



Budget Message and Forms for the 2018/2019

**Adopted Budget of the
Siuslaw Public Library District**

Siuslaw Public Library District 2018/2019
Final Budget Material

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LIBRARY SERVICES
A RIVER OF POSSIBILITIES THAT (HOPEFULLY) INCLUDES ONE NEW ROOF
The Budget Message for FY 2018-2019

This is my fifth budget as Director of the Siuslaw Public Library District, and there are exciting developments in this fiscal year that have been in the works for some time: a brand new roof, and a newly incorporated Siuslaw Public Library District Foundation. Thanks to generous donors and increasing revenue, the Siuslaw Public Library District is in excellent condition to move forward on both fronts while still maintaining operations and improving service.

Changes in staff have also come in the past year, as have increased responsibilities for some. This year's budget attempts to appropriately re-classify the work of several of our staff members who are taking on additional tasks and performing more and varied work. A new half-time Library Aide who was funded from surplus revenue in the past year is also reflected in this year's budget. Finally, volunteer and staff recognition budget lines have also been added to this year's budget for the first time. As the District works to evolve and grow our volunteer and outreach plan, and retain excellent staff, these are important changes.

As always, this budget message is not exhaustive, but does cover the highlights and major themes of the proposed budget. As in past years, I worked to be conservative when estimating revenue, and generous when estimating expenses. You will notice a number of budget lines with small increases to account for the impact of inflation across the budget, particularly as regards the cost of books and other direct library materials and services.

Revenue

Based on the Department of Economic Analysis Oregon Property Tax Statistics for 2016-2017, the most recent year available, the growth in property tax income remains strong for Oregon. As was the case in the previous budget year, the real market value increase is well above assessed value, which suggests continued strength in the coming years. You can access the full report online at:

http://www.oregon.gov/DOR/programs/gov-research/Documents/publication-or-pts_303-405_2016-17.pdf

Property tax in Lane County increased 3.5% from FY2015-2016 to FY2016-2017; while the Siuslaw Public Library District's tax rate actually increased slightly more than average at 3.7%. Over the past four fiscal years, since the last year of the recession, the District has averaged a growth rate of 3.25%. As a result of this growth I have maintained the tax revenue calculation at a 2% estimated growth rate for the second budget year. This remains a conservative rate of growth, but does reflect the rosier economic projections of the past several years. Should the current trends continue, expect to see a slight increase in the estimated growth rate used to calculate the 2019-2020 expected tax revenue.

At the end of the last budget year, the Siuslaw Public Library District was the recipient of a generous donation. As part of a planned distribution, \$288,412 was received from the Glenn E. and Marion I. Groce Trust shortly after last year's Budget Committee Meeting. This was added to a \$10,281 donation received at the end of the 2016-2017 fiscal year from the estate of former librarian and Siuslaw Public Library District volunteer May Price. Both of these donations were unexpected and a great legacy for the District's future. They also account in part for a large carryover I have projected for the coming budget year.

In addition to this donation money outlined above, carryover for Fiscal Year 2018-2019 is large due in part due to the continued increase in tax revenue over projections, and because roof replacement money that is budgeted for this year will continue into the next year. As a result I calculated a carryover of \$600,000 – a large increase from the \$202,000 carryover of the current budget year. Additional monies beyond the usually expected carryover are distributed across three budget lines:

- In the "Roof – Florence" budget line (Form LB-30 allocated, line 94)
- In the "Special Payment" to the soon-to-be-created Siuslaw Public Library District Foundation (Form LB-30 unallocated, line 22)
- In the "Operating Contingency" line (Form LB-30 unallocated, line 37)

As this distribution of monies requires some explanation, I am beginning this

year's discussion of planned expenditures with the roof project and the Library's proposed Foundation.

Two Vital Projects: Roof Replacement and a New Fundraising Foundation

Like most governmental agencies, much of the worth and value of the Library District is represented by our capital facility. The Florence location also represents a true and large investment by our community - much of the 2009 expansion was funded by local donors. Our facility is one of our most important services to the community, as it not only houses our collection, technology, and programming, but also offers a highly-used community gathering space and art display space.

Unfortunately, in the severe winter of 2016-2017, the roof leaked significantly and across a large section of the building. The damage revealed underlying weakness in the current roof, and pointed to the difficulty joining a newer and older roof together, particularly in extreme coastal weather conditions. After two months of a closed genealogy room and study room, along with a damaged ceiling, a temporary patch was put in place, and a search for a permanent solution was undertaken. A first Request for Proposals (RFP) resulted in no bids, and the decision was made to hire HGE Architects as project manager. This second process has resulted in two firms bidding on the project, but was concluded just two weeks ago. As of this writing, the Siuslaw Public Library District Board has not selected a contractor, as they wait on the result of reference checks and a recommendation from HGE Architects.

The excellent news is that while replacing the Library's roof is a significant cost, the need can be met without borrowing or by diminishing the Library District's Capital Reserve fund. Thanks to several years of growing revenue, fundraising by the Friends of the Library, a special sale of movie posters donated by City Lights Cinemas, and the two generous estates mentioned previously, both the roof and the proposed establishment of a Foundation will be well-funded in the coming budget year.

The largest unknown in the roof replacement project, of course, remains the final cost - the two bids on the less expensive option of composite shingles are \$90,000 apart - one contractor estimated \$135,000 while the other estimated \$225,000. For a metal roof, the price came in at \$555,500. To account for the wide variance in potential costs, and to provide the District flexibility in funding, I placed monies for the roof replacement project both in the General Fund

(\$171,000 for the project is projected on Form LB-30, allocated), and in Operating Contingency (a total of \$260,555 dollars). Once the Board selects a contractor, a transfer can be made between Operating Contingency and the Roof budget line to account for additional costs.

Once a transfer to replace the roof is made, remaining funds from the Operating Contingency budget line can be combined with the \$50,000 currently budgeted as a "Special Payment" to move forward on another major goal – the establishment of an incorporated 501(c)(3) Siuslaw Public Library District Foundation. This Foundation was identified as a goal in the Library's most recent strategic plan, and is designed to solicit planned giving and other more sophisticated (and potentially beneficial) charitable gifts. Many public libraries have begun foundations in response to large-scale capital needs or to assist in political advocacy like construction or operation bond passage. The Siuslaw Public Library District hopes to have an outstanding Foundation in place long before it is needed, and the recent donations from the Price and Groce estates make this an excellent time to proceed. A steering committee is now in place and working hard to establish the Foundation.

Costs for establishing a Foundation is reflected in several budget lines. An additional \$5,000 appears in the "Legal Services" budget line to pay for the expected cost of incorporation working with contracted legal assistance. As mentioned previously, a "Special Payment" to begin the Foundation of \$50,000 is reflected in the current budget. Lastly, the difference between the final cost of the roof replacement and the \$20,000 the District generally maintains in the "Operating Contingency" line and the total of \$260,555 reflected in that line item is also projected to be paid into the newly-formed Foundation.

As one example, should the Library Board proceed with the higher \$225,000 bid to replace the Library's roof with composite shingles; an expected distribution might look like this:

\$225,000 in the "Roof-Florence" budget line

This reflects the budgeted \$171,000 and a transfer of \$54,000 from "Operating Contingency"

\$236,555 for the "Special Payment" to the Library Foundation

This reflects the budgeted \$50,000 and a transfer of \$186,555 from "Operating Contingency"

\$20,000 to remain in "Operating Contingency"

Additional fundraising for the roof replacement is also possible, of course, and will further reduce the bottom-line cost to the Library District for the project. Once again, a thank you goes out to the Friends of the Library and City Lights Cinemas and to the estates of May Price and Glenn E. and Marion I. Groce for making all of the above possible.

Special Funds and Unallocated Funds

Before examining the General Fund, I would like to share a couple of notes about the other funds included in the Siuslaw Public Library District's proposed 2018-2019 budget. These are funds designated by the Siuslaw Public Library District's Board of Directors for special purposes, including housing monies received through grants, and to create a reserve for emergency needs.

There is still approximately \$8,000 in the District's Estates and Reserve fund that I have been holding for new DVD shelving in the Library's Great Room. Until we had bids on the roof and were confident that the District could bear the expense, I hesitated to move forward on this important project. However, this can certainly be accomplished in the coming year. In addition to this money, I have increased the "Furniture" line in capital expenditures by \$7,000 to accommodate this additional shelving.

One of the major goals I expressed in my last budget message was the need to build the Library District's Building and Equipment Reserve Fund – and set a goal of increasing the current reserve to \$100,000 by the 2019-2020 budget cycle. I have not proposed any transfers into the fund this fiscal year, nor did I last year, and have instead focused on maintaining the fund in light of the roof replacement. However, this goal can easily be completed in the 2019-2020 budget cycle, as we are just a few thousand dollars from the planned-for amount.

The Library's Grant Fund reflects both the \$15,000 generally anticipated in grant revenue each year, a projected carryover of \$80,620, and an additional payment of \$92,000. The carryover funds and additional payment reflect the first two installments of a multi-year grant for \$280,000 awarded by The Ford Family Foundation to Siuslaw Vision. The Siuslaw Public Library District is serving as the Fiscal Sponsor for this money, and continues to serve as 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 already

underway. Three contractors are now being paid by grant funds – a Vision Coordinator, an Administrative Assistant, and a Technical Support position. Funding is also being used to support various related initiatives – like the Vision Quest program focusing on outdoor education and the new Florence Farmer’s Market.

Personnel Services

Last year, the budget provided both a cost-of-living adjustment (COLA) and performance-based increases for staff, and I propose to do the same in the coming fiscal year. For four years during the “Great Recession”, staff did not receive merit raises. Employees have done great work over the last year – on the strategic plan, in training and mentoring new staff members, and in covering and remaining flexible during several unplanned and sometimes extended absences. The proposed increase reflects this excellent work. This is a continuation of the great and dedicated work I have witnessed since coming to the District.

Funding in the form of “Ready to Read” money from the Oregon State Library by way of the Institute for Museum and Library Services on the federal level will provide funding for an intern this summer, supplemented by monies budgeted by the District. The increase in the “Intern” line reflects a carryover of the grant money that we expect to expend in July of 2018 and \$1,000 for the summer of 2019.

The increase in the Consumer Price Index (CPI) for the last six months of the year in the Portland/Salem Metropolitan Statistical Area (MSA), the closest MSA to our area, was 1.4%. The Portland CPI is what the Library District has used to calculate COLA increases for many years, but ceased being calculated as of December 2017. Going forward, I plan to use the “Pacific” CPI calculation, which will have a full year of comparison data as of next January. For the coming budget year, I propose to double the 1.4% of the final six months of the Portland calculation. This appears to be right in line with various other indices, including the CPI-W used by the City of Florence which has fluctuated between 2.8 and 3% in the last several months.

The many long-term employees of the Library District mean that we have years of experience and knowledge to call on when serving patrons. Many of our long-term employees have additionally accrued a good deal of vacation and sick time. As the past year demonstrated, unexpected needs and personnel changes can

happen. With this in mind, I have further increased the Library's substitute budget.

Insurance, particularly health insurance, will increase more substantially this year than it has in my tenure, increasing 10% beginning in January of 2018. Despite this increase, our current provider remains significantly less than other group options we have priced. Moreover, changes to staff and health coverage needs have significantly decreased the District's overall cost in the prior year. As a result, I have actually reduced this budget line for 2018-2019.

Saving towards increased Oregon Public Employee Retirement System (PERS) rates over two fiscal years and retirements of some of our employees that were "higher" in the system has lessened the impact on the District of increased PERS rates. In fact, the amount in the PERS budget line for FY2018-2019 has increased only slightly. I expect that barring any major fluctuations in legislation or investment returns the District's exposure will remain manageable for the coming years.

In the 2018-2019 budget I propose to reclassify several positions (or move towards reclassification). With the retirement of Linda Weight after 31 years with the District, several large needs were immediately apparent, particularly in the realm of IT support. Lynda Green has taken on the District's IT support role, and has more than proved her mettle in, for example, configuring the replacement Mondopad when the old device was damaged in a major electrical outage. Since last year, she has also been conducting the bi-monthly tech labs for patrons. To reflect the increased number of hours Lynda spends troubleshooting technology and generally serving in something of a lead capacity on Sundays for technology and circulation needs, I propose to increase the number of hours Lynda is compensated as a Librarian rather than as a Library Assistant from approximately six hours to week to ten (some of her other duties, including drafting press releases, are additionally paid at the higher rate, and amount to about seven hours per month). This will not result in an overall increase in hours, but will ensure that Lynda is paid appropriately for her increasing responsibility.

I also propose to begin the reclassification of Outreach and Volunteer Librarian Erin Gordenier's position. Currently, two tiers of librarians make up senior staff of the Library. Our entry-level librarian position, Librarian 1, like our other positions, has small annual steps that span 30 years. So, in the middle range, it

is a more reasonable rate of pay, but begins low at under \$38,000. Erin comes to us with a Masters of Library and Information Science degree, and is taking on a number of professional duties – from cataloging to outreach, etc. I propose to move her up several steps in this fiscal year, to \$40,341 on the way to reclassifying this position to the Librarian II level, and with the idea of slowly restructuring the library's classification and compensation range, to reduce the number of "steps" and calibrate the low end of this salary range. Along these same lines, I would like to eventually phase out the Library Clerk position, and classify all our permanent staff at the Library Assistant level with the associated duties and responsibilities. Generally, with the high cost of rentals and housing in the Siuslaw Public Library District's region, and the need to attract and retain qualified and skilled professionals, this budget attempts to maintain our Library's competitiveness with other library systems throughout the state of Oregon.

Finally, after another outstanding year in which use of the Mapleton branch continues to grow, and outreach to the school has increased, I propose to reclassify Bonnie Schwertfeger from Library Clerk to Library Assistant. In addition to being the sole staff member at the Mapleton location, resulting in a need to perform all services, Bonnie has excelled at bringing students in for crafts, reading, and more. Previously, we classified the Mapleton position at the Assistant level.

Despite the proposed raises and reclassifications, the increase in substitute coverage, and the addition of the Library Clerk position, the total funds needed in the Personnel Services object classification have increased by just about \$15,000. Staff retirements and different benefit needs all mean a reasonable rate of increase into the coming fiscal year, one that is very supportable going forward, and one that positions the District more advantageously for upcoming retirements and future recruitments.

Materials and Services

The proposed 2018-2019 budget for Library materials (including books, periodicals, audiobooks, DVDs, CDs, and electronic databases) reflects a 3.4% increase from this year, which in turn was a 4.8% increase from 2016-2017. This remains one of the wisest possible investments for the District, ensuring an excellent, up-to-date collection that is responsive to local needs. However, it also reflects the need to focus on new shelving to better accommodate existing and new collection materials. Conducting thorough inventories and "weeding" of materials now under way with assistance from

volunteers will increase in the coming year. Right now, the focus is on ensuring the collection is in excellent shape, particularly as materials shift to different areas. I have added an additional \$1,000 to the Large Print budget, as this continues to be a heavily used (and expensive) collection. I have also increased the funds available for signage as staff prepare to conduct an audit of current wayfinding signs and replace outdated and unattractive displays. I have, on the other hand, slightly decreased the "Network Maintenance" line as this need has proven to be less than expected with Lynda Green performing in-house services.

I increased both the youth and adult program lines, as we continue to bring more paid performers and speakers to the Library. An additional \$1,500 in programming money for "Mapleton Operations" will support the craft and book club groups at the branch. I have also increased expenditures on "Marketing" and "Electronic Databases" in keeping with the District's strategic plan, and our ongoing focus on lifelong learning, marketing, and outreach. As mentioned previously, funds are also allocated for both volunteer and staff recognition. In the past year, a meal was catered for staff at Christmas time, and I would like to continue this tradition. An event or two that would recognize the many volunteers who serve the Library as shelvers, book repairers, and so much more is also needed. Money for legal assistance in incorporating the Foundation has been budgeted, as has money for next year's special election – a bi-annual event.

Capital Outlay

The major expenditure planned here is, of course, the replacement of the library building's roof in Florence. I have budgeted monies for the shelving project in the "Furniture" line, and I have increased the Mapleton line as we investigate ductless heating/cooling for the branch.

Conclusion

As always, my thanks to each of you who have agreed to serve on the 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 Carol Krasel and Kelli Weese, who will both be completing their service as members of the Budget Committee with this year's meeting.

I would also like to thank the Siuslaw Public Library District staff members, each of whom has provided support, experience, and feedback as I undertook my fifth budgeting process as a Library Director. I cannot express enough gratitude for the ongoing support provided by every member of the Library staff, and their ongoing commitment to the District and our patrons.

Meg Spencer

Siuslaw Public Library Director and Budget Officer

May 10, 2018

TAXABLE PROPERTY VALUE ASSESSMENT
FOR SIUSLAW PUBLIC LIBRARY DISTRICT

Tax Year 2008/09:	\$1,480,086,702 (+\$77,407,521 or +5.5%)
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%)

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

Tax Year 2008/09:	\$764,198 (+\$39,985 or +5.5%)
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%)

2018-2019 PERMANENT TAX RATE CALCULATION

Permanent Rate Limit (per \$1,000 of assessed valuation)	0.5163
Actual Assessed Valuation in District as of November, 2017	1,877,183,499
Estimated Assessed Valuation in District as of November, 2017 @ +2%	1,914,727,169
Tax Rate (per \$1 of assessed valuation)	0.0005163
2017 Estimated Assessed Valuation x rate	988,574
Uncollectable @ 6%	0.060
Loss from Uncollectable	59,314
Actual Tax Realized from Levy	929,259

NOTICE OF BUDGET HEARING

A public meeting of the Siuslaw Public Library District's Board of Directors will be held on June 20, 2018, at 1:00 PM at 1460 9th Street, Florence, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2018 as adopted 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 at 1460 9th Street, Florence, OR 97439, between the hours of 10:00 AM and 5:00 PM or online at www.siuslawlibrary.org. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year. Any person may appear at the meeting and discuss the proposed programs with the Siuslaw Public Library District Board of Directors. Notice of this meeting is also available at the Siuslaw Public Library District website (www.siuslawlibrary.org). The Siuslaw Public Library District meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired, or for other accommodations for persons with disabilities, should be made at least 48 hours in advance of the meeting to Meg Spencer, Siuslaw Public Library District Director, at 541-997-3132 or meg@siuslawlibrary.org.

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2016-2017	Adopted Budget This Year: 2017-2018	Approved Budget Next Year: 2018-2019
Net Working Capital	\$297,558	\$317,160	\$784,820
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	\$8,527	\$7,000	\$7,400
Federal, State and all Other Grants, Gifts, Allocations and Donations	\$101,149	\$66,000	\$155,400
Interfund Transfers / Internal Service Reimbursements	\$20,125	\$0	\$0
All Other Resources Except Current Year Property Taxes	\$24,156	\$307,832	\$18,836
Current Year Property Taxes Estimated to be Received	\$885,034	\$896,395	\$929,259
Total Resources	\$1,336,549	\$1,594,387	\$1,895,715

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$587,253	\$626,275	\$642,600
Materials and Services	\$326,559	\$376,640	\$571,620
Capital Outlay	\$13,814	\$227,760	\$325,940
Debt Service	\$0	\$0	\$0
Interfund Transfers	\$20,125	\$0	\$0
Contingencies	\$0	\$308,412	\$260,555
Special Payments	\$0	\$10,300	\$50,000
Unappropriated Ending Balance and Reserved for Future Expenditure	\$388,798	\$45,000	\$45,000
Total Requirements	\$1,336,549	\$1,594,387	\$1,895,715

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	\$927,626	\$1,230,675	\$1,540,160
FTE	9	9	10
Not Allocated to Organizational Unit or Program	\$411,144	\$75,300	\$355,555
FTE	0	0	0
Total Requirements	\$1,338,770	\$1,594,387	\$1,895,715
Total FTE	9	9	10

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

The Siuslaw Public Library District is anticipating a large capital project in FY 2018/2019 when the Florence location's roof is replaced. The Siuslaw Public Library District was granted an estate worth \$288,412 that is being placed in part in contingency to aid in the roof replacement and in beginning a new charitable Library Foundation. As the total amount of the roof replacement is not yet decided, a larger amount than normal appears in the contingency line to allow for appropriate transfers once the total cost is determined. The Library is also serving as the Fiscal Sponsor for Siuslaw Vision and in this capacity is the recipient of \$280,000 in grant dollars from beginning in FY 2017-2018 and continuing through FY 2019-2020.

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2016-2017	Rate or Amount Imposed This Year 2017-2018	Rate or Amount Approved Next Year 2018-2019
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 2018-2019						
	Actual		Adopted Budget This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017									
1				1	RESOURCES			1			
2	\$1,124	\$174	\$11,620	2	Working capital			2			
3	\$8,314	\$23,300	\$15,000	3	Grant Funds			3			
4				4	Interest			4			
5				5	Transferred IN, from other funds			5			
6	\$9,438	\$23,474	\$26,620	6	Total Resources, except taxes to be levied			6			
7			\$0	7	Taxes estimated to be received			7			
8	\$0	\$0		8	Taxes collected in year levied			8			
9	\$9,438	\$23,474	\$26,620	9	TOTAL RESOURCES			\$187,620	\$187,620	\$187,620	9
10				10	REQUIREMENTS						10
11				11	Org Unit	Object Classification	Detail				11
12	\$7,019	\$0	\$5,000	12	Library Services	Personnel Services	Grant funding of personnel services	\$5,000	\$5,000	\$5,000	12
13	\$2,245	\$11,681	\$5,000	13	Library Services	Materials and Services	Grant funding of materials and services	\$5,000	\$5,000	\$5,000	13
14		\$0	\$11,620	14	Library Services	Materials and Services	Grant funding for Siuslaw Vision	\$172,620	\$172,620	\$172,620	14
15			\$5,000	15	Library Services	Capital Outlay	Grant funding for capital outlay projects	\$5,000	\$5,000	\$5,000	15
16	\$174	\$11,793		16	Ending balance (prior years)						16
17			\$0	17	UNAPPROPRIATED ENDING FUND BALANCE			\$0	\$0	\$0	17
18	\$9,438	\$23,474	\$26,620	18	TOTAL REQUIREMENTS			\$187,620	\$187,620	\$187,620	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 specific 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 2018-2019			
	Actual		Adopted Budget This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017						
1				1 RESOURCES				1
2	\$50,652	\$74,724	\$95,520	2 Working capital	\$96,100	\$96,100	\$96,100	2
3	\$177	\$337	\$200	3 Interest	\$500	\$500	\$500	3
4	\$23,895	\$20,125	\$0	4 Transferred IN, from other funds	\$0	\$0	\$0	4
5	\$74,724	\$95,186	\$95,720	5 Total Resources, except taxes to be levied	\$96,600	\$96,600	\$96,600	5
6			\$0	6 Taxes estimated to be received	\$0	\$0	\$0	6
7	\$0	\$0		7 Taxes collected in year levied				7
8	\$74,724	\$95,186	\$95,720	8 TOTAL RESOURCES	\$96,600	\$96,600	\$96,600	8
9				9 REQUIREMENTS - Library Services				9
10				10 Org Unit Object Classification Detail				10
11			\$95,720	11 Library Services Capital Outlay Major maintenance or replacement of Library's building and capital equipment	\$96,600	\$96,600	\$96,600	11
12	\$74,724	\$95,186		12 Ending balance (prior years)				12
13			\$0	13 RESERVED FOR FUTURE EXPENDITURE	\$0	\$0	\$0	13
14	\$74,724	\$95,186	\$95,720	14 TOTAL REQUIREMENTS	\$96,600	\$96,600	\$96,600	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 2018-2019			
	Actual		Adopted Budget This Year 2017-2018		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-2016	First Preceding Year 2016-2017						
1				1 RESOURCES				1
2	\$18,426	\$8,095	\$8,020	2 Working capital	\$8,100	\$8,100	\$8,100	2
3	\$64	\$36	\$20	3 Interest	\$40	\$40	\$40	3
4	\$0	\$0	\$0	4 Donations	\$0	\$0	\$0	4
5	\$18,490	\$8,131	\$8,040	5 Total Resources, except taxes to be levied	\$8,140	\$8,140	\$8,140	5
6			\$0	6 Taxes estimated to be received	\$0	\$0	\$0	6
7	\$0	\$0		7 Taxes collected in year levied				7
8	\$18,490	\$8,131	\$8,040	8 TOTAL RESOURCES	\$8,140	\$8,140	\$8,140	8
9				9 REQUIREMENTS - Library Services				9
10				10 Org Unit Object Classification Detail				10
11			\$8,040	11 Library Services Capital Outlay Shelving for Library Great Room	\$8,140	\$8,140	\$8,140	11
12	\$10,395	\$0	\$0	12 Transferred OUT to Bldg. Reserve	\$0	\$0	\$0	12
13	\$8,095	\$8,131		13 Ending balance (prior years)				13
14			\$0	14 RESERVED FOR FUTURE EXPENDITURE	\$0	\$0	\$0	14
15	\$18,490	\$8,131	\$8,040	15 TOTAL REQUIREMENTS	\$8,140	\$8,140	\$8,140	15

**FORM
LB-20**

**RESOURCES
General Fund**

Siuslaw Public Library District

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2018-2019				
Actual		Adopted Budget This Year 2017-18	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2015-16	First Preceding Year 2016-17								
1				1				1	
2	\$183,056	\$214,565	\$202,000	2	Net working capital	\$600,000	\$600,000	\$600,000	2
3	\$21,225	\$21,290	\$17,000	3	Previously levied taxes estimated to be received	\$17,000	\$17,000	\$17,000	3
4	\$1,210	\$2,221	\$700	4	Interest	\$996	\$996	\$996	4
5	\$0	\$0	\$0	5	Transferred IN, from other funds				5
6	\$17,343	\$46,045	\$313,412	6	Donations	\$22,000	\$22,000	\$22,000	6
7	\$2,201	\$2,260	\$2,300	7	State Per Capita	\$3,600	\$3,600	\$3,600	7
8	\$5,058	\$5,461	\$4,500	8	Fines and Fees	\$4,600	\$4,600	\$4,600	8
9	\$3,447	\$3,066	\$2,500	9	Copier	\$2,800	\$2,800	\$2,800	9
10	\$12,455	\$10,790	\$6,000	10	E-Rate	\$4,000	\$4,000	\$4,000	10
11	\$258	\$272	\$1,500	11	Miscellaneous	\$300	\$300	\$300	11
12	\$10,071	\$10,352	\$9,500	12	Book Endowment Fund	\$10,000	\$10,000	\$10,000	12
13	\$8,727	\$8,402	\$8,200	13	Other Endowed Funds	\$8,800	\$8,800	\$8,800	13
14				14	Loraine Chernoff Fund				14
15				15	Martha Beechler Fund				15
16				16	Cherones/Keener Fund				16
17				17	Joan Orr Fund				17
18				18	Owen/ Jeanne Welles Fund				18
19				19	Johnson Fund				19
20	\$220,380	\$0	\$0	20	FURA US Bank reimbursement	\$0	\$0	\$0	20
21	\$485,431	\$324,724	\$567,612	21	Total resources, except taxes to be levied	\$674,096	\$674,096	\$674,096	21
22			\$896,395	22	Taxes estimated to be received	\$929,259	\$929,259	\$929,259	22
23	\$854,709	\$885,034		23	Taxes collected in year levied				23
24	\$1,340,140	\$1,209,758	\$1,464,007	24	TOTAL RESOURCES	\$1,603,355	\$1,603,355	\$1,603,355	24

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

1	Historical Data			REQUIREMENTS FOR: LIBRARY SERVICES	Budget For Next Year 2018-19			1
	Actual		Adopted Budget This Year 2017-18		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-16	First Preceding Year 2016-17						
1				1 PERSONNEL SERVICES				1
2				2 SALARIES				2
3	\$77,676	\$79,800	\$83,200	3 Library Director	\$86,600	\$86,600	\$86,600	3
4	\$57,924	\$59,508	\$62,000	4 Assistant Director	\$64,700	\$64,700	\$64,700	4
5	\$55,620	\$57,132	\$59,600	5 Librarian II	\$63,000	\$63,000	\$63,000	5
6	\$100,571	\$110,696	\$114,500	6 Librarian I	\$105,600	\$105,600	\$105,600	6
7	\$81,765	\$72,284	\$49,000	7 Library Assistant	\$79,500	\$79,500	\$79,500	7
8	\$23,206	\$28,908	\$41,000	8 Library Clerks	\$23,600	\$23,600	\$23,600	8
9	\$0	\$0	\$0	9 Library Aide	\$11,500	\$11,500	\$11,500	9
10	\$12,689	\$15,054	\$16,000	10 Substitutes	\$18,000	\$18,000	\$18,000	10
11	\$0	\$0	\$1,000	11 Intern	\$2,300	\$2,300	\$2,300	11
12	\$0	\$0	\$1,000	12 Donations - Personnel Services	\$1,000	\$1,000	\$1,000	12
13	\$409,451	\$423,382	\$426,300	13 TOTAL SALARIES	\$455,800	\$455,800	\$455,800	13
14				14 FRINGE BENEFITS				14
15	\$89,809	\$86,256	\$95,000	15 Health/Dental Insurance	\$80,000	\$80,000	\$80,000	15
16	\$0	\$0	\$0	16 In Lieu of Insurance	\$0	\$0	\$0	16
17	\$43,749	\$44,628	\$60,000	17 PERS (17.93% and 11.73%)	\$61,100	\$61,100	\$61,100	17
18	\$31,341	\$29,535	\$35,000	18 FICA/Medicare (7.65%)	\$36,000	\$36,000	\$36,000	18
19	\$2,785	\$2,694	\$4,200	19 Worker's Compensation	\$4,000	\$4,000	\$4,000	19
20	\$167,684	\$163,113	\$194,200	20 TOTAL FRINGE	\$181,100	\$181,100	\$181,100	20
21	\$431	\$758	\$775	21 Miscellaneous	\$700	\$700	\$700	21
22	\$577,566	\$587,253	\$621,275	22 TOTAL PERSONNEL SERVICES	\$637,600	\$637,600	\$637,600	22
23	9	9	9	23 TOTAL FULL TIME EQUIVALENT	10	10	10	23
24				24 MATERIALS AND SERVICES				24
25	\$26,694	\$27,156	\$33,000	25 Books - Adult	\$33,500	\$33,500	\$33,500	25
26	\$10,071	\$10,401	\$9,600	26 Book Endowment Fund	\$10,000	\$10,000	\$10,000	26
27	\$55	\$50	\$300	27 Materials Shipping	\$300	\$300	\$300	27
28	\$3,384	\$559	\$2,300	28 Children's Materials - Ready to Read	\$2,300	\$2,300	\$2,300	28
29	\$9,971	\$9,996	\$10,500	29 Children's Materials - Print	\$11,000	\$11,000	\$11,000	29
30	\$3,685	\$3,523	\$3,500	30 Books - Reference	\$3,500	\$3,500	\$3,500	30
31	\$10,754	\$13,900	\$15,000	31 Periodicals	\$15,000	\$15,000	\$15,000	31
32	\$4,866	\$7,094	\$13,500	32 Electronic Databases	\$14,000	\$14,000	\$14,000	32
33	\$3,827	\$2,561	\$5,000	33 Large Print Books	\$6,000	\$6,000	\$6,000	33
34	\$400	\$490	\$700	34 Lost/Paid/ILL Materials	\$700	\$700	\$700	34
35	\$89	\$18	\$500	35 Spanish Language Materials	\$500	\$500	\$500	35
36	\$8,506	\$7,976	\$10,500	36 Recorded Books	\$11,000	\$11,000	\$11,000	36
37	\$2,525	\$4,000	\$4,000	37 Videos and DVDs	\$4,000	\$4,000	\$4,000	37

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

38	\$8,389	\$8,921	\$8,000	38	Other Endowed Funds	\$8,800	\$8,800	\$8,800	38
Historical Data				39	REQUIREMENTS FOR: LIBRARY SERVICES	Budget For Next Year 2018-19			39
Actual			Adopted Budget			Proposed By	Approved By	Adopted By	
Second Preceding Year 2015-16	First Preceding Year 2016-17	This Year 2017-18	Governing Body						
39				39					39
40	\$1,495	\$1,507	\$3,000	40	Music CDs	\$3,000	\$3,000	\$3,000	40
41	\$3,214	\$3,566	\$4,500	41	Children's AV	\$4,500	\$4,500	\$4,500	41
42	\$97,925	\$101,718	\$123,900	42	TOTAL LIBRARY MATERIALS	\$128,100	\$128,100	\$128,100	42
43	\$5,681	\$5,919	\$8,000	43	Postage	\$7,500	\$7,500	\$7,500	43
44	\$4,906	\$7,125	\$7,000	44	Travel & Training	\$7,000	\$7,000	\$7,000	44
45	\$167	\$650	\$900	45	Board Expenses	\$1,000	\$1,000	\$1,000	45
46	\$0	\$0	\$0	46	Volunteer Recognition	\$1,500	\$1,500	\$1,500	46
47	\$0	\$0	\$0	47	Staff Recognition	\$1,000	\$1,000	\$1,000	47
48	\$5,052	\$4,982	\$6,000	48	Memberships and Dues	\$6,000	\$6,000	\$6,000	48
49	\$19,828	\$14,823	\$16,000	49	Telecommunications	\$16,000	\$16,000	\$16,000	49
50	\$20,429	\$27,080	\$28,500	50	Sirsi/Dynix Fees (Bistro & CybraryN)	\$29,500	\$29,500	\$29,500	50
51	\$4,066	\$3,878	\$4,800	51	OCLC Fees	\$4,800	\$4,800	\$4,800	51
52	\$2,605	\$1,866	\$3,500	52	Equipment Lease/Maintenance	\$3,500	\$3,500	\$3,500	52
53	\$5,915	\$5,161	\$5,000	53	Landscape Maintenance	\$6,000	\$6,000	\$6,000	53
54	\$3,891	\$12,073	\$15,000	54	Building Maintenance	\$15,000	\$15,000	\$21,000	54
55	\$1,505	\$1,874	\$2,500	55	Fire Suppression	\$3,000	\$3,000	\$3,000	55
56	\$6,925	\$5,972	\$6,000	56	Supplies, Computer	\$6,200	\$6,200	\$6,200	56
57	\$24	\$52	\$200	57	Supplies, Food	\$200	\$200	\$200	57
58	\$1,521	\$1,802	\$2,100	58	Supplies, Office	\$2,500	\$2,500	\$2,500	58
59	\$266	\$822	\$2,125	59	Printing	\$2,600	\$2,600	\$2,600	59
60	\$5,111	\$6,337	\$5,500	60	Supplies, Materials	\$6,000	\$6,000	\$6,000	60
61	\$1,738	\$751	\$2,500	61	Supplies, Photocopier	\$2,500	\$2,500	\$2,500	61
62	\$822	\$1,105	\$900	62	Legal Notices/Newspaper	\$1,500	\$1,500	\$1,500	62
63	\$29,454	\$28,375	\$33,000	63	Utilities	\$33,000	\$33,000	\$33,000	63
64	\$11,760	\$12,239	\$15,000	64	Insurance	\$15,000	\$15,000	\$15,000	64
65	\$0	\$0	\$600	65	Interest Expense	\$300	\$300	\$300	65
66	\$5,047	\$5,047	\$5,500	66	Mapleton Rent	\$5,500	\$5,500	\$5,500	66
67	\$683	\$752	\$1,200	67	Mapleton Utilities	\$1,200	\$1,200	\$1,200	67
68	\$1,111	\$369	\$1,000	68	Mapleton Operations	\$2,500	\$2,500	\$2,500	68
69	\$317	\$317	\$500	69	Legal Services	\$6,500	\$6,500	\$6,500	69
70	\$2,950	\$3,030	\$0	70	Election Costs	\$4,000	\$4,000	\$4,000	70
71	\$10,688	\$8,564	\$12,000	71	Bookkeeping	\$12,000	\$12,000	\$12,000	71
72	\$8,471	\$8,945	\$9,500	72	Audit	\$12,000	\$12,000	\$12,000	72
73	\$3,923	\$4,594	\$4,500	73	Janitorial Supplies	\$5,500	\$5,500	\$5,500	73
74	\$5,702	\$6,177	\$8,000	74	Janitorial Services	\$10,000	\$10,000	\$10,000	74
75	\$2,678	\$3,678	\$3,795	75	Programs - Adult	\$5,500	\$5,500	\$5,500	75

**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

76	\$5,587	\$5,268	\$5,500	76	Programs - Children	\$7,000	\$7,000	\$7,000	76				
	77	\$1,344	\$1,470			\$1,400	77	Community Promotions		\$2,000	\$2,000	\$2,000	77
		78	\$1,226			\$198				\$400	78	Other	
Historical Data			79	REQUIREMENTS FOR: LIBRARY SERVICES	Budget For Next Year 2018-19			79					
Actual					Adopted Budget This Year 2017-18	Proposed By Budget Officer	Approved By Budget Committee		Adopted By Governing Body				
Second Preceding Year 2015-16	First Preceding Year 2016-17												
79				79					79				
80	\$595	\$3,960	\$7,000	80	Network Maintenance/Support	\$5,000	\$5,000	\$5,000	80				
81	\$3,613	\$3,613	\$3,700	81	System Development Fees	\$3,700	\$3,700	\$3,700	81				
82	\$3,603	\$4,825	\$6,000	82	Marketing	\$8,000	\$8,000	\$8,000	82				
83	\$0	\$0	\$500	83	Book Shelf Signage	\$2,000	\$2,000	\$2,000	83				
84	\$140	\$367	\$500	84	Art Display	\$500	\$500	\$500	84				
85	\$7,329	\$0	\$0	85	Strategic Planning	\$0	\$0	\$0	85				
86	\$0	\$9,100	\$1,000	86	Donations - Materials and Services	\$1,000	\$1,000	\$1,000	86				
87	\$294,598	\$314,878	\$360,020	87	TOTAL MATERIALS AND SERVICES	\$394,000	\$394,000	\$400,000	87				
88				88	CAPITAL OUTLAY				88				
89	\$2,148	\$3,071	\$2,000	89	Equipment	\$2,200	\$2,200	\$2,200	89				
90	\$11,194	\$0	\$0	90	Self-checkout Workstation	\$0	\$0	\$0	90				
91	\$139	\$0	\$1,000	91	Mapleton Capital	\$3,000	\$3,000	\$3,000	91				
92	\$1,873	\$0	\$3,000	92	Furniture/Shelving	\$10,000	\$10,000	\$10,000	92				
93	\$2,218	\$10,593	\$10,000	93	PC/LAN Hardware/Software	\$10,000	\$10,000	\$10,000	93				
94	\$0	\$0	\$80,000	94	Roof - Florence	\$171,000	\$171,000	\$165,000	94				
95	\$4,671	\$150	\$23,000	95	Donations - Capital	\$20,000	\$20,000	\$20,000	95				
96	\$22,243	\$13,814	\$119,000	96	TOTAL CAPITAL OUTLAY	\$216,200	\$216,200	\$210,200	96				
97	\$894,407	\$915,945	\$1,100,295	97	TOTAL ORG./PROG. REQUIREMENTS	\$1,247,800	\$1,247,800	\$1,247,800	97				

FORM
LB-30

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

GENERAL FUND
(name of fund)

Siuslaw Public Library District

	Historical Data			REQUIREMENT DESCRIPTION	Budget For Next Year 2018-2019			
	Actual		Adopted Budget This Year 2017-18		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2015-16	First Preceding Year 2016-17						
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				5 Total Full-Time Equivalent (FTE)				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	\$0	\$0	\$0	9 TOTAL MATERIALS AND SERVICES	\$0	\$0	\$0	9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	\$0	\$0	\$0	13 TOTAL CAPITAL OUTLAY	\$0	\$0	\$0	13
14				14 DEBT SERVICE				14
15				15				15
16				16				16
17	\$2,268	\$0	\$0	17 OPB Construction Note - Principal and Interest	\$0	\$0	\$0	17
18	\$215,400	\$0	\$0	18 US Bank - SDAO Flexlease	\$0	\$0	\$0	18
19	\$217,668	\$0	\$0	19 TOTAL DEBT SERVICE	\$0	\$0	\$0	19
20				20 SPECIAL PAYMENTS				20
21				21				21
22			\$10,300	22 Payment to Library Foundation of Donation Money	\$50,000	\$50,000	\$50,000	22
23	\$0	\$0	\$10,300	23 TOTAL SPECIAL PAYMENTS	\$50,000	\$50,000	\$50,000	23
24				24 INTERFUND TRANSFERS				24
25	\$13,500	\$20,125	\$0	25 General Fund to Bldg Reserve Fund	\$0	\$0	\$0	25
26				26				26
27	\$13,500	\$20,125	\$0	27 TOTAL INTERFUND TRANSFERS	\$0	\$0	\$0	27
28				28 OPERATING CONTINGENCY				28
29			\$308,412	29 TOTAL OPERATING CONTINGENCY	\$260,555	\$260,555	\$260,555	29
30	\$231,168	\$20,125	\$318,712	30 Total Requirements Not Allocated	\$310,555	\$310,555	\$310,555	30
31	\$894,407	\$915,945	\$1,100,295	31 Total Org./Prog. Requirements in Fund	\$1,247,800	\$1,247,800	\$1,247,800	31
32			\$0	32 Reserved for future expenditure	\$0	\$0	\$0	32
33	\$214,565	\$273,688		33 Ending balance (prior years)				33
34			\$45,000	34 UNAPPROPRIATED ENDING FUND BALANCE	\$45,000	\$45,000	\$45,000	34
35	\$1,340,140	\$1,209,758	\$1,464,007	35 TOTAL REQUIREMENTS	\$1,603,355	\$1,603,355	\$1,603,355	35