

**Budget Message and Forms:
2023/2024 Approved Budget of the
Siuslaw Public Library District**

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LIBRARY SERVICES
The "R" Words...Retention and Revitalization
The Budget Message for FY 2023-2024

It is my tenth budget as director of the Siuslaw Public Library District! In celebration of a decade of budgeting for the district, I am keeping this introduction short. However, I want to thank Jennifer McKenzie and Bob Sneddon, who will both be completing three years of service on the Siuslaw Public Library Budget Committee with this year's meeting. They both helped shepherd the district through the complex needs of COVID-19, and I am appreciative for their time with us—both virtually and in-person—during these strange times.

Revenue

The State of Oregon's *Oregon Economic and Revenue Forecast* released on February 22, 2023 highlights how inflation is, at last, responding to interest rate increases at the federal level:

...the recent relative slowing in inflation buys the economy some time to continue to readjust and find better balance. This likely pushes the potential recessionary risks further into the future, and increases the likelihood of a true soft landing, no recession scenario. The economy is still in for choppy waters and will need to adjust to higher interest rates. However the timing of these changes, and any potential recessionary dynamics appear further off than they did last quarter.

Likewise, the rapid increase in area housing prices seems to be slowing at last. While the March 2022 edition of the real estate trend publication "Market Action" for Lane County recorded an average 24.7% increase from 2021 in the sales price of Siuslaw homes, that increase has slowed considerably in the current year. The March 2023 edition of "Market Action" shows an average increase in area home prices of just 4.5%. However, while home sales price increases are slowing, the average homeowner in our district continues to pay property tax on an assessed value that remains only about 65% of actual value.

Lane County’s “2022-2023 Tax Time FAQs” demonstrates both the significant increase in housing prices from 2021 to 2022 and the continued gap in assessed and real value of property throughout the county:

Sample areas have the following values:

| Area | 2021 Median Real Market Value | 2022 Median Real Market Value | Change |
|------------------|-------------------------------|-------------------------------|--------|
| City of Dunes | \$467,006 | \$552,109 | 15.41% |
| City of Florence | \$333,832 | \$405,006 | 17.57% |
| Mapleton | \$233,750 | \$313,274 | 25.38% |
| Lane County | \$353,309 | \$412,151 | 14.28% |

There are 85 tax districts in Lane County.... {Tax levies} range from \$7.2303 thru \$25.1918 per thousand dollars of Assessed Value. Assessed Values for residential property average about 65% of market value...

This data is significant in that there is unlikely to be a downturn in property taxes for years to come. 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 property tax receipts for the library district. Moreover, based on the district’s experience during the downturn in housing prices from the Great Recession, I would expect a year or two before even a significantly reduced housing market impacted the district’s annual revenue—giving us time to plan and prepare.

Despite the relatively good news, the district did not realize as much additional property tax revenue in the current fiscal year as I had hoped. Our receipts did not increase due to new construction as much as they had in the two prior years as the housing market has cooled. As a result, I have moved to a more conservative prediction of 3.5% for our annual property tax increase coming into FY 2023-2024.

While the property tax prediction is more conservative in this fiscal year, carryover into the FY 2023-2024 fiscal year is enough to compensate. This large carryover reflects the increased funding of reserves in the past five years, and, less fortunately, fewer staff members and a forced reduction in services during times of surging Covid-19 cases. Even as the largest effects of the pandemic have waned, the library has not managed to bring on as many additional staff

members as hoped. The district will begin the new fiscal year with a proposed \$745,000, and an additional ~\$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 remain long-term concerns facing the library. The 3% collar on property tax year-over-year does limit the district's ability to keep up with a period of long-term inflation. And, like all employers, the district also faces the ongoing retirement of the Baby Boom generation and resulting tightening of the labor market. Finding ways, like the relatively new Siuslaw Public Library Foundation, to diversify the library's revenue, is an imperative as we look to the future. To quote again from the *Oregon Economic and Revenue Forecast*:

Revenue growth in Oregon and other states will face considerable downward pressure over the 10-year extended forecast horizon. As the baby boom population cohort works less and spends less, traditional state tax instruments such as personal income taxes and general sales taxes will become less effective, and revenue growth will fail to match the pace seen in the past.

I am glad that we rely on property, rather than income tax with this in mind. However, like any local government, the district's fortunes are tied to those of the State of Oregon and the United States as a whole. Changes are coming with an aging population and different spending priorities in the coming decade. The rest of this message is, in large part, about how we can meet those changes by good positioning now.

Materials reviewed for this revenue projection:

- [Oregon Economic and Revenue Forecast, February 2022](#)
- [Lane County 2022-2023 Tax Time FAQs](#)
- [RMLS Market Action for Lane County, March 2023](#)

Reserve Funds and Special Fund

Before examining the General Fund, I would like to share a couple of notes

about the reserve funds and grant fund included in the Siuslaw Public Library District's proposed 2023-2024 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 one fund that includes historical, but not current, budgeted amounts. The Trusts and Estates Reserve Fund 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 501(c)(3) library foundation, this reserve fund is no longer necessary. While the Trusts and Estates Reserve Fund will remain in the district's budget for another year to provide historical data to the library and the public, it is not funded in the proposed budget.

The PERS Reserve fund is a 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. With the new calculation of PERS rates for the 2023-2025 fiscal years, the district will actually see a reduction for Tier 1/Tier 2 retirees from 21.83% to 21.79% and a very modest 18.59% to 19.77% increase for Oregon Public Service Retirement Plan employees.

The Siuslaw Public Library District also maintains a Building and Equipment Reserve Fund. As of 2020, we met the goal of reaching \$100,000 in this account, and have seen modest growth through interest since that fiscal year. 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. While 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 in the fall, there is enough carryover at the moment to make this need less immediate.

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. The historical information for the Grant Fund reflects last of 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 has ended, and Siuslaw Vision has now graduated to a 501(c)(3) designation with direct funding. Although the fiscal sponsorship has ended, the Siuslaw Public Library District remains a partner in the Vision's work.

Personnel Services

I have two priorities regarding personnel services: retaining the excellent employees we currently have, and attracting new employees. Both may be a challenge in the existing labor market. To quote again from the Oregon Economic and Revenue forecast:

The structural reason for the tight labor market is due to demographics. The large Baby Boomer generation continues to retire and will do so for the decade ahead. The inflows of new, younger workers in Oregon outpaces retirements. Oregon's labor force is expected to continue [to] grow, but at a slower pace due to both the increase in retirements, and the slowdown in migration and smaller generations due to Oregon's low birth rate. This leaves an open question about where the future labor supply in Oregon will come from.

Addressing a stretched labor pool isn't only about increasing wages, but that does matter. Retaining existing staff and attracting new employees both mean keeping wages competitive. With this in mind, I used the annual public library statistics compiled by the State Library of Oregon to compare our wages with six other libraries serving similarly sized populations. This is a very rough comparison—I didn't verify that job titles referred to similar work, for example. Another caveat is that this information is not reflective of Cost of Living Adjustments (COLA) in the current fiscal year. Nevertheless, we do have room to make up, particularly on the lower end of our salary scales. I have appended the review to the end of this message.

While we did implement a 5% COLA last year, it wasn't sufficient to keep pace with inflation, especially as the district did not provide a COLA increase for the

first year of the pandemic, and only 1.5% the following year. We never froze annual step increases of 1.5% (although I declined any raise the first year of the pandemic). Restructuring job classifications increased the starting wage for library assistants, in particular. Still, COLA and step increases combined amounts to just 11% over the past three fiscal years. In contrast, average wages increased 17% over the course of the pandemic per the [State of Oregon's 2022 Talent Assessment](#).

As a result, this budget proposes a COLA increase of 7.4% along with a 1.5% step increase for current employees with positive evaluations. The COLA is based on the Pacific Consumer Price Index (CPI) for the second half of 2022. While the CPI increase has slowed since January, I have opted for the 7.4% increase that reflects the last 6 months of 2022 since some of the highest levels of inflation took place after the budget was adopted last year. This would result in an increase for our existing employees of 8.9%. I would also apply this increase to the two positions, Assistant Library Director and Library Director, that are not included on the salary scale.

I have, as I did last year, also included funds for additional staffing. While we were able to hire some additional staff members at the end of last fiscal year, we have not kept pace with retirements. This proposed budget includes an additional 3 FTE spread out across several job classifications. This will allow the library to consider hiring based on education and experience for several positions, particularly for an additional youth services position, a second Mapleton employee, and for a full-time human resources manager and executive assistant.

I have reduced the substitute line item in favor of hiring regular employees—mostly because we do not have enough on-call staff members for this to be a reliable method for covering sick and vacation time. However, there is still almost twice as much in this line item than was budgeted prior to the pandemic. 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. This has been a challenge for the past several years, one that will be further impacted as Oregon Paid Leave takes effect.

Finally, I am happy to report that there is not a significant change to the cost of

benefits in the coming year. Employee health insurance will increase 5%, but didn't increase last year. I have added a line item for Oregon Paid Leave, but those are both relatively small amounts to absorb. As mentioned previously, the PERS rate will increase less than 1% for most of our employees. In other words, almost all of the increases you see in this portion of the budget are for additional staff members rather than for increasing costs.

Materials and Services

In the 2021-2022 fiscal year, there was an 18% increase in the collection budget (including books, periodicals, audiobooks, DVDs, CDs, and electronic databases), and there was a more modest increase last year. However, the annual Book Endowment contribution to the district's collection spending has also continued to increase, and we are, at this point, budgeting more than is realistically being spent. Our current bottleneck is in getting materials into the hands of patrons without additional staff members to select and process those items (or weeding existing collections to make room for new items). With that in mind, I have adjusted the collection budget down for the first time since my arrival. This adjustment should bring what is budgeted more in line with what is actually spent.

However, some of that collection money has gone to fund a new budget line—website design. After redesigning the site in the first year or two of my time here, it is well past time to bring in an expert in library site design who can assist us in creating a beautiful, modern, and user-focused website. This is how many patrons access our collection, and we need a website that lives up to those demands.

Inflation has, of course, impacted what we are spending on supplies and services, and I have adjusted line items to keep up with those realities. As one example, until this year, the library's spending with Ingram was enough that we didn't have to pay for delivery of our many thousands in annual book orders. That has now changed. While the cost is still minimal—only \$3 per delivery—it reflects just how prices across the board have been impacted by inflation and supply line delays.

Capital Outlay

I have carried over the money budgeted for our exterior painting project, which is currently out to bid and will likely be completed in the next fiscal year. The amount of this project remains the greatest unknown in the current budget. I want to try and hedge against inflation by increasing that budget line by over \$10,000 along with the carryover.

I have also budgeted funding in the "Equipment" line item for the purchase of a new copier, as our current aged Xerox machine cannot be repaired. There is also funding for a new security camera system to replace our aged and almost unusable system. Finally, there is funding for the purchase of new computers both for staff members and for patrons. New equipment is needed to keep up with new technology.

Another benefit of budgeting for these several one-time projects is that this money will be free in the 2024-2025 budget to further mitigate any inflation over this coming year.

Unallocated General Fund Requirements

The unallocated portion of the general fund is relatively simple this year—just a standard contingency of \$20,000 and an ending fund balance of \$45,000. Barring a major emergency, these amounts would not be spent, and constitute an initial carryover into Fiscal Year 2023-2024.

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 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.

Meg Spencer

Siuslaw Public Library Director and Budget Officer

April 12, 2023

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.



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

| | | | | | |
|------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------|-------------------------------------------------|----------------------------------------------------------------|
| ...by circulating 90,000 physical items in 2022. | BASELINE <i>69,104 items in 2021</i> | 1ST QTR <i>22,867 items</i> | 2ND QTR <i>25,458 items</i> | 3RD QTR <i>26,945 items</i> | 4TH QTR <i>26,713 items</i> |
| ...by circulating 3% more items of all kinds quarter over quarter. | BASELINE <i>4th Qtr 2021: 17,897</i> | 1ST QTR <i>29,289 +64%</i> | 2ND QTR <i>31,799 +8.6%</i> | 3RD QTR <i>33,330 +4.8%</i> | 4TH QTR <i>39,945 +19.8%</i> |
| ...by increasing the use of the library's electronic resources by 2% each quarter. | BASELINE <i>4th Qtr 2021: 8,150</i> | 1ST QTR <i>8,245 uses +1.2%</i> | 2ND QTR <i>8,570 uses +8.6%</i> | 3RD QTR <i>10,308 uses +20.3%</i> | 4TH QTR <i>13,232 uses +28%</i> |
| ...by increasing staffing by 1 FTE in 2022-2023. | BASELINE <i>9.25 FTE 17 people</i> | 1ST QTR <i>7.75 FTE 14 people</i> | 2ND QTR <i>8.25 FTE 23 people</i> | 3RD QTR <i>8.25 FTE 23 people</i> | 4TH QTR <i>8.25 FTE 23 people</i> |
| ...by implementing one new adult reading-based activity in 2022. | BASELINE <i>Annual Challenge, Summer Reading, Book Brunch, Mapleton BC</i> | 1ST QTR <i>No new</i> | 2ND QTR <i>No new</i> | 3RD QTR <i>No new</i> | 4TH QTR <i>No new -- but increased participation</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...

| | BASELINE | 1ST QTR | 2ND QTR | 3RD QTR | 4TH QTR |
|-------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------|--------------------------------------------------------------|----------------------------------------------------------------|
| ...by ensuring 800 people per quarter access library-provided computers and hardware. | <i>4th Qtr 2021: 1,119</i> | <i>1,573 +41.6%</i> | <i>1,761 +12%</i> | <i>2,009 +14%</i> | <i>3,200 +59%</i> |
| ...by soliciting for and completing an upgrade of the library's existing phone system in 2022 | <i>New system needed</i> | <i>RFQ drafted</i> | <i>RFQ drafted</i> | <i>Public Contracting Training</i> | <i>RFP revised and will be completed in Q1 2023</i> |
| ...by safely serving at least 250 patrons in 2022 with tech appointments that teach digital literacy skills. | <i>4th Qtr 2021: Only online tutorials</i> | <i>N/A: but regular informal in-person assistance resumes</i> | <i>N/A: but appts for patrons accessing smartboard resume</i> | <i>N/A</i> | <i>N/A: in Q1, 56 people reached by in-person ILS training</i> |
| ...by completing an assessment of digital access, digital literacy, and digital devices needed in the Siuslaw region in 2022. | <i>No such survey has ever been completed at SPLD</i> | <i>IT Librarian completing training through Edge program</i> | <i>IT Librarian completing training through Edge program</i> | <i>IT Librarian completing training through Edge program</i> | <i>IT Librarian completing training through Edge program</i> |

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

| | BASELINE | 1ST QTR | 2ND QTR | 3RD QTR | 4TH QTR |
|-----------------------------------------------------------------------------------------------------|-----------------------------------------------------|---------------------------------|------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------|
| ...by creating literacy programs that reach 1,000 families/ young people each quarter. | <i>4th Qtr 2021: ~643 people reached.</i> | <i>535 people</i> | <i>3,587 SRP, in-person storytime, and off-sites</i> | <i>1,276 In-person storytime and off-sites</i> | <i>808 In-person storytime and off-sites</i> |
| ...by connecting 300 adults and teens with library programs each quarter. | <i>2021: 100 in-person 812 live virtual</i> | <i>728</i> | <i>1,904</i> | <i>1,874</i> | <i>431</i> |
| ...by increasing the use of material for school-aged readers by 3% each quarter. | <i>4th Qtr 2021: 4,306 items</i> | <i>4,841 items +12.4%</i> | <i>5,617 items +16%</i> | <i>6,368 items +13.4%</i> | <i>6,332 items -0.6%</i> |
| ...by increasing the use of education-specific collection materials by 2% quarterly. | <i>4th Qtr 2021: 112 uses</i> | <i>135 uses +20.5%</i> | <i>175 uses +29.6%</i> | <i>207 uses +18.3%</i> | <i>200 uses +3.4%</i> |
| ...by establishing three new channels for connecting with families and educators by the end of 2022 | <i>All virtual</i> | <i>Video SSD Field Trip</i> | <i>First grade at Camp Baker, EC Cares off-site added, SSD Middle School Summer School</i> | <i>Mapleton Family Movie, Autism Color Walk</i> | <i>demARTS/Fiesta Cultural with SSD, special art class for ESL/ Spanish students</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

| | | | | | |
|-----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <p>...by issuing a total of 200 library cards per quarter.</p> | <p>BASELINE <i>4th Qtr 2021: 187 cards issued.</i></p> | <p>1ST QTR <i>+197 cards</i></p> | <p>2ND QTR <i>+360 cards</i></p> | <p>3RD QTR <i>+328 cards</i></p> | <p>4TH QTR <i>+273 cards</i></p> |
| <p>...by identifying one non-digital channel for connecting with patrons by the end of 2022.</p> | <p>BASELINE <i>Signage; Increased Newspaper & Radio Ads</i></p> | <p>1ST QTR <i>Not yet</i></p> | <p>2ND QTR <i>Not yet</i></p> | <p>3RD QTR <i>Invitation from KXCR</i></p> | <p>4TH QTR <i>Printed newsletters out again!</i></p> |
| <p>...by increasing engagement and followers across the library's social media content by 2% each quarter.</p> | <p>BASELINE <i>Sbscrb: 3,210 Engmnts: 3,580</i></p> | <p>1ST QTR <i>Sbscrb: 3,343 Engmnts: 3,512</i></p> | <p>2ND QTR <i>Sbscrb: 3,510 Engmnts: 3,040</i></p> | <p>3RD QTR <i>Sbscrb: 3,766 Engmnts: 3,640</i></p> | <p>4TH QTR <i>Sbscrb: 3,932 Engmnts: 4,042</i></p> |
| <p>...by developing three new programs/services in partnership with other organizations by the end of 2022.</p> | <p>BASELINE <i>Resource Cntr planning, LCPH, SRP in both school districts</i></p> | <p>1ST QTR <i>LCPH suicide prevention exhibit</i></p> | <p>2ND QTR <i>Forestry STEM Kits Forests Today & Forever</i></p> | <p>3RD QTR <i>Fiesta Cultural with Lane Arts Council</i></p> | <p>4TH QTR <i>Agreed to partner with OHSU on walking program in 2023</i></p> |

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. | BASELINE <i>YES in 2021</i> | 1ST QTR <i>N/A</i> | 2ND QTR <i>Yes (x2)</i> | 3RD QTR <i>Yes</i> | 4TH QTR <i>Yes</i> |
| ...by re-opening library meeting rooms and programs in ways that model COVID-safe practices. | BASELINE <i>Rooms remain closed.</i> | 1ST QTR <i>Rooms remain closed.</i> | 2ND QTR <i>Rooms OPENED!</i> | 3RD QTR <i>Rooms OPENED!</i> | 4TH QTR <i>Rooms OPENED!</i> |
| ...by connecting 150 people to fact-based health information in 2022. | BASELINE <i>2021: 379 patrons</i> | 1ST QTR <i>88 patrons</i> | 2ND QTR <i>169 patrons</i> | 3RD QTR <i>15 patrons; COVID tests distributed</i> | 4TH QTR <i>14 patrons; COVID tests distributed</i> |
| ...by providing on-site access to an average of two social service providers or programs each week. | BASELINE <i>NONE</i> | 1ST QTR <i>NONE</i> | 2ND QTR <i>Meeting with Looking Glass/Safe Shelter for Siuslaw Students</i> | 3RD QTR <i>Weekly parenting class with SSSS; Met with mobile health clinic</i> | 4TH QTR <i>Early 2023: Mobile vaccine clinic</i> |

SIUSLAW PUBLIC LIBRARY DISTRICT BUDGET COMMITTEE, 2023

Budget Committee Members

MAREE BEERS

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

Budget Officer

MEG SPENCER

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RODGER BENNETT

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

*SANDRA KUHLMAN

*SUSY LACER

JENNIFER MCKENZIE

K12 SSD Teacher Librarian,
Florence Resident
Term completed with 2023 Meeting

*COLIN MORGAN

*DONNA OSHEL

BOB SNEDDON

SSD Board Member, Florence Resident
Term completed with 2023 Meeting

*JANE YECNY

DIANA LLEWLYN

Friends of the Library Vice President,
Lawyer, Florence Resident
Appointed to one term on budget
committee due to the excused absence
of Linda Weight.

*Denotes Library Board Member

Revised April 10, 2023

**DRAFT Minutes of the Siuslaw Public Library District Budget Committee Meeting
To be reviewed and finalized at the 2024 Budget Committee Meeting**

Call to Order

The meeting was called to order by SPLD President Sandra Kuhlman at 12:17 p.m. on April 19, 2023 in the Bromley Room of the Siuslaw Public Library District.

Roll Call

Budget committee members (BCM) present were Maree Beers, Roger Bennett, Diana Llewelyn, Jennifer McKenzie and Bob Sneddon. Board members present were President Sandra Kuhlman and directors Susy Lacer, Colin Morgan, Donna Oshel, and Jane Yecny. Staff members present were Library Director (LD)/Budget Officer Meg Spencer and Assistant Director (AD)/Recording Secretary Gayle Vinchesi.

Election of Budget Committee Chair

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

Approve Minutes of the April 20, 2022 Budget Committee Meeting

Director Kuhlman moved to approve the minutes of the April 20, 2022 Budget Committee Meeting as presented and Director Yecny seconded the motion. Ayes: All.

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

Chair Lacer invited LD Spencer, as Budget Officer, to present the 2023/2024 Budget Message for the Siuslaw Public Library District. LD Spencer started by passing out a copy of the budget committee notice that was published in the Siuslaw News. She noted on the handout in writing that, while the date of the meeting (April 19, 2023) was correct in the published notice, the year was incorrectly listed as 2022 in two places-- specifically, the public was informed they could review the proposed budget beginning on April 15, 2022 and written comments were requested no later than April 19, 2022. A staff member did catch this error, and it has been corrected on the library website as of April 14. LD Spencer explained that Oregon Local Budget Law directs that such an error be corrected both in writing and verbally.

Next, LD Spencer welcomed everyone and introduced new budget committee members Rodger Bennett and Diana Llewelyn. BCM Bennett has been appointed to a three-year term, and Diana Llewelyn is serving for a single year in lieu of Linda Weight, an existing budget committee member who had a conflict this year. BCM Bennet has served as the Florence City Manager and is a local business owner while BCM Llewellyn is a newer resident who is a lawyer, still working remotely in New Mexico, who is also serving as the Vice President of the Friends of the Library.

LD Spencer then proceeded with a Prezi slideshow, with those slides with relevant information incorporated for reference at the end of the minutes. This year's budget message is titled, "BudgetQuest 2023." LD Spencer reviewed statistics from the previous year. Post pandemic, the library saw people back in the building, items circulating, and programs resuming both in-person and off site. LD Spencer shared a series of images highlighting events and activities over the past year:

- Honoring Paul Kindsvater in memoriam at the youth summer reading program grand finale, July 2023

- Mr. Kindsvater left an estate worth more than \$630,000 to the youth services program at the Siuslaw Public Library District
- Welcoming Lane Art Council and Fiesta Cultural for the first time to a rural location in Lane County. This brought great programming focused on Latinx artists and cultural experience to our community:
 - This programming resulted in the Siuslaw Public Library District connecting with the Siuslaw School District to bring the Springfield High School mariachi band to a football half-time show in Florence
 - The connections made also resulted in bringing Eugene artist/educator Jessica Zapata and Oaxacan artist Jesus Sosa to a workshop at the library for local ESL students and Spanish learners from Mapleton and Florence
- Lane County Public Health brought vaccination clinics to the library, specifically to meet the need for pediatric vaccinations in the community
- The library has also been selected to take part in a rural-based community walking study headed by Oregon Health Sciences University

LD Spencer next reviewed statistics that compared the Siuslaw Public Library District to similarly-sized Oregon libraries. LD Spencer shared that the library has a much larger collection budget than any other library. There were also 130,000 visits last year—many more than other libraries.

Question: Director Kuhlman asked how the library tracks visits and LD Spencer explained that the library uses thermal combined with camera sensors at both entrances as well as the entrance into the Bromley Room and into the library itself. As a result, these visitor numbers are highly reliable and not estimated.

Next, LD Spencer revealed the updated interface of our Integrated Library System, the access point to our holdings, and spoke about how valuable this change to a more user-focused library catalog is for the district. There were no additional questions at this time.

Historical taxes realized by the Siuslaw Public Library and 2023/24 tax rate calculation

LD Spencer reviewed the historical taxable property value and resulting taxes imposed for the Siuslaw Public Library District. She noted that the actual increase for FY 2022/23 was 3.6% rather than the 5% she had projected. New construction has not arrived soon enough to make up for the 3% annual collar on property tax in Oregon. As a result, LD Spencer used a more conservative 3.5% increase in the assessed valuation of property and resulting tax calculation for the coming fiscal year. With that number the tax monies realized from the levy would be \$1,142,752. Questions: none.

Form LB-20, Resources: General Fund

LD Spencer noted that the negative interest recorded in historical totals for FY 2021-2022 was due to a portion of the Kindsvater estate that was received while still invested in a mutual fund that took a hit from the stock market prior to be closed out by the district. Otherwise, the amounts are relatively consistent from previous budget years, with the projected tax receipts included. Questions: none.

Form LB-10, Special Fund- Grant Fund

LD Spencer explained that while there are funds estimated in this special fund, no monies will be spent unless grants are received. Because the district has generally underspent over the course of the pandemic, there has not been much need to seek grant funding. Questions: none.

Form LB-11, Reserve Fund- Trusts and Estates

LD Spencer noted that this will likely be the final year that this fund will be reported, as it only offers historical data and there is not currently a balance. With the creation of the Siuslaw Public Library Foundation, the fund is not currently needed, but could always be re-established if it was. Questions: none.

Form LB-11, Reserve Fund- PERS Expense Reserve

LD Spencer shared that, like almost every public entity in Oregon, the library carries an unfunded actuarial liability in the Oregon Public Employee Retirement System (PERS) that will need to be paid over time. This fund was established to mitigate any sudden increases to the amount the district owes to PERS. However, LD Spencer can report that the 2023 biannual calculation increase was lower than anticipated, which means that the district will not need to worry about a large increase for the next two years. As a result, LD Spencer is not suggesting a transfer into the account for the next fiscal year. Questions: none.

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

LD Spencer noted that the funds held in this reserve are for to help with expenditures needed in case of unexpected repairs or maintenance, particularly prior to the tax receipts that begin to be received in the late fall. LD Spencer is also able to make a short-term loan from this and other reserve funds to ensure that short-term credit is much less likely to be needed at the beginning of each fiscal year. Questions: none.

Form LB-30, General Fund: Requirements not allocated

LD Spencer highlighted the \$20,000 operating contingency and the \$45,000 unappropriated ending fund balance that is budgeted for this portion of the general fund. Questions: none.

Form LB-30, General Fund- Personnel Services

LD Spencer began her discussion of personnel by sharing the results of the 2022 strategic plan. While the library has been very successful in all of the goals that involve patrons returning to the library and accessing materials, administrative tasks that require time away from the desk have not been completed. This demonstrates a need for more staff. The proposed budget focuses both on the retention of existing staff and bringing on additional staff members with wages that allow them to secure housing.

LD Spencer encouraged the budget committee adopt a Cost of Living Adjustment (COLA) of 7.4% for the coming fiscal year. As in previous years, this proposal relies on the Pacific Consumer Price Index (CPI) for urban and clerical wage earners. Last year, the budget includes a 5% COLA, but that was proposed and adopted before some of the largest rates of inflation were recorded. The 7.4% COLA will help keep the library district competitive with the labor market. LD Spencer included an unscientific salary survey with the budget message to highlight that the library still needs to increase wages to be competitive with similar libraries. Together

with any step increase, existing staff members would be eligible for a total increase of 8.9% in this proposed budget. In addition to increased wages, the amounts budgeted in personnel reflect an increase in FTE from 9 to 13. This is a needed increase to library staffing that will make sure there are enough people to keep the library moving forward.

While there is a relatively small (5%) increase in health benefits—the first in a couple of years—much of the increases seen in the benefits line items reflect the proposed staffing increase rather than expected higher costs. LD Spencer highlighted the smaller than anticipated PERS rates as well as the addition of the Oregon Paid Leave budget line.

Questions: BCM Bennett is concerned that the district doesn't have sufficient money budgeted for contingency or an unallocated ending fund balance and sees the most potential slack in this portion of the budget. He wondered if LD Spencer could have all of the additional proposed new positions filled by July 1 or if LD Spencer has taken into account employees starting later than July 1. LD Spencer said that the relatively small contingency and beginning fund balance is offset by the current carryover amount resulting from the pandemic and previously underspent budgets. The district can also call on reserve funds to assist with carryover and always overestimates expenses while underestimating revenue. LD Spencer feels strongly that bringing on more staff is vital in the coming year and can be supported with the revenue proposed. BCM McKenzie asked if one of the FTE was allocated for a teen librarian and suggested the Siuslaw School District might partner with the library to provide full time employment opportunities. LD Spencer discussed the possibility of hiring in concert with other districts for a variety of positions—like an accountant or lawyer.

LD Spencer finished this part of the presentation by noting the decrease in substitute funding based on the number of substitutes available. While there is still plenty of funding, it has been consistently underspent recently with regular staff more frequently covering open shifts. Additional questions: none.

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

LD Spencer noted that she is proposing a small decrease in the collection portion of the Materials and Services category. After an increase of 18% for the library collection in the first year of the pandemic, along with a growing book endowment, there is now a bit more money budgeted for collection items than can be realistically spent on new library materials. There is finite shelf space and processing time. Instead, LD Spencer is proposing that this money be spent on website development. Although it is not traditionally viewed as part of a library's collection, an excellent website ensures remote patron access to the library collection.

Questions: Chair Lacer asked how much of the overall budget the book endowment currently represents. LD Spencer said that the \$13,000 realized from the endowment currently accounts for about 10% of collection spending. Ideally, the book endowment was initially envisioned as an investment that could eventually account for all of the spending on collection materials, allowing the library to spend other revenue entirely on staff, capital outlay, and other materials and services. Additional questions: none.

Form LB-30, General Fund- Materials and Services

LD Spencer continued on to the other portion of the Materials and Services portion of the budget. Some changes in these line items are because the library is absorbing fewer direct costs related to COVID-19. However, she has kept funding in the Building Maintenance line as needed for inflation and ongoing repairs. There is no funding in this year's budget for election costs, as that funding is only needed every two years. LD Spencer has proposed additional money for legal services as the district board has discussed potentially asking for legal review of some library policies (e.g., the free speech policy).

Questions: Director Kuhlman asked about the significant decrease proposed for janitorial services. LD Spencer noted that the decrease is based on what is being expended and that, post pandemic, there is less projected need for deep cleaning. Additional questions: none.

At this point, BCM Sneddon excused himself to return to work. He said that he thought it was a good budget and congratulated LD Spencer on including funding for volunteer and employee recognition. LD Spencer thanked BCM Sneddon for his three years on the budget committee.

Form LB-30, General Fund- Capital Outlay

LD Spencer noted that the increase in the Equipment budget line includes the intended replacement of the district's security camera system and, if can't be purchased this fiscal year, the public copier. The Exterior Repair and Painting budget line has been increased slightly to account for inflation. HGE has estimated the cost of the project to be ~\$136,000 last year, but LD Spencer has budgeted \$150,000 in this proposed budget to account for inflation. LD Spencer also explained that these are all one-time expenditures—next year, in the absence of these expenditures, the district can use the money elsewhere without difficulty. Questions: none.

Form LB-30, General Fund- Requirements not allocated

LD Spencer returned briefly to this budget form to show the total amount that would be required for the general fund in the coming fiscal year. She noted that the total amount required in the historical data for 2021-2022 was due to the large Kindsvater estate and other smaller donated amounts that were paid out to the Siuslaw Public Library Foundation. Questions: none.

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

LD Spencer explained that this form, LB-1, is what would be presented to the public in a legal notice if the proposed budget was approved by today's budget committee. LD Spencer highlighted the anticipated \$875,505 carryover, noting that this amount is larger than it should be, and represents too few staff and reduced services over COVID-19. She noted that personnel is vital to ensuring that the rest of the budget can be carried out and spent.

Questions: Director Kuhlman asked what carryover amount would be ideal per LD Spencer. LD Spencer said that she believes carryover should be \$300,000-\$400,000, about half of what the district will have moving into the 2023/2024 fiscal year.

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

Director Yecny moved that the Budget Committee of the Siuslaw Public Library District approve property taxes for the 2023/2024 fiscal year at the rate of \$0.5163 per \$1,000 of assessed value and BCM Bennett seconded the motion. Ayes: all.

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

Director Kuhlman moved to approve the budget for the 2023/2024 fiscal year in the amount of \$2,097,642 and BCM Bennett seconded the motion. Ayes: all.

LD Spencer ended the presentation by thanking budget committee members Bob Sneddon, Jennifer McKenzie, and Diana Llewelyn for their service.

Adjourn

Chair Lacer adjourned the meeting at 1:16 p.m.

SPLD

BudgetQuest 2023

One upon a time...



Kingdom of Approval

General Fund



Journey to the Land of Revenue



Battle of the Special Funds



In April of 2023, the brave people of the Siuslaw Public Library District Budget Committee undertook an unforgettable quest...to approve a budget for Fiscal Year 2023-2024. This is their story.

SUSLAW PUBLIC LIBRARY DISTRICT BUDGET COMMITTEE MEETING

| | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 1. Call to Order | Barbara Anderson |
| 2. Roll Call | Barbara Anderson |
| 3. Minutes of Budget Committee Chair | Budget Committee |
| 4. Approval Minutes of the April 26, 2022 Budget Committee Meeting | Budget Committee |
| 5. Executive Fiscal Year 2023-2024 Budget Message from the Budget Officer | Budget Officer |
| 6. Discuss and take action on approving property tax rate for FY 2023-2024 | Budget Committee |
| 7. Discuss and take action on FY 2023-2024 requests for the Grant, Building/Improvement Reserve, Special and Capital Reserve, 9150 Reserve, and General Fund of the Siuslaw Public Library District | Budget Committee |
| 8. Set time and date for next meeting (if needed) | |
| 9. Adjourn | |

SIUSLAW PUBLIC LIBRARY DISTRICT
BUDGET COMMITTEE MEETING

- | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| I. Call to Order | Sandra Kuhlman |
| II. Roll Call | Gayle Vinchesi |
| III. Election of Budget Committee Chair | Budget Committee |
| IV. Approve Minutes of the April 20, 2022 Budget Committee Meeting | Budget Committee |
| V. Receive Fiscal Year 2023/2024 Budget Message from the Budget Officer | Budget Officer |
| VI. Discuss and take action on approving property tax levy for FY 2023-2024 | Budget Committee |
| VII. Discuss and take action on FY 2023/2024 budgets for the Grant, Building/Equipment Reserve, Trusts and Estates Reserve, PERS Reserve, and general funds of the Siuslaw Public Library District | Budget Committee |
| VIII. Set time and date for next meeting (if needed) | |
| IX. Adjourn | |

What did she see?

The Siuslaw Public Library in 2022-2023

1

People

2021: 31,288

2022: 130,708

2

Items

2021: 68,104 circulated 2022: 101,983 circulated

3

Programs

Return to in-person and off-site programs, all together serving more than 11,000 patrons!

4

New

Some AMAZING things...







Fiesta Cultural

Una celebración de arte, cultura, y patrimonio Latinx
A celebration of Latinx arts and culture

in Florence!






| | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p style="font-size: 24px; font-weight: bold;">OCT 8</p> <p>demARTS x Fiesta Cultural SIUSLAW PUBLIC LIBRARY 1460 9th Street</p> | <p>11 AM - 12 PM Charrería demonstration with Antonio Huerta Maple Street parking lot</p> <p>11 AM - 2 PM Screenprinting demonstration with VRGNZ Great room</p> <p>12 - 2 PM Leather workshop with Jessica Zapata Bromley room</p> |
| <p style="font-size: 24px; font-weight: bold;">OCT</p> <p style="text-align: center; border: 1px solid black; border-radius: 50%; padding: 5px;">ALL MONTH</p> <p>Clothing Display SIUSLAW PIONEER MUSEUM 278 Maple Street</p> | <p style="text-align: center; font-weight: bold;">Charro y Charra Clothing Display</p> <p>View traditional clothing during open museum hours. See siuslawpioneermuseum.com for more information.</p> |
| <p style="font-size: 24px; font-weight: bold;">OCT</p> <p style="text-align: center; border: 1px solid black; border-radius: 50%; padding: 5px;">ALL MONTH</p> <p>Art Show FRAA 120 Maple Street</p> | <p style="text-align: center; font-weight: bold;">Regional Latinx Art Show</p> <p>Stop by during open hours to view Latinx art at Florence Regional Arts Alliance:</p> |

Una lista completa de eventos de otoño / full fall events list: lanearts.org/fiesta-cultural












Una celebración de arte,
cultura, y patrimonio Latinx





Una celebración de arte,
cultura y patrimonio Latino





WE INVITE YOU TO:



**COVID-19 Vaccination Event held at:
Siuslaw Public Library**

Vaccine: www.lanecounty.org/vaxclinics

Walk-ins accepted, depending on supply



Vaccine

COVID-19 vaccinations are available regardless of immigration status and with or without health insurance for all Lane County residents. There is **NO COST** for COVID-19 vaccination.

**If you have any questions regarding COVID-19 please contact
Lane County Public Health Call Center: 541-682-1380**

ADDRESS: 1460 9th St, Florence, OR 97439

DATE: Wednesday, January 25, 2023

TIME: 11:30am-3:30pm

CLINIC DETAILS:

Indoors;

Primary & bivalent boosters available

Limited vaccines for ages 6 months-5 yrs available

THE EVENT WILL BE HELD IN COORDINATION WITH:

Siuslaw Public Library





New Walking Group

Walk with your neighbors
once a week!

A new group will walk together and discuss how to make walking easier in their community.

A partnership between Siuslaw Public Library District and the School of Nursing at Oregon Health and Science University (OHSU) is inviting adults in the Siuslaw region who exercise less than three days a week to participate in a study about group-based walking programs and civic engagement programs. Participants will receive a Fitbit and T-shirt, and are invited to participate for two years. Participants will also be invited to complete surveys and health assessments. Study #24665. Principal Investigator: Cynthia Perry.

Interested? Contact outreach librarian Erin Gordenier at erin@siuslawlibrary.org or 541-997-3132.



Siuslaw Public Library

| 101 - Library Name | 1001 - Population Served | 817 - Library Visits | 409 - Total Collection Expenditures | 509 - Physical Collection Items | 603 - Total Successful Retrievals from Electronic Databases | 635 - Total Collection Use | 660 - Circulations Made to Non Residents without Charge | 801 - Public Computer Sessions | 711 - Meeting Room Usage |
|---------------------------------|---------------------------------|-----------------------------|--------------------------------------------|----------------------------------------|--------------------------------------------------------------------|-----------------------------------|----------------------------------------------------------------|---------------------------------------|---------------------------------|
| F. MAXINE AND THOMAS W. COOK M | 18,657 | 44,815 | \$61,500 | 57,741 | 4,677 | 160,514 | 0 | 0 | 55 |
| LEBANON PUBLIC LIBRARY | 19,122 | 56,693 | \$42,411 | 52,825 | 1,311 | 143,037 | 4,952 | 11,805 | 2 |
| ESTACADA PUBLIC LIBRARY | 19,475 | 0 | \$56,234 | 46,628 | 6,693 | 110,029 | 82,081 | 2,049 | 88 |
| SIUSLAW PUBLIC LIBRARY DISTRICT | 19,921 | 130,708 | \$165,938 | 102,028 | 6,741 | 126,928 | 240 | 5,462 | 603 |
| SILVER FALLS LIBRARY DISTRICT | 20,707 | 58,603 | \$97,259 | 89,628 | 3,692 | 262,493 | 234,477 | 3,012 | 7 |
| GLADSTONE PUBLIC LIBRARY | 21,450 | 31,383 | \$85,908 | 34,565 | 7,372 | 145,056 | 76,909 | 2,944 | 0 |
| ALOHA COMMUNITY LIBRARY | 21,528 | 29,463 | \$25,369 | 27,470 | 6,827 | 194,526 | 1,745 | 1,843 | 3 |



Siuslaw Public Library District at Home

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record 1 of 1 for search words or phrase "fairy tale comics"

[Change Display](#)

Item Details

Save for Printing/Emailing

[Find more by this author](#)

[Find more on these topics](#)

[Nearby items on shelf](#)

Item Information [A Look Inside](#) [Catalog Record](#)

Title Fairy tale comics : [classic tales told by extraordinary cartoonists 1st ed.]

Author

Publisher: First Second,

Pub date: 2013.

Pages: 125 p. :

ISBN: 1596438231

Item info: 3 copies available at Siuslaw Public Library, Springfield Public Library, and Fern Ridge Library.

Holdings

[Change Display](#)

Siuslaw Public Library

+398.2 FAIRY TALE

Fern Ridge Library

J GRAPHIC FIC FAIRY

Springfield Public Library

JR GRAPHIC NOVEL FAIRY TALE

| Copy | Material | Location |
|------|----------|-----------------------|
| 1 | Book | Children's Collection |

| Copy | Material | Location |
|------|----------|-----------------------------------------|
| 1 | Book | Not checked out, should be on the shelf |


| Copy | Material | Location |
|------|----------|-----------------------------------------|
| 1 | Book | Not checked out, should be on the shelf |

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18 Results Found 

1 2 

- Author** Include Exclude
- Beck, Adrienne, transl... (5)
 - Nagabe, author, artist. (4)
 - Blakeslee, Lys, 1985- ... (2)
 - MacFarlane, Ysabet ... (2)
 - MacFarlane, Ysabet ... (2)
- [▶ More](#)
[▶ View All](#)

- Material Type** Include Exclude
- Book (7)
 - Paperback Books (5)
 - Cataloged Paperback (4)

- Age** Include Exclude
- Children's Materials (10)
 - Young Adult Materials (6)

- Category** Include Exclude
- Graphic Novels (13)
 - Nonfiction (3)

- Library** Include Exclude
- Siuslaw Public Library (16)

- Electronic Format** Include Exclude
- HTML (1)
 - KINDLE (1)
 - MP3 (1)
 - OVERDRIVE LISTEN (1)
 - PDF (1)

- eReader** Include Exclude

Select an Action ▼
Sort By: ▼

1.  **Fairy tale comics : [classic tales told by extraordinary cartoonists]** Place Hold


Publication Date 2013
 Format:  Books Google Preview
 Available: 1


| Library | Material Type | Category | Shelf Location | Status |
|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
|  Siuslaw Public Library |  Book |  Nonfiction |  +398.2 FAIRY TALE |  Children's Collection |

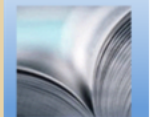

2.  **The princess and the frog** Google Preview

by Eisner, Will.
 Publication Date 1999
 Format:  Books
 Available: 1

| Library | Material Type | Category | Shelf Location | Status |
|------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|
|  Siuslaw Public Library |  Book |  Nonfiction |  +398.2 EISNER, WIL |  Children's Collection |

3.  **The Trouble with Weasels** Place Hold

by Harrell, Rob
 Format:  eAudiobook Preview
 Electronic Format: MP3, OVERDRIVE LISTEN
 Available: 0


 Siuslaw Pu
 New Search [Fin](#)
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[Change Display](#)

Taxes

Where does the money come from?

| FORM LB-20 | | | | RESOURCES | | | Slustaw Public Library District | | |
|---------------------------------|--------------------------------|---------------------|----------------|----------------------|--------------------------------------------------|--------------------|---------------------------------|--|--|
| Historical Data | | | | RESOURCE DESCRIPTION | Budget for Next Year 2023-2024 | | | | |
| Actual | Actual | Adopted Budget | Proposed By | | Approved By | Adopted By | | | |
| Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | This Year 2022-2023 | Budget Officer | Budget Committee | Governing Body | | | | |
| | | | 1 | Net working capital | \$745,000 | | | | |
| 2 | \$71,094 | \$932,999 | \$71,000 | 2 | Previously issued bonds estimated to be received | \$15,000 | | | |
| 3 | \$21,943 | \$17,119 | \$12,000 | 3 | Intergovernmental (Civic Relief Fund) | \$0 | | | |
| 4 | \$14,028 | \$1,200 | \$0 | 4 | Interest | \$2,000 | | | |
| 5 | \$1,212 | -\$1,791 | \$2,000 | 5 | Donations | \$12,000 | | | |
| 6 | \$2,518 | \$2,748 | \$2,700 | 6 | State-Pier Grants | \$2,100 | | | |
| 7 | \$1,000 | \$1,890 | \$3,000 | 7 | Fines and Fees | \$3,000 | | | |
| 8 | \$250 | \$1,324 | \$2,200 | 8 | Copy | \$2,000 | | | |
| 9 | \$5,310 | \$4,890 | \$5,000 | 9 | Rates | \$4,000 | | | |
| 10 | \$420 | \$1,034 | \$1,000 | 10 | Miscellaneous | \$1,000 | | | |
| 11 | \$12,752 | \$11,077 | \$8,500 | 11 | Book Endowment Fund | \$13,000 | | | |
| 12 | \$9,050 | \$8,000 | \$8,000 | 12 | Other Endowed Funds | \$8,000 | | | |
| 13 | | | | 13 | Lorraine Chevrolet Fund | | | | |
| 14 | | | | 14 | Martha Beveler Fund | | | | |
| 15 | | | | 15 | Cherone/Kawser Fund | | | | |
| 16 | | | | 16 | Jean De Fund | | | | |
| 17 | | | | 17 | Cheryl Jeanne Walker Fund | | | | |
| 18 | | | | 18 | Johnson Fund | | | | |
| 19 | | | \$635,700 | 19 | Total resources, several items to be listed | \$800,000 | | | |
| 20 | | | \$1,118,000 | 20 | Taxes estimated to be received | \$1,142,700 | | | |
| 21 | \$1,035,313 | \$1,076,527 | | 21 | Taxes collected in year listed | | | | |
| 22 | \$1,756,063 | \$2,448,490 | \$1,750,700 | 22 | TOTAL RESOURCES | \$1,961,902 | | | |

LB-20

General Fund Revenue

TAXABLE PROPERTY VALUE ASSESSMENT FOR SLEWAT PUBLIC LIBRARY DISTRICT

| | | | | | | |
|----------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Year | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Value | \$1,281,264,771 | \$1,448,281,167 | \$1,615,297,563 | \$1,782,313,959 | \$1,949,330,355 | \$2,116,346,751 |
| % Change | | +13.0% | +11.5% | +10.3% | +9.1% | +7.9% |

TAXES IMPOSED BY LAKE COUNTY FOR SLEWAT PUBLIC LIBRARY DISTRICT (PERMANENT TAX RATE: 2.625%)

| | | | | | | |
|----------|-------------|-------------|-------------|-------------|-------------|-------------|
| Year | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Taxes | \$3,384,800 | \$3,814,800 | \$4,244,800 | \$4,674,800 | \$5,104,800 | \$5,534,800 |
| % Change | | +12.1% | +11.3% | +10.0% | +8.4% | +7.8% |

Source: Lake County Department of Assessment and Taxation
 *Values are based on the permanent tax rate of 2.625%.

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

| | |
|--------------------------|--------------------------------------------------|
| 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%) |
| Tax Year 2022/23: | \$2,262,964,356 (+\$77,937,641 or +3.6%) |

Source: Lane County Department of Assessment and Taxation

Numbers highlighted in green represent onset of recession

Numbers highlighted in yellow represent impact of recession on SPLD

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

| | |
|--------------------------|----------------------------------------|
| Tax Year 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%) |
| Tax Year 2022/23: | \$1,168,374 (+\$40,416 or +3.6%) |

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

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

| | |
|-------------------|-------------------------------------------|
| 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: | \$1,618,603,604 (+\$14,158,702 or +0.9%) |

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

| | |
|-------------------|---------------------------------|
| 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%) |

2023-2024 PERMANENT TAX RATE CALCULATION

| | |
|---------------------------------------------------------------------|---------------|
| Permanent Rate Limit (per \$1,000 of assessed valuation) | 0.5163 |
| Actual Assessed Valuation in District as of October, 2022 | 2,262,964,356 |
| Estimated Assessed Valuation in District as of October, 2023 @ 3.5% | 2,342,168,108 |
| Tax Rate (per \$1 of assessed valuation) | 0.0005163 |
| 2023 Estimated Assessed Valuation x rate | 1,209,261 |
| Uncollectable @ 5.5% | 0.055 |
| Loss from Uncollectable | 66,509 |
| Actual Tax Realized from Levy | 1,142,752 |

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

Numbers highlighted in green represent onset of recession

Numbers highlighted in yellow represent impact of recession on SPLD

| FORM LB-20 | | RESOURCES General Fund | | | Siuslaw Public Library District | | | |
|------------------------------------|-----------------------------------|------------------------------------------|----------------------|--------------------------------|--------------------------------------------------|------------------------------|---|----|
| Historical Data | | | RESOURCE DESCRIPTION | Budget for Next Year 2023-2024 | | | | |
| Actual | | Adopted Budget This Year 2022-2023 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | | |
| Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| 1 | | | 1 | | | | 1 | |
| 2 | \$571,086 | \$802,666 | \$575,000 | 2 | Net working capital | \$745,000 | | 2 |
| 3 | \$21,943 | \$17,119 | \$12,000 | 3 | Previously levied taxes estimated to be received | \$15,000 | | 3 |
| | \$11,625 | \$3,250 | \$0 | | Intergovernmental (Cares Relief Fund) | \$0 | | |
| 4 | \$1,212 | -\$3,781 | \$2,000 | 4 | Interest | \$2,000 | | 4 |
| 5 | \$84,813 | \$513,788 | \$12,000 | 5 | Donations | \$12,000 | | 5 |
| 6 | \$2,518 | \$2,718 | \$2,700 | 6 | State Per Capita | \$2,700 | | 6 |
| 7 | \$1,660 | \$3,890 | \$3,000 | 7 | Fines and Fees | \$3,500 | | 7 |
| 8 | \$256 | \$1,324 | \$2,500 | 8 | Copier | \$2,000 | | 8 |
| 9 | \$5,316 | \$4,895 | \$5,000 | 9 | E-Rate | \$4,500 | | 9 |
| 10 | \$409 | \$1,034 | \$1,000 | 10 | Miscellaneous | \$1,000 | | 10 |
| 11 | \$12,252 | \$13,077 | \$9,500 | 11 | Book Endowment Fund | \$13,000 | | 11 |
| 12 | \$9,650 | \$8,992 | \$8,000 | 12 | Other Endowed Funds | \$8,500 | | 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 | | | \$632,700 | 19 | Total resources, except taxes to be levied | \$809,200 | | 19 |
| 20 | | | \$1,118,002 | 20 | Taxes estimated to be received | \$1,142,752 | | 20 |
| 21 | \$1,035,313 | \$1,079,527 | | 21 | Taxes collected in year levied | | | 21 |
| 22 | \$1,758,053 | \$2,448,499 | \$1,750,702 | 22 | TOTAL RESOURCES | \$1,951,952 | | 22 |



Grant

| LINE | DESCRIPTION | AMOUNT | PERCENTAGE | TOTAL |
|------|-------------|--------|------------|-------|
| 1 | GRANT | 1000 | 100% | 1000 |

Trusts

| LINE | DESCRIPTION | AMOUNT | PERCENTAGE | TOTAL |
|------|-------------|--------|------------|-------|
| 1 | TRUSTS | 1000 | 100% | 1000 |

PERS

| LINE | DESCRIPTION | AMOUNT | PERCENTAGE | TOTAL |
|------|-------------|--------|------------|-------|
| 1 | PERS | 1000 | 100% | 1000 |

Bldg

| LINE | DESCRIPTION | AMOUNT | PERCENTAGE | TOTAL |
|------|-------------|--------|------------|-------|
| 1 | BLDG | 1000 | 100% | 1000 |

Questions!?

LB-10 & LB-11s

Help keep the library funded.

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
GRANT FUND**

| | Historical Data | | | DESCRIPTION RESOURCES AND REQUIREMENTS | Budget for | | |
|----|---------------------------------------|-----------------------------------|------------------------------------------|-------------------------------------------|--------------------------------------------|------------------------|-------------------------------------------|
| | Actual | | Adopted Budget This Year 2022-2023 | | Proposed By Budget Officer | B | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | |
| 1 | | | | 1 | RESOURCES | | |
| 2 | \$299 | \$0 | \$0 | 2 | Working capital | \$0 | |
| 3 | \$44,672 | \$0 | \$15,000 | 3 | Grant Funds | \$15,000 | |
| 4 | | | | 4 | Interest | \$0 | |
| 5 | | | | 5 | Transferred IN, from other funds | \$0 | |
| 6 | | | \$0 | 6 | Total Resources, except taxes to be levied | \$15,000 | |
| 7 | | | \$0 | 7 | Taxes estimated to be received | \$0 | |
| 8 | | | | 8 | Taxes collected in year levied | | |
| 9 | \$44,971 | \$0 | \$15,000 | 9 | TOTAL RESOURCES | | |
| 10 | | | | 10 | REQUIREMENTS | | |
| 11 | | | | 11 | Org Unit | Object Classification | Detail |
| 12 | \$0 | \$0 | \$5,000 | 12 | Library Services | Personnel Services | Grant funding of personnel services |
| 13 | \$0 | \$0 | \$5,000 | 13 | Library Services | Materials and Services | Grant funding of materials and services |
| 14 | \$44,971 | \$0 | \$0 | 14 | Library Services | Materials and Services | Grant funding for Siuslaw Vision |
| 15 | \$0 | \$0 | \$5,000 | 15 | Library Services | Capital Outlay | Grant funding for capital outlay projects |
| 16 | \$0 | \$0 | | 16 | Ending balance (prior years) | | |
| 17 | | | \$0 | 17 | UNAPPROPRIATED ENDING FUND BALANCE | | \$0 |
| 18 | \$44,971 | \$0 | \$15,000 | 18 | TOTAL REQUIREMENTS | | \$15,000 |

**FORM
LB-11**

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund was
Date can not be more than
Review Year: 2022

This fund is authorized and established by resolution number 13-02 on
April 17, 2013 for the specified purpose of: the deposit and expenditure
of trust and estate monies to fund capital projects.

Trusts and Estates

§

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

**FORM
LB-11**

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

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

PERS Expense Reserve

| | Historical Data | | | DESCRIPTION RESOURCES AND REQUIREMENTS | Budget for | |
|----|------------------------------------|-----------------------------------|------------------------------------------|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| | Actual | | Adopted Budget This Year 2022-2023 | | Proposed By Budget Officer | B |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | |
| 1 | | | | 1 | RESOURCES | |
| 2 | \$21,042 | \$29,354 | \$29,354 | 2 | Working capital | \$29,400 |
| 3 | \$37 | \$29 | \$50 | 3 | Interest | \$35 |
| 4 | \$8,275 | | \$0 | 4 | Transferred IN, from other funds | |
| 5 | \$29,354 | \$29,383 | | 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 | \$29,354 | \$29,383 | \$29,404 | 8 | TOTAL RESOURCES | \$29,435 |
| 9 | | | | 9 | REQUIREMENTS - Library Services | |
| 10 | | | | 10 | Org Unit Object Classification Detail | |
| 11 | | | \$29,404 | 11 | Library Services Personnel Services To mitigate the District's increasing Oregon Public Employee Retirement System rates and payments | \$29,435 |
| 12 | \$29,354 | \$29,383 | | 12 | Ending balance (prior years) | |
| 13 | | | \$0 | 13 | RESERVED FOR FUTURE EXPENDITURE | \$0 |
| 14 | \$29,354 | \$29,383 | \$29,404 | 14 | TOTAL REQUIREMENTS | \$29,435 |

**FORM
LB-11**

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

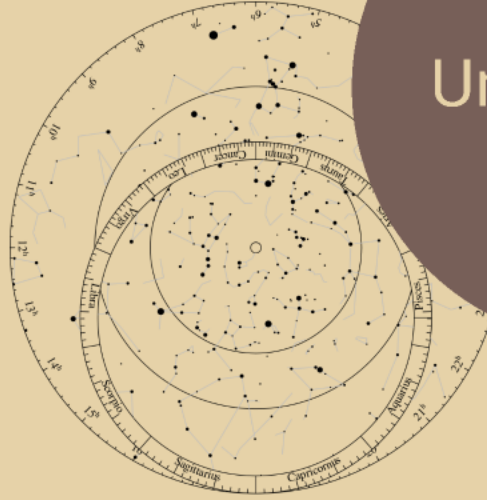
**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

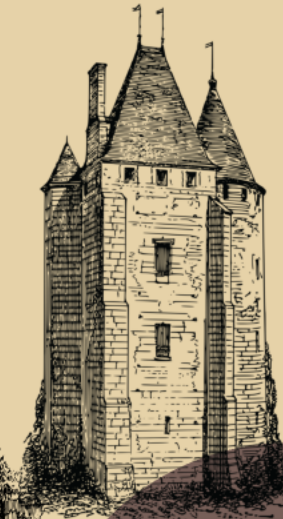
Library Building and Equipment Reserve

| | Historical Data | | | DESCRIPTION RESOURCES AND REQUIREMENTS | Budget |
|----|------------------------------------|-----------------------------------|------------------------|---------------------------------------------------------------------------------------------------------------------------|------------------|
| | Actual | | Adopted Budget | | Proposed By |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | This Year 2022-2023 | | Budget Officer |
| 1 | | | | 1 RESOURCES | |
| 2 | \$100,878 | \$101,004 | \$101,000 | 2 Working capital | \$101,105 |
| 3 | \$126 | \$101 | \$250 | 3 Interest | \$150 |
| 4 | \$0 | \$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 | \$101,004 | \$101,105 | \$101,250 | 8 TOTAL RESOURCES | \$101,255 |
| 9 | | | | 9 REQUIREMENTS - Library Services | |
| 10 | | | | 10 Org Unit Object Classification Detail | |
| 11 | | | \$101,250 | 11 Library Services Capital Outlay Major maintenance or replacement of Library's building and capital equipment | \$101,255 |
| 12 | \$101,004 | \$101,105 | | 12 Ending balance (prior years) | |
| 13 | | | \$0 | 13 RESERVED FOR FUTURE EXPENDITURE | \$0 |
| 14 | \$101,004 | \$101,105 | \$101,250 | 14 TOTAL REQUIREMENTS | \$101,255 |

Materials
&
Services



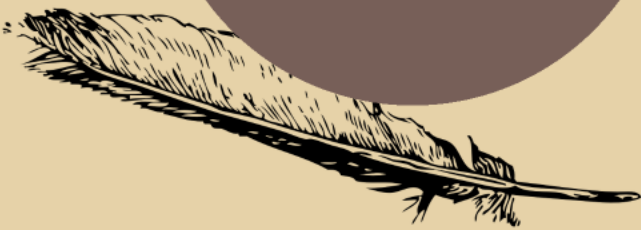
Unallocated
LB-30



Capital
Outlay



Personnel



Unallocated General Fund

| REQUIREMENTS SUMMARY | | | | | | |
|-----------------------------|--------------------|-----------------------------------------------------------|--------------------|---------|-------------------------------------------------|-------------------------------|
| FORM LB-30 | | NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM | | | | |
| | | GENERAL FUND | | | | |
| | | (name of fund) | | | | |
| | | Historical Data | | | REQUIREMENT DESCRIPTION | Budget For |
| | | Actual | | Adopted | | Proposed By Budget Officer |
| Year 2020- 2021 | Year 2021- 2022 | 2022-2023 | | | | |
| 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 | | \$633,000 | | 20 | Payment to Library Foundation of Donation Money | |
| 21 | \$0 | \$633,000 | \$0 | 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 | | | \$20,000 | 26 | Operating Contingency | \$20,000 |
| 27 | | | \$0 | 27 | Reserved for future expenditure | \$0 |
| 28 | | | \$45,000 | 28 | UNAPPROPRIATED ENDING FUND BALANCE | \$45,000 |
| 29 | \$0 | \$633,000 | \$65,000 | 29 | Total Requirements Not Allocated | \$0 |
| 30 | \$955,387 | \$1,080,204 | \$1,685,702 | 30 | Total Org./Prog. Requirements in Fund | \$1,886,952 |
| 31 | \$802,666 | \$735,295 | | 31 | Ending balance (prior years) | |
| 32 | \$1,758,053 | \$2,448,499 | \$1,750,702 | 32 | TOTAL REQUIREMENTS | \$1,951,952 |

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



COLA



PROPOSED

12-Month Percent Change

Series Id: CWUR0490SA0

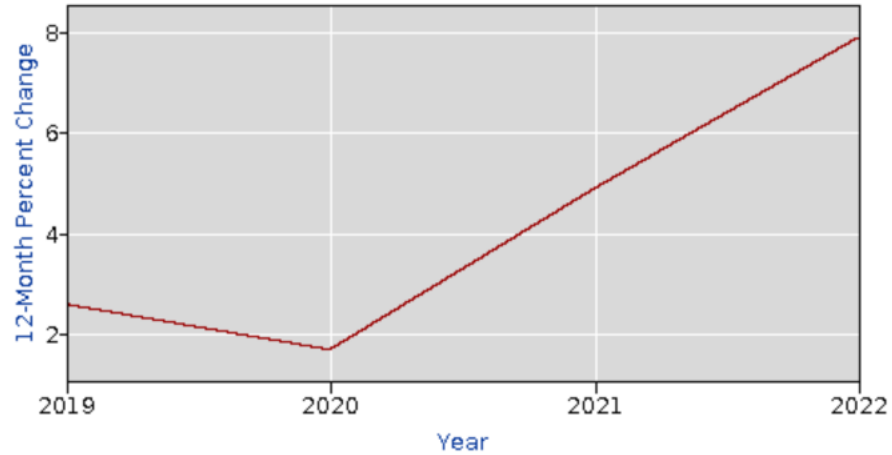
Not Seasonally Adjusted

Series Title: All items in Pacific, urban wage earners and clerical workers, not seasonally adjusted

Area: Pacific

Item: All items

Base Period: DECEMBER 2017=100



Download: [XLS](#) [xlsx](#)

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

| | Historical Data | | | | | Budget | |
|----|-------------------------------------------|------------------------------------------|------------------------------------------|----|----------------------------------|-------------------------------|--|
| | Actual | | Adopted Budget This Year 2022-2023 | | | Proposed By Budget Officer | |
| | Second Preceding Year <u>2020-2021</u> | First Preceding Year <u>2021-2022</u> | | | | | |
| 1 | | | | 1 | PERSONNEL SERVICES | | |
| 2 | | | | 2 | SALARIES (13 FTE) | | |
| 3 | \$89,940 | \$92,640 | \$98,600 | 3 | Library Director (1 FTE) | \$108,200 | |
| 4 | \$68,136 | \$70,128 | \$76,000 | 4 | Assistant Director (1 FTE) | \$83,500 | |
| 5 | \$151,316 | \$163,980 | \$258,000 | 5 | Librarian II (4.5 FTE) | \$280,000 | |
| 6 | \$15,651 | \$63,727 | \$30,000 | 6 | Librarian I (2.5 FTE) | \$85,000 | |
| 7 | \$57,629 | \$56,925 | \$110,000 | 7 | Library Assistant (3 FTE) | \$110,000 | |
| 8 | \$24,762 | \$2,284 | \$0 | 8 | Library Clerks | \$0 | |
| 9 | \$14,192 | \$14,518 | \$16,000 | 9 | Library Aide (.5 FTE) | \$17,000 | |
| 10 | \$1,440 | \$562 | \$45,000 | 10 | Substitutes (.5 FTE) | \$30,000 | |
| 12 | \$0 | \$0 | \$1,000 | 12 | Donations - Personnel Services | \$1,000 | |
| 13 | \$423,066 | \$464,764 | \$634,600 | 13 | TOTAL SALARIES | \$714,700 | |
| 14 | | | | 14 | FRINGE BENEFITS | | |
| 15 | \$81,186 | \$109,435 | \$175,000 | 15 | Health/Dental Insurance | \$215,000 | |
| 17 | \$77,339 | \$74,860 | \$140,000 | 17 | PERS (21.79% and 19.77%) | \$180,000 | |
| 18 | \$29,662 | \$35,278 | \$52,000 | 18 | FICA/Medicare (7.65%) | \$70,000 | |
| 19 | \$0 | \$0 | \$0 | 19 | Oregon Paid Leave | \$2,500 | |
| 20 | \$1,540 | \$1,485 | \$6,000 | 20 | Worker's Compensation | \$3,000 | |
| 21 | \$189,727 | \$221,058 | \$373,000 | 21 | TOTAL FRINGE | \$470,500 | |
| 22 | \$422 | \$148 | \$1,000 | 22 | Miscellaneous | \$1,000 | |
| 23 | \$613,215 | \$685,970 | \$1,008,600 | 23 | TOTAL PERSONNEL SERVICES | \$1,186,200 | |
| 24 | 9 | 9 | 11 | 24 | TOTAL FULL TIME EQUIVALENT (FTE) | 13 | |



Materials & Services

Materials & Services

1.

2.

3.

| FORM | | ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY | | | | |
|-------|-------------------------------------------|-----------------------------------------------------------|------------------------------------------|----|--------------------------------------|-------------------------------|
| LB-30 | | GENERAL FUND (Name of Fund) | | | | |
| | Historical Data | | | | | Budget |
| | Actual | | Adopted Budget This Year 2022-2023 | | | Proposed By Budget Officer |
| | Second Preceding Year <u>2020-2021</u> | First Preceding Year <u>2021-2022</u> | | | | |
| 25 | | | | 25 | MATERIALS AND SERVICES | |
| 26 | \$29,295 | \$35,800 | \$35,000 | 26 | Books - Adult | \$38,000 |
| 27 | \$11,037 | \$18,407 | \$12,000 | 27 | Book Endowment Fund | \$13,000 |
| 28 | \$30 | \$168 | \$300 | 28 | Materials Shipping | \$500 |
| 29 | \$6,473 | \$0 | \$3,700 | 29 | Children's Materials - Ready to Read | \$3,700 |
| 30 | \$10,300 | \$11,721 | \$12,000 | 30 | Children's Materials - Print | \$13,000 |
| 31 | \$4,312 | \$3,417 | \$4,200 | 31 | Books - Reference | \$3,500 |
| 32 | \$16,272 | \$15,331 | \$17,000 | 32 | Periodicals | \$16,000 |
| 33 | \$27,298 | \$20,728 | \$35,000 | 33 | Electronic Databases | \$23,000 |
| 34 | \$4,642 | \$9,985 | \$9,000 | 34 | Large Print Books | \$11,000 |
| 35 | \$62 | \$145 | \$1,000 | 35 | Lost/Paid/ILL Materials | \$1,000 |
| 36 | \$0 | \$0 | \$500 | 36 | Spanish Language Materials | \$1,500 |
| 37 | \$9,775 | \$9,147 | \$13,000 | 37 | Recorded Books | \$12,500 |
| 38 | \$5,513 | \$6,866 | \$7,500 | 38 | Videos and DVDs | \$8,500 |
| 39 | \$447 | \$750 | \$8,000 | 39 | Other Endowed Funds | \$8,000 |
| 40 | \$70 | \$0 | \$500 | 40 | Music CDs | \$2,000 |
| 41 | \$802 | \$1,264 | \$6,500 | 41 | Children's AV | \$6,000 |
| 42 | \$126,328 | \$133,729 | \$165,200 | 42 | TOTAL LIBRARY MATERIALS | \$161,200 |

| | Historical Data | | | | | Budg |
|----|-------------------------------------------|------------------------------------------|------------------------------------------|----|---------------------------------------|-------------------------------|
| | Actual | | Adopted Budget This Year 2022-2023 | | | Proposed By Budget Officer |
| | Second Preceding Year <u>2020-2021</u> | First Preceding Year <u>2021-2022</u> | | | | |
| 25 | | | | 25 | MATERIALS AND SERVICES | |
| 43 | \$1,371 | \$4,812 | \$5,000 | 43 | Postage | \$6,000 |
| 44 | \$2,683 | \$8,769 | \$9,000 | 44 | Travel & Training | \$10,500 |
| 45 | \$126 | \$171 | \$2,000 | 45 | Board Expenses | \$2,500 |
| 46 | \$281 | \$763 | \$2,000 | 46 | Volunteer Recognition | \$2,500 |
| 47 | \$1,226 | \$1,880 | \$1,500 | 47 | Staff Recognition | \$2,500 |
| 48 | \$4,565 | \$4,451 | \$7,000 | 48 | Memberships and Dues | \$6,000 |
| 49 | \$18,328 | \$18,459 | \$18,000 | 49 | Telecommunications | \$19,500 |
| 50 | \$25,844 | \$29,048 | \$30,000 | 50 | Sirsi/Dynix Fees (iBistro & CybraryN) | \$31,000 |
| 51 | \$4,086 | \$4,885 | \$6,500 | 51 | OCLC Fees | \$5,500 |
| 52 | \$787 | \$849 | \$500 | 52 | Equipment Lease/Maintenance | \$1,000 |
| 53 | \$5,406 | \$6,178 | \$8,000 | 53 | Landscape Maintenance | \$7,500 |
| 54 | \$16,800 | \$22,618 | \$20,000 | 54 | Building Maintenance | \$26,000 |
| 55 | \$1,521 | \$1,659 | \$3,000 | 55 | Fire Suppression | \$2,500 |
| 56 | \$3,275 | \$5,059 | \$6,000 | 56 | Supplies, Computer | \$6,000 |
| 57 | \$0 | \$0 | \$200 | 57 | Supplies, Food | \$200 |
| 58 | \$976 | \$1,204 | \$3,000 | 58 | Supplies, Office | \$3,500 |
| 59 | \$984 | \$116 | \$600 | 59 | Printing | \$600 |
| 60 | \$4,031 | \$6,550 | \$7,500 | 60 | Supplies, Materials | \$8,500 |
| 61 | \$0 | \$0 | \$1,500 | 61 | Supplies, Photocopier | \$1,500 |
| 62 | \$720 | \$701 | \$2,000 | 62 | Legal Notices/Newspaper | \$2,500 |
| 63 | \$24,613 | \$25,208 | \$30,000 | 63 | Utilities | \$30,000 |
| 64 | \$15,859 | \$16,956 | \$25,000 | 64 | Insurance | \$20,000 |
| 65 | \$0 | \$0 | \$200 | 65 | Interest Expense | \$200 |
| 66 | \$4,632 | \$5,082 | \$6,000 | 66 | Mapleton Rent | \$6,000 |
| 67 | \$480 | \$99 | \$800 | 67 | Mapleton Utilities | \$150 |
| 68 | \$826 | \$2,383 | \$3,000 | 68 | Mapleton Operations | \$3,000 |

| | Historical Data | | | | (Name of Fund) | Budget | |
|----|-------------------------------------------|------------------------------------------|------------------------------------------|----|-------------------------------------|------------------|-------------------------------|
| | Actual | | Adopted Budget This Year 2022-2023 | | | | Proposed By Budget Officer |
| | Second Preceding Year <u>2020-2021</u> | First Preceding Year <u>2021-2022</u> | | | | | |
| 25 | | | | 25 | MATERIALS AND SERVICES | | |
| 69 | \$1,397 | \$647 | \$3,000 | 69 | Legal Services | \$6,500 | |
| 70 | \$4,430 | \$0 | \$5,000 | 70 | Election Costs | \$0 | |
| 71 | \$10,825 | \$10,705 | \$12,000 | 71 | Bookkeeping | \$12,000 | |
| 72 | \$10,200 | \$11,080 | \$15,000 | 72 | Audit | \$14,000 | |
| 73 | \$2,373 | \$2,039 | \$8,000 | 73 | Janitorial Supplies | \$4,500 | |
| 74 | \$6,802 | \$7,983 | \$18,000 | 74 | Janitorial Services | \$12,000 | |
| 75 | \$940 | \$2,539 | \$6,500 | 75 | Programs - Adult | \$7,000 | |
| 76 | \$3,129 | \$4,424 | \$9,500 | 76 | Programs - Children | \$10,000 | |
| 77 | \$288 | \$779 | \$2,000 | 77 | Community Promotions | \$2,500 | |
| 78 | \$14,517 | \$513 | \$0 | 78 | Covid-19 Materials and Services | \$0 | |
| 79 | \$478 | \$517 | \$500 | 79 | Other | \$500 | |
| 80 | \$3,889 | \$4,570 | \$7,000 | 80 | Network Maintenance/Support | \$7,000 | |
| 81 | \$0 | \$0 | \$3,700 | 81 | System Development Fees | \$0 | |
| 82 | \$7,737 | \$6,884 | \$8,000 | 82 | Marketing | \$8,000 | |
| 83 | \$0 | \$0 | \$500 | 83 | Book Shelf Signage | \$500 | |
| 84 | \$0 | \$316 | \$500 | 84 | Art Display | \$500 | |
| 85 | \$7,720 | \$7,625 | \$1,000 | 85 | Donations - Materials and Services | \$1,000 | |
| 86 | \$0 | \$0 | \$0 | 86 | Website Design | \$14,402 | |
| 87 | \$340,473 | \$362,250 | \$463,700 | 87 | TOTAL MATERIALS AND SERVICES | \$466,752 | |

| FORM | | ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY | | | | |
|-------|-------------------------------------------|-----------------------------------------------------------|------------------------------------------|----|--------------------------------------|-------------------------------|
| LB-30 | | GENERAL FUND | | | | |
| | | (Name of Fund) | | | | |
| | Historical Data | | | | Budget | |
| | Actual | | Adopted Budget This Year 2022-2023 | | | Proposed By Budget Officer |
| | Second Preceding Year <u>2020-2021</u> | First Preceding Year <u>2021-2022</u> | | | | |
| 88 | | | | 88 | CAPITAL OUTLAY | |
| 89 | \$0 | \$1,069 | \$20,500 | 89 | Equipment | |
| 90 | \$0 | \$0 | \$4,000 | 90 | Mapleton Capital | |
| 91 | \$0 | \$14,078 | \$15,000 | 91 | Furniture/Shelving | |
| 92 | \$0 | \$15,804 | \$0 | 92 | Parking Lot | |
| 93 | \$1,699 | \$926 | \$25,000 | 93 | PC/LAN Hardware/Software | |
| 94 | \$0 | \$0 | \$10,000 | 94 | Donations - Capital | |
| 95 | \$0 | \$107 | \$0 | 95 | Other | |
| 96 | \$0 | \$0 | \$138,902 | 96 | Exterior repair and painting | |
| 97 | \$1,699 | \$31,984 | \$213,402 | 97 | TOTAL CAPITAL OUTLAY | |
| 98 | \$955,387 | \$1,080,204 | \$1,685,702 | 98 | TOTAL ORG./PROG. REQUIREMENTS | |

Unallocated General Fund

| REQUIREMENTS SUMMARY | | | | | |
|-----------------------------|----------------------------|-----------------------------------------------------------|-------------|------------------------------|-------------------------------------------------|
| FORM | | NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM | | | |
| LB-30 | | GENERAL FUND | | | |
| | | (name of fund) | | | |
| | | Historical Data | | | Budget For |
| | | Actual | | Adopted 2022-2023 | REQUIREMENT DESCRIPTION |
| Year 2020- 2021 | Year 2021- 2022 | | | | |
| 1 | | | | 1 | PERSONNEL SERVICES NOT ALLOCATED |
| 4 | \$0 | \$0 | \$0 | 4 | TOTAL PERSONNEL SERVICES |
| 5 | 0 | 0 | 0 | 5 | Total Full-Time Equivalent (FTE) |
| 6 | | | | 6 | MATERIALS AND SERVICES NOT ALLOCATED |
| 7 | | | | 7 | |
| 9 | \$0 | \$0 | \$0 | 9 | TOTAL MATERIALS AND SERVICES |
| 10 | | | | 10 | CAPITAL OUTLAY NOT ALLOCATED |
| 11 | | | | 11 | |
| 13 | \$0 | \$0 | \$0 | 13 | TOTAL CAPITAL OUTLAY |
| 14 | | | | 14 | DEBT SERVICE |
| 15 | | | | 15 | |
| 17 | \$0 | \$0 | \$0 | 17 | TOTAL DEBT SERVICE |
| 18 | | | | 18 | SPECIAL PAYMENTS |
| 19 | | | | 19 | |
| 20 | | \$633,000 | | 20 | Payment to Library Foundation of Donation Money |
| 21 | \$0 | \$633,000 | \$0 | 21 | TOTAL SPECIAL PAYMENTS |
| 22 | | | | 22 | INTERFUND TRANSFERS |
| 23 | \$0 | \$0 | \$0 | 23 | General Fund to Bldg Reserve Fund |
| 24 | | | \$0 | 24 | General Fund to PERS Reserve Fund |
| 25 | \$0 | \$0 | \$0 | 25 | TOTAL INTERFUND TRANSFERS |
| 26 | | | \$20,000 | 26 | Operating Contingency |
| 27 | | | \$0 | 27 | Reserved for future expenditure |
| 28 | | | \$45,000 | 28 | UNAPPROPRIATED ENDING FUND BALANCE |
| 29 | \$0 | \$633,000 | \$65,000 | 29 | Total Requirements Not Allocated |
| 30 | \$955,387 | \$1,080,204 | \$1,685,702 | 30 | Total Org./Prog. Requirements in Fund |
| 31 | \$802,666 | \$735,295 | | 31 | Ending balance (prior years) |
| 32 | \$1,758,053 | \$2,448,499 | \$1,750,702 | 32 | TOTAL REQUIREMENTS |

Toh or Motmot



| FINANCIAL SUMMARY - RESOURCES | | | |
|-----------------------------------------------------------------------|----------------------------|----------------------------------------|-----------------------------------------|
| TOTAL OF ALL FUNDS | Actual Amount 2021-2022 | Adopted Budget This Year: 2022-2023 | Approved Budget Next Year: 2023-2024 |
| Net Working Capital | \$933,024 | \$705,354 | \$875,505 |
| Fees, Licenses, Permits, Fines, Assessments, & Other Service Charges | \$5,214 | \$5,500 | \$5,500 |
| Federal, State and all Other Grants, Gifts, Allocations and Donations | \$546,720 | \$52,200 | \$55,700 |
| Interfund Transfers / Internal Service Reimbursements | \$0 | \$0 | \$0 |
| Revenue from Bonds and Other Debt | 0 | 0 | 0 |
| All Other Resources Except Current Year Property Taxes | \$14,502 | \$15,300 | \$18,185 |
| Current Year Property Taxes Estimated to be Received | \$1,079,527 | \$1,118,002 | \$1,142,752 |
| Total Resources | \$2,578,987 | \$1,896,356 | \$2,097,642 |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION | | | |
|-------------------------------------------------------------------|--------------------|--------------------|--------------------|
| Personnel Services | \$685,970 | \$1,043,004 | \$1,218,135 |
| Materials and Services | \$362,250 | \$468,700 | \$474,252 |
| Capital Outlay | \$31,984 | \$319,652 | \$340,255 |
| Debt Service | \$0 | \$0 | \$0 |
| Interfund Transfers | \$0 | \$0 | \$0 |
| Contingencies | \$0 | \$20,000 | \$20,000 |
| Special Payments | \$633,000 | \$0 | \$0 |
| Unappropriated Ending Balance and Reserved for Future Expenditure | \$865,783 | \$45,000 | \$45,000 |
| Total Requirements | \$2,578,987 | \$1,896,356 | \$2,097,642 |

| 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 | \$1,080,204 | \$1,831,356 | \$2,032,642 |
| FTE | 9 | 11 | 11 |
| Not Allocated to Organizational Unit or Program | \$1,498,783 | \$65,000 | \$65,000 |
| FTE | 0 | 0 | 0 |
| Total Requirements | \$2,578,987 | \$1,896,356 | \$2,097,642 |
| Total FTE | 9 | 11 | 13 |

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
 In fiscal year 2021-2022, Siuslaw Public Library District received a directed donation from the estate of Paul Kindsvater that was paid to the Siuslaw Public Library Foundation for investment and future spending on library services to youth (0-18 years of age).

Liebel, Sophie. "The Indigineous Maya and the Avian World: A Profound Symbiotic Connection." Yucatan Times. <https://www.theyucatanimes.com/2021/08/the-indigenous-maya-and-the-avian-world-a-profound-symbiotic-connection/>. 29 August 2021. Accessed 12 April 2023.

Toh or Motmot

"I move that the Budget Committee of the Siuslaw Public Library District approve the budget for the 2023/2024 fiscal year in the amount of \$2,097,642."

"I move that the Budget Committee of the Siuslaw Public Library District approve property taxes for the 2023/2024 fiscal year at the rate of 0.5163 per \$1,000 of assessed value."



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

| | |
|--------------------------|--------------------------------------------------|
| 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%) |
| Tax Year 2022/23: | \$2,262,964,356 (+\$77,937,641 or +3.6%) |

Source: Lane County Department of Assessment and Taxation

Numbers highlighted in green represent onset of recession

Numbers highlighted in yellow represent impact of recession on SPLD

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

Tax Year 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%)

Tax Year 2022/23: \$1,168,374 (+\$40,416 or +3.6%)

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

2023-2024 PERMANENT TAX RATE CALCULATION

| | |
|---------------------------------------------------------------------|---------------|
| Permanent Rate Limit (per \$1,000 of assessed valuation) | 0.5163 |
| Actual Assessed Valuation in District as of October, 2022 | 2,262,964,356 |
| Estimated Assessed Valuation in District as of October, 2023 @ 3.5% | 2,342,168,108 |
| Tax Rate (per \$1 of assessed valuation) | 0.0005163 |
| 2023 Estimated Assessed Valuation x rate | 1,209,261 |
| Uncollectable @ 5.5% | 0.055 |
| Loss from Uncollectable | 66,509 |
| Actual Tax Realized from Levy | 1,142,752 |

A public meeting of the Siuslaw Public Library District's Board of Directors will be held on June 21, 2023, 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, 2023 as approved by the Siuslaw Public Library District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained in Florence at 1460 9th Street, Florence, OR 97439, between the hours of 10:00 AM and 6:00 PM, Monday through Saturday and 1:00 PM to 5:00 PM on Sunday. It may be inspected or obtained in Mapleton at the branch library located inside 88148 Riverview Ave from Noon to 5:00 PM, Wednesday through Saturday. It is also available online at www.siuslawlibrary.org. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year. Any person may appear at the meeting and discuss the proposed programs with the Siuslaw Public Library District Board of Directors. To the extent reasonably possible, the Siuslaw Public Library makes all meetings accessible remotely through technological means. Members of the public are invited to attend this meeting in person, or to email ref@siuslawlibrary.org or call 541-997-3132 by 5:00 PM on Tuesday, June 20, 2023 for attendance instructions if they would like to attend the meeting remotely via videoconferencing or telephonic means. Members of the public are also invited to send written comments via email to ref@siuslawlibrary.org or via mail to ATTN: Budget Hearing, Siuslaw Public Library District, 1460 9th Street, Florence, OR 97439. Written comments must be received no later than 9:00 AM on Wednesday, June 21, 2023 to be considered at the meeting. Notice of this meeting is also available at the Siuslaw Public Library District website (www.siuslawlibrary.org). The Siuslaw Public Library District meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired, or for other accommodations for persons with disabilities, should be made at least 48 hours in advance of the meeting to Meg Spencer, Siuslaw Public Library District Director, at 541-997-3132 or meg@siuslawlibrary.org.

Contact: Meg Spencer

Telephone Number: 541-997-3132 x211

Email: meg@siuslawlibrary.org

FINANCIAL SUMMARY - RESOURCES

| TOTAL OF ALL FUNDS | Actual Amount 2021-2022 | Adopted Budget This Year: 2022-2023 | Approved Budget Next Year: 2023-2024 |
|-----------------------------------------------------------------------|----------------------------|----------------------------------------|-----------------------------------------|
| Net Working Capital | \$933,024 | \$705,354 | \$875,505 |
| Fees, Licenses, Permits, Fines, Assessments, & Other Service Charges | \$5,214 | \$5,500 | \$5,500 |
| Federal, State and all Other Grants, Gifts, Allocations and Donations | \$546,720 | \$52,200 | \$55,700 |
| Interfund Transfers / Internal Service Reimbursements | \$0 | \$0 | \$0 |
| Revenue from Bonds and Other Debt | 0 | 0 | 0 |
| All Other Resources Except Current Year Property Taxes | \$14,502 | \$15,300 | \$18,185 |
| Current Year Property Taxes Estimated to be Received | \$1,079,527 | \$1,118,002 | \$1,142,752 |
| Total Resources | \$2,578,987 | \$1,896,356 | \$2,097,642 |

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

| | | | |
|------------------------|-----------|-------------|-------------|
| Personnel Services | \$685,970 | \$1,043,004 | \$1,218,135 |
| Materials and Services | \$362,250 | \$468,700 | \$474,252 |
| Capital Outlay | \$31,984 | \$319,652 | \$340,255 |
| Debt Service | \$0 | \$0 | \$0 |
| Interfund Transfers | \$0 | \$0 | \$0 |

| | | | |
|-------------------------------------------------------------------|--------------------|--------------------|--------------------|
| Contingencies | \$0 | \$20,000 | \$20,000 |
| Special Payments | \$633,000 | \$0 | \$0 |
| Unappropriated Ending Balance and Reserved for Future Expenditure | \$865,783 | \$45,000 | \$45,000 |
| Total Requirements | \$2,578,987 | \$1,896,356 | \$2,097,642 |

| 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 | \$1,080,204 | \$1,831,356 | \$2,032,642 |
| FTE | 9 | 11 | 13 |
| Not Allocated to Organizational Unit or Program | \$1,498,783 | \$65,000 | \$65,000 |
| FTE | 0 | 0 | 0 |
| Total Requirements | \$2,578,987 | \$1,896,356 | \$2,097,642 |
| Total FTE | 9 | 11 | 13 |

| STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING * | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-----------------------------------------------|------------------------------------------------|
| In fiscal year 2021-2022, Siuslaw Public Library District received a directed donation from the estate of Paul Kindsvater that was paid to the Siuslaw Public Library Foundation for investment and future spending on library services to youth (0-18 years of age). | | | |
| PROPERTY TAX LEVIES | | | |
| | Rate or Amount Imposed 2021-2022 | Rate or Amount Imposed This Year 2022-2023 | Rate or Amount Approved Next Year 2023-2024 |
| 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 |

150-504-064 Form OR-LB-1

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
GRANT FUND**

Siuslaw Public Library District

| 1 | Historical Data | | | DESCRIPTION RESOURCES AND REQUIREMENTS | Budget for Next Year 2023-2024 | | | 1 | | | |
|----|---------------------------------------|-----------------------------------|------------------------------------------|-------------------------------------------|--------------------------------------------|---------------------------------|-------------------------------------------|-----------------|-----------------|-----------------|----|
| | Actual | | Adopted Budget This Year 2022-2023 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | | | | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | | | |
| 1 | | | | 1 | RESOURCES | | | | 1 | | |
| 2 | \$299 | \$0 | \$0 | 2 | Working capital | \$0 | \$0 | \$0 | 2 | | |
| 3 | \$44,672 | \$0 | \$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 | | | \$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 | \$44,971 | \$0 | \$15,000 | 9 | TOTAL RESOURCES | | | | 9 | | |
| 10 | | | | 10 | REQUIREMENTS | | | | 10 | | |
| 11 | | | | 11 | Org Unit | Object Classification | Detail | | 11 | | |
| 12 | \$0 | \$0 | \$5,000 | 12 | Library Services | Personnel Services | Grant funding of personnel services | \$5,000 | \$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 | \$44,971 | \$0 | \$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 | \$0 | \$0 | | 16 | Ending balance (prior years) | | | | | | 16 |
| 17 | | | \$0 | 17 | UNAPPROPRIATED ENDING FUND BALANCE | | | \$0 | \$0 | \$0 | 17 |
| 18 | \$44,971 | \$0 | \$15,000 | 18 | TOTAL REQUIREMENTS | | | \$15,000 | \$15,000 | \$15,000 | 18 |

**FORM
LB-11**

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

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Library Building and Equipment Reserve

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2032

Siuslaw Public Library District

| | Historical Data | | | DESCRIPTION RESOURCES AND REQUIREMENTS | Budget for Next Year 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------------------|------------------------------|-----------|
| | Actual | | Adopted Budget This Year 2022-2023 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 1 | | | | 1 RESOURCES | | | | 1 |
| 2 | \$100,878 | \$101,004 | \$101,000 | 2 Working capital | \$101,105 | \$101,105 | \$101,105 | 2 |
| 3 | \$126 | \$101 | \$250 | 3 Interest | \$150 | \$150 | \$150 | 3 |
| 4 | \$0 | \$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 | \$101,004 | \$101,105 | \$101,250 | 8 TOTAL RESOURCES | \$101,255 | \$101,255 | \$101,255 | 8 |
| 9 | | | | 9 REQUIREMENTS - Library Services | | | | 9 |
| 10 | | | | 10 Org Unit Object Classification Detail | | | | 10 |
| 11 | | | \$101,250 | 11 Library Services Capital Outlay Major maintenance or replacement of Library's building and capital equipment | \$101,255 | \$101,255 | \$101,255 | 11 |
| 12 | \$101,004 | \$101,105 | | 12 Ending balance (prior years) | | | | 12 |
| 13 | | | \$0 | 13 RESERVED FOR FUTURE EXPENDITURE | \$0 | \$0 | \$0 | 13 |
| 14 | \$101,004 | \$101,105 | \$101,250 | 14 TOTAL REQUIREMENTS | \$101,255 | \$101,255 | \$101,255 | 14 |

**FORM
LB-11**

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2022

This fund is authorized and established by resolution number 13-02 on April 17, 2013 for the specified purpose of: the deposit and expenditure of trust and estate monies to fund capital projects.

Trusts and Estates

Siuslaw Public Library District

| | Historical Data | | | DESCRIPTION RESOURCES AND REQUIREMENTS | Budget for Next Year 2023-2024 | | | | |
|----|------------------------------------|-----------------------------------|------------------------------------------|-------------------------------------------|---------------------------------------------------------------------------|---------------------------------|------------------------------|------------|----|
| | Actual | | Adopted Budget This Year 2022-2023 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| 1 | | | | 1 | RESOURCES | | | | 1 |
| 2 | \$8,275 | \$0 | \$0 | 2 | Working capital | | | | 2 |
| 3 | \$0 | \$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 | \$0 | | 7 | Taxes collected in year levied | | | | 7 |
| 8 | \$8,275 | \$0 | \$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 |
| | | \$0 | \$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**

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2029

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

PERS Expense Reserve

Siuslaw Public Library District

| | Historical Data | | | DESCRIPTION RESOURCES AND REQUIREMENTS | Budget for Next Year 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------------------|------------------------------|-----------|
| | Actual | | Adopted Budget This Year 2022-2023 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | |
| 1 | | | | 1 RESOURCES | | | | 1 |
| 2 | \$21,042 | \$29,354 | \$29,354 | 2 Working capital | \$29,400 | \$29,400 | \$29,400 | 2 |
| 3 | \$37 | \$29 | \$50 | 3 Interest | \$35 | \$35 | \$35 | 3 |
| 4 | \$8,275 | | \$0 | 4 Transferred IN, from other funds | | | | 4 |
| 5 | \$29,354 | \$29,383 | | 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 | \$29,354 | \$29,383 | \$29,404 | 8 TOTAL RESOURCES | \$29,435 | \$29,435 | \$29,435 | 8 |
| 9 | | | | 9 REQUIREMENTS - Library Services | | | | 9 |
| 10 | | | | 10 Org Unit Object Classification Detail | | | | 10 |
| 11 | | | \$29,404 | 11 Library Services Personnel Services To mitigate the District's increasing Oregon Public Employee Retirement System rates and payments | \$29,435 | \$29,435 | \$29,435 | 11 |
| 12 | \$29,354 | \$29,383 | | 12 Ending balance (prior years) | | | | 12 |
| 13 | | | \$0 | 13 RESERVED FOR FUTURE EXPENDITURE | \$0 | \$0 | \$0 | 13 |
| 14 | \$29,354 | \$29,383 | \$29,404 | 14 TOTAL REQUIREMENTS | \$29,435 | \$29,435 | \$29,435 | 14 |

**FORM
LB-20**

**RESOURCES
General Fund**

Siuslaw Public Library District

| | Historical Data | | | RESOURCE DESCRIPTION | Budget for Next Year 2023-2024 | | | | |
|----|------------------------------------|-----------------------------------|------------------------------------------|----------------------|--------------------------------------------------|---------------------------------|------------------------------|--------------------|----|
| | Actual | | Adopted Budget This Year 2022-2023 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| 1 | | | | 1 | | | | 1 | |
| 2 | \$571,086 | \$802,666 | \$575,000 | 2 | Net working capital | \$745,000 | \$745,000 | \$745,000 | 2 |
| 3 | \$21,943 | \$17,119 | \$12,000 | 3 | Previously levied taxes estimated to be received | \$15,000 | \$15,000 | \$15,000 | 3 |
| | \$11,625 | \$3,250 | \$0 | | Intergovernmental (Cares Relief Fund) | \$0 | \$0 | \$0 | |
| 4 | \$1,212 | -\$3,781 | \$2,000 | 4 | Interest | \$2,000 | \$2,000 | \$2,000 | 4 |
| 5 | \$84,813 | \$513,788 | \$12,000 | 5 | Donations | \$12,000 | \$12,000 | \$12,000 | 5 |
| 6 | \$2,518 | \$2,718 | \$2,700 | 6 | State Per Capita | \$2,700 | \$2,700 | \$2,700 | 6 |
| 7 | \$1,660 | \$3,890 | \$3,000 | 7 | Fines and Fees | \$3,500 | \$3,500 | \$3,500 | 7 |
| 8 | \$256 | \$1,324 | \$2,500 | 8 | Copier | \$2,000 | \$2,000 | \$2,000 | 8 |
| 9 | \$5,316 | \$4,895 | \$5,000 | 9 | E-Rate | \$4,500 | \$4,500 | \$4,500 | 9 |
| 10 | \$409 | \$1,034 | \$1,000 | 10 | Miscellaneous | \$1,000 | \$1,000 | \$1,000 | 10 |
| 11 | \$12,252 | \$13,077 | \$9,500 | 11 | Book Endowment Fund | \$13,000 | \$13,000 | \$13,000 | 11 |
| 12 | \$9,650 | \$8,992 | \$8,000 | 12 | Other Endowed Funds | \$8,500 | \$8,500 | \$8,500 | 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 | | | \$632,700 | 19 | Total resources, except taxes to be levied | \$809,200 | \$809,200 | \$809,200 | 19 |
| 20 | | | \$1,118,002 | 20 | Taxes estimated to be received | \$1,142,752 | \$1,142,752 | \$1,142,752 | 20 |
| 21 | \$1,035,313 | \$1,079,527 | | 21 | Taxes collected in year levied | | | | 21 |
| 22 | \$1,758,053 | \$2,448,499 | \$1,750,702 | 22 | TOTAL RESOURCES | \$1,951,952 | \$1,951,952 | \$1,951,952 | 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 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|------------------------------------------|----|--------------------------------------|--------------------------------|---------------------------------|------------------------------|----|
| | Actual | | Adopted Budget This Year 2022-2023 | | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| 1 | | | | 1 | PERSONNEL SERVICES | | | | 1 |
| 2 | | | | 2 | SALARIES (13 FTE) | | | | 2 |
| 3 | \$89,940 | \$92,640 | \$98,600 | 3 | Library Director (1 FTE) | \$108,200 | \$108,200 | \$108,200 | 3 |
| 4 | \$68,136 | \$70,128 | \$76,000 | 4 | Assistant Director (1 FTE) | \$83,500 | \$83,500 | \$83,500 | 4 |
| 5 | \$151,316 | \$163,980 | \$258,000 | 5 | Librarian II (4.5 FTE) | \$280,000 | \$280,000 | \$280,000 | 5 |
| 6 | \$15,651 | \$63,727 | \$30,000 | 6 | Librarian I (2.5 FTE) | \$85,000 | \$85,000 | \$85,000 | 6 |
| 7 | \$57,629 | \$56,925 | \$110,000 | 7 | Library Assistant (3 FTE) | \$110,000 | \$110,000 | \$110,000 | 7 |
| 8 | \$24,762 | \$2,284 | \$0 | 8 | Library Clerks | \$0 | \$0 | \$0 | 8 |
| 9 | \$14,192 | \$14,518 | \$16,000 | 9 | Library Aide (.5 FTE) | \$17,000 | \$17,000 | \$17,000 | 9 |
| 10 | \$1,440 | \$562 | \$45,000 | 10 | Substitutes (.5 FTE) | \$30,000 | \$30,000 | \$30,000 | 10 |
| 12 | \$0 | \$0 | \$1,000 | 12 | Donations - Personnel Services | \$1,000 | \$1,000 | \$1,000 | 12 |
| 13 | \$423,066 | \$464,764 | \$634,600 | 13 | TOTAL SALARIES | \$714,700 | \$714,700 | \$714,700 | 13 |
| 14 | | | | 14 | FRINGE BENEFITS | | | | 14 |
| 15 | \$81,186 | \$109,435 | \$175,000 | 15 | Health/Dental Insurance | \$215,000 | \$215,000 | \$215,000 | 15 |
| 17 | \$77,339 | \$74,860 | \$140,000 | 17 | PERS (21.79% and 19.77%) | \$180,000 | \$180,000 | \$180,000 | 17 |
| 18 | \$29,662 | \$35,278 | \$52,000 | 18 | FICA/Medicare (7.65%) | \$70,000 | \$70,000 | \$70,000 | 18 |
| 19 | \$0 | \$0 | \$0 | 19 | Oregon Paid Leave | \$2,500 | \$2,500 | \$2,500 | 19 |
| 20 | \$1,540 | \$1,485 | \$6,000 | 20 | Worker's Compensation | \$3,000 | \$3,000 | \$3,000 | 20 |
| 21 | \$189,727 | \$221,058 | \$373,000 | 21 | TOTAL FRINGE | \$470,500 | \$470,500 | \$470,500 | 21 |
| 22 | \$422 | \$148 | \$1,000 | 22 | Miscellaneous | \$1,000 | \$1,000 | \$1,000 | 22 |
| 23 | \$613,215 | \$685,970 | \$1,008,600 | 23 | TOTAL PERSONNEL SERVICES | \$1,186,200 | \$1,186,200 | \$1,186,200 | 23 |
| 24 | 9 | 9 | 11 | 24 | TOTAL FULL TIME EQUIVALENT (FTE) | 13 | 13 | 13 | 24 |
| 25 | | | | 25 | MATERIALS AND SERVICES | | | | 25 |
| 26 | \$29,295 | \$35,800 | \$35,000 | 26 | Books - Adult | \$38,000 | \$38,000 | \$38,000 | 26 |
| 27 | \$11,037 | \$18,407 | \$12,000 | 27 | Book Endowment Fund | \$13,000 | \$13,000 | \$13,000 | 27 |
| 28 | \$30 | \$168 | \$300 | 28 | Materials Shipping | \$500 | \$500 | \$500 | 28 |
| 29 | \$6,473 | \$0 | \$3,700 | 29 | Children's Materials - Ready to Read | \$3,700 | \$3,700 | \$3,700 | 29 |
| 30 | \$10,300 | \$11,721 | \$12,000 | 30 | Children's Materials - Print | \$13,000 | \$13,000 | \$13,000 | 30 |
| 31 | \$4,312 | \$3,417 | \$4,200 | 31 | Books - Reference | \$3,500 | \$3,500 | \$3,500 | 31 |
| 32 | \$16,272 | \$15,331 | \$17,000 | 32 | Periodicals | \$16,000 | \$16,000 | \$16,000 | 32 |
| 33 | \$27,298 | \$20,728 | \$35,000 | 33 | Electronic Databases | \$23,000 | \$23,000 | \$23,000 | 33 |
| 34 | \$4,642 | \$9,985 | \$9,000 | 34 | Large Print Books | \$11,000 | \$11,000 | \$11,000 | 34 |
| 35 | \$62 | \$145 | \$1,000 | 35 | Lost/Paid/ILL Materials | \$1,000 | \$1,000 | \$1,000 | 35 |
| 36 | \$0 | \$0 | \$500 | 36 | Spanish Language Materials | \$1,500 | \$1,500 | \$1,500 | 36 |

FORM
LB-30

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

GENERAL FUND
(Name of Fund)

Siuslaw Public Library District
Name of Municipal Corporation

| | Historical Data | | | | REQUIREMENTS FOR: LIBRARY SERVICES | Budget For Next Year 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|------------------------------------------|----|---------------------------------------|--------------------------------|---------------------------------|------------------------------|----|
| | Actual | | Adopted Budget This Year 2022-2023 | | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| 37 | \$9,775 | \$9,147 | \$13,000 | 37 | Recorded Books | \$12,500 | \$12,500 | \$12,500 | 37 |
| 38 | \$5,513 | \$6,866 | \$7,500 | 38 | Videos and DVDs | \$8,500 | \$8,500 | \$8,500 | 38 |
| 39 | \$447 | \$750 | \$8,000 | 39 | Other Endowed Funds | \$8,000 | \$8,000 | \$8,000 | 39 |
| 40 | \$70 | \$0 | \$500 | 40 | Music CDs | \$2,000 | \$2,000 | \$2,000 | 40 |
| 41 | \$802 | \$1,264 | \$6,500 | 41 | Children's AV | \$6,000 | \$6,000 | \$6,000 | 41 |
| 42 | \$126,328 | \$133,729 | \$165,200 | 42 | TOTAL LIBRARY MATERIALS | \$161,200 | \$161,200 | \$161,200 | 42 |
| 43 | \$1,371 | \$4,812 | \$5,000 | 43 | Postage | \$6,000 | \$6,000 | \$6,000 | 43 |
| 44 | \$2,683 | \$8,769 | \$9,000 | 44 | Travel & Training | \$10,500 | \$10,500 | \$10,500 | 44 |
| 45 | \$126 | \$171 | \$2,000 | 45 | Board Expenses | \$2,500 | \$2,500 | \$2,500 | 45 |
| 46 | \$281 | \$763 | \$2,000 | 46 | Volunteer Recognition | \$2,500 | \$2,500 | \$2,500 | 46 |
| 47 | \$1,226 | \$1,880 | \$1,500 | 47 | Staff Recognition | \$2,500 | \$2,500 | \$2,500 | 47 |
| 48 | \$4,565 | \$4,451 | \$7,000 | 48 | Memberships and Dues | \$6,000 | \$6,000 | \$6,000 | 48 |
| 49 | \$18,328 | \$18,459 | \$18,000 | 49 | Telecommunications | \$19,500 | \$19,500 | \$19,500 | 49 |
| 50 | \$25,844 | \$29,048 | \$30,000 | 50 | Sirsi/Dynix Fees (iBistro & CybraryN) | \$31,000 | \$31,000 | \$31,000 | 50 |
| 51 | \$4,086 | \$4,885 | \$6,500 | 51 | OCLC Fees | \$5,500 | \$5,500 | \$5,500 | 51 |
| 52 | \$787 | \$849 | \$500 | 52 | Equipment Lease/Maintenance | \$1,000 | \$1,000 | \$1,000 | 52 |
| 53 | \$5,406 | \$6,178 | \$8,000 | 53 | Landscape Maintenance | \$7,500 | \$7,500 | \$7,500 | 53 |
| 54 | \$16,800 | \$22,618 | \$20,000 | 54 | Building Maintenance | \$26,000 | \$26,000 | \$26,000 | 54 |
| 55 | \$1,521 | \$1,659 | \$3,000 | 55 | Fire Suppression | \$2,500 | \$2,500 | \$2,500 | 55 |
| 56 | \$3,275 | \$5,059 | \$6,000 | 56 | Supplies, Computer | \$6,000 | \$6,000 | \$6,000 | 56 |
| 57 | \$0 | \$0 | \$200 | 57 | Supplies, Food | \$200 | \$200 | \$200 | 57 |
| 58 | \$976 | \$1,204 | \$3,000 | 58 | Supplies, Office | \$3,500 | \$3,500 | \$3,500 | 58 |
| 59 | \$984 | \$116 | \$600 | 59 | Printing | \$600 | \$600 | \$600 | 59 |
| 60 | \$4,031 | \$6,550 | \$7,500 | 60 | Supplies, Materials | \$8,500 | \$8,500 | \$8,500 | 60 |
| 61 | \$0 | \$0 | \$1,500 | 61 | Supplies, Photocopier | \$1,500 | \$1,500 | \$1,500 | 61 |
| 62 | \$720 | \$701 | \$2,000 | 62 | Legal Notices/Newspaper | \$2,500 | \$2,500 | \$2,500 | 62 |
| 63 | \$24,613 | \$25,208 | \$30,000 | 63 | Utilities | \$30,000 | \$30,000 | \$30,000 | 63 |
| 64 | \$15,859 | \$16,956 | \$25,000 | 64 | Insurance | \$20,000 | \$20,000 | \$20,000 | 64 |
| 65 | \$0 | \$0 | \$200 | 65 | Interest Expense | \$200 | \$200 | \$200 | 65 |
| 66 | \$4,632 | \$5,082 | \$6,000 | 66 | Mapleton Rent | \$6,000 | \$6,000 | \$6,000 | 66 |
| 67 | \$480 | \$99 | \$800 | 67 | Mapleton Utilities | \$150 | \$150 | \$150 | 67 |
| 68 | \$826 | \$2,383 | \$3,000 | 68 | Mapleton Operations | \$3,000 | \$3,000 | \$3,000 | 68 |
| 69 | \$1,397 | \$647 | \$3,000 | 69 | Legal Services | \$6,500 | \$6,500 | \$6,500 | 69 |
| 70 | \$4,430 | \$0 | \$5,000 | 70 | Election Costs | \$0 | \$0 | \$0 | 70 |

FORM
LB-30

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

GENERAL FUND
(Name of Fund)

Siuslaw Public Library District
Name of Municipal Corporation

| | Historical Data | | | | REQUIREMENTS FOR: LIBRARY SERVICES | Budget For Next Year 2023-2024 | | | |
|----|------------------------------------|-----------------------------------|------------------------------------------|----|---------------------------------------|--------------------------------|---------------------------------|------------------------------|----|
| | Actual | | Adopted Budget This Year 2022-2023 | | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | | | | | | | |
| 71 | \$10,825 | \$10,705 | \$12,000 | 71 | Bookkeeping | \$12,000 | \$12,000 | \$12,000 | 71 |
| 72 | \$10,200 | \$11,080 | \$15,000 | 72 | Audit | \$14,000 | \$14,000 | \$14,000 | 72 |
| 73 | \$2,373 | \$2,039 | \$8,000 | 73 | Janitorial Supplies | \$4,500 | \$4,500 | \$4,500 | 73 |
| 74 | \$6,802 | \$7,983 | \$18,000 | 74 | Janitorial Services | \$12,000 | \$12,000 | \$12,000 | 74 |
| 75 | \$940 | \$2,539 | \$6,500 | 75 | Programs - Adult | \$7,000 | \$7,000 | \$7,000 | 75 |
| 76 | \$3,129 | \$4,424 | \$9,500 | 76 | Programs - Children | \$10,000 | \$10,000 | \$10,000 | 76 |
| 77 | \$288 | \$779 | \$2,000 | 77 | Community Promotions | \$2,500 | \$2,500 | \$2,500 | 77 |
| 78 | \$14,517 | \$513 | \$0 | 78 | Covid-19 Materials and Services | \$0 | \$0 | \$0 | 78 |
| 79 | \$478 | \$517 | \$500 | 79 | Other | \$500 | \$500 | \$500 | 79 |
| 80 | \$3,889 | \$4,570 | \$7,000 | 80 | Network Maintenance/Support | \$7,000 | \$7,000 | \$7,000 | 80 |
| 81 | \$0 | \$0 | \$3,700 | 81 | System Development Fees | \$0 | \$0 | \$0 | 81 |
| 82 | \$7,737 | \$6,884 | \$8,000 | 82 | Marketing | \$8,000 | \$8,000 | \$8,000 | 82 |
| 83 | \$0 | \$0 | \$500 | 83 | Book Shelf Signage | \$500 | \$500 | \$500 | 83 |
| 84 | \$0 | \$316 | \$500 | 84 | Art Display | \$500 | \$500 | \$500 | 84 |
| 85 | \$7,720 | \$7,625 | \$1,000 | 85 | Donations - Materials and Services | \$1,000 | \$1,000 | \$1,000 | 85 |
| 86 | \$0 | \$0 | \$0 | 86 | Website Design | \$14,402 | \$14,402 | \$14,402 | 86 |
| 87 | \$340,473 | \$362,250 | \$463,700 | 87 | TOTAL MATERIALS AND SERVICES | \$466,752 | \$466,752 | \$466,752 | 87 |
| 88 | | | | 88 | CAPITAL OUTLAY | | | | 88 |
| 89 | \$0 | \$1,069 | \$20,500 | 89 | Equipment | \$30,000 | \$30,000 | \$30,000 | 89 |
| 90 | \$0 | \$0 | \$4,000 | 90 | Mapleton Capital | \$4,000 | \$4,000 | \$4,000 | 90 |
| 91 | \$0 | \$14,078 | \$15,000 | 91 | Furniture/Shelving | \$15,000 | \$5,000 | \$5,000 | 91 |
| 92 | \$0 | \$15,804 | \$0 | 92 | Parking Lot | \$0 | \$0 | \$0 | 92 |
| 93 | \$1,699 | \$926 | \$25,000 | 93 | PC/LAN Hardware/Software | \$25,000 | \$25,000 | \$25,000 | 93 |
| 94 | \$0 | \$0 | \$10,000 | 94 | Donations - Capital | \$10,000 | \$10,000 | \$10,000 | 94 |
| 95 | \$0 | \$107 | \$0 | 95 | Other | \$0 | \$0 | \$0 | 95 |
| 96 | \$0 | \$0 | \$138,902 | 96 | Exterior repair and painting | \$150,000 | \$160,000 | \$160,000 | 96 |
| 97 | \$1,699 | \$31,984 | \$213,402 | 97 | TOTAL CAPITAL OUTLAY | \$234,000 | \$234,000 | \$234,000 | 97 |
| 98 | \$955,387 | \$1,080,204 | \$1,685,702 | 98 | TOTAL ORG./PROG. REQUIREMENTS | \$1,886,952 | \$1,886,952 | \$1,886,952 | 98 |

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 2023-2024 | | | |
|----|----------------------------------|----------------------------------|----------------------|----|-------------------------------------------------|--------------------------------|----------------------------|------------------------------|----|
| | Actual | | Adopted 2022-2023 | | | Proposed By Budget Officer | Approved By Budget Cmte | Adopted By Governing Body | |
| | Year <u>2020-</u> <u>2021</u> | Year <u>2021-</u> <u>2022</u> | | | | | | | |
| 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 | | \$633,000 | | 20 | Payment to Library Foundation of Donation Money | | | | 20 |
| 21 | \$0 | \$633,000 | \$0 | 21 | TOTAL SPECIAL PAYMENTS | \$0 | \$0 | \$0 | 21 |
| 22 | | | | 22 | INTERFUND TRANSFERS | | | | 22 |
| 23 | \$0 | \$0 | \$0 | 23 | General Fund to Bldg Reserve Fund | \$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 | | | \$20,000 | 26 | Operating Contingency | \$20,000 | \$20,000 | \$20,000 | 26 |
| 27 | | | \$0 | 27 | Reserved for future expenditure | \$0 | \$0 | \$0 | 27 |
| 28 | | | \$45,000 | 28 | UNAPPROPRIATED ENDING FUND BALANCE | \$45,000 | \$45,000 | \$45,000 | 28 |
| 29 | \$0 | \$633,000 | \$65,000 | 29 | Total Requirements Not Allocated | \$0 | \$0 | \$0 | 29 |
| 30 | \$955,387 | \$1,080,204 | \$1,685,702 | 30 | Total Org./Prog. Requirements in Fund | \$1,886,952 | \$1,886,952 | \$1,886,952 | 30 |
| 31 | \$802,666 | \$735,295 | | 31 | Ending balance (prior years) | | | | 31 |
| 32 | \$1,758,053 | \$2,448,499 | \$1,750,702 | 32 | TOTAL REQUIREMENTS | \$1,951,952 | \$1,951,952 | \$1,951,952 | 32 |

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

To assessor of Lane County

FORM OR-LB-50 2023-2024

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

Check here if this is an amended form.

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

| | | | | |
|-----------------------------|-------------------------|--------------------------|-------------------------------|----------------------|
| <u>1460 9th Street</u> | <u>Florence</u> | <u>OR</u> | <u>97439</u> | <u>June 27, 2023</u> |
| Mailing Address of District | City | State | ZIP code | Date |
| <u>Megan 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

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

PART II: RATE LIMIT CERTIFICATION

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

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

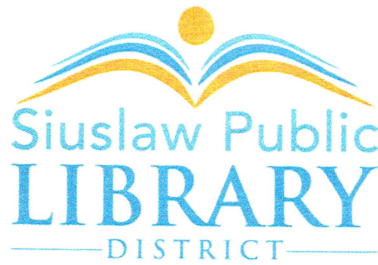
| Purpose (operating, capital project, or mixed) | Date voters approved local option ballot measure | First tax year levied | Final tax year to be levied | Tax amount -or- rate authorized per year by voters |
|---------------------------------------------------|-----------------------------------------------------|--------------------------|---------------------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

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

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

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

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



SIUSLAW PUBLIC LIBRARY DISTRICT

RESOLUTION 23-01

A RESOLUTION ADOPTING A BUDGET, MAKING APPROPRIATIONS, AND IMPOSING AND CATEGORIZING TAXES FOR THE SIUSLAW PUBLIC LIBRARY DISTRICT FOR FISCAL YEAR 2023-2024

BE IT RESOLVED, that the Board of Directors of the Siuslaw Public Library District hereby adopts the budget for fiscal year 2023-2024 fiscal year in the total of **\$2,097,642**. 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, 2023 for:

General Fund

Library Services

Allocated to Organizational Unit or Program:

| | |
|-------------------------------|-------------|
| <i>Personnel Services</i> | \$1,186,200 |
| <i>Materials and Services</i> | \$466,752 |
| <i>Capital Outlay</i> | \$234,000 |

Not Allocated to Organizational Unit or Program:

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

FUND TOTAL **\$1,951,952**

Grant Fund

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

Building/Equipment Reserve Fund

| | |
|---------------------------------------------------|------------------|
| <i>Library Services</i> | |
| <i>Capital Outlay – Major repairs/replacement</i> | \$101,255 |
| FUND TOTAL | \$101,255 |

Trusts and Estates Reserve Fund

| | |
|-------------------|------------|
| FUND TOTAL | \$0 |
|-------------------|------------|

PERS Expense Reserve Fund

| | |
|----------------------------------|-----------------|
| <i>Library Services</i> | |
| <i>Personnel Services – PERS</i> | \$29,435 |
| FUND TOTAL | \$29,435 |

| | |
|-------------------------------------|--------------------|
| TOTAL APPROPRIATIONS | \$1,551,848 |
| TOTAL UNAPPROPRIATED AMOUNTS | \$65,000 |
| TOTAL ADOPTED BUDGET | \$2,097,642 |


BE IT FURTHER RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2023-2024 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

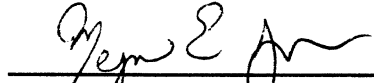
General Fund: \$.5163 per \$1,000

PASSED BY THE BOARD OF DIRECTORS and declared adopted on this 21st day of June, 2023.



Sandy Kuhlman, President
Siuslaw Public Library District
Board of Directors

ATTEST:



Megan E. Spencer, Director
Siuslaw Public Library District

Additional Resources

Siuslaw Public Library District:

- SPLD Budget for FY 2022/2023 (the approved budget for the current fiscal year):
 - <https://bit.ly/3KOP2ev>
- SPLD Audited Financial Statements for Year ending June 30, 2022:
<https://bit.ly/3o3X3TE>

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://bit.ly/4059GLS>.

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/3o40hGK>.

The Department of Revenue publishes a basic manual that reviews the local budgeting process:

<https://www.oregon.gov/dor/programs/property/Documents/Local%20Budgeting%20in%20Oregon,%20150-504-400.pdf>

Lane County Tax Information:

View annual Lane County Tax Reports by fiscal year:

- <https://bit.ly/3KO043u>
 - Table 4A is useful for viewing the annual assessed market value and resulting taxes collected by the Siuslaw Public Library District.

In 2022-2023, 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://www.lanecounty.org/government/county_departments/assessment_taxation/2021-2022_tax_time_information*

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

Revised April 10, 2023