

**Budget Message and Forms for the
2021/2022 Budget of the
Siuslaw Public Library District**

2021 SIUSLAW PUBLIC LIBRARY DISTRICT BUDGET CALENDAR

Friday, March 19: Send “Notice of Budget Committee Meeting” to *The Siuslaw News* with instructions for the appropriate date to be published.

Saturday, March 27: Publish “Notice of Budget Committee Meeting” in *The Siuslaw News* and post on the Library’s website.

Friday, April 16: The FY 2021/2022 budget message and forms are distributed to the 2021 Budget Committee.

Wednesday, April 21: The Budget Committee meets at 12:15 PM to consider the FY 2021/2022 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 26: Send Form LB-1 including the “Notice of Budget Hearing” to *The Siuslaw News*, with instructions for the appropriate date to be published.

Saturday, 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 16: Library Board holds public hearing and adopts appropriate budget resolutions.

Friday, June 18: 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 2021/2022 budget for the Siuslaw Public Library District.

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A public meeting of the Siuslaw Public Library District's Board of Directors will be held via videoconferencing and telephone on Wednesday, June 16, 2021 at 1:00 PM. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 as adopted by the Siuslaw Public Library District Budget Committee. Due to the COVID-19 pandemic and resulting Oregon Executive Order 20-16, the meeting will be held online via the Zoom platform. Instructions for accessing the meeting are posted on www.SiuslawLibrary.info or by calling 541-997-3132. Residents are also welcome to send written comments regarding the budget to the Board of Directors at ref@siuslawlibrary.org or by mail using the address: SPLD Budget Hearing, 1460 9th Street, Florence, OR 97439. Comments must be received by 1:00 PM on Tuesday, June 15, 2021 to be considered. A summary of the budget is presented below. You may also access the full budget document online at www.SiuslawLibrary.info, during library browsing hours, or by appointment with Library Director Meg Spencer. Please schedule an appointment by emailing ref@siuslawlibrary.org or by calling 541-997-3132. 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 using the Zoom platform. Notice of this meeting is also available at the Siuslaw Public Library District website. If you need technological or language accommodation to participate in the meeting please contact Library Director Meg Spencer at least 48 hours in advance of the meeting at 541-997-3132 or ref@siuslawlibrary.org.

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2019-2020	Adopted Budget This Year: 2020-2021	Approved Budget Next Year: 2021-2022
Net Working Capital	\$659,332	\$607,581	\$630,301
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	\$6,060	\$5,000	\$5,000
Federal, State and all Other Grants, Gifts, Allocations and Donations	\$127,331	\$55,500	\$51,100
Interfund Transfers / Internal Service Reimbursements	\$25,000	\$8,231	\$0
All Other Resources Except Current Year Property Taxes	\$24,564	\$16,220	\$16,550
Current Year Property Taxes Estimated to be Received	\$998,516	\$994,353	\$1,043,897
Total Resources	\$1,840,803	\$1,686,885	\$1,746,848

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	\$643,498	\$733,793	\$884,121
Materials and Services	\$390,325	\$531,361	\$455,977
Capital Outlay	\$80,400	\$218,500	\$211,750
Debt Service	\$0	\$0	\$0
Interfund Transfers	\$25,000	\$8,231	\$0
Contingencies	\$0	\$20,000	\$20,000
Special Payments	\$0	\$130,000	\$130,000
Unappropriated Ending Balance and Reserved for Future Expenditure	\$701,580	\$45,000	\$45,000

Total Requirements	\$1,840,803	\$1,686,885	\$1,746,848
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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	\$1,114,223	\$1,483,654	\$1,551,848
FTE	9	10	10
Not Allocated to Organizational Unit or Program	\$726,580	\$203,231	\$195,000
FTE	0	0	0
Total Requirements	\$1,840,803	\$1,686,885	\$1,746,848
Total FTE	9	10	11

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *			
The Library District is in the proces of establishing an incorporated charitable foundation, and the special payment above represents the payment of two gifted estates into that newly established foundation.			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2019-2020	Rate or Amount Imposed This Year 2020-2021	Rate or Amount Approved Next Year 2021-2022
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

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
GRANT FUND**

Siuslaw Public Library District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2021-2022				
	Actual		Adopted Budget This Year 2020-2021				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020									
1				1	RESOURCES						1
2	\$992	\$299	\$58,000	2	Working capital			\$0	\$0	\$0	2
3	\$125,741		\$15,000	3	Grant Funds			\$15,000	\$15,000	\$15,000	3
4				4	Interest						4
5				5	Transferred IN, from other funds						5
6	\$126,733	\$75,489	\$73,000	6	Total Resources, except taxes to be levied			\$0	\$0	\$0	6
7			\$0	7	Taxes estimated to be received			\$0	\$0	\$0	7
8	\$0			8	Taxes collected in year levied						8
9	\$126,733	\$75,788	\$73,000	9	TOTAL RESOURCES			\$15,000	\$15,000	\$15,000	9
10				10	REQUIREMENTS						10
11				11	Org Unit	Object Classification	Detail				11
12	\$0	\$0	\$5,000	12	Library Services	Personnel Services	Grant funding of personnel services	\$5,000	\$5,000	\$5,000	12
13	\$125,741	\$0	\$5,000	13	Library Services	Materials and Services	Grant funding of materials and services	\$5,000	\$5,000	\$5,000	13
14	\$0	\$75,489	\$58,000	14	Library Services	Materials and Services	Grant funding for Siuslaw Vision	\$0	\$0	\$0	14
15		\$0	\$5,000	15	Library Services	Capital Outlay	Grant funding for capital outlay projects	\$5,000	\$5,000	\$5,000	15
16	\$992	\$299		16	Ending balance (prior years)						16
17			\$0	17	UNAPPROPRIATED ENDING FUND BALANCE			\$0	\$0	\$0	17
18	\$126,733	\$75,788	\$73,000	18	TOTAL REQUIREMENTS			\$15,000	\$15,000	\$15,000	18

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number 99-6 on July 21, 1999 and 12-4 on June 20, 2012 for the following specified 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: 2021

Siuslaw Public Library District

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2021-2022			
	Actual		Adopted Budget This Year 2020-2021					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020									
1				1	RESOURCES						1
2	\$95,709	\$96,352	\$100,300	2	Working capital			\$101,000	\$101,000	\$101,000	2
3	\$643	\$526	\$200	3	Interest			\$500	\$500	\$500	3
4	\$0	\$4,000	\$0	4	Transferred IN, from other funds						4
5	\$96,352		\$0	5	Total Resources, except taxes to be levied						5
6			\$0	6	Taxes estimated to be received						6
7	\$0	\$0		7	Taxes collected in year levied						7
8	\$96,352	\$0	\$100,500	8	TOTAL RESOURCES			\$101,500	\$101,500	\$101,500	8
9				9	REQUIREMENTS - Library Services						9
10				10	Org Unit	Object Classification	Detail				10
11			\$100,500	11	Library Services	Capital Outlay	Major maintenance or replacement of Library's building and capital equipment	\$101,500	\$101,500	\$101,500	11
12	\$96,352	\$100,878		12	Ending balance (prior years)						12
13			\$0	13	RESERVED FOR FUTURE EXPENDITURE			\$0	\$0	\$0	13
14	\$96,352	\$100,878	\$100,500	14	TOTAL REQUIREMENTS			\$101,500	\$101,500	\$101,500	14

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number
13-02 on April 17, 2013 for the following specified purpose:

deposit and expenditure of trust and estate monies to fund capital project

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Trusts and Estates

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

Date can not be more than 10 years after establishment.

Review Year: 2022

Siuslaw Public Library District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2021-2022				
	Actual		Adopted Budget This Year 2020-2021				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020									
1				1	RESOURCES						1
2	\$8,176	\$8,231	\$8,231	2	Working capital						2
3	\$55	\$44	\$0	3	Interest			\$0	\$0	\$0	3
4			\$0	4	Donations			\$0	\$0	\$0	4
5	\$8,231		\$8,231	5	Total Resources, except taxes to be levied						5
6			\$0	6	Taxes estimated to be received			\$0	\$0	\$0	6
7	\$0	\$8,275		7	Taxes collected in year levied						7
8	\$8,231	\$8,275	\$8,231	8	TOTAL RESOURCES			\$0	\$0	\$0	8
9				9	REQUIREMENTS - Library Services						9
10				10	Org Unit	Object Classification	Detail				10
11			\$0	11	Library Services	Capital Outlay	Shelving for Library Great Room	\$0	\$0	\$0	11
			\$8,231	12	Not Allocated	Interfund Transfer	Transfer to PERS Reserve				
12	\$8,231	\$8,275		13	Ending balance (prior years)						12
13			\$0	14	RESERVED FOR FUTURE EXPENDITURE			\$0	\$0	\$0	13
14	\$8,231	\$8,275	\$8,231	15	TOTAL REQUIREMENTS			\$0	\$0	\$0	14

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number
18-05 on April 17, 2019 for the following specified purpose:
to mitigate the District's increasing Oregon Public Employee Retirement
System rates and payments

**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

PERS Expense Reserve

Siuslaw Public Library District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2021-2022				
	Actual		Adopted Budget This Year 2020-2021				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020									
1				1	RESOURCES						1
2	\$0	\$21,000	\$21,050	2	Working capital			\$29,301	\$29,301	\$29,301	2
3	\$0	\$42	\$20	3	Interest			\$50	\$50	\$50	3
4	\$0	\$0	\$8,231	4	Transferred IN, from other funds			\$0	\$0	\$0	4
5	\$0	\$21,042		5	Total Resources, except taxes to be levied						5
6				6	Taxes estimated to be received						6
7	\$0	\$0		7	Taxes collected in year levied						7
8	\$0	\$21,042	\$29,301	8	TOTAL RESOURCES			\$29,351	\$29,351	\$29,351	8
9				9	REQUIREMENTS - Library Services						9
10				10	Org Unit	Object Classification	Detail				10
11			\$29,301	11	Library Services	Personnel Services	To mitigate the District's increasing Oregon Public Employee Retirement System rates and payments	\$29,351	\$29,351	\$29,351	11
12	\$0	\$21,042		12	Ending balance (prior years)						12
13			\$0	13	RESERVED FOR FUTURE EXPENDITURE			\$0	\$0	\$0	13
14	\$0	\$0	\$29,301	14	TOTAL REQUIREMENTS			\$29,351	\$29,351	\$29,351	14

**FORM
LB-20**

**RESOURCES
General Fund**

Siuslaw Public Library District

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2021-2022			
	Actual		Adopted Budget This Year 2020-2021			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020							
1				1					1
2	\$623,019	\$554,450	\$420,000	2	Net working capital	\$500,000	\$500,000	\$500,000	2
3	\$41,128	\$17,840	\$12,000	3	Previously levied taxes estimated to be received	\$12,000	\$12,000	\$12,000	3
	\$0	\$15,416	\$0		Intergovernmental (Cares Relief Fund)	\$0	\$0	\$0	
4	\$4,518	\$3,239	\$3,000	4	Interest	\$3,000	\$3,000	\$3,000	4
5	\$20,467	\$9,497	\$15,000	5	Donations	\$12,000	\$12,000	\$12,000	5
6	\$2,313	\$2,478	\$4,000	6	State Per Capita	\$2,600	\$2,600	\$2,600	6
7	\$5,680	\$3,321	\$3,000	7	Fines and Fees	\$3,000	\$3,000	\$3,000	7
8	\$3,810	\$2,739	\$2,000	8	Copier	\$2,000	\$2,000	\$2,000	8
9	\$5,306	\$5,233	\$4,500	9	E-Rate	\$4,000	\$4,000	\$4,000	9
10	\$2,748	\$2,873	\$1,000	10	Miscellaneous	\$1,000	\$1,000	\$1,000	10
11	\$10,413	\$10,939	\$9,500	11	Book Endowment Fund	\$9,500	\$9,500	\$9,500	11
12	\$8,066	\$8,279	\$7,500	12	Other Endowed Funds	\$8,000	\$8,000	\$8,000	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	\$727,468		\$481,500	19	Total resources, except taxes to be levied	\$557,100	\$557,100	\$557,100	19
20			\$994,353	20	Taxes estimated to be received	\$1,043,897	\$1,043,897	\$1,043,897	20
21	\$957,597	\$998,516		21	Taxes collected in year levied				21
22	\$1,685,065	\$998,516	\$1,475,853	22	TOTAL RESOURCES	\$1,600,997	\$1,600,997	\$1,600,997	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 2021-2022			
	Actual		Adopted Budget This Year 2020-2021			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year <u>2018-19</u>	First Preceding Year <u>2019-20</u>							
1				1	PERSONNEL SERVICES				1
2				2	SALARIES (11 FTE)				2
3	\$86,652	\$89,940	\$90,000	3	Library Director (1 FTE)	\$93,000	\$93,000	\$93,000	3
4	\$64,608	\$67,068	\$69,000	4	Assistant Director (1 FTE)	\$71,500	\$71,500	\$71,500	4
5	\$62,088	\$110,928	\$160,000	5	Librarian II (3 FTE)	\$165,000	\$165,000	\$165,000	5
6	\$92,712	\$31,295	\$28,092	6	Librarian I (1.8 FTE)	\$76,770	\$76,770	\$76,770	6
7	\$75,221	\$84,333	\$34,500	7	Library Assistant (2 FTE)	\$67,000	\$67,000	\$67,000	7
8	\$22,230	\$32,481	\$52,400	8	Library Clerks (1 FTE)	\$30,000	\$30,000	\$30,000	8
9	\$11,603	\$5,019	\$13,500	9	Library Aide (.5 FTE)	\$14,500	\$14,500	\$14,500	9
10	\$26,584	\$23,443	\$25,000	10	Substitutes (.4 FTE)	\$35,000	\$35,000	\$35,000	10
12	\$0	\$0	\$1,000	12	Donations - Personnel Services	\$1,000	\$1,000	\$1,000	12
13	\$441,698	\$444,507	\$473,492	13	TOTAL SALARIES	\$553,770	\$553,770	\$553,770	13
14				14	FRINGE BENEFITS				14
15	\$71,192	\$87,839	\$95,000	15	Health/Dental Insurance	\$135,000	\$135,000	\$135,000	15
17	\$58,767	\$73,835	\$86,000	17	PERS (21.83% and 18.59%)	\$110,000	\$110,000	\$110,000	17
18	\$33,791	\$34,002	\$40,000	18	FICA/Medicare (7.65%)	\$45,000	\$45,000	\$45,000	18
19	\$2,170	\$2,106	\$4,000	19	Worker's Compensation	\$5,000	\$5,000	\$5,000	19
20	\$165,920	\$197,782	\$225,000	20	TOTAL FRINGE	\$295,000	\$295,000	\$295,000	20
21	\$287	\$1,209	\$1,000	21	Miscellaneous	\$1,000	\$1,000	\$1,000	21
22	\$607,905	\$643,498	\$699,492	22	TOTAL PERSONNEL SERVICES	\$849,770	\$849,770	\$849,770	22
23	9	9	10	23	TOTAL FULL TIME EQUIVALENT	11	11	11	23
24				24	MATERIALS AND SERVICES				24
25	\$27,005	\$28,420	\$33,500	25	Books - Adult	\$33,500	\$33,500	\$33,500	25
26	\$10,750	\$5,128	\$12,161	26	Book Endowment Fund	\$12,000	\$12,000	\$12,000	26
27	\$27	\$35	\$300	27	Materials Shipping	\$300	\$300	\$300	27
28	\$2,915	\$1,495	\$3,500	28	Children's Materials - Ready to Read	\$3,500	\$3,500	\$3,500	28
29	\$10,144	\$10,590	\$11,500	29	Children's Materials - Print	\$11,500	\$11,500	\$11,500	29
30	\$2,906	\$2,545	\$3,800	30	Books - Reference	\$3,800	\$3,800	\$3,800	30
31	\$14,122	\$17,762	\$18,000	31	Periodicals	\$18,000	\$18,000	\$18,000	31
32	\$9,116	\$12,770	\$35,000	32	Electronic Databases	\$35,000	\$35,000	\$35,000	32
33	\$4,323	\$6,001	\$6,500	33	Large Print Books	\$8,000	\$8,000	\$8,000	33
34	\$427	\$156	\$700	34	Lost/Paid/ILL Materials	\$700	\$700	\$700	34
35	\$0	\$0	\$500	35	Spanish Language Materials	\$500	\$500	\$500	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

39	Historical Data			39	REQUIREMENTS FOR: LIBRARY SERVICES	Budget For Next Year 2021-2022			39
	Actual		Adopted Budget This Year 2020-2021			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-19	First Preceding Year 2019-20							
36	\$10,777	\$6,253	\$12,000	36	Recorded Books	\$12,000	\$12,000	\$12,000	36
37	\$3,725	\$5,677	\$5,500	37	Videos and DVDs	\$6,877	\$6,877	\$6,877	37
38	\$5,954	\$1,982	\$8,000	38	Other Endowed Funds	\$8,000	\$8,000	\$8,000	38
40	\$231	\$45	\$1,300	40	Music CDs	\$500	\$500	\$500	40
41	\$3,425	\$1,606	\$6,000	41	Children's AV	\$6,000	\$6,000	\$6,000	41
42	\$105,847	\$100,465	\$158,261	42	TOTAL LIBRARY MATERIALS	\$160,177	\$160,177	\$160,177	42
43	\$4,367	\$5,186	\$7,500	43	Postage	\$6,000	\$6,000	\$6,000	43
44	\$7,866	\$7,962	\$7,500	44	Travel & Training	\$8,000	\$8,000	\$8,000	44
45	\$1,659	\$348	\$1,000	45	Board Expenses	\$1,500	\$1,500	\$1,500	45
46	\$1,573	\$243	\$1,500	46	Volunteer Recognition	\$1,500	\$1,500	\$1,500	46
47	\$1,222	\$1,210	\$1,000	47	Staff Recognition	\$1,200	\$1,200	\$1,200	47
48	\$4,393	\$4,699	\$6,500	48	Memberships and Dues	\$6,500	\$6,500	\$6,500	48
49	\$15,023	\$17,090	\$17,000	49	Telecommunications	\$17,500	\$17,500	\$17,500	49
50	\$25,678	\$26,074	\$28,500	50	Sirsi/Dynix Fees (iBistro & CybraryN)	\$28,500	\$28,500	\$28,500	50
51	\$4,956	\$5,118	\$6,000	51	OCLC Fees	\$6,000	\$6,000	\$6,000	51
52	\$907	\$847	\$2,000	52	Equipment Lease/Maintenance	\$2,000	\$2,000	\$2,000	52
53	\$4,723	\$5,158	\$8,000	53	Landscape Maintenance	\$8,000	\$8,000	\$8,000	53
54	\$14,386	\$10,911	\$25,000	54	Building Maintenance	\$25,000	\$25,000	\$25,000	54
55	\$1,278	\$979	\$2,500	55	Fire Suppression	\$2,500	\$2,500	\$2,500	55
56	\$5,840	\$7,536	\$6,500	56	Supplies, Computer	\$6,500	\$6,500	\$6,500	56
57	\$17	\$38	\$200	57	Supplies, Food	\$200	\$200	\$200	57
58	\$2,349	\$2,471	\$3,000	58	Supplies, Office	\$3,000	\$3,000	\$3,000	58
59	\$1,007	\$314	\$1,000	59	Printing	\$1,000	\$1,000	\$1,000	59
60	\$4,715	\$3,525	\$7,000	60	Supplies, Materials	\$6,000	\$6,000	\$6,000	60
61	\$702	\$685	\$1,500	61	Supplies, Photocopier	\$1,500	\$1,500	\$1,500	61
62	\$614	\$523	\$2,000	62	Legal Notices/Newspaper	\$1,500	\$1,500	\$1,500	62
63	\$29,017	\$30,054	\$35,000	63	Utilities	\$33,000	\$33,000	\$33,000	63
64	\$14,870	\$14,620	\$20,000	64	Insurance	\$20,000	\$20,000	\$20,000	64
65	\$3	\$0	\$200	65	Interest Expense	\$200	\$200	\$200	65
66	\$5,467	\$5,047	\$8,000	66	Mapleton Rent	\$8,000	\$8,000	\$8,000	66
67	\$276	\$146	\$500	67	Mapleton Utilities	\$500	\$500	\$500	67
68	\$2,484	\$1,572	\$3,000	68	Mapleton Operations	\$3,000	\$3,000	\$3,000	68
69	\$1,375	\$619	\$2,000	69	Legal Services	\$2,000	\$2,000	\$2,000	69

FORM
LB-30

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

LB-30				GENERAL FUND			Siuslaw Public Library District		
				(Name of Fund)			Name of Municipal Corporation		
70	\$1,961	\$0	\$4,000	70	Election Costs	\$0	\$0	\$0	70
71	\$11,505	\$13,015	\$13,000	71	Bookkeeping	\$13,500	\$13,500	\$13,500	71
77	Historical Data			80	REQUIREMENTS FOR: LIBRARY SERVICES	Budget For Next Year 2021-2022			77
	Actual		Adopted Budget This Year 2020-2021			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-19	First Preceding Year 2019-20							
72	\$9,944	\$10,144	\$11,000	72	Audit	\$13,000	\$13,000	\$13,000	72
73	\$5,699	\$4,378	\$10,000	73	Janitorial Supplies	\$8,000	\$8,000	\$8,000	73
74	\$10,121	\$10,144	\$20,000	74	Janitorial Services	\$20,000	\$20,000	\$20,000	74
75	\$4,448	\$2,395	\$4,000	75	Programs - Adult	\$4,500	\$4,500	\$4,500	75
76	\$7,286	\$5,833	\$4,500	76	Programs - Children	\$6,500	\$6,500	\$6,500	76
78	\$1,593	\$1,055	\$2,500	77	Community Promotions	\$2,500	\$2,500	\$2,500	78
79	\$0	\$0	\$15,000	78	Covid-19 Materials and Services	\$0	\$0	\$0	79
80	\$934	\$623	\$500	79	Other	\$500	\$500	\$500	80
81	\$3,099	\$3,801	\$7,000	81	Network Maintenance/Support	\$7,000	\$7,000	\$7,000	81
82	\$3,613	\$0	\$3,700	82	System Development Fees	\$3,700	\$3,700	\$3,700	82
83	\$5,532	\$7,754	\$9,000	83	Marketing	\$9,000	\$9,000	\$9,000	83
84	\$0	\$0	\$500	84	Book Shelf Signage	\$500	\$500	\$500	84
85	\$32	\$84	\$500	85	Art Display	\$500	\$500	\$500	85
86	\$3,064	\$2,170	\$1,000	86	Donations - Materials and Services	\$1,000	\$1,000	\$1,000	86
87	\$331,445	\$314,836	\$468,361	87	TOTAL MATERIALS AND SERVICES	\$450,977	\$450,977	\$450,977	87
88				88	CAPITAL OUTLAY				88
89	\$1,868	\$572	\$20,000	89	Equipment	\$16,000	\$16,000	\$16,000	89
90	\$0	\$0	\$3,000	90	Mapleton Capital	\$4,000	\$4,000	\$4,000	90
91	\$59	\$0	\$34,000	91	Furniture/Shelving	\$35,000	\$35,000	\$35,000	91
92	\$0	\$0	\$10,000	92	Covid-19 Capital	\$0	\$0	\$0	92
93	\$0	\$0	\$8,000	93	Parking Lot	\$12,250	\$12,250	\$12,250	93
94	\$1,071	\$5,605	\$25,000	94	PC/LAN Hardware/Software	\$20,000	\$20,000	\$20,000	94
95	\$179,960	\$0	\$0	95	Roof - Florence	\$0	\$0	\$0	95
96	\$8,307	\$0	\$13,000	96	Donations - Capital	\$10,000	\$10,000	\$10,000	96
97	\$0	\$74,223	\$0	97	HVAC Project	\$8,000	\$8,000	\$8,000	97
98	\$191,265	\$80,400	\$113,000	98	TOTAL CAPITAL OUTLAY	\$105,250	\$105,250	\$105,250	98
99	\$1,130,615	\$1,038,734	\$1,280,853	99	TOTAL ORG./PROG. REQUIREMENTS	\$1,405,997	\$1,405,997	\$1,405,997	99

**FORM
LB-30**

REQUIREMENTS SUMMARY
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 2021-2022			
	Actual		Adopted Budget This Year 2020-21			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-19	First Preceding Year 2019-20							
1				1	PERSONNEL SERVICES NOT ALLOCATED				1
2				2					2
3				3					3
4	\$0	\$0	\$0	4	TOTAL PERSONNEL SERVICES	\$0	\$0	\$0	4
5	0	0	0	5	Total Full-Time Equivalent (FTE)	0	0	0	5
6				6	MATERIALS AND SERVICES NOT ALLOCATED				6
7				7					7
9	\$0	\$0	\$0	9	TOTAL MATERIALS AND SERVICES	\$0	\$0	\$0	9
10				10	CAPITAL OUTLAY NOT ALLOCATED				10
11				11					11
13	\$0	\$0	\$0	13	TOTAL CAPITAL OUTLAY	\$0	\$0	\$0	13
14				14	DEBT SERVICE				14
15				15					15
17	\$0	\$0	\$0	17	TOTAL DEBT SERVICE	\$0	\$0	\$0	17
18				18	SPECIAL PAYMENTS				18
19				19					19
20			\$130,000	20	Payment to Library Foundation of Donation Money	\$130,000	\$130,000	\$130,000	20
21	\$0	\$0	\$130,000	21	TOTAL SPECIAL PAYMENTS	\$130,000	\$130,000	\$130,000	21
22				22	INTERFUND TRANSFERS				22
23	\$0	\$0	\$0	23	General Fund to Bldg Reserve Fund	\$0	\$0	\$0	23
24			\$0	24	General Fund to PERS Reserve Fund	\$0	\$0	\$0	24
25	\$0	\$0	\$0	25	TOTAL INTERFUND TRANSFERS	\$0	\$0	\$0	25
26				26	OPERATING CONTINGENCY				26
27			\$20,000	27	TOTAL OPERATING CONTINGENCY	\$20,000	\$20,000	\$20,000	27
28	\$0	\$0	\$150,000	28	Total Requirements Not Allocated	\$150,000	\$150,000	\$150,000	28
29	\$1,130,615	\$1,038,734	\$1,280,853	29	Total Org./Prog. Requirements in Fund	\$1,405,997	\$1,405,997	\$1,405,997	29
30			\$0	30	Reserved for future expenditure	\$0	\$0	\$0	30
31	\$554,450	\$571,086		31	Ending balance (prior years)				31
32			\$45,000	32	UNAPPROPRIATED ENDING FUND BALANCE	\$45,000	\$45,000	\$45,000	32
33	\$1,685,065	\$1,609,820	\$1,475,853	33	TOTAL REQUIREMENTS	\$1,600,997	\$1,600,997	\$1,600,997	33

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

To assessor of LANE County

FORM LB-50
2021-2022

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

☐ Check here if this is an amended form.

The Siuslaw Public Library District has the responsibility and authority to place the following property tax, fee, charge or assessment

District Name

on the tax roll of Lane County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

<u>1460 9th Street</u>	<u>Florence</u>	<u>OR</u>	<u>97439</u>	<u>6/16/2021</u>
Mailing Address of District	City	State	ZIP code	Date
<u>Megan Spencer</u>	<u>Library Director</u>	<u>541-997-3132 x211</u>	<u>meg@siuslawlibrary.org</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-Mail	

CERTIFICATION - You **must** check one box if your district is subject to Local Budget Law.

- ☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

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

PART II: RATE LIMIT CERTIFICATION

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

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

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

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

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

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

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

LIBRARY SERVICES
Looking Past Covid-19
The Budget Message for FY 2021-2022

Generally, I wait until the end of each year's budget message to thank staff for their hard work over the previous year. But this year, I think it is appropriate to start my message with those words. When the Siuslaw Public Library District first closed to the public on Friday, March 13, 2020 (yes – it was Friday the 13th), it was impossible to know what lay ahead. The permanent staff of the library had to remain flexible and adapt and re-adapt each day. They took on tasks that had previously been accomplished by our more than 100 volunteers; adapted to increased workloads in less than ideal circumstances that spanned various work situations; helped create new procedures to keep our community safe; and found creative ways to serve the public virtually and in-person. They surprised me each and every day with their willingness to work hard as a team. Listing all of the amazing things that happened would add pages to this document.

Meanwhile, our on-call staff graciously accepted the news that only a limited number of hours of virtual training each month would be available until conditions improved. They nevertheless remained committed to our organization – even as that change in work availability went on for more than a year. Only now are we welcoming on-call staff back for re-training and shifts at the library. Our library volunteers and the Friends of the Library organization have been equally supportive of drastic changes, and most have reached out over the past months to voice their support for the library and their excitement to return when the time comes. The new Siuslaw Public Library Foundation has received their 501(c)(3) designation and even managed to recruit two new members to their Board of Directors in this difficult year.

Finally, I have to thank the patrons and residents of the Siuslaw Public Library District. With very few exceptions, library users have made the effort again and again to say thank you. They have written it on curbside request orders, sent cards, dropped off candy. They have said it by phone or when using a

computer. They have expressed their joy as browsing re-opened, as we have added new online services and processed temporary library cards, and while picking up summer reading packets or participating in virtual library programs. They have come back to find books and ask questions, and we have celebrated together in Florence and Mapleton as services are cautiously restored. We truly get to serve the best library patrons in the world.

And now, to get started:

This is my eighth budget as Director of the Siuslaw Public Library District, and it represents a vast improvement over the uncertainty of last year's budgeting process. While the world remains a changing and challenging place and the pandemic itself is certainly not over, the current state of the district's finances is clearer than at any previous time over the past year. Some of the worst outcomes anticipated in revenue forecasts have not come to pass, and, in the case of Lane County property taxes, we are on an upward trajectory. As the library cautiously reopens to our patrons, I expect other revenue streams to build over the coming year.

While our revenue and expenses are more certain, this budget is again relatively adaptable. If a global pandemic has taught us anything, it is that change will come. As caseloads fluctuate, our response is also in flux. In the long-term, I expect increased vaccination rates and herd immunity will arrive, and the library's daily operations will eventually return to something like normal. In the short-term, however, change remains our reality. I am pleased that the board has adopted a short-term strategic plan that is responsive and meant to facilitate adaptation and keep the library focused on our various vital objectives, and I have included that plan at the end of this year's budget message as another reference for the district's needs and plans in the coming year.

It is likely that the Siuslaw Public Library District will need to consider a supplemental budget in the coming year. For example, I am anticipating the receipt of a donated estate, and I also predict that the changing landscape will impact how we expend funds in the coming year. The good news is that I expect any such revision to be to the benefit of the district and our patrons. In the absence of unforeseen disaster, I expect additional revenue, and the potential for additional expenditures, rather than the reverse

Revenue

The State of Oregon's "Oregon Economic and Revenue Forecast" published in February 2021 recognizes that the most dire expectations of the pandemic and resulting shutdowns have not so far come to pass. The "Forecast" includes the following statement:

The nature of the pandemic-induced recession lead [sic] the economy into a severe shutdown essentially overnight last spring. Since then nearly every economic indicator has looked better than first feared...The stage is set for a strong recovery this year and next as the pandemic wanes. This is largely due to the improvements seen in public health, the large federal fiscal policy response, and underlying resiliency in the economy. Most encouraging is that there has been surprisingly little economic scarring in the form of business closures and permanent layoffs to date...Overall, Oregon's economy will return to health by early-2023.

The strong housing market in Lane County paints an even rosier picture for the library district. In April of 2020, the real estate publication "Market Watch" for April of 2020 —more than a month into the stay-at-home order—showed a 4.5% average increase in the sales price of Siuslaw homes from April of 2019. The most recent "Market Action," published in February of 2021 (under a new name), now reflects an average increase in sales prices of 16% over the past year. This remarkable increase will likely be further supplemented as recent new residential construction in our area comes onto the market and is sold.

Lane County's "2020-2021 Tax Time FAQs" publication further emphasizes the rise in market values across the county:

A typical home saw a 7.2% increase in market value. Changes to individual home value will vary. Changes are based on sales that occurred in your neighborhood, a reappraisal of your area or a physical inspection of your property. Your tax statement shows the real market value of your property as of January 1, 2020 based on the 2019 real estate market. Any changes to the market since January, 2020 will be reflected on the 2021 tax statement. Your property's taxable value is the lower Measure 50

assessed value minus any exemptions. On average, residential properties are paying tax on an assessed value that is 65.1% of its market value.

This statement confirms that residents of the Siuslaw Public Library District are, on average, paying property taxes on assessed values well below the real market value of their property. As a result, I do not expect that a sudden decrease in tax receipts is likely even as we look beyond FY 2021-2022. With assessed market values generally collared at a 3% annual increase, even a temporary downturn in real property values would not immediately impact the assessed market value of Lane County houses. Without a sudden and prolonged downturn in the housing market, such as experienced in the Great Recession, I expect property tax revenues to remain strong. Moreover, based on the district's experience during that recession, I would expect a year or two before a reduced housing market significantly impacts the district's annual revenue.

Finally, carryover into the FY 2021-2022 fiscal year is strong. This large carryover reflects both the continued increase in tax revenue over projections, and the increased funding of reserves in the past five years. The Siuslaw Public Library General Fund will begin the new fiscal year with, conservatively, \$500,000 in the bank to fund operations, with an additional \$130,301 in reserve funds, until the initial influx of property tax that comes each fall. I appreciate the wisdom of previous budget committees and boards who have supported the district's need to establish a solid fiscal foundation that ensures more reliable and consistent funding year-over-year.

Materials reviewed for this revenue projection:

[Lane County "2020-2021 Tax Time FAQs"](#)

[Oregon Economic and Revenue Forecast, February 2021](#)

[RMLS Market Action for Lane County, February 2021](#)

Special Funds

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 2021-2022 budget. These are funds designated by the Siuslaw Public Library District's Board of Directors for special purposes.

In the current fiscal year (FY 2020-2021), the Siuslaw Public Library District

Budget Committee approved a transfer from an existing special fund—the Estates and Trusts Reserve—to the PERS Reserve Fund. I expect this transfer to be completed by the time the Budget Committee meets. The Estates and Trusts Reserve was a fund that was used during the 2011 library expansion project to house the remainder of large bequests to the district made during that time. With the establishment of a library foundation, such a reserve is no longer necessary, and the funds can better serve the district elsewhere. Although now showing a zero balance, the Estates and Trusts Fund will remain in the district's budget for three years to provide historical data to the library and the public.

The PERS Reserve fund is a special fund that was established in FY 2019-2020 to help defray the district's potential future Oregon Public Employee Retirement System (PERS) liability. Like almost all local and state government agencies invested in the PERS program, the Siuslaw Public Library District currently carries an "unfunded actuarial liability" or UAL. This UAL represents the theoretical difference between what the district is paying into PERS on an annual basis and the amount retirees are receiving or will receive from the program. The transfer completed this year will increase the amount in the PERS reserve fund to about \$29,000 and help cushion the district from ballooning payments in the coming years. The good news is that I do not expect to draw down from this account in the short-term. While there is a slight rate increase coming this and next year, it is minimal, and the district can continue saving towards future increases as the UAL continues, most likely, to grow.

The Siuslaw Public Library District also maintains a Building and Equipment Reserve fund. Last year, we met the goal of reaching \$100,000 in this account—a goal first recommended through the district's annual audit in FY 2013-2014. This amount is much more reflective of the district's facility value and potential repair costs. Moreover, this reserve fund (and others) helps the district during the lean months at the beginning of each fiscal year prior to our first significant receipts of property tax revenue. By providing funds that can be temporarily loaned to the general fund, the growth of reserve funds has allowed the district to stop regularly making use of a short-term line of credit during late summer and early fall.

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. Over the past several years, direct grants to the library have funded a permanent historical photograph display at our Mapleton Branch, iPads loaded with literacy programs for our Children's Area, the recent rebuild of the HVAC and trash enclosure, and more.

The historical information for the Grant Fund reflects a three-year grant for \$280,000 awarded by The Ford Family Foundation to Siuslaw Vision. The Siuslaw Public Library District served as the fiscal sponsor for this money, but that formal relationship has ended in the current fiscal year, and Siuslaw Vision has now graduated to a 501(c)(3) designation and direct funding—both from grants and as fees-for-service. Although the fiscal sponsorship has ended, the Siuslaw Public Library District remains a partner in the Vision's work. The website www.RiverCal.org is an excellent place to learn more about the work of Siuslaw Vision, and the many initiatives currently underway. One exciting project being undertaken by the Vision and its partners is an updated local resource directory that will help inform residents in need of social services. Both the Library and the Vision bring local residents together with the best information, and the resiliency built by years of relationship creation is evident as both the Library and Vision Team volunteers and employees are able to respond to new and emerging needs from residents and organizations in our community.

Personnel Services

After a number of years where the district has not increased staffing to meet demand, has found cost savings as staff members retired, or has left vacancies unfilled, this year's budget does propose additional funding to bring more staff into the building. It also includes flexibility for how and at what wages positions are staffed. This ensures the district is competitive in an increasingly tight job market. While the steep increase in pricing in the local housing market is of great benefit for the district's property tax revenue, it is also means that staff members we employ are paying more to remain in the community. Like all local employers, we need to attract and retain qualified and committed professionals, and that will require additional funding. Over the past year, the Siuslaw Public Library District has also seen a number of employees permanently retire. I expect to have a good deal of hiring to do throughout the coming year.

Now, a brief discussion of benefits and the district's new PERS rates. The district

is fortunate to be entering the next two years with a relatively modest rate increase for employees covered by PERS. Rates are calculated biannually using actuarial data, and July 1, 2021 will mark a new two-year period for all public employers. Siuslaw Public Library District's rates are increasing from 21.44% and 16.35% for different employee tiers to 21.83% and 18.59% respectively. These numbers can be comfortably absorbed into the district's general operational budget without calling on the PERS Reserve Fund. We are even more fortunate to have no rate increase for medical coverage in the coming year. While I have increased the insurance line item in the budget, that increase will allow for potential new hires and possible life change events rather than to account for any expected increase in rates.

This year's proposed budget includes an increase for existing staff members. Last year, staff received an annual step increase of 1.5%, but did not receive a Cost of Living Adjustment (COLA); I did not request any increase in my own salary. In the coming year, revenue supports reinstating COLA—projected at 1.5% from the previous year as of January 2021. As in the last two years, I am using the "Pacific" statistical region to make this adjustment. This would reflect an overall increase of 3% for the district's employees.

Next, I have significantly increased the overall substitute budget line to provide coverage for sick leave and vacation leave in the coming year. Over the past year, few permanent employees have used anything like their annual allotment of leave. We ran very lean throughout the year. Additionally, we have a number of employees who have spent enough years with the district that they have accumulated a store of sick and vacation time, and I expect them to use some of those hours in the coming year. Finally, it is difficult to predict how soon Covid-19 will cease to represent any risk to staff members or their families. Planning additional funding for on-call staffing should help alleviate some of those needs.

Last fiscal year, the Siuslaw Public Library District Budget Committee approved a budget that included funding to adjust the Library Clerk pay scale to begin at the mandatory minimum wage that will go into effect on July 1, 2022 (\$13.50). This has alleviated the intervening scramble to adjust on an annual basis, and I do not foresee an additional need to adjust that pay scale in the coming year. However, I am adjusting the Library Aide pay scale upwards so the first step

begins at the July 1, 2021 minimum wage of \$12.75 per hour.

When considering the district's classification scales this year, I am considering a change. The district's practice has been to hire new permanent circulation employees at the Library Clerk classification. The Library Clerk position is also the classification we use for on-call circulation employees. As permanent Library Clerk staff members gained skill and knowledge, and as they took on additional tasks, they were eventually eligible for promotion to the Library Assistant classification. This classification system has also differentiated between the work at the Mapleton branch (where a single permanent employee staffs the location and is responsible for both circulation and reference) and in Florence, where permanent circulation employees do not work alone or provide reference service.

In past years, I have discussed with the library board my desire to move towards eliminating the Library Clerk designation for permanent employees, and hire at the Library Assistant classification. This reflects the increasingly complex and technical knowledge set required of all permanent employees, as well as the increasing demands to maintain high-quality workers in an expensive coastal community. The pandemic has further heightened the challenge of attracting and retaining quality employees for work that is busy and challenging, and that requires both technical expertise and an ability to engage professionally with the public.

Our circulation staff are the employees most likely to engage with almost every patron who walks in the door (hundreds per day prior to the pandemic, and once again on the increase). More than even five years ago, this work requires skillsets ranging from employing de-escalation skills in difficult interactions to basic computer trouble-shooting. Even working side-by-side with a reference librarian, these demands are significant. I would propose that hiring at the Library Assistant classification will give the library more ability to attract quality candidates initially, ask more of those employees at work, and help us maintain a professional workforce. Additionally, I have budgeted for just over one Full Time Equivalent (FTE) in additional staffing at this classification level. Hiring permanent staff at this classification would mean a starting wage of just over \$15 per hour. This is comparable to more and more local employers. For example, \$15 per hour is now the advertised starting wage at the Florence

McDonald's restaurant.

I have, nevertheless, also retained some flexibility in the proposed budget by maintaining some funds in the permanent Library Clerk classification. Should carryover into the coming year not materialize, or should the pandemic outlook change dramatically, I want to be able to adapt quickly.

Finally, I have provided some room in this year's budget to hire or promote to the Librarian 1 position. This is our entry-level professional librarian position. In the coming year, I would like to fill the part-time youth services librarian we left unfilled when the pandemic began. I am also expecting another part-time librarian to retire prior to the coming fiscal year. Providing more funding in this classification provides ability to fill that role with someone who can provide additional professional skills to the district in addition to filling needed reference shifts.

Materials and Services

Last year's adopted budget included an 18% increase in spending for library materials (including books, periodicals, audiobooks, DVDs, CDs, and electronic databases). While that increase has served us well, that significant increase means little increase is needed in the current year. I have maintained a large amount in the "Electronic Databases" line item in the budget to continue expanding online services in the coming year—and to serve patrons who remain safest at home or otherwise prefer online services. Our current bottleneck in getting materials into the hands of patrons is that we need more staffing for circulation, processing, and cataloging.

I have maintained increases in the budget lines associated with maintenance of the facility, particularly janitorial services and general building maintenance. This will both allow us to maintain needed improvements and allow continued disinfection and deep-cleaning when necessary. As case numbers once again increase throughout Lane County, it is clear we have not yet reached the end of the pandemic. Responding to changing conditions will remain vital for months into the coming year.

Despite this need, I have not re-funded the "Covid-19" budget line created in last year's budget. The district was fortunate to be able to access money

through Coronavirus Relief Fund portion of the CARES Act to reimburse costs associated with purchasing items that have proved essential for our Covid-19 response. I do not expect that there will be a significant need to purchase new items specifically for this purpose. I have, however, maintained the same significant amount in the district's "Marketing" line item as I did in last year's budget. I believe this will allow us to communicate when services come back online in the coming months.

Capital Outlay

Last year, I funded the "Furniture" budget line to either purchase new DVD shelving or to reconfigure the furniture in the public internet area. Neither proved practicable in a year when I have tried to keep the number of bodies in the building to a minimum, and when we have not had staff capacity to plan and undertake any additional capital projects. I have re-funded this budget line in the coming year to provide that opportunity as pandemic conditions begin to ebb.

I have also re-funded a parking lot repaving and repainting project in the proposed budget. This has been a need for several years, and we have an opportunity to complete that work over the summer with assistance from the City of Florence.

Finally, there is some funding in the "HVAC Project" budget line. As our outdated existing system has continued to need repairs and as appropriate refrigerant is increasingly difficult to find, it may be that another ductless unit in our staff workroom is our best solution for environmental control going forward.

Unallocated General Fund Requirements

In the unallocated portion of the general fund, I have reflected the carryover of a special payment to a new charitable foundation that will support the Siuslaw Public Library District. This special payment is funded by the donation of two large trusts (from the Groce and Price estates) received over the last two years. The newly created Siuslaw Public Library Foundation has just received an official 501(c)(3) designation, and is now in the process of establishing an investment policy in preparation for accepting these funds. The foundation, once established, will further insulate the district from momentary downturns in the market and property tax revenue. I will also look to the foundation to be a

partner in funding future large capital projects.

Conclusion

My sincere thanks to each of you who have agreed to serve on the Siuslaw Public Library's Budget Committee. Your volunteer service allows the district to both fulfill legal obligations as a local government entity, and, even more importantly, it ensures that the district is responsive to the public and our thousands of patrons. I would like to extend a special thank you to both Marilyn Fox and Joshua Greene. Both are completing their final year of service on the Committee, and I have appreciated their contributions to the process, particularly through the challenges of budgeting during a pandemic (and without food)! I feel lucky to live in a community where residents consistently give of their time and energy to make our local governments successful and responsive. Thank you.

Meg Spencer
Siuslaw Public Library Director and Budget Officer
April 15, 2021

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

Tax Year 2006/07: \$1,322,861,845 (+\$85,779,639 or +6.93%)

Tax Year 2007/08: \$1,402,679,181 (+\$79,817,336 or +6.03%)

Tax Year 2008/09: \$1,480,086,702 (+\$77,407,521 or +5.52%)

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

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

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

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

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

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

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

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

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

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

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

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

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 2006/07: \$682,993 (+\$44,288 or +6.93%)

Tax Year 2007/08: \$724,213 (+\$41,220 or +6.04%)

Tax Year 2008/09: \$764,198 (+\$39,985 or +5.52%)

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

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

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

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

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

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

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

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

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

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

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

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

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

2021-2022 PERMANENT TAX RATE CALCULATION

Permanent Rate Limit (per \$1,000 of assessed valuation)	0.5163
Actual Assessed Valuation in District as of October, 2020	2,098,475,881
Estimated Assessed Valuation in District as of October, 2020 @ 2.5%	2,150,937,778
Tax Rate (per \$1 of assessed valuation)	0.0005163
2021 Estimated Assessed Valuation x rate	1,110,529
Uncollectable @ 6%	0.060
Loss from Uncollectable	66,632
Actual Tax Realized from Levy	1,043,897

SIUSLAW PUBLIC LIBRARY DISTRICT
BUDGET COMMITTEE MEETING
April 21, 2021

DRAFT MINUTES: TO BE APPROVED AT THE 2022 BUDGET COMMITTEE MEETING

Call to Order

The meeting was called to order by President Susy Lacer at 12:15 PM on April 21, 2021 via videoconferencing due to the COVID-19 Pandemic and Oregon Governor Kate Brown's corresponding executive orders.

Roll Call

Budget committee members (BCM) present were Kristin Anderson and Jennifer McKenzie. Board members present were President Susy Lacer and directors Michael Falter, Sandy Kuhlman, Renée LaCosse, and Jane Yecny. Staff members present were Library Director (LD) Meg Spencer, (AD) Gayle Vinchesi, and Recording Secretary (RS) Yvonne Pappagallo. Linda Weight was present in her capacity as President of the Friends of the Siuslaw Public Library (FOL President).

Election of Budget Committee Chair

Director Yecny nominated President Lacer for Budget Committee Chair and Director LaCosse seconded the motion. Ayes: all.

Approve Minutes of the June 17, 2020 Budget Committee Meeting

Chair Lacer moved and Director Yecny seconded the approval of the minutes of the June 17, 2020 Budget Committee Meeting as presented. Ayes: all.

Receive Fiscal Year 2021/22 budget message from the Budget Officer

LD Spencer welcomed everyone and introduced new BCM Jennifer McKenzie. Unfortunately, due to Covid-19 and resulting life changes, some other committee members have not been able to join today's meeting. LD Spencer invited everyone present to introduce themselves. After introductions, she shared her virtual presentation with everyone present (this presentation has been incorporated into the minutes for reference).

LD Spencer shared a brief summary of service before and after Covid-19. In fiscal year 2019-2020, the library had just over 173,000 visitors, circulated more than 160,000 items, and had 7,700 registered borrowers. LD Spencer shared service numbers for other library systems sharing a similar population size. She noted that both Newport and Jefferson County libraries are now serving slightly smaller populations than the Siuslaw Public Library – a change from previous years. During normal years, the Siuslaw Library is generally first or second in our cohort for various service measures. In particular, we welcome more visitors physically into the

building, and we have many more volunteers and volunteer hours than any other comparable library.

Since March of 2020, when the library closed to the public, staff have radically changed what services we offer the public. We have circulated almost 14,000 items and offered additional online databases and titles along with curbside pickup for physical items. As of April 1, the library has also opened for limited in-person browsing and access. In-person services remain dependent on Lane County's risk level in the coming weeks.

Strategic Plan

LD Spencer offered additional information about the services currently being offered to patrons. Patrons have been able to call or go online to request physical materials throughout much of the pandemic. Staff pull items, discharge returns, and re-shelve those materials (a function previously carried out predominantly by volunteers). Phones are answered from 10 a.m. to 6 p.m. every business day, and this has been the case since April 2020. Virtual technology appointments, online tech tutorials, virtual browsing, and increased Wi-Fi access are all ways the library has pivoted to serve the community throughout Covid-19.

The amount of change in the current year has been more manageable because the board adopted a one-year strategic plan that can be adapted to the current needs of our community. The plan is based on the Objectives and Key Results (OKRs) method of planning, which is geared for quarterly reporting and adjustment as-needed. LD Spencer shared the 2021 OKR strategic plan in this year's budget document, as it is a great method for gauging how the library is meeting our objectives in the proposed budget.

REVENUE

Taxes

Earlier in the pandemic, it was unclear how Covid-19 would impact the finances of the Siuslaw Public Library District. However, with more months of data, it seems clear that property tax revenue remains strong. As more than 60% of the district's budget is property tax-dependent, this is excellent news. Carryover and reserve funding also constitute a larger portion of monies going into the fiscal year than they did previously, and this is good news for the district as it suggests we will be able to pay our bills without calling on short term loans. Fines, fees, and donations are obviously down—we have not been soliciting or accepting any—however, these also constitute a minimal portion of the district budget.

LD Spencer returned to the cohort of similarly-sized libraries to share their budgets just prior to and during the pandemic. The Siuslaw Public Library District continues to expend much more than average on collections, and this made a good deal of sense during the pandemic in particular as it allowed us to increase online materials. We are not highest in staff expenditures, although we serve many more patrons in-person, so this is a place where we can grow.

The district has a permanent tax rate of \$0.5163 per \$1,000 of assessed property value (ASV). Reviewing sales numbers for the past year reveals that sales prices throughout our region have increased, on average, 16%. While the ASV is collared each year, new homes and businesses built over the past year will add to the property tax stream as well. With this data in mind, LD Spencer has used 2.5% as her conservative estimate for property tax growth in the 2021-2022 fiscal year.

Next, LD Spencer is projecting a relatively conservative carryover of \$500,000 into the coming fiscal year, and \$12,000 in previously levied taxes (i.e. taxes that were not paid in the year they were assessed). She has, however, reduced the amount she expects to realize through other sources, particularly fines and fees. Again, these are a much smaller portion of the district budget, and so unlikely to greatly impact the resulting bottom line.

Special Funds

LD Spencer explained that special funds are those reserved for special projects, or for reserves that can be used in specific circumstances. Special funds also allow the library to make short-term loans to the general fund until tax receipts are received.

LB-10 Grant Fund

In the past five or so years, the Grant Fund has housed monies for Siuslaw Vision, as the library has served as a fiscal sponsor for that work. Siuslaw Vision has just received separate recognition as a 501(c)(3), so that portion of the relationship is at an end. This proposed budget only reflects potential grants that might be applied for and administered by the library. These numbers are projections, and do not reflect specific awards. If nothing is received, no money will be spent.

LB-11 Library Building and Equipment Reserve Fund

This fund has now increased to a bit over \$100,000—an amount recommended by the district's auditor to better reflect the value of the library facilities. Again, this is also a fund that can be used to make a short-term loan to the general fund during the year. Should a major emergency take place in the early months of a fiscal year, that would not be as possible. However, this has been a protective and useful fund for the library.

LB-11 Trust & Estates Reserve Fund

The library board has made a final transfer to zero out this account. Going forward, LD Spencer expects that most trusts and estates will be received by the newly established Siuslaw Public Library Foundation. This was a long-time remainder from the most recent library expansion project, and will now help grow the PERS reserve fund.

LB-11 Public Employee Retirement System (PERS) Expense Reserve Fund

Like most local governments in Oregon, our district participates in the Oregon Public Employees Retirement System. Also like most, we have an unfunded actuarial liability (UAL) in the system. This represents the difference between what we have paid into PERS, and what our employees

are expected to be paid upon retirement (an actuarial calculation). This reserve fund should allow the library to better respond even to steep potential rate increases.

GENERAL FUND

LD Spencer explained that the next portion of the budget is the General Fund. The General Fund represents the district's projected ongoing and one-time expenses in three main categories: personnel services, materials and services (which includes collection), and capital expenditures.

Staff

LD Spencer shared how the Siuslaw Public Library District compares with the overall cohort of similarly-sized libraries. We have increased funding for the facility, collection, and savings for PERS in the past several budget years, but it is clear that staffing is where we have a need to expand next. Lean staffing prior to the pandemic has been compounded by retirements and a decision not to complete the hiring process that was taking place when the library (along with the country) shut down for a time.

This budget reflects hiring additional staff and paying those staff members (and current staff) more. If we were to hire at our current rate, we would be paying significantly less than McDonald's and other local restaurants. Because we have hundreds of people through our doors each day, we need staffing in place to assist the public. The proposed budget reflects starting all of our regular/permanent circulation employees at the Library Assistant level, but maintains the Library Clerk classification for on-call employees. LD Spencer hopes this will make the position more attractive, and assist in reducing turnover among employees engaged in frontline service. For many libraries, a Library Clerk would be a position that is shelving and engaged in more back-of-house activities. For this library, that position reflects people who are working with patrons every day. The Library Assistant classification will hopefully allow the district to fill that need appropriately. LD Spencer shared that she was also interested in moving some of the Mapleton duties currently carried out at the Library Assistant classification to a Librarian 1 classification.

Last year, the library froze cost of living adjustment (COLA), and this year the proposed budget would reinstate a COLA for existing employees and also include a step increase of 1.5%. The library's classification schedules include an annual step increase of 1.5% (at many organizations, this would be a 2-3% step increase) for a total increase of 3%. Chair Lacer asked what the current FTE for the library is, and LD Spencer said that while last year's budget showed an FTE of 10.8, it was in fact 9.8 due to the unfilled positions. BCM McKenzie asked if one of the duties of a new employee would be increasing outreach to the Mapleton School District. LD Spencer said that one of the currently unfilled positions is a part-time Teen Services Librarian. However, it is not Mapleton-specific. BCM McKenzie said that the Siuslaw School District would be happy to assist in getting materials to Mapleton as well, as they are now coordinating library and related services much more closely and sharing curriculum materials. She would like an opportunity to coordinate with anyone doing that work in Mapleton. BCM McKenzie thanked the group for all she had learned, but excused herself to teach. LD Spencer thanked BCM for

her service on the committee and the additional knowledge she was able to bring to the table. BCM McKenzie left the meeting at 12:55 PM.

LD Spencer wrapped up the discussion of staffing by sharing that there has not been an increase in health insurance rates for the coming year, although she has budgeted more to account for additional staff members who may be hired. And, while there is an increase in the biennial PERS calculation, it was much less than feared. The strong anticipated revenue in the coming fiscal year should support the proposed budget increases for staffing without difficulty.

Collection

Maintaining a strong collection budget remains a priority for the library, and LD Spencer shared that the increasing proceeds from the Book Endowment increasingly supplement those funds. Last year's approved budget greatly increased the database/digital materials line item in the collection budget to help the library respond to the pandemic. LD Spencer proposes maintain that increase into the coming year. Overall, there is not a huge increase in the annual circulation budget. Instead, LD Spencer has focused on removing a bottleneck: cataloging and processing new items. That will require staff.

Materials and Services

LD Spencer shared just a few highlights here, as this budget is relatively unchanged from last budget year. LD Spencer does recommend fully funding the Travel and Training budget line as she expects conferences and in-person trainings will resume in the coming year. She has kept Building Maintenance and Janitorial Services higher to account for the expected increased cleaning and maintenance needs still emerging due to Covid-19. On the other hand, she has slightly decreased the money in the Utilities line as the ductless HVAC system continues to save money for the district. She has also budgeted for a (hoped-for) increase in rent for the Mapleton branch. Marketing retains the increase adopted last year, and LD Spencer expects additional communication will be needed in the coming months as services continue to change and adjust. Finally, she has zeroed-out the Covid-specific line in the budget as she believes that the bulk of spending on items to address safety in the building is complete and additional items can be purchased from general funds.

Capital Outlay

LD Spencer said that this final category of appropriated expenditures reflects more permanent additions to the library facility. She has left some funds should new DVD shelving be possible in the coming year. There are also dollars for re-stripping and sealing the parking lot—a project that will include assistance from the City of Florence. There are also dollars budgeted for additional work on the HVAC in the building. The old system continues to need replacement a piece at a time.

In conclusion, LD Spencer is anticipating approximately \$1.4 million in categorized expenditures in the 2021/2022 fiscal year.

You can see that last number \$1.4 million is basically what we have anticipated in expenditures in this year's budget and then we have the "none of the above" also known as the Not Allocated.

Not Allocated

Special payments, ending balances, and contingency monies are part of the general fund of the budget, but are not allocated to a specific category. The major highlight in this section of the budget is a projected \$130,000 Special Payment to the Library Foundation. This payment represents funds from two estates that were left to the library and that will serve as seed money for the new charitable organization as it works to support the mission and work of the library going forward.

LD Spencer asked if there were more questions about the proposed budget. BCM Anderson asked why there was a difference between the total of \$1.6 million of unallocated and allocated expenditures in the general fund, and the overall total of about \$1.7 million LD Spencer is proposing that the Budget Committee approve. LD Spencer explained that the total of \$1,746,848 also incorporates the special funds and not just the general fund. So the Grant Fund and three reserve funds are included in that final total. LD Spencer said that, assuming the budget is approved, the published budget will include allocated and unallocated amounts from all of the library's budgeted funds. BCM Anderson thanked her for the explanation, as it helped to know that the overall total combines every fund into a final number. When comparing the final number for the current year to previous year's totals, LD Spencer reminded the group that some large expenditures, like the roof project and fiscal sponsorship of Siuslaw Vision, are part of those previous budget years, so the comparison of the total number is not always easy.

Discuss and take action on the Fiscal Year 2021/22 Budgets for the Grant, Building/Equipment Reserve, Trust and Estates Reserve, PERS Reserve and General Fund

The Budget Committee discussed the Budget for Fiscal Year 2021/2022 for the Grant Fund, Building/Equipment Reserve Fund, Trusts and Estates Reserve Fund and the General Fund.

BCM Anderson moved that the Budget Committee of the Siuslaw Public Library District approve the Budget for the 2021/2022 fiscal year in the amount of \$1,746,848. Director Yecny seconded the motion. Ayes: all.

Director Kuhlman moved that the Budget Committee of the Siuslaw Public Library District approve property taxes for the 2020/2021 fiscal year at the rate of 0.5163 per \$1,000 of assessed value. Director Falter seconded the motion. Ayes: all.

LD Spencer thanked everyone for their service and attention throughout the long presentation and asked if there were any questions.

BCM Anderson was interested to know how governments were required to budget so they could still save for future needs if a break-even budget is required. LD Spencer explained that local governments are expected to spend the vast majority of the monies they raise through

taxes to offer the services taxpayers have authorized. However, reserve funds do allow some ability for a government to save for larger purchases and/or future needs. Those must be specially put aside by the government's elected board, and must be re-authorized on a cycle. There are also Contingency and Unappropriated Ending Fund Balance monies, which are not meant to be spent in the coming fiscal year, but are instead designed to help the local government move stably into the next fiscal year and the next. So, while not reserved, these funds do allow continuity of service. Finally, while not saving, it is important to be sure that projections are conservative for revenue to ensure that carryover is not short. LD Spencer believes strongly that taxpayer dollars should be spent on service, in balance with that need to continue with fiscal strength into each new year. Chair Lacer thanked BCM Anderson for the thoughtful question.

Adjourned at 1:18 PM

Looking
past
Covid

Siuslaw Public Library District Budget Committee FY 2021-2022



Time to read



Thank you so much for being here.
You are helping to create the future
of the Siuslaw Public Library
District.

Please say hello, and tell us what
your mental comfort food was this
year.

SIUSLAW PUBLIC LIBRARY DISTRICT BUDGET COMMITTEE MEETING

- | | |
|--|-------------------|
| I. Call to Order | Susy Lacer |
| II. Roll Call | Yvonne Pappagallo |
| III. Election of Budget Committee Chair | Budget Committee |
| IV. Approve Minutes of the June 17, 2020
Budget Committee Meeting | Budget Committee |
| V. Receive Fiscal Year 2021/22 budget
<u>message</u> from the Budget Officer | Budget Officer |
| VI. Discuss and take action on
Fiscal Year 2021/2022 budgets for the
Grant, Building/Equipment Reserve,
Trusts and Estates Reserve, PERS Reserve,
<u>and</u> General funds | Budget Committee |
| VII. Set time and date for next meeting (if needed) | |
| VIII. Adjourn | |

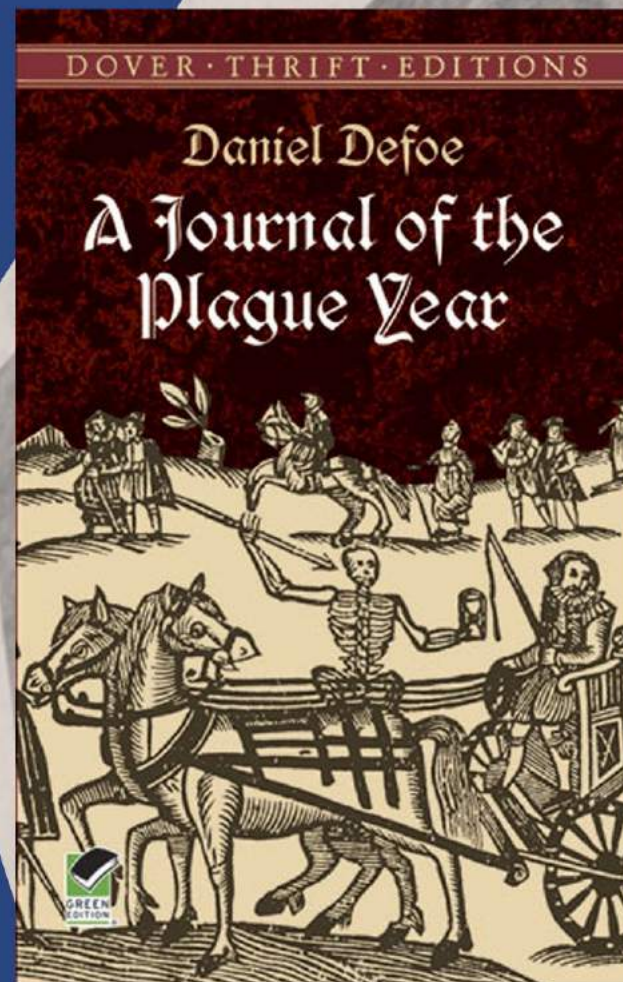
Agenda

Unprecedented...ish



For most of us, this was our first experience living through a pandemic.

At the library, it meant changes in services, workflows, and staffing that will change this institution for many years to come.

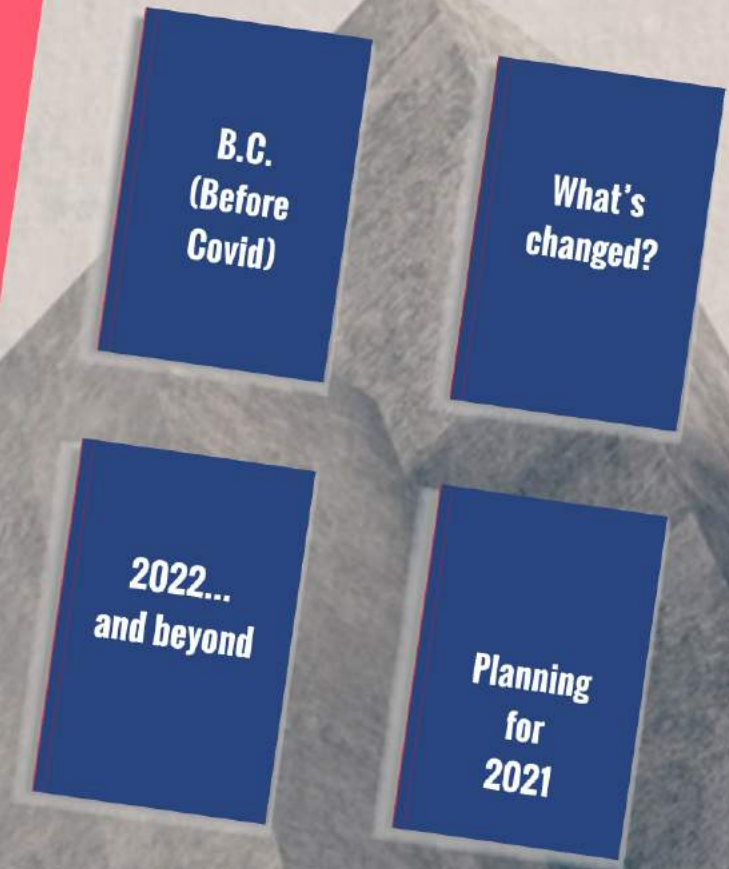


Looking
past
Covid

Siuslaw Public Library District Budget Committee FY 2021-2022



Problem-solving!



MARCH

13

2020 B.C. (Before Covid-19)

What does a (more) normal year look like at Siuslaw Public Library?

January 2019 to January 2020

- 167,410 total collection use
- 173,136 annual visitors
- 18,736 population served
- 7,715 borrowers



**Then everything
changed...**

MARCH

13

2020 B.C. (Before Covid-19)

What does a (more) normal year look like at Siuslaw Public Library?

Library name	Library Visits	Total circulation	Ref. Q's	# Programs	Program Attendance	Average/ Program	Vol. Hrs.	Website
BAKER COUNTY LIBRARY DISTRICT	125,383	146,584	4,381	193	2,936	15	3,894	n.c.
LEBANON PUBLIC LIBRARY	130,523	148,671	8,163	194	7,829	40	2,952	10,443
NEWPORT PUBLIC LIBRARY	160,605	255,916	17,789	453	12,566	28	2,091	142,660
SIUSLAW PUBLIC LIBRARY DISTRICT	177,418	173,512	11,726	468	11,779	25	5,469	42,000
ESTACADA PUBLIC LIBRARY	76,000	158,577	15,415	175	2,914	17	264	20,988
JEFFERSON COUNTY LIBRARY DISTRICT	75,980	132,095	8,427	612	14,101	23	2,995	12,640
LA GRANDE PUBLIC LIBRARY	146,300	147,181	n.c.	370	6,521	18	1,400	n.c.



Then everything
changed...

MARCH

13

2020 B.C. (Before Covid-19)

What does a (more) normal year look like at Siuslaw Public Library?

Library name	Population	Borrowers	New Borrowers	Staff \$	FTE	Collection \$	All \$
BAKER COUNTY LIBRARY DISTRICT	16,765	9,324	759	\$753,384	15.52	\$109,280	\$1,100,965
LEBANON PUBLIC LIBRARY	16,920	10,043	974	\$422,465	6.57	\$50,593	\$551,733
NEWPORT PUBLIC LIBRARY	18,021	18,298	1,352	\$739,259	11.50	\$101,185	\$988,444
SIUSLAW PUBLIC LIBRARY DISTRICT	18,736	7,715	1,160	\$607,605	10.00	\$103,373	\$932,494
ESTACADA PUBLIC LIBRARY	18,917	6,106	687	\$648,330	9.45	\$62,060	\$890,777
JEFFERSON COUNTY LIBRARY DISTRICT	19,761	6,434	579	\$285,541	7.33	\$77,330	\$510,764
LA GRANDE PUBLIC LIBRARY	20,291	9,532	703	\$399,348	5.00	\$60,647	\$583,761



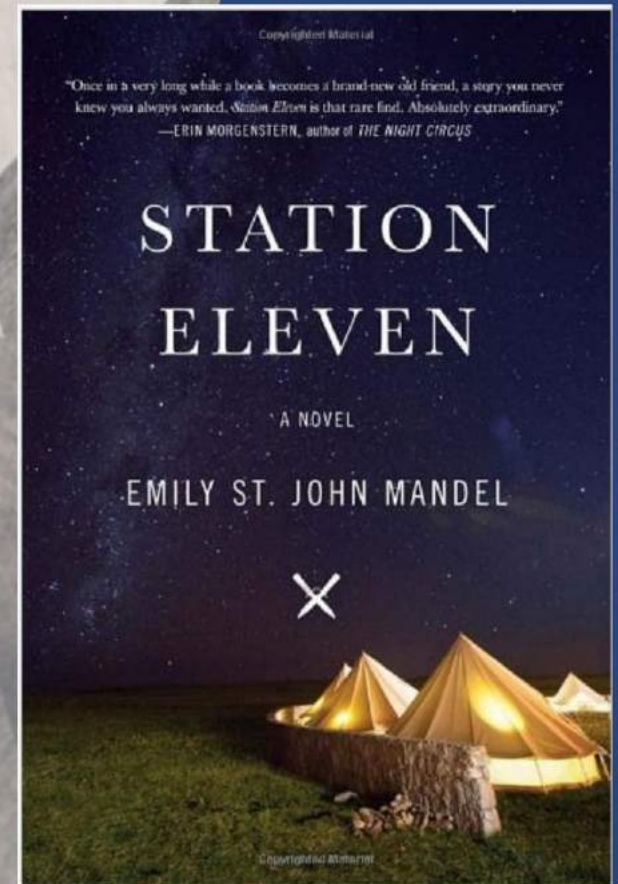
Then everything changed...

What's changed?

**SPLD:
2020-2020**



Station Eleven:
After a devastating flu pandemic decimates the world, a band of traveling actors helps survivors to forget (and to remember) civilization.



Where are we today?



13,649 items checked out from Florence, 185 from Mapleton

We have re-opened for limited in-person browsing!

Virtual programming; take-home summer reading & activities



Still waiting for in-person programs

Occupancy of about 100 people at a time (low-risk)

No chairs, no gathering -- we are "retail" space per OHA

Strategies

Planning for the
unpredictable.

'21

While things remain unpredictable, we are getting better at planning for the unexpected.

Do you get to read all day?

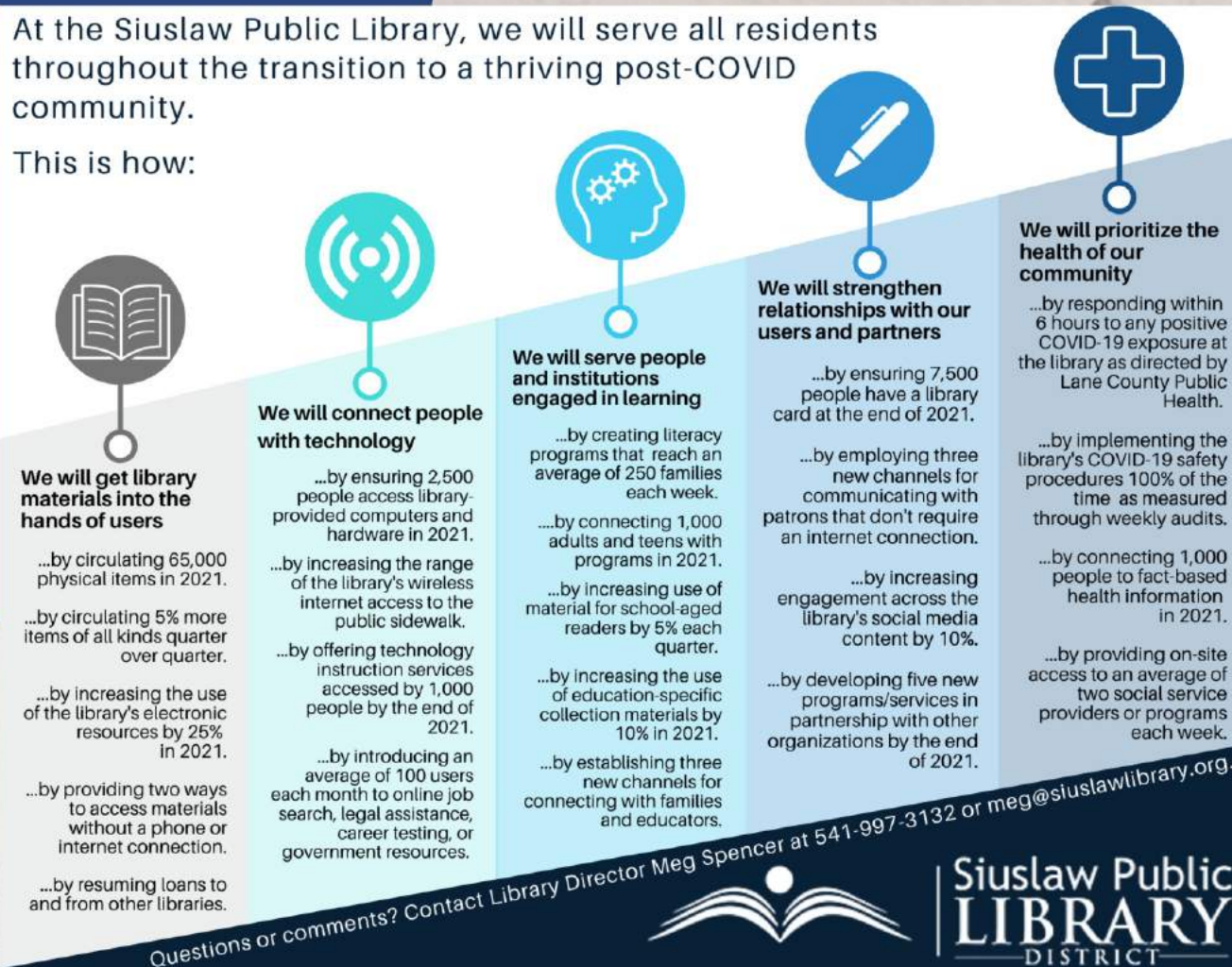
During Covid-19 closures staff have:

Bought and processed books, pulled thousands of items for patrons, re-shelved, provided tech appointments, created virtual browsing and programs, added digital services, increased wi-fi access for patrons, provided support for other local agencies and volunteer organizations, answered the phone.



At the Siuslaw Public Library, we will serve all residents throughout the transition to a thriving post-COVID community.

This is how:



'21

e are getting unexpected.



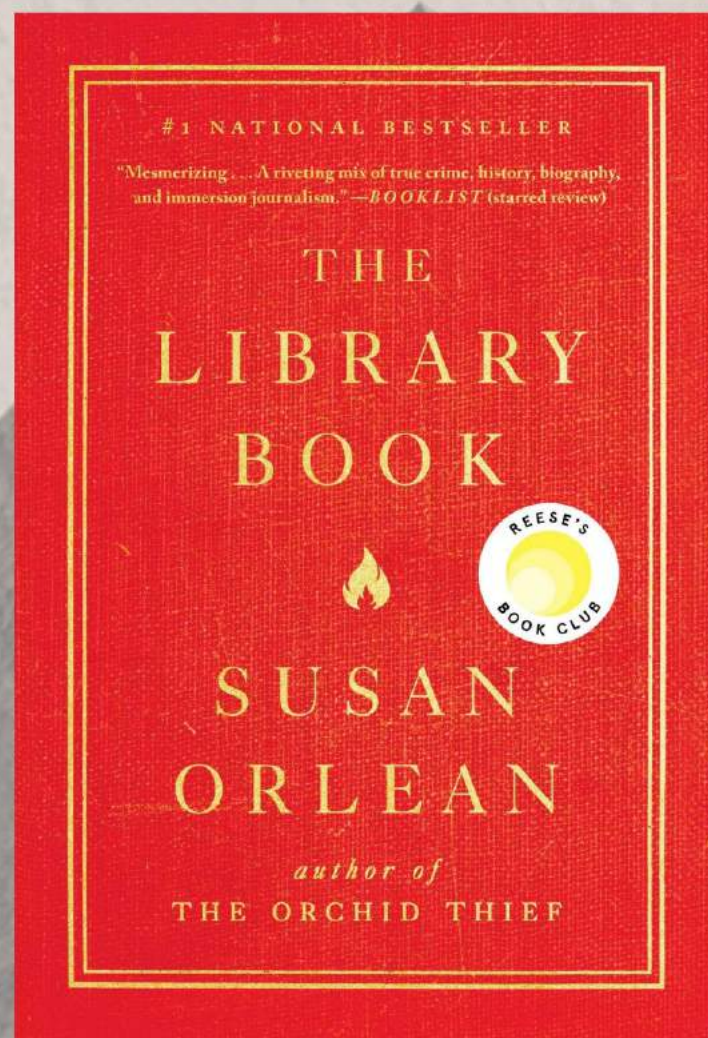
2022...
and
beyond

What won't change?

The Siuslaw Public Library District strives to be the best small library system in Oregon.



The Library Book: Susan Orleans, author of *The Orchid Thief* and a long-time contributor to *The New Yorker* contributor, wrote this book about the history and value of libraries.



Looking
past
Covid

Siuslaw Public Library District Budget Committee FY 2021-2022





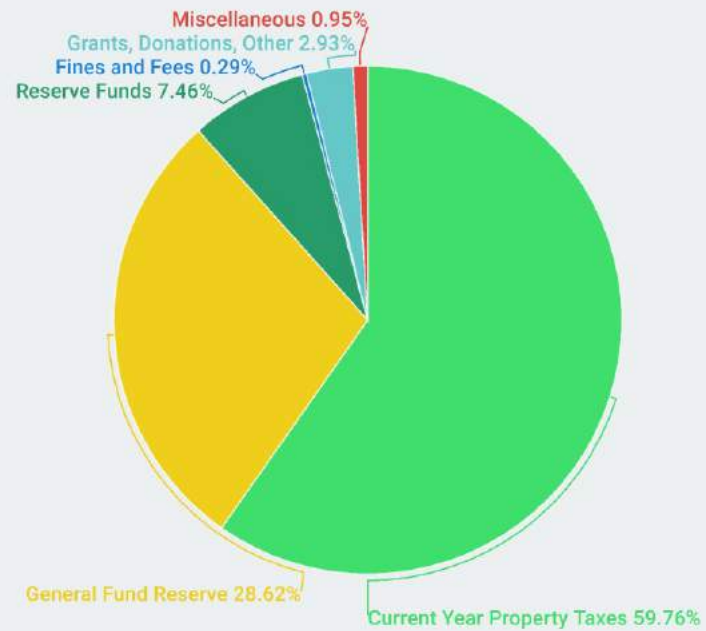
TAXES

2021-2020

SPLD is in great shape as
we head into the next
fiscal year.



Where does it come from?



Other Libraries

Projections

Tax Calculation

		Population served	Registered users	Registered users added	Personnel	Collection	All Other	Total expenditures	Computer Sessions	Total library visits	Total library visits per capita
1	Library name										
2	NEWPORT PUBLIC LIBRARY	18,035	8,289	962	\$591,286	\$94,043	\$147,498	\$1,072,912	19,370	111,530	6.18
3	JEFFERSON COUNTY LIBRARY DISTRICT	19,218	6,723	330	\$244,379	\$91,962	\$167,112	\$605,600	4,794	48,208	2.51
4	ESTACADA PUBLIC LIBRARY	19,255	5,771	554	\$421,755	\$48,432	\$109,280	\$817,848	6,228	20,000	1.04
5	SIUSLAW PUBLIC LIBRARY DISTRICT	19,370	7,119	780	\$444,507	\$109,847	\$224,239	\$972,754	13,328	122,168	6.31
6	SILVER FALLS LIBRARY DISTRICT	20,606	12,232	529	\$596,068	\$88,052	\$158,169	\$1,279,844	5,169	74,262	3.60
7	GLADSTONE PUBLIC LIBRARY	21,465	5,184	456	\$308,319	\$56,633	\$201,058	\$729,163	6,799	42,311	1.97
8	ALOHA COMMUNITY LIBRARY	21,826	6,675	3,819	\$356,899	\$17,817	\$237,539	\$671,039	7,474	54,191	2.48
9											

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

Tax Year 2006/07: \$682,993 (+\$44,288 or +6.93%)
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 Tax Year 2019/20: \$1,047,359 (+\$43,827 or +4.4%)
 Tax Year 2020/21: \$1,084,375 (+\$37,016 or +3.5%)

		RESIDENTIAL															COMMERCIAL		LAND	MULTIFAMILY			
		Current Month							Year-To-Date							Year-To-Date		Year-To-Date	Year-To-Date				
		Active Listings	New Listings	Expired/Cancelled Listings	Pending Sales	Pending Sales 2021 v. 2020 ¹	Closed Sales	Average Sale Price	Total Market Time ²	New Listings	Pending Sales	Pending Sales 2021 v. 2020 ¹	Closed Sales	Average Sale Price	Median Sale Price	Total Market Time	Avg. Sale Price % Change ³	Closed Sales	Average Sale Price	Closed Sales	Average Sale Price	Closed Sales	Average Sale Price
225	Florence Coast Village	2	1	0	0	-	1	110,000	283	1	0	-100.0%	1	110,000	110,000	283	-21.0%	-	-	-	-	-	-
226	Florence Green Trees	7	9	1	9	125.0%	4	166,300	15	11	10	42.9%	4	166,300	150,000	15	8.6%	-	-	-	-	-	-
227	Florence Florentine	2	1	0	1	-56.7%	2	384,000	91	3	7	40.0%	3	359,900	337,900	12	0.3%	-	-	-	-	-	-
228	Florence Town	35	29	3	14	-12.5%	10	330,300	21	40	28	0.0%	28	337,000	352,600	39	19.5%	3	548,300	6	113,800	-	-
229	Florence Beach	4	2	0	5	150.0%	5	361,600	31	5	7	10.0%	14	323,300	294,500	23	6.8%	-	-	4	132,700	-	-
230	Florence North	5	1	1	1	-80.0%	4	332,300	153	4	4	-55.6%	5	322,300	338,000	184	0.3%	-	-	2	150,000	-	-
231	Florence South/ Dunes City	6	2	-	1	-80.0%	3	308,300	116	4	6	-14.3%	5	315,600	340,000	341	23.6%	-	-	5	143,000	-	-
238	Florence East/ Mapleton	5	1	2	3	0.0%	-	-	-	4	6	-25.0%	3	491,700	420,000	107	102.4%	-	-	1	230,000	-	-
	Grand Total	67	46	7	34	-10.5%	29	307,200	59	78	68	-8.1%	66	325,000	305,000	81	16.1%	3	548,300	16	136,600	-	-

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

2021-2022 PERMANENT TAX RATE CALCULATION

Permanent Rate Limit (per \$1,000 of assessed valuation)	0.5163
Actual Assessed Valuation in District as of October, 2020	2,098,475,881
Estimated Assessed Valuation in District as of October, 2020 @ 2.5%	2,150,937,778
Tax Rate (per \$1 of assessed valuation)	0.0005163
2021 Estimated Assessed Valuation x rate	1,110,529
Uncollectable @ 6%	0.060
Loss from Uncollectable	66,632
Actual Tax Realized from Levy	1,043,897

**FORM
LB-20**

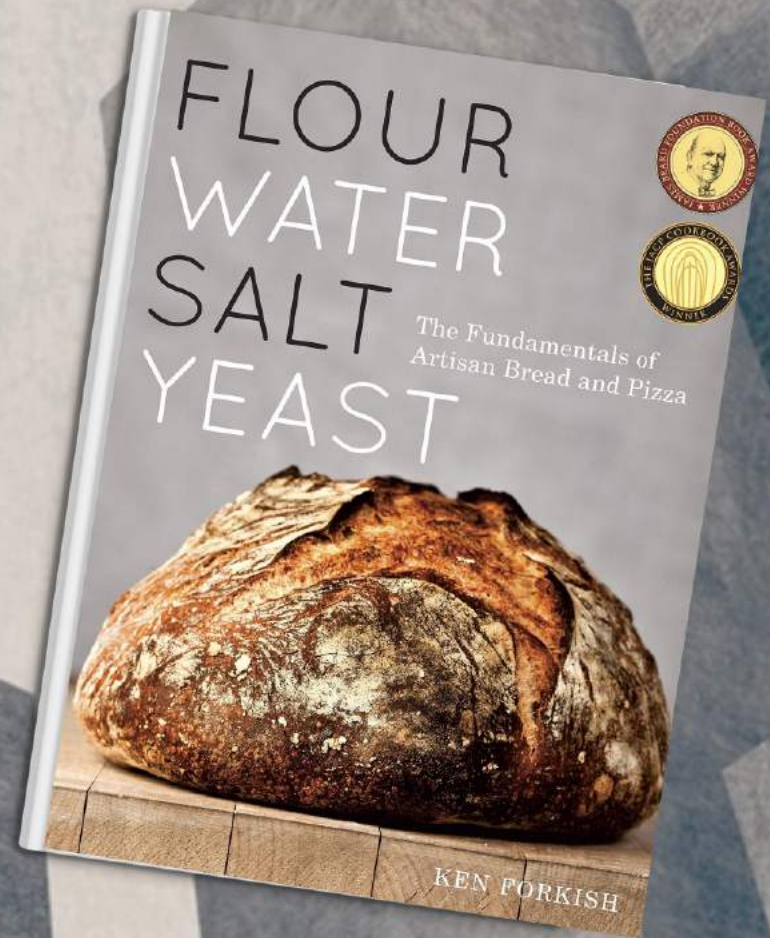
**RESOURCES
General Fund**

LB20

	Historical Data			RESOURCE DESCRIPTION	Budget for	
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020				
1				1		
2	\$623,019	\$554,450	\$420,000	2	Net working capital	\$500,000
3	\$41,128	\$17,840	\$12,000	3	Previously levied taxes estimated to be received	\$12,000
	\$0	\$15,416	\$0		Intergovernmental (Cares Relief Fund)	\$0
4	\$4,518	\$3,239	\$3,000	4	Interest	\$3,000
5	\$20,467	\$9,497	\$15,000	5	Donations	\$12,000
6	\$2,313	\$2,478	\$4,000	6	State Per Capita	\$2,600
7	\$5,680	\$3,321	\$3,000	7	Fines and Fees	\$3,000
8	\$3,810	\$2,739	\$2,000	8	Copier	\$2,000
9	\$5,306	\$5,233	\$4,500	9	E-Rate	\$4,000
10	\$2,748	\$2,873	\$1,000	10	Miscellaneous	\$1,000
11	\$10,413	\$10,939	\$9,500	11	Book Endowment Fund	\$9,500
12	\$8,066	\$8,279	\$7,500	12	Other Endowed Funds	\$8,000
13				13	Loraine Chernoff Fund	
14				14	Martha Beechler Fund	
15				15	Cherones/Keener Fund	
16				16	Joan Orr Fund	
17				17	Owen/ Jeanne Welles Fund	
18				18	Johnson Fund	
19	\$727,468		\$481,500	19	Total resources, except taxes to be levied	\$557,100
20			\$994,353	20	Taxes estimated to be received	\$1,043,897
21	\$957,597	\$998,516		21	Taxes collected in year levied	
22	\$1,685,065	\$998,516	\$1,475,853	22	TOTAL RESOURCES	\$1,600,997

Flour Water Salt Yeast:

From Portland baker Ken Forkish, this book won the 2013 James Beard and IACP awards, and focuses on making bread and pizza with simple ingredients.



The world's largest collection of international recipes and global food culture.

With thousands of global **recipes**, hundreds of fascinating **culture** and **ingredient** articles, and essential culinary resources, AtoZ World Food brings international cuisines to you, from Albanian byrek to Zimbabwean matemba!

Recipes



6,500 recipes for every course and for iconic cocktails in 174 countries.

Food Culture



1,200 articles on national and regional cuisine, dining etiquette, and special occasion foods.

Ingredients



650 ingredient articles linked to recipes from around the globe.

Reference



Beverages, sauces, quotes, cooking conversions, food history, glossaries, and more.



of
Pizza

KEN FORKISH

Looking
past
Covid

Siuslaw Public Library District Budget Committee FY 2021-2022





**Special
Fun...ds!**



Grants

**Building
& Equipment**

**Speaking
of
Special!**

PERS

**Trusts &
Estates**

FORM LB-10				SPECIAL FUND RESOURCES AND REQUIREMENTS				
				GRANT FUND			S	
Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for	
Actual		Adopted Budget This Year 2020-2021	Proposed By Budget Officer				Bu	
Second Preceding Year 2018-2019	First Preceding Year 2019- 2020							
1				1	RESOURCES			
2	\$992	\$299	\$58,000	2	Working capital			\$0
3	\$125,741		\$15,000	3	Grant Funds			\$15,000
4				4	Interest			
5				5	Transferred IN, from other funds			
6	\$126,733	\$75,489	\$73,000	6	Total Resources, except taxes to be levied			\$0
7			\$0	7	Taxes estimated to be received			\$0
8	\$0			8	Taxes collected in year levied			
9	\$126,733	\$75,788	\$73,000	9	TOTAL RESOURCES			\$15,000
10				10	REQUIREMENTS			
11				11	Org Unit	Object Classification	Detail	
12	\$0	\$0	\$5,000	12	Library Services	Personnel Services	Grant funding of personnel services	\$5,000
13	\$125,741	\$0	\$5,000	13	Library Services	Materials and Services	Grant funding of materials and services	\$5,000
14	\$0	\$75,489	\$58,000	14	Library Services	Materials and Services	Grant funding for Siuslaw Vision	\$0
15		\$0	\$5,000	15	Library Services	Capital Outlay	Grant funding for capital outlay projects	\$5,000
16	\$992	\$299		16	Ending balance (prior years)			
17			\$0	17	UNAPPROPRIATED ENDING FUND BALANCE			\$0
18	\$126,733	\$75,788	\$73,000	18	TOTAL REQUIREMENTS			\$15,000

LB-11

This fund is authorized and established by resolution / ordinance number 99-6 on July 21, 1999 and 12-4 on June 20, 2012 for the following specified the ongoing maintenance of the Library District's building and equipment.

RESERVE FUND RESOURCES AND REQUIREMENTS

Year this reserve fund
Date can not be more
Review Year: 2021

Library Building and Equipment Reserve

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for		
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer		
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020					
1				1	RESOURCES		
2	\$95,709	\$96,352	\$100,300	2	Working capital	\$101,000	
3	\$643	\$526	\$200	3	Interest	\$500	
4	\$0	\$4,000	\$0	4	Transferred IN, from other funds		
5	\$96,352		\$0	5	Total Resources, except taxes to be levied		
6			\$0	6	Taxes estimated to be received		
7	\$0	\$0		7	Taxes collected in year levied		
8	\$96,352	\$0	\$100,500	8	TOTAL RESOURCES	\$101,500	
9				9	REQUIREMENTS - Library Services		
10				10	Org Unit	Object Classification	Detail
					Library Services	Capital Outlay	Major maintenance or replacement of Library's building and capital equipment
11			\$100,500	11			\$101,500
12	\$96,352	\$100,878		12	Ending balance (prior years)		
13			\$0	13	RESERVED FOR FUTURE EXPENDITURE		\$0
14	\$96,352	\$100,878	\$100,500	14	TOTAL REQUIREMENTS		\$101,500

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance numb
13-02 on April 17, 2013 for the following specified purpose:

deposit and expenditure of trust and estate monies to fund capital proj

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Trusts and Estates

Year this reserve fund will

Date can not be more tha

Review Year: 2022

Siu

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for M		
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	A Bud	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020					
1				1	RESOURCES		
2	\$8,176	\$8,231	\$8,231	2	Working capital		
3	\$55	\$44	\$0	3	Interest		\$0
4			\$0	4	Donations		\$0
5	\$8,231		\$8,231	5	Total Resources, except taxes to be levied		
6			\$0	6	Taxes estimated to be received		\$0
7	\$0	\$8,275		7	Taxes collected in year levied		
8	\$8,231	\$8,275	\$8,231	8	TOTAL RESOURCES		\$0
9				9	REQUIREMENTS - Library Services		
10				10	Org Unit	Object Classification	Detail
11			\$0	11	Library Services	Capital Outlay	Shelving for Library Great Room
			\$8,231	12	Not Allocated	Interfund Transfer	Transfer to PERS Reserve
12	\$8,231	\$8,275		13	Ending balance (prior years)		
13			\$0	14	RESERVED FOR FUTURE EXPENDITURE		\$0
14	\$8,231	\$8,275	\$8,231	15	TOTAL REQUIREMENTS		\$0

FORM

LB-11

This fund is authorized and established by resolution / ordinance number 18-05 on April 17, 2019 for the following specified purpose:
to mitigate the District's increasing Oregon Public Employee Retirement System rates and payments

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will

Date can not be more than

Review Year: 2029

PERS Expense Reserve

Signature

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for		
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	B	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020					
1				1	RESOURCES		
2	\$0	\$21,000	\$21,050	2	Working capital		\$29,301
3	\$0	\$42	\$20	3	Interest		\$50
4	\$0	\$0	\$8,231	4	Transferred IN, from other funds		\$0
5	\$0	\$21,042		5	Total Resources, except taxes to be levied		
6				6	Taxes estimated to be received		
7	\$0	\$0		7	Taxes collected in year levied		
8	\$0	\$21,042	\$29,301	8	TOTAL RESOURCES		\$29,351
9				9	REQUIREMENTS - Library Services		
10				10	Org Unit	Object Classification	Detail
					Library Services	Personnel Services	To mitigate the District's increasing Oregon Public Employee Retirement System rates and payments
11			\$29,301	11			\$29,351
12	\$0	\$21,042		12	Ending balance (prior years)		
13			\$0	13	RESERVED FOR FUTURE EXPENDITURE		\$0
14	\$0	\$0	\$29,301	14	TOTAL REQUIREMENTS		\$29,351



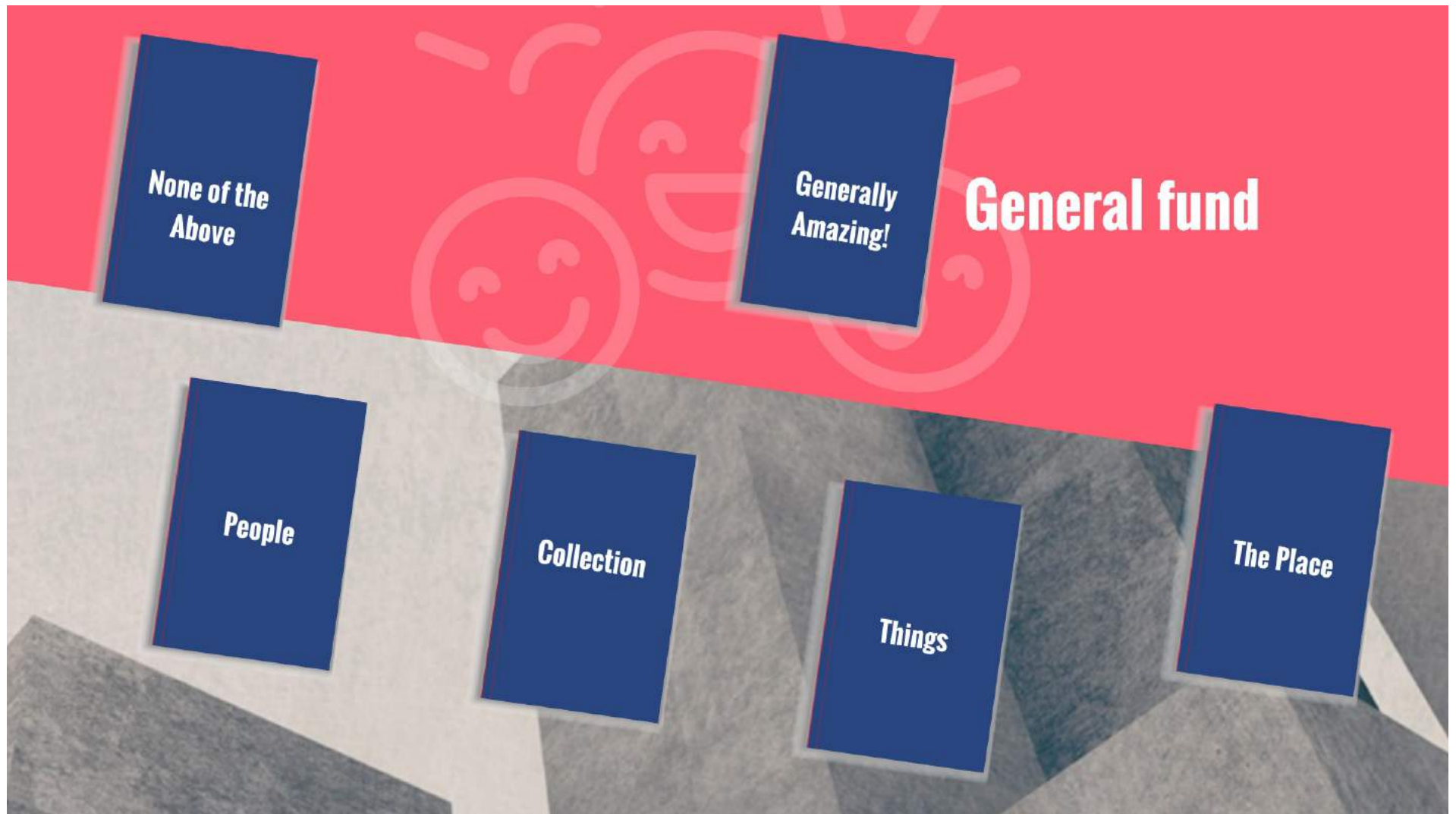
The Americans:

In 1980s America, two Soviet spies must balance raising a family, running a travel agency, and fighting the capitalist system. It's complicated. Then an FBI agent working for the agency's counter-intelligence division moves in across the street. Now it just might be impossible.

Looking
past
Covid

Siuslaw Public Library District Budget Committee FY 2021-2022





				Total paid staff (FTE) per 1,000 population served	Meeting Room Usage	Total program attendance per capita	Personnel	Total library visits	Total library visits per capita	
1	Library name	Total paid staff	Total volunteer hours							
2	NEWPORT PUBLIC LIBRARY	11.50	2,093	0.64	1,110	0.77	\$591,286	111,530	6.18	
3	JEFFERSON COUNTY LIBRARY DISTRICT	8.90	867	0.46	406	0.50	\$244,379	48,208	2.51	
4	ESTACADA PUBLIC LIBRARY	7.65	168	0.40	874	0.14	\$421,755	20,000	1.04	
5	SIUSLAW PUBLIC LIBRARY DISTRICT	10.00	3,550	0.52	1,409	0.59	\$444,507	122,168	6.31	
6	SILVER FALLS LIBRARY DISTRICT	11.03	913	0.54	22	0.35	\$596,068	74,262	3.60	
7	GLADSTONE PUBLIC LIBRARY	5.45	1,231	0.25	N/A	0.11	\$308,319	42,311	1.97	
8	ALOHA COMMUNITY LIBRARY	13.00	2,098	0.60	50	0.15	\$356,899	54,191	2.48	

			Total paid staff (FTE)		Total			Total	
	Library name	Supervisory Librarian: Low	Supervisory Librarian: High	Non- supervisory Librarian: Low	Non- supervisory Librarian: High	Library assistant salary: Low	Library assistant hourly salary: High	Library Clerk: Low	Library Clerk: High
1 Li	NEWPORT PUBLIC LIBRARY	\$25.35	\$33.23	\$19.67	\$25.78	\$16.19	\$21.22	\$13.32	\$17.46
2 N	JEFFERSON COUNTY LIBRARY DISTRICT	\$19.00	\$25.00	\$13.00	\$18.00	\$13.00	\$17.50	\$11.50	\$13.00
3 JE	ESTACADA PUBLIC LIBRARY			\$26.10	\$31.82	\$17.63	\$21.50	\$13.94	\$16.99
4 ES	SIUSLAW PUBLIC LIBRARY DISTRICT	\$22.35	\$34.42	\$18.71	\$28.81	\$15.15	\$23.33	\$12.11	\$18.65
5 SI	SILVER FALLS LIBRARY DISTRICT	\$25.37	\$31.32			\$17.80	\$22.47	\$15.43	\$19.02
6 SI	GLADSTONE PUBLIC LIBRARY	\$31.85	\$43.00	\$27.20	\$34.37	\$18.80	\$23.66	\$13.62	\$17.13
7 GI	ALOHA COMMUNITY LIBRARY	\$21.00	\$29.00	\$18.00	\$23.00	\$15.00	\$18.00	\$13.25	\$16.00
8 AI									

		REQUIREMENTS SUMMARY					
FORM		ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY					
LB-30		GENERAL FUND					
		(Name of Fund)					
		Historical Data					Budget For
		Actual		Adopted Budget This Year 2020-2021			Proposed By Budget Officer
		Second Preceding Year 2018-19	First Preceding Year 2019-20				
1	Li				1	PERSONNEL SERVICES	
2	N				2	SALARIES (11 FTE)	
3	JE				3	Library Director (1 FTE)	\$93,000
4	ES				4	Assistant Director (1 FTE)	\$71,500
5	SI				5	Librarian II (3 FTE)	\$165,000
6	SI				6	Librarian I (1.8 FTE)	\$76,770
7	GI				7	Library Assistant (2 FTE)	\$67,000
8	AI				8	Library Clerks (1 FTE)	\$30,000
					9	Library Aide (.5 FTE)	\$14,500
					10	Substitutes (.4 FTE)	\$35,000
					12	Donations - Personnel Services	\$1,000
					13	TOTAL SALARIES	\$553,770
					14	FRINGE BENEFITS	
					15	Health/Dental Insurance	\$135,000
					17	PERS (21.83% and 18.59%)	\$110,000
					18	FICA/Medicare (7.65%)	\$45,000
					19	Worker's Compensation	\$5,000
					20	TOTAL FRINGE	\$295,000
					21	Miscellaneous	\$1,000
					22	TOTAL PERSONNEL SERVICES	\$849,770
					23	TOTAL FULL TIME EQUIVALENT	11

Library name	Print items	Total licensed databases added	Total physical items per capita	Total physical and digital units per capita	Total circulation	Digital Collection Use	Total collection use	ILLs made to libraries in own resource sharing system	Collection
NEWPORT PUBLIC LIBRARY	66,267	1	4.31	9.83	187,834	42,639	209,819	19,731	\$94,043
JEFFERSON COUNTY LIBRARY DISTRICT	37,560	1	2.31	6.92	71,523	20,410	71,572	28,018	\$91,962
ESTACADA PUBLIC LIBRARY	33,526	0	2.51	8.11	115,132	18,687	120,993	43,852	\$48,432
SIUSLAW PUBLIC LIBRARY DISTRICT	80,913	4	5.10	11.09	122,204	30,235	127,298	1,102	\$109,847
SILVER FALLS LIBRARY DISTRICT	78,146	5	4.48	10.71	245,846	32,305	249,225	23,569	\$88,052
GLADSTONE PUBLIC LIBRARY	29,754	0	1.99	7.02	137,897	22,639	144,430	61,651	\$56,633
ALOHA COMMUNITY LIBRARY	20,882	1	1.13	9.07	142,718	43,431	160,050	27,269	\$17,817

REQUIREMENTS SUMMARY							
FORM			ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY				
LB-30			GENERAL FUND				
			(Name of Fund)				
	Historical Data					Budget	
	Actual		Adopted Budget This Year 2020-2021			Proposed By Budget Officer	
	Second Preceding Year 2018-19	First Preceding Year 2019-20					
24				24	MATERIALS AND SERVICES		
25	\$27,005	\$28,420	\$33,500	25	Books - Adult	\$33,500	
26	\$10,750	\$5,128	\$12,161	26	Book Endowment Fund	\$12,000	
27	\$27	\$35	\$300	27	Materials Shipping	\$300	
28	\$2,915	\$1,495	\$3,500	28	Children's Materials - Ready to Read	\$3,500	
29	\$10,144	\$10,590	\$11,500	29	Children's Materials - Print	\$11,500	
30	\$2,906	\$2,545	\$3,800	30	Books - Reference	\$3,800	
31	\$14,122	\$17,762	\$18,000	31	Periodicals	\$18,000	
32	\$9,116	\$12,770	\$35,000	32	Electronic Databases	\$35,000	
33	\$4,323	\$6,001	\$6,500	33	Large Print Books	\$8,000	
34	\$427	\$156	\$700	34	Lost/Paid/ILL Materials	\$700	
35	\$0	\$0	\$500	35	Spanish Language Materials	\$500	
36	\$10,777	\$6,253	\$12,000	36	Recorded Books	\$12,000	
37	\$3,725	\$5,677	\$5,500	37	Videos and DVDs	\$6,877	
38	\$5,954	\$1,982	\$8,000	38	Other Endowed Funds	\$8,000	
40	\$231	\$45	\$1,300	40	Music CDs	\$500	
41	\$3,425	\$1,606	\$6,000	41	Children's AV	\$6,000	
42	\$105,847	\$100,465	\$158,261	42	TOTAL LIBRARY MATERIALS	\$160,177	

			REQUIREMENTS SUMMARY			
FORM			ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY			
LB-30			GENERAL FUND			
			(Name of Fund)			
	Historical Data					Budget
	Actual		Adopted Budget This Year 2020-2021			
	Second Preceding Year 2018-19	First Preceding Year 2019-20				
24				24	MATERIALS AND SERVICES	
43	\$4,367	\$5,186	\$7,500	43	Postage	\$6,000
44	\$7,886	\$7,962	\$7,500	44	Travel & Training	\$8,000
45	\$1,659	\$348	\$1,000	45	Board Expenses	\$1,500
46	\$1,573	\$243	\$1,500	46	Volunteer Recognition	\$1,500
47	\$1,222	\$1,210	\$1,000	47	Staff Recognition	\$1,200
48	\$4,393	\$4,699	\$6,500	48	Memberships and Dues	\$6,500
49	\$15,023	\$17,090	\$17,000	49	Telecommunications	\$17,500
50	\$25,678	\$26,074	\$28,500	50	Sirsi/Dynix Fees (iBistro & CybraryN)	\$28,500
51	\$4,956	\$5,118	\$6,000	51	OCLC Fees	\$6,000
52	\$907	\$847	\$2,000	52	Equipment Lease/Maintenance	\$2,000
53	\$4,723	\$5,158	\$8,000	53	Landscape Maintenance	\$8,000
54	\$14,386	\$10,911	\$25,000	54	Building Maintenance	\$25,000
55	\$1,278	\$979	\$2,500	55	Fire Suppression	\$2,500
56	\$5,840	\$7,536	\$6,500	56	Supplies, Computer	\$6,500
57	\$17	\$38	\$200	57	Supplies, Food	\$200
58	\$2,349	\$2,471	\$3,000	58	Supplies, Office	\$3,000
59	\$1,007	\$314	\$1,000	59	Printing	\$1,000
60	\$4,715	\$3,525	\$7,000	60	Supplies, Materials	\$6,000
61	\$702	\$685	\$1,500	61	Supplies, Photocopier	\$1,500
62	\$614	\$523	\$2,000	62	Legal Notices/Newspaper	\$1,500
63	\$29,017	\$30,054	\$35,000	63	Utilities	\$33,000
64	\$14,870	\$14,620	\$20,000	64	Insurance	\$20,000
65	\$3	\$0	\$200	65	Interest Expense	\$200

REQUIREMENTS SUMMARY						
FORM		ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY				
LB-30		GENERAL FUND				
		(Name of Fund)				
	Historical Data					Budget
	Actual		Adopted Budget This Year 2020-2021			Proposed By Budget Officer
	Second Preceding Year 2018-19	First Preceding Year 2019-20				
24				24	MATERIALS AND SERVICES	
66	\$5,467	\$5,047	\$8,000	66	Mapleton Rent	\$8,000
67	\$276	\$146	\$500	67	Mapleton Utilities	\$500
68	\$2,484	\$1,572	\$3,000	68	Mapleton Operations	\$3,000
69	\$1,375	\$619	\$2,000	69	Legal Services	\$2,000
70	\$1,961	\$0	\$4,000	70	Election Costs	\$0
71	\$11,505	\$13,015	\$13,000	71	Bookkeeping	\$13,500
72	\$9,944	\$10,144	\$11,000	72	Audit	\$13,000
73	\$5,699	\$4,378	\$10,000	73	Janitorial Supplies	\$8,000
74	\$10,121	\$10,144	\$20,000	74	Janitorial Services	\$20,000
75	\$4,448	\$2,395	\$4,000	75	Programs - Adult	\$4,500
76	\$7,286	\$5,833	\$4,500	76	Programs - Children	\$6,500
78	\$1,593	\$1,055	\$2,500	77	Community Promotions	\$2,500
79	\$0	\$0	\$15,000	78	Covid-19 Materials and Services	\$0
80	\$934	\$623	\$500	79	Other	\$500
81	\$3,099	\$3,801	\$7,000	81	Network Maintenance/Support	\$7,000
82	\$3,613	\$0	\$3,700	82	System Development Fees	\$3,700
83	\$5,532	\$7,754	\$9,000	83	Marketing	\$9,000
84	\$0	\$0	\$500	84	Book Shelf Signage	\$500
85	\$32	\$84	\$500	85	Art Display	\$500
86	\$3,064	\$2,170	\$1,000	86	Donations - Materials and Services	\$1,000
87	\$331,445	\$314,836	\$468,361	87	TOTAL MATERIALS AND SERVICES	\$450,977

REQUIREMENTS SUMMARY						
FORM		ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY				
LB-30		GENERAL FUND				
		(Name of Fund)				
	Historical Data					Budget
	Actual		Adopted Budget This Year 2020-2021			
	Second Preceding Year <u>2018-19</u>	First Preceding Year <u>2019-20</u>				Proposed By Budget Officer
88				88	CAPITAL OUTLAY	
89	\$1,868	\$572	\$20,000	89	Equipment	\$16,000
90	\$0	\$0	\$3,000	90	Mapleton Capital	\$4,000
91	\$59	\$0	\$34,000	91	Furniture/Shelving	\$35,000
92	\$0	\$0	\$10,000	92	Covid-19 Capital	\$0
93	\$0	\$0	\$8,000	93	Parking Lot	\$12,250
94	\$1,071	\$5,605	\$25,000	94	PC/LAN Hardware/Software	\$20,000
95	\$179,960	\$0	\$0	95	Roof - Florence	\$0
96	\$8,307	\$0	\$13,000	96	Donations - Capital	\$10,000
97	\$0	\$74,223	\$0	97	HVAC Project	\$8,000
98	\$191,265	\$80,400	\$113,000	98	TOTAL CAPITAL OUTLAY	\$105,250
99	\$1,130,615	\$1,038,734	\$1,280,853	99	TOTAL ORG./PROG. REQUIREMENTS	\$1,405,997

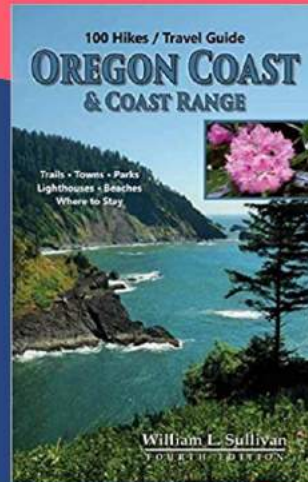
FORM		NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM			
LB-30		GENERAL FUND			
		(name of fund)			
Historical Data			REQUIREMENT DESCRIPTION	Budget	
Actual		Adopted Budget This Year 2020-21		Proposed By Budget Officer	
Second Preceding Year 2018-19	First Preceding Year 2019-20				
1			1	PERSONNEL SERVICES NOT ALLOCATED	
20		\$130,000	20	Payment to Library Foundation of Donation Money	\$130,000
21	\$0	\$130,000	21	TOTAL SPECIAL PAYMENTS	\$130,000
22			22	INTERFUND TRANSFERS	
23	\$0	\$0	23	General Fund to Bldg Reserve Fund	\$0
24		\$0	24	General Fund to PERS Reserve Fund	\$0
25	\$0	\$0	25	TOTAL INTERFUND TRANSFERS	\$0
26			26	OPERATING CONTINGENCY	
27		\$20,000	27	TOTAL OPERATING CONTINGENCY	\$20,000
28	\$0	\$150,000	28	Total Requirements Not Allocated	\$150,000
29	\$1,130,615	\$1,038,734	29	Total Org./Prog. Requirements in Fund	\$1,405,997
30		\$0	30	Reserved for future expenditure	\$0
31	\$554,450	\$571,086	31	Ending balance (prior years)	
32		\$45,000	32	UNAPPROPRIATED ENDING FUND BALANCE	\$45,000
33	\$1,685,065	\$1,609,820	33	TOTAL REQUIREMENTS	\$1,600,997
150-504-030 (Rev 11-18)					



Feel Good
Even during Covid



- *Hiking
- *Mindfulness
- *Romance & Adventure
- *Laughing
- *Make something

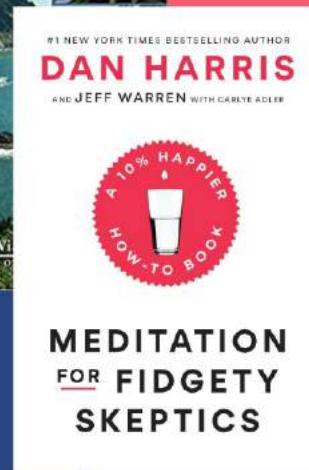
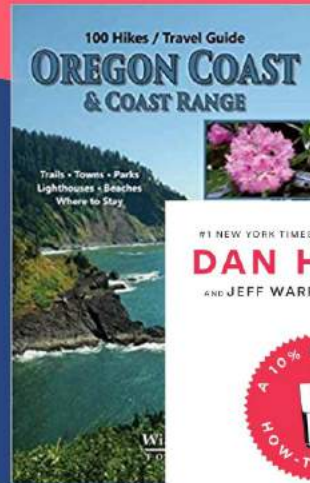




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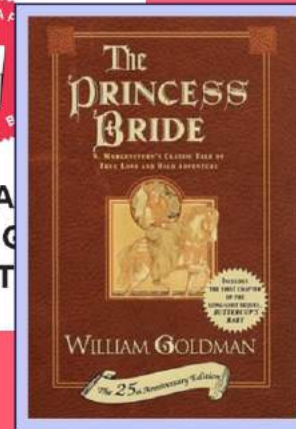
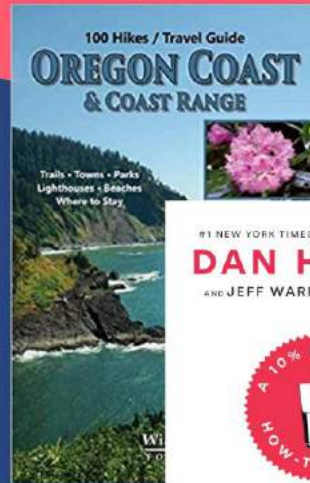




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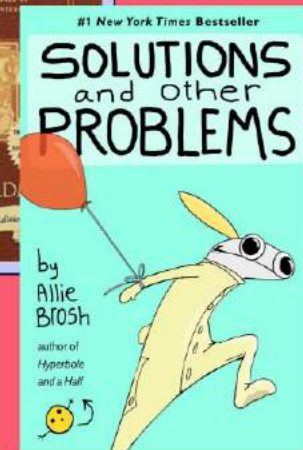
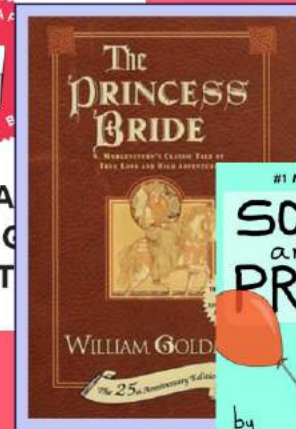
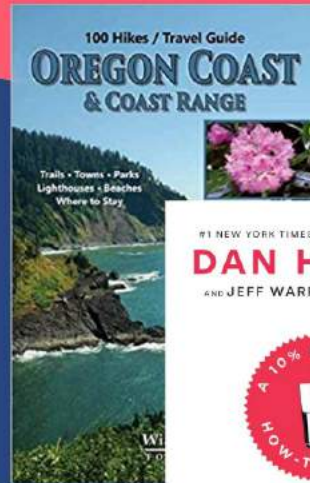




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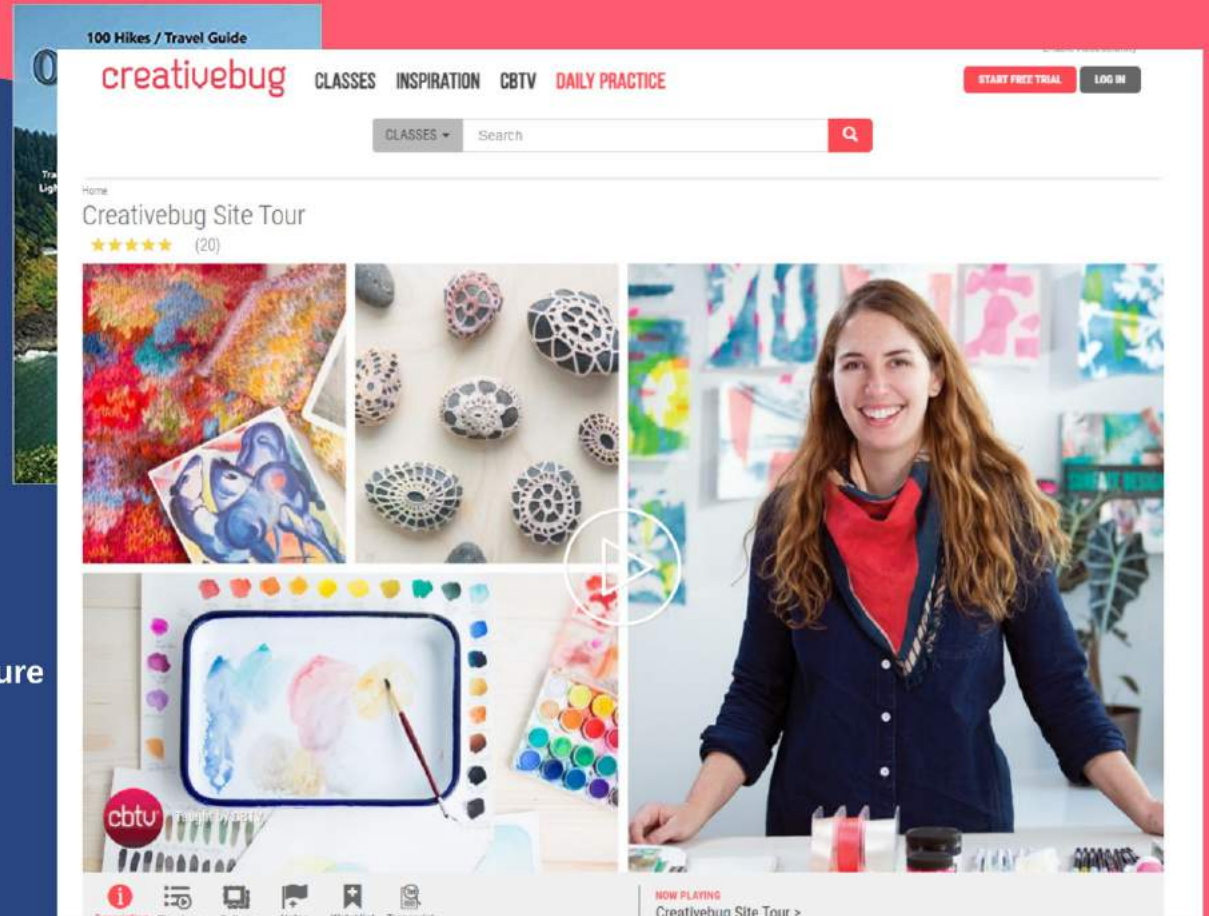


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Looking
past
Covid

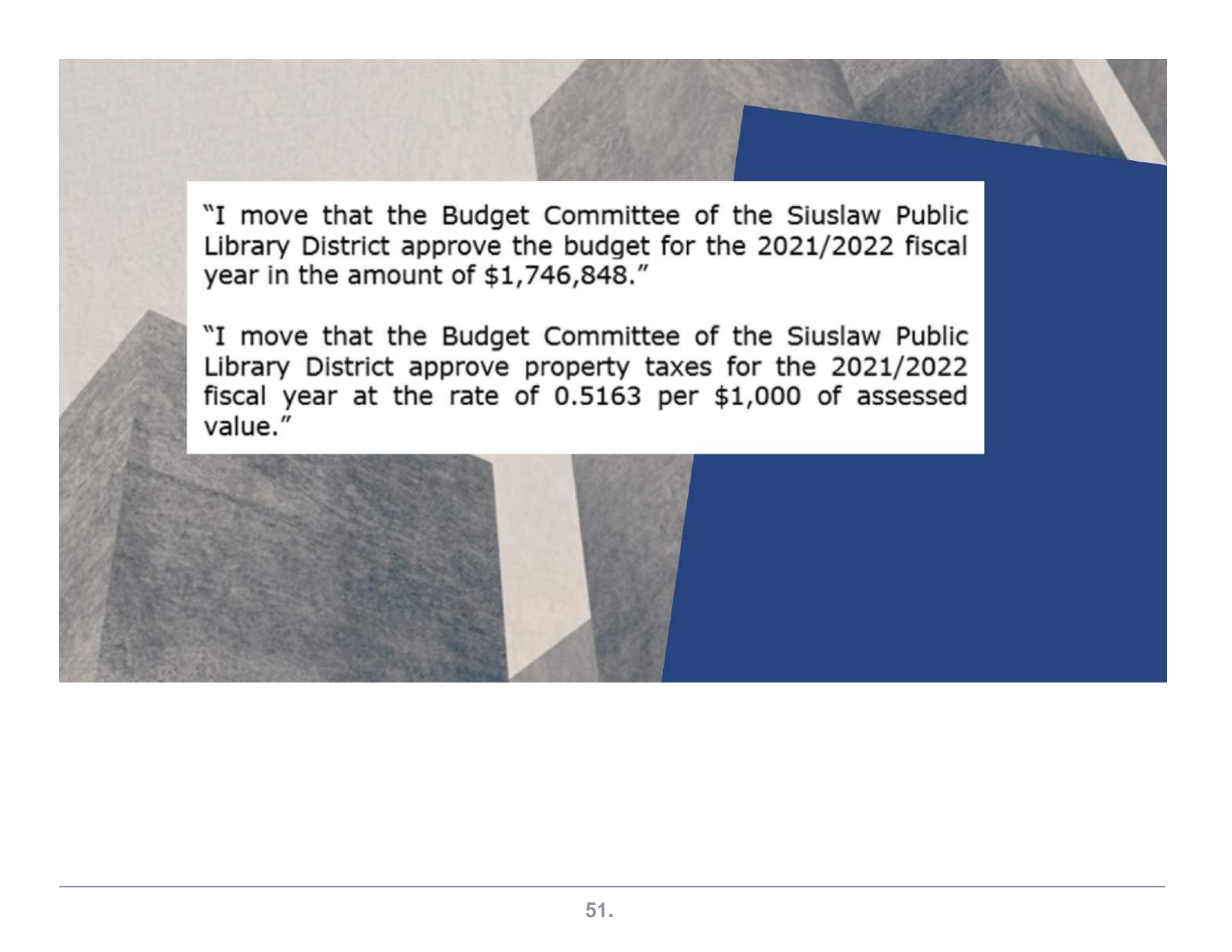
Siuslaw Public Library District Budget Committee FY 2021-2022







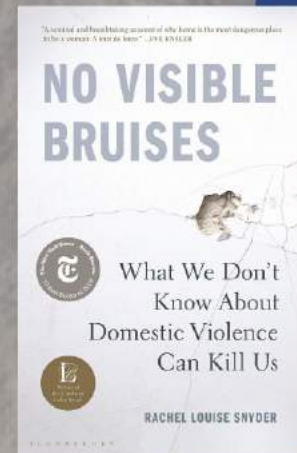
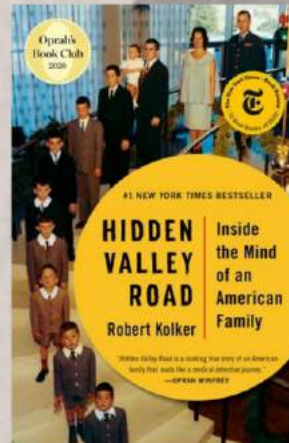
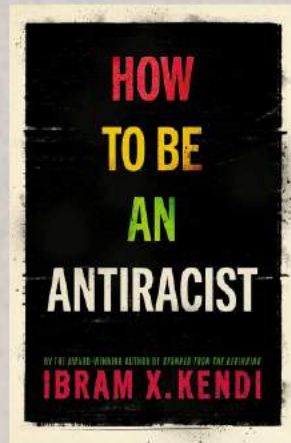
FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2019-2020	Adopted Budget This Year: 2020-2021	Approved Budget Next Year: 2021-2022
Net Working Capital	\$659,332	\$607,581	\$630,301
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	\$6,060	\$5,000	\$5,000
Federal, State and all Other Grants, Gifts, Allocations and Donations	\$127,331	\$55,500	\$51,100
Interfund Transfers / Internal Service Reimbursements	\$25,000	\$8,231	\$0
All Other Resources Except Current Year Property Taxes	\$24,564	\$16,220	\$16,550
Current Year Property Taxes Estimated to be Received	\$998,516	\$994,353	\$1,043,897
Total Resources	\$1,840,803	\$1,686,885	\$1,746,848
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$643,498	\$733,793	\$884,121
Materials and Services	\$390,325	\$531,361	\$455,977
Capital Outlay	\$80,400	\$218,500	\$211,750
Debt Service	\$0	\$0	\$0
Interfund Transfers	\$25,000	\$8,231	\$0
Contingencies	\$0	\$20,000	\$20,000
Special Payments	\$0	\$130,000	\$130,000
Unappropriated Ending Balance and Reserved for Future Expenditure	\$701,580	\$45,000	\$45,000
Total Requirements	\$1,840,803	\$1,686,885	\$1,746,848
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	\$1,114,223	\$1,483,654	\$1,551,848
FTE	9	10	10
Not Allocated to Organizational Unit or Program	\$726,580	\$203,231	\$195,000
FTE	0	0	0
Total Requirements	\$1,840,803	\$1,686,885	\$1,746,848
Total FTE	9	10	11



"I move that the Budget Committee of the Siuslaw Public Library District approve the budget for the 2021/2022 fiscal year in the amount of \$1,746,848."

"I move that the Budget Committee of the Siuslaw Public Library District approve property taxes for the 2021/2022 fiscal year at the rate of 0.5163 per \$1,000 of assessed value."

next



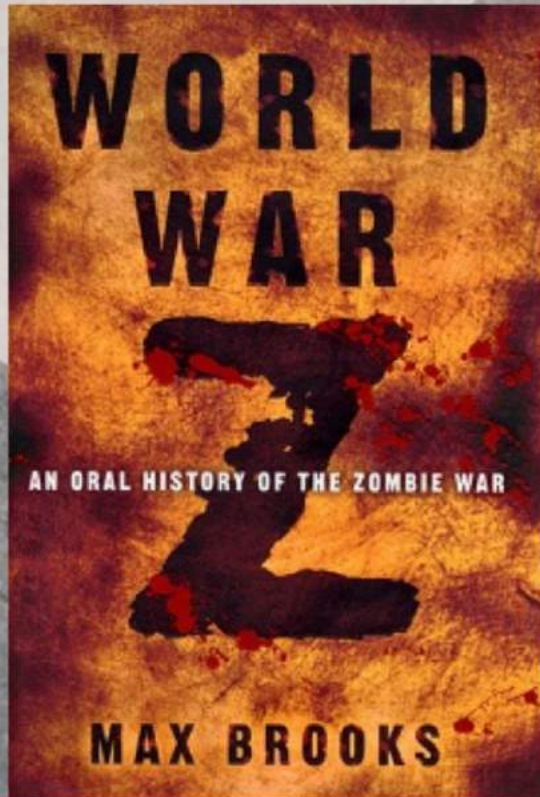
How do we serve our community going forward? How do we recover together from Covid-19? How can a library address inequality or the need for more access to social services?



Looking
past
Covid

Siuslaw Public Library District Budget Committee FY 2021-2022





At least it
wasn't
zombies.



THANK YOU

wasn't
zombies.

Looking
past
Covid

Siuslaw Public Library District Budget Committee FY 2021-2022



SIUSLAW PUBLIC LIBRARY DISTRICT

RESOLUTION 21-01

A RESOLUTION ADOPTING A BUDGET, MAKING APPROPRIATIONS, AND IMPOSING AND CATEGORIZING TAXES FOR THE SIUSLAW PUBLIC LIBRARY DISTRICT FOR FISCAL YEAR 2021/2022

BE IT RESOLVED, that the Board of Directors of the Siuslaw Public Library District hereby adopts the budget for fiscal year 2021/2022 fiscal year in the total of **\$1,746,848**. This budget is now on file at the Siuslaw Public Library in Florence, Oregon.

BE IT FURTHER RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2021 for:

General Fund

Library Services

Allocated to Organizational Unit or Program:

<i>Personnel Services</i>	<i>\$849,770</i>
<i>Materials and Services</i>	<i>\$450,977</i>
<i>Capital Outlay</i>	<i>\$105,250</i>

Not Allocated to Organizational Unit or Program:

<i>Special Payment to Library Foundation</i>	<i>\$130,000</i>
<i>Contingency</i>	<i>\$20,000</i>
<i>Unappropriated Ending Fund Balance</i>	<i>\$45,000</i>

FUND TOTAL	\$1,600,997
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Grant Fund

Library Services	
Personnel Services	\$5,000
Materials and Services	\$5,000
Capital Outlay	\$5,000
FUND TOTAL	\$15,000

Building/Equipment Reserve Fund

Library Services	
Capital Outlay – Major repairs/replacement	\$101,500
FUND TOTAL	\$101,500

Trusts and Estates Reserve Fund

FUND TOTAL	\$0
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PERS Expense Reserve Fund

Library Services	
Personnel Services – PERS	\$29,351
FUND TOTAL	\$29,351

TOTAL APPROPRIATIONS	\$1,551,848
TOTAL UNAPPROPRIATED AMOUNTS	\$195,000
TOTAL ADOPTED BUDGET	\$1,746,848

BE IT FURTHER RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2021-2022 upon the assessed value of all taxable property within the district at the rate of: \$.5163 per \$1,000 of assessed value for permanent rate tax.

BE IT FURTHER RESOLVED that the Board of Directors of the Siuslaw Public Library District hereby categorizes these taxes as follows:

General Government Limitation

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

PASSED BY THE BOARD OF DIRECTORS and declared adopted on this 16th day of June, 2021.

Susy Lacer, President
Siuslaw Public Library District
Board of Directors

ATTEST:

Megan E. Spencer, Director
Siuslaw Public Library District

At the Siuslaw Public Library, we will serve all residents throughout the transition to a thriving post-COVID community.

This is how:



We will get library materials into the hands of users

- ...by circulating 65,000 physical items in 2021.
- ...by circulating 5% more items of all kinds quarter over quarter.
- ...by increasing the use of the library's electronic resources by 25% in 2021.
- ...by providing two ways to access materials without a phone or internet connection.
- ...by resuming loans to and from other libraries.



We will connect people with technology

- ...by ensuring 2,500 people access library-provided computers and hardware in 2021.
- ...by increasing the range of the library's wireless internet access to the public sidewalk.
- ...by offering technology instruction services accessed by 1,000 people by the end of 2021.
- ...by introducing an average of 100 users each month to online job search, legal assistance, career testing, or government resources.



We will serve people and institutions engaged in learning

- ...by creating literacy programs that reach an average of 250 families each week.
- ...by connecting 1,000 adults and teens with programs in 2021.
- ...by increasing use of material for school-aged readers by 5% each quarter.
- ...by increasing the use of education-specific collection materials by 10% in 2021.
- ...by establishing three new channels for connecting with families and educators.



We will strengthen relationships with our users and partners

- ...by ensuring 7,500 people have a library card at the end of 2021.
- ...by employing three new channels for communicating with patrons that don't require an internet connection.
- ...by increasing engagement across the library's social media content by 10%.
- ...by developing five new programs/services in partnership with other organizations by the end of 2021.



We will prioritize the health of our community

- ...by responding within 6 hours to any positive COVID-19 exposure at the library as directed by Lane County Public Health.
- ...by implementing the library's COVID-19 safety procedures 100% of the time as measured through weekly audits.
- ...by connecting 1,000 people to fact-based health information in 2021.
- ...by providing on-site access to an average of two social service providers or programs each week.

SIUSLAW PUBLIC LIBRARY DISTRICT BUDGET COMMITTEE, 2021

KRISTIN ANDERSON

FRAA President, Florence resident

Term completed with 2022 Budget Meeting

*MICHAEL FALTER

MARILYN FOX

SRAC Board Member, Mapleton Resident

Term completed with 2021 Budget Meeting

JOSHUA GREENE

Local business owner, Florence Resident

Term completed with 2021 Budget Meeting

*SANDRA KUHLMAN

*SUSY LACER

*RENÉE LaCOSSE

JENNIFER MCKENZIE

K12 SSD Teacher Librarian, Resident

Term completed with 2023 Budget Meeting

BOB SNEDDON

SSD Board Member, Florence Resident

Term completed with 2023 Budget Meeting

*JANE YECNY

Budget Officer

MEG SPENCER

1460 9th Street

Florence, OR 97439

541.997.3132 x211

meg@siuslawlibrary.org

*Denotes Library Board Member

Revised March 18, 2021

Additional Resources

Siuslaw Public Library District:

- SPLD Budget for FY 2020/2021 (the approved budget for the current fiscal year):
<https://bit.ly/3tIJOVc>
- SPLD Audited Financial Statements for Year ending June 30, 2020:
 - <https://bit.ly/3x1U2mT>

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 year, annual local budget law training modules were also recorded and made available on the agency's homepage:

<https://bit.ly/3dUTxB3>

This year, the Department of Revenue additionally published a short video that provides an overview of local budget law in Oregon (it is meant to be the first in a series, and is just 8 minutes long):

<https://vimeo.com/364893247>

If you want the most complete publication detailing the annual local budget law process and laws, access the Oregon Department of Revenue Local Budgeting Manual:

https://www.oregon.gov/dor/forms/FormsPubs/local-budgeting-manual_504-420.pdf

The Department of Revenue also provides a page of materials specifically directed at Oregon citizens wishing to better understand the local budget law process:

<https://www.oregon.gov/dor/programs/property/Pages/local-budget-citizen.aspx>

Lane County Tax Information:

View annual Lane County Tax Reports by fiscal year:

<https://bit.ly/3uW0Rou>

- Table 4A is useful for viewing the annual assessed market value and resulting taxes collected by the Siuslaw Public Library District.

In 2020-2021, Lane County provided a useful online page of resources and information for citizens as part of the annual taxing process. Take a look at: <https://bit.ly/3ahtkgi>