

Budget Message and Forms:
2024/2025 Approved Budget of the
Siuslaw Public Library District for the
Budget Hearing of June 19, 2024

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A public meeting of the Siuslaw Public Library District's Board of Directors will be held on June 19, 2024, 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, 2024 as approved by the Siuslaw Public Library District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained in Florence at 1460 9th Street, Florence, OR 97439, between the hours of 10:00 AM and 6:00 PM, Monday through Saturday and 1:00 PM to 5:00 PM on Sunday. It may be inspected or obtained in Mapleton at the branch library located inside 88148 Riverview Ave from Noon to 5:00 PM, Wednesday through Saturday. It is also available online at www.siuslawlibrary.org. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year. Any person may appear at the meeting and discuss the proposed programs with the Siuslaw Public Library District Board of Directors. To the extent reasonably possible, the Siuslaw Public Library makes all meetings accessible remotely through technological means. Members of the public are invited to attend this meeting in person, or to email ref@siuslawlibrary.org or call 541-997-3132 by 1:00 PM, June 19, 2024 for attendance instructions if they would like to attend the meeting remotely via videoconferencing or telephonic means. Members of the public are also invited to send written comments via email to ref@siuslawlibrary.org or via mail to ATTN: Budget Hearing, Siuslaw Public Library District, 1460 9th Street, Florence, OR 97439. Written comments must be received no later than 9:00 AM on Wednesday, June 19, 2024 to be considered at the meeting. Notice of this meeting is also available at the Siuslaw Public Library District website (www.siuslawlibrary.org). The Siuslaw Public Library District meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired, or for other accommodations for persons with disabilities, should be made at least 48 hours in advance of the meeting to Meg Spencer, Siuslaw Public Library District Director, at 541-997-3132 or meg@siuslawlibrary.org.

Contact: Meg Spencer

Telephone Number: 541-997-3132 x215

Email: meg@siuslawlibrary.org

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2022-2023	Adopted Budget This Year: 2023-2024	Approved Budget Next Year: 2024-2025
Net Working Capital	\$865,783	\$875,505	\$681,280
Fees, Licenses, Permits, Fines, Assessments, & Other Service Charges	\$7,606	\$5,500	\$6,000
Federal, State and all Other Grants, Gifts, Allocations and Donations	\$51,646	\$55,700	\$69,900
Interfund Transfers / Internal Service Reimbursements	\$0	\$0	\$8,800
Revenue from Bonds and Other Debt	0	0	0
All Other Resources Except Current Year Property Taxes	\$33,516	\$18,185	\$18,300
Current Year Property Taxes Estimated to be Received	\$1,120,151	\$1,142,752	\$1,189,851
Total Resources	\$2,078,702	\$2,097,642	\$1,974,131

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	\$794,913	\$1,218,135	\$1,181,870
Materials and Services	\$364,021	\$474,252	\$524,011
Capital Outlay	\$24,517	\$340,255	\$194,450
Debt Service	\$0	\$0	\$0
Interfund Transfers	\$0	\$0	\$8,800

Contingencies	\$0	\$20,000	\$20,000
Special Payments	\$72,176	\$0	\$0
Unappropriated Ending Balance and Reserved for Future Expenditure	\$823,075	\$45,000	\$45,000
Total Requirements	\$2,078,702	\$2,097,642	\$1,974,131

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Library Services for the Siuslaw Public Library District	\$1,183,451	\$2,032,642	\$1,900,331
FTE	9	13	12
Not Allocated to Organizational Unit or Program	\$895,251	\$65,000	\$73,800
FTE	0	0	0
Total Requirements	\$2,078,702	\$2,097,642	\$1,974,131
Total FTE	9	13	12

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *			
In fiscal year 2022-2023, Siuslaw Public Library District received the second part of a directed donation from the estate of Paul Kindsvater that was paid to the Siuslaw Public Library Foundation for investment and future spending on library services to youth (0-18 years of age).			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2022-2023	Rate or Amount Imposed This Year 2023-2024	Rate or Amount Approved Next Year 2024-2025
Permanent Rate Levy (rate limit 0.5163 per \$1,000)	.5163	.5163	.5163

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

SIUSLAW PUBLIC LIBRARY DISTRICT BUDGET COMMITTEE, 2024

Budget Committee Members

MAREE BEERS

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

Budget Officer

MEG SPENCER

1460 9th Street
Florence, OR 97439
541.997.3132 x211
meg@siuslawlibrary.org

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

Retired from career with Fred Meyer and
as a realtor, former Heceta Water District
Budget Committee Member and
Florence resident
Term completed with 2024 Meeting—
proposed appointment to vacancy

*JANE YECNY

*Denotes Library Board Member

Revised April 10, 2024

2024 SIUSLAW PUBLIC LIBRARY DISTRICT BUDGET CALENDAR

Friday, March 1: Send “Notice of Budget Committee Meeting” to *The Siuslaw News* with instructions for the appropriate date to be published.

Wednesday, March 20: Publish “Notice of Budget Committee Meeting” in *The Siuslaw News* and post on the Library’s website.

Friday, April 12: The FY 2024/2025 budget message and forms are distributed to the 2024 Budget Committee.

Wednesday, April 17: The Budget Committee meets at 12:15 PM to consider the FY 2024/2025 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 29: 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 22: 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 19: Library Board holds public hearing and adopts appropriate budget resolutions.

Wednesday, June 26: File Form LB-50 and budget resolutions with Lane County Assessor’s office.

Thursday, 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 2024/2025 budget for the Siuslaw Public Library District.



LIBRARY SERVICES

Back to the Drawing Board: A Year of Beginnings The Budget Message for Fiscal Year 2024 to 2025

This is my eleventh budget as director of the Siuslaw Public Library District. It seems impossible to think that I was once a 13 year old who wanted to live in the prettiest place she had ever visited after a few summer weeks in Florence—a visit that came perhaps a year or so after the “new” Florence library facility was completed. I have now been lucky enough to head up this library district for over a decade, and I am thankful for the foresight of our community in establishing a library district along with that building. That decision allowed the newly built facility to grow and evolve, to eventually include Mapleton and the upriver communities, and to make us one of the strongest and most-visited rural libraries in Oregon.

As always, I want to thank all of you who are serving on the library board and the library budget committee. You represent a perfect example of that strength. I was so excited this year that we had more volunteer budget member candidates than vacancies -- an example of how and why this library is so vital. A special thank you to Maree Beers, who will complete her service with this year’s meeting.

Revenue

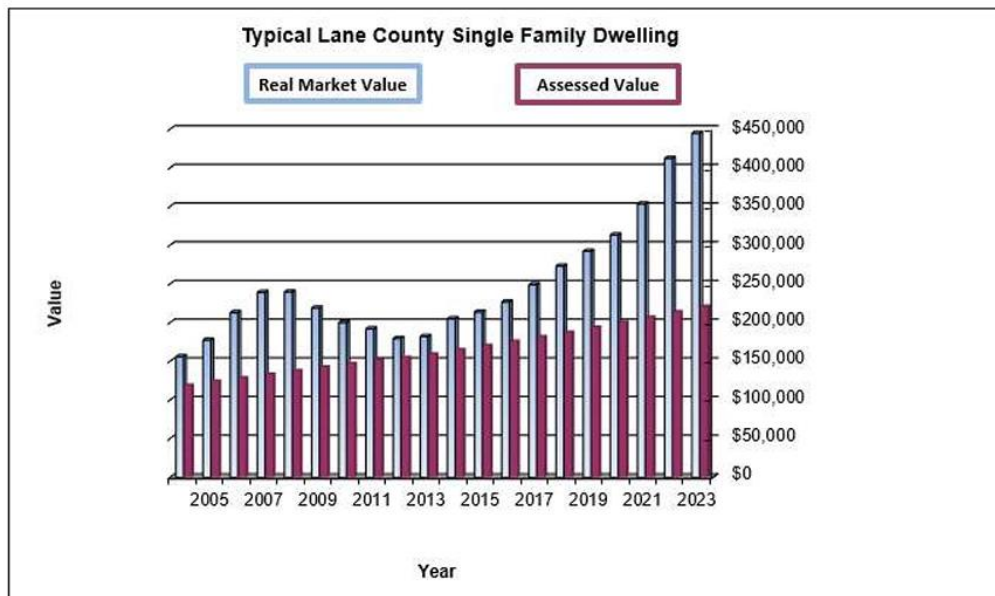
In preparation for each year’s budget message, I review the most recent quarterly edition of the State of Oregon’s *Oregon Economic and Revenue Forecast*. I was struck by how much of what was written in 2023 has materialized in the state’s 2024 forecast:

Historically, inflationary economic booms have not ended well. The pandemic is increasingly looking like the exception. Inflation has cooled and is near the Federal Reserve’s target. The labor market rebalanced last year. However, strong recent data in terms of consumer spending, job gains, and real GDP growth raise the possibility of inflation rebounding in the quarters ahead. The Fed is indicating they will cut interest rates this year, but appear to be in no real hurry given the economic strength.

This trend is borne out in my own revenue forecast for the library district: inflation continues to slow, labor remains tight, and Oregon is well into recovery from the economic impacts of the pandemic. As a result, I have been able to simply update the numbers, rather than much of the content, in some of the revenue discussion that follows.

The rapid increase in area housing prices during the pandemic has stabilized over the past two years. In March 2022, the real estate trend publication “Market Action” for Lane County recorded an annual increase in home prices of 24.7%, while the same publication in 2023 recorded just a 4.5% annual increase, and this year the amount ranges from 1-2% in our region. However, 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 “2023-2024 Tax Time FAQs” demonstrates the continued gap in assessed and real value of property throughout the county:



There are currently 180,741 property tax accounts in Lane County with a combined RMV of over \$97.8 billion, a 7.65 percent increase over 2022. The AV is \$49.6 billion, an increase of 3.81 percent.

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 the property tax receipts for the library district. This chart reflects that the gap remains more than sufficient to sustain the district for years to come.

I am also not expecting a large increase in property tax revenue coming into 2024/2025. New housing projects being built in our region will eventually result in increased tax revenue, but I anticipate a gap between building and tax increases. Programs like the [City of Florence MUPTTE program](#) and the usual gap in time between building housing and realizing tax income push 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 FY 2024-2025. This is in keeping with Lane County's overall 3.81% average property tax increase from 2022 to 2023.

Carryover remains strong as a result of savings and the pandemic. The district will begin the new fiscal year with an estimated \$550,000 in carryover from the current fiscal year and an additional ~\$130,000 in reserve funds. These funds sustain district expenditures until the initial influx of property tax that comes each fall. I appreciate the wisdom of previous budget committees and boards who have supported the district's need to establish a solid fiscal foundation that ensures more reliable and consistent funding year-over-year.

One final note: while the current library revenue projections, carryover, and reserves are strong, there remain long-term concerns facing the library. The 3% collar on property tax year-over-year does limit the district's ability to keep up with a period of long-term inflation. And, like all employers, the district also faces the ongoing retirement of the Baby Boom generation and resulting tightening of the labor market. Finding ways, like the relatively new Siuslaw Public Library Foundation, to diversify the library's revenue, is an imperative as we look to the future.

Materials reviewed for this revenue projection:

- [Oregon Economic and Revenue Forecast, March 2024](#)
- [Lane County 2023-2024 Tax Time FAQs](#)
- [RMLS Market Action for Lane County, March 2024](#)

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 2024-2025 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 calculation of PERS rates for the 2023-2025 fiscal years meant that the district realized a reduction for Tier 1/Tier 2 retirees from 21.83% to 21.79% with only a modest 18.59% to 19.77% increase for Oregon Public Service Retirement Plan employees. As a result, I am proposing an equally modest \$800 transfer into the account to maintain this bulwark against unexpected market fluctuation.

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 the upcoming Fiscal Year, I propose that we transfer \$8,000 into the account to ensure 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. This is a fund that, as you might expect, is only used when grants are received, and amounts can be changed via board action if needed to reflect actual dollars received in this way.

Personnel Services

Over the past year, the library has focused on hiring and training new employees. This was partly because of the many staff members we lost to retirement and other kinds of attrition over the pandemic. But the focus was also on growing our staff. Even prior to the pandemic, the library and our community needed another youth-focused librarian to work with Youth Services Librarian (and Assistant Director) Gayle Vinchesi. This year, we welcomed aboard Teen Services Librarian Brian Peters to meet that need. Other staffing and library priorities were met through a combination of hiring from the outside, promoting from the inside, and transitions inside the organization. But change is already here again, and at least one major retirement will be coming in the 2024-2025 fiscal year—our Administrative Services Specialist and IT Librarian Lynda Green. This budget is flexible to allow the district to address change in the best way we can: by attracting and retaining good employees who offer outstanding service to patrons.

That brings us to another (nearly identical to 2023) headline from the Oregon Economic and Revenue forecast:

Labor is Cyclically Strong, and Structurally Tight

Employment in Oregon has fully recovered from the pandemic. On an age-adjusted basis, the share of Oregonians with a job is nearly as high as it has ever been in our recorded history...This is the main reason that firms are struggling to find workers, the simple fact that nearly everyone who wants a job, already has one...However, beyond the cyclical strength in the economy today, the labor market is structurally tight for demographic reasons. With a growing older adult population, the number of retirements picked up last decade. With the large Baby Boomer generation continuing to reach their traditional retirement years in the decade ahead, retirements will be larger as well. It is economically difficult for firms to replace workers with a lifetime of experience and expertise...As such there may be a short-term loss of productivity as firms train new workers, or employees move into new roles within the company. Such an impact is typically temporary, and difficult to see at the macro level even if at the micro level the impact is real.

Addressing a stretched labor pool isn't only about increasing wages, but that

does matter. 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 FY2023/2024 to FY2024/2025) 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. I think the success of increasing our overall wages over the past fiscal years is apparent in that we are fully-staffed and, at last, have added a Teen Librarian to our ranks! Welcome Brian Peters.

The 3.9% COLA reflected in the proposed budget is based on the annual (December 2022-December 2023) Pacific Consumer Price Index (CPI). This would result in an overall increase for our existing employees of 5.4% who qualify for an annual step increase. I would apply this same increase of 5.4% for the Assistant Director position and a 4.5% increase (approved by the board for up to 5.4%) 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 in 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 that manages facilities and is a Youth Services Librarian. Another wonderful example is Circulation Supervisor and Mapleton Librarian Bonnie Schwertfeger, who started as a Library Assistant before going back to school for her library science degree and transitioning into her current role—moving through classifications and job descriptions along the way. Flexibility in budgeting has also allowed us to offer either full-time or part-time employment based on the needs of a successful candidate.

Another part of retaining employees is making sure our staff can take some time off when needed—it is also the law. This year, we successfully hired much needed on-call staff members who can offer that coverage more reliably. This proposed budget reflects an increase of \$15,000 for substitute coverage to

reflect the more adequate staffing level.

Employee health insurance will increase 10% in the coming year, but is being underspent this year. As mentioned previously, the PERS rate will remain the same in this coming fiscal year, and is another line item we are currently underspending. In short, I have budgeted less rather than more in these lines items for the coming year.

The overall increase to this portion of the budget, even with COLA and other proposed wage increases, is minimal. One of the very few good things about the retirement of long-time, productive, and integral employees is that the district will most likely be hiring new employees at lower starting wages. It may also be that, at least in the case of Librarian Green, IT will move from an employee assignment to a contracted service. More about this in the next section of the message.

Materials and Services

The title of this year's budget, "Back to the Drawing Board," is best reflected in this portion of the proposed budget. After the strangeness of the past several years, it is time to do some planning for the future. As a result, I have included \$1,000 for strategic planning in this year's budget. There is also \$1,000 serving as a placeholder for website design—the library is due for a major overhaul of our online presence. As I don't expect these line items to be enough for either project, I have also estimated \$10,000 of annual donation funds will be expended in this category.

For the first time, there is a separate line item for Teen Programming to go along with the work of our newest librarian. The work of our youth services team(!) is also reflected in a new line item in the library's collection budget to reflect the annual purchase of a book for every student in the Siuslaw and Mapleton school districts. This practice, which started during the pandemic in lieu of a traditional in-person summer reading program, has proved a popular and vital program. Initially focused on kindergarten through 8th grade, the program was increased at teachers' requests to include up through 12th grade. We have been funding the program with a mix of donations and the small annual amount of state funding the district receives. It is time to make sure we give this kick-off to summer reading the ongoing funding needed.

Finally, there is now an added budget line for "Technology Contractor" that will allow the district to replace in-house technology services with an external contractor/consultant. The Siuslaw Public Library has been very lucky to have Librarian Lynda Green do this work for the past years. It is unusual for a library of this size to have an IT Librarian, and we have been well-served by that choice. With Librarian Green's retirement, staff will certainly have a hand in many day-to-day technology processes, but we will also look for outside assistance to maintain our strong technology program. Librarian Green, who recently completed the first cohort of Portland State University's Professional Certificate in Building Cyber Resilience, will provide guidance in the selection process to ensure the district is prepared for a new technology environment.

Capital Outlay

We completed a large capital project in FY2023/2024 with the painting of the library's exterior, flag pole replacement, and related work. However, there has been some leaking in the library's roof that suggests replacement is on the horizon. I have put some money in both the "Donation" and the "Other" budget lines to give us flexibility regarding capital work in the coming year. It may be that money is most needed to eke a few more years out of the roof while we save for a replacement.

In the coming year, the funding in the "Equipment" line item will most likely fund infrastructure for a new network, including servers and switches. The network needs to be updated to allow several other needed technology improvement--like better security cameras and a faster internet connection. We are currently in a bit of a bind in that each new, better technology requires a band-aid to the network. I am also hopeful that funding will be available to replace the library's beloved, but aging, Mondopad smart board once the new network is in place.

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 the two transfers into reserve funds outlined earlier in this message: \$8,000 for the building reserve, and \$800 for PERS. There is also a standard contingency of \$20,000 and an ending fund balance of \$45,000. Barring a major emergency, these latter two amounts would not be spent, and constitute an initial carryover into Fiscal Year 2025-2026.

Conclusion

I never have enough space (or the days it would take) to appropriately thank the district's amazing team for everything they do every day. But this year is a perfect example of how amazing the people I get to work with really are. In the past couple of years, there has been so much change, and everyone has stepped up to the bookshelf (like the plate, but more appropriate) every single day. Many new people joined us, and that meant training and patience on both sides. There were new assignments, new challenges, and lots of change. So, while it isn't enough, thank you to: Jennifer A-R, Bill, Amy, Ryan, Jennifer C, Mary, Erin, Lynda, Lauren, Laurel, Kathleen, Annie, Kevin, April, Brian, Shawna, Bonnie, Andrea, Matthew, Rebecca, and Gayle. I am excited we get to do it all over again next year.

Meg Spencer

Siuslaw Public Library Director and Budget Officer

April 12, 2024

Note: All URLs/hyperlinks included in this document were accessed on April 10, 2024.



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, 2024, and the related Statement of Revenue and Expenditures-modified cash basis for the month of March and the nine-months ended March 31, 2024, in accordance with the modified cash basis of accounting, and for determining that the tax basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance of these financial statements.

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

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

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

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

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

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

April 8, 2024



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

March 31, 2024

	GENERAL FUND	GRANT FUND	BUILDING AND EQUIPMENT RESERVE FUND	PERS RESERVE FUND	ESTATE AND TRUST RESERVE FUND	TOTAL
ASSETS:						
Petty Cash	\$ 120.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 120.00
Cash in Bank	43,846.29	0.00	0.00	0.00	0.00	43,846.29
Money Market, #1107920	728,992.66	0.00	100,877.67	29,351.00	0.00	859,221.33
Cash in Register	30.00	0.00	0.00	0.00	0.00	30.00
Cash with Lane County	2,166.24	0.00	0.00	0.00	0.00	2,166.24
Property Taxes Receivable	42,240.19	0.00	0.00	0.00	0.00	42,240.19
Prepaid Expenses	9,866.00	0.00	0.00	0.00	0.00	9,866.00
Contribution Receivable	92,100.82	0.00	0.00	0.00	0.00	92,100.82
Total Assets	\$ 919,362.20	\$ 0.00	\$ 100,877.67	29,351.00	\$ 0.00	\$ 1,049,590.87
LIABILITIES AND FUND EQUITY:						
Liabilities:						
Accounts Payable	\$ 3,842.13	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,842.13
Credit Union & United Way Pay	1,825.00	0.00	0.00	0.00	0.00	1,825.00
Friends of the Library	1,032.69	0.00	0.00	0.00	0.00	1,032.69
Mapleton Book Cart	633.09	0.00	0.00	0.00	0.00	633.09
PERS Payable	1,188.34	0.00	0.00	0.00	0.00	1,188.34
Payroll Payable	1,468.84	0.00	0.00	0.00	0.00	1,468.84
Staff Purchases	(166.06)	0.00	0.00	0.00	0.00	(166.06)
Deferred Revenue	42,240.19	0.00	0.00	0.00	0.00	42,240.19
Total Liabilities	\$ 52,064.22	0.00	0.00	0.00	0.00	52,064.22
Fund Balance	867,297.98	0.00	100,877.67	29,351.00	0.00	997,526.65
Total Liabilities and Fund Equity	\$ 919,362.20	\$ 0.00	\$ 100,877.67	\$ 29,351.00	\$ 0.00	\$ 1,049,590.87

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, 2024

	ANNUAL BUDGET	YEAR TO DATE	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUES:			
Property Taxes	\$1,157,752.00	\$ 1,137,062.36	(\$ 20,689.64)
Donations	12,000.00	25,923.67	13,923.67
Endowed Funds	21,500.00	25,254.57	3,754.57
Interest	2,000.00	6,728.90	4,728.90
Miscellaneous	13,700.00	14,823.34	1,123.34
Total Revenues	1,206,952.00	1,209,792.84	2,840.84
EXPENDITURES:			
Personal Services	1,186,200.00	641,397.26	544,802.74
Materials and Supplies	466,752.00	305,790.41	160,961.59
Capital Outlay	234,000.00	154,521.08	79,478.92
Contingency	20,000.00	0.00	20,000.00
Total Expenditures	1,906,952.00	1,101,708.75	805,243.25
Excess (Deficiency) of Revenues Over Expenditures	(700,000.00)	108,084.09	808,084.09
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	(700,000.00)	108,084.09	808,084.09
Fund Balance-Beginning of Year	(215,000.00)	889,427.56	(1,104,427.56)
Fund Balance- End of Year	(\$915,000.00)	\$ 997,526.65	- \$ 1,912,511.65

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, 2024

	GRANT FUND		BUILDING AND EQUIPMENT RESERVE FUND			
	ANNUAL BUDGET	YEAR TO DATE	FAVORABLE (UNFAVORABLE) VARIANCE	ANNUAL BUDGET	YEAR TO DATE	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUES:						
Property Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Grant Proceeds	15,000.00	0.00	(15,000.00)	0.00	0.00	0.00
Donations	0.00	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	150.00	0.00	(150.00)
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	15,000.00	0.00	(15,000.00)	150.00	0.00	(150.00)
EXPENDITURES:						
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
Total Expenditures	15,000.00	0.00	15,000.00	101,000.00	0.00	101,000.00
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	(100,850.00)	0.00	100,850.00
OTHER FINANCING SOURCES						
Transfers Out		0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00	0.00	100,850.00
Excess (Deficiency) of Revenues and Other Sources over Expenditures And Other Uses	0.00	0.00	0.00	(100,850.00)	(101,000.00)	150.00
Fund Balance-Beginning of Year	15,000.00	0.00	15,000.00	101,250.00	101,000.00	250.00
Fund Balance- End of Year	\$ 15,000.00	\$ 0.00	\$ 15,000.00	\$ 101,400.00	\$ 0.00	\$ 0.00

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

Modified Cash Basis
March 31, 2024

	PERS RESERVE		ESTATE AND TRUSTS RESERVE FUND			
	ANNUAL BUDGET	YEAR TO DATE	FAVORABLE (UNFAVORABLE) VARIANCE	ANNUAL BUDGET	YEAR TO DATE	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUES:						
Property Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Grant Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
Donations	0.00	0.00	0.00	0.00	0.00	0.00
Interest	35.00	0.00	(50.00)	0.00	0.00	0.00
Proceeds from Sale of Bonds	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	35.00	0.00	(35.00)	0.00	0.00	0.00
EXPENDITURES:						
Personal Services	29,435.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
Contingency	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	29,435.00	0.00	29,435.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures	(29,400.00)	0.00	29,400.00		0.00	0.00
OTHER FINANCING SOURCES						
Transfers Out (IN)	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues and Other Sources over Expenditures And Other Uses	35.00	0.00	29,400.00	0.00	0.00	0.00
Fund Balance-Beginning of Year	29,400.00	29,351.00	0.00	0.00	0.00	0.00
Fund Balance- End of Year	\$ 29,435.00	\$29,351.00	(\$84.00)	\$0.00	\$ 0.00	0.00

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, 2024

	CURRENT MONTH	YEAR TO DATE	ANNUAL BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE	PERCENT OF BUDGET
REVENUES:					
Property Taxes, Current	\$23,139.47	\$1,125,472.55	\$ 1,142,752.00	(\$ 17,279.45)	(0.98)
Property Taxes, Prior	385.56	11,589.81	15,000.00	(\$ 3,410.19)	(0.77)
State Per Capita	0.00	2,972.00	2,700.00	\$ 272.00	(1.10)
E-Rate	0.00	4,829.76	4,500.00	\$ 329.76	(1.07)
Fines and Fees	239.80	3,620.62	3,500.00	\$ 120.62	(1.03)
Copier	225.70	1,539.55	2,000.00	(\$ 460.45)	(0.77)
Donations	9.70	25,923.67	12,000.00	\$ 13,923.67	(2.16)
Endowed Funds	0.00	10,040.57	8,500.00	\$ 1,540.57	(1.18)
Book Endowment Fund	0.00	15,214.00	13,000.00	\$ 2,214.00	(1.17)
Interest	933.47	6,728.90	2,000.00	\$ 4,728.90	(3.36)
Miscellaneous	3.50	1,861.41	1,000.00	\$ 861.41	(1.86)
Total Revenues	24,937.20	1,209,792.84	1,206,952.00	(2,840.84)	(1.002)
EXPENDITURES:					
Personal Services					
Library Director	8,954.00	80,586.00	108,200.00	27,614.00	0.74
Assistant Director	6,778.00	61,002.00	83,500.00	22,498.00	0.73
Librarian II	15,873.00	142,857.00	280,000.00	137,143.00	0.51
Librarian I	4,434.00	39,060.00	85,000.00	45,940.00	0.46
Library Assistant	7,958.08	74,165.02	110,000.00	35,834.98	0.67
Library Aide	1,347.25	12,806.81	17,000.00	4,193.19	0.75
Substitutes	4,140.18	27,443.01	30,000.00	2,556.99	0.91
Fringe-Insurance	11,375.02	96,898.65	215,000.00	118,101.35	0.45
Fringe-PERS	8,107.57	71,981.79	180,000.00	108,018.21	0.40
Fringe-FICA	3,785.57	32,635.66	70,000.00	37,364.34	0.47
Fringe-Workers' Compensation	17.49	166.05	3,000.00	2,833.95	0.06
Fringe-Oregon Paid Leave	197.95	1,745.24	2,500.00	754.76	0.70
Donation - Personal	0.00	0.00	1,000.00	1,000.00	0.00
Miscellaneous	5.00	50.03	1,000.00	949.97	0.05
Total Personal Services	72,973.11	641,397.26	1,186,200.00	544,802.74	0.54
Material and Supplies					
Postage	500.00	4,205.90	6,000.00	1,794.10	0.70
Travel and Training	865.73	9,252.89	10,500.00	1,247.11	0.88
Board Expenses	0.00	450.93	2,500.00	2,049.07	0.18
Membership and Dues	489.00	4,976.75	6,000.00	1,023.25	0.83
Volunteer Recognition	75.00	75.00	2,500.00	2425.00	0.03
Staff Recognition	0.00	981.70	2,500.00	1518.30	0.39
Telecommunications Serv.	1,406.90	19,516.51	19,500.00	(16.51)	1.00
Sirsi Maintenance	0.00	32,637.80	31,000.00	-1,637.80	1.05
OCLC Fees	0.00	7,048.06	5,500.00	-1,548.06	1.28
Fire Suppression Maint	0.00	2,578.75	2,500.00	-78.75	1.03
Equipment Maintenance	49.10	1,053.16	1,000.00	-53.16	1.05
Landscape Maintenance	340.00	3,180.40	7,500.00	4,319.60	0.42
Building Maintenance	294.20	12,462.98	26,000.00	13,537.02	0.48
Computer Supplies	0.00	574.03	6,000.00	5,425.97	0.10
Food Supplies	0.00	526.94	200.00	-326.94	2.63
Office Supplies	0.00	2,161.76	3,500.00	1,338.24	0.62
Printing	0.00	151.90	600.00	448.10	0.25
Materials Process. Supplies	269.99	5,285.48	8,500.00	3,214.52	0.62
Photocopier Supplies	0.00	300.01	1,500.00	1,199.99	0.20
Legal Notices & Newspapers	0.00	0.00	2,500.00	2,500.00	0.00
Marketing	357.40	4,013.08	8,000.00	3,986.92	0.50
Utilities	2,418.42	18,730.72	30,000.00	11,269.28	0.62
Insurance	0.00	24,634.00	20,000.00	-4,634.00	1.23
Interest Expense	0.00	0.00	200.00	200.00	0.00
Mapleton Rent	550.00	5,500.00	6,000.00	500.00	0.92
Mapleton Utilities	87.20	175.30	150.00	(25.30)	1.17
Mapleton Operations	0.00	1,139.77	3,000.00	1,860.23	0.38

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, 2024

	CURRENT MONTH	YEAR TO DATE	ANNUAL BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE	PERCENT OF BUDGET
Material and Supplies, cont'd.					
Legal Services	0.00	1,040.68	6,500.00	5,459.32	0.16
Election Costs	0.00	0.00	0.00	0.00	0.00
Bookkeeping	745.00	5,810.00	12,000.00	6,190.00	0.48
Audit	250.00	14,232.00	14,000.00	(232.00)	1.02
Janitorial Supplies	193.65	2,802.47	4,500.00	1,697.53	0.62
Janitorial Services	0.00	7,252.00	12,000.00	4,748.00	0.60
Programs, Adult	523.34	2,602.09	7,000.00	4,397.91	0.37
Programs, Children	11.77	2,057.84	10,000.00	7,942.16	0.21
Community Relations	0.00	835.29	2,500.00	1,664.71	0.33
Other	32.00	256.00	500.00	244.00	0.51
Network Maint. & Support	19.99	4,200.79	7,000.00	2,799.21	0.60
System Development Fees	0.00	0.00	0.00	0.00	0.00
Adult Books	2,628.48	24,932.99	38,000.00	13,067.01	0.66
Book Endowment Fund	986.79	6,455.36	13,000.00	6,544.64	0.50
Materials & Shipping	91.37	307.40	500.00	192.60	0.61
Children's Materials-Ready Read	0.00	0.00	3,700.00	3,700.00	0.00
Children's Books	109.03	9,236.74	13,000.00	3,763.26	0.71
Reference Books	250.00	2,696.48	3,500.00	803.52	0.77
Periodicals	35.00	12,914.52	16,000.00	3,085.48	0.81
Electronic Data Base	0.00	23,430.62	23,000.00	(430.62)	1.02
Large Print Books	742.80	8,217.06	11,000.00	2,782.94	0.75
Lost/Paid/ILL Materials	16.99	155.77	1,000.00	844.23	0.16
Spanish Language Materials	0.00	27.86	1,500.00	1,472.14	0.02
Recorded Books	0.00	5,977.56	12,500.00	6,522.44	0.48
Videos and DVDs	459.96	4,528.53	8,500.00	3,971.47	0.53
Other Endowed Funds	0.00	0.00	8,000.00	8,000.00	0.00
Music CDs	0.00	610.71	2,000.00	1,389.29	0.31
Children's AV	0.00	859.25	6,000.00	5,140.75	0.14
Book Shelf Signage	0.00	0.00	500.00	500.00	0.00
Art Display	0.00	0.00	500.00	500.00	0.00
Website Design	0.00	0.00	14,402.00	14,402.00	0.00
Donations - Materials & Services	0.00	36.25	1,000.00	963.75	0.04
Total Materials and Supplies	97,250.91	305,790.41	466,752.00	291,085.26	0.66
Special Payments					
Payment to Library Foundation	0.00	0.00	0.00	0.00	0.00
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Capital Outlay					
Equipment	0.00	1,485.00	30,000.00	28,515.00	0.05
Capital Outlay - Donations	0.00	0.00	10,000.00	10,000.00	0.00
Mapleton Remodeling	0.00	0.00	4,000.00	4,000.00	0.00
Computer PC-LAN	0.00	0.00	25,000.00	25,000.00	0.00
Furniture	0.00	0.00	5,000.00	5,000.00	0.00
Exterior Repairs & Painting	0.00	153,036.08	160,000.00	6,963.92	0.96
Total Capital Outlay	0.00	154,521.08	234,000.00	79,478.92	0.66

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, 2024**

	CURRENT MONTH	YEAR TO DATE	ANNUAL BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE	PERCENT OF BUDGET
Contingency					
Contingency	0.00	0.00	20,000.00	20,000.00	0.00
Total Expenditures	170,224.02	1,101,708.75	1,705,702.00	603,993.25	0.65
Excess (Deficiency) of Revenues Over Expenditures	(62,835.02)	108,084.09	(498,750.00)	606,834.09	(0.22)
OTHER FINANCING SOURCES (USES):					
Operating Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues and Other Sources over Expenditures And Other Uses	(62,835.02)	108,084.09	(498,750.00)	606,834.09	(0.22)
Fund Balance-Beginning of Year	930,133.00	759,213.89	225,000.00	534,213.89	3.37
Fund Balance-End of Year	\$ 867,297.98	\$ 867,297.98	\$ (273,750.00)	\$ 72,620.20	(3.17)

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, 2024

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

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

Modified Cash Basis
March 31, 2024

	CURRENT MONTH	YEAR TO DATE	ANNUAL BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE	PERCENT OF BUDGET
REVENUES:					
Interest	\$0.00	\$0.00	150.00	(\$150.00)	0.00
Total Revenues	0.00	0.00	150.00	(150.00)	0.00
EXPENDITURES:					
Material and Supplies	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	101,255.00	(101,255.00)	0.00
Total Expenditures	0.00	0.00	101,255.00	(101,255.00)	0.00
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	(101,105.00)	(101,105.00)	0.00
OTHER FINANCING SOURCES (USES):					
Operating Transfers In	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	(101,105.00)	(101,105.00)	0.00
Excess (Deficiency) of Revenues and Other Sources over Expenditures And Other Uses	0.00	0.00	150.00	(150.00)	0.00
Fund Balance-Beginning of Year	100,877.67	100,877.67	101,250.00	101,250.00	0.00
Fund Balance- End of Year	\$100,877.67	\$100,877.67	\$101,400.00	\$101,400.00	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, 2024

	CURRENT MONTH	YEAR TO DATE	ANNUAL BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE	PERCENT OF BUDGET
REVENUES:					
Interest	\$ 0.00	\$ 0.00	\$ 35.00	\$ (50.00)	0.0
Transfer from Geeral Fund	0.00	0.00	0.00	0.00	0.0
Total Revenues	0.00	0.00	35.00	(50.00)	0.0
EXPENDITURES:					
Personal Services	0.00	0.00	29,435.00	(29,435.00)	0.0
Total Personal Services	0.00	0.00	29,435.00	(29,435.00)	0.0
Materials & Services	0.00	0.00	0.00	0.00	0.0
Total Materials and Supplies	0.00	0.00	0.00	0.00	0.0
OTHER FINANCING SOURCES					
Operating Transfers In	0.00	0.00	0.00	0.00	0.0
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00	0.0
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	35.00	(35.00)	0.0
Fund Balance-Beginning of Year	29,351.00	29,351.00	29,400.00	0.00	1.00
Fund Balance- End of Year	\$ 29,351.00	\$ 29,351.00	\$ 29,435.00	\$ (84.00)	100%

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

Modified Cash Basis
March 31, 2024

	CURRENT MONTH	YEAR TO DATE	ANNUAL BUDGET	FAVORABLE (UNFAVORABLE) VARIANCE	PERCENT OF BUDGET
REVENUES:					
Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.0
Total Revenues	0.00	0.00	0.00	0.00	0.0
EXPENDITURES:					
Personal Services	0.00	0.00	0.00	0.00	0.0
Total Personal Services	0.00	0.00	0.00	0.00	0.0
Materials & Services	0.00	0.00	0.00	0.00	0.0
Total Materials and Supplies	0.00	0.00	0.00	0.00	0.0
OTHER FINANCING SOURCES					
Operating Transfers In (Out)	0.00	0.00	0.00	0.00	0.0
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00	0.0
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.0
Fund Balance-Beginning of Year	0.00	0.00	0.00	0.00	0.0
Fund Balance- End of Year	\$0.00	\$0.00	\$0.00	\$0.00	0.0%

TAXABLE PROPERTY VALUE ASSESSMENT FOR SIUSLAW PUBLIC LIBRARY DISTRICT

Tax Year 2009/10: \$1,536,135,818 (+\$56,049,116 or +3.8%)

Tax Year 2010/11: \$1,581,186,175 (+\$45,050,357 or +2.9%)

Tax Year 2011/12: \$1,604,444,902 (+\$23,258,727 or +1.5%)

Tax Year 2012/13: \$1,619,693,624 (+\$15,248,722 or +1%)

Tax Year 2013/14: \$1,649,606,842 (+\$29,913,218 or +1.8%)

Tax Year 2014/15: \$1,711,836,728 (+\$62,229,886 or +3.6%)

Tax Year 2015/16: \$1,758,366,611 (+\$46,529,883 or +2.7%)

Tax Year 2016/17: \$1,810,794,483 (+\$52,427,872 or +3%)

Tax Year 2017/18: \$1,877,138,499 (+\$66,344,016 or +3.7%)

Tax Year 2018/19: \$1,943,615,763 (+\$66,477,264 or +3.5%)

Tax Year 2019/20: \$2,028,566,919 (+\$84,951,156 or +4.4%)

Tax Year 2020/21: \$2,098,475,881 (+\$69,908,962 or +3.4%)

Tax Year 2021/22: \$2,185,026,715 (+\$86,550,834 or +4.1%)

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

Tax Year 2023/24: \$2,353,959,831 (+\$90,995,475 or +3.9%)

Source: Lane County Department of Assessment and Taxation

Numbers highlighted in green represent onset of recession

Numbers highlighted in yellow represent impact of recession on SPLD

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

Tax Year 2009/10: \$794,958 (+\$38,210 or +4%)

Tax Year 2010/11: \$816,402 (+\$21,444 or +2.7%)

Tax Year 2011/12: \$828,452 (+\$12,050 or +1.5%)

Tax Year 2012/13: \$837,269 (+\$8,817 or +1%)

Tax Year 2013/14: \$851,719 (+\$14,450 or +1.7%)

Tax Year 2014/15: \$883,872 (+\$32,153 or +3.6%)

Tax Year 2015/16: \$907,844 (+\$23,972 or +2.7%)

Tax Year 2016/17: \$934,972 (+\$27,128 or +3%)

Tax Year 2017/18: \$969,182 (+\$34,210 or +3.7%)

Tax Year 2018/19: \$1,003,532 (+\$34,210 or +3.8%)

Tax Year 2019/20: \$1,047,359 (+\$43,827 or +4.4%)

Tax Year 2020/21: \$1,084,375 (+\$37,016 or +3.5%)

Tax Year 2021/22: \$1,128,228 (+\$43,853 or +4%)

Tax Year 2022/23: \$1,171,716 (+\$43,488 or +3.7%)

Tax Year 2023/24: \$1,216,568 (+\$44,851 or +3.7%)

Source: Lane County Department of Assessment and Taxation

Numbers highlighted in green represent onset of recession

Numbers highlighted in yellow represent impact of recession on SPLD

2024-2025 PERMANENT TAX RATE CALCULATION

Permanent Rate Limit (per \$1,000 of assessed valuation)	0.5163
Actual Assessed Valuation in District as of October, 2024	2,353,959,861
Estimated Assessed Valuation in District as of October, 2025 @ 3.6%	2,438,702,416
Tax Rate (per \$1 of assessed valuation)	0.0005163
2023 Estimated Assessed Valuation x rate	1,259,102
Uncollectable @ 5.5%	0.055
Loss from Uncollectable	69,251
Actual Tax Realized from Levy	1,189,851

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
GRANT FUND**

Siuslaw Public Library District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1				1	RESOURCES			1
2	\$0	\$0	\$0	2	Working capital			2
3	\$0	\$0	\$15,000	3	Grant Funds			3
4				4	Interest			4
5				5	Transferred IN, from other funds			5
6			\$0	6	Total Resources, except taxes to be levied			6
7			\$0	7	Taxes estimated to be received			7
8				8	Taxes collected in year levied			8
9	\$0	\$0	\$15,000	9	TOTAL RESOURCES			9
10				10	REQUIREMENTS			10
11				11	Org Unit	Object Classification	Detail	11
12	\$0	\$0	\$5,000	12	Library Services	Personnel Services	Grant funding of personnel services	12
13	\$0	\$0	\$5,000	13	Library Services	Materials and Services	Grant funding of materials and services	13
15	\$0	\$0	\$5,000	15	Library Services	Capital Outlay	Grant funding for capital outlay projects	15
16	\$0	\$0		16	Ending balance (prior years)			16
17			\$0	17	UNAPPROPRIATED ENDING FUND BALANCE			17
18	\$0	\$0	\$15,000	18	TOTAL REQUIREMENTS			18

**FORM
LB-11**

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

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Library Building and Equipment Reserve

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

Siuslaw Public Library District

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2024-2025		
Actual		Adopted Budget This Year 2023-2024	Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2021-2022	First Preceding Year 2022-2023								
1			1	RESOURCES					1
2	\$101,004	\$101,105	\$101,105	2	Working capital	\$101,750	\$101,750		2
3	\$101	\$505	\$150	3	Interest	\$200	\$200		3
4			\$0	4	Transferred IN, from other funds	\$8,000	\$8,000		4
5	\$101,105	\$101,610	\$101,255	5	Total Resources, except taxes to be levied	\$109,950	\$109,950		5
6			\$0	6	Taxes estimated to be received	\$0	\$0		6
7	\$0	\$0		7	Taxes collected in year levied				7
8	\$101,105	\$101,610	\$101,255	8	TOTAL RESOURCES	\$109,950	\$109,950		8
9				9	REQUIREMENTS - Library Services				9
10				10	Org Unit	Object Classification	Detail		10
11			\$101,255	11	Library Services	Capital Outlay	Major maintenance or replacement of Library's building and capital equipment	\$109,950	\$109,950
12	\$101,105	\$101,610		12	Ending balance (prior years)				12
13			\$0	13	RESERVED FOR FUTURE EXPENDITURE			\$0	\$0
14	\$101,105	\$101,610	\$101,255	14	TOTAL REQUIREMENTS			\$109,950	\$109,950

**FORM
LB-11**

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

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

PERS Expense Reserve

Siuslaw Public Library District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1				1 RESOURCES				1
2	\$29,354	\$29,383	\$29,400	2 Working capital	\$29,530	\$29,530		2
3	\$29	\$147	\$35	3 Interest	\$100	\$100		3
4				4 Transferred IN, from other funds	\$800	\$800		4
5	\$29,383	\$29,530	\$29,435	5 Total Resources, except taxes to be levied	\$30,430	\$30,430		5
6			\$0	6 Taxes estimated to be received	\$0	\$0		6
7	\$0	\$0		7 Taxes collected in year levied				7
8	\$29,383	\$29,530	\$29,435	8 TOTAL RESOURCES	\$30,430	\$30,430	\$0	8
9				9 REQUIREMENTS - Library Services				9
10				10 Org Unit Object Classification Detail				10
11			\$29,435	11 Library Services Personnel Services To mitigate the District's increasing Oregon Public Employee Retirement System rates and payments	\$30,430	\$30,430		11
12	\$29,354	\$29,530		12 Ending balance (prior years)				12
13			\$0	13 RESERVED FOR FUTURE EXPENDITURE	\$0	\$0	\$0	13
14	\$29,354	\$29,530	\$29,435	14 TOTAL REQUIREMENTS	\$30,430	\$30,430		14

**FORM
LB-20**

**RESOURCES
General Fund**

Siuslaw Public Library District

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
1				1				1
2	\$802,666	\$735,295	\$745,000	2	Net working capital	\$550,000	\$550,000	2
3	\$17,119	\$22,878	\$15,000	3	Previously levied taxes estimated to be received	\$13,000	\$13,000	3
	\$3,250	\$5,000	\$0		Intergovernmental (Cares Relief Fund)	\$0	\$0	
4	-\$3,781	\$4,398	\$2,000	4	Interest	\$4,000	\$4,000	4
5	\$513,788	\$13,974	\$12,000	5	Donations	\$26,000	\$26,000	5
6	\$2,718	\$2,868	\$2,700	6	State Per Capita	\$2,900	\$2,900	6
7	\$3,890	\$5,810	\$3,500	7	Fines and Fees	\$4,000	\$4,000	7
8	\$1,324	\$1,796	\$2,000	8	Copier	\$2,000	\$2,000	8
9	\$4,895	\$4,830	\$4,500	9	E-Rate	\$3,000	\$3,000	9
10	\$1,034	\$5,588	\$1,000	10	Miscellaneous	\$1,000	\$1,000	10
11	\$13,077	\$13,798	\$13,000	11	Book Endowment Fund	\$14,000	\$14,000	11
12	\$8,992	\$11,176	\$8,500	12	Other Endowed Funds	\$9,000	\$9,000	12
13				13	Loraine Chernoff Fund			13
14				14	Martha Beechler Fund			14
15				15	Cherones/Keener Fund			15
16				16	Joan Orr Fund			16
17				17	Owen/ Jeanne Welles Fund			17
18				18	Johnson Fund			18
19			\$809,200	19	Total resources, except taxes to be levied	\$628,900	\$628,900	19
20			\$1,142,752	20	Taxes estimated to be received	\$1,189,851	\$1,189,851	20
21	\$1,079,527	\$1,120,151		21	Taxes collected in year levied			21
22	\$2,448,499	\$1,947,562	\$1,951,952	22	TOTAL RESOURCES	\$1,818,751	\$1,818,751	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 2024-2025			
	Actual		Adopted Budget This Year 2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
1				1	PERSONNEL SERVICES				1
2				2	SALARIES (13 FTE)				2
3	\$92,640	\$98,664	\$108,200	3	Library Director (1 FTE)	\$113,500	\$113,500		3
4	\$70,128	\$74,688	\$83,500	4	Assistant Director (1 FTE)	\$88,200	\$88,200		4
5	\$163,980	\$174,744	\$280,000	5	Librarian II (3.5 FTE)	\$225,000	\$225,000		5
6	\$63,727	\$43,101	\$85,000	6	Librarian I (2.5 FTE)	\$110,000	\$110,000		6
7	\$56,925	\$89,024	\$110,000	7	Library Assistant (2.5 FTE)	\$116,240	\$116,240		7
8	\$2,284	\$0	\$0	8	Library Clerks	\$0	\$0		8
9	\$14,518	\$15,718	\$17,000	9	Library Aide (.5 FTE)	\$18,000	\$18,000		9
10	\$562	\$11,243	\$30,000	10	Substitutes (1 FTE)	\$42,000	\$42,000		10
12	\$0	\$0	\$1,000	12	Donations - Personnel Services	\$1,000	\$1,000		12
13	\$464,764	\$507,182	\$714,700	13	TOTAL SALARIES	\$713,940	\$713,940		13
14				14	FRINGE BENEFITS				14
15	\$81,186	\$136,392	\$215,000	15	Health/Dental Insurance	\$200,000	\$200,000		15
17	\$77,339	\$107,020	\$180,000	17	PERS (21.79% and 19.77%)	\$160,000	\$160,000		17
18	\$29,662	\$37,113	\$70,000	18	FICA/Medicare (7.65%)	\$65,000	\$65,000		18
19	\$0	\$0	\$2,500	19	Oregon Paid Leave	\$3,000	\$3,000		19
20	\$1,540	\$3,451	\$3,000	20	Worker's Compensation	\$3,500	\$3,500		20
21	\$189,727	\$283,976	\$470,500	21	TOTAL FRINGE	\$431,500	\$431,500		21
22	\$422	\$3,755	\$1,000	22	Miscellaneous	\$1,000	\$1,000		22
23	\$654,913	\$794,913	\$1,186,200	23	TOTAL PERSONNEL SERVICES	\$1,146,440	\$1,146,440		23
24	9	9	13	24	TOTAL FULL TIME EQUIVALENT (FTE)	12	12		24
25				25	MATERIALS AND SERVICES				25
26	\$35,800	\$37,650	\$38,000	26	Books - Adult	\$38,000	\$38,000		26
27	\$18,407	\$12,771	\$13,000	27	Book Endowment Fund	\$15,000	\$15,000		27
28	\$168	\$403	\$500	28	Materials Shipping	\$1,000	\$1,000		28
29	\$0	\$5,581	\$3,700	29	Children's Materials - Ready to Read	\$2,900	\$2,900		29
30	\$11,721	\$11,074	\$13,000	30	Children's Materials - Print	\$12,000	\$12,000		30
31	\$3,417	\$2,126	\$3,500	31	Books - Reference	\$3,000	\$3,000		31
32	\$15,331	\$13,428	\$16,000	32	Periodicals	\$13,500	\$13,500		32
33	\$20,728	\$24,763	\$23,000	33	Electronic Databases	\$33,000	\$33,000		33
34	\$9,985	\$10,828	\$11,000	34	Large Print Books	\$11,000	\$11,000		34
35	\$145	\$304	\$1,000	35	Lost/Paid/ILL Materials	\$1,000	\$1,000		35

FORM
LB-30

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

GENERAL FUND
(Name of Fund)

Siuslaw Public Library District
Name of Municipal Corporation

	Historical Data				REQUIREMENTS FOR: LIBRARY SERVICES	Budget For Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
36	\$0	\$0	\$1,500	36	Spanish Language Materials	\$1,200	\$1,200		36
37	\$9,147	\$7,229	\$12,500	37	Recorded Books	\$12,000	\$12,000		37
38	\$6,866	\$7,231	\$8,500	38	Videos and DVDs	\$6,000	\$6,000		38
39	\$750	\$0	\$8,000	39	Other Endowed Funds	\$8,000	\$8,000		39
40	\$0	\$43	\$2,000	40	Music CDs	\$1,000	\$1,000		40
41	\$1,264	\$1,625	\$6,000	41	Children's AV	\$5,000	\$5,000		41
42	\$0	\$0	\$0	42	Summer Book Giveaway	\$1,236	\$1,236		42
43	\$133,729	\$135,056	\$161,200	43	TOTAL LIBRARY MATERIALS	\$164,836	\$164,836		43
44	\$4,812	\$4,654	\$6,000	44	Postage	\$7,000	\$7,000		44
45	\$8,769	\$3,601	\$10,500	45	Travel & Training	\$12,000	\$12,000		45
46	\$171	\$677	\$2,500	46	Board Expenses	\$2,000	\$2,000		46
47	\$763	\$2,099	\$2,500	47	Volunteer Recognition	\$2,500	\$2,500		47
48	\$1,880	\$2,265	\$2,500	48	Staff Recognition	\$2,500	\$2,500		48
49	\$4,451	\$5,246	\$6,000	49	Memberships and Dues	\$7,500	\$7,500		49
50	\$18,459	\$18,288	\$19,500	50	Telecommunications	\$24,000	\$24,000		50
51	\$29,048	\$30,301	\$31,000	51	Sirsi/Dynix Fees (iBistro & CybraryN)	\$35,000	\$35,000		51
52	\$4,885	\$5,125	\$5,500	52	OCLC Fees	\$6,500	\$6,500		52
53	\$849	\$1,092	\$1,000	53	Equipment Lease/Maintenance	\$2,000	\$2,000		53
54	\$6,178	\$3,788	\$7,500	54	Landscape Maintenance	\$7,000	\$7,000		54
55	\$22,618	\$6,969	\$26,000	55	Building Maintenance	\$24,000	\$24,000		55
56	\$1,659	\$1,064	\$2,500	56	Fire Suppression	\$2,500	\$2,500		56
57	\$5,059	\$1,378	\$6,000	57	Supplies, Computer	\$6,000	\$6,000		57
58	\$0	\$0	\$200	58	Supplies, Food	\$500	\$500		58
59	\$1,204	\$5,298	\$3,500	59	Supplies, Office	\$3,800	\$3,800		59
60	\$116	\$114	\$600	60	Printing	\$1,500	\$1,500		60
61	\$6,550	\$4,754	\$8,500	61	Supplies, Materials	\$7,500	\$7,500		61
62	\$0	\$2,826	\$1,500	62	Supplies, Photocopier	\$3,500	\$3,500		62
63	\$701	\$940	\$2,500	63	Legal Notices/Newspaper	\$2,000	\$2,000		63
64	\$25,208	\$27,507	\$30,000	64	Utilities	\$32,000	\$32,000		64
65	\$16,956	\$18,912	\$20,000	65	Insurance	\$27,000	\$27,000		65
66	\$0	\$0	\$200	66	Interest Expense	\$200	\$200		66
67	\$5,082	\$6,600	\$6,000	67	Mapleton Rent	\$7,000	\$7,000		67
68	\$99	\$240	\$150	68	Mapleton Utilities	\$75	\$75		68

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

GENERAL FUND
(Name of Fund)

Siuslaw Public Library District
Name of Municipal Corporation

69	\$2,383	\$696	\$3,000	69	Mapleton Operations	\$2,600	\$2,600	69
70	\$647	\$883	\$6,500	70	Legal Services	\$4,000	\$4,000	70

	Historical Data				REQUIREMENTS FOR: LIBRARY SERVICES	Budget For Next Year 2024-2025			
	Actual		Adopted Budget This Year 2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
71	\$0	\$1,379	\$0	71	Election Costs	\$2,500	\$2,500	71	
72	\$10,705	\$10,833	\$12,000	72	Bookkeeping	\$12,000	\$12,000	72	
73	\$11,080	\$13,150	\$14,000	73	Audit	\$16,000	\$16,000	73	
74	\$2,039	\$5,232	\$4,500	74	Janitorial Supplies	\$6,000	\$6,000	74	
75	\$7,983	\$9,519	\$12,000	75	Janitorial Services	\$15,000	\$15,000	75	
76	\$2,539	\$3,795	\$7,000	76	Programs - Adult	\$5,000	\$5,000	76	
77	\$4,424	\$9,912	\$10,000	77	Programs - Children	\$8,500	\$8,500	77	
78	\$0	\$0	\$0	78	Programs - Teen	\$3,500	\$3,500	78	
79	\$779	\$2,077	\$2,500	79	Community Promotions	\$2,000	\$2,000	79	
80	\$0	\$0	\$0	80	Technology Contractor	\$24,000	\$24,000	80	
81	\$517	\$515	\$500	81	Other	\$500	\$500	81	
82	\$4,570	\$4,749	\$7,000	82	Network Maintenance/Support	\$3,000	\$3,000	82	
83	\$6,884	\$4,511	\$8,000	83	Marketing	\$6,000	\$6,000	83	
84	\$0	\$295	\$500	84	Book Shelf Signage	\$500	\$500	84	
85	\$316	\$0	\$500	85	Art Display	\$500	\$500	85	
86	\$7,625	\$7,681	\$1,000	86	Donations - Materials and Services	\$15,000	\$15,000	86	
87	\$0	\$0	\$14,402	87	Website Design	\$1,000	\$1,000	87	
88	\$0	\$0	\$0	88	Strategic Planning	\$1,000	\$1,000	88	
89	\$361,737	\$364,021	\$466,752	89	TOTAL MATERIALS AND SERVICES	\$519,011	\$519,011	89	
90				90	CAPITAL OUTLAY			90	
91	\$1,069	\$8,185	\$30,000	91	Equipment	\$22,000	\$22,000	91	
92	\$0	\$0	\$4,000	92	Mapleton Capital	\$2,500	\$2,500	92	
93	\$14,078	\$4,824	\$5,000	93	Furniture/Shelving	\$5,000	\$5,000	93	
94	\$15,804	\$0	\$0	94	Parking Lot	\$0	\$0	94	
95	\$926	\$0	\$25,000	95	PC/LAN Hardware/Software	\$30,000	\$30,000	95	
96	\$0	\$0	\$10,000	96	Donations - Capital	\$10,000	\$10,000	96	
97	\$107	\$0	\$0	97	Other	\$10,000	\$10,000	97	
98	\$0	\$11,508	\$160,000	98	Exterior repair and painting	\$0	\$0	98	
99	\$31,984	\$24,517	\$234,000	99	TOTAL CAPITAL OUTLAY	\$79,500	\$79,500	99	
100	\$1,048,634	\$1,183,451	\$1,886,952	100	TOTAL ORG./PROG. REQUIREMENTS	\$1,744,951	\$1,744,951	100	

REQUIREMENTS SUMMARY

**FORM
LB-30**

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

GENERAL FUND
(name of fund)

Siuslaw Public Library District

	Historical Data				REQUIREMENT DESCRIPTION	Budget For Next Year 2024-2025			
	Actual		Adopted 2023-2024			Proposed By Budget Officer	Approved By Budget Cmte	Adopted By Governing Body	
	Year <u>2021-</u> <u>2022</u>	Year <u>2022-</u> <u>2023</u>							
1				1	PERSONNEL SERVICES NOT ALLOCATED				1
4	\$0	\$0	\$0	4	TOTAL PERSONNEL SERVICES				4
5	0	0	0	5	Total Full-Time Equivalent (FTE)	0	0		5
6				6	MATERIALS AND SERVICES NOT ALLOCATED				6
7				7					7
9	\$0	\$0	\$0	9	TOTAL MATERIALS AND SERVICES	\$0	\$0		9
10				10	CAPITAL OUTLAY NOT ALLOCATED				10
11				11					11
13	\$0	\$0	\$0	13	TOTAL CAPITAL OUTLAY	\$0	\$0		13
14				14	DEBT SERVICE				14
15				15					15
17	\$0	\$0	\$0	17	TOTAL DEBT SERVICE	\$0	\$0		17
18				18	SPECIAL PAYMENTS				18
19				19					19
20	\$633,000	\$72,176	\$0	20	Payment to Library Foundation of Donation Money	\$0	\$0		20
21	\$633,000	\$72,176	\$0	21	TOTAL SPECIAL PAYMENTS	\$0	\$0		21
22				22	INTERFUND TRANSFERS				22
23	\$0	\$0	\$0	23	General Fund to Bldg Reserve Fund	\$8,000	\$8,000		23
24		\$0	\$0	24	General Fund to PERS Reserve Fund	\$800	\$800		24
25	\$0	\$0	\$0	25	TOTAL INTERFUND TRANSFERS	\$8,800	\$8,800		25
26			\$20,000	26	Operating Contingency	\$20,000	\$20,000		26
27			\$0	27	Reserved for future expenditure	\$0	\$0		27
28			\$45,000	28	UNAPPROPRIATED ENDING FUND BALANCE	\$45,000	\$45,000		28
29	\$633,000	\$72,176	\$0	29	Total Requirements Not Allocated	\$0	\$0		29
30	\$1,080,204	\$1,183,451	\$1,886,952	30	Total Org./Prog. Requirements in Fund	\$1,744,951	\$1,744,951		30
31	\$735,295	\$695,825		31	Ending balance (prior years)				31
32	\$2,448,499	\$1,951,992	\$1,951,952	32	TOTAL REQUIREMENTS	\$1,818,751	\$1,818,751		32

Additional Resources

Siuslaw Public Library District:

- SPLD Budget for FY 2023/2024 (the approved budget for the current fiscal year):
 - <https://tinyurl.com/y2nvz2mb>
- SPLD Audited Financial Statements for Year ending June 30, 2023:
 - <https://tinyurl.com/39uxeje9>

Oregon Local Budget Law:

The Oregon Department of Revenue hosts an online page with the most current training materials for Oregon Local Budget Law, a variety of publications and forms, and contact information for asking questions of a live person. This is also where you can view recordings of all of this year's budget trainings: <https://tinyurl.com/3b9apsw4>

Two years ago, the Department of Revenue produced a short video that provides an overview of local budget law in Oregon (it is meant to be the first in a series, and is just 8 minutes long): <https://vimeo.com/364893247>

The Department of Revenue also publishes an extensive manual that reviews the local budgeting process: <https://tinyurl.com/4ajydct9>

Lane County Tax Information:

View annual Lane County Tax Reports by fiscal year:

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

In 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:

www.lanecounty.org/government/county_departments/assessment_taxation/2021-2022_tax_time_information

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