

**Budget Message and Forms:**  
*2026/2027 Approved Budget of the  
Siuslaw Public Library District for the  
Budget Hearing of June 17, 2026*

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**NOTICE OF BUDGET HEARING**

A public meeting of the Siuslaw Public Library District's Board of Directors will be held on June 17, 2026, at 2:00 PM PDT at 1460 9th Street, Florence, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026, as approved by the Siuslaw Public Library District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained in Florence at 1460 9th Street, Florence, OR 97439, between the hours of 10:00 AM and 6:00 PM, Monday through Saturday and 1:00 PM to 5:00 PM on Sunday. It may be inspected or obtained in Mapleton at the branch library located inside 88148 Riverview Ave from Noon to 5:00 PM, Wednesday through Saturday. It is also available online at [www.siuslawlibrary.info](http://www.siuslawlibrary.info). This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year. Any person may appear at the meeting and discuss the proposed programs with the Siuslaw Public Library District Board of Directors. To the extent reasonably possible, the Siuslaw Public Library makes all meetings accessible remotely through technological means. Members of the public are invited to attend this meeting in person, or to email [ref@siuslawlibrary.org](mailto:ref@siuslawlibrary.org) or call 541-997-3132 by 1:00 PM, June 17, 2026, for attendance instructions if they would like to attend the meeting remotely via videoconferencing or telephonic means. Members of the public are also invited to send written comments via email to [ref@siuslawlibrary.org](mailto:ref@siuslawlibrary.org) or via mail to ATTN: Budget Hearing, Siuslaw Public Library District, 1460 9th Street, Florence, OR 97439. Written comments must be received no later than 9:00 AM on Wednesday, June 17, 2026, to be considered at the meeting. Notice of this meeting is also available at the Siuslaw Public Library District website ([www.siuslawlibrary.info](http://www.siuslawlibrary.info)). The Siuslaw Public Library District meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired, or for other accommodations for persons with disabilities, should be made at least 48 hours in advance of the meeting to Meg Spencer, Siuslaw Public Library District Director, at 541-997-3132 or [meg@siuslawlibrary.org](mailto:meg@siuslawlibrary.org).

Contact: Meg Spencer	Telephone Number: 541-997-3132 x215	Email: <a href="mailto:meg@siuslawlibrary.org">meg@siuslawlibrary.org</a>
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<b>FINANCIAL SUMMARY - RESOURCES</b>			
<b>TOTAL OF ALL FUNDS</b>	Actual Amount 2024-2025	Adopted Budget This Year: 2025-2026	Approved Budget Next Year: 2026-2027
Net Working Capital	\$615,634	\$723,739	\$660,739
Fees, Licenses, Permits, Fines, Assessments, & Other Service Charges	\$6,774	\$5,800	\$5,800
Federal, State and all Other Grants, Gifts, Allocations and Donations	\$440,471	\$212,500	\$118,500
Interfund Transfers / Internal Service Reimbursements	\$8,800	\$25,000	\$0
Revenue from Bonds and Other Debt	0	0	0
All Other Resources Except Current Year Property Taxes	\$44,820	\$24,050	\$39,800
Current Year Property Taxes Estimated to be Received	\$1,194,904	\$1,237,051	\$1,287,153
<b>Total Resources</b>	<b>\$2,311,403</b>	<b>\$2,228,140</b>	<b>\$2,111,992</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>			
Personnel Services	\$977,717	\$1,179,345	\$1,238,351
Materials and Services	\$448,372	\$552,550	\$570,953
Capital Outlay	\$75,903	\$391,245	\$215,188
Debt Service	\$0	\$0	\$0
Interfund Transfers	\$8,800	\$25,000	\$0

Contingencies	\$0	\$25,000	\$27,500
Special Payments	\$0	\$0	\$0
Unappropriated Ending Balance and Reserved for Future Expenditure	\$800,611	\$55,000	\$60,000
<b>Total Requirements</b>	<b>\$2,311,403</b>	<b>\$2,228,140</b>	<b>\$2,111,992</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *</b>			
Name of Organizational Unit or Program FTE for that unit or program			
<u>Library Services for the Siuslaw Public Library District</u>	\$1,501,992	\$2,123,140	\$2,024,492
FTE	12	12	12
<u>Not Allocated to Organizational Unit or Program</u>	\$809,411	\$105,000	\$87,500
FTE	0	0	0
<b>Total Requirements</b>	<b>\$2,311,403</b>	<b>\$2,228,140</b>	<b>\$2,111,992</b>
Total FTE	12	12	12

<b>STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *</b>			
<b>PROPERTY TAX LEVIES</b>			
	Rate or Amount Imposed 2024-2025	Rate or Amount Imposed This Year 2025-2026	Rate or Amount Approved Next Year 2026-2027
Permanent Rate Levy (rate limit 0.5163 per \$1,000)	.5163	.5163	.5163

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

150-504-064 Form OR-LB-1

Published on www.SiuslawLibrary.info and in the *Siuslaw News* on Wednesday, May 20, 2026.

SIUSLAW PUBLIC LIBRARY DISTRICT BUDGET COMMITTEE, 2027

Budget Committee Members

\*LYNN HUGHES

\*SANDRA KUHLMAN

SUSAN LAVENDER

Retired county programmer-analyst working primarily on property management/financial systems. Friends of the Library member.

*Term Completed with 2026 Meeting*

\*TRACEY MILLER

\*DONNA OSHEL

CHARLOTTE RYNER

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

*Term completed with 2027 Meeting*

BRAD SHELTON

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

*Term completed with 2027 Meeting*

\*JANE YECNY

JENNIFER YOCUM

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

*Term completed with 2028 Meeting*

Budget Officer

MEG SPENCER

1460 9<sup>th</sup> Street

Florence, OR 97439

541.997.3132 x215

[meg@siuslawlibrary.org](mailto:meg@siuslawlibrary.org)

\*Denotes library board members

*Revised April 9, 2026*

## 2026 SIUSLAW PUBLIC LIBRARY DISTRICT BUDGET CALENDAR

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

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

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

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

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

Wednesday, April 15: The Budget Committee meets at 12:15 PM to consider the FY 2026/2027 budget proposed by the budget officer. After discussion and/or amendment of proposed budget, the budget committee approves the budget and the tax levy.\*\*

Monday, April 27: Send Form LB-1 including the "Notice of Budget Hearing" to *The Siuslaw News*, with instructions for the appropriate date to be published.

Wednesday, May 20: Publish Form LB-1 including the "Notice of Budget Hearing" in *The Siuslaw News*. Post Form LB-1 including the "Notice of Budget Hearing" on the Library's website.

Wednesday, June 17: Library Board holds public hearing and adopts appropriate budget resolutions.

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

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

\*\*If further discussion is needed, an additional meeting at a to be determined date and time may be added by the Siuslaw Public Library District for consideration and approval of the FY 2026/2027 budget for the Siuslaw Public Library District.



## *LIBRARY SERVICES*

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

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

As always, I want to thank all of you who are serving on the library board and the library budget committee. You impact the future of the library and of your fellow residents by serving in this role. I can’t thank you enough for that work. My special thanks to Deb Ripley, who will complete her service with this year’s meeting. And, while he could not be here, Ed O’Rourke would have also completed his service this year and is sorry not to be present for his final meeting. Thank you as well to Jennifer Yocum and Susan Lavender for stepping into the roles of retired and retiring members, and welcome!

### Revenue

In preparation for each year’s budget message, I review the most recent quarterly edition of the State of Oregon’s *Oregon Economic and Revenue Forecast*. The most recent forecast released on February 4, 2026 (but titled March 2026), includes this introduction to national economic trends:

#### *Macroeconomic Setting*

*Key theme of 2026: Faster growth versus labor malaise*

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

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

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

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

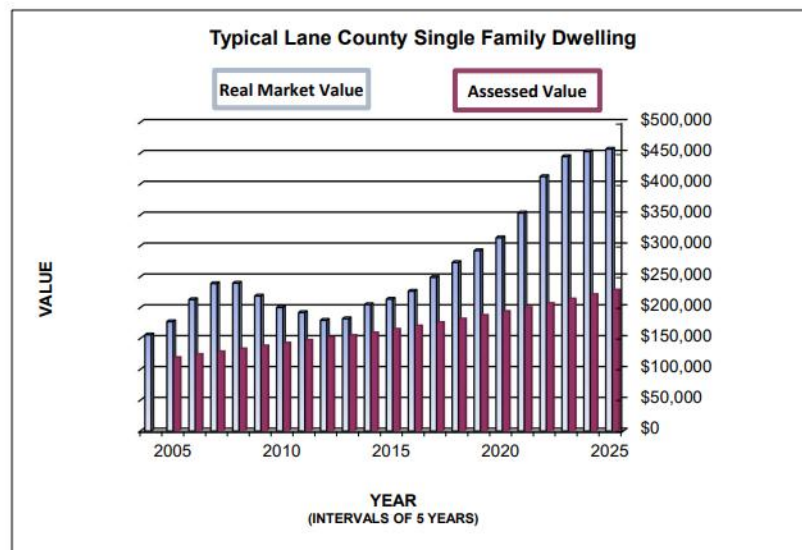
The potential defunding of the Institute of Museum and Library Services (IMLS) also remains a threat to the Siuslaw Public Library District as it did in the prior budget year. Last year, an executive order to defund IMLS was reversed in funding appropriated by the U.S. Congress which included a minimal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

This is because, while the district is not directly dependent on federal funding, indirect effects of defunding the IMLS would matter greatly. As a member of the Lane Council of Libraries (LCOL), the district pays into a shared library catalog system, and Springfield Public Library houses the employee who maintains that catalog system on behalf of the group. Like many municipal libraries, Springfield is facing budget cuts due to falling city revenue. IMLS funding has also provided grant

funds to LCOL to support increased technical support to participating Lane County libraries, and this kind of funding will be eliminated if IMLS is eliminated.

In the absence of IMLS funding, many libraries that DO rely heavily on some level of federal funding, and particularly the State Library of Oregon (SLO), will suffer. The shared Gale database collection, paid for by SLO with federal funding for all public and K-12 libraries in Oregon, will no longer be available. Already strapped libraries throughout the state will be less able to contribute to other resources, like OverDrive's downloadable books and audiobook resources. Ultimately, these kinds of choices will end up impacting shared resources used by Siuslaw Public Library District patrons, and our revenue will be further stretched. I believe the consequences will be felt more in the medium than short term, but they are threats that will eventually stretch even the district's more consistent, less volatile funding stream.

Despite these potential threats, this district is unlikely to see major disruptions to funding in the short term. This is because, as a special district, the library receives most of its direct funding from property tax. In the 2026/2027 fiscal year (FY26/27), property tax is projected to constitute more than 90% of the overall income for the district. With assessed market values generally collared at a 3% annual increase at the state level, even a multi-year downturn in real property values would not immediately impact property tax receipts for the library district. The following chart from Lane County's "2025-2026 Tax Time FAQs: Market Update" demonstrates how large the gap remains:



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

It does seem clear that the rapid real estate price increases of the COVID era have slowed considerably. The average annual home price increase in our region of Lane County is 2.7% as reported in the February 2026 real estate publication "Market Action Report," down from annual increases in the 20% range during COVID. New housing projects being built in our region will eventually result in increased tax revenue, but I anticipate a gap between building and tax increases. Programs like the [City of Florence MUPTE program](#) and the usual gap in time between building housing and realizing tax income pushes revenue gains into coming years. Any new development that can house patrons and employees is vital to our district, but an initial return won't come in immediate increases to property tax receipts.

As a result of all of these factors, I have maintained the relatively conservative prediction of 3.7% for our annual property tax increase coming into FY26/27. This number is slightly under the realized returns of the past two years, to help hedge against any increase in uncollectable taxes or other short-term losses.

While carryover was strong during the pandemic, the district continues to spend down that initial funding amount. This is appropriate, because we have needed to hire, increase spending to keep up with inflation, and complete large projects like repainting the library's exterior and undertaking the technology upgrade. Even with these large projects, I still have a reserve of \$490,000 projected in the general fund for FY26/27.

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

Current library revenue projections, carryover, and reserves are strong, but there remain long-term concerns facing the library. The 3% collar on property tax limits the district's ability to keep up with a period of long-term inflation. And, like all

employers, the district also faces the ongoing retirement of the Baby Boom generation. Finding ways, like the relatively new Siuslaw Public Library Foundation, to diversify the library's revenue, is an imperative as we look to the future.

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

Materials reviewed for this revenue projection:

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

#### Reserve Funds and Special Fund

Before examining the General Fund, I would like to share a couple of notes about the reserve funds and grant fund included in the Siuslaw Public Library District's proposed FY26/27 budget. These are funds designated by the Siuslaw Public Library District's Board of Directors for special purposes.

The PERS Reserve fund was established in FY 2019-2020 to help defray the district's potential future Oregon Public Employee Retirement System (PERS) liability. Like almost all local and state government agencies invested in the PERS program, the Siuslaw Public Library District currently carries an unfunded actuarial liability or UAL. This UAL represents actuarial projections about the expected future amounts the district will pay to retirees, and it can require the district to increase contributions even though these are estimates rather than actual payments to employees.

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

The Siuslaw Public Library District also maintains a Building and Equipment Reserve Fund. As of 2020, we met the goal of reaching \$100,000 in this account and we have seen modest growth through interest since that fiscal year. In the last two years, the budget committee has approved additional transfers totaling \$33,000 into the fund. This ensures that we maintain a healthy balance that keeps pace with inflation and the increasing cost of construction materials. I am not proposing an additional transfer in FY26/27.

The library's single special fund, the Grant Fund, includes a projected \$15,000 in grant funding over the coming year. The large grant from the state's Office of Resilience and Emergency Management to purchase and install a back-up generator for the library should be complete by the end of the current fiscal year. The \$15,000 in additional potential funding will only be used if grants are received.

### Personnel Services

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

The library expects a 10% increase for health insurance, but has also been underspending that account, even with new hires. Although I have kept substitute spending high to ensure staff can take vacations, that is another area where we have underspent this year and so I did revise downward slightly. Finally, as mentioned in the previous section, I do not anticipate that the PERS line item needs

to adjust significantly except as needed to keep pace with COLA and step increases.

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

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

The proposed budget also includes room for additional staffing and/or adjusting current assignments and classifications across the Personnel category. This strategy allows the district to hire the best candidate at the appropriate classification. Sometimes it works best to reimagine a position based on the strengths of the successful candidate—this is often required in a rural environment where we have, for example, an assistant director who manages facilities and is also a youth services librarian.

Speaking of Assistant Director (AD) Gayle Vinchesi, while I have fully funded her position in the coming fiscal year, it is her expectation that FY26/27 will include her retirement. The reason I have nevertheless fully funded this budget line is three-fold: to ensure we are able to pay her vacation accrual, to allow us to hire another librarian, and to allow the district to retain AD Vinchesi as an employee if she decides this isn't the year.

I must make a short aside here: If you haven't entirely experienced the magic AD Vinchesi brings to her work with youth, or her MacGyver-level inventiveness and skill when it comes to the library's facilities, or simply her clear-eyed understanding of this community—well, all I can say is that she will be missed more than I have

words to entirely express. She has made this community infinitely better for her time here, both inside and outside of this building. She has taught children to read. She is, really and truly, a rockstar librarian.

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

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

Materials reviewed for personnel service projections:

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

#### Materials and Services

The Siuslaw Public Library District has traditionally spent more than any other library our size on collection items. This year is no different, although we are beginning to max out our spending as the library's endowment grows and shelf room doesn't increase. As a hedge against a potential end to SLO and IMLS funding, I have retained additional funding in the Electronic Databases line item. This would allow the district to increase spending on downloadable resources, and to fund a replacement to the shared academic resources provided by SLO.

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

#### Capital Outlay

After a couple of years where we have made some significant infrastructure changes, like completing the technology migration and adding a back-up power

generator (which should be complete by June 2026), I have fewer plans for capital improvement going into FY26/27. Again, I have used the Donation line item to keep this portion of the budget flexible and to ensure we can fulfill the promise of our planning process.

#### Unallocated General Fund Requirements

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

#### Conclusion

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

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

Meg Spencer  
Siuslaw Public Library Director and Budget Officer

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

# SIUSLAW PUBLIC LIBRARY DISTRICT

## Comparison 2025/2026 to 2026/2027

### Actual 2025-2026

### Proposed 2026-2027

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

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

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

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

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

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

3% Proposed Cost of Living Adjustment

SIUSLAW PUBLIC LIBRARY DISTRICT  
BUDGET COMMITTEE MINUTES

April 15, 2026

**Call to Order**

The meeting was called to order by President Sandra Kuhlman at 12:18 PM on April 15, 2026.

**Roll Call**

Board members present were Board President Sandra Kuhlman and board members Lynn Hughes, Donna Oshel, and Jane Yecny. Budget committee members (BCM) present were Deborah Ripley, Susan Lavender, Brad Shelton, and Jennifer Yocum. BCM Charlotte Ryner was excused due to an emergent personal issue. Board Member Tracey Miller arrived at approximately 12:25 PM and BCM Ripley left the meeting at 1:02 PM as announced. Staff members present were Library Director (LD) /Budget Officer Meg Spencer and Circulation Supervisor/Recording Secretary (RS) Bonnie Schwertfeger. A member of the public was also present.

**Election of Budget Committee Chair**

Director Yecny moved and Director Hughes seconded the motion to elect Director Oshel as Budget Committee Chair. All ayes.

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

Director Hughes moved and President Kuhlman seconded the motion to approve the minutes as presented. All ayes.

**Receive Fiscal Year 2026/2027 Budget Message from the Budget Officer**

**Welcome and Overview**

LD Spencer, as the 2025/2026 Budget Officer, welcomed everyone and asked for introductions before beginning her digital presentation (budget slides attached to minutes). She explained that this year she would be using the ways that libraries organize information as the organizing principal of her presentation as it represents a contrast to how information is organized online: which is by popularity and commercial interest. She noted that there is a place for this other kind of organization and access. For example, she made use of Claude AI to recreate the local budget documents in a format that works better for display. But, it is not a transparent type of ranking, and it cannot easily be influenced by a user. In contrast, the strategic planning process currently underway is a large part of this year's budget, and it is an example of how community input drives the way libraries operate.

Next, and continuing throughout the presentation, LD Spencer discussed ways that the Dewey Decimal Classification system, invented by Melvil Dewey, has also been through iterative processes that made it more responsive to communities it didn't initially serve, the same way that the Siuslaw Public Library District (SPLD) is answerable to its own community. So, while subject headings and classification systems used in libraries have flaws, they are also

transparent and can and have (with work) been changed. Next, LD Spencer shared a screen shot from the Oregon Local Budget Law website, which explained that the law is designed to promote transparency and citizen involvement. LD Spencer believes that the budget committee meeting currently underway is an example of that way that the public library is uniquely and immediately shaped by the community.

LD Spencer reviewed SPLD statistics from the previous year along with a comparison to Oregon libraries of similar service population size. These statistics are available on the State Library of Oregon's website. Highlights for SPLD include the large number of professional librarians on staff, the number of volunteers and volunteer hours, a collection budget that is comparatively higher, and that SPLD leads comparable Oregon libraries in the number of annual visits, circulation to the local community, and has high program, meeting room use, and computer use numbers.

Next, LD Spencer highlighted programs that were examples of SPLD partnering with the community and other organizations:

- An Oregon Health Sciences University-designed rural walking study, centered in libraries around Oregon, has just published a booklet detailing the results of the study. At SPLD, the group that formed took on a community project of working with the City of Florence to develop a walking map which is still in-demand. LD Spencer shared that this project initially was led by an SPLD staff member (Librarian Gordenier) but evolved by design to be run by the community group itself.
- After the graphic novel *Flamer* was removed from Siuslaw High School last year by a vote of the school board, SPLD partnered with City Lights Cinemas for a screening of *The Librarians*. The documentary follows the rise in book bans across the United States in the past several years, and was followed by a panel discussion featuring a teacher and administrators from the high school, along with library staff members. The screening sold out twice and was a chance to talk about why removing a book from library shelves really matters.
- SPLD has developed a significant relationship with Western Lane Crisis Response (WLCR), the local mobile crisis program. LD Spencer attends meetings with WLCR and other social service partners. WLCR has conducted outreach at the library, and library staff members have attended trainings with WLCR staff, including deescalation and suicide prevention workshops.

Next, LD Spencer started the budget portion of the presentation by discussing revenue.

#### FY2026/27 Proposed Tax Rate Calculation

LD Spencer reported that real market value remains much higher than assessed value. As a result, even a sudden market downturn would likely take several years to affect property tax returns. LD Spencer estimates that the assessed property value in the district will increase 3.7% from FY2025/26 to FY2026/27. This is slightly more conservative than the actual tax returns have been in the past several years. Along with a 5.5% projected loss for uncollectable taxes, this calculation would result in estimated tax revenue for SPLD of \$1,237,051.

Questions: None.

Form LB-20: General Fund Resources

LD Spencer reviewed expecting sources of funding and specifically pointed out that she is not anticipating as much in donation funding, as there is not an estate payout as there was in the past two years. What donation money she anticipates has been apportioned flexibly to accommodate the goals set through the strategic planning process. LD Spencer shared that the book endowment will grow markedly in the next years as another estate is being apportioned over the next decade. Finally, participating in the Local Government Investment Pool will result in a projected \$20,000 realized through interest revenue. LD Spencer did zero out the Universal Service Program for Schools and Libraries (better known as E-Rate) funding line as described in the Siuslaw Public Library District FY26/27 Budget Message.

Form LB-10: Special Grant Fund

LD Spencer expects the generator project currently reflected in this year's grant fund to be spent by the end of the fiscal year. So she has budgeted a stand-in amount for the coming year to keep the door open for grant funding if there is a good opportunity.

Questions: None.

Before discussing the district's two reserve funds in detail, LD Spencer explained how reserve funding can be borrowed against within the same fiscal year to allow the district to pay expenses prior to tax receipts being collected in November. Previously, that "lean period" at the beginning of the fiscal year required the district to pull from a line of credit.

Form LB-11: PERS Expense Reserve Fund

LD Spencer shared that this fund would serve as a hedge against a major stock market downturn, allowing the library district to more easily absorb a large bi-annual recalculation of the district's projected rates.

Questions: None.

Form LB-11: Library Building and Equipment Reserve Fund

LD Spencer said that after two major transfers to help keep up with inflation, she is not recommending another transfer in the coming fiscal year. But this will need to be reconsidered over time. LD Spencer did show how, in just a few years, this reserve has increased from just over \$100,000 to now a projected \$140,000 plus.

Questions: None.

As an overall statement regarding the general fund, LD Spencer said that increased donation and grant money over the past several years has been applied to several large one-time projects that she believes will make a big difference for the community. This includes the technology upgrade and migration, the installation of a back-up generator, and the current

community-led strategic planning initiative. Money has also been transferred into the reserve funds and she is also recommending a slight increase to the ending fund balance and contingency. All of these will help strengthen the library's ability to meet the needs of the community.

Form LB-30: General Fund Requirements, Personnel Services

LD Spencer corrected a typo on the LB-30 form as submitted, which should show 4 FTE rather than 3 FTE on the Librarian II line item. She pulled these numbers directly from the previous fiscal year, when they should be updated to reflect that Librarian Brian Peters has taken on supervising the Mapleton branch, which resulted in a promotion to Librarian II. Likewise, the Librarian I line item should be reduced to 1.5 FTE. She will correct this for the budget hearing local budget form.

LD Spencer is recommending a 3% Cost of Living Adjustment (COLA) based on the annual increase in the Pacific Consumer Price Index. Employees who qualify based on a satisfactory review will additionally receive a 1.5% step raise. She said that as the district has longtime employees retire, particularly Assistant Director (AD) Gayle Vinchesi in the coming year, the overall salary outlay will decrease. LD Spencer has fully funded the line item so that the district can pay out leave or retain AD Vinchesi on staff if this isn't the year that she retires. LD Spencer has also included additional donation money in this portion of the budget to potentially bring in a new librarian to overlap with the last month or two of AD Vinchesi's employment. LD Spencer said that AD Vinchesi's retirement will be a huge loss for the library and for the community, and she will have lots more to say about it in the coming months.

LD Spencer is pleased that the district has been able to increase starting wages for employees to a more competitive amount. She finished up this section by discussing the ongoing, significant increases for health insurance coverage. She expects that this trend will continue.

Questions: None.

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

LD Spencer reported she did decrease the line item for adult books because the district has nearly hit spending and shelf-space capacity when the amount budgeted is combined with the amount received from the book endowment. Instead, she has increased the Electronic Databases line item to approximately \$46,000. This is in part because DVDs and audiobooks are slowly beginning a decline in circulation, and this allows SPLD to start purchasing downloadable video through a service like audio. This increase would also be useful if the State Library of Oregon is no longer able to fund the shared Gale databases that are currently made available to public and school libraries in Oregon using Institute of Museum and Library Services Funding. LD Spencer wants to maintain spending in this category because the vast majority of library users are always at the library to access the collection, even though programming and other services are also useful.

Questions: BCM Yocum asked if there was variation in the cost of e-books purchased by the library. LD Spencer said that when e-books are made available to public libraries for purchase,

bestselling e-books are often in the range of \$150 per item, and that these operate on a one-to-one basis just like a paper book. Additionally, e-books are not purchased, they are leased, as each purchased item is generally limited to either 26 circulations or 2 years. LD Spencer thinks that this is short-sighted, as the research suggests that people who read are people who buy books, and so making costs prohibitive is reducing the overall book marketplace. BCM Shelton said that the system is corrupt based on his experience with academic e-publishing. LD Spencer agreed that e-publishing has significant structural and systemic issues that are selecting the wrong target for diminishing sales and profit.

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

LD Spencer reported that property and liability insurance costs continue to rise along with the costs to local governments who must settle employment discrimination and sexual harassment and assault suits particularly. She said that this is an important reminder of how vital risk management is for any local government even beyond the harm of the bad actions. She expects this line item will continue to increase. Other increases in this category are due to inflation or increased use, as with postage. LD Spencer has slightly reduced the telecommunications line item because, despite now enjoying much faster internet at both library locations, the technology migration and fiberoptic connection from Hyak have resulted in monthly costs that are about a tenth as much as previous internet access. This is one reason she has elected not to apply for E-Rate funding that locks the district into a multi-year contract. Finally, LD Spencer has included funding for the special election of 2027 and a carryover for website re-design.

Questions: BCM Yocum said that she saw more people hanging out in front of the library and she wondered if the janitorial services line was sufficient to keep the front entrance looking clean. LD Spencer responded that she has seen the number of unhoused people in the City of Florence cycle up and down in her time at the library, and the current increase is a predictable outcome of no transitional shelter or other services being available locally. Currently, staff monitor and clean up most mornings. But the limitation LD Spencer sees to additional cleaning is not money, which the library can afford, it is the inability to find someone interested in just a couple of hours of work a week. The other limitation is power washing or other extensive cleaning at a library facility that is open to the public seven days a week. She does have funding in the building maintenance line, which is where this quarterly/monthly kind of cleaning is funded from. The library has also purchased a power washer. LD Spencer does have some ideas, like possibly seeing if the City of Florence Public Works Department might be interested in some kind of cleaning agreement.

Director Yecny asked why the donation line was higher in this category than in the previous year, and LD Spencer said that this was part of the money she expects will be spent on goals identified in the strategic plan. LD Spencer said that in the current year much of the donation funding will be spent on the back-up generator and the strategic planning process.

Form LB-30: General Fund Requirements, Capital Outlay

LD Spencer said that this category has a much lower allocation than in the previous years because there is not a major capital project expected in the coming year. Once again, there is funding in this category for goals surfaced by the strategic plan.

Questions: None.

Form LB-30: General Fund Requirements, Unallocated

LD Spencer reported that she proposes slightly increasing both the contingency and unappropriated ending fund balance slightly as another financially protective failsafe for the district. She is recommending increasing the contingency amount to \$27,500 and the unallocated ending fund balance to \$60,000.

Questions: BCM Yocum said that she was sharing some questions from BCM Ripley (who left the meeting at approximately 1 PM) in addition to herself. First, wondering if the library was seeking grant funds for the unallocated expenses in the budget. LD Spencer said that she did not think that there were grants available to fund unallocated expenses, which is a requirement of Oregon Local Budget Law. She elaborated that currently she is not planning on any specific grant funding, that the recent big grant SPLD sought in partnership with WLCR was not funded. IMLS and other federal resources are lean or not available, and rural library specific grants have recently been small amounts for specific programs that the library is either able to fund independently or is not a good fit, and so she tends to leave those available for rural libraries in worse funding circumstances. BCM Yocum asked why the Mapleton Operations line item was down from the previous year. LD Spencer said that was based on the last several years of actual spending, but that she would never object to spending donations or other monies on Mapleton if something was needed.

BCM Yocum asked if the Electronic Database line item is the budget from which ebooks are purchased, and LD Spencer said that it was. BCM Yocum said that she appreciates that small grants might be needed by other libraries, and that the library would like to have reserve funding. However, BCM Yocum also wanted to share that she went on hold for *Project Hail Mary* [by Andy Weir] through Libby in January, and she still has a couple of weeks to wait before she will be at the front of the hold list. She feels that this is a bad customer experience. So, while she understands the price for ebooks is expensive, she would like to propose that the library significantly increase the Electronic Database line item.

LD Spencer said that there was some additional information about the way SPLD and other mid and small-sized libraries fund digital collections that further complicates the ordering/budget picture. SPLD and similarly-sized libraries are part of a statewide consortium, the Oregon Digital Library Consortium (ODLC) that shares platform and collection development fees across all of the participating libraries. So SPLD is not directly engaged in ordering items, it is done centrally by ODLC with the collection shared across Oregon patrons. So, in addition to the cost of any individual item, libraries must also pay a fee to OverDrive for the platform that allows patrons to access those items.

That means that if, as an example, 5,000 people across the state of Oregon are interested in reading *Project Hail Mary*, and because each copy only checks out 26 times, that one title costs the consortium tens of thousands of dollars. This is made worse by the fact that the State Library of Oregon has been providing some portion of the state's annual IMLS funding to ODLC,

and that will go away if IMLS does. Finally, while SPLD would happily increase their payment to ODLG by 20% year-over-year, many city libraries, like Eugene and Springfield, are facing substantial budget cuts and cannot increase the amount they invest in their digital collection. It all means that increasing the purchase of digital items is not going to be solved just by increasing the amount SPLD spends. Director Oshel asked if the library could just purchase a copy of an item like an individual would and circulate that. LD Spencer explained that this is not possible because there isn't a platform available to circulate those items. BCM Shelton reiterated his previous observation that the electronic publishing system is corrupt. BCM Yocum said that she understood the explanation. At this point there were no additional questions.

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

LD Spencer presented what Oregon Local Budget Law Form LB-1 would look like if the budget committee were to adopt the proposed tax rate and budget. This is what will be published to inform citizens of the adopted tax rate and budget.

**Discuss and take action on approving property tax levy for Fiscal Year 2026/2027**

No discussion.

Action: Director Kuhlman moved and BCM Shelton seconded the motion that the Budget Committee of the Siuslaw Public Library District approve property taxes for the 2026/2027 fiscal year at the rate of \$0.5163 per \$1,000 of assessed value. Ayes all.

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

No discussion.

Action: Director Yecny moved and Director Hughes seconded the motion that the Budget Committee of the Siuslaw Public Library District approve the budget for the 2026/2027 fiscal year in the amount of \$2,111,192. All ayes.

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

No additional meeting is needed.

LD Spencer concluded the meeting by thanking the budget committee and celebrating once again the amazing work of AD Vinchesi by displaying a picture of her at the annual Gingerbread House Decorating program.

**Adjourned at 1:37 PM**

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

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

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

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

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

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

**2026-2027 PERMANENT TAX RATE CALCULATION**

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

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS  
GRANT FUND**

Siuslaw Public Library District

1	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027			1		
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025								
1				1	RESOURCES				1	
2	\$0	\$0	\$62,050	2	Working capital	\$0	\$0		2	
3	\$0	\$64,550	\$15,000	3	Grant Funds	\$15,000	\$15,000		3	
4		\$1,551	\$0	4	Interest	\$0	\$0		4	
5			\$0	5	Transferred IN, from other funds	\$0	\$0		5	
6			\$77,050	6	Total Resources, except taxes to be levied	\$15,000	\$15,000		6	
7			\$0	7	Taxes estimated to be received	\$0	\$0		7	
8				8	Taxes collected in year levied				8	
9	<b>\$0</b>	<b>\$66,101</b>	<b>\$77,050</b>	9	<b>TOTAL RESOURCES</b>	<b>\$15,000</b>	<b>\$15,000</b>		9	
10				10	REQUIREMENTS				10	
11				11	Org Unit	Object Classification	Detail		11	
12	\$0	\$0	\$5,000	12	Library Services	Personnel Services	Grant funding of personnel services	\$5,000	\$5,000	12
13	\$0	\$0	\$5,000	13	Library Services	Materials and Services	Grant funding of materials and services	\$5,000	\$5,000	13
14	\$0	\$2,500	\$5,000	14	Library Services	Capital Outlay	Grant funding for capital outlay projects	\$5,000	\$5,000	14
15	\$0	\$0	\$62,050	15	Library Services	Capital Outlay	OREM Resilience Hub Grant for Generator	\$0	\$0	15
16	\$0	\$63,601		16	Ending balance (prior years)					16
17			\$0	17	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			\$0	\$0	17
18	<b>\$0</b>	<b>\$66,101</b>	<b>\$77,050</b>	18	<b>TOTAL REQUIREMENTS</b>			<b>\$15,000</b>	<b>\$15,000</b>	18

**FORM  
LB-11**

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

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

Library Building and Equipment Reserve

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

Siuslaw Public Library District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
1				1 RESOURCES				1
2	\$101,610	\$102,888	\$110,888	2 Working capital	\$139,188	\$139,188		2
3	\$1,278	\$2,664	\$800	3 Interest	\$2,500	\$2,500		3
4		\$8,000	\$25,000	4 Transferred IN, from other funds	\$0	\$0		4
5	\$102,888	\$113,552	\$136,688	5 Total Resources, except taxes to be levied	\$141,688	\$141,688		5
6			\$0	6 Taxes estimated to be received	\$0	\$0		6
7	\$0	\$0		7 Taxes collected in year levied				7
8	<b>\$102,888</b>	<b>\$113,552</b>	<b>\$136,688</b>	<b>8 TOTAL RESOURCES</b>	<b>\$141,688</b>	<b>\$141,688</b>		8
9				9 REQUIREMENTS - Library Services				9
10				10 Org Unit      Object Classification      Detail				10
11			\$136,688	11 Library Services      Capital Outlay      Major maintenance or replacement of Library's building and capital equipment	\$141,688	\$141,688		11
12	\$101,610	\$113,552		12 Ending balance (prior years)				12
13			\$0	13 RESERVED FOR FUTURE EXPENDITURE	\$0	\$0		13
14	<b>\$101,610</b>	<b>\$113,552</b>	<b>\$136,688</b>	<b>14 TOTAL REQUIREMENTS</b>	<b>\$141,688</b>	<b>\$141,688</b>		14

**FORM  
LB-11**

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

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

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

PERS Expense Reserve

Siuslaw Public Library District

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

**FORM  
LB-20**

**RESOURCES  
General Fund**

Siuslaw Public Library District

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
1	\$691,934	\$482,845	\$520,000	1 Net working capital	\$490,000	\$490,000		1
2	\$16,837	\$18,045	\$15,000	2 Previously levied taxes estimated to be received	\$15,000	\$15,000		2
3	\$0	\$0	\$0	3 Intergovernmental (Cares Relief Fund)	\$0	\$0		3
4	\$7,417	\$14,823	\$7,000	4 Interest	\$20,000	\$20,000		4
5	\$26,477	\$331,971	\$170,000	5 Donations	\$75,000	\$75,000		5
6	\$15,214	\$8,997	\$1,500	6 State Per Capita	\$2,500	\$2,500		6
7	\$4,861	\$4,452	\$4,000	7 Fines and Fees	\$4,000	\$4,000		7
8	\$2,231	\$2,322	\$1,800	8 Copier	\$1,800	\$1,800		8
9	\$3,000	\$8,544	\$1,500	9 E-Rate	\$0	\$0		9
10	\$1,361	\$6,999	\$1,000	10 Miscellaneous	\$1,500	\$1,500		10
11	\$15,214	\$15,517	\$15,000	11 Book Endowment Fund	\$16,000	\$16,000		11
12	\$10,041	\$10,892	\$9,500	12 Other Endowed Funds	\$10,000	\$10,000		12
13				13 Loraine Chernoff Fund				13
14				14 Martha Beechler Fund				14
15				15 Cheronas/Keener Fund				15
16				16 Joan Orr Fund				16
17				17 Owen/ Jeanne Welles Fund				17
18				18 Johnson Fund				18
19	\$794,587	\$905,407	\$746,300	19 Total resources, except taxes to be levied	\$635,800	\$635,800		19
20			\$1,237,051	20 Taxes estimated to be received	\$1,287,153	\$1,287,153		20
21	\$1,157,871	\$1,194,904		21 Taxes collected in year levied				21
22	<b>\$1,952,458</b>	<b>\$2,100,311</b>	<b>\$1,983,351</b>	22 <b>TOTAL RESOURCES</b>	<b>\$1,922,953</b>	<b>\$1,922,953</b>		22

FORM  
LB-30

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

GENERAL FUND  
(Name of Fund)

Siuslaw Public Library District  
Name of Municipal Corporation

	Historical Data					Budget For Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
1				1	<b>PERSONNEL SERVICES</b>				1
2				2	<b>SALARIES (12 FTE)</b>				2
3	\$107,448	\$113,232	\$116,000	3	Library Director (1 FTE)	\$122,000	\$122,000		3
4	\$81,336	\$85,728	\$93,000	4	Assistant Director (1 FTE)	\$97,000	\$97,000		4
5	\$203,778	\$214,121	\$230,000	5	Librarian II (4 FTE)	\$241,000	\$241,000		5
6	\$48,833	\$88,311	\$110,000	6	Librarian I (1.5 FTE)	\$115,000	\$115,000		6
7	\$97,947	\$103,671	\$122,794	7	Library Assistant (2.5 FTE)	\$129,000	\$129,000		7
8	\$16,991	\$18,030	\$19,000	8	Library Aide (.5 FTE)	\$20,000	\$20,000		8
9	\$34,409	\$19,372	\$38,000	9	Substitutes (1 FTE)	\$30,000	\$30,000		9
10	\$0	\$0	\$1,000	10	Donations - Personnel Services	\$10,000	\$10,000		10
11	<b>\$590,742</b>	<b>\$642,465</b>	<b>\$729,794</b>	11	<b>TOTAL SALARIES</b>	<b>\$764,000</b>	<b>\$764,000</b>		11
12				12	<b>FRINGE BENEFITS</b>				12
13	\$127,341	\$147,423	\$195,000	13	Health/Dental Insurance	\$210,000	\$210,000		13
14	\$98,736	\$136,600	\$150,000	14	PERS (25.32% and 23.69%)	\$155,000	\$155,000		14
15	\$45,244	\$48,379	\$63,000	15	FICA/Medicare	\$65,000	\$65,000		15
16	\$2,357	\$0	\$3,000	16	Oregon Paid Leave	\$3,500	\$3,500		16
17	\$221	\$2,790	\$1,500	17	Worker's Compensation	\$2,500	\$2,500		17
18	<b>\$273,899</b>	<b>\$335,192</b>	<b>\$412,500</b>	18	<b>TOTAL FRINGE</b>	<b>\$436,000</b>	<b>\$436,000</b>		18
19	\$65	\$60	\$1,000	19	Miscellaneous	\$1,000	\$1,000		19
20	<b>\$864,706</b>	<b>\$977,717</b>	<b>\$1,143,294</b>	20	<b>TOTAL PERSONNEL SERVICES</b>	<b>\$1,201,000</b>	<b>\$1,201,000</b>		20
21	13	12	12	21	TOTAL FULL TIME EQUIVALENT (FTE)	12	12		21
22				22	<b>MATERIALS AND SERVICES</b>				22
23	\$38,693	\$40,402	\$36,000	23	Books - Adult	\$32,000	\$32,000		23
24	\$11,755	\$12,842	\$15,000	24	Book Endowment Fund	\$16,000	\$16,000		24
25	\$426	\$409	\$1,000	25	Materials Shipping	\$1,000	\$1,000		25
26	\$6,515	\$5,007	\$1,500	26	Children's Materials - Ready to Read	\$2,500	\$2,500		26
27	\$12,368	\$9,887	\$12,000	27	Children's Materials - Print	\$11,500	\$11,500		27
28	\$3,162	\$2,112	\$2,500	28	Books - Reference	\$3,000	\$3,000		28
29	\$13,336	\$13,963	\$14,000	29	Periodicals	\$14,000	\$14,000		29
30	\$29,573	\$23,104	\$40,000	30	Electronic Databases	\$46,000	\$46,000		30
31	\$11,956	\$13,470	\$11,000	31	Large Print Books	\$15,000	\$15,000		31
32	\$188	\$275	\$1,000	32	Lost/Paid/ILL Materials	\$1,000	\$1,000		32
33	\$28	\$44	\$1,200	33	Spanish Language Materials	\$1,500	\$1,500		33
34	\$9,130	\$5,112	\$10,000	34	Recorded Books	\$6,000	\$6,000		34

FORM  
LB-30

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

GENERAL FUND  
(Name of Fund)

Siuslaw Public Library District  
Name of Municipal Corporation

	Historical Data				REQUIREMENTS FOR: LIBRARY SERVICES	Budget For Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
35	\$6,734	\$3,776	\$2,500	35	Videos and DVDs	\$2,000	\$2,000		35
36	\$0	\$0	\$3,500	36	Library of Things	\$3,000	\$3,000		36
37	\$22	\$1,375	\$9,500	37	Other Endowed Funds	\$10,000	\$10,000		37
38	\$753	\$183	\$1,000	38	Music CDs	\$1,000	\$1,000		38
39	\$1,889	\$482	\$3,500	39	Children's AV	\$4,500	\$4,500		39
40	\$0	\$1,300	\$2,000	40	Summer Book Giveaway	\$2,000	\$2,000		40
41	<b>\$146,528</b>	<b>\$133,743</b>	<b>\$167,200</b>	41	<b>TOTAL LIBRARY MATERIALS</b>	<b>\$172,000</b>	<b>\$172,000</b>		41
42	\$5,938	\$14,970	\$7,000	42	Postage	\$14,000	\$14,000		42
43	\$12,812	\$9,229	\$15,000	43	Travel & Training	\$16,350	\$16,350		43
44	\$543	\$711	\$1,500	44	Board Expenses	\$1,500	\$1,500		44
45	\$340	\$1,466	\$2,500	45	Volunteer Recognition	\$2,500	\$2,500		45
46	\$1,833	\$1,395	\$2,500	46	Staff Recognition	\$2,500	\$2,500		46
47	\$5,492	\$8,528	\$8,500	47	Memberships and Dues	\$10,000	\$10,000		47
48	\$26,317	\$21,390	\$30,000	48	Telecommunications	\$25,000	\$25,000		48
49	\$32,638	\$32,663	\$36,000	49	Sirsi/Dynix Fees (iBistro & CybraryN)	\$36,000	\$36,000		49
50	\$6,193	\$5,557	\$7,000	50	OCLC Fees	\$6,500	\$6,500		50
51	\$2,279	\$3,444	\$2,800	51	Equipment Lease/Maintenance	\$4,000	\$4,000		51
52	\$4,540	\$9,189	\$6,000	52	Landscape Maintenance	\$8,000	\$8,000		52
53	\$15,682	\$39,440	\$25,000	53	Building Maintenance	\$22,000	\$22,000		53
54	\$10,561	\$1,220	\$2,500	54	Fire Suppression	\$2,500	\$2,500		54
55	\$756	\$1,282	\$4,500	55	Supplies, Computer	\$3,500	\$3,500		55
56	\$527	\$126	\$500	56	Supplies, Food	\$500	\$500		56
57	\$3,842	\$3,166	\$4,200	57	Supplies, Office	\$4,500	\$4,500		57
58	\$152	\$277	\$1,000	58	Printing	\$1,000	\$1,000		58
59	\$6,702	\$6,176	\$8,000	59	Supplies, Materials	\$7,500	\$7,500		59
60	\$3,714	\$0	\$3,500	60	Supplies, Photocopier	\$3,000	\$3,000		60
61	\$779	\$536	\$1,500	61	Legal Notices/Newspaper	\$1,250	\$1,250		61
62	\$27,320	\$28,206	\$32,000	62	Utilities	\$32,000	\$32,000		62
63	\$23,512	\$28,518	\$32,000	63	Insurance	\$37,000	\$37,000		63
64	\$0	\$0	\$200	64	Interest Expense	\$200	\$200		64
65	\$6,600	\$1,629	\$7,000	65	Mapleton Rent	\$7,000	\$7,000		65
66	\$209	\$237	\$250	66	Mapleton Utilities	\$350	\$350		66

FORM  
LB-30

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

GENERAL FUND  
(Name of Fund)

Siuslaw Public Library District  
Name of Municipal Corporation

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

## REQUIREMENTS SUMMARY

**FORM  
LB-30**

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

GENERAL FUND

Siuslaw Public Library District

(name of fund)

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

# Additional Resources

## **Siuslaw Public Library District:**

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

## **Oregon Local Budget Law:**

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

The Oregon Department of Revenue additionally hosts an online page with the most current training materials for Oregon Local Budget Law, a variety of publications and forms, and contact information for asking questions of a live person. This is also where you can view recordings of this year's budget trainings: <https://shorturl.at/OC38U>

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

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

## **Lane County Tax Information:**

View annual Lane County Tax Reports by fiscal year:

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

For Fiscal Year 2025-2026, Lane County provided the following online page of resources and information for citizens as part of the annual taxing process. Take a look at:

- <https://shorturl.at/UVVaQ>