



**Budget Message and Forms for the
Siuslaw Public Library District's
2019/2020 Budget**

SIUSLAW PUBLIC LIBRARY DISTRICT 2019-2020
FINAL ADOPTED BUDGET MATERIALS

1. 2019/2020 Budget Message
2. Property Values/Library Taxes since 2009
3. 2019/2020 Permanent Tax Levy Rate Calculation
4. LB-1 Notice of Budget Hearing
5. LB-10 Grant Fund
6. LB-11 Building and Equipment Reserve Fund
7. LB-11 Trusts and Estates Reserve Fund
8. LB-11 PERS Reserve Fund
9. LB-20 General Fund Income
10. LB-30 General Fund Expenditures (allocated)
11. LB-30 General Fund Expenditures (unallocated)
12. LB-50 Notice of Property Tax...
13. Resolution 19-01: A Resolution Adopting a Budget...
14. 2019 SPLD Budget Committee
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LIBRARY SERVICES
LOOK OUT FOR ICEBERGS AND FULL STEAM AHEAD
The Budget Message for FY 2019-2020

This is my sixth budget as Director of the Siuslaw Public Library District, which seems nearly impossible, but also like an amazing and good thing. Change continues to drive so much of what we do each year, and this fiscal year and the next are no exception. While the pace of that change is never as fast as I would like, it is about as inevitable as the tide. Case in point: the library finally has a new roof in place!

We have experienced some major shifts in staff over the past year. The death of long-time Circulation Supervisor Mary Colgan-Bennetts was an unexpected loss to this library and to the whole community. It is lucky for me and for the library that we have such great employees and that the team did so much to excel and grow. New Circulation Lead and Technology Librarian Lynda Green has done much to lead that team and I am happy to have her on board as a full-time employee with a deep and always widening knowledge of the Siuslaw Public Library. We are also happy to have returning Library Clerk Sadie Weber as a full-time staff member. New part-time Library Clerk Lisa Owens and on-call Library Clerk Patricia Allen are also welcome additions to our staff.

While revenues remain strong and this budget reflects that strength, it is also a good time to prepare for the future, and for proceeding with some caution. There is reason to believe, as I will discuss in the message this year, that revenue will not remain as strong in the next several years, and that some kind of recession will affect annual tax revenues. Planning for that eventuality with conservative revenue estimates and liberal expense projections will ensure that this District can successfully navigate choppy waters. Keeping (and adding) to the Library District's reserve funds will allow unexpected expenses to be absorbed without fundamentally altering the high quality of service we offer to our community.

Revenue

The State of Oregon's "Oregon Economic and Revenue Forecast" published in December 2018 suggests that the statewide economy may cool in coming years even as the near-term trends continue to look strong. Those strong near-term trends have resulted in continued increases in the Siuslaw Public Library District's collection of property tax. The Oregon Department of Revenue's "Fiscal Year 2017-2018 Oregon Property Tax Statistics" publication includes the following relevant information:

Statewide, the ratio of assessed value to real market value decreased from 0.691 in FY 2016-17 to 0.651 in FY 2017-18. A decreasing AV/RMV ratio means that real market values are growing faster than assessed values; growth in assessed values are generally capped at 3 percent per year for existing properties.

Because the ratio for AV/RMV continues to decrease, the District expects to continue to see growth in year-over-year property taxes in the coming fiscal year. Over the past five fiscal years, since the last year of the recession, the revenue from property taxes collected by the District has grown an average of 3.4% each year. I have used a 2% estimated growth rate to calculate tax revenue in each of the past two budget years, but have increased this to 2.5% in the current year. I believe this still represents a conservative projection of income based on good data.

Carryover into the FY 2019-2020 fiscal year is also strong. In addition to two large donations over the past three budget years, this large carryover reflects the continued increase in tax revenue over projections and the Siuslaw Public Library District's role as fiscal sponsor for the multi-year grant awarded to the Siuslaw Vision by the Ford Family Foundation. Despite the large capital project that was the roof replacement, the Siuslaw Public Library District will begin this year with a good head start on a healthy budget.

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 2019-2020 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. Now that the roof replacement project is behind us, we are prepared to complete this project in the coming year. Staff and volunteers have inventoried the collection to determine the numbers of shelves we will need. I have also increased the furniture budget line to just over \$33,471 to complete the project while still providing funds for possible display and other shelving and furniture needs beyond the DVD project.

I have also proposed a final (for the moment) transfer of \$4,000 to the Library District's Building and Equipment Reserve fund. This will bring the fund up to \$100,000. As the roof replacement demonstrated, it is vital for Library District operations that we maintain a strong reserve to hedge against the unexpected. Moreover, this reserve fund helps the District during the lean months at the beginning of each fiscal year prior to our first significant receipts of property tax revenue. By providing funds that can be temporarily loaned to the general fund, the growth of reserve funds has allowed the District to stop regularly making use of a short-term line of credit during late summer and early fall. This amount is also more reflective of the District's facility value and potential repair costs.

In this year's proposed budget, there is also a new reserve fund associated with the District's Oregon Public Employee Retirement System (PERS) liability. Over the course of the past year, the District's Board of Directors has considered the likely significant growth of the District's PERS obligation. Like almost all local and state government agencies invested in the PERS program, the Siuslaw Public Library District currently carries an "unfunded actuarial liability" or UAL. This UAL represents the theoretical difference between what the District is paying into PERS on an annual basis and the amount retirees are receiving or will receive from the program. Starting a reserve to assist the District in meeting this obligation will help mitigate the rising cost of PERS to the District while maintaining strict control of the monies. Particularly in a possibly difficult year when the PERS payments and rates increased while the District's revenues held steady or dropped, this proposed fund will help the District meet our obligations while maintaining the same level of service to the community.

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 \$66,000. 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 and is currently funding an organizational development/strategic planning process with outside consultants.

In the unallocated portion of the general fund, I have also reflected the carryover of a special payment to a new charitable foundation that will support the Siuslaw Public Library District. This special payment is funded by the donation of two large trusts (from the Groce and Price estates) received over the last two years. I had anticipated that the creation of the Siuslaw Public Library District Foundation 501(c)(3) would be complete in 2018/2019, but we were not able to finally complete the process despite the work of an excellent volunteer steering committee. The final steps are minimal, however. This Foundation, once established, will further insulate the District from momentary downturns in the market and property tax revenue. I will also look to the Foundation to be a partner in funding future large capital projects.

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. Both revenue and the exceptional work of staff over the course of the past year certainly justify the expenditure.

As of March 2019, the Pacific Consumer Price Index (CPI) calculation showed an increase of 2.5% in consumer prices for the year. I project that this amount will decrease slightly over the next couple of months based on the last couple months of trends, and would propose using 2.3% as the amount of the COLA for this year's increase. Combined with the stepped merit increase of 1.5%, this would result in a healthy 3.8% raise overall for District employees.

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.

In the coming year, there will be a 6% increase in the District's insurance rates for participating employees. Despite this increase, our current provider remains significantly less than other group options we have priced, while providing strong coverage for employees. Moreover, changes to staff and health coverage needs have significantly decreased the District's overall costs in the last several years.

A new biannual increase in the PERS rates for the District will go into effect with the new fiscal year. The District will move from paying rates of 17.93% and 11.73% of payroll, to paying 21.44% and 16.35%. The two rates of PERS payments reflect the tiered membership of employees in the program. These are clearly substantial amounts for our District, but are still manageable within our general operating fund and will not require any distributions from reserves or donations to mitigate. However, the increase in both of the rates does signify the need to save for the future with the PERS reserve fund.

I also propose to complete the reclassification of Outreach and Volunteer Librarian Erin Gordenier's position proposed in last year's budget. 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. Last year we moved her to a higher step level of the Librarian 1 classification, and I would like to entirely reclassify as planned in the coming fiscal year.

Looking forward to the 2020-2021 budget year, I would like to similarly reclassify Circulation Lead and Technology Librarian Lynda Green to better reflect the complexity of the work she does. Although she has only been in her current position since December, I can attest to the level of professional care and diligence she brings to her work. I also think it is an appropriate change to the classification of our District's IT work.

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.

The current proposed budget also carries forward the addition of some staffing approved by the District's Board of Directors over the course of the current fiscal year. The District has put aside funding to create a part-time Teen Services Librarian. While we have not yet successfully filled the position, I do expect to do so in the coming fiscal year (or at the very end of this one). Additionally, a part-time Library Clerk supplements the full-time staffing provided by Sadie Weber.

Despite the proposed raises and reclassifications, the increase in substitute coverage, and the addition of funds for permanent staffing, the total funds needed in the Personnel Services object classification have increased by just about \$13,000. Staffing change 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 2019-2020 budget for Library materials (including books, periodicals, audiobooks, DVDs, CDs, and electronic databases) reflects a 4% increase in collection spending. This remains one of the wisest possible investments for the District, ensuring an excellent, up-to-date collection that is responsive to local needs. As we do more inventorying of our collection, and more effectively and frequently weed out unwanted and unneeded materials, I believe we will make good use of the money here. I also increased both the youth and adult program lines, as we continue to bring more paid performers and speakers to the Library. This also serves as a draw to patrons and an important way of driving attention to the collection.

I have also made a significant increase to the District's staff training budget line. Together with Librarian Green, I am planning a staff development day in the fall of this year, and would like to be able to pay for a trainer/coach with expertise in library service and conflict resolution. As the recent vandalism of the library windows reflects, staff can face real challenges around conflict resolution, and meeting the needs of patrons who may have mental health or related struggles. I believe this additional \$2,500 will facilitate the District staff's access to a high-

quality training opportunity. This increase will also support the attendance of staff at the annual Pacific Northwest Booksellers Association Conference.

Finally, I have generally increased the budget lines associated with maintenance of the facility, including: general maintenance, janitorial services, and landscaping. All of these budget lines help maintain the most significant investment of our District that we have made in a beautiful and functional physical plant.

Capital Outlay

As mentioned previously, I have increased the amount in the District's Furniture budget line to purchase new shelving for the DVD collection. There is some increase in the line item to purchase computer equipment as well to reflect the need for updated equipment in some library departments.

Additionally, I have proposed a budget increase in the Equipment budget line to allow the District to purchase a new commercial phone system. Our current cumbersome system has been in need of replacement for years.

Conclusion

I think the overall theme of this budget is that the District is in good, strong financial shape. But there is more to do. We are taking steps to make the District even stronger: from transferring funds into the new PERS reserve to creating the establishment of the Foundation, and from investing in staff to maintaining our collection and facilities at the same high levels.

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 Maggie Bagon who is completing her final year of service on the Committee.

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 sixth 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. In the past year, there have been some challenging moments and situations, but I have learned that

the District employs a team of truly capable and committed employees. Even in difficult circumstances, they do the best for the patrons of the library and to the citizens of the District. I am prouder than I can say to work alongside this group of people.

Meg Spencer

Siuslaw Public Library Director and Budget Officer

April 12, 2019

TAXABLE PROPERTY VALUE ASSESSMENT
FOR SIUSLAW PUBLIC LIBRARY DISTRICT

Tax Year 2009/10:	\$1,536,135,818 (+\$56,049,116 or +3.8%)
Tax Year 2010/11:	\$1,581,186,175 (+\$45,050,357 or +2.9%)
Tax Year 2011/12:	\$1,604,444,902 (+\$23,258,727 or +1.5%)
Tax Year 2012/13:	\$1,619,693,624 (+\$15,248,722 or +1%)
Tax Year 2013/14:	\$1,649,606,842 (+\$29,913,218 or +1.8%)
Tax Year 2014/15:	\$1,711,836,728 (+\$62,229,886 or +3.6%)
Tax Year 2015/16:	\$1,758,366,611 (+\$46,529,883 or +2.7%)
Tax Year 2016/17:	\$1,810,794,483 (+\$52,427,872 or +3%)
Tax Year 2017/18:	\$1,877,138,499 (+\$66,344,016 or +3.7%)
Tax Year 2018/19:	\$1,943,615,763 (+\$66,477,264 or +3.5%)

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

Tax Year 2009/10:	\$794,958 (+\$38,210 or +4%)
Tax Year 2010/11:	\$816,402 (+\$21,444 or +2.7%)
Tax Year 2011/12:	\$828,452 (+\$12,050 or +1.5%)
Tax Year 2012/13:	\$837,269 (+\$8,817 or +1%)
Tax Year 2013/14:	\$851,719 (+\$14,450 or +1.7%)
Tax Year 2014/15:	\$883,872 (+\$32,153 or +3.6%)
Tax Year 2015/16:	\$907,844 (+\$23,972 or +2.7%)
Tax Year 2016/17:	\$934,972 (+\$27,128 or +3%)
Tax Year 2017/18:	\$969,182 (+\$34,210 or +3.7%)
Tax Year 2018/19:	\$1,003,532 (+\$34,210 or +3.8%)

2019-2020 PERMANENT TAX RATE CALCULATION

Permanent Rate Limit (per \$1,000 of assessed valuation)	0.5163
Actual Assessed Valuation in District as of October, 2018	1,943,615,763
Estimated Assessed Valuation in District as of October, 2018 @ +2.5%	1,992,206,157
Tax Rate (per \$1 of assessed valuation)	0.0005163
2018 Estimated Assessed Valuation x rate	1,028,576
Uncollectable @ 6%	0.060
Loss from Uncollectable	61,715
Actual Tax Realized from Levy	966,861

NOTICE OF BUDGET HEARING

A public meeting of the Siuslaw Public Library District's Board of Directors will be held on June 19, 2019, 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, 2019 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, Monday through Friday, 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 2017-2018	Adopted Budget This Year: 2018--2019	Approved Budget Next Year: 2019-2020
Net Working Capital	\$669,231	\$784,820	\$601,200
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	\$8,755	\$7,400	\$7,600
Federal, State and all Other Grants, Gifts, Allocations and Donations	\$404,826	\$155,400	\$126,500
Interfund Transfers / Internal Service Reimbursements	\$0	\$0	\$25,000
All Other Resources Except Current Year Property Taxes	\$31,744	\$18,836	\$19,350
Current Year Property Taxes Estimated to be Received	\$964,719	\$929,259	\$966,861
Total Resources	\$2,079,275	\$1,895,715	\$1,746,511

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	\$579,888	\$672,600	\$706,124
Materials and Services	\$361,239	\$577,620	\$550,416
Capital Outlay	\$76,943	\$379,940	\$199,971
Debt Service	\$0	\$0	\$0
Interfund Transfers	\$0	\$0	\$25,000
Contingencies	\$0	\$20,000	\$20,000
Special Payments	\$0	\$200,555	\$200,000
Unappropriated Ending Balance and Reserved for Future Expenditure	\$1,061,205	\$45,000	\$45,000
Total Requirements	\$2,079,275	\$1,895,715	\$1,746,511

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program FTE for that unit or program			
Library Services for the Siuslaw Public Library District	\$1,018,070	\$1,630,160	\$1,456,511
FTE	9	10	10
Not Allocated to Organizational Unit or Program	\$1,061,205	\$265,555	\$290,000
FTE	0	0	0
Total Requirements	\$2,079,275	\$1,895,715	\$1,746,511
Total FTE	9	10	10

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

The Siuslaw Public Library District is establishing a new reserve fund in Fiscal Year 2019-2020. This reserve is being established to help mitigate the future effects of the District's Oregon Public Employee Retirement System Unfunded Actuarial Liability during the amortization period of that liability. The Library District is also in the process of establishing an incorporated charitable foundation, and the special payment above represents the payment of two gifted estates into that newly established foundation.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
	2017-2018	This Year 2018-2019	Next Year 2019-2020
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

1	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019-2020			1			
	Actual		Adopted Budget This Year 2018-2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2016-2017	First Preceding Year 2017-2018									
1				1	RESOURCES				1		
2	\$174	\$174	\$80,620	2	Working capital	\$62,000	\$62,000	\$62,000	2		
3	\$23,300	\$55,228	\$107,000	3	Grant Funds	\$81,000	\$81,000	\$81,000	3		
4				4	Interest				4		
5				5	Transferred IN, from other funds				5		
6	\$23,474	\$55,402	\$187,620	6	Total Resources, except taxes to be levied	\$143,000	\$143,000	\$143,000	6		
7			\$0	7	Taxes estimated to be received	\$0	\$0	\$0	7		
8	\$0	\$0		8	Taxes collected in year levied				8		
9	\$23,474	\$55,402	\$187,620	9	TOTAL RESOURCES	\$143,000	\$143,000	\$143,000	9		
10				10	REQUIREMENTS				10		
11				11	Org Unit	Object Classification	Detail		11		
12	\$0	\$0	\$5,000	12	Library Services	Personnel Services	Grant funding of personnel services	\$5,000	\$5,000	\$5,000	12
13	\$11,681	\$54,410	\$5,000	13	Library Services	Materials and Services	materials and services	\$5,000	\$5,000	\$5,000	13
14	\$0	\$0	\$172,620	14	Library Services	Materials and Services	Grant funding for Siuslaw Vision	\$128,000	\$128,000	\$128,000	14
15			\$5,000	15	Library Services	Capital Outlay	Grant funding for capital outlay projects	\$5,000	\$5,000	\$5,000	15
16	\$11,793	\$992		16	Ending balance (prior years)						16
17			\$0	17	UNAPPROPRIATED ENDING FUND BALANCE			\$0	\$0	\$0	17
18	\$23,474	\$55,402	\$187,620	18	TOTAL REQUIREMENTS			\$143,000	\$143,000	\$143,000	18

**FORM
LB-11**

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

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Library Building and Equipment Reserve

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2021

Siuslaw Public Library District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019-2020						
	Actual		Adopted Budget This Year 2018-2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2016-2017	First Preceding Year 2017-2018									
1				1	RESOURCES			1			
2	\$74,724	\$95,186	\$96,100	2	Working capital	\$96,000	\$96,000	\$96,000	2		
3	\$337	\$523	\$500	3	Interest	\$300	\$300	\$300	3		
4	\$20,125	\$0	\$0	4	Transferred IN, from other funds	\$4,000	\$4,000	\$4,000	4		
5	\$95,186	\$95,709	\$96,600	5	Total Resources, except taxes to be levied	\$100,300	\$100,300	\$100,300	5		
6			\$0	6	Taxes estimated to be received	\$0	\$0	\$0	6		
7	\$0	\$0		7	Taxes collected in year levied				7		
8	\$95,186	\$95,709	\$96,600	8	TOTAL RESOURCES	\$100,300	\$100,300	\$100,300	8		
9				9	REQUIREMENTS - Library Services			9			
10				10	Org Unit	Object Classification	Detail		10		
11			\$96,600	11	Library Services	Capital Outlay	Major maintenance or replacement of Library's building and capital equipment		11		
12	\$95,186	\$95,709		12	Ending balance (prior years)			12			
13			\$0	13	RESERVED FOR FUTURE EXPENDITURE			13			
14	\$95,186	\$95,709	\$96,600	14	TOTAL REQUIREMENTS			\$100,300	\$100,300	\$100,300	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 2019-2020			
	Actual		Adopted Budget This Year 2018-2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016-2017	First Preceding Year 2017-2018						
1				1 RESOURCES				1
2	\$8,095	\$8,131	\$8,100	2 Working capital	\$8,200	\$8,200	\$8,200	2
3	\$36	\$45	\$40	3 Interest	\$0	\$0	\$0	3
4	\$0	\$0	\$0	4 Donations	\$0	\$0	\$0	4
5	\$8,131	\$8,176	\$8,140	5 Total Resources, except taxes to be levied	\$8,200	\$8,200	\$8,200	5
6			\$0	6 Taxes estimated to be received	\$0	\$0	\$0	6
7	\$0	\$0		7 Taxes collected in year levied				7
8	\$8,131	\$8,176	\$8,140	8 TOTAL RESOURCES	\$8,200	\$8,200	\$8,200	8
9				9 REQUIREMENTS - Library Services				9
10				10 Org Unit Object Classification Detail				10
11			\$8,140	11 Library Services Capital Outlay Shelving for Library Great Room	\$8,200	\$8,200	\$8,200	11
12	\$8,131	\$8,176		12 Ending balance (prior years)				12
13			\$0	13 RESERVED FOR FUTURE EXPENDITURE	\$0	\$0	\$0	13
14	\$8,131	\$8,176	\$8,140	14 TOTAL REQUIREMENTS	\$8,200	\$8,200	\$8,200	14

**FORM
LB-11**

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

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

PERS Expense Reserve

Siuslaw Public Library District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019-20			
	Actual		Adopted Budget This Year 2018-2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016-2017	First Preceding Year 2017-2018						
1				1 RESOURCES				1
2	\$0	\$0	\$0	2 Working capital	\$0	\$0	\$0	2
3	\$0	\$0	\$0	3 Interest	\$50	\$50	\$50	3
4	\$0	\$0	\$0	4 Transferred IN, from other funds	\$21,000	\$21,000	\$21,000	4
5	\$0	\$0	\$0	5 Total Resources, except taxes to be levied	\$21,050	\$21,050	\$21,050	5
6			\$0	6 Taxes estimated to be received	\$0	\$0	\$0	6
7	\$0	\$0		7 Taxes collected in year levied				7
8	\$0	\$0	\$0	8 TOTAL RESOURCES	\$21,050	\$21,050	\$21,050	8
9				9 REQUIREMENTS - Library Services				9
10				10 Org Unit Object Classification Detail				10
11			\$0	11 Library Services Personnel Services to mitigate the District's increasing Oregon Public Employee Retirement System rates and payments	\$21,050	\$21,050	\$21,050	11
12	\$0	\$0		12 Ending balance (prior years)				12
13			\$0	13 RESERVED FOR FUTURE EXPENDITURE	\$0	\$0	\$0	13
14	\$0	\$0	\$0	14 TOTAL REQUIREMENTS	\$21,050	\$21,050	\$21,050	14

**FORM
LB-20**

**RESOURCES
General Fund**

Siuslaw Public Library District

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2019-2020				
	Actual		Adopted Budget This Year 2018-2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2016-17	First Preceding Year 2017-18							
1				1				1	
2	\$214,565	\$273,688	\$600,000	2	Net working capital	\$435,000	\$435,000	\$435,000	2
3	\$21,290	\$19,189	\$17,000	3	Previously levied taxes estimated to be received	\$14,000	\$14,000	\$14,000	3
4	\$2,221	\$4,739	\$996	4	Interest	\$4,000	\$4,000	\$4,000	4
5	\$46,045	\$320,702	\$22,000	5	Donations	\$20,000	\$20,000	\$20,000	5
6	\$2,260	\$2,331	\$3,600	6	State Per Capita	\$2,500	\$2,500	\$2,500	6
7	\$5,461	\$5,138	\$4,600	7	Fines and Fees	\$4,600	\$4,600	\$4,600	7
8	\$3,066	\$3,617	\$2,800	8	Copier	\$3,000	\$3,000	\$3,000	8
9	\$10,790	\$9,024	\$4,000	9	E-Rate	\$5,000	\$5,000	\$5,000	9
10	\$272	\$7,348	\$300	10	Miscellaneous	\$1,000	\$1,000	\$1,000	10
11	\$10,352	\$10,365	\$10,000	11	Book Endowment Fund	\$10,000	\$10,000	\$10,000	11
12	\$8,402	\$7,994	\$8,800	12	Other Endowed Funds	\$8,000	\$8,000	\$8,000	12
13				13	Loraine Chernoff Fund				13
14				14	Martha Beechler Fund				14
15				15	Cherones/Keener Fund				15
16				16	Joan Orr Fund				16
17				17	Owen/ Jeanne Welles Fund				17
18				18	Johnson Fund				18
19	\$324,724	\$664,135	\$674,096	19	Total resources, except taxes to be levied	\$507,100	\$507,100	\$507,100	19
20			\$929,259	20	Taxes estimated to be received	\$966,861	\$966,861	\$966,861	20
21	\$885,034	\$922,544		21	Taxes collected in year levied				21
22	\$1,209,758	\$1,586,679	\$1,603,355	22	TOTAL RESOURCES	\$1,473,961	\$1,473,961	\$1,473,961	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 2019-20			
	Actual		Adopted Budget This Year 2018-19			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016-17	First Preceding Year 2017-18							
				1	PERSONNEL SERVICES				1
				2	SALARIES				2
3	\$79,800	\$83,076	\$86,600	3	Library Director (1 FTE)	\$90,000	\$90,000	\$90,000	3
4	\$59,508	\$61,944	\$64,700	4	Assistant Director (1FTE)	\$68,000	\$68,000	\$68,000	4
5	\$57,132	\$59,508	\$63,000	5	Librarian II (2 FTE)	\$111,430	\$111,430	\$111,430	5
6	\$110,696	\$78,708	\$105,600	6	Librarian I (1.6 FTE)	\$67,387	\$67,387	\$67,387	6
7	\$72,284	\$67,773	\$79,500	7	Library Assistant (2.1 FTE)	\$68,157	\$68,157	\$68,157	7
8	\$28,908	\$47,284	\$43,600	8	Library Clerks (1.4 FTE)	\$42,000	\$42,000	\$42,000	8
9	\$0	\$0	\$11,500	9	Library Aide (.5 FTE)	\$12,600	\$12,600	\$12,600	9
10	\$15,054	\$17,960	\$18,000	10	Substitutes (.4 FTE)	\$19,500	\$19,500	\$19,500	10
11	\$0	\$0	\$2,300	11	Intern	\$0	\$0	\$0	11
12	\$0	\$0	\$1,000	12	Donations - Personnel Services	\$1,000	\$1,000	\$1,000	12
13	\$423,382	\$416,253	\$475,800	13	TOTAL SALARIES	\$480,074	\$480,074	\$480,074	13
14				14	FRINGE BENEFITS				14
15	\$86,256	\$68,050	\$86,000	15	Health/Dental Insurance	\$87,000	\$87,000	\$87,000	15
17	\$44,628	\$57,416	\$63,100	17	PERS (21.44% and 16.35%)	\$70,000	\$70,000	\$70,000	17
18	\$29,535	\$31,843	\$38,000	18	FICA/Medicare (7.65%)	\$38,000	\$38,000	\$38,000	18
19	\$2,694	\$2,168	\$4,000	19	Worker's Compensation	\$4,000	\$4,000	\$4,000	19
20	\$163,113	\$159,477	\$191,100	20	TOTAL FRINGE	\$199,000	\$199,000	\$199,000	20
21	\$758	\$4,158	\$700	21	Miscellaneous	\$1,000	\$1,000	\$1,000	21
22	\$587,253	\$579,888	\$667,600	22	TOTAL PERSONNEL SERVICES	\$680,074	\$680,074	\$680,074	22
23	9	9	10	23	TOTAL FULL TIME EQUIVALENT	10	10	10	23
24				24	MATERIALS AND SERVICES				24
25	\$27,156	\$27,164	\$33,500	25	Books - Adult	\$33,500	\$33,500	\$33,500	25
26	\$10,401	\$10,384	\$10,000	26	Book Endowment Fund	\$10,000	\$10,000	\$10,000	26
27	\$50	\$52	\$300	27	Materials Shipping	\$300	\$300	\$300	27
28	\$559	\$2,704	\$2,300	28	Children's Materials - Ready to Read	\$2,500	\$2,500	\$2,500	28
29	\$9,996	\$10,562	\$11,000	29	Children's Materials - Print	\$11,500	\$11,500	\$11,500	29
30	\$3,523	\$3,696	\$3,500	30	Books - Reference	\$4,000	\$4,000	\$4,000	30
31	\$13,900	\$15,932	\$15,000	31	Periodicals	\$15,000	\$15,000	\$15,000	31
32	\$7,094	\$9,982	\$14,000	32	Electronic Databases	\$14,000	\$14,000	\$14,000	32
33	\$2,561	\$5,073	\$6,000	33	Large Print Books	\$6,500	\$6,500	\$6,500	33
34	\$490	\$304	\$700	34	Lost/Paid/ILL Materials	\$700	\$700	\$700	34
35	\$18	\$27	\$500	35	Spanish Language Materials	\$500	\$500	\$500	35
36	\$7,976	\$9,778	\$11,000	36	Recorded Books	\$12,000	\$12,000	\$12,000	36
37	\$4,000	\$3,067	\$4,000	37	Videos and DVDs	\$5,500	\$5,500	\$5,500	37
38	\$8,921	\$9,223	\$8,800	38	Other Endowed Funds	\$8,000	\$8,000	\$8,000	38

**FORM
LB-30**

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

GENERAL FUND
(Name of Fund)

Siuslaw Public Library District
Name of Municipal Corporation

39	Historical Data			39	REQUIREMENTS FOR: LIBRARY SERVICES	Budget For Next Year 2019-20			39
	Actual		Adopted Budget This Year 2018-19			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016-17	First Preceding Year 2017-18							
40	\$1,507	\$2,444	\$3,000	40	Music CDs	\$3,000	\$3,000	\$3,000	40
41	\$3,566	\$3,947	\$4,500	41	Children's AV	\$6,000	\$6,000	\$6,000	41
42	\$101,718	\$114,339	\$128,100	42	TOTAL LIBRARY MATERIALS	\$133,000	\$133,000	\$133,000	42
43	\$5,919	\$6,393	\$7,500	43	Postage	\$7,000	\$7,000	\$7,000	43
44	\$7,125	\$6,594	\$7,000	44	Travel & Training	\$9,500	\$9,500	\$9,500	44
45	\$650	\$549	\$1,000	45	Board Expenses	\$1,000	\$1,000	\$1,000	45
46	\$0	\$0	\$1,500	46	Volunteer Recognition	\$1,500	\$1,500	\$1,500	46
47	\$0	\$0	\$1,000	47	Staff Recognition	\$1,000	\$1,000	\$1,000	47
48	\$4,982	\$5,829	\$6,000	48	Memberships and Dues	\$6,500	\$6,500	\$6,500	48
49	\$14,823	\$14,352	\$16,000	49	Telecommunications	\$16,000	\$16,000	\$16,000	49
50	\$27,080	\$22,213	\$29,500	50	Sirsi/Dynix Fees (iBistro & CybraryN)	\$29,000	\$29,000	\$29,000	50
51	\$3,878	\$3,894	\$4,800	51	OCLC Fees	\$4,800	\$4,800	\$4,800	51
52	\$1,866	\$863	\$3,500	52	Equipment Lease/Maintenance	\$2,500	\$2,500	\$2,500	52
53	\$5,161	\$4,270	\$6,000	53	Landscape Maintenance	\$8,000	\$8,000	\$8,000	53
54	\$12,073	\$3,855	\$21,000	54	Building Maintenance	\$24,000	\$24,000	\$24,000	54
55	\$1,874	\$558	\$3,000	55	Fire Suppression	\$2,500	\$2,500	\$2,500	55
56	\$5,972	\$4,307	\$6,200	56	Supplies, Computer	\$6,500	\$6,500	\$6,500	56
57	\$52	\$10	\$200	57	Supplies, Food	\$200	\$200	\$200	57
58	\$1,802	\$813	\$2,500	58	Supplies, Office	\$2,000	\$2,000	\$2,000	58
59	\$822	\$1,540	\$2,600	59	Printing	\$1,500	\$1,500	\$1,500	59
60	\$6,337	\$3,129	\$6,000	60	Supplies, Materials	\$6,000	\$6,000	\$6,000	60
61	\$751	\$531	\$2,500	61	Supplies, Photocopier	\$2,500	\$2,500	\$2,500	61
62	\$1,105	\$874	\$1,500	62	Legal Notices/Newspaper	\$2,000	\$2,000	\$2,000	62
63	\$28,375	\$29,397	\$33,000	63	Utilities	\$35,000	\$35,000	\$35,000	63
64	\$12,239	\$12,693	\$15,000	64	Insurance	\$16,000	\$16,000	\$16,000	64
65	\$0	\$0	\$300	65	Interest Expense	\$200	\$200	\$200	65
66	\$5,047	\$4,626	\$5,500	66	Mapleton Rent	\$7,216	\$7,216	\$7,216	66
67	\$752	\$623	\$1,200	67	Mapleton Utilities	\$800	\$800	\$800	67
68	\$369	\$1,100	\$2,500	68	Mapleton Operations	\$3,000	\$3,000	\$3,000	68
69	\$317	\$472	\$6,500	69	Legal Services	\$1,000	\$1,000	\$1,000	69
70	\$3,030	\$0	\$4,000	70	Election Costs	\$0	\$0	\$0	70
71	\$8,564	\$9,136	\$12,000	71	Bookkeeping	\$12,000	\$12,000	\$12,000	71
72	\$8,945	\$9,140	\$12,000	72	Audit	\$11,000	\$11,000	\$11,000	72
73	\$4,594	\$4,375	\$5,500	73	Janitorial Supplies	\$6,000	\$6,000	\$6,000	73
74	\$6,177	\$8,744	\$10,000	74	Janitorial Services	\$15,000	\$15,000	\$15,000	74
75	\$3,678	\$3,675	\$5,500	75	Programs - Adult	\$7,500	\$7,500	\$7,500	75
76	\$5,268	\$6,155	\$7,000	76	Programs - Children	\$8,500	\$8,500	\$8,500	76

**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

77	\$1,470	\$1,707	\$2,000	77	Community Promotions	\$2,500	\$2,500	\$2,500	77			
	78	\$198	\$358		\$400	78	Other	\$500		\$500	\$500	78
	Historical Data				Adopted Budget This Year 2018-19	REQUIREMENTS FOR: LIBRARY SERVICES	Budget For Next Year 2019-20					
Actual		79	Proposed By Budget Officer	Approved By Budget Committee			Adopted By Governing Body	79				
Second Preceding Year 2016-17	First Preceding Year 2017-18				79	79			79	79		
79				79					79			
80	\$3,960	\$3,831	\$5,000	80	Network Maintenance/Support	\$7,000	\$7,000	\$7,000	80			
81	\$3,613	\$3,613	\$3,700	81	System Development Fees	\$3,700	\$3,700	\$3,700	81			
82	\$4,825	\$5,488	\$8,000	82	Marketing	\$9,000	\$9,000	\$9,000	82			
83	\$0	\$240	\$2,000	83	Book Shelf Signage	\$3,000	\$3,000	\$3,000	83			
84	\$367	\$143	\$500	84	Art Display	\$500	\$500	\$500	84			
85	\$9,100	\$6,400	\$1,000	85	Donations - Materials and Services	\$1,000	\$1,000	\$1,000	85			
86	\$314,878	\$306,829	\$400,000	86	TOTAL MATERIALS AND SERVICES	\$417,416	\$417,416	\$417,416	86			
87				87	CAPITAL OUTLAY				87			
88	\$3,071	\$9,206	\$2,200	88	Equipment	\$15,000	\$15,000	\$15,000	88			
89	\$0	\$270	\$3,000	89	Mapleton Capital	\$3,000	\$3,000	\$3,000	89			
90	\$0	\$628	\$10,000	90	Furniture/Shelving	\$33,471	\$33,471	\$33,471	90			
91	\$10,593	\$11,394	\$10,000	91	PC/LAN Hardware/Software	\$15,000	\$15,000	\$15,000	91			
92	\$0	\$55,445	\$225,000	92	Roof - Florence	\$0	\$0	\$0	92			
93	\$150	\$0	\$20,000	93	Donations - Capital	\$20,000	\$20,000	\$20,000	93			
94	\$13,814	\$76,943	\$270,200	94	TOTAL CAPITAL OUTLAY	\$86,471	\$86,471	\$86,471	94			
95	\$915,945	\$963,660	\$1,337,800	95	TOTAL ORG./PROG. REQUIREMENTS	\$1,183,961	\$1,183,961	\$1,183,961	95			

FORM
LB-30

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

GENERAL FUND
(name of fund)

Siuslaw Public Library District

21	Historical Data			REQUIREMENT DESCRIPTION	Budget For Next Year 2019-2020			22
	Actual		Adopted Budget This Year 2018-19		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016-17	First Preceding Year 2017-18						
				PERSONNEL SERVICES NOT ALLOCATED				
2								2
3								3
4	\$0	\$0	\$0	TOTAL PERSONNEL SERVICES	\$0	\$0	\$0	4
5	0	0	0	Total Full-Time Equivalent (FTE)	0	0	0	5
6				MATERIALS AND SERVICES NOT ALLOCATED				6
7								7
8								8
9	\$0	\$0	\$0	TOTAL MATERIALS AND SERVICES	\$0	\$0	\$0	9
10				CAPITAL OUTLAY NOT ALLOCATED				10
11								11
12								12
13	\$0	\$0	\$0	TOTAL CAPITAL OUTLAY	\$0	\$0	\$0	13
14				DEBT SERVICE				14
15								15
16								16
17	\$0	\$0	\$0	TOTAL DEBT SERVICE	\$0	\$0	\$0	17
18				SPECIAL PAYMENTS				18
19								19
20			\$200,555	Payment to Library Foundation of Donation Money	\$200,000	\$200,000	\$200,000	20
21	\$0	\$0	\$200,555	TOTAL SPECIAL PAYMENTS	\$200,000	\$200,000	\$200,000	21
22				INTERFUND TRANSFERS				22
23	\$20,125	\$0	\$0	General Fund to Bldg Reserve Fund	\$4,000	\$4,000	\$4,000	23
24				General Fund to PERS Reserve Fund	\$21,000	\$21,000	\$21,000	24
25	\$20,125	\$0	\$0	TOTAL INTERFUND TRANSFERS	\$25,000	\$25,000	\$25,000	25
26				OPERATING CONTINGENCY				26
27			\$20,000	TOTAL OPERATING CONTINGENCY	\$20,000	\$20,000	\$20,000	27
28	\$20,125	\$0	\$220,555	Total Requirements Not Allocated	\$245,000	\$245,000	\$245,000	28
29	\$915,945	\$963,660	\$1,337,800	Total Org./Prog. Requirements in Fund	\$1,183,961	\$1,183,961	\$1,183,961	29
30			\$0	Reserved for future expenditure	\$0	\$0	\$0	30
31	\$273,688	\$623,019		Ending balance (prior years)				31
32			\$45,000	UNAPPROPRIATED ENDING FUND BALANCE	\$45,000	\$45,000	\$45,000	32
33	\$1,209,758	\$1,586,679	\$1,603,355	TOTAL REQUIREMENTS	\$1,473,961	\$1,473,961	\$1,473,961	33

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

To assessor of LANE County

FORM LB-50 2019-2020

Check here if this is an amended form.

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

The Siuslaw Public Library District has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Lane County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>1460 9th Street</u> <small>Mailing Address of District</small>	<u>Florence</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97439</u> <small>ZIP code</small>	<u>July 5, 2019</u> <small>Date</small>
<u>Megan Spencer</u> <small>Contact Person</small>	<u>Library Director</u> <small>Title</small>	<u>541-997-3132 x211</u> <small>Daytime Telephone</small>	<u>meg@siuslawlibrary.org</u> <small>Contact Person E-Mail</small>	

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

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

PART I: TAXES TO BE IMPOSED

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

PART II: RATE LIMIT CERTIFICATION

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

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

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

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

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

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

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

SIUSLAW PUBLIC LIBRARY DISTRICT

RESOLUTION 19-01

A RESOLUTION ADOPTING A BUDGET, MAKING APPROPRIATIONS, AND IMPOSING AND CATEGORIZING TAXES FOR THE SIUSLAW PUBLIC LIBRARY DISTRICT FOR FISCAL YEAR 2019/2020

BE IT RESOLVED, that the Board of Directors of the Siuslaw Public Library District hereby adopts the budget for fiscal year 2019/2020 fiscal year in the total of **\$1,746,511**. This budget is now on file at the Siuslaw Public Library in Florence, Oregon.

BE IT FURTHER RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2019 for:

General Fund

Library Services

Allocated to Organizational Unit or Program:

<i>Personnel Services</i>	<i>\$680,074</i>
<i>Materials and Services</i>	<i>\$417,416</i>
<i>Capital Outlay</i>	<i>\$86,471</i>

Not Allocated to Organizational Unit or Program:

<i>Special Payment to Library Foundation</i>	<i>\$200,000</i>
<i>Transfer to Building Reserve Fund</i>	<i>\$4,000</i>
<i>Transfer to PERS Expense Fund</i>	<i>\$21,000</i>
<i>Contingency</i>	<i>\$20,000</i>
<i>Unappropriated Ending Fund Balance</i>	<i>\$45,000</i>

FUND TOTAL *\$1,473,961*

Grant Fund

<i>Library Services</i>	
<i>Personnel Services</i>	\$5,000
<i>Materials and Services</i>	\$5,000
<i>Materials and Services – Siuslaw Vision</i>	\$128,000
<i>Capital Outlay</i>	\$5,000
FUND TOTAL	\$143,000

Building/Equipment Reserve Fund

<i>Library Services</i>	
<i>Capital Outlay – Major repairs/replacement</i>	\$100,300
FUND TOTAL	\$100,300

Trusts and Estates Reserve Fund

<i>Library Services</i>	
<i>Capital Outlay – DVD Shelving</i>	\$8,200
FUND TOTAL	\$8,200

PERS Expense Reserve Fund

<i>Library Services</i>	
<i>Personnel Services – PERS</i>	\$21,050
FUND TOTAL	\$21,050

TOTAL APPROPRIATIONS	\$1,456,511
TOTAL UNAPPROPRIATED AMOUNTS	\$290,000
TOTAL ADOPTED BUDGET	\$1,746,511

BE IT FURTHER RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2019-2020 upon the assessed value of all taxable property within the district at the rate of: \$.5163 per \$1,000 of assessed value for permanent rate tax.

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

General Government Limitation

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

PASSED BY THE BOARD OF DIRECTORS and declared adopted on this 19th day of June, 2019.

Jane Yecny, President
Siuslaw Public Library District
Board of Directors

ATTEST:

Megan E. Spencer, Director
Siuslaw Public Library District

SIUSLAW PUBLIC LIBRARY BUDGET COMMITTEE, 2019

MAGGIE BAGON
Vision Keeper, Florence Resident
Term completed with 2019 Budget Meeting

*MICHAEL FALTER

MARILYN FOX
Mapleton School District Board, SRAC,
Mapleton Resident
Term completed with 2021 Budget Meeting

JOSHUA GREENE
Florence City Council, Local Business
Owner, Florence Resident
Term completed with 2021 Budget Meeting

*SUSY LACER

*RENÉE LaCOSSE

*MARK TILTON

BRADFORD MILLER
Retired librarian, Florence resident
Term completed with 2020 Budget Meeting

*JANE YECNY

MIKE WEBB
Western Lane Ambulance Board Member,
Oregon Pacific Bank
Term completed with 2020 Budget Meeting

Budget Officer
MEG SPENCER
1460 9th Street
Florence, OR 97439
541.997.3132 x211 (library)
meg@siuslawlibrary.org (library)

*Denotes Library Board member

Revised April 10, 2019

Siuslaw Public Library District: Useful Resources & Reference Materials

- Siuslaw Public Library District Strategic Plan:
 - <http://tinyurl.com/vyqsv3u4>
- SPLD Budget for FY 2018/2019:
 - <http://tinyurl.com/y2szpa8m>
- SPLD Audited Financial Statements for Year ending June 30, 2018:
 - <http://tinyurl.com/y2anxfgf>

Oregon Local Budget Law: Useful Resources & Reference Materials

- The Oregon Department of Revenue hosts an online page with the most current training materials for Oregon Local Budget Law, a variety of publications and forms, and contact information for asking questions of a live person:
 - <https://www.oregon.gov/DOR/programs/property/Pages/local-budget.aspx>
- View the annual Lane County Tax Reports:
 - <https://lanecounty.org/cms/One.aspx?portalId=3585881&pageId=4131752>
 - Table 4A is useful for viewing the annual assessed market value and resulting taxes collected by the Siuslaw Public Library District.
- Oregon Department of Revenue Local Budgeting Manual:
 - https://www.oregon.gov/DOR/forms/FormsPubs/local-budgeting-manual_504-420.pdf
- Citizen Overview of Local Budget Law:
 - <https://www.oregon.gov/DOR/programs/property/Pages/local-budget-citizen.aspx>