

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

## BUDGET HEARING PACKET CONTENTS

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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: <a href="mailto:meg@siuslawlibrary.org">meg@siuslawlibrary.org</a> |
|----------------------|-------------------------------------|---|

| <b>FINANCIAL SUMMARY - RESOURCES</b>                                  |                            |  |   |
|---|----------------------------|--|---|
| <b>TOTAL OF ALL FUNDS</b>   | Actual Amount<br>2023-2024 | Adopted Budget<br>This Year: 2024-2025 | Approved Budget<br>Next Year: 2025-2026 |
| 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>                      |

| <b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b> |           |             |             |
|--|-----------|-------------|-------------|
| 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<br>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<br>2023-2024 | Rate or Amount Imposed<br>This Year 2024-2025 | Rate or Amount Approved<br>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<br>on July 1. | Estimated Debt Authorized, But<br>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

Published on [www.SiuslawLibrary.info](http://www.SiuslawLibrary.info) and in the *Siuslaw News* on May 21, 2025.

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.

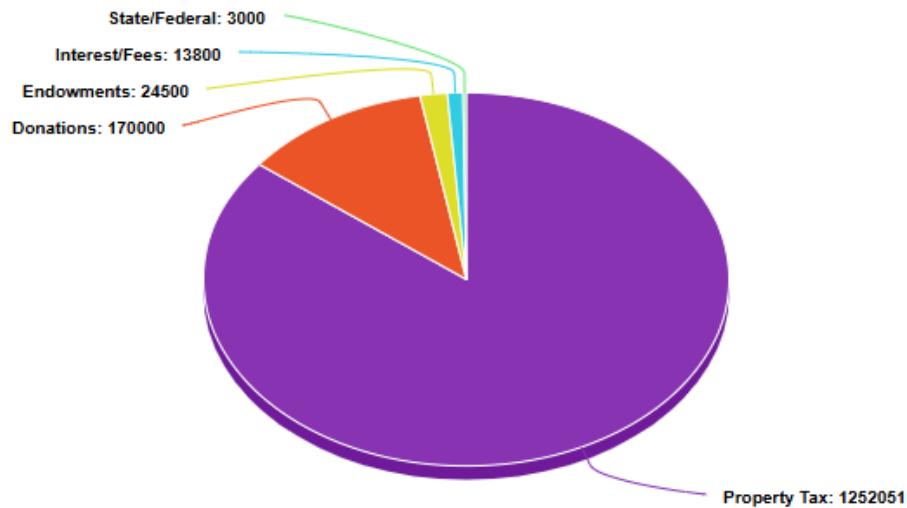
### Revenue

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.

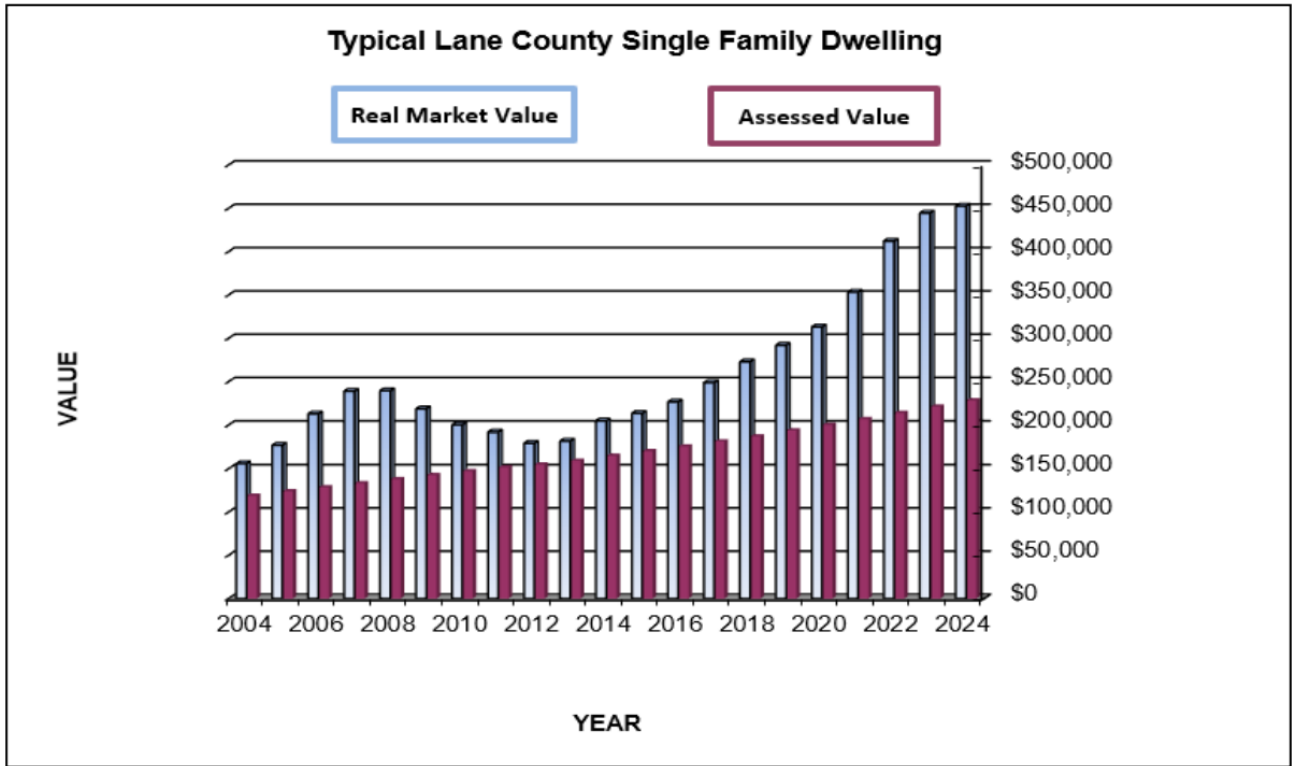


The rapid real estate price increases of the COVID era have slowed in Dunes City, Florence, and Mapleton. Year-over-year home price increases averaged 24.7% from March 2021 to March 2022. In contrast, the average annual home price increase for the same portion of Lane County is just 1.4% as reported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

| Position Title      | Rates by Year |         |
|---------------------|---------------|---------|
|                     | 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  |

| Position Title      | Rates by Month |         |
|---------------------|----------------|---------|
|                     | 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   |

| Position Title      | Rates by Hour |         |
|---------------------|---------------|---------|
|                     | 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

| 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   |

3% CPI increase overall, some adjustment to starting wage





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, 2025, and the related Statement of Revenue and Expenditures-modified cash basis for the month of March and the nine-months ended March 31, 2025, 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, CPA*

Holloway & Associates, LLC  
Certified Public Accountants

April 7, 2025



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

**March 31, 2025**

|  | GENERAL FUND           | GRANT FUND     | BUILDING AND<br>EQUIPMENT<br>RESERVE FUND | PERS<br>RESERVE<br>FUND | TOTAL                  |
|--|------------------------|----------------|---|-------------------------|------------------------|
| <b>ASSETS:</b>                           |                        |                |   |                         |                        |
| Petty Cash                               | \$ 120.00              | \$ 0.00        | \$ 0.00                                   | \$ 0.00                 | \$ 120.00              |
| Cash in Bank                             | 28,103.68              | 0.00           | 0.00                                      | 0.00                    | 28,103.68              |
| Money Market, #1107920                   | 234,592.70             | 0.00           | 100,877.67                                | 29,424.23               | 364,894.60             |
| Money Market, LGIP #6706                 | 706,832.48             | 0.00           | 0.00                                      | 0.00                    | 706,832.48             |
| Cash in Register                         | 30.00                  | 0.00           | 0.00                                      | 0.00                    | 30.00                  |
| Cash with Lane County                    | 622.65                 | 0.00           | 0.00                                      | 0.00                    | 622.65                 |
| Property Taxes Receivable                | 38,082.18              | 0.00           | 0.00                                      | 0.00                    | 38,082.18              |
| Prepaid Expenses                         | 33,315.38              | 0.00           | 0.00                                      | 0.00                    | 33,315.38              |
| <b>Total Assets</b>                      | <b>\$ 1,041,699.07</b> | <b>\$ 0.00</b> | <b>\$ 100,877.67</b>                      | <b>\$ 29,424.23</b>     | <b>\$ 1,172,000.97</b> |
| <b>LIABILITIES AND FUND EQUITY:</b>      |                        |                |   |                         |                        |
| <b>Liabilities:</b>                      |                        |                |   |                         |                        |
| Accounts Payable                         | \$ 0.00                | \$ 0.00        | \$ 0.00                                   | \$ 0.00                 | \$ 0.00                |
| Credit Union & United Way Pay            | 625.00                 | 0.00           | 0.00                                      | 0.00                    | 625.00                 |
| Friends of the Library                   | 265.47                 | 0.00           | 0.00                                      | 0.00                    | 265.47                 |
| Mapleton Book Cart                       | 633.09                 | 0.00           | 0.00                                      | 0.00                    | 633.09                 |
| PERS Payable                             | (671.76)               | 0.00           | 0.00                                      | 0.00                    | (671.76)               |
| Payroll Payable                          | 2,312.82               | 0.00           | 0.00                                      | 0.00                    | 2,312.82               |
| Staff Purchases                          | (196.31)               | 0.00           | 0.00                                      | 0.00                    | (196.31)               |
| Deferred Revenue                         | 38,082.18              | 0.00           | 0.00                                      | 0.00                    | 38,082.18              |
| <b>Total Liabilities</b>                 | <b>\$ 41,050.49</b>    | <b>0.00</b>    | <b>0.00</b>                               | <b>0.00</b>             | <b>41,050.49</b>       |
| <b>Fund Balance</b>                      | <b>1,000,648.58</b>    | <b>0.00</b>    | <b>100,877.67</b>                         | <b>29,424.23</b>        | <b>1,130,950.48</b>    |
| <b>Total Liabilities and Fund Equity</b> | <b>\$ 1,041,699.07</b> | <b>\$ 0.00</b> | <b>\$ 100,877.67</b>                      | <b>\$ 29,424.23</b>     | <b>\$ 1,172,000.97</b> |

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, 2025**

|  | ANNUAL BUDGET       | YEAR TO DATE        | FAVORABLE<br>(UNFAVORABLE)<br>VARIANCE |
|--|---------------------|---------------------|--|
| <b>REVENUES:</b>   |                     |                     |  |
| Property Taxes   | \$1,202,851.00      | \$ 1,183,511.30     | (\$ 19,339.70)                         |
| Donations  | 26,000.00           | 335,534.76          | 309,534.76                             |
| Endowed Funds  | 23,000.00           | 26,409.02           | 3,409.02                               |
| Interest   | 4,000.00            | 11,015.29           | 7,015.29                               |
| Miscellaneous  | 12,900.00           | 11,598.12           | (1,301.88)                             |
| <b>Total Revenues</b>  | <b>1,268,751.00</b> | <b>1,568,068.49</b> | <b>299,317.49</b>                      |
| <b>EXPENDITURES:</b>   |                     |                     |  |
| Personal Services  | 1,146,440.00        | 723,684.70          | 422,755.30                             |
| Materials and Supplies   | 519,011.00          | 321,616.16          | 197,394.84                             |
| Capital Outlay   | 79,500.00           | 9,071.17            | 70,428.83                              |
| Contingency  | 20,000.00           | 0.00                | 20,000.00                              |
| <b>Total Expenditures</b>  | <b>1,764,951.00</b> | <b>1,054,372.03</b> | <b>710,578.97</b>                      |
| Excess (Deficiency) of Revenues Over Expenditures                                  | (496,200.00)        | 513,696.46          | 1,009,896.46                           |
| 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 | (496,200.00)        | 513,696.46          | 1,009,896.46                           |
| Fund Balance-Beginning of Year   | (915,000.00)        | 617,254.02          | (1,532,254.02)                         |
| Fund Balance- End of Year  | (\$1,411,200.00)    | \$ 1,130,950.48     | - \$ 2,542,150.48                      |

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, 2025**

|  | GRANT FUND          |                | BUILDING AND EQUIPMENT RESERVE FUND    |                      |                   |  |
|--|---------------------|----------------|--|----------------------|-------------------|--|
|  | ANNUAL BUDGET       | YEAR TO DATE   | FAVORABLE<br>(UNFAVORABLE)<br>VARIANCE | ANNUAL BUDGET        | YEAR TO DATE      | FAVORABLE<br>(UNFAVORABLE)<br>VARIANCE |
| <b>REVENUES:</b>   |                     |                |  |                      |                   |  |
| 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                | 0.00           | 0.00                                   | 150.00               | 0.00              | (150.00)                               |
| Miscellaneous  | 0.00                | 0.00           | 0.00                                   | 0.00                 | 0.00              | 0.00                                   |
| <b>Total Revenues</b>  | <b>15,000.00</b>    | <b>0.00</b>    | <b>(15,000.00)</b>                     | <b>150.00</b>        | <b>0.00</b>       | <b>(150.00)</b>                        |
| <b>EXPENDITURES:</b>   |                     |                |  |                      |                   |  |
| Personal Services  | 5,000.00            | 0.00           | 5,000.00                               | 0.00                 | 0.00              | 0.00                                   |
| Materials and Supplies   | 5,000.00            | 0.00           | 5,000.00                               | 101,000.00           | 0.00              | 101,000.00                             |
| 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                                   |
| <b>Total Expenditures</b>  | <b>15,000.00</b>    | <b>0.00</b>    | <b>15,000.00</b>                       | <b>101,000.00</b>    | <b>0.00</b>       | <b>101,000.00</b>                      |
| Excess (Deficiency) of Revenues<br>Over Expenditures                                     | 0.00                | 0.00           | 0.00                                   | (100,850.00)         | 0.00              | 100,850.00                             |
| <b>OTHER FINANCING SOURCES</b>   |                     |                |  |                      |                   |  |
| Transfers Out  |                     | 0.00           | 0.00                                   | 0.00                 | 0.00              | 0.00                                   |
| <b>Total Other Financing<br/>Sources (Uses)</b>  | <b>0.00</b>         | <b>0.00</b>    | <b>0.00</b>                            | <b>0.00</b>          | <b>0.00</b>       | <b>100,850.00</b>                      |
| Excess (Deficiency) of Revenues and<br>Other Sources over Expenditures<br>And Other Uses | 0.00                | 0.00           | 0.00                                   | (100,850.00)         | (101,000.00)      | 150.00                                 |
| <b>Fund Balance-Beginning of Year</b>  | <b>15,000.00</b>    | <b>0.00</b>    | <b>15,000.00</b>                       | <b>101,400.00</b>    | <b>101,000.00</b> | <b>400.00</b>                          |
| <b>Fund Balance- End of Year</b>   | <b>\$ 15,000.00</b> | <b>\$ 0.00</b> | <b>\$ 15,000.00</b>                    | <b>\$ 101,550.00</b> | <b>\$ 0.00</b>    | <b>\$ 0.00</b>                         |

**Siuslaw Public Library District**  
**LANE COUNTY, OREGON**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET TO**  
**ACTUAL**  
**Modified Cash Basis**  
**March 31, 2025**

**PERS RESERVE**

|  | ANNUAL BUDGET       | YEAR TO DATE       | FAVORABLE (UNFAVORABLE)<br>VARIANCE |
|--|---------------------|--------------------|-------------------------------------|
| <b>REVENUES:</b>   |                     |                    |                                     |
| Property Taxes   | \$ 0.00             | \$ 0.00            | \$ 0.00                             |
| Grant Proceeds   | 0.00                | 0.00               | 0.00                                |
| Donations  | 0.00                | 0.00               | 0.00                                |
| Interest   | 100.00              | 73.23              | (100.00)                            |
| Proceeds from Sale of Bonds  | 0.00                | 0.00               | 0.00                                |
| Miscellaneous  | 0.00                | 0.00               | 0.00                                |
| <b>Total Revenues</b>  | <b>100.00</b>       | <b>73.23</b>       | <b>(26.77)</b>                      |
| <b>EXPENDITURES:</b>   |                     |                    |                                     |
| Personal Services  | 30,430.00           | 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                                |
| <b>Total Expenditures</b>  | <b>30,430.00</b>    | <b>0.00</b>        | <b>30,430.00</b>                    |
| Excess (Deficiency) of Revenues<br>Over Expenditures                                     | (30,330.00)         | 73.23              | (30,403.23)                         |
| <b>OTHER FINANCING SOURCES</b>   |                     |                    |                                     |
| Transfers Out (IN)   | 0.00                | 0.00               | 0.00                                |
| <b>Total Other Financing<br/>Sources (Uses)</b>  | <b>0.00</b>         | <b>0.00</b>        | <b>0.00</b>                         |
| Excess (Deficiency) of Revenues and<br>Other Sources over Expenditures<br>And Other Uses | 100.00              | 0.00               | 100.00                              |
| <b>Fund Balance-Beginning of Year</b>  | <b>29,435.00</b>    | <b>29,351.00</b>   | <b>84.00</b>                        |
| <b>Fund Balance- End of Year</b>   | <b>\$ 29,535.00</b> | <b>\$29,424.23</b> | <b>(\$110.77)</b>                   |

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, 2025**

|                                | CURRENT MONTH    | YEAR TO DATE        | ANNUAL BUDGET       | FAVORABLE (UNFAVORABLE) VARIANCE | PERCENT OF BUDGET |
|--------------------------------|------------------|---------------------|---------------------|----------------------------------|-------------------|
| <b>REVENUES:</b>               |                  |                     |                     |                                  |                   |
| Property Taxes, Current        | \$25,348.82      | \$1,168,991.25      | \$ 1,189,851.00     | (\$ 20,859.75)                   | (0.98)            |
| Property Taxes, Prior          | 750.84           | \$14,520.05         | 13,000.00           | \$ 1,520.05                      | (1.12)            |
| State Per Capita               | 0.00             | 0.00                | 2,900.00            | (\$ 2,900.00)                    | 0.00              |
| E-Rate                         | 0.00             | 0.00                | 3,000.00            | (\$ 3,000.00)                    | 0.00              |
| Fines and Fees                 | 330.93           | 3,433.95            | 4,000.00            | (\$ 566.05)                      | (0.86)            |
| Copier                         | 232.00           | 1,574.30            | 2,000.00            | (\$ 425.70)                      | (0.79)            |
| Donations                      | 72.55            | 35,534.76           | 26,000.00           | \$ 9,534.76                      | (1.37)            |
| Donations - Trust              | 0.00             | 300,000.00          | 0.00                | \$ 300,000.00                    | (11.54)           |
| Endowed Funds                  | 0.00             | 10,892.02           | 9,000.00            | \$ 1,892.02                      | (1.21)            |
| Book Endowment Fund            | 0.00             | 15,517.00           | 14,000.00           | \$ 1,517.00                      | (1.11)            |
| Interest                       | 3,155.44         | 11,015.29           | 4,000.00            | \$ 7,015.29                      | (2.75)            |
| Miscellaneous                  | 296.28           | 6,589.87            | 1,000.00            | \$ 5,589.87                      | (6.59)            |
| <b>Total Revenues</b>          | <b>30,186.86</b> | <b>1,568,068.49</b> | <b>1,268,751.00</b> | <b>(299,317.49)</b>              | <b>(26.95)</b>    |
| <b>EXPENDITURES:</b>           |                  |                     |                     |                                  |                   |
| <b>Personal Services</b>       |                  |                     |                     |                                  |                   |
| Library Director               | 9,436.00         | 84,924.00           | 113,500.00          | 28,576.00                        | 0.75              |
| Assistant Director             | 7,144.00         | 64,296.00           | 88,200.00           | 23,904.00                        | 0.73              |
| Librarian II                   | 16,633.00        | 164,221.92          | 225,000.00          | 60,778.08                        | 0.73              |
| Librarian I                    | 8,235.96         | 63,749.57           | 110,000.00          | 46,250.43                        | 0.58              |
| Library Assistant              | 8,815.94         | 78,256.77           | 116,240.00          | 37,983.23                        | 0.67              |
| Library Aide                   | 1,354.40         | 12,937.70           | 18,000.00           | 5,062.30                         | 0.72              |
| Substitutes                    | 1,207.32         | 15,637.94           | 42,000.00           | 26,362.06                        | 0.37              |
| Fringe-Insurance               | 13,486.65        | 106,963.26          | 200,000.00          | 93,036.74                        | 0.53              |
| Fringe-PERS                    | 10,416.51        | 94,297.53           | 160,000.00          | 65,702.47                        | 0.59              |
| Fringe-FICA                    | 4,041.24         | 36,253.05           | 65,000.00           | 28,746.95                        | 0.56              |
| Fringe-Workers' Compensation   | 18.11            | 165.93              | 3,500.00            | 3,334.07                         | 0.05              |
| Fringe-Oregon Paid Leave       | 211.30           | 1,936.03            | 3,000.00            | 1,063.97                         | 0.65              |
| Donation - Personal            | 0.00             | 0.00                | 1,000.00            | 1,000.00                         | 0.00              |
| Miscellaneous                  | 5.00             | 45.00               | 1,000.00            | 955.00                           | 0.05              |
| <b>Total Personal Services</b> | <b>81,005.43</b> | <b>723,684.70</b>   | <b>1,146,440.00</b> | <b>422,755.30</b>                | <b>0.63</b>       |
| <b>Material and Supplies</b>   |                  |                     |                     |                                  |                   |
| Postage                        | 500.00           | 4,834.29            | 7,000.00            | 2,165.71                         | 0.69              |
| Travel and Training            | 1,301.80         | 7,520.23            | 12,000.00           | 4,479.77                         | 0.63              |
| Board Expenses                 | 25.00            | 310.50              | 2,000.00            | 1,689.50                         | 0.16              |
| Membership and Dues            | 201.00           | 7,252.50            | 7,500.00            | 247.50                           | 0.97              |
| Volunteer Recognition          | 90.00            | 438.00              | 2,500.00            | 2,062.00                         | 0.18              |
| Staff Recognition              | 18.19            | 1,227.65            | 2,500.00            | 1,272.35                         | 0.49              |
| Telecommunications Serv.       | 1,051.94         | 13,528.71           | 24,000.00           | 10,471.29                        | 0.56              |
| Sirsi Maintenance              | 0.00             | 32,662.96           | 35,000.00           | 2,337.04                         | 0.93              |
| OCLC Fees                      | 0.00             | 5,557.37            | 6,500.00            | 942.63                           | 0.85              |
| Fire Suppression Maint         | 0.00             | 908.75              | 2,500.00            | 1,591.25                         | 0.36              |
| Equipment Maintenance          | 189.95           | 1,890.80            | 2,000.00            | 109.20                           | 0.95              |
| Landscape Maintenance          | 263.99           | 2,643.99            | 7,000.00            | 4,356.01                         | 0.38              |
| Building Maintenance           | 40.00            | 29,036.73           | 24,000.00           | -5,036.73                        | 1.21              |
| Computer Supplies              | 421.22           | 1,248.98            | 6,000.00            | 4,751.02                         | 0.21              |
| Food Supplies                  | 43.55            | 113.07              | 500.00              | 386.93                           | 0.23              |
| Office Supplies                | 295.16           | 2,519.36            | 3,800.00            | 1,280.64                         | 0.66              |
| Printing                       | 0.00             | 222.44              | 1,500.00            | 1,277.56                         | 0.15              |
| Materials Process. Supplies    | 481.02           | 3,914.15            | 7,500.00            | 3,585.85                         | 0.52              |
| Photocopier Supplies           | 0.00             | 0.00                | 3,500.00            | 3,500.00                         | 0.00              |
| Legal Notices & Newspapers     | 0.00             | 58.38               | 2,000.00            | 1,941.62                         | 0.03              |
| Marketing                      | 225.00           | 3,435.83            | 6,000.00            | 2,564.17                         | 0.57              |
| Utilities                      | 2,944.87         | 19,771.37           | 32,000.00           | 12,228.63                        | 0.62              |
| Insurance                      | 0.00             | 28,518.17           | 27,000.00           | -1,518.17                        | 1.06              |
| Interest Expense               | 0.00             | 0.00                | 200.00              | 200.00                           | 0.00              |
| Mapleton Rent                  | 550.00           | 4,950.00            | 7,000.00            | 2,050.00                         | 0.71              |
| Mapleton Utilities             | 19.00            | 89.50               | 75.00               | (14.50)                          | 1.19              |
| Mapleton Operations            | 0.00             | 858.17              | 2,600.00            | 1,741.83                         | 0.33              |

**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, 2025**

|                                     | CURRENT MONTH    | YEAR TO DATE      | ANNUAL BUDGET     | FAVORABLE<br>(UNFAVORABLE)<br>VARIANCE | PERCENT OF<br>BUDGET |
|-------------------------------------|------------------|-------------------|-------------------|--|----------------------|
| Material and Supplies, cont'd.      |                  |                   |                   |  |                      |
| Legal Services                      | 48.37            | 3,665.55          | 4,000.00          | 334.45                                 | 0.92                 |
| Election Costs                      | 0.00             | 0.00              | 2,500.00          | 2,500.00                               | 0.00                 |
| Bookkeeping                         | 750.00           | 9,011.25          | 12,000.00         | 2,988.75                               | 0.75                 |
| Audit                               | 0.00             | 7,600.00          | 16,000.00         | 8,400.00                               | 0.48                 |
| Janitorial Supplies                 | 434.96           | 3,806.90          | 6,000.00          | 2,193.10                               | 0.63                 |
| Janitorial Services                 | 906.50           | 8,158.50          | 15,000.00         | 6,841.50                               | 0.54                 |
| Programs, Adult                     | 1,091.73         | 2,114.43          | 5,000.00          | 2,885.57                               | 0.42                 |
| Programs, Children                  | 351.23           | 3,932.66          | 8,500.00          | 4,567.34                               | 0.46                 |
| Programs, Teens                     | 261.03           | 1,601.83          | 3,500.00          | 1,898.17                               | 0.46                 |
| Community Relations                 | 0.00             | 89.94             | 2,000.00          | 1,910.06                               | 0.04                 |
| Other                               | 40.00            | 345.43            | 500.00            | 154.57                                 | 0.69                 |
| Network Maint. & Support            | 19.99            | 5,040.21          | 3,000.00          | (2,040.21)                             | 1.68                 |
| Technology Contractor               | 0.00             | 0.00              | 24,000.00         | 24,000.00                              | 0.00                 |
| Adult Books                         | 3,470.50         | 23,521.91         | 38,000.00         | 14,478.09                              | 0.62                 |
| Book Endowment Fund                 | 2,367.44         | 5,652.63          | 15,000.00         | 9,347.37                               | 0.38                 |
| Materials & Shipping                | 30.00            | 225.99            | 1,000.00          | 774.01                                 | 0.23                 |
| Children's Materials-Ready Read     | 0.00             | 1,919.02          | 2,900.00          | 980.98                                 | 0.66                 |
| Children's Books                    | 0.00             | 8,349.93          | 12,000.00         | 3,650.07                               | 0.70                 |
| Reference Books                     | 0.00             | 1,100.72          | 3,000.00          | 1,899.28                               | 0.37                 |
| Periodicals                         | 0.00             | 13,161.78         | 13,500.00         | 338.22                                 | 0.97                 |
| Electronic Data Base                | 570.00           | 23,674.39         | 33,000.00         | 9,325.61                               | 0.72                 |
| Large Print Books                   | 0.00             | 7,973.25          | 11,000.00         | 3,026.75                               | 0.72                 |
| Lost/Paid/ILL Materials             | 0.00             | 145.20            | 1,000.00          | 854.80                                 | 0.15                 |
| Spanish Language Materials          | 0.00             | 24.56             | 1,200.00          | 1,175.44                               | 0.02                 |
| Recorded Books                      | 0.00             | 3,474.31          | 12,000.00         | 8,525.69                               | 0.29                 |
| Videos and DVDs                     | 350.37           | 3,775.90          | 6,000.00          | 2,224.10                               | 0.63                 |
| Other Endowed Funds                 | 0.00             | 0.00              | 8,000.00          | 8,000.00                               | 0.00                 |
| Music CDs                           | 64.95            | 117.79            | 1,000.00          | 882.21                                 | 0.12                 |
| Children's AV                       | 14.95            | 252.04            | 5,000.00          | 4,747.96                               | 0.05                 |
| Summer Book Giveaways               | 0.00             | 0.00              | 1,236.00          | 1,236.00                               | 0.00                 |
| Book Shelf Signage                  | 0.00             | 0.00              | 500.00            | 500.00                                 | 0.00                 |
| Art Display                         | 0.00             | 84.32             | 500.00            | 415.68                                 | 0.17                 |
| Website Design                      | 0.00             | 0.00              | 1,000.00          | 1,000.00                               | 0.00                 |
| Strategic Planning                  | 0.00             | 0.00              | 1,000.00          | 1,000.00                               | 0.00                 |
| Donations - Materials & Services    | 0.00             | 1,654.02          | 15,000.00         | 13,345.98                              | 0.11                 |
| <b>Total Materials and Supplies</b> | <b>21,042.20</b> | <b>321,616.16</b> | <b>519,011.00</b> | <b>197,394.84</b>                      | <b>0.62</b>          |
| Capital Outlay                      |                  |                   |                   |  |                      |
| Equipment                           | 0.00             | 0.00              | 22,000.00         | 22,000.00                              | 0.00                 |
| Capital Outlay - Donations          | 0.00             | 0.00              | 10,000.00         | 10,000.00                              | 0.00                 |
| Mapleton Remodeling                 | 0.00             | 0.00              | 2,500.00          | 2,500.00                               | 0.00                 |
| Computer PC-LAN                     | 0.00             | 0.00              | 30,000.00         | 30,000.00                              | 0.00                 |
| Furniture                           | 4,925.29         | 8,851.92          | 5,000.00          | -3,851.92                              | 1.77                 |
| Other Various Projects              | 0.00             | 219.25            | 10,000.00         | 9,780.75                               | 0.02                 |
| <b>Total Capital Outlay</b>         | <b>4,925.29</b>  | <b>9,071.17</b>   | <b>79,500.00</b>  | <b>70,428.83</b>                       | <b>0.11</b>          |

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, 2025**

|  | CURRENT MONTH          | YEAR TO DATE           | ANNUAL BUDGET          | FAVORABLE<br>(UNFAVORABLE)<br>VARIANCE | PERCENT OF<br>BUDGET |
|--|------------------------|------------------------|------------------------|--|----------------------|
| Contingency  |                        |                        |                        |  |                      |
| Contingency  | 0.00                   | 0.00                   | 20,000.00              | 20,000.00                              | 0.00                 |
| Total Expenditures   | 106,972.92             | 1,054,372.03           | 1,764,951.00           | 710,578.97                             | 0.60                 |
| Excess (Deficiency) of Revenues<br>Over Expenditures                                     | (76,786.06)            | 513,696.46             | (496,200.00)           | 1,009,896.46                           | (1.04)               |
| OTHER FINANCING SOURCES (USES):  |                        |                        |                        |  |                      |
| Operating Transfers Out  | 0.00                   | 0.00                   | 0.00                   | 0.00                                   | 0.00                 |
| Total Other Financing<br>Sources (Uses)  | 0.00                   | 0.00                   | 0.00                   | 0.00                                   | 0.00                 |
| Excess (Deficiency) of Revenues and Other<br>Sources over Expenditures<br>And Other Uses | (76,786.06)            | 513,696.46             | (496,200.00)           | 1,009,896.46                           | (1.04)               |
| Fund Balance-Beginning of Year   | 1,077,434.64           | 486,952.12             | (273,750.00)           | 213,202.12                             | (1.78)               |
| Fund Balance-End of Year   | <u>\$ 1,000,648.58</u> | <u>\$ 1,000,648.58</u> | <u>\$ (769,950.00)</u> | <u>\$ 796,694.34</u>                   | <u>(1.30)</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, 2025**

|   | CURRENT MONTH | YEAR TO DATE  | ANNUAL BUDGET    | FAVORABLE<br>(UNFAVORABLE)<br>VARIANCE | PERCENT OF<br>BUDGET |
|---|---------------|---------------|------------------|--|----------------------|
| <b>REVENUES:</b>  |               |               |                  |  |                      |
| Grant Proceeds  | \$0.00        | \$0.00        | \$ 15,000.00     | (\$ 15,000.00)                         | (100.00)             |
| Interest  | 0.00          | 0.00          | 0.00             | 0.00                                   | 0.00                 |
| <b>Total Revenues</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>15,000.00</b> | <b>(15,000.00)</b>                     | <b>(100.00)</b>      |
| <b>Personal Services</b>  |               |               |                  |  |                      |
| Personnel   | 0.00          | 0.00          | 5,000.00         | 5,000.00                               | 0.00                 |
| <b>Total Personal Services</b>  | <b>0.00</b>   | <b>0.00</b>   | <b>5,000.00</b>  | <b>5,000.00</b>                        | <b>0.00</b>          |
| <b>Materials and Supplies</b>   |               |               |                  |  |                      |
| Contractual   | 0.00          | 0.00          | 0.00             | 0.00                                   | 0.00                 |
| <b>Total Materials and Supplies</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>      | <b>0.00</b>                            | <b>0.00</b>          |
| <b>Capital Outlay</b>   |               |               |                  |  |                      |
| Materials and Services  | 0.00          | 0.00          | 5,000.00         | 5,000.00                               | 0.00                 |
| Capital Outlay-Other  | 0.00          | 0.00          | 5,000.00         | 5,000.00                               | 0.00                 |
| <b>Total Capital Outlay</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>10,000.00</b> | <b>10,000.00</b>                       | <b>0.00</b>          |
| <b>Total Expenditures</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>15,000.00</b> | <b>15,000.00</b>                       | <b>0.00</b>          |
| <b>OTHER FINANCING SOURCES (USES):</b>  |               |               |                  |  |                      |
| Operating Transfers In (Out)  | 0.00          | 0.00          | 0.00             | 0.00                                   | 0.00                 |
| <b>Total Other Financing Sources (Uses)</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>      | <b>0.00</b>                            | <b>0.00</b>          |
| <b>Excess (Deficiency) of Revenues and Other Sources over Expenditures And Other Uses</b> |               |               |                  |  |                      |
| Excess (Deficiency) of Revenues Over Expenditures   | 0.00          | 0.00          | 0.00             | 0.00                                   | 0.00                 |
| <b>Fund Balance-Beginning of Year</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>      | <b>0.00</b>                            | <b>0.00</b>          |
| <b>Fund Balance- End of Year</b>  | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>    | <b>\$0.00</b>                          | <b>0.00%</b>         |

**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, 2025**

|  | CURRENT MONTH | YEAR TO DATE | ANNUAL BUDGET | FAVORABLE<br>(UNFAVORABLE)<br>VARIANCE | PERCENT OF<br>BUDGET |
|--|---------------|--------------|---------------|--|----------------------|
| <b>REVENUES:</b>   |               |              |               |  |                      |
| Interest   | \$0.00        | \$0.00       | 200.00        | (\$200.00)                             | 0.00                 |
| Total Revenues   | 0.00          | 0.00         | 200.00        | (200.00)                               | 0.00                 |
| <b>EXPENDITURES:</b>   |               |              |               |  |                      |
| Material and Supplies  | 0.00          | 0.00         | 0.00          | 0.00                                   | 0.00                 |
| Capital Outlay   | 0.00          | 0.00         | 109,950.00    | (109,950.00)                           | 0.00                 |
| Total Expenditures   | 0.00          | 0.00         | 109,950.00    | (109,950.00)                           | 0.00                 |
| Excess (Deficiency) of Revenues<br>Over Expenditures                                     | 0.00          | 0.00         | (109,750.00)  | (109,750.00)                           | 0.00                 |
| <b>OTHER FINANCING SOURCES (USES):</b>   |               |              |               |  |                      |
| Operating Transfers In   | 0.00          | 0.00         | 8,000.00      | 8,000.00                               | 0.00                 |
| Total Other Financing Sources (Uses)   | 0.00          | 0.00         | (101,750.00)  | (101,750.00)                           | 0.00                 |
| Excess (Deficiency) of Revenues and<br>Other Sources over Expenditures<br>And Other Uses | 0.00          | 0.00         | 8,200.00      | (8,200.00)                             | 0.00                 |
| Fund Balance-Beginning of Year   | 100,877.67    | 100,877.67   | 101,400.00    | 101,400.00                             | 0.00                 |
| Fund Balance- End of Year  | \$100,877.67  | \$100,877.67 | \$109,600.00  | \$109,600.00                           | 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, 2025**

|  | CURRENT MONTH | YEAR TO DATE | ANNUAL BUDGET    | FAVORABLE<br>(UNFAVORABLE)<br>VARIANCE | PERCENT OF<br>BUDGET |
|--|---------------|--------------|------------------|--|----------------------|
| <b>REVENUES:</b>                                     |               |              |                  |  |                      |
| Interest   | \$ 0          | \$ 73.23     | \$ 100.00        | \$ (100.00)                            | 0.0                  |
| Transfer from General Fund                           | 0.00          | 0.00         | 0.00             | 0.00                                   | 0.0                  |
| <b>Total Revenues</b>                                | <b>0.00</b>   | <b>73.23</b> | <b>100.00</b>    | <b>(100.00)</b>                        | <b>0.0</b>           |
| <b>EXPENDITURES:</b>                                 |               |              |                  |  |                      |
| Personal Services                                    | 0.00          | 0.00         | 30,430.00        | 0.00                                   | 0.0                  |
| <b>Total Personal Services</b>                       | <b>0.00</b>   | <b>0.00</b>  | <b>30,430.00</b> | <b>0.00</b>                            | <b>0.0</b>           |
| Materials & Services                                 | 0.00          | 0.00         | 0.00             | 0.00                                   | 0.0                  |
| <b>Total Materials and Supplies</b>                  | <b>0.00</b>   | <b>0.00</b>  | <b>0.00</b>      | <b>0.00</b>                            | <b>0.0</b>           |
| <b>OTHER FINANCING SOURCES</b>                       |               |              |                  |  |                      |
| Operating Transfers (In) Out                         | 0.00          | 0.00         | 800.00           | (800.00)                               | 0.0                  |
| <b>Total Other Financing Sources (Uses)</b>          | <b>0.00</b>   | <b>0.00</b>  | <b>800.00</b>    | <b>(800.00)</b>                        | <b>0.0</b>           |
| Excess (Deficiency) of Revenues<br>Over Expenditures | 0.00          | 0.00         | 900.00           | (900.00)                               | 0.0                  |
| Fund Balance-Beginning of Year                       | 29,351.00     | 29,351.00    | 29,435.00        | 0.00                                   | 1.00                 |
| Fund Balance- End of Year                            | \$ 29,424.23  | \$ 29,424.23 | \$ 30,335.00     | \$ (910.77)                            | 100%                 |

## **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

| 1  | Historical Data                       |                                   |  | DESCRIPTION<br>RESOURCES AND REQUIREMENTS | Budget for Next Year 2025-2026             |                                 |   | 1               |                 |    |
|----|---------------------------------------|-----------------------------------|--|---|--|---------------------------------|---|-----------------|-----------------|----|
|    | Actual                                |                                   | Adopted Budget<br>This Year<br>2024-2025 |   | Proposed By<br>Budget Officer              | Approved By<br>Budget Committee | Adopted By<br>Governing Body              |                 |                 |    |
|    | Second<br>Preceding<br>Year 2022-2023 | First Preceding<br>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  | <b>\$0</b>                            | <b>\$0</b>                        | <b>\$15,000</b>                          | 9   | <b>TOTAL RESOURCES</b>                     | <b>\$77,050</b>                 | <b>\$77,050</b>                           |                 | 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  | <b>UNAPPROPRIATED ENDING FUND BALANCE</b>  |                                 |   | \$0             | \$0             | 17 |
| 18 | <b>\$0</b>                            | <b>\$0</b>                        | <b>\$15,000</b>                          | 18  | <b>TOTAL REQUIREMENTS</b>                  |                                 |   | <b>\$77,050</b> | <b>\$77,050</b> | 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<br>RESOURCES AND REQUIREMENTS   | Budget for Next Year 2025-2026 |                                 |                              |    |
|----|------------------------------------|-----------------------------------|--|---|--------------------------------|---------------------------------|------------------------------|----|
|    | Actual                             |                                   | Adopted Budget<br>This Year<br>2024-2025 |   | Proposed By<br>Budget Officer  | Approved By<br>Budget Committee | Adopted By<br>Governing Body |    |
|    | Second Preceding<br>Year 2022-2023 | First Preceding<br>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  | <b>\$101,610</b>                   | <b>\$102,888</b>                  | <b>\$109,950</b>                         | <b>8 TOTAL RESOURCES</b>  | <b>\$136,688</b>               | <b>\$136,688</b>                |                              | 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 | <b>\$101,610</b>                   | <b>\$102,888</b>                  | <b>\$109,950</b>                         | <b>14 TOTAL REQUIREMENTS</b>  | <b>\$136,688</b>               | <b>\$136,688</b>                |                              | 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<br>RESOURCES AND REQUIREMENTS  | Budget for Next Year 2025-2026 |                                 |                              |    |
|----|------------------------------------|-----------------------------------|--|--|--------------------------------|---------------------------------|------------------------------|----|
|    | Actual                             |                                   | Adopted Budget<br>This Year<br>2024-2025 |  | Proposed By<br>Budget Officer  | Approved By<br>Budget Committee | Adopted By<br>Governing Body |    |
|    | Second Preceding<br>Year 2022-2023 | First Preceding<br>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  | <b>\$29,530</b>                    | <b>\$29,901</b>                   | <b>\$30,430</b>                          | <b>8 TOTAL RESOURCES</b>   | <b>\$31,051</b>                | <b>\$31,051</b>                 |                              | 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 | <b>\$29,530</b>                    | <b>\$29,901</b>                   | <b>\$30,430</b>                          | <b>14 TOTAL REQUIREMENTS</b>   | <b>\$31,051</b>                | <b>\$31,051</b>                 |                              | 14 |

**FORM  
LB-20**

**RESOURCES  
General Fund**

Siuslaw Public Library District

|    | Historical Data                    |                                   |  | RESOURCE DESCRIPTION                               | Budget for Next Year 2025-2026 |                                 |                              |    |
|----|------------------------------------|-----------------------------------|--|--|--------------------------------|---------------------------------|------------------------------|----|
|    | Actual                             |                                   | Adopted Budget<br>This Year<br>2024-2025 |  | Proposed By<br>Budget Officer  | Approved By<br>Budget Committee | Adopted By<br>Governing Body |    |
|    | Second Preceding<br>Year 2022-2023 | First Preceding<br>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 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                         | \$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 | <b>\$1,947,562</b>                 | <b>\$1,952,458</b>                | <b>\$1,818,751</b>                       | 22 <b>TOTAL RESOURCES</b>                          | <b>\$1,983,351</b>             | <b>\$1,983,351</b>              |                              | 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<br>This Year<br>2024-2025 |    |                                      | Proposed By<br>Budget Officer  | Approved By<br>Budget Committee | Adopted By<br>Governing Body |    |
|    | Second Preceding<br>Year 2022-2023 | First Preceding<br>Year 2023-2024 |  |    |                                      |                                |                                 |                              |    |
| 1  |                                    |                                   |  | 1  | <b>PERSONNEL SERVICES</b>            |                                |                                 |                              | 1  |
| 2  |                                    |                                   |  | 2  | <b>SALARIES (12 FTE)</b>             |                                |                                 |                              | 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 | <b>\$507,182</b>                   | <b>\$590,742</b>                  | <b>\$713,940</b>                         | 11 | <b>TOTAL SALARIES</b>                | <b>\$729,794</b>               | <b>\$729,794</b>                |                              | 11 |
| 12 |                                    |                                   |  | 12 | <b>FRINGE BENEFITS</b>               |                                |                                 |                              | 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 | <b>\$283,976</b>                   | <b>\$273,899</b>                  | <b>\$431,500</b>                         | 18 | <b>TOTAL FRINGE</b>                  | <b>\$412,500</b>               | <b>\$412,500</b>                |                              | 18 |
| 19 | \$3,755                            | \$65                              | \$1,000                                  | 19 | Miscellaneous                        | \$1,000                        | \$1,000                         |                              | 19 |
| 20 | <b>\$794,913</b>                   | <b>\$864,706</b>                  | <b>\$1,146,440</b>                       | 20 | <b>TOTAL PERSONNEL SERVICES</b>      | <b>\$1,143,294</b>             | <b>\$1,143,294</b>              |                              | 20 |
| 21 | 9                                  | 13                                | 12                                       | 21 | TOTAL FULL TIME EQUIVALENT (FTE)     | 12                             | 12                              |                              | 21 |
| 22 |                                    |                                   |  | 22 | <b>MATERIALS AND SERVICES</b>        |                                |                                 |                              | 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:<br>LIBRARY SERVICES | Budget For Next Year 2025-2026 |                                 |                              |    |
|----|------------------------------------|-----------------------------------|--|----|---------------------------------------|--------------------------------|---------------------------------|------------------------------|----|
|    | Actual                             |                                   | Adopted Budget<br>This Year<br>2024-2025 |    |                                       | Proposed By<br>Budget Officer  | Approved By<br>Budget Committee | Adopted By<br>Governing Body |    |
|    | Second Preceding<br>Year 2022-2023 | First Preceding<br>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 | <b>\$135,056</b>                   | <b>\$146,528</b>                  | <b>\$164,836</b>                         | 41 | <b>TOTAL LIBRARY MATERIALS</b>        | <b>\$167,200</b>               | <b>\$167,200</b>                |                              | 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:<br>LIBRARY SERVICES   | Budget For Next Year 2025-2026 |                                 |                              |     |
|-----|------------------------------------|-----------------------------------|--|-----|---|--------------------------------|---------------------------------|------------------------------|-----|
|     | Actual                             |                                   | Adopted Budget<br>This Year<br>2024-2025 |     |   | Proposed By<br>Budget Officer  | Approved By<br>Budget Committee | Adopted By<br>Governing Body |     |
|     | Second Preceding<br>Year 2022-2023 | First Preceding<br>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  | <b>\$364,021</b>                   | <b>\$415,594</b>                  | <b>\$519,011</b>                         | 87  | <b>TOTAL MATERIALS AND SERVICES</b>     | <b>\$547,550</b>               | <b>\$547,550</b>                |                              | 87  |
| 88  |                                    |                                   |  | 88  | <b>CAPITAL OUTLAY</b>                   |                                |                                 |                              | 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  | <b>\$24,517</b>                    | <b>\$234,000</b>                  | <b>\$79,500</b>                          | 99  | <b>TOTAL CAPITAL OUTLAY</b>             | <b>\$187,507</b>               | <b>\$187,507</b>                |                              | 99  |
| 100 | <b>\$1,183,451</b>                 | <b>\$1,514,300</b>                | <b>\$1,744,951</b>                       | 100 | <b>TOTAL ORG./PROG. REQUIREMENTS</b>    | <b>\$1,878,351</b>             | <b>\$1,878,351</b>              | <b>\$0</b>                   | 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<br>2024-2025 |    |   | Proposed By<br>Budget Officer  | Approved By<br>Budget Cmte | Adopted By<br>Governing Body |    |
|    | Year <u>2022-</u><br><u>2023</u> | Year <u>2023-</u><br><u>2024</u> |                      |    |   |                                |                            |                              |    |
|    |                                  |                                  |                      |    | PERSONNEL SERVICES NOT ALLOCATED                |                                |                            |                              |    |
| 1  | \$0                              | \$0                              | \$0                  | 1  | <b>TOTAL PERSONNEL SERVICES</b>                 | \$0                            | \$0                        |                              | 1  |
| 2  | 0                                | 0                                | 0                    | 2  | <b>Total Full-Time Equivalent (FTE)</b>         | 0                              | 0                          |                              | 2  |
| 3  |                                  |                                  |                      | 3  | MATERIALS AND SERVICES NOT ALLOCATED            |                                |                            |                              | 3  |
| 4  | \$0                              | \$0                              | \$0                  | 4  | <b>TOTAL MATERIALS AND SERVICES</b>             | \$0                            | \$0                        |                              | 4  |
| 5  |                                  |                                  |                      | 5  | CAPITAL OUTLAY NOT ALLOCATED                    |                                |                            |                              | 5  |
| 6  | \$0                              | \$0                              | \$0                  | 6  | <b>TOTAL CAPITAL OUTLAY</b>                     | \$0                            | \$0                        |                              | 6  |
| 7  |                                  |                                  |                      | 7  | DEBT SERVICE                                    |                                |                            |                              | 7  |
| 8  | \$0                              | \$0                              | \$0                  | 8  | <b>TOTAL DEBT SERVICE</b>                       | \$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 | <b>\$72,176</b>                  | <b>\$0</b>                       | <b>\$0</b>           | 11 | <b>TOTAL SPECIAL PAYMENTS</b>                   | <b>\$0</b>                     | <b>\$0</b>                 |                              | 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 | <b>\$0</b>                       | <b>\$0</b>                       | <b>\$8,800</b>       | 15 | <b>TOTAL INTERFUND TRANSFERS</b>                | <b>\$25,000</b>                | <b>\$25,000</b>            |                              | 15 |
| 16 |                                  |                                  | \$20,000             | 16 | Operating Contingency                           | \$25,000                       | \$25,000                   |                              | 16 |
| 17 |                                  |                                  | \$0                  | 17 | <b>Reserved for future expenditure</b>          | \$0                            | \$0                        |                              | 17 |
| 18 |                                  |                                  | \$45,000             | 18 | <b>UNAPPROPRIATED ENDING FUND BALANCE</b>       | \$55,000                       | \$55,000                   |                              | 18 |
| 19 | \$72,716                         | \$0                              | \$0                  | 19 | <b>Total Requirements Not Allocated</b>         | \$0                            | \$0                        |                              | 19 |
| 20 | \$1,183,451                      | \$1,459,788                      | \$1,744,951          | 20 | <b>Total Org./Prog. Requirements in Fund</b>    | \$1,878,351                    | \$1,878,351                |                              | 20 |
| 21 | \$695,825                        | \$482,428                        |                      | 21 | Ending balance (prior years)                    |                                |                            |                              | 21 |
| 22 | <b>\$1,951,992</b>               | <b>\$1,942,216</b>               | <b>\$1,818,751</b>   | 22 | <b>TOTAL REQUIREMENTS</b>                       | <b>\$1,983,351</b>             | <b>\$1,983,351</b>         |                              | 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>