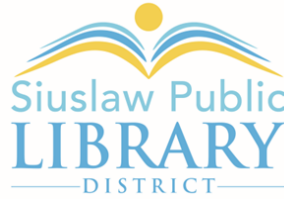


**Budget Message and Forms:
2026/2027 Proposed Budget for the
Siuslaw Public Library District
Budget Committee Meeting**

BUDGET HEARING PACKET CONTENTS

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SIUSLAW PUBLIC LIBRARY DISTRICT BUDGET COMMITTEE MEETING

Bromley Room, Siuslaw Public Library District
1460 9th Street, Florence, OR 97439
Wednesday, April 15, 2026
12:15 PM

To the extent reasonably possible, the Siuslaw Public Library makes all meetings accessible remotely through technological means and provides opportunities for members of general public to remotely submit oral and written testimony. Members of the public are invited to attend this meeting in person, or to email ref@siuslawlibrary.org or call 541-997-3132 by 11:45 AM on Wednesday, April 15, 2026, for attendance instructions if they would like to attend the meeting remotely via videoconferencing or telephonic means. Members of the public are also invited to send written public comments via email to ref@siuslawlibrary.org or via mail to ATTN: SPLD Budget Committee, Siuslaw Public Library District, 1460 9th Street, Florence, OR 97439. Written comments must be received no later than 6:00 PM on Tuesday, April 14, 2026, to be considered at the meeting. All times are Pacific Daylight Time.

- | | | |
|------|---|------------------|
| I. | Call to Order | Sandra Kuhlman |
| II. | Roll Call | Ryan Chandler |
| III. | Election of Budget Committee Chair | Budget Committee |
| IV. | Approve Minutes of the April 16, 2025
Budget Committee Meeting | Budget Committee |
| V. | Receive Fiscal Year 2026/2027 Budget
Message from the Budget Officer | Budget Officer |
| VI. | Discuss and take action on approving
property tax levy for Fiscal Year 2026/2027 | Budget Committee |

VII. Discuss and take action on Budget Committee
Fiscal Year 2026/2027 budgets for the
Grant, Building/Equipment Reserve, PERS Reserve, and
general funds of the Siuslaw Public Library District

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

IX. Adjourn

A copy of the budget document may be inspected or obtained on or after Friday, April 10, 2026, during business hours at either location of the Siuslaw Public Library District. Documents will also be available online after that date at www.SiuslawLibrary.info.

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

SIUSLAW PUBLIC LIBRARY DISTRICT BUDGET COMMITTEE, 2026

Budget Committee Members

*LYNN HUGHES

*SANDRA KUHLMAN

SUSAN LAVENDER

Retired program analyst for county-wide systems that included finance and support for special districts. Friends of the Library member.

*Completing unexpired term of Committee Member Ed O'Rourke
Term Completed with 2026 Meeting*

*TRACEY MILLER

*DONNA OSHEL

DEBORAH RIPLEY

Recently retired Florence resident who worked as a librarian and (computer) systems engineer.

Term completed with 2026 Meeting

CHARLOTTE RYNER

Retired from career with Fred Meyer and as a realtor. Former Heceta Water District Budget Committee Member and current member of Friends of the Library.

Term completed with 2027 Meeting

BRAD SHELTON

Professor Emeritus of Mathematics (UO), Executive Vice Provost for Budget and Planning (UO), served on Eugene Library Foundation board.

Term completed with 2027 Meeting

*JANE YECNY

JENNIFER YOCUM

Pastor and consultant who has also worked with the Oregon DEQ. Storyteller and speaker.

Term completed with 2028 Meeting

*Denotes library board members

Revised April 9, 2026

Budget Officer

MEG SPENCER

1460 9th Street

Florence, OR 97439

541.997.3132 x215

meg@siuslawlibrary.org

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.

DRAFT

2026 SIUSLAW PUBLIC LIBRARY DISTRICT BUDGET CALENDAR

Wednesday, January 21: At the library board's regular meeting, a budget member application process is approved and a budget officer and calendar are adopted.

Friday, January 30 to Saturday, February 28: Applications are accepted for 2026 budget committee members.

Friday, February 27: Send "Notice of Budget Committee Meeting" to *The Siuslaw News* with instructions for the appropriate date to be published.

Wednesday, March 18: Publish "Notice of Budget Committee Meeting" in *The Siuslaw News* and post on the library's website. Select budget committee members at the board's regular meeting on the same day.

Friday, April 10: The FY 2026/2027 budget message and forms are distributed to the 2026 Budget Committee.

Wednesday, April 15: The Budget Committee meets at 12:15 PM to consider the FY 2026/2027 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 27: 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 20: 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 17: Library Board holds public hearing and adopts appropriate budget resolutions.

Wednesday, June 24: File Form LB-50 and budget resolutions with Lane County Assessor's office.

Wednesday, 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 2026/2027 budget for the Siuslaw Public Library District.



LIBRARY SERVICES

Acting Strategically: The Budget Message for Fiscal Year 2026-2027

I always think every year is the biggest year for our library district, but this year I mean it! The Siuslaw Public Library District is currently engaged in a community-led strategic planning process that will help us identify “the library way” to support the dreams and goals of our community for the next 3-5 years. This will be the first long-term plan implemented by the library district since pre-Covid, so I am excited to see the new path this organization is about to forge into Fiscal Year 2026-2027 (FY26/27) and beyond.

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 Deb Ripley, who will complete her service with this year’s meeting. And, while he could not be here, Ed O’Rourke would have also completed his service this year and is sorry not to be present for his final meeting. Thank you as well to Jennifer Yocum and Susan Lavender for stepping into the roles of retired and retiring members, and welcome!

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 4, 2026 (but titled March 2026), includes this introduction to national economic trends:

Macroeconomic Setting

Key theme of 2026: Faster growth versus labor malaise

The national economy largely defied the pervasive pessimism among forecasters in 2025, and now this positive momentum is manifesting upgraded projections for 2026 as well. This does not mean “off to the races” for growth, hiring and tax receipts — more likely, the economy will witness a moderate pickup in activity.

Accelerating output growth will be welcome news in terms of lowering recession risks, but open questions remain regarding two critical themes for the year ahead: the fate of what looks to be an increasingly entrenched labor market malaise and the direction of prevailing pressures on still-elevated inflation.

The improving trajectory of the economy is not a coincidence, but instead is the response to a few major factors. The impact of tariffs was delayed and ultimately reduced. The Federal Reserve supported financial conditions by continuing to lower interest rates. Tax cuts for businesses and households — some of which had retroactive elements — are providing significant fiscal stimulus...

This information, while generally encouraging, also pre-dates the beginning of hostilities in Iran on February 28, 2026. The resulting short-term disruptions in the stock market and the rapid increase in gasoline prices resulting from bombing in the Middle East may eventually prove to be a long-term destabilizing macroeconomic factor that impacts the microeconomics of the library district. I have prepared the budget both flexibly and conservatively to help mitigate that current uncertainty.

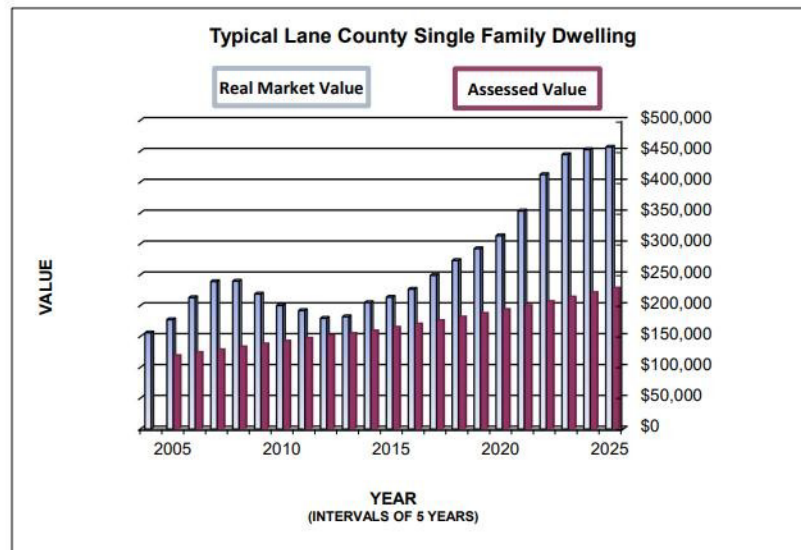
The potential defunding of the Institute of Museum and Library Services (IMLS) also remains a threat to the Siuslaw Public Library District as it did in the prior budget year. Last year, an executive order to defund IMLS was reversed in funding appropriated by the U.S. Congress which included a minimal increase. However, that funding is not reflected in the new 2027 proposed budget released by the White House on April 3, 2026. This new budget once again nearly zeroes out the IMLS budget as part of an approximately 10% cut on domestic spending generally. While there may be another save by the legislative branch or the court system, it remains vital that the library budgets strategically to hedge against those potential federal funding changes.

This is because, while the district is not directly dependent on federal funding, indirect effects of defunding the IMLS would matter greatly. 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 participating Lane County libraries, and this kind of funding will be eliminated if IMLS is eliminated.

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 collection, 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. I believe the consequences will be felt more in the medium than short term, but they are threats that will eventually stretch even the district’s more consistent, less volatile funding stream.

Despite these potential threats, this district is unlikely to see major disruptions to funding in the short term. This is because, as a special district, the library receives most of its direct funding from property tax. In the 2026/2027 fiscal year (FY26/27), property tax is projected to constitute more than 90% of the overall income for the district. 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. The following chart from Lane County’s “2025-2026 Tax Time FAQs: Market Update” demonstrates how large the gap remains:



The slowing housing market has resulted in a slight decrease in the gap between assessed and real value for homes in Lane County from the height of the pandemic years. But the chart demonstrates that the gap remains large, hovering at about a 50% difference between the market/real value and the assessed value. It would take a significant decline in market value before property tax receipts shrank below the 3% collar on annual property tax increases.

It does seem clear that the rapid real estate price increases of the COVID era have slowed considerably. The average annual home price increase in our region of Lane

County is 2.7% as reported in the February 2026 real estate publication "Market Action Report," down from annual increases in the 20% range during COVID. New housing projects being built in our region will eventually result in increased tax revenue, but I anticipate a gap between building and tax increases. Programs like the [City of Florence MUPTTE program](#) and the usual gap in time between building housing and realizing tax income 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 of all of these factors, I have maintained the relatively conservative prediction of 3.7% for our annual property tax increase coming into FY26/27. 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 continues to spend down that initial funding amount. This is appropriate, because we have 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. Even with these large projects, I still have a reserve of \$490,000 projected in the general fund for FY26/27.

Revenue from donations is projected at \$75,000 in FY26/27. This includes an annual distribution from the Siuslaw Public Library Foundation and ongoing support from the Friends of the Siuslaw Public Library, in addition to smaller donations from patrons over the course of the year.

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 technology migration that took place in the past year is something to celebrate. Now that the district's network, cabling, hardware, and software are greatly improved, we have also gained access for the first time to Hyak's fiber optic cabling. The result is internet that is ten times faster for 10% of the cost that we previously were paying. As a result, I have zeroed out any expectation for E-Rate funding in the FY26/27 revenue projection. E-Rate is the Federal Communications Commission's Universal Service Program for Schools and Libraries and provides discounts on telecommunications services like internet access. However, the discount would lock the district into a new contract with an Internet Service Provider (ISP) and that has not always benefited our patrons or staff. As a result, I feel

confident that we can remove the administrative burden of the program while maintaining better service for patrons.

Materials reviewed for this revenue projection:

- [Oregon Economic and Revenue Forecast, March 2026](#)
- [Lane County 2025-2026 Tax Time FAQs: Market Update](#)
- [RMLS Market Action Report for Lane County, February 2026](#)
- [Budget of the U.S. Government, Fiscal Year 2027](#)
- [American Library Association Press Release of April 3, 2026](#)

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 FY26/27 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 actuarial projections about the expected future amounts the district will pay to retirees, and it can require the district to increase contributions even though these are estimates rather than actual payments to employees.

The good news is that I do not expect to draw down from this account in the coming year. PERS rates are calculated for two years at a time, so FY26/27 rates will remain the same as they were in FY25/26. The district paid those rates this year while still underspending the account, and I expect we will perform similarly in FY26/27. However, a major downturn in the stock market — of the kind the Iran conflict might trigger or prolong — could radically affect PERS rate calculations moving into 2027-2028 and 2028-2029. Maintaining this reserve will help the district maintain fiscal readiness without attempting to predict the future.

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 we have seen modest growth through interest since that fiscal year. In the last two years, the budget committee has approved additional transfers totaling \$33,000 into the fund. This ensures that we maintain a healthy balance that keeps pace with inflation and the increasing cost of construction materials. I am not proposing an additional transfer in FY26/27.

The library's single special fund, the Grant Fund, includes a projected \$15,000 in grant funding over the coming year. The large grant from the state's Office of

Resilience and Emergency Management to purchase and install a back-up generator for the library should be complete by the end of the current fiscal year. The \$15,000 in additional potential funding will only be used if grants are received.

Personnel Services

For about a decade, the Siuslaw Public Library District has used the Pacific Consumer Price Index (CPI) to calculate the appropriate Cost of Living Adjustment (COLA) to keep pace with inflation in our region. In FY26/27, this would result in a 3% COLA across the salary scale based on December 2024-December 2025 inflation rates. For those employees who qualify for an annual step increase of 1.5%, this would result in an overall increase of 4.5% for the coming fiscal year. I would apply this same increase of 4.5% for the assistant director position and director position—both classifications that are not reflected in the salary range.

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 and so I did revise downward slightly. Finally, as mentioned in the previous section, I do not anticipate that the PERS line item needs to adjust significantly except as needed to keep pace with COLA and step increases.

Thanks to the library board and budget committees of years past, I believe that the district is much better equipped to attract and retain employees with competitive wages. Base salaries across classifications are now more competitive, and that foundation allows this year's budget to focus on sustainability rather than additional catch-up. The proposed 3% Cost of Living Adjustment (COLA) reflects the actual Consumer Price Index (CPI) annual increase, and doesn't rely on additional increases to base wages, which is a sign of health in the district's overall salary picture.

Additionally, in this category of spending as in Materials and Services and Capital Outlay, I have projected donation funding that is not assigned to a specific budget line. With our strategic planning process underway, I want to make sure that the district responds to the community's needs and goals in FY26/27 with some budgeted money remaining in flexible appropriations. Keeping funds in the Donation line item within each category of spending will allow the district to start work on community priorities ASAP!

The proposed budget also includes room for additional staffing and/or adjusting current assignments and classifications across the Personnel category. This strategy allows 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.

Speaking of Assistant Director (AD) Gayle Vinchesi, while I have fully funded her position in the coming fiscal year, it is her expectation that FY26/27 will include her retirement. Regardless, this budget line is fully funded to cover potential accrued leave obligations and to allow classification flexibility during the transition. And, if this isn't the year AD Vinchesi retires, the district has funds to retain an experienced and exceptional employee.

I must make a short aside here: If you haven't entirely experienced the magic AD Vinchesi brings to her work with youth, or her MacGyver-level inventiveness and skill when it comes to the library's facilities, or simply her clear-eyed understanding of this community—well, all I can say is that she will be missed more than I have words to entirely express. She has made this community infinitely better for her time here, both inside and outside of this building. She has taught children to read. She is, really and truly, a rockstar librarian.

Please picture tear drops staining the following blank space in this budget message:

Kidding/not kidding as the young people are saying these days.

Materials reviewed for personnel service projections:

- [Pacific Consumer Price Index for Urban Wage Earners and Clerical Workers, 12 Month Percent Changes \(CPI-W\)](#)

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 retained additional funding in the Electronic Databases line item. This would allow the district to increase spending on downloadable resources, and to fund a replacement to the shared academic resources provided by SLO.

As mentioned previously, I have tried to keep this portion of the budget flexible to account for the strategic planning process. I have carried over donation funding for a new library website, one of the tasks I expect the district to tackle soon, but I have also put a fair amount of donation money into the Materials and Services Donation line item. Otherwise, this category mostly reflects inflation and/or better historical funding data rather than any significant changes.

Capital Outlay

After a couple of years where we have made some significant infrastructure changes, like completing the technology migration and adding a back-up power generator (which should be complete by June 2026), I have fewer plans for capital improvement going into FY26/27. Again, I have used the Donation line item to keep this portion of the budget flexible and to ensure we can fulfill the promise of our planning process.

Unallocated General Fund Requirements

I have proposed relatively minor increases to the district's unappropriated ending fund balance from \$55,000 to \$60,000 for FY26/27 while increasing the budgeted contingency from \$25,000 to \$27,500. Barring a major emergency, both amounts would not be spent and so would constitute an initial carryover into Fiscal Year 2027-2028.

Conclusion

While the outcome of our strategic planning process is not yet crystal clear, what is clear in this year's budget is that we have a solid foundation for whatever arrives. I am truly appreciative to the role this budget committee and those that have preceded this committee have played in helping to shape a more sustainable path for our district. When FY26/27 arrives I know that there will be some amazing opportunities to meet our community where they are because we have solid strategies, like better wages and a stronger collection budget. We are a fortunate library district, and I will never get over how lucky I am to be here.

And, while it is never, never enough, thank you to the amazing library staff I have the pleasure to work with: Jennifer A-R, Nancy, Ryan, Jennifer C, Mary, Erin, Lauren, Laurel, Kathleen, Kevin, April, Brian, Hilary, Shawna, Bonnie, Andrea, Noah, Rebecca, Gayle, and Hank.

Meg Spencer
Siuslaw Public Library Director and Budget Officer

Note: All URLs/hyperlinks included in this document were accessed on April 6, 2026.

SIUSLAW PUBLIC LIBRARY DISTRICT

Comparison 2025/2026 to 2026/2027

Proposed 2025-2026

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

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

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

Proposed 2026-2027

Position Title	Rates by Year	
	Step 1	Step 30
Librarian II	59,987	92,379
Admin/Librarian I	53,560	82,481
Associate Librarian	49,130	75,659
Library Assistant	42,848	65,985
Library Clerk	38,563	59,387
Library Aide	33,654	51,827

Position Title	Rates by Month	
	Step 1	Step 30
Librarian II	4,999	7,698
Admin/Librarian I	4,463	6,873
Associate Librarian	4,094	6,305
Library Assistant	3,571	5,499
Library Clerk	3,214	4,949
Library Aide	2,805	4,320

Position Title	Rates by Hour	
	Step 1	Step 30
Librarian II	28.84	44.41
Admin/Librarian I	25.75	39.65
Associate Librarian	23.62	36.37
Library Assistant	20.60	31.72
Library Clerk	18.54	28.55
Library Aide **	16.18	24.92

3% Proposed Cost of Living Adjustment



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

Accountant's Compilation Report

To the Board of Directors of
Siuslaw Public Library District

Management is responsible for the accompanying financial statements of Siuslaw Public Library District, which comprises the Balance Sheet-modified cash basis as of March 31, 2026, and the related Statement of Revenue and Expenditures-modified cash basis for the month of March and the nine-months ended March 31, 2026, in accordance with the modified cash basis of accounting, and for determining that the tax basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance of these financial statements.

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

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

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

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

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

Holloway & Associates LLC CPAs
Holloway & Associates, LLC
Certified Public Accountants

April 10, 2026



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

March 31, 2026

	GENERAL FUND	GRANT FUND	BUILDING AND EQUIPMENT RESERVE FUND	PERS RESERVE FUND	TOTAL
ASSETS:					
Petty Cash	\$ 120.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 120.00
Cash in Bank	36,952.36	2,896.36	0.00	0.00	39,848.72
Money Market, #1107920	(143,088.46)	0.00	115,605.45	32,007.54	4,524.53
Money Market, LGIP #6706	1,150,192.96	0.00	0.00	0.00	1,150,192.96
Cash in Register	30.00	0.00	0.00	0.00	30.00
Cash with Lane County	1,643.39	0.00	0.00	0.00	1,643.39
Property Taxes Receivable	52,695.77	0.00	0.00	0.00	52,695.77
Prepaid Expenses	41,100.67	0.00	0.00	0.00	41,100.67
Total Assets	\$ 1,139,646.69	\$ 2,896.36	\$ 115,605.45	\$ 32,007.54	\$ 1,290,156.04
LIABILITIES AND FUND EQUITY:					
Liabilities:					
Accounts Payable	\$ 2,021.78	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,021.78
Credit Union & United Way Pay	(575.00)	0.00	0.00	0.00	(575.00)
Friends of the Library	692.97	0.00	0.00	0.00	692.97
Mapleton Book Cart	672.75	0.00	0.00	0.00	672.75
PERS Payable	7,775.30	0.00	0.00	0.00	7,775.30
Payroll Payable	(3,191.68)	0.00	0.00	0.00	(3191.68)
Staff Purchases	(203.30)	0.00	0.00	0.00	(203.30)
Deferred Revenue	52,695.77	0.00	0.00	0.00	52,695.77
Total Liabilities	\$ 59,888.59	0.00	0.00	0.00	59,888.59
Fund Balance	1,079,758.10	2,896.36	115,605.45	32,007.54	1,230,267.45
Total Liabilities and Fund Equity	\$ 1,139,646.69	\$ 2,896.36	\$ 115,605.45	\$ 32,007.54	\$ 1,290,156.04

See Accountant's Compilation Report

Siuslaw Public Library District
LANE COUNTY, OREGON
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET
TO ACTUAL
Modified Cash Basis
March 31, 2026

	ANNUAL BUDGET	YEAR TO DATE	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUES:			
Property Taxes	\$1,252,051.00	\$ 1,227,218.81	(\$ 24,832.19)
Donations	170,000.00	333,966.04	163,966.04
Endowed Funds	24,500.00	60,059.02	35,559.02
Interest	7,000.00	25,683.21	18,683.21
Miscellaneous	9,800.00	11,044.38	1,244.38
Total Revenues	1,463,351.00	1,657,971.46	194,620.46
EXPENDITURES:			
Personal Services	1,143,294.00	763,234.89	380,059.11
Materials and Supplies	547,550.00	394,413.52	153,136.48
Capital Outlay	187,507.00	69,923.09	117,583.91
Contingency	25,000.00	0.00	20,000.00
Total Expenditures	1,903,351.00	1,227,571.50	670,779.50
Excess (Deficiency) of Revenues Over Expenditures	(440,000.00)	430,399.96	870,399.96
OTHER FINANCING SOURCES Transfers Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00
Excess (Deficiency) of Revenues and Other Sources over Expenditures And Other Uses	(440,000.00)	430,399.96	870,399.96
Fund Balance-Beginning of Year	(1,411,200.00)	795,639.00	(2,206,839.00)
Fund Balance- End of Year	(\$1,851,200.00)	\$ 1,230,267.45	- \$ 3,077,238.96

See Accountants' Compilation Report

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

Modified Cash Basis
March 31, 2026

	GRANT FUND			BUILDING AND EQUIPMENT RESERVE FUND		
	ANNUAL BUDGET	YEAR TO DATE	FAVORABLE (UNFAVORABLE) VARIANCE	ANNUAL BUDGET	YEAR TO DATE	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUES:						
Property Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Grant Proceeds	15,000.00	0.00	15,000.00	0.00	0.00	0.00
Donations	0.00	0.00	0.00	0.00	0.00	0.00
Interest	0.00	1,195.36	(1195.36)	800.00	2053.45	1253.45
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	15,000.00	1,195.36	13,804.64	800.00	2053.45	1253.45
EXPENDITURES:						
Personal Services	5,000.00	0.00	5,000.00	0.00	0.00	0.00
Materials and Supplies	5,000.00	64,400.00	-59,400.00	0.00	0.00	0.00
Capital Outlay	5,000.00	0.00	5,000.00	0.00	0.00	0.00
Contingency	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	15,000.00	64,400.00	-49,400.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures	0.00	(63,204.64)	63,204.64	800.00	2053.45	1,253.45
OTHER FINANCING SOURCES						
Transfers (Out) In	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00	0.00	1,253.45
Excess (Deficiency) of Revenues and Other Sources over Expenditures And Other Uses	0.00	(63,204.64)	0.00	800.00	2,053.45	(1,253.45)
Fund Balance-Beginning of Year	0.00	66,101.00	(66,101.00)	0.00	113,552.00	(113,552.00)
Fund Balance- End of Year	0.00	\$ 2,896.36	(\$66,101.00)	800.00	\$ 115,605.45	\$ (114,805.45)

Siuslaw Public Library District
LANE COUNTY, OREGON
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET TO
ACTUAL
Modified Cash Basis
March 31, 2026

PERS RESERVE

	ANNUAL BUDGET	YEAR TO DATE	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUES:			
Property Taxes	\$ 0.00	\$ 0.00	\$ 0.00
Grant Proceeds	0.00	0.00	0.00
Donations	0.00	0.00	0.00
Interest	250.00	568.54	(250.00)
Proceeds from Sale of Bonds	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00
Total Revenues	250.00	568.54	318.54
EXPENDITURES:			
Personal Services	0.00	0.00	0.00
Materials and Supplies	0.00	0.00	0.00
Debt Service	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00
Contingency	0.00	0.00	0.00
Total Expenditures	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures	250.00	568.54	(318.54)
OTHER FINANCING SOURCES			
Transfers In (Out)	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00
Excess (Deficiency) of Revenues and Other Sources over Expenditures And Other Uses	250.00	0.00	250.00
 Fund Balance-Beginning of Year	 0.00	 31,439.00	 (31,439.00)
 Fund Balance- End of Year	 \$ 250.00	 \$32,007.54	 \$31,757.54

See Accountants' Compilation Report

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

Modified Cash Basis
March 31, 2026

	CURRENT MONTH	YEAR TO DATE	ANNUAL BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE	PERCENT OF BUDGET
REVENUES:					
Property Taxes, Current	\$29,350.58	\$1,214,920.05	\$ 1,237,051.00	(\$ 22,130.95)	(0.98)
Property Taxes, Prior	993.71	12,298.76	15,000.00	(\$ 2,701.24)	(0.82)
State Per Capita	0.00	2,941.00	1,500.00	\$ 1,441.00	(1.96)
E-Rate	0.00	0.00	1,500.00	(\$ 1,500.00)	0.00
Fines and Fees	365.58	2,730.53	4,000.00	(\$ 1,269.47)	(0.68)
Copier	265.25	1,889.60	1,800.00	\$ 89.60	(1.05)
Donations	5,019.20	333,966.04	170,000.00	\$ 163,966.04	(1.96)
Endowed Funds	0.00	1,851.05	9,500.00	(\$ 7,648.95)	(0.19)
Book Endowment Fund	0.00	58,207.97	15,000.00	\$ 43,207.97	(3.88)
Interest	3,500.51	21,865.87	7,000.00	\$ 14,865.87	(3.12)
Miscellaneous	804.25	3,483.25	1,000.00	\$ 2,483.25	(3.48)
Total Revenues	40,299.08	1,654,154.12	1,463,351.00	(190,803.12)	(1.13)
EXPENDITURES:					
Personal Services					
Library Director	9,578.00	86,202.00	116,000.00	29,798.00	0.74
Assistant Director	7,465.00	67,185.00	93,000.00	25,815.00	0.72
Librarian II	17,674.00	159,066.00	230,000.00	70,934.00	0.69
Librarian I	9,253.00	80,232.48	110,000.00	29,767.52	0.73
Library Assistant	7,993.85	62,347.19	122,794.00	60,446.81	0.51
Library Aide	1,504.50	14,124.60	19,000.00	4,875.40	0.74
Substitutes	3,453.25	25,896.37	38,000.00	12,103.63	0.68
Fringe-Insurance	32,164.99	125,153.02	195,000.00	69,846.98	0.64
Fringe-PERS	12,397.14	102,748.96	150,000.00	47,251.04	0.68
Fringe-FICA	4,354.54	38,073.01	63,000.00	24,926.99	0.60
Fringe-Workers' Compensation	16.63	156.74	1,500.00	1,343.26	0.10
Fringe-Oregon Paid Leave	227.69	1,988.72	3,000.00	1,011.28	0.66
Donation - Personal	0.00	0.00	1,000.00	1,000.00	0.00
Miscellaneous	5.25	60.80	1,000.00	939.20	0.06
Total Personal Services	106,087.84	763,234.89	1,143,294.00	380,059.11	0.67
Material and Supplies					
Postage	800.00	4,745.01	7,000.00	2,254.99	0.68
Travel and Training	741.10	4,499.80	15,000.00	10,500.20	0.30
Board Expenses	51.80	1,697.75	1,500.00	-197.75	1.13
Membership and Dues	566.00	5,549.00	8,500.00	2,951.00	0.65
Volunteer Recognition	0.00	1,581.11	2,500.00	918.89	0.63
Staff Recognition	0.00	2,213.87	2,500.00	286.13	0.89
Telecommunications Serv.	1,315.99	12,841.56	30,000.00	17,158.44	0.43
Sirsi Maintenance	0.00	31,925.28	36,000.00	4,074.72	0.89
OCLC Fees	0.05	5,780.41	7,000.00	1,219.59	0.83
Fire Suppression Maint	0.00	3,031.50	2,500.00	-531.50	1.21
Equipment Maintenance	202.69	2,251.02	2,800.00	548.98	0.80
Landscape Maintenance	340.00	5,518.94	6,000.00	481.06	0.92
Building Maintenance	160.00	8,149.87	25,000.00	16,850.13	0.33
Computer Supplies	0.00	2,623.21	4,500.00	1,876.79	0.58
Food Supplies	44.98	131.20	500.00	368.80	0.26
Office Supplies	0.00	1,084.44	4,200.00	3,115.56	0.26
Printing	0.00	1,127.76	1,000.00	-127.76	1.13
Materials Process. Supplies	484.57	2,800.53	8,000.00	5,199.47	0.35
Photocopier Supplies	0.00	3,063.84	3,500.00	436.16	0.88
Legal Notices & Newspapers	0.00	0.00	1,500.00	1,500.00	0.00
Marketing	225.00	4,068.19	6,000.00	1,931.81	0.68
Utilities	2,726.09	19,349.88	32,000.00	12,650.12	0.60
Insurance	0.00	30,964.28	32,000.00	1,035.72	0.97
Interest Expense	0.00	0.00	200.00	200.00	0.00
Mapleton Rent	0.00	4,950.00	7,000.00	2,050.00	0.71
Mapleton Utilities	12.50	68.50	250.00	181.50	0.27
Mapleton Operations	115.46	644.13	3,000.00	2,355.87	0.21

**Siuslaw Public Library District
LANE COUNTY, OREGON
GENERAL FUND**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET TO ACTUAL

**Modified Cash Basis
March 31, 2026**

	CURRENT MONTH	YEAR TO DATE	ANNUAL BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE	PERCENT OF BUDGET
Material and Supplies, cont'd.					
Legal Services	1,310.09	1,777.18	4,000.00	2,222.82	0.44
Election Costs	0.00	0.00	0.00	0.00	0.00
Bookkeeping	1,620.00	6,160.00	13,000.00	6,840.00	0.47
Audit	2,350.00	25,350.00	26,000.00	650.00	0.98
Janitorial Supplies	202.04	2,846.53	6,000.00	3,153.47	0.47
Janitorial Services	1,813.00	9,065.00	15,000.00	5,935.00	0.60
Programs, Adult	570.47	4,220.25	5,500.00	1,279.75	0.77
Programs, Children	0.00	1,973.94	9,000.00	7,026.06	0.22
Programs, Teens	32.78	1,682.17	4,000.00	2,317.83	0.42
Community Relations	0.00	523.46	2,000.00	1,476.54	0.26
Other	54.85	429.48	500.00	70.52	0.86
Network Maint. & Support	1,100.99	5,211.58	0.00	-5,211.58	0.00
Technology Contractor	0.00	3,048.26	25,000.00	21,951.74	0.00
Adult Books	3,182.90	29,066.91	36,000.00	6,933.09	0.81
Book Endowment Fund	957.93	990.93	15,000.00	14,009.07	0.07
Materials & Shipping	72.00	409.87	1,000.00	590.13	0.41
Children's Materials-Ready Read	0.00	331.13	1,500.00	1,168.87	0.22
Children's Books	60.96	7,050.78	12,000.00	4,949.22	0.59
Reference Books	0.00	1,887.96	2,500.00	612.04	0.76
Periodicals	0.00	14,037.62	14,000.00	-37.62	1.00
Electronic Data Base	0.00	23,653.43	40,000.00	16,346.57	0.59
Large Print Books	1,203.99	10,318.56	11,000.00	681.44	0.94
Lost/Paid/ILL Materials	0.00	51.89	1,000.00	948.11	0.05
Spanish Language Materials	72.48	96.42	1,200.00	1,103.58	0.08
Recorded Books	76.48	3,690.32	10,000.00	6,309.68	0.37
Videos and DVDs	0.00	3,513.34	2,500.00	-1,013.34	1.41
Library of Things	0.00	49.98	3,500.00	3,450.02	0.01
Other Endowed Funds	0.00	0.00	9,500.00	9,500.00	0.00
Music CDs	0.00	796.51	1,000.00	203.49	0.80
Children's AV	0.00	7,050.78	3,500.00	-3,550.78	2.01
Summer Book Giveaways	672.14	672.14	2,000.00	1,327.86	0.34
Book Shelf Signage	0.00	0.00	500.00	500.00	0.00
Art Display	0.00	166.53	500.00	333.47	0.33
Website Design	0.00	0.00	1,000.00	1,000.00	0.00
Strategic Planning	7,504.90	7,740.84	6,400.00	-1,340.84	1.21
Donations - Materials & Services	0.00	604.91	12,000.00	11,395.09	0.05
Total Materials and Supplies	30,644.23	330,013.52	547,550.00	217,536.48	0.60
Capital Outlay					
Equipment	0.00	11,383.00	10,000.00	-1,383.00	1.14
Capital Outlay - Donations	0.00	4,880.00	157,000.00	152,120.00	0.03
Mapleton Remodeling	0.00	0.00	2,500.00	2,500.00	0.00
Computer PC-LAN	0.00	809.47	10,000.00	9,190.53	0.08
Furniture	0.00	10,149.60	5,000.00	-5,149.60	2.03
Other Various Projects	14,801.02	42,701.02	3,007.00	-39,694.02	14.20
Total Capital Outlay	14,801.02	69,923.09	187,507.00	117,583.91	0.37

See Accountants' Compilation Report

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

Modified Cash Basis
March 31, 2026

	CURRENT MONTH	YEAR TO DATE	ANNUAL BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE	PERCENT OF BUDGET
Contingency					
Contingency	0.00	0.00	25,000.00	25,000.00	0.00
Total Expenditures	151,533.09	1,163,171.50	1,764,951.00	601,779.50	0.66
Excess (Deficiency) of Revenues Over Expenditures	(111,234.01)	490,982.62	(301,600.00)	792,582.62	(1.63)
OTHER FINANCING SOURCES (USES):					
Operating Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues and Other Sources over Expenditures And Other Uses	(111,234.01)	490,982.62	(301,600.00)	792,582.62	(1.63)
Fund Balance-Beginning of Year	1,283,162.66	588,775.48	45,000.00	633,775.48	13.08
Fund Balance-End of Year	<u>\$ 1,171,928.65</u>	<u>\$ 1,079,758.10</u>	<u>\$ (256,600.00)</u>	<u>\$ 158,807.14</u>	<u>(4.21)</u>

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

Modified Cash Basis
March 31, 2026

	CURRENT MONTH	YEAR TO DATE	ANNUAL BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE	PERCENT OF BUDGET
REVENUES:					
Grant Proceeds	\$0.00	\$0.00	\$ 15,000.00	(\$ 15,000.00)	(100.00)
Interest	191.36	1195.36	0.00	\$ 1,195.36	0.00
Total Revenues	191.36	1,195.36	15,000.00	(13,804.64)	(100.00)
Personal Services					
Personnel	0.00	0.00	5,000.00	5,000.00	0.00
Total Personal Services	0.00	0.00	5,000.00	5,000.00	0.00
Materials and Supplies					
Materials and Supplies	24,874.49	64,400.00	5,000.00	(59,400.00)	0.0
Contractual	0.00	0.00	0.00	0.00	0.00
Total Materials and Supplies	24,874.49	64,400.00	5,000.00	(59,400.00)	0.00
Capital Outlay					
Materials and Services	0.00	0.00	5,000.00	5,000.00	0.00
Capital Outlay-Other	0.00	0.00	-	-	0.00
Total Capital Outlay	0.00	0.00	5,000.00	5,000.00	0.00
Total Expenditures	24,874.49	64,400.00	15,000.00	(49,400.00)	0.00
OTHER FINANCING SOURCES (USES):					
Operating Transfers In (Out)	0.00	0.00	0.00	-	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00	-	0.00
Excess (Deficiency) of Revenues and Other Sources over Expenditures					
And Other Uses	(24,683.13)	(63,204.64)	15,000.00	15,000.00	0.00
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	15,000.00	15,000.00	0.00
Fund Balance-Beginning of Year	66,101.00	66,101.00	0.00	0.00	0.00
Fund Balance- End of Year	\$41,417.87	\$2,896.36	\$0.00	(\$2,896.36)	0.00%

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

**Modified Cash Basis
March 31, 2026**

	CURRENT MONTH	YEAR TO DATE	ANNUAL BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE	PERCENT OF BUDGET
REVENUES:					
Interest	\$328.74	\$2,053.45	800.00	\$1,253.45	0.00
Total Revenues	328.74	2053.45	800.00	1253.45	0.00
EXPENDITURES:					
Material and Supplies	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures	328.74	2,053.45	800.00	(800.00)	0.00
OTHER FINANCING SOURCES (USES):					
Operating Transfers In	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	800.00	(800.00)	0.00
Excess (Deficiency) of Revenues and Other Sources over Expenditures And Other Uses	328.74	2,053.45	800.00	800.00	0.00
Fund Balance-Beginning of Year	113,552.00	113,552.00	0.00	113,552.00	0.00
Fund Balance- End of Year	\$113,880.74	\$115,605.45	\$800.00	\$114,805.45	100.00%

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

Modified Cash Basis
March 31, 2026

	CURRENT MONTH	YEAR TO DATE	ANNUAL BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE	PERCENT OF BUDGET
REVENUES:					
Interest	\$91.02	\$568.54	\$0.00	-\$568.54	0.0
Transfer from General Fund	0.00	0.00	250.00	250.00	0.0
Total Revenues	0.00	568.54	250.00	(318.54)	0.0
EXPENDITURES:					
Personal Services	0.00	0.00	0.00	0.00	0.0
Total Personal Services	0.00	0.00	0.00	0.00	0.0
Materials & Services	0.00	0.00	0.00	0.00	0.0
Total Materials and Supplies	0.00	0.00	0.00	0.00	0.0
OTHER FINANCING SOURCES					
Operating Transfers In (Out)	0.00	0.00	-	-	0.0
Total Other Financing Sources (Uses)	0.00	0.00	-	-	0.0
Excess (Deficiency) of Revenues Over Expenditures	91.02	568.54	250.00	250.00	0.0
Fund Balance-Beginning of Year	31,439.00	31,439.00	0.00	31,439.00	0.00
Fund Balance- End of Year	\$ 31,530.02	\$ 32,007.54	\$ 250.00	\$ 31,757.54	100%

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

Tax Year 2011/12:	\$1,604,444,902 (+\$23,258,727 or +1.5%)
Tax Year 2012/13:	\$1,619,693,624 (+\$15,248,722 or +1%)
Tax Year 2013/14:	\$1,649,606,842 (+\$29,913,218 or +1.8%)
Tax Year 2014/15:	\$1,711,836,728 (+\$62,229,886 or +3.6%)
Tax Year 2015/16:	\$1,758,366,611 (+\$46,529,883 or +2.7%)
Tax Year 2016/17:	\$1,810,794,483 (+\$52,427,872 or +3%)
Tax Year 2017/18:	\$1,877,138,499 (+\$66,344,016 or +3.7%)
Tax Year 2018/19:	\$1,943,615,763 (+\$66,477,264 or +3.5%)
Tax Year 2019/20:	\$2,028,566,919 (+\$84,951,156 or +4.4%)
Tax Year 2020/21:	\$2,098,475,881 (+\$69,908,962 or +3.4%)
Tax Year 2021/22:	\$2,185,026,715 (+\$86,550,834 or +4.1%)
Tax Year 2022/23:	\$2,262,964,356 (+\$77,937,641 or +3.6%)
Tax Year 2023/24:	\$2,353,959,831 (+\$90,995,475 or +3.9%)
Tax Year 2024/25:	\$2,447,338,529 (+93,378,698 or +4.0%)
Tax Year 2025/26:	\$2,544,001,879 (+96,663,350 or +4.0%)

Source: Lane County Department of Assessment and Taxation

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

Tax Year 2010/11:	\$816,402 (+\$21,444 or +2.7%)
Tax Year 2011/12:	\$828,452 (+\$12,050 or +1.5%)
Tax Year 2012/13:	\$837,269 (+\$8,817 or +1%)
Tax Year 2013/14:	\$851,719 (+\$14,450 or +1.7%)
Tax Year 2014/15:	\$883,872 (+\$32,153 or +3.6%)
Tax Year 2015/16:	\$907,844 (+\$23,972 or +2.7%)
Tax Year 2016/17:	\$934,972 (+\$27,128 or +3%)
Tax Year 2017/18:	\$969,182 (+\$34,210 or +3.7%)
Tax Year 2018/19:	\$1,003,532 (+\$34,210 or +3.8%)
Tax Year 2019/20:	\$1,047,359 (+\$43,827 or +4.4%)
Tax Year 2020/21:	\$1,084,375 (+\$37,016 or +3.5%)
Tax Year 2021/22:	\$1,128,228 (+\$43,853 or +4%)
Tax Year 2022/23:	\$1,171,716 (+\$43,488 or +3.7%)
Tax Year 2023/24:	\$1,216,568 (+\$44,851 or +3.7%)
Tax Year 2024/25:	\$1,264,192 (+47,624 or +3.9%)
Tax Year 2025/26:	\$1,313,517 (+49,325 or +3.8%)

Source: Lane County Department of Assessment and Taxation

2026-2027 PERMANENT TAX RATE CALCULATION

Permanent Rate Limit (per \$1,000 of assessed valuation)	0.5163
Actual Assessed Valuation in District as of October 2025	2,544,001,879
Estimated Assessed Valuation in District as of October 2026 @ 3.7%	2,638,129,949
Tax Rate (per \$1 of assessed valuation)	0.0005163
2026 Estimated Assessed Valuation x rate	1,362,066
Uncollectable @ 5.5%	0.055
Loss from Uncollectable	74,914
Actual Tax Realized from Levy	1,287,153

**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 2026-2027			1	
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
1				1	RESOURCES				1
2	\$0	\$0	\$62,050	2	Working capital	\$0			2
3	\$0	\$64,550	\$15,000	3	Grant Funds	\$15,000			3
4		\$1,551	\$0	4	Interest	\$0			4
5			\$0	5	Transferred IN, from other funds	\$0			5
6			\$77,050	6	Total Resources, except taxes to be levied	\$15,000			6
7			\$0	7	Taxes estimated to be received	\$0			7
8				8	Taxes collected in year levied				8
9	\$0	\$66,101	\$77,050	9	TOTAL RESOURCES	\$15,000			9
10				10	REQUIREMENTS				10
11				11	Org Unit	Object Classification	Detail		11
12	\$0	\$0	\$5,000	12	Library Services	Personnel Services	Grant funding of personnel services	\$5,000	12
13	\$0	\$0	\$5,000	13	Library Services	Materials and Services	Grant funding of materials and services	\$5,000	13
14	\$0	\$2,500	\$5,000	14	Library Services	Capital Outlay	Grant funding for capital outlay projects	\$5,000	14
15	\$0	\$0	\$62,050	15	Library Services	Capital Outlay	OREM Resilience Hub Grant for Generator	\$0	15
16	\$0	\$63,601		16	Ending balance (prior years)				16
17			\$0	17	UNAPPROPRIATED ENDING FUND BALANCE			\$0	17
18	\$0	\$66,101	\$77,050	18	TOTAL REQUIREMENTS			\$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 2026-2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
1				1 RESOURCES				1
2	\$101,610	\$102,888	\$110,888	2 Working capital	\$139,188			2
3	\$1,278	\$2,664	\$800	3 Interest	\$2,500			3
4		\$8,000	\$25,000	4 Transferred IN, from other funds	\$0			4
5	\$102,888	\$113,552	\$136,688	5 Total Resources, except taxes to be levied	\$141,688			5
6			\$0	6 Taxes estimated to be received	\$0			6
7	\$0	\$0		7 Taxes collected in year levied				7
8	\$102,888	\$113,552	\$136,688	8 TOTAL RESOURCES	\$141,688			8
9				9 REQUIREMENTS - Library Services				9
10				10 Org Unit Object Classification Detail				10
11			\$136,688	11 Library Services Capital Outlay Major maintenance or replacement of Library's building and capital equipment	\$141,688			11
12	\$101,610	\$113,552		12 Ending balance (prior years)				12
13			\$0	13 RESERVED FOR FUTURE EXPENDITURE	\$0			13
14	\$101,610	\$113,552	\$136,688	14 TOTAL REQUIREMENTS	\$141,688			14

**FORM
LB-11**

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

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

PERS Expense Reserve

Siuslaw Public Library District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
1				1 RESOURCES				1
2	\$29,530	\$29,901	\$30,801	2 Working capital	\$31,551			2
3	\$371	\$738	\$250	3 Interest	\$800			3
4		\$800	\$0	4 Transferred IN, from other funds	\$0			4
5	\$29,901	\$31,439	\$31,051	5 Total Resources, except taxes to be levied	\$32,351			5
6	\$0	\$0	\$0	6 Taxes estimated to be received	\$0			6
7				7 Taxes collected in year levied				7
8	\$29,901	\$31,439	\$31,051	8 TOTAL RESOURCES	\$32,351			8
9				9 REQUIREMENTS - Library Services				9
10				10 Org Unit Object Classification Detail				10
11			\$31,051	11 Library Services Personnel Services To mitigate the District's increasing Oregon Public Employee Retirement System rates and payments	\$32,351			11
12	\$29,901	\$31,439		12 Ending balance (prior years)				12
13			\$0	13 RESERVED FOR FUTURE EXPENDITURE	\$0			13
14	\$29,901	\$31,439	\$31,051	14 TOTAL REQUIREMENTS	\$32,351			14

**FORM
LB-20**

**RESOURCES
General Fund**

Siuslaw Public Library District

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
1	\$691,934	\$482,845	\$520,000	1 Net working capital	\$490,000			1
2	\$16,837	\$18,045	\$15,000	2 Previously levied taxes estimated to be received	\$15,000			2
3	\$0	\$0	\$0	3 Intergovernmental (Cares Relief Fund)	\$0			3
4	\$7,417	\$14,823	\$7,000	4 Interest	\$20,000			4
5	\$26,477	\$331,971	\$170,000	5 Donations	\$75,000			5
6	\$15,214	\$8,997	\$1,500	6 State Per Capita	\$2,500			6
7	\$4,861	\$4,452	\$4,000	7 Fines and Fees	\$4,000			7
8	\$2,231	\$2,322	\$1,800	8 Copier	\$1,800			8
9	\$3,000	\$8,544	\$1,500	9 E-Rate	\$0			9
10	\$1,361	\$6,999	\$1,000	10 Miscellaneous	\$1,500			10
11	\$15,214	\$15,517	\$15,000	11 Book Endowment Fund	\$16,000			11
12	\$10,041	\$10,892	\$9,500	12 Other Endowed Funds	\$10,000			12
13				13 Loraine Chernoff Fund				13
14				14 Martha Beechler Fund				14
15				15 Cheronas/Keener Fund				15
16				16 Joan Orr Fund				16
17				17 Owen/ Jeanne Welles Fund				17
18				18 Johnson Fund				18
19	\$794,587	\$905,407	\$746,300	19 Total resources, except taxes to be levied	\$635,800			19
20			\$1,237,051	20 Taxes estimated to be received	\$1,287,153			20
21	\$1,157,871	\$1,194,904		21 Taxes collected in year levied				21
22	\$1,952,458	\$2,100,311	\$1,983,351	22 TOTAL RESOURCES	\$1,922,953			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 2026-2027			
	Actual		Adopted Budget This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
1				1	PERSONNEL SERVICES				1
2				2	SALARIES (12 FTE)				2
3	\$107,448	\$113,232	\$116,000	3	Library Director (1 FTE)	\$122,000			3
4	\$81,336	\$85,728	\$93,000	4	Assistant Director (1 FTE)	\$97,000			4
5	\$203,778	\$214,121	\$230,000	5	Librarian II (3 FTE)	\$241,000			5
6	\$48,833	\$88,311	\$110,000	6	Librarian I (2.5 FTE)	\$115,000			6
7	\$97,947	\$103,671	\$122,794	7	Library Assistant (2.5 FTE)	\$129,000			7
8	\$16,991	\$18,030	\$19,000	8	Library Aide (.5 FTE)	\$20,000			8
9	\$34,409	\$19,372	\$38,000	9	Substitutes (1 FTE)	\$30,000			9
10	\$0	\$0	\$1,000	10	Donations - Personnel Services	\$10,000			10
11	\$590,742	\$642,465	\$729,794	11	TOTAL SALARIES	\$764,000			11
12				12	FRINGE BENEFITS				12
13	\$127,341	\$147,423	\$195,000	13	Health/Dental Insurance	\$210,000			13
14	\$98,736	\$136,600	\$150,000	14	PERS (25.32% and 23.69%)	\$155,000			14
15	\$45,244	\$48,379	\$63,000	15	FICA/Medicare	\$65,000			15
16	\$2,357	\$0	\$3,000	16	Oregon Paid Leave	\$3,500			16
17	\$221	\$2,790	\$1,500	17	Worker's Compensation	\$2,500			17
18	\$273,899	\$335,192	\$412,500	18	TOTAL FRINGE	\$436,000			18
19	\$65	\$60	\$1,000	19	Miscellaneous	\$1,000			19
20	\$864,706	\$977,717	\$1,143,294	20	TOTAL PERSONNEL SERVICES	\$1,201,000			20
21	13	12	12	21	TOTAL FULL TIME EQUIVALENT (FTE)	12			21
22				22	MATERIALS AND SERVICES				22
23	\$38,693	\$40,402	\$36,000	23	Books - Adult	\$32,000			23
24	\$11,755	\$12,842	\$15,000	24	Book Endowment Fund	\$16,000			24
25	\$426	\$409	\$1,000	25	Materials Shipping	\$1,000			25
26	\$6,515	\$5,007	\$1,500	26	Children's Materials - Ready to Read	\$2,500			26
27	\$12,368	\$9,887	\$12,000	27	Children's Materials - Print	\$11,500			27
28	\$3,162	\$2,112	\$2,500	28	Books - Reference	\$3,000			28
29	\$13,336	\$13,963	\$14,000	29	Periodicals	\$14,000			29
30	\$29,573	\$23,104	\$40,000	30	Electronic Databases	\$46,000			30
31	\$11,956	\$13,470	\$11,000	31	Large Print Books	\$15,000			31
32	\$188	\$275	\$1,000	32	Lost/Paid/ILL Materials	\$1,000			32
33	\$28	\$44	\$1,200	33	Spanish Language Materials	\$1,500			33
34	\$9,130	\$5,112	\$10,000	34	Recorded Books	\$6,000			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 2026-2027			
	Actual		Adopted Budget This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
35	\$6,734	\$3,776	\$2,500	35	Videos and DVDs	\$2,000			35
36	\$0	\$0	\$3,500	36	Library of Things	\$3,000			36
37	\$22	\$1,375	\$9,500	37	Other Endowed Funds	\$10,000			37
38	\$753	\$183	\$1,000	38	Music CDs	\$1,000			38
39	\$1,889	\$482	\$3,500	39	Children's AV	\$4,500			39
40	\$0	\$1,300	\$2,000	40	Summer Book Giveaway	\$2,000			40
41	\$146,528	\$133,743	\$167,200	41	TOTAL LIBRARY MATERIALS	\$172,000			41
42	\$5,938	\$14,970	\$7,000	42	Postage	\$14,000			42
43	\$12,812	\$9,229	\$15,000	43	Travel & Training	\$16,350			43
44	\$543	\$711	\$1,500	44	Board Expenses	\$1,500			44
45	\$340	\$1,466	\$2,500	45	Volunteer Recognition	\$2,500			45
46	\$1,833	\$1,395	\$2,500	46	Staff Recognition	\$2,500			46
47	\$5,492	\$8,528	\$8,500	47	Memberships and Dues	\$10,000			47
48	\$26,317	\$21,390	\$30,000	48	Telecommunications	\$25,000			48
49	\$32,638	\$32,663	\$36,000	49	Sirsi/Dynix Fees (iBistro & CybraryN)	\$36,000			49
50	\$6,193	\$5,557	\$7,000	50	OCLC Fees	\$6,500			50
51	\$2,279	\$3,444	\$2,800	51	Equipment Lease/Maintenance	\$4,000			51
52	\$4,540	\$9,189	\$6,000	52	Landscape Maintenance	\$8,000			52
53	\$15,682	\$39,440	\$25,000	53	Building Maintenance	\$22,000			53
54	\$10,561	\$1,220	\$2,500	54	Fire Suppression	\$2,500			54
55	\$756	\$1,282	\$4,500	55	Supplies, Computer	\$3,500			55
56	\$527	\$126	\$500	56	Supplies, Food	\$500			56
57	\$3,842	\$3,166	\$4,200	57	Supplies, Office	\$4,500			57
58	\$152	\$277	\$1,000	58	Printing	\$1,000			58
59	\$6,702	\$6,176	\$8,000	59	Supplies, Materials	\$7,500			59
60	\$3,714	\$0	\$3,500	60	Supplies, Photocopier	\$3,000			60
61	\$779	\$536	\$1,500	61	Legal Notices/Newspaper	\$1,250			61
62	\$27,320	\$28,206	\$32,000	62	Utilities	\$32,000			62
63	\$23,512	\$28,518	\$32,000	63	Insurance	\$37,000			63
64	\$0	\$0	\$200	64	Interest Expense	\$200			64
65	\$6,600	\$1,629	\$7,000	65	Mapleton Rent	\$7,000			65
66	\$209	\$237	\$250	66	Mapleton Utilities	\$350			66

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GENERAL FUND
(Name of Fund)

Siuslaw Public Library District
Name of Municipal Corporation

	Historical Data				REQUIREMENTS FOR: LIBRARY SERVICES	Budget For Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
67	\$1,770	\$908	\$3,000	67	Mapleton Operations	\$2,000			67
68	\$1,041	\$5,109	\$4,000	68	Legal Services	\$1,500			68
69	\$0	\$2,079	\$0	69	Election Costs	\$3,000			69
70	\$9,535	\$12,264	\$13,000	70	Bookkeeping	\$14,000			70
71	\$14,232	\$14,150	\$26,000	71	Audit	\$26,000			71
72	\$4,100	\$4,991	\$6,000	72	Janitorial Supplies	\$6,000			72
73	\$10,878	\$10,878	\$15,000	73	Janitorial Services	\$11,500			73
74	\$4,542	\$3,959	\$5,500	74	Programs - Adult	\$6,000			74
75	\$7,368	\$8,012	\$9,000	75	Programs - Children	\$9,500			75
76	\$0	\$3,370	\$4,000	76	Programs - Teen	\$4,500			76
77	\$1,395	\$1,125	\$2,000	77	Community Promotions	\$2,000			77
78	\$0	\$0	\$25,000	78	Technology Contractor: Managed Services	\$22,000			78
79	\$384	\$513	\$500	79	Other	\$500			79
80	\$4,467	\$5,240	\$0	80	Network Maintenance/Support	\$2,500			80
81	\$5,761	\$4,836	\$6,000	81	Marketing	\$7,000			81
82	\$500	\$0	\$500	82	Book Shelf Signage	\$500			82
83	\$500	\$168	\$500	83	Art Display	\$500			83
84	\$3,312	\$10,455	\$12,000	84	Donations - Materials and Services	\$20,000			84
85	\$0	\$0	\$1,000	85	Website Design	\$6,303			85
86	\$0	\$0	\$6,400	86	Strategic Planning	\$0			86
87	\$0	\$7,226	\$0	87	Grant Material and Services	\$0			87
88	\$415,594	\$448,381	\$547,550	88	TOTAL MATERIALS AND SERVICES	\$565,953			88
89				89	CAPITAL OUTLAY				89
90	\$8,185	\$13,956	\$10,000	90	Equipment	\$9,500			90
91	\$0	\$0	\$2,500	91	Mapleton Capital	\$2,000			91
92	\$4,824	\$18,107	\$5,000	92	Furniture/Shelving	\$3,000			92
93	\$0	\$0	\$0	93	Parking Lot	\$0			93
94	\$0	\$26,273	\$10,000	94	PC/LAN Hardware/Software	\$8,000			94
95	\$0	\$0	\$157,000	95	Donations - Capital	\$45,000			95
96	\$0	\$0	\$1,007	96	Other	\$1,000			96
97	\$11,508	\$15,067	\$0	97	Exterior repair and painting	\$0			97
98	\$0	\$0	\$1,000	98	HVAC System Repair/Replacement	\$0			98
99	\$0	\$0	\$1,000	99	Back-up power project	\$0			99
100	\$24,517	\$73,403	\$187,507	100	TOTAL CAPITAL OUTLAY	\$68,500			100
101	\$1,304,817	\$1,499,501	\$1,878,351	101	TOTAL ORG./PROG. REQUIREMENTS	\$1,835,453			101

REQUIREMENTS SUMMARY

**FORM
LB-30**

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

GENERAL FUND
(name of fund)

Siuslaw Public Library District

	Historical Data				REQUIREMENT DESCRIPTION	Budget For Next Year 2026-2027			
	Actual		Adopted 2025-2026			Proposed By Budget Officer	Approved By Budget Cmte	Adopted By Governing Body	
	Year <u>2023-</u> <u>2024</u>	Year <u>2024-</u> <u>2025</u>							
					PERSONNEL SERVICES NOT ALLOCATED				
1	\$0	\$0	\$0	1	TOTAL PERSONNEL SERVICES	\$0			1
2	0	0	0	2	Total Full-Time Equivalent (FTE)	0			2
3				3	MATERIALS AND SERVICES NOT ALLOCATED				3
4	\$0	\$0	\$0	4	TOTAL MATERIALS AND SERVICES	\$0			4
5				5	CAPITAL OUTLAY NOT ALLOCATED				5
6	\$0	\$0	\$0	6	TOTAL CAPITAL OUTLAY	\$0			6
7				7	DEBT SERVICE				7
8	\$0	\$0	\$0	8	TOTAL DEBT SERVICE	\$0			8
9				9	SPECIAL PAYMENTS				9
10	\$0	\$0	\$0	10	Payment to Library Foundation of Donation Money	\$0			10
11	\$0	\$0	\$0	11	TOTAL SPECIAL PAYMENTS	\$0			11
12				12	INTERFUND TRANSFERS				12
13	\$0	\$8,000	\$25,000	13	General Fund to Bldg Reserve Fund	\$0			13
14		\$800	\$0	14	General Fund to PERS Reserve Fund	\$0			14
15	\$0	\$8,800	\$25,000	15	TOTAL INTERFUND TRANSFERS	\$0			15
16			\$25,000	16	Operating Contingency	\$27,500			16
17			\$0	17	Reserved for future expenditure	\$0			17
18			\$55,000	18	UNAPPROPRIATED ENDING FUND BALANCE	\$60,000			18
19	\$0	\$0	\$0	19	Total Requirements Not Allocated	\$0			19
20	\$1,459,788	\$1,502,001	\$1,878,351	20	Total Org./Prog. Requirements in Fund	\$1,835,453			20
21	\$482,428	\$809,411		21	Ending balance (prior years)				21
22	\$1,942,216	\$2,311,412	\$1,983,351	22	TOTAL REQUIREMENTS	\$1,922,953			22

Additional Resources

Siuslaw Public Library District:

- SPLD Budget for FY 2025/2026 (the approved budget for the current fiscal year):
 - <https://shorturl.at/qkfb>
- SPLD Audited Financial Statements for Year ending June 30, 2025:
<https://shorturl.at/6rBS1>

Oregon Local Budget Law:

The best overview of local budget law for Oregon residents, including board members and budget committee members, is produced by the Oregon Department of Revenue, and can be found online at: <https://shorturl.at/yXhgi>

The Oregon Department of Revenue additionally 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 this year's budget trainings: <https://shorturl.at/OC38U>

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 a complete, detailed manual that addresses all aspects of the local budget process in Oregon: <https://shorturl.at/6L6LU>

Lane County Tax Information:

View annual Lane County Tax Reports by fiscal year:

- [Tax Reports Archive - Lane County](#)
Table 4A is useful for viewing the annual assessed market value and resulting taxes collected by the Siuslaw Public Library District.

For Fiscal Year 2025-2026, 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://shorturl.at/UVVaQ>