutions engaged in learning

- ...by creating literacy programs that reach 1,000 families/ young people each quarter.
- ...by connecting 300 adults and teens with library programs each quarter.
- ...by increasing the use of material for school-aged readers by 3% each quarter.
- ...by increasing the use of education-specific collection materials by 2% quarterly.
- ...by establishing three new channels for connecting with families and educators by the end of 2022.



We will strengthen relationships with our users and partners

- ...by issuing a total of 200 library cards per quarter.
- ...by identifying one non-digital channel for connecting with patrons by the end of 2022.
- ...by increasing engagement and followers across the library's social media content by 2% each quarter.
- ...by developing three new programs/services in partnership with other organizations by the end of 2022.



We will prioritize the health of our community

- ...by responding within 6 hours to any positive COVID-19 exposure at the library as directed by Lane County Public Health.
- ...by re-opening library meeting rooms and programs in ways that model COVID-safe practices..
- ...by connecting 150 people to fact-based health information in 2022.
- ...by providing on-site access to an average of two social service providers or programs each week.

Questions or comments? Contact Library Director Meg Spencer at 541-997-3132 or meg@siuslawlibrary.org.



Siuslaw Public
LIBRARY
—DISTRICT—

SIUSLAW PUBLIC LIBRARY DISTRICT BUDGET COMMITTEE, 2022

Budget Committee Members

KRISTIN ANDERSON

FRAA President, Florence resident

Term completed with 2022 Meeting

MAREE BEERS

Financial educator with Lane County
nonprofit, MSD Board Member,
Mapleton Resident

Term completed with 2024 Meeting

*SANDRA KUHLMAN

*SUSY LACER

*RENÉE LaCOSSE

JENNIFER MCKENZIE

K12 SSD Teacher Librarian,
Florence Resident

Term completed with 2023 Meeting

*COLIN MORGAN

BOB SNEDDON

SSD Board Member, Florence Resident
Term completed with 2023 Meeting

*JANE YECNY

LINDA WEIGHT

Friends of the Library President, Retired
librarian, Florence Resident
Term completed with 2024 Meeting

Budget Officer

MEG SPENCER

1460 9th Street

Florence, OR 97439

541.997.3132 x211

meg@siuslawlibrary.org

*Denotes Library Board Member

Revised April 13, 2022

Additional Resources

Siuslaw Public Library District:

- SPLD Budget for FY 2021/2022 (the approved budget for the current fiscal year):
 - <https://bit.ly/3KFq0fa>
- SPLD Audited Financial Statements for Year ending June 30, 2021:
 - <https://bit.ly/3jzJ9Dx>

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://www.oregon.gov/dor/programs/property/pages/local-budget.aspx>

Last year, the Department of Revenue additionally published 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>

If you want the most complete publication detailing the annual local budget law process and laws, access the Oregon Department of Revenue Budgeting Manual: <https://bit.ly/38QygLq>

The Department of Revenue also provides a page of materials specifically directed at Oregon citizens wishing to better understand the local budget law process:

<https://www.oregon.gov/dor/programs/property/Pages/local-budget-citizen.aspx>

Lane County Tax Information:

View annual Lane County Tax Reports by fiscal year:

<https://bit.ly/3KFkNEf>

- Table 4A is useful for viewing the annual assessed market value and resulting taxes collected by the Siuslaw Public Library District.

In 2021-2022, Lane County provided the following online page of resources and information for citizens as part of the annual taxing process. Take a look at:

<https://lanecounty.org/cms/One.aspx?portalId=3585881&pageId=18069670>

Revised April 13, 2022