



*Love of Reading & Community Connections & Lifelong Learning*

**CRESWELL LIBRARY**  
64 W. Oregon Avenue  
P.O. Box 366  
Creswell, OR 97426

(541) 895-3053

[www.creswell-library.org](http://www.creswell-library.org)

**Board Members**

Eric Cullander

*President*

LLDBoard@

[creswell-library.org](mailto:creswell-library.org)

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Nick Caum

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May 11, 2023

Dear Budget Committee Member,

Enclosed you will find Lane Library District's budget message and proposed 2023-2024 budget. I have also included the most recent Financial Report (with year-to-date numbers) and some supporting information.

Your role as a Budget Committee member is an important part of our system of accountability to the public we serve. If for any reason you are unable to attend the Tuesday, May 23, 5:00 pm Budget Meeting please let me know as soon as possible. It's very important that we have a quorum. The meeting will be held in the library and via Zoom—you may attend in person or access it by smart-phone or computer. Please let me know in advance if you will be joining via Zoom and I will send you an email with a link to the meeting a few days in advance.

You may contact me next week if you have specific questions about the budget or the process. You may email me at [nick@creswell-library.org](mailto:nick@creswell-library.org) or call me at the library at 541-895-3053.

We look forward to meeting with you on the 23<sup>rd</sup>!

Sincerely,

Nick Caum  
Director/Budget Officer  
Lane Library District

# Lane Library District 2023 Budget Calendar

Appoint new Budget Committee members to replace any whose terms expired.	March – April, 2023
Attend Local Budget Law Training	March - May 2023
Prepare proposed budget <ul style="list-style-type: none"><li>• Develop annual plan</li><li>• Develop costs associated with plan</li><li>• Refine plan</li><li>• Complete and distribute proposed budget</li></ul>	March – May 10, 2023
Publish notice of Budget Committee Meeting (5-30 days before meeting)	Friday, May 5, 2023 (will run in May 11 Chronicle)
Post Budget Committee Notice on website	Friday, May 12, 2023
Budget Message and Proposal distributed	Friday, May 12, 2023
<b>Budget Committee Meeting</b>	<b>Tuesday, May 23, 2023, 5:00 pm</b>
Subsequent Budget Committee Meeting(s) (tentative and if necessary)	Tuesday, May 30, 2023
Publish notice of Budget Hearing (5-30 days before hearing)	Friday, May 26, 2023 (will run in June 1 Chronicle)
Hold Budget Hearing	June 14, 2023, 5:00pm
Enact resolutions to: <ul style="list-style-type: none"><li>• Adopt budget</li><li>• Make appropriations</li><li>• Impose and categorize tax</li></ul>	June 14, 2023
Submit tax certification documents to Assessor (2 copies and resolution) by July 15	July 7, 2023
Submit complete budget, notices and Resolutions to Lane County Finance Operations	Due September 30, 2023

Lane Library District  
P.O. Box 366, Creswell, Oregon 97426  
(541) 895-3053

**Budget Committee 2023– 2024**

<u>Board Members</u>	<u>Term Expires</u>
Sue Bowers	2023
Andrew Morgan	2025
Erin Weatherly	2023
Lisa Linnell-Olsen	2025
Eric Cullander	2025

<u>Appointed Members</u>	<u>Term Expires</u>
Vicki Hemphill	2023
Patty Birch	2023
Martha McReynolds, Jr.	2025
Cynthia Knight	2024
Joel Higdon	2024

- The proposed budget will be available for review at the Creswell Library on Friday, May 12 (and delivered to all Budget Committee members by mail unless another method is requested).
- The Budget Committee Meeting is scheduled for Tuesday, May 23, 5:00pm.
- A second meeting, if needed, is tentatively scheduled for Tuesday, May 30, 5:00pm.
- The Budget Hearing is scheduled for Wednesday, June 14, 5:00pm. (appointed members are not required to attend).

Lane Library District  
AGENDA  
Annual Budget Committee  
Tuesday, May 23, 2023, 5:00 PM  
64 West Oregon Ave. Creswell, OR 97426 and  
via Zoom (contact Nick at [nick@creswell-library.org](mailto:nick@creswell-library.org) for login details)

Call to Order

Eric Cullander, Board President

Introductions

Election of Presiding Officer

Procedural Rules

Budget Officer

Budget Message

Nick (Budget Officer)

Public Comment/Questions

Presiding Officer

Discussion

Approve budget/tax rate and recommend To LLD Board, **or**  
request additional information and set date for second meeting.

Set date for Budget Hearing (Wednesday, June 14, 2023, 5:00pm)

Adjourn



## **Lane Library District**

P.O. Box 366  
64 W. Oregon Avenue  
Creswell, Oregon 97426

### **Budget Message FY 2023–2024**

**To: LLD Budget Committee**

**From: Nick Caum, LLD Budget Officer**

**May 11<sup>th</sup>, 2023**

The proposed 2023-2024 Budget calls for levying the District's permanent tax rate of \$0.59 per \$1,000 of assessed value. The total assessed value of taxable property within the District in 2022-2023 was \$850,221,279, an increase of 3.8% from last year. I assumed a 3% growth rate in assessed-value for the upcoming year to estimate the assessed value in 2023-2024 to be \$875,727,917. Tax collection rates continued to be abnormally high last year, I decided to stay conservative and use a 94% collection rate for the upcoming year giving us an estimated \$485,678 in tax revenue for the District.

Our library has been running smoothly for the last year. We had some staff turnover, with a new director and youth librarian, but library operations remained undisturbed. Our event attendance has been increasing as the year has gone on. Our youth programs have returned with especially strong attendance. We still offer some virtual programs that found success in the pandemic but nearly everything has moved back into the library's physical space.

We are in a strong financial position again this year. While costs increased across the board this year, we had planned for those increased prices during last year's budget cycle. We built a new monument sign in front of the library and are still working to update the front/entrance of the library. You can find the money set aside for that project in our Building Reserve Fund which is also healthy.

To build the budget for fiscal year 2023-24 I used the previous year's expenditures to estimate upcoming costs. I have also included more increases in areas of the budget that may continue to increase at a higher rate. One specific line item that has been increased is the utilities line as the City of Creswell debates adopting a Transport Utility Fee that will have an impact on our water bill. More notes on increased line items can be found at the end of this message.

Collection and program expenses are identical to the previous year. However, one area we could shift funds is from collection development to programming, if needed.

Our staffing costs have changed a small amount as both the current director and youth librarian are farther down the pay scale than their predecessors. However, insurance costs have increased as we are now insuring more people due to additional family members. At the same time, health insurance premiums are set to drop by just over 2%. Last year, the premium rates stayed level (increased less than half a percent). It is good to see something remain relatively stable.

Salaries are adjusted each year based on step (merit based) increases and the previous 12-month change in CPI using the West Coast CPI chart. The current CPI is an increase of 4.9% These increases are not automatic but are instead evaluated every year by our board and by the budget committee. We have the funds to meet the CPI this year without any issue.

While we anticipate spending more this year on many items, we have a strong balance to carry forward from last year and anticipate being able to transfer \$100,570 into our Building Reserve Fund. This is also a place we could move money from if it is decided that more money should be dedicated to different parts of the District's budget. We can also choose to keep part of this money in the General Fund.

## **Funds**

**General Fund** – This fund accounts for all general operating revenues and expenditures not specifically accounted for in another fund. The revenue sources are property taxes, grants, donations, out-of-district card fees, other library fees, copy/printing fees, and interest earnings.

**Building Reserve Fund** – This fund was established to reserve money for future capital projects for the expansion, purchase, or construction of a library building. This fund is financed by transfers from the general fund, donations, grants, and interest earned in the Local Government Investment Pool account and from interfund loans (if needed) to the General Fund. This fund will be reviewed again in 2025.

## **Notes for 2023-2024 budget forms:**

1. LB-11 (page 1) – The Building Reserve Fund has money budgeted for contract services and construction. Allocating the funds will allow us to continue working on the final two phases of our expansion project, the front porch and the back courtyard/lumber yard.
2. LB-20 (page 2) – This form shows all the resources for the General Fund, including the starting fund balance and anticipated revenues. Our General Fund is very strong.
3. LB-30-A (page 3) and LB-30-B (page 4) are summaries of LB-31 (page 5-6). These forms are nice for a quick overview but are better applied to a larger budget with multiple funds. In a larger budget, like a city, the library would represent one of these funds while parks might be another fund. For us, this page ends up being a summary of our only fund rather than a summary of multiple funds.
4. LB-31 – (Page 5, line 3) I just wanted to note that the reason the projected salaries for Library Assistants went down is that we had added an additional \$6000 to current fiscal year's budget to pay for a summer intern.
5. LB-31 – (Page 5, line 8) Building and liability insurance is forecast to go up 15-25%.

6. LB-31 – (Page 5, line 10) We do most of our own bookkeeping --this amount is budgeted for special assistance and reviews of our payroll and financial reports, if needed, and for the Quickbooks payroll module.
7. LB-31 – (page 5, line 11) The large increase in this line item is to account for a sharp increase in the cost of our annual audit. We paid \$11,150 this year and expect it to go up again this year.
8. LB-31 – (page 5, lines 14-17) I, again, increased these numbers as I anticipate costs to continue to rise, although not quite as much as last year. As noted earlier, the city's potential TUF could have a significant impact on our budget. Electricity also increased. This current year was our first full year in the expanded library space without any shutdowns and by appointment only library service. I'm bringing this line item up to where I think it needs to be after having to make estimated guesses with limited data.
9. LB-31 – (page 5, line 20) This line item jumped quite a bit because we overspent in this area during the past year.
10. LB-31 – (page 6, line 26) If we do add more patron computers we will need to pay for the software to manage them.
11. LB-31 – (page 6, line 30) SIRSI is our Integrated Library System. It is the software we use to register patron cards, check books in and out, and other basic library functions. The price for SIRSI has exceeded the budgeted amount in the previous two years. I'm hoping to get ahead of it this year. Cost for the current fiscal year was \$11,164.
12. LB-31 – (page 6, lines 45-46) I left these line items at their higher level as we still have two relatively new to their position staff members that can benefit from additional training.
13. LB-31 –(page 6, line 49) This budget calls for transferring just over \$100,000 into the Building Reserve Fund. This is because I was significantly off on my estimated Beginning Fund Balance (LB-20 page 2, line 1). We had \$52,384 more in our accounts than I estimated.
14. LB-31 – (page 6, line 52) The Unappropriated Ending Fund Balance is included in the budget to allow for operations through November 2023 when current year tax revenues start to become available. In the recent past, we have set aside \$140,000 for this. I increased that amount by \$10,000 this year.

**FORM  
LB-11**

This fund is authorized and established by resolution 2005-07 on May 11, 2005 for the following specified purpose:  
To expand, purchase or construct a library building. Reviewed in 2015.

**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 or review.  
Review Year: 2025

**Building Reserve Fund**

Lane Library District

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024			
Actual		Adopted Budget This Year 2022-2023	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding 2020-2021	First Preceding 2021-2022							
				<b>RESOURCES</b>				
				<b>Beginning Fund Balance:</b>				
1	14,784	18,521	250,000	1. Cash on hand* (cash basis) or	263,000			1
2				2. Working Capital (accrual basis)				2
3			-	3. Previously levied taxes estimated to be received	-			3
4	121	769	1,000	4. Earnings from temporary investments	4,000			4
5		230,000	32,100	5. Transferred from other funds	100,570			5
6	3,616	3,030	47,900	6. Donations	25,000			6
7	-	-	70,000	7. Grants	10,000			7
8			-	8. Loans	-			8
9	18,521	252,320	401,000	<b>9. Total Resources, except taxes to be levied</b>	402,570	-	-	9
10				10. Taxes estimated to be received				10
11				11. Taxes collected in year levied				11
12	18,521	252,320	401,000	<b>12. TOTAL RESOURCES</b>	402,570	-	-	12
				<b>REQUIREMENTS</b>				
1				<b>1. Materials and Services</b>				1
2			-	2. Building purchase research	-			2
3		-	4,000	3. Capital campaign expense	5,000			3
4		470	15,000	4. Contract Services	15,000			4
5	-	470	19,000	<b>5. Total Materials and Services</b>	20,000	-	-	5
6				6				6
7				<b>7. Capital Outlay</b>				7
8				8. Property Purchase	-	-	-	8
9		16,557	382,000	9. Construction Expense	65,000			9
10	-	16,557	382,000	<b>10. Total Capital Outlay</b>	65,000	-	-	10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20	18,521	235,293		<b>20. RESERVED FOR FUTURE EXPENDITURE</b>	317,570			20
21	18,521	252,320	401,000	<b>21. TOTAL REQUIREMENTS</b>	402,570	-	-	21



**FORM  
LB-20**

**RESOURCES  
General Fund**

Lane Library District

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2020-2021	First Preceding 2021-2022						
				Beginning Fund Balance:				
1	259,870	371,749	180,549	1. Available cash on hand* (cash basis) or	245,822			1
2				2. Net working capital (accrual basis)				2
3	6,020	4,364	5,000	3. Previously levied taxes estimated to be received	5,000			3
4	2,627	1,880	1,000	4. Interest	5,000			4
5				5. <b>OTHER RESOURCES</b>				5
6	128	1,326	1,000	6. Copies/Printing	2,000			6
7	3,958	3,031	5,000	7. Donations	5,000			7
8	881	3,077	2,500	8. Fees	2,800			8
9	1,562	1,518	8,000	9. Grants	8,000			9
10	9,392	6,561	1	10. Miscellaneous Income	1			10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	284,438	393,506	203,050	29. Total resources, except taxes to be levied	273,623	-	-	29
30			467,557	30. Taxes estimated to be received	485,678			30
31	444,381	465,266		31. Taxes collected in year levied				31
32	728,819	858,772	670,607	32. <b>TOTAL RESOURCES</b>	759,301	-	-	32

\*Includes ending balance from prior year

**FORM  
LB-30-A**

**REQUIREMENTS SUMMARY**  
**Allocated to an Organizational Unit or Program & Activity**  
**General Fund**

**Lane Library District**

	Historical Data			REQUIREMENTS FOR: Services	Library	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2020-2021	First Preceding 2021-2022							
				PERSONNEL SERVICES					
1	180,483	195,212	231,009	1. Salaries	216,631			1	
2	55,879	70,806	80,000	2. Benefits & Taxes	85,000			2	
3	-	12	500	3. Hiring & plan setup fees	500			3	
4	598	601	648	4. Worker's Compensation	800			4	
5				5				5	
6	236,960	266,631	312,157	<b>6 TOTAL PERSONNEL SERVICES</b>	302,931	-	-	6	
7				7 Total Full-Time Equivalent (FTE) 3.9				7	
				MATERIALS AND SERVICES					
8	5,673	6,406	6,500	8. Insurance	8,700			8	
9	11,758	9,300	17,450	9. Contract Services	18,000			9	
10	11,595	13,309	18,050	10. Building Expenses and Utilities	23,200			10	
11	31,517	38,914	51,850	11. Operating costs	62,400			11	
12	28,818	29,808	44,500	12. Collection and Program Costs	45,000			12	
13	1,016	1,738	3,000	13. Staff & Board Development	3,500			13	
14	90,377	99,475	141,350	<b>14. TOTAL MATERIALS AND SERVICES</b>	160,800	-	-	14	
				CAPITAL OUTLAY					
15	-	-		15	-			15	
16				16				16	
17				17				17	
18				18				18	
19				<b>19. TOTAL CAPITAL OUTLAY</b>	-	-		19	
20	327,337	366,106	453,507	<b>20. ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	463,731	-	-	20	
				REQUIREMENTS FOR OTHER ORG. UNITS					
21	-	-	-	21			-	21	
22				22				22	
23				23	-	-	-	23	
24				24				24	
25				25				25	
26	327,337	366,106	453,507	<b>26. TOTAL ORG./PROG. REQUIREMENTS</b>	463,731	-	-	26	

**REQUIREMENTS SUMMARY**

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

GENERAL FUND

**FORM  
LB-30-B**

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding 2020-2021	First Preceding 2021-2022						
				PERSONNEL SERVICES NOT ALLOCATED				
1				1				1
2				2				2
3	0	0	0	<b>3 TOTAL PERSONNEL SERVICES</b>	0	0	0	<b>3</b>
4				<b>Total Full-Time Equivalent (FTE): 0</b>				<b>4</b>
				MATERIALS AND SERVICES NOT ALLOCATED				
5				5				5
6				6				6
7	0	0	0	<b>7 TOTAL MATERIALS AND SERVICES</b>	0	0	0	<b>7</b>
				CAPITAL OUTLAY NOT ALLOCATED				
8				8				8
9				9				9
10	0	0	0	<b>10 TOTAL CAPITAL OUTLAY</b>	0	0	0	<b>10</b>
				DEBT SERVICE				
11	29,733	29,733	30,000	11 Government Loan - Property Purchase 2016				11
12				12				12
13	29,733	29,733	30,000	<b>13 TOTAL DEBT SERVICE</b>	30,000	0	0	<b>13</b>
				SPECIAL PAYMENTS				
14				14				14
15				15				15
16	0	0	0	<b>16 TOTAL SPECIAL PAYMENTS</b>	0	0	0	<b>16</b>
				INTERFUND TRANSFERS				
17	-	230,000	32,100	17 Transfer to Building Reserve Fund	100,570			17
18				18				18
19				19				19
20				20				20
21	0	230,000	32,100	<b>21 TOTAL INTERFUND TRANSFERS</b>	100,570	0	0	<b>21</b>
				OPERATING CONTINGENCY				
22			15,000	<b>22 TOTAL OPERATING CONTINGENCY</b>	15,000			22
23	29,733	259,733	77,100	<b>23 Total Requirements Not Allocated</b>	145,570			23
24	327,337	366,106	453,507	<b>24 Total Org./Prog. Requirements</b>	463,731			24
25			-	<b>25 Reserved for future expenditure</b>		0	0	25
26	371,749	232,933		26 Ending balance (prior years)				26
27			140,000	<b>27 UNAPPROPRIATED ENDING FUND BALANCE</b>	150,000			27
28	728,819	858,772	670,607	<b>28 TOTAL REQUIREMENTS</b>	759,301	0	0	<b>28</b>

DETAILED REQUIREMENTS  
General Fund

Lane Library District

	Historical Data			REQUIREMENTS DESCRIPTION	Number of Employ- ees	Range*	Budget for Next Year 2023-2024			
	Actual		Adopted Budget				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding 2020-2021	First Preceding 2021-2022	This Year 2022-2023							
<b>Personnel Services</b>										
1	74,299	72,687	87,963	1. Library Director Salary	1		77,176			1
2	51,772	56,598	60,239	2. Librarian I Salary(ies)	1		57,791			2
3	54,412	65,927	82,807	3. Library Assistant(s) Salary(ies)	3		81,664			3
4	55,879	70,806	80,000	4. Benefits and Taxes			85,000			4
5	-	12	500	5. Hiring & Plan Set-up Fees			500			5
6	598	601	648	6. Workers Compensation			800			6
7	236,960	266,631	312,157	7. Total Personnel Services			302,931	-	-	7
<b>Materials and Services</b>										
<b>Insurance</b>										
8	5,673	6,406	6,500	8. Insurance (building and liability)			8,700			8
9	5,673	6,406	6,500	9. Total Insurance			8,700	-	-	9
<b>Contract Services</b>										
10	800	650	950	10. Bookkeeping (accounting services)			1,000			10
11	9,050	8,650	9,500	11. Audit/Review			13,500			11
12	1,908	-	7,000	12. Janitorial Services			3,500			12
13	11,758	9,300	17,450	13. Total Contract Services			18,000	-	-	13
<b>Building Expenses and Utilities</b>										
14	5,060	6,937	6,500	14. Electric			9,000			14
15	1,779	2,187	3,000	15. Natural Gas			3,500			15
16	1,436	1,483	1,800	16. Water and Sewer			3,700			16
17	-	-	750	17. Disposal Service			1,000			17
18	3,320	2,702	6,000	18. Building Maintenance			6,000			18
19	11,595	13,309	18,050	19. Total Building Expenses and utilities			23,200	-	-	19
<b>Operating Costs</b>										
20	3,177	2,186	3,500	20. General Operating Costs			5,000			20
21	254	157	800	21. Postage			800			21
22	7,072	7,052	8,000	22. Telecommunications			8,000			22
23	-	500	1,500	23. Equipment Maintenance			2,000			23

**FORM**

**LB-31**

**DETAILED REQUIREMENTS**

**General Fund**

**Lane Library District**

Historical Data				REQUIREMENTS DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2023-2024			
Actual		Adopted Budget This Year 2022-2023	Proposed by Budget Officer				Approved by Budget Committee	Adopted by Governing Body		
Second Preceding 2020-2021	First Preceding 2021-2022									
				<b>Materials and Services (continued)</b>						
				<b>Operating Costs (continued)</b>						
24	698	705	2,000	24. Office Supplies			2,000			24
25	542	388	3,000	25. Janitorial Supplies (includes disinfectants and PPE)			3,000			25
26	2,283	2,414	2,500	26. Computer Software			4,000			26
27	2,204	2,502	3,000	27. Copier and Printer Expense and Supplies			4,000			27
28	3,492	688	5,200	28. Furniture and Equipment			5,500			28
29	1,667	7,157	6,000	29. Technology-related Equipment			6,800			29
30	8,006	10,585	9,500	30. SIRSI (library catalog system)			13,000			30
31	648	661	850	31. OCLC (catalog record service)			850			31
32	720	787	2,000	32. Security			2,000			32
33	-	-	1,000	33. Legal Expenses			1,000			33
34	-	2,225	1,000	34. Election Costs			2,200			34
35	450	457	1,000	35. Notices and Publicity			1,000			35
36	304	450	1,000	36. Volunteer Expense (includes PPE)			1,250			36
37	31,517	38,914	51,850	37. <b>Total Operating Costs</b>			62,400	-	-	37
				<b>Collection and Program Costs</b>						
38	7,724	8,762	10,000	38. Collection - Adult			10,000			38
39	10,972	12,628	14,000	39. Collection - Children and Young Adult			14,000			39
40	2,414	1,549	3,000	40. Collection - Processing Supplies			3,000			40
41	2,292	1,889	2,500	41. Electronic Databases and Materials			3,000			41
42	94	448	5,000	42. Programs - Adult			5,000			42
43	5,322	4,532	10,000	43. Programs - Children and Young Adult			10,000			43
44	28,818	29,808	44,500	44. <b>Total Collection and Program Costs</b>			45,000	-	-	44
				<b>Staff and Board Development</b>						
45	540	1,140	1,500	45. Travel and Training			2,000			45
46	476	598	1,500	46. Memberships and Dues			1,500			46
47	1,016	1,738	3,000	47. <b>Total Staff and Board Development Costs</b>			3,500	-	-	47
				<b>Debt Service</b>						
48	29,733	29,733	30,000	48. Government Loan - Property Purchase 2016			30,000			48
				<b>Transfer to Other Funds</b>						
49		230,000	32,100	49. Transfer to Building Reserve Fund			100,570			49
50			15,000	50. Operating Contingency			15,000			50
51	357,070	625,839	530,607	51. <b>TOTAL EXPENDITURES</b>			609,301	-	-	51
52	371,749	232,933	140,000	52. <b>UNAPPROPRIATED ENDING FUND BALANCE</b>			150,000			52
53	728,819	858,772	670,607	53. <b>TOTAL REQUIREMENTS</b>			759,301	-	-	53

### Summary of 2023-2024 Salary Schedule Options with a CPI of 4.9%

	No increase	w/ CPI only	w/ step only	w/ CPI and step	\$ incr. w/ CPI	\$ incr. w/ step only	\$ incr. w/ CPI + step
Bookkeeper/ Lib Assist (32 hrs/wk)	\$ 33,527	\$ 35,170	\$ 34,030	\$ 35,697	\$ 1,643	\$ 503	\$ 2,170
Library Assistant #1 (30 hrs/wk)	\$ 29,615	\$ 31,066	\$ 30,059	\$ 31,532	\$ 1,451	\$ 444	\$ 1,917
Library Assistant #2 (15 hrs/wk)	\$ 13,542	\$ 14,206	\$ 13,745	\$ 14,419	\$ 664	\$ 203	\$ 877
Youth Librarian (salaried)	\$ 54,277	\$ 56,937	\$ 55,091	\$ 57,791	\$ 2,660	\$ 814	\$ 3,514
Director (salaried)	\$ 72,484	\$ 76,036	\$ 73,571	\$ 77,176	\$ 3,552	\$ 1,087	\$ 4,692
<b>Totals:</b>	<b>\$ 203,445</b>	<b>\$ 213,414</b>	<b>\$ 206,497</b>	<b>\$ 216,615</b>	<b>\$ 9,969</b>	<b>\$ 3,052</b>	<b>\$ 13,170</b>

Lane Library District  
2023 – 2024  
Tax Revenue Estimate

2022-2023 Taxable Value	\$850,221,279
(3% growth)	<u>        x 103%</u>
	\$875,727,917
(permanent tax rate)	<u>        x .59/1000</u>
Estimated taxes levied	\$516,679
(collection rate)	<u>        x 94%</u>
<b>Estimated taxes to be collected in 2023/2024:</b>	<b>\$485,678</b>

## LLD Tax Revenue History

Year	Current Year Tax Revenue*	% increase from previous year	Previous Years Tax Revenue*	Total Tax Revenue =previously levied taxes and taxes collected in year levied	% increase from previous year	District Taxable Value	% increase from previous year	Lane County % collected
2005-2006	232,747	NA	0	232,747	NA	415,138,666	NA	95.1
2006-2007	248,262	6.7	3,589	251,851	8.2	439,537,663	5.8	95
2007-2008	260,557	5	3,173	263,730	4.7	467,805,470	6.4	94.7
2008-2009	280,885	7.8	6,878	287,763	9.1	504,253,294	7.8	94.3
2009-2010	292,535	4.1	8,059	300,594	4.5	525,881,351	4.3	94.1
2010-2011	302,461	3.4	13,275	315,736	5	545,682,312	3.8	94.6
2011-2012	314,023	3.8	5,191	319,214	1.1	562,445,441	3.1	94.2
2012-2013	326,103	3.8	4,813	330,916	3.7	582,907,144	3.6	94.3
2013-2014	335,460	2.9	9,081	344,541	4.1	599,495,729	2.8	94.5
2014-2015	346,597	3.3	7,857	354,454	2.8	622,903,795	3.9	94.7
2015-2016	359,730	3.7	7,153	366,883	3.5	647,457,230	3.9	94.7
2016-2017	378,843	5.3	5,661	384,504	4.8	671,337,534	3.7	94.8
2017-2018	397,818	5	4,710	402,528	4.7	698,805,087	4.1	95.6
2018-2019	416,798	4.8	14,151	430,949	7.1	735,913,751	5.3	95.6
2019-2020	434,879	4.3	5,181	440,060	2.1	766,917,286	4.2	95.2
2020-2021	450,301	3.5	6,020*	456,321	3.7	\$793,269,869	3.4	95.7
2021-2022	465,266*	3.3	4,364*	469,630*	2.9	\$821,536,976	3.7	98.1
2022-2023	467,557**		5,000**	472,557**		850,221,279*	3.2	
2023-2024	485,678**		5,000	490,678		875,727,917**		

\* Actual revenue received

\*\* Projected



## Lane Library District April 2023 Financial Report

	Apr 2023	Year-to-Date July 2022 - June 2023	2022/2023 Budget	Favorable (unfavorable) Variance	Year-to-Date (83% of Budget)
<b>General Fund</b>					
<b>Resources</b>					
Beginning Fund Balance (includes Friends funds)		232,933	180,549	52,384	129%
<b>A. Revenue Sources</b>					
Copying	100	1,893	1,000	893	189%
Donations	1,185	4,532	5,000	(468)	91%
Fees	113	2,835	2,500	335	113%
Grants	0	14,177	8,000	6,177	177%
Interest Income-GF	1,156	7,673	1,000	6,673	767%
Misc. Income	0	0	1	(1)	
Tax Revenue					
Tax Revenue - Prev Fiscal Yrs	329	7,230	5,000	2,230	145%
Tax Revenue - Current Fiscal Yr	1,877	473,038	467,557	5,481	101%
<b>Total Tax Revenue</b>	<b>2,206</b>	<b>480,268</b>	<b>472,557</b>	<b>7,711</b>	<b>102%</b>
<b>Total A. Revenue sources</b>	<b>4,760</b>	<b>511,378</b>	<b>490,058</b>	<b>21,320</b>	<b>104%</b>
<b>Total Resources</b>		<b>744,311</b>	<b>670,607</b>	<b>73,704</b>	<b>111%</b>
<b>Expense</b>					
<b>B. Personnel Services</b>					
Hiring Expense	0	0	500	500	0%
Payroll Expenses					
Salaries	16,498	176,187	231,009	54,822	76%
Benefits & Taxes	6,804	64,460	80,000	15,540	81%
Worker's Comp	0	635	648	13	98%
<b>Total Payroll Expenses</b>	<b>23,302</b>	<b>241,282</b>	<b>311,657</b>	<b>70,375</b>	<b>77%</b>
<b>Total B. Personnel Services</b>	<b>23,302</b>	<b>241,282</b>	<b>312,157</b>	<b>70,875</b>	<b>77%</b>
<b>C. Materials &amp; Services</b>					
<b>Building Costs &amp; Utilities</b>					
Maintenance	707	3,119	6,000	2,881	52%
Utilities	1,134	11,154	12,050	896	93%
<b>Total Building Costs &amp; Utilities</b>	<b>1,841</b>	<b>14,273</b>	<b>18,050</b>	<b>3,777</b>	<b>79%</b>
<b>Collection &amp; Program Costs</b>					
<b>Collection</b>					
Processing supplies	0	2,327	3,000	673	78%
Electronic Resources	0	1,993	2,500	507	80%
<b>Materials</b>					
Materials for Adults	881	7,454	10,000	2,546	75%
Materials for Youth	645	7,839	14,000	6,161	56%
<b>Total Materials</b>	<b>1,526</b>	<b>15,293</b>	<b>24,000</b>	<b>8,707</b>	<b>64%</b>
<b>Total Collection</b>	<b>1,526</b>	<b>19,613</b>	<b>29,500</b>	<b>9,887</b>	<b>66%</b>
<b>Programs</b>					
Adult & Family Programs	115	1,313	5,000	3,687	26%
Children & Teen Programs	639	4,442	10,000	5,558	44%
<b>Total Programs</b>	<b>754</b>	<b>5,755</b>	<b>15,000</b>	<b>9,245</b>	<b>38%</b>
<b>Total Collection &amp; Program Costs</b>	<b>2,280</b>	<b>25,368</b>	<b>44,500</b>	<b>19,132</b>	<b>57%</b>
<b>Contract Services</b>					
Audit/Review	0	11,150	9,500	(1,650)	117%
Bookkeeping	650	650	950	300	68%
Janitorial	0	0	7,000	7,000	0%
<b>Total Contract Services</b>	<b>650</b>	<b>11,800</b>	<b>17,450</b>	<b>5,650</b>	<b>68%</b>

## Lane Library District April 2023 Financial Report

		Year-to-Date July 2022 - June 2023	2022/2023 Budget	Favorable (unfavorable) Variance	Year-to-Date (83% of Budget)
	Apr 2023				
<b>Insurance</b>					
<b>Building/Liability Insurance</b>	0	7,260	6,500	(760)	112%
<b>Operating Costs</b>					
Technology-related Equipment	29	929	6,000	5,071	15%
Janitorial Supplies	114	482	3,000	2,518	16%
Copying/printing Expense	222	3,169	3,000	(169)	106%
Volunteer Expense	0	804	1,000	196	80%
Security (quarterly)	180	913	2,000	1,087	46%
OCLC Cat-Express	0	692	850	158	81%
Computer Software	160	2,743	2,500	(243)	110%
Elections Cost	0	0	1,000	1,000	0%
Equipment Maintenance	0	800	1,500	700	53%
Furniture & Equipment	0	4,949	5,200	251	95%
Office Supplies	12	351	2,000	1,649	18%
General Operating Costs	0	4,998	3,500	(1,498)	143%
Legal Fees	0	185	1,000	815	19%
Notices & Publicity	0	521	1,000	479	52%
Postage and Delivery	0	432	800	368	54%
SIRSI	0	11,164	9,500	(1,664)	118%
Telecommunications	583	5,834	8,000	2,166	73%
Debt Service	0	14,866	30,000	15,134	50%
<b>Total Operating Costs</b>	1,300	53,832	81,850	28,018	66%
<b>Staff &amp; Board Development</b>					
<b>Membership &amp; Dues</b>	0	518	1,500	982	35%
<b>Travel &amp; Training</b>	584	1,328	1,500	172	89%
<b>Total Staff &amp; Board Development</b>	584	1,846	3,000	1,154	62%
<b>Total C. Materials &amp; Services</b>	6,655	114,379	171,350	56,971	67%
<b>D. Capital Outlay</b>	0	0	0	0	0%
<b>X Transfers to Other Funds</b>					
<b>General Operating Contingency</b>	0	0	15,000	15,000	0%
<b>Transfer to Building Res Fund</b>	32,100	32,100	32,100	0	100%
<b>Total X Transfers to Other Funds</b>	32,100	32,100	47,100	15,000	68%
<b>Total Expense</b>	62,057	387,761	530,607	142,846	73%
<b>Reserve for Future Expenditure</b>		356,550	140,000	(69,142)	255%
<b>Building Reserve Fund</b>					
<b>Resources</b>					
<b>BRF Beginning Fund Balance</b>		235,293	250,000	(14,707)	94%
<b>Grants - BRF</b>	0	10,000	70,000	(60,000)	14%
<b>Interest Income - BRF</b>	768	5,469	1,000	4,469	547%
<b>Contributions - BRF</b>	142	17,698	47,900	(30,202)	37%
<b>Transfer from General Fund</b>	32,100	32,100	32,100	0	100%
<b>Total Resources</b>	33,010	300,560	401,000	(100,440)	75%
<b>Expenses</b>					
<b>Construction Expense</b>	90	22,369	382,000	359,631	6%
<b>Contract Services</b>	0	375	15,000	14,625	3%
<b>Capital Campaign Expense</b>	0	0	4,000	4,000	0%
<b>Total Expenses</b>	90	22,744	401,000	378,256	6%
<b>Reserve for Future Expenditure</b>		277,816	0	277,816	100%
<b>* Friends of the Creswell Library Fund Balance:</b>	\$8,726				