

**Budget Message and Forms:**  
**2025/2026 Approved Budget of the**  
**Siuslaw Public Library District for the**  
**Budget Hearing of June 18, 2025**

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A public meeting of the Siuslaw Public Library District's Board of Directors will be held on June 18, 2025, 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, 2025 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](http://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](mailto:ref@siuslawlibrary.org) or call 541-997-3132 by 1:00 PM, June 18, 2025 for attendance instructions if they would like to attend the meeting remotely via videoconferencing or telephonic means. Members of the public are also invited to send written comments via email to [ref@siuslawlibrary.org](mailto: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 18, 2025 to be considered at the meeting. Notice of this meeting is also available at the Siuslaw Public Library District website ([www.siuslawlibrary.org](http://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](mailto:meg@siuslawlibrary.org).

Contact: Meg Spencer

Telephone Number: 541-997-3132 x215

Email: [meg@siuslawlibrary.org](mailto:meg@siuslawlibrary.org)**FINANCIAL SUMMARY - RESOURCES**

<b>TOTAL OF ALL FUNDS</b>	<b>Actual Amount 2023-2024</b>	<b>Adopted Budget This Year: 2024-2025</b>	<b>Approved Budget Next Year: 2025-2026</b>
Net Working Capital	\$822,898	\$681,280	\$723,739
Fees, Licenses, Permits, Fines, Assessments, & Other Service Charges	\$7,092	\$6,000	\$5,800
Federal, State and all Other Grants, Gifts, Allocations and Donations	\$63,784	\$69,900	\$212,500
Interfund Transfers / Internal Service Reimbursements	\$0	\$8,800	\$25,000
Revenue from Bonds and Other Debt	0	0	0
All Other Resources Except Current Year Property Taxes	\$26,297	\$18,300	\$24,050
Current Year Property Taxes Estimated to be Received	\$1,160,035	\$1,189,851	\$1,237,051
<b>Total Resources</b>	<b>\$2,080,106</b>	<b>\$1,974,131</b>	<b>\$2,228,140</b>

**FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION**

Personnel Services	\$864,706	\$1,181,870	\$1,179,345
Materials and Services	\$414,594	\$524,011	\$552,550
Capital Outlay	\$180,488	\$194,450	\$391,245
Debt Service	\$0	\$0	\$0
Interfund Transfers	\$0	\$8,800	\$25,000

Contingencies	\$0	\$20,000	\$25,000
Special Payments	\$0	\$0	\$0
Unappropriated Ending Balance and Reserved for Future Expenditure	\$620,318	\$45,000	\$55,000
<b>Total Requirements</b>	<b>\$2,080,106</b>	<b>\$1,974,131</b>	<b>\$2,228,140</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *</b>			
Name of Organizational Unit or Program FTE for that unit or program			
Library Services for the Siuslaw Public Library District	\$1,459,788	\$1,900,331	\$2,123,140
FTE	9	13	12
Not Allocated to Organizational Unit or Program	\$620,318	\$73,800	\$105,000
FTE	0	0	0
<b>Total Requirements</b>	<b>\$2,080,106</b>	<b>\$1,974,131</b>	<b>\$2,228,140</b>
Total FTE	9	12	12

<b>STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *</b>			
<b>PROPERTY TAX LEVIES</b>			
	Rate or Amount Imposed 2023-2024	Rate or Amount Imposed This Year 2024-2025	Rate or Amount Approved Next Year 2025-2026
Permanent Rate Levy (rate limit 0.5163 per \$1,000)	.5163	.5163	.5163

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

150-504-064 Form OR-LB-1

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## SIUSLAW PUBLIC LIBRARY DISTRICT BUDGET COMMITTEE, 2025

### Budget Committee Members

RODGER BENNETT

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

\*SANDRA KUHLMAN

\*SUSY LACER

\*COLIN MORGAN

EDWARD O'ROURKE

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

\*DONNA OSHEL

DEBORAH RIPLEY

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

CHARLOTTE RYNER

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

BRAD SHELTON

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

\*JANE YECNY

\*Denotes library board members

*Revised April 5, 2025*

### Budget Officer

MEG SPENCER

1460 9<sup>th</sup> Street  
Florence, OR 97439  
541.997.3132 x215  
[meg@siuslawlibrary.org](mailto:meg@siuslawlibrary.org)

## 2025 SIUSLAW PUBLIC LIBRARY DISTRICT BUDGET CALENDAR

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

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

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

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

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

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

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

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

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

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



## LIBRARY SERVICES

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

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

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

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

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

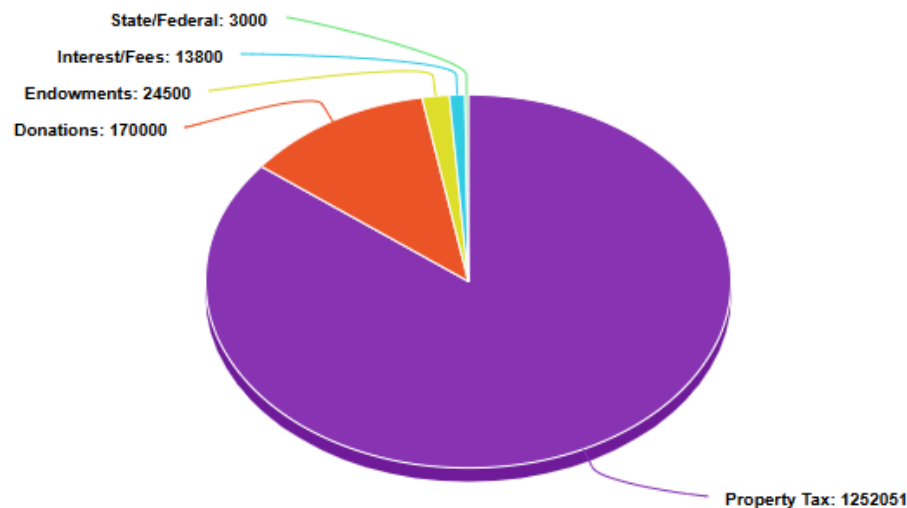
### Revenue

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

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

*swath of sectors across the state....*

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

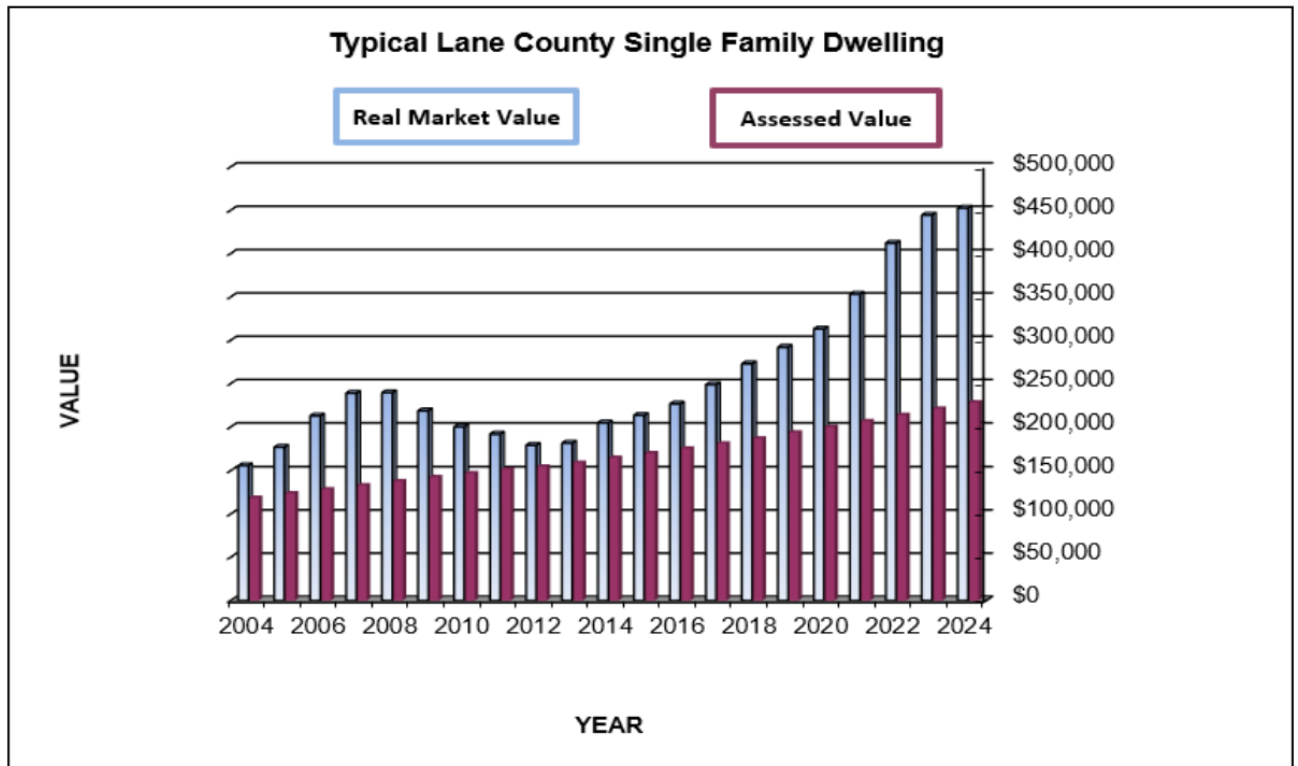


The rapid real estate price increases of the COVID era have slowed in Dunes City, Florence, and Mapleton. Year-over-year home price increases averaged 24.7% from March 2021 to March 2022. In contrast, the average annual home price increase for the same portion of Lane County is just 1.4% as reported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

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

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





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

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

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

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

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

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

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

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

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

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

Materials reviewed for this revenue projection:

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

#### Reserve Funds and Special Fund

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

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

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

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

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

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

#### Personnel Services

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

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

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

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

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

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

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

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

Materials reviewed for personnel service projections:

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

#### Materials and Services

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

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

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

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

#### Capital Outlay

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

#### Unallocated General Fund Requirements

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

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

### Conclusion

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

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

Meg Spencer

Siuslaw Public Library Director and Budget Officer

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

# SIUSLAW PUBLIC LIBRARY DISTRICT

## Comparison 2024/2025 to 2025/2026

### Adopted 2024-2025

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

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

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

### Proposed 2025-2026

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

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

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

3% CPI increase overall, some adjustment to starting wage



**SIUSLAW PUBLIC LIBRARY DISTRICT  
BUDGET COMMITTEE MINUTES**

April 16, 2025

**Call to Order**

The meeting was called to order by President Susy Lacer at 12:15 PM on April 16, 2025.

**Roll Call**

Board members present were Board President Susy Lacer and board members Sandra Kuhlman, Donna Oshel, Colin Morgan, and Jane Yecny. Budget committee members (BCM) present were Rodger Bennett, Edward O'Rourke, Deborah Ripley, Charlotte Ryner, and Brad Shelton. Staff members present were Library Director (LD) /Budget Officer Meg Spencer and Recording Secretary (RS) Ryan Chandler.

**Election of Budget Committee Chair**

President Lacer moved and Director Yecny seconded the motion to elect Director Morgan as Budget Committee Chair. Vote: Kuhlman – Aye; Lacer – Aye; Morgan – Aye; Oshel – Aye; Yecny – Aye; Bennett – Aye; O'Rourke – Aye; Ripley – Aye; Ryner – Aye; Shelton – Aye.

**Approve Minutes of the April 17, 2024 Budget Committee Meeting**

President Lacer moved and BCM Shelton seconded the motion to approve the minutes of the April 17, 2024 Budget Committee Meeting. Vote: Kuhlman – Aye; Lacer – Aye; Morgan – Aye; Oshel – Aye; Yecny – Aye; Bennett – Aye; O'Rourke – Aye; Ripley – Aye; Ryner – Aye; Shelton – Aye.

**Receive Fiscal Year 2025/2026 Budget Message from the Budget Officer**

**Welcome and Overview**

LD Spencer, as the 2025/2026 Budget Officer, welcomed everyone and began her presentation. She explained that this year she has been thinking a great deal about the resilience of libraries throughout history, of libraries that have been destroyed, and of what it takes to build a library.

LD Spencer reviewed SPLD statistics from the previous year along with a comparison to Oregon libraries of similar size. These statistics are available on the State Library of Oregon's website. Highlights for SPLD include the large number of professional librarians on staff, the number of volunteers and volunteer hours, a collection budget that is comparatively higher, and that SPLD leads comparable Oregon libraries in the number of annual visits, computer use, and hours open. She noted that SPLD book endowment continues to grow and helps defray the general fund portion of collection purchases. SPLD purchases a number of online databases beyond those purchased by the state of Oregon, and has a high number of successful retrievals from those databases, indicating strong use by patrons.

President Lacer asked why the total collection use has decreased from last year. LD Spencer answered that it is due to a change with how the State Library of Oregon and Institute of

Library and Museum Services gathers those statistics. President Lacer then noted that she sees that all of the comparable libraries have a similar drop, which does suggest a change.

LD Spencer drew attention to the number of patrons who use the library building, as reflected in annual visits to the library, reference transactions, meeting room usage, attendance at programs, and number of sessions at public computers. Because patrons are in the building in large numbers, staff is busy serving the public. LD Spencer pointed out that SPLD is open over 3800 hours a year, and that she does not know of any other comparably rural library that is open seven days a week.

BCM Bennett said that the library is very important to this community and urged the rest of the committee to keep that in mind as the meeting progressed. LD Spencer agreed that libraries are not just about books, but are about people and making a difference.

She highlighted some of the ways SPLD positively impacts the community:

- Women, Infants & Children (WIC) parks in SPLD's lot to assist underserved members of the community who have previously had to travel to Eugene for appointments.
- Western Lane Crisis Response (WLCR) is developing a partnership with SPLD to bring Resource Navigators into the library to assist those in need.
- There are no other public agencies in Florence that are open seven days a week.
- SPLD provides free books for all ages at various times throughout the year.
- SPLD is a place that allows young people to self-select their reading, a practice shown to increase youth reading levels.
- SPLD is developing increased programming for the teen population.
- SPLD staff participate in numerous ways in the state and community:
  - Facilitated a training focused on First Amendment concerns when developing policies at the annual Special Districts Association of Oregon (SDAO) Conference
  - Staff will be presenting at the Oregon Library Association (OLA) Conference
  - Library staff are active on a variety of statewide and local board and committees, including:
    - OLA Conference Committee
    - Florence Regional Arts Alliance strategic planning group
    - Board of Safe Shelter for Siuslaw Students
    - Siuslaw Vision
    - Western Lane Community Foundation

#### Form LB-10: Special Grant Fund

LD Spencer reported that the Special and Reserve funds help assure carryover into the coming year and that, per Oregon Local Budget Law, SPLD may borrow from these funds within the fiscal year.

The Grant Fund will have \$62,050 in carryover from a grant awarded by the Office of Resilience and Emergency Management (OREM) to install a power generator. LD Spencer noted that SPLD is open seven days a week with lots of folks coming in during weather events. The proposed generator will make a huge difference in the event of a power outage. LD Spencer has projected

another potential \$15,000 of grants in the coming year. This money will, of course, not be spent if no grants are awarded.

Questions: None.

Form LB-11: PERS Expense Reserve Fund

LD Spencer explained that, like most local governments, SPLD has an Unfunded Actuarial Liability (UAL) with the Oregon Public Employee Retirement System (PERS). This is the difference between the amount paid into the system by SPLD and what PERS expects to pay out for the district retirees. In response, the SPLD Board of Directors established the PERS Reserve Fund to assist with future rate increases and costs. There is a proposed transfer going into this fund in the current fiscal year, but LD Spencer is not proposing another one in this budget.

Questions: None.

Form LB-11: Library Building and Equipment Reserve Fund

LD Spencer said she is expecting \$8,000 to be added to the Building and Equipment Reserve Fund in this current year. She proposes that another \$25,000 be transferred in 2025-2026 due to rising construction costs.

Questions: None.

Historical taxes realized by the Siuslaw Public Library and FY2025/26 tax rate calculation

LD Spencer reported that for property taxes, real market value remains much higher than assessed value. As a result, even a sudden market downturn would likely take several years to affect property tax returns. This makes property tax a relatively reliable stream of revenue, if not one that is able to keep up with high inflation.

LD Spencer estimates that the assessed property value in the district will increase 3.6% from FY2024/25 to FY2025/26. Along with a loss for uncollectable taxes, this calculation would result in estimated tax revenue to SPLD of \$1,237,051.

Questions: BCM Ryner said that SPLD should eventually recoup unpaid property taxes. LD Spencer said that this was correct, and that this revenue would be reflected on the next local budget form as "Taxes from Previous Years."

Form LB-20: General Fund Resources

LD Spencer reported that she estimates about 86% of SPLD's income will come from property taxes in FY2025/26. This is a somewhat lower percentage than usual because of a large anticipated donation from the Filiatreau Estate. This is reflected in revenue for the coming year in the "Donations" line item.

LD Spencer has also reduced expected revenue from the Universal Service Program for Schools and Libraries (better known as E-Rate). This program is currently being challenged at the U. S. Supreme Court, and so LD Spencer wants to reduce reliance on the program.

LD Spencer said the district is also seeing revenue from:

- Utilizing the Local Government Investment Pool (LGIP) to receive higher interest rates.
- The Friends of the Library (FOL), who give around \$12,000 to \$15,000 a year in addition to giving directly to the library's Book Endowment held at WLCF.
- The Siuslaw Public Library Foundation (SPLF) which has around \$950,000 in funds available to the library, approximately \$530,000 of which is directed for youth and teen services.

Questions: BCM Shelton asked if SPLF is an endowment. LD Spencer clarified it is not part of the book endowment, but that the \$530,000 value is a directed/restricted donation. She said that SPLF was set up to allow the board to access any and all of the funds, and not just have access to interest.

BCM Shelton asked what the target number for carryover should be as a percentage of the overall budget. LD Spencer answered that ideally there would be about 25% of the overall budget that is carried over into the next fiscal year as reflected in reserve funds, contingency funding, and the ending fund balance.

#### Form LB-30: General Fund Requirements, Personnel Services

LD Spencer said she is recommending a 3% Cost of Living Adjustment (COLA) based on the annual increase in the Pacific Consumer Price Index. Employees who qualify based on a satisfactory review will additionally receive a 1.5% step raise. She said that as the district has had longtime employees retire, the one benefit has been that she has been able to increase starting wages. The district's highest step for salaries looks very competitive. However, it is a long pay scale—taking 30 years rather than the more customary 20. She said that SPLD employees have a high cost of living on the coast, and also that paying a living wage is the right thing to do—it is important to invest money here. As a result, LD Spencer has increased several starting wages once again. She summarized that the overall increase to the personnel bottom line is not significant, and is actually slightly less than in the current year after all the numbers are added up.

Questions: BCM Ripley asked why the line for substitute coverage was being reduced. LD Spencer explained that she reduced the line because it has been underspent in the current year. There were several years of real need after COVID because employees had accumulated a lot of vacation, but this has leveled out.

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

LD Spencer reported she did decrease the line item for adult books because the district has nearly hit spending and shelf-space capacity when the amount budgeted is combined with the amount received from the book endowment. Instead, she has increased the Electronic

Databases line item. This is in part because DVDs and audiobooks are slowly beginning a decline in circulation, and this allows SPLD to start purchasing downloadable materials that are increasingly common. This increase would also be useful if the State Library of Oregon is no longer able to fund the shared Gale databases that are currently made available to public and school libraries in Oregon. She said the library has also been building on the idea of a library of things which has previously been funded with donations, but does have a separate line item in the proposed budget. Finally, LD Spencer is proposing an increase for the line item that funds the summer reading book giveaway.

Questions: None.

Form LB-30: General Fund Requirements, Materials and Services

LD Spencer reported that insurance costs continue to rise along with the costs to settle claims in and out of the courts. She also bumped up the Telecommunications line to compensate for potentially losing access to E-Rate funding.

LD Spencer said the municipal audit cost has increased substantially. This is true across Oregon as the number of municipal auditors continues to decline. LD Spencer has zeroed out network maintenance and redirected that funding into the IT Contractor budget line. She noted she also has some funding going into website design and strategic planning. She concluded that overall the Materials and Services area of the budget spending has risen, but that is expected as prices are increasing due to ongoing inflation and the potential for tariff impacts on material pricing.

Questions: BCM Shelton asked what the probability of losing E-Rate was. LD Spencer answered that the district does not filter the public internet. As a result, SPLD already receives reduced E-Rate funds—as a result, the impact will be less. While E-Rate is a popular program with bipartisan support, she also feels unable to predict any court rulings in the current climate of uncertainty.

BCM Shelton asked who performs the library's audit. LD Spencer answered that Isler CPA will audit the district this year. BCM Shelton asked if Isler audits all of the district's funds or just the general fund. LD Spencer answered that Isler will audit all of the district's funds.

Form LB-30: General Fund Requirements, Capital Outlay

LD Spencer does anticipate spending significant money for a backup generator. She also reported that the district's original HVAC unit has a significant issue which will require work.

Questions: President Lacer asked why LD Spencer only budgeted \$1,000 for HVAC repairs/replacement. LD Spencer explained that the \$1,000 amount only reflects what she is budgeting from the general fund. She anticipates, however, that donation funds in this category will be apportioned between the HVAC and the generator projects.

Form LB-30: General Fund Requirements, Unallocated

LD Spencer reported that she proposes transferring \$25,000 into the building reserve fund, and an increase to the operating contingency and the ending fund balance for the coming fiscal

## **DRAFT MINUTES: TO BE APPROVED AT 2026 BUDGET COMMITTEE MEETING**

year. She noted there is a typo in the originally proposed budget numbers distributed to the budget committee: "Total Org./Prog. Requirements in Fund" should be \$1,878,351 NOT \$1,878,361. This will be corrected in the published budget.

Questions: None.

### General Questions

BCM Ryner asked if insurance on the building covers just the building itself or the contents as well. LD Spencer answered that the insurance covers both as well as liability and cybersecurity. The insurance is also at a significantly lower cost than it would be on the open market because the district is in a pooled organization with other special districts. LD Spencer explained that public entities are paying huge sums due to rising construction costs and higher settlement amounts.

President Lacer noted that the district's carryover is about \$120,000 above the goal that BCM Shelton asked about earlier. She said that it pains her to see that on the starting wages comparison chart, the library's entry-level position is barely above minimum wage. Director Lacer asked if the district would want to consider increasing wages utilizing that extra carryover. LD Spencer said the committee should keep in mind that this year's carryover includes a significant amount from a one-time donation. She reminded Director Lacer that the Library Aide position is tied to minimum wage to meet the needs of that position.

BCM Shelton suggested that the district should not increase salaries utilizing carryover because it isn't guaranteed. LD Spencer added that Library Assistants, which are the standard entry-level position at the library, will be \$5 over minimum wage with this budget, and that they are eligible for significantly more in benefits. Together, these make the wages competitive and LD Spencer has been reviewing the Asset-Limited, Income-Constrained, Employed (ALICE) information to keep living wages in mind as wages for regular staff have increased. LD Spencer says overall the district's benefits are substantial and that has been done on purpose along with increasing starting wages.

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

LD Spencer stated that Local Budget Form LB-1 is what will be posted for the public as the summary of FY2024/25 adopted and actual budgets along with the proposed budget for FY2025/26. This is the form and notice of budget hearing that would be published if the committee approved the budget today.

### **Discuss and take action on approving property tax levy for Fiscal Year 2025/2026**

No discussion.

Action: BCM Shelton moved and BCM Bennett seconded the motion that the Budget Committee of the Siuslaw Public Library District approve the budget for the 2025/2026 fiscal year in the amount of \$2,228,140. Vote: Kuhlman – Aye; Lacer – Aye; Morgan – Aye; Oshel – Aye; Yecny – Aye; Bennett – Aye; O'Rourke – Aye; Ripley – Aye; Ryner – Aye; Shelton – Aye.

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

No discussion.

Action: BCM Bennett moved and Director Kuhlman seconded the motion that the Budget Committee of the Siuslaw Public Library District approve property taxes for the 2025/2026 fiscal year at the rate of \$0.5163 per \$1,000 of assessed value. Vote: Kuhlman – Aye; Lacer – Aye; Morgan – Aye; Oshel – Aye; Yecny - Aye; Bennett – Aye; O’Rourke – Aye; Ripley – Aye; Ryner – Aye; Shelton – Aye.

**Set time and date for next meeting (if needed)**

No additional meeting needed.

**Adjourned at 1:50 PM.**

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

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

**Source: Lane County Department of Assessment and Taxation**



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

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

**Source: Lane County Department of Assessment and Taxation**

**2025-2026 PERMANENT TAX RATE CALCULATION**

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

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS  
GRANT FUND**

Siuslaw Public Library District

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

**FORM  
LB-11**

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

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

Library Building and Equipment Reserve

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

Date can not be more than 10 years after establishment.

Review Year: 2032

Siuslaw Public Library District

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

**FORM  
LB-11**

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

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

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

PERS Expense Reserve

Siuslaw Public Library District

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

**FORM  
LB-20**

**RESOURCES  
General Fund**

**Siuslaw Public Library District**

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

FORM  
LB-30

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

GENERAL FUND  
(Name of Fund)

Siuslaw Public Library District  
Name of Municipal Corporation

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

FORM  
LB-30

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

GENERAL FUND  
(Name of Fund)

Siuslaw Public Library District  
Name of Municipal Corporation

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



FORM  
LB-30

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

GENERAL FUND  
(Name of Fund)

Siuslaw Public Library District  
Name of Municipal Corporation

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

# **REQUIREMENTS SUMMARY**

**FORM  
LB-30**

**NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**

GENERAL FUND

Siuslaw Public Library District

(name of fund)

	Historical Data				REQUIREMENT DESCRIPTION	Budget For Next Year 2025-2026			
	Actual		Adopted <u>2024-2025</u>			Proposed By Budget Officer	Approved By Budget Cmte	Adopted By Governing Body	
	Year <u>2022-2023</u>	Year <u>2023-2024</u>							
					PERSONNEL SERVICES NOT ALLOCATED				
1	\$0	\$0	\$0	1	TOTAL PERSONNEL SERVICES	\$0	\$0		1
2	0	0	0	2	Total Full-Time Equivalent (FTE)	0	0		2
3				3	MATERIALS AND SERVICES NOT ALLOCATED				3
4	\$0	\$0	\$0	4	TOTAL MATERIALS AND SERVICES	\$0	\$0		4
5				5	CAPITAL OUTLAY NOT ALLOCATED				5
6	\$0	\$0	\$0	6	TOTAL CAPITAL OUTLAY	\$0	\$0		6
7				7	DEBT SERVICE				7
8	\$0	\$0	\$0	8	TOTAL DEBT SERVICE	\$0	\$0		8
9				9	SPECIAL PAYMENTS				9
10	\$72,176	\$0	\$0	10	Payment to Library Foundation of Donation Money	\$0	\$0		10
11	\$72,176	\$0	\$0	11	TOTAL SPECIAL PAYMENTS	\$0	\$0		11
12				12	INTERFUND TRANSFERS				12
13	\$0	\$0	\$8,000	13	General Fund to Bldg Reserve Fund	\$25,000	\$25,000		13
14		\$0	\$800	14	General Fund to PERS Reserve Fund	\$0	\$0		14
15	\$0	\$0	\$8,800	15	TOTAL INTERFUND TRANSFERS	\$25,000	\$25,000		15
16			\$20,000	16	Operating Contingency	\$25,000	\$25,000		16
17			\$0	17	Reserved for future expenditure	\$0	\$0		17
18			\$45,000	18	UNAPPROPRIATED ENDING FUND BALANCE	\$55,000	\$55,000		18
19	\$72,716	\$0	\$0	19	Total Requirements Not Allocated	\$0	\$0		19
20	\$1,183,451	\$1,459,788	\$1,744,951	20	Total Org./Prog. Requirements in Fund	\$1,878,351	\$1,878,351		20
21	\$695,825	\$482,428		21	Ending balance (prior years)				21
22	\$1,951,992	\$1,942,216	\$1,818,751	22	TOTAL REQUIREMENTS	\$1,983,351	\$1,983,351		22

# Additional Resources

## **Siuslaw Public Library District:**

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

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

## **Oregon Local Budget Law:**

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

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

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

## **Lane County Tax Information:**

View annual Lane County Tax Reports by fiscal year:

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

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

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