



BUDGET COMMITTEE MEETING AND PUBLIC HEARING

May 9, 2023

Time: 12:00 p.m.

Place: 132 NE 15th St. Newport, OR 97365 and Online

Call to Order	President Lincoln County Library District Board
Roll Call & Establish Quorum	MaryKay Dahlgreen, District Director and Secretary to the Board
Welcome & Ground Rules & Housekeeping	MaryKay Dahlgreen
Introductions	Everyone
Election of Budget Committee Chair	Board President Facilitates
Budget Presentation	MaryKay Dahlgreen, Budget Officer
Public Comments – 2 minutes per person	Budget Committee Chair Facilitates
Discussion, Approval, Set Tax Rate – will need motions to approve budget as presented or as revised (whichever is applicable) and to approve the tax rate at the current \$0.2465 per \$1,000 of assessed value and the local option levy rate of \$.0900 per \$1,000 of assessed value.	Budget Committee Chair Facilitates
Adjournment	Budget Committee Chair



2023-2025 Budget Message and Narrative

The Lincoln County Library District (LCLD) funding comes from the local option tax (\$0.0900 per \$1,000) as well as the permanent tax rate (\$.2465 per \$1000). A renewal of the local option tax for the same rate was on the ballot in November 2019 and was passed. This will ensure the continued collection of the funds until November of 2025.

LCLD is a special tax district that works with our library partners in Lincoln County to ensure that all residents of Lincoln County have access to excellent library services. The district boundaries are all of Lincoln County except the cities of Toledo, Newport, Lincoln City, and Yachats. There is a five-member elected Board, two of those positions will be on the ballot for the May 2023 election.

There are 4.65 FTE staff employed by LCLD. Two are full time professional librarians (Director and Technical Services Coordinator), two courier drivers deliver materials to our partner libraries daily, Monday through Friday. LCLD administers the Siletz Library and employs 3 part time staff who keep the library open 5 days a week (Tuesday 2-4, Wednesday – Saturday 10-6).

At the February 2021 LCLD Board meeting a resolution adopting a biennial budget cycle was adopted so the budget being considered will cover 2023-2025. We have adapted the budget accordingly.

MaryKay Dahlgreen
District Library Director

Overview of the LCLD FY 2023-2025 Budget

General Fund – Resources

- Cash on Hand
 - This sees us through until taxes are received in November.
- Previously levied taxes
 - This has not been segregated for the last several years and so has been estimated at last year's level. We will be segregating these consistently in the future. In 2020-2021 to date, we have collected \$50,905 in previously levied taxes.
- Interest
 - This is interest earned on our tax receipts. We have joined the Local Government Investment Pool sponsored by the Oregon Department of Treasury which is why our interest has gone up considerably.
- Ready to Read Grant
 - This funding from the state of Oregon general fund is based on the population of children ages 0-14 in the LCLD service area. The cities of Lincoln City, Toledo, Waldport, Siletz, and Newport each receive the funding for their service area. Square mileage of service area is also taken into consideration. LCLD uses these funds to enhance summer reading programs for all our partner libraries.
- State Forestry
 - This funding is distributed by the County based on timber harvests on private land. It does fluctuate from year to year.
- Lincoln County Law Library
 - We have an agreement with the County Counsel to handle payroll for the County Law Library staff person and they provide us with election assistance. They do not serve as our legal counsel. We are reimbursed for the payroll expenditures, including our payroll costs.
- Dolly Parton Imagination Library

- We have not been charged for this program for several years, I believe that the program is funded adequately through our partner, United Way of Linn, Benton, and Lincoln Counties.
 - **Chinook Library Network (CLN)**
 - The libraries that are part of the network will be billed for their share of the cost of the network. The libraries that are part of CLN are the Lincoln County Library District (LCLD), Siletz, Toledo, Waldport, Oregon Coast Community College, Tillamook Bay Community College and Clatsop Community College.
 - **Siletz – Interest**
 - **Siletz – Miscellaneous**
 - Siletz collects some money for lost materials and photocopier/printer use and meeting room use. The Siletz library manager may also apply for some small grants during the year to pay for materials and services. This line is open to help make these funds available to the library, with \$1,000 as the estimate.
 - **Siletz – City of Siletz**
 - Beginning in 2022 the City of Siletz began providing \$4000 per year for library support and ceased charging the library for water and sewer.
 - **Taxes Estimated to be Received**
 - This amount is based on an estimate of how much tax revenue we will receive based on our tax rate and property values within the District. This estimate anticipates not receiving about 5% of the taxes.
-

General Fund-Requirements

- **Personnel Services**

LCLD Staff Salaries: This includes two full time salaried employee and two part time staff. The full time employees are the Director and the Technical Services Coordinator. The two part time employees operate the daily courier between partner libraries. Included are 3% increases each year of the biennium.

Siletz: The Siletz Library has 3 people working part time. These salaries have been included with the LCLD staff salaries since they are all LCLD employees. The manager's hours were increased to 32 per week this year and we pay insurance and will begin paying 6% retirement beginning in July 2023.

Law Library Staff: We pay this employee's wages and all appropriate taxes. We are then reimbursed for these expenses by Lincoln County. The amount in the budget is for the entire cost for the employee, not just the wages.

Payroll Taxes: These are Medicare, Social Security and Unemployment taxes that the District pays on behalf of the employees.

Payroll Fees: Payroll company expenses.

Benefits: The cost for health insurance not increasing significantly this year but we have included a 4% increase for each year of the biennium. We pay an amount equivalent to 6% of an individual's salary into a 457 retirement plan for full-time (32 or more hours per week) employees.

- **Materials and Services**

Professional Services: For professional bookkeeping, accounting, auditing, legal and some IT services in the future.

General Office Expenses: This includes office expenses such as rent, utilities, postage, mileage, supplies, gas and maintenance for the courier van. We also fund a website platform and online meeting and webinar platform from this line.

Memberships, Registration, Travel and Training: LCLD pays membership fees in the American Library Association for the two full time staff, OLA membership for the District which includes our Board members, OLA membership for all staff members, SDAO membership and in 2018-2019 we added membership to the American Indian Library Association and the Association of Rural and Small Libraries. We have included funding to allow staff travel to conferences although we will be focusing less on having both full time staff attend both ALA meetings annually and provide opportunities for all staff to attend OLA and other appropriate professional development. The District also pays for a Rotary Club of Newport membership for the Director.

Operating Fees/Insurance: We are seeing increases in the insurance costs with Special Districts and we will continue to participate in the best practices program and the pre-loss legal program which help us keep these expenses down. The Local Option Levy will expire in 2025 and this line includes election costs that are passed along by Lincoln County.

Library Development: This line includes funding to purchase OCLC cataloging and interlibrary loan subscriptions for Driftwood, Newport, and LCLD. It also includes operations and materials funding for Siletz using the funding the City of Siletz would receive from LCLD if they administered the Library. Other library development projects include summer reading programming and special projects such as the Dolly Parton Imagination Library participation.

Library Reimbursement: 70% or more of the anticipated revenue from Tax Revenue, Previously Levied Taxes, and State Forestry Receipts must be used for library reimbursement. 10% or less can be used for cataloging and courier service. 20% or less can be used for all other Library District expenditures. If we receive more than anticipated in any of these funds during a fiscal year this amount goes to the libraries in the second fiscal year following the receipt of the funds. Usually this amount results in an increase in funding for the libraries. We are required in our contract to provide a

reimbursement estimate to the libraries in December. An estimate was made earlier this year anticipating not receiving 5% of property taxes. In 2022-23 the LCLD Board created a new funding formula that is based on allocation of funds based on service population rather than reimbursement for specific services. It is still 70% of our tax revenue.

Capital Outlay: We don't anticipate any capital outlay costs this biennium

General Fund – Not Allocated to an Organizational Unit or Program

- Debt Service: The Board approved the purchase of the office building at 132 NE 15th in Newport. That purchase is a contract with the owner of the building, Ron Cole. The building was purchased for \$400,000 for 30 years at 6% interest.
- General Operating Contingency: If an unanticipated need arises in one of the budget areas some of this fund may be used. We also need to have enough funds set aside in the next few years to cover paying for any unused vacation time employees may have when they retire or leave LCLD employment.
- Reserved For Future Expenditure: We purchased a new van in 2021 so are putting aside funding for that future expenditure.
- Unappropriated Ending Balance: Amount set aside in budget to be used as cash carryover. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

RESOURCES
General Fund

(Fund)

Lincoln County Library District

Historical Data				RESOURCE DESCRIPTION	Budget for Next Biennium _2023-2025		
Actual		Adopted Budget This Biennium Year 2021-2023 _	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
1	\$253,317	\$335,804	\$400,000	1 Available cash on hand* (cash basis) or	\$400,000		1
2				2 Net working capital (accrual basis)			2
3	\$57,807	\$34,461	\$80,000	3 Previously levied taxes estimated to be received	\$60,000		3
4	\$1,031	\$456	\$2,000	4 Interest	\$20,000		4
5				5 Transferred IN, from other funds			5
6				6 OTHER RESOURCES			6
7				7			7
8	\$4,405	\$4,399	\$9,000	8 Ready to Read Grant	\$10,000		8
9		\$0	\$30,000	9 Library Services and Technology Act Grant	-		9
10	\$26,771	\$34,461	\$30,000	10 State Forestry	\$15,000		10
11	\$11,873	\$12,828	\$26,000	11 Lincoln County Law Library	\$26,500		11
12	\$23,774	\$16,538	\$44,000	12 Chinook Library Network Payments	\$44,000		12
13	\$600	\$0	\$10,000	13 Dolly Parton Imagination Library	\$0		13
14	\$17,400	\$19,998	\$10,000	14 Miscellaneous Income	\$10,000		14
15				15 Siletz-Carry Over	\$0		15
16	\$15	\$0	\$100	16 Siletz - Interest	\$1,000		16
17	\$4,149	\$482	\$5,000	17 Siletz -Miscellaneous	\$5,000		17
18	\$1,000	\$1,000	\$2,000	18 Siletz - City of Siletz	\$8,000		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	\$402,142	\$460,427	\$648,100	29 Total resources, except taxes to be levied	\$599,500	\$0	\$0
30			\$2,815,383	30 Taxes estimated to be received	\$3,048,664		30
31	\$1,361,281	\$1,424,098		31 Taxes collected in year levied			31
32	\$1,763,423	\$1,884,525	\$3,463,483	32 TOTAL RESOURCES	\$3,648,164	\$0	\$0

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

150-504-020 (rev 10-16)

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund
name of fund)

Lincoln County Library District

150-504-030 (Rev 11-18)

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General Fund
(name of fund)

Lincoln County Library District
(name of Municipal Corporation)

Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Biennium 2023-2025			
Actual	First Preceding Year 2020-21	Adopted Budget This Biennium 2021-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1			PERSONNEL SERVICES NOT ALLOCATED				1
2							2
3							3
4	0	0	TOTAL PERSONNEL SERVICES	\$0	0	0	4
5			Total Full-Time Equivalent (FTE)				5
6			MATERIALS AND SERVICES NOT ALLOCATED				6
7							7
8							8
9	0	0	TOTAL MATERIALS AND SERVICES	\$0	0	0	9
10			CAPITAL OUTLAY NOT ALLOCATED				10
11							11
12							12
13	0	0	TOTAL CAPITAL OUTLAY	\$0	0	0	13
14			DEBT SERVICE				14
15			Principal	\$10,400			15
16			Interest	\$47,500			16
17	0	0	TOTAL DEBT SERVICE	\$57,900	0	0	17
18			SPECIAL PAYMENTS				18
19							19
20							20
21	0	0	TOTAL SPECIAL PAYMENTS	\$0	0	0	21
22			INTERFUND TRANSFERS				22
23							23
24							24
25							25
26							26
27							27
28	0	0	TOTAL INTERFUND TRANSFERS	\$0	0	0	28
29		166,157	OPERATING CONTINGENCY	\$100,000			29
30		10,000	RESERVED FOR FUTURE EXPENDITURE	\$20,000			30
31		106,546	UNAPPROPRIATED ENDING BALANCE	\$117,277			31
32	0	282,703	Total Requirements NOT ALLOCATED	\$295,177	0	0	32
33		3,180,780	Total Requirements for All Org. Units/Programs within fund	\$3,352,987			33
34			Ending balance (prior years)				34
35	0	3,463,483	TOTAL REQUIREMENTS	\$3,648,164	0	0	35



Lincoln County Library District Board
Regular Meeting
After Budget Committee Meeting at Noon
Tuesday March 14, 2023
132 NE 15th & Zoom
Newport, OR 97365

Agenda		
Call Regular Meeting to Order	President	
Approval of the Agenda	President	
Topic	Lead	Purpose Outcome
Public Comment	President	Anyone may speak at this time
Minutes Board Meeting March 14, 2023	President	Approval
Reports		
Board Reports	Board Members	Information
Director's Report	Director	Information
Financial Report	Director	Acceptance
Old Business		
Director Recruitment Update	Director	Information
New Business		
Good of the Order		Information
Next District Board Meeting April 13, 2023		Information
Adjourn	President	Motion



Minutes
Lincoln County Library District
Board Meeting
March 14, 2023
12:00 p.m.
132 NE 15th Newport & Zoom

ATTENDANCE—BOARD

Chris Boyle
Virginia Tardaewether
Carla Clark
Susan Garner

ATTENDANCE—STAFF

MaryKay Dahlgreen, District Director

GUEST

Teri Dresler

CALL TO ORDER

Chris Boyle called the Regular Board Meeting to order at 12:10 p.m.

CALL THE ROLL AND ESTABLISH QUORUM

Quorum was established.

PUBLIC COMMENT

APPROVAL OF MEETING MINUTES

Carla noted that her name should not be included in the list of those Board members filing for re-election. MaryKay will correct in final version. Virginia moved and Carla seconded approval as amended. Unanimous approval.

BOARD MEMBER REPORTS

Carla invited the Board members to the special event at the Siletz Library to celebrate a large grant that SVFOL has been awarded. It will be held on Thursday March 16, 2023 at 4:00.

DIRECTOR'S REPORT

General

Jane Cothron will be retiring at the end of March after serving as the cataloging librarian for LCLD since 1999. MaryKay would like to have a small party for her on her last day of work. Chris suggested a proclamation naming March 31, 2023 as Jane Cothron day. MaryKay will also post a card that everyone can sign online. Virginia moved and Carla seconded approving a proclamation.

Building

Siletz

At the City Council meeting, Mayor Worman had a proclamation read for "Love Your Library Month in Siletz"

The meeting room is getting more use now.

A Toledo florist set up in front of the library (with permission) and is donating 15% of their Valentine's Day sales to SVFOL.

Story time is averaging over 20 attendees the week.

On February 11th, the library participated in "Take Your Child to the Library Day" and it was successful.

Meetings/Events

MaryKay attended EDI Cohort: Libraries Leading with Equity, 1st session was February 27, 2023, from 9:00 to 3:00 at the Tillamook Public Library.

Upcoming

EDI Cohort: Libraries Leading with Equity, 2nd session will be held March 22, 2023 from 9:00 to 1:00 on Zoom.

SDAO Board meeting in Sisters, Wednesday and Thursday, April 5th and 6th.

FINANCIAL REPORT

We are on track. Carla moved and Virginia seconded acceptance of the financial report. Unanimous approval.

OLD BUSINESS

Director Recruitment Contract

MaryKay contacted SDAO consulting services about a contract to assist with the District Director hiring process. Teri Dresler, Senior Consultant, will be assisting us if we sign the contract. Virginia asked about the application process, Teri responded that they would handle

posting job advertisements, finalize position description and job announcement. SDAO office will receive the application materials to assure confidentiality and present applicants to Board members. Board will decide who to interview. SDAO has a contract for criminal background checks so they will facilitate that. Teri will either guide Board through reference checks or will do them herself. Board decides who to hire and Teri will guide through that process. Chris mentioned the advantage of having their legal and HR expertise to guide us. Virginia moved and Carla seconded approval of the SDAO Consulting Services Agreement.

Director Recruitment

There was a discussion about the challenges in recruiting for a position in Lincoln County, including housing, and weather.

Teri noted that the recruitment process usually takes 3 months from job posting to hiring. Position needs to be advertised for at least 4 weeks. A key piece of the recruitment is where we advertise. Board needs to agree on position description and timeline. If the process is adopted in a Board meeting then interviews can be conducted in executive session. MaryKay provided salary options based on like sized and located libraries. She also noted that the Board would need to include salary and benefits information. Compensation package can be negotiated after an offer is made. What does the Board want for application package? Application, cover letter, and resume for the first round. Possible supplemental questions after. The Board agreed to hold a work session on Friday March 17, 2023 at 2:00 p.m. to finalize the position description and job posting.

NEW BUSINESS

2023-2025 Budget Calendar and Budget Committee

MaryKay is still working on recruiting budget committee members.

Carla moved and Virginia seconded approving the budget calendar. Unanimous approval.

GOOD OF THE ORDER

NEXT DISTRICT MEETING

The next regular meeting of the LCLD Board will be held on Tuesday June 13th at noon at the LCLD office and on zoom.

ADJOURNMENT

Meeting adjourned at 1:20 p.m.



Library Directors Report April & May 2023

General

The Board and MaryKay have been busy with the Director recruitment that is being led by Teri Dresler and Special Districts of Oregon Consulting Services, under contract. Our plan is to have someone in place in mid-June so they can spend time with MaryKay learning our systems before her retirement on June 30, 2023. The Board had a work session on March 17th to discuss the process, an executive session on April 28th to screen candidates and an executive session on May 5th for preliminary interviews.

We have begun discussions about our 2023 Lincoln County Reads program. All the libraries have agreed to participate and we are in the process of selecting a book for all of Lincoln County to read. We anticipate an author visit in October or November to wrap up the program.

We have also begun discussions about the shared integrated library system that was the subject of the Feasibility Study done by Carson Block. Libraries from both Oceanbooks (Tillamook, Lincoln City, Newport) and Chinook Library Network (LCLD, Toledo, Siletz, Waldport, Oregon Coast Community College, Tillamook Bay Community College, and Clatsop Community College) are part of the discussion. We meet again on May 8th to share ideas around governance structures and values.

We received a notice of property annexed into the City of Newport which removes the property from LCLD. This is the South Beach Church property that has been under discussion for a number of months. When we first heard of this I called the assessor to see what impact it would have and he said none. I'm guessing because it is tax exempt property. I have the letter and report if anyone wants to see it. It is City of Newport File #3-AX-22/7-Z-22 (Ordinance No. 2205)

Building

No issues to report.

Siletz

The Siletz Valley Friends of the Library received a \$13,000 grant from T-Mobile to replace lighting inside and outside the Library. The Friends and T-Mobile held a celebration to announce the grant on March 16th at the Siletz Library.

MaryKay attended a meeting of community leaders in Siletz on Tuesday March 21, 2023. The meeting was called by Mayor Will Worman. It was agreed that we should try to meet monthly.

Meetings/Events

We had a fun filled retirement event for Jane Cothron on Friday, March 31st. It was well attended and was a good send off to a valuable employee. Jane will continue to do about 5 hours per week of cataloging and statistics until the new director hires her replacement.

MaryKay attended EDI Cohort: Libraries Leading with Equity 2nd & 3rd sessions March 22 and April 26th via Zoom.

The SDAO Board met on April 5th and 6th in Sisters. MaryKay tried to attend by zoom but couldn't connect.

MaryKay presented a storytime at the Waldport Public Library on April 12, 2023 for Drop Everything and Read (DEAR) day, a celebration of children's book author Beverly Cleary's birthday.

MaryKay served as co-host for the Oregon Battle of the Books State Tournament in Salem at Chemeketa Community College. This competition brings elementary through high school teams to Salem to compete in responding to questions about books they have read over the previous year. It is a program of the Oregon Association of School Librarian and gets funding from LSTA through the State Library of Oregon.

The Oregon Library Association was held April 19-22, 2023 in Bend, OR. There were a variety of opportunities to network after not having an in-person conference for 3 years. MaryKay was part of a panel presentation about collaborating with our member and partner libraries for Summer Reading Program using Ready to Read Grant funds from the State Library of Oregon.

Sharon McCrumb, the family outreach librarian at the Waldport Library, arranged a zoom meeting with Library of Congress staff about resources for children, families and teachers available online. Sharon was very generous in spreading the word widely and there were about 25 in attendance. LCLD hosted the zoom link.

Upcoming

4th session of EDI Cohort: Libraries Leading with Equity will be in Tillamook on Monday 22, 2023 from 9:00 to 3:00. This will be the final session of the activity. It has been very worthwhile.

Lincoln County Library District
Statement of Revenues and Expenditures - Cash Basis
April and FYTD 22/23

	Current Period Actual	Year to Date Actual	Bennial to Date	Biennial Budget
	April 2023	July 2022-April 2023	July 2021-April 2023	
Revenues				
4000 Revenues				
4010 Library Services and Technology Reading Grant		\$ 20,000.00	\$ 30,000.00	\$ 15,000.00
4020 Chinook Library Network	\$ 14,567.82	\$ 14,567.82	\$ 32,146.10	\$ 44,000.00
4030 Dolly Parton Imagination Library		\$ -	\$ -	\$ 10,000.00
4050 Lincoln County Law Library		\$ 12,735.16	\$ 25,564.06	\$ 26,000.00
4060 Previously Levied Taxes	\$ 1,969.15	\$ 22,720.65	\$ 70,459.95	\$ 80,000.00
4070 Ready to Read Grant		\$ 5,877.00	\$ 10,575.37	\$ 9,000.00
4080 Siletz		\$ 1,025.33	\$ 1,025.33	
4081 Siletz-Carry-over		\$ -	\$ -	
4082 Siletz-City of Siletz		\$ 4,000.00	\$ 4,000.00	\$ 2,000.00
4083 Siletz-Interest		\$ -	\$ -	\$ 100.00
4084 Siletz-Miscellaneous		\$ 1,264.46	\$ 14,355.65	\$ 5,000.00
4090 State Forestry	\$ -	\$ 11,086.74	\$ 26,094.74	\$ 30,000.00
4104 Property Tax Revenue 20/21			\$ 13,149.29	
4105 Property Tax Revenue 21/22		\$ 12,612.94	\$ 1,460,551.51	\$ 1,407,691.50
4106 Property Tax Revenue 22/23	\$ 2,423.81	\$ 1,449,378.52	\$ 1,449,378.52	\$ 1,407,691.50
4800 Interest Income	\$ 2,137.12	\$ 15,794.86	\$ 18,332.79	\$ 2,000.00
4900 Miscellaneous Income	\$ 3,708.34	\$ 6,905.64	\$ 25,831.75	\$ 10,000.00
Total 4000 Revenues	\$ 24,806.24	\$ 1,577,969.12	\$ 3,181,465.06	\$ 3,048,483.00
Uncategorized Income	\$ 328.06	\$ 328.06	\$ 328.06	
Services				
Available Cash On Hand				\$ 400,000.00
Total Revenues	\$ 25,134.30	\$ 1,578,297.18	\$ 3,181,793.12	\$ 3,448,483.00
Expenditures				
5000 Personnel Services				
5100 Salaries and Wages		\$ 146,590.64	\$ 545,027.01	\$ 610,640.00
5200 Payroll Taxes		\$ 16,863.27	\$ 49,202.71	\$ 60,000.00
5250 Payroll Fees		\$ 6,280.46	\$ 9,030.04	\$ 4,632.00
Total 5000 Personnel Services	\$ -	\$ 169,734.37	\$ 603,259.76	\$ 675,272.00
5300 Employee Benefits				

	Current Period Actual	Year to Date Actual	Bennial to Date	Biennial Budget	
	April 2023	July 2022-April 2023	July 2021-April 2023		
5305 Health Benefits	\$ 38.47	\$ 18,972.10	\$ 36,336.47	\$ 36,684.00	
5310 Retirement Benefits	\$ 989.92	\$ 9,899.20	\$ 21,777.14	\$ 23,736.00	
Total 5300 Employee Benefits	\$ 1,028.39	\$ 28,871.30	\$ 58,113.61	\$ 60,420.00	
6000 Materials and Services					
6010 Professional Services					
6011 Accounting Services	\$ 6,350.00	\$ 16,850.00	\$ 36,822.77	\$ 30,000.00	
6012 Legal Services		\$ 3,795.00	\$ 3,795.00	\$ 2,000.00	
6013 IT Services		\$ 20,000.00	\$ 30,000.00	\$ 3,000.00	
6014 General Services			\$ 5,531.25		
6015 Misc. Services		\$ 13.00	\$ 6,813.00	\$ 30,000.00	
Total 6010 Professional Services	\$ 6,350.00	\$ 40,658.00	\$ 82,962.02	\$ 65,000.00	
6030 General Office Expenses	\$ -	\$ 132.00	\$ 132.00		
6031 Office Supplies		\$ 409.30	\$ 839.08	\$ 5,000.00	
6032 Office Equipment	\$ 39.99	\$ 199.98	\$ 1,657.98	\$ 5,000.00	
6033 Online Expenses	\$ 85.99	\$ 1,278.62	\$ 3,935.35	\$ 7,000.00	
6036 ByWater Solutions			\$ 21,634.00	\$ 44,000.00	
6040 Copier Lease	\$ 224.00	\$ 2,352.22	\$ 5,330.09	\$ 7,000.00	
6050 Mileage		\$ -	\$ -	\$ 5,000.00	
6055 Orbis Cascade Alliance Courier		\$ 7,000.00	\$ 11,038.00		
6056 OCAC - LCLD		\$ -	\$ -	\$ 10,000.00	
6060 Postage	\$ 38.99	\$ 179.10	\$ 355.21	\$ 5,000.00	
6065 Professional Materials		\$ 60.00	\$ 329.77	\$ 3,000.00	
6070 Public Relations	\$ 100.00	\$ 1,050.00	\$ 2,443.07	\$ 5,000.00	
6075 Rent and Utilities		\$ -	\$ -		
6076 Electricity		\$ 721.07	\$ 1,814.18	\$ 4,000.00	
6077 Maintenance and Supplies	\$ 68.48	\$ 1,050.98	\$ 1,745.56	\$ 4,000.00	
6078 Gas		\$ -	\$ -		
6079 Rent		\$ 6,500.00	\$ 23,400.00	\$ 34,000.00	
6080 Telephone and Internet	\$ 149.97	\$ 1,499.70	\$ 3,161.74	\$ 4,000.00	
6081 LCLD Garbage		\$ 294.30	\$ 629.10	\$ 1,000.00	
6082 LCLD Water	\$ 62.32	\$ 643.71	\$ 1,365.10	\$ 4,000.00	
6100 Supplies		\$ -	\$ -		
6105 Vans		\$ -	\$ -		
6106 Fuel	\$ 303.22	\$ 2,989.35	\$ 6,086.84	\$ 6,000.00	
6107 Maintenance		\$ 242.29	\$ 411.71	\$ 4,000.00	
6108 Supplies		\$ 843.84	\$ 896.93	\$ 3,000.00	
Total 6030 General Office Expenses	\$ 1,072.96	\$ 27,446.46	\$ 87,205.71	\$ 160,000.00	
6300 Travel/Training/Membership					
6310 Membership Fees		\$ 1,949.00	\$ 3,659.37	\$ 10,000.00	

	Current Period Actual	Year to Date Actual	Bennial to Date	Biennial Budget	
	April 2023	July 2022-April 2023	July 2021-April 2023		
6320 Registration/Training/Travel		\$ -	\$ -		
6321 Registration		\$ 708.94	\$ 1,857.94	\$ 10,000.00	
6322 Travel/Meals/Housing	\$ 176.53	\$ 753.23	\$ 2,450.30	\$ 10,000.00	
Total 6300 Travel/Training/Membership	\$ 176.53	\$ 3,411.17	\$ 7,967.61	\$ 30,000.00	
6400 Operating Fees/Insurance					
6401 Misc. Fees		\$ 949.79	\$ 2,211.62	\$ 1,500.00	
6410 Business Insurance		\$ 9,016.67	\$ 16,014.67	\$ 15,000.00	
6420 Election Fees		\$ -	\$ -	\$ 5,000.00	
6430 Legal Notices			\$ 540.00	\$ 3,500.00	
Total 6400 Operating Fees/Insurance	\$ -	\$ 9,966.46	\$ 18,766.29	\$ 25,000.00	
6500 Reimbursement/Library Development					
6505 Contracted Library Services		\$ -	\$ -	\$ 1,970,768.00	
6510 Cataloging/Interlibrary Loan/Reference		\$ -	\$ -		
6511 OCLC	\$ 7,656.22	\$ 49,349.54	\$ 100,623.28	\$ 150,000.00	
Total 6500 Cataloging/Interlibrary Loan/Referenc	\$ 7,656.22	\$ 49,349.54	\$ 100,623.28	\$ 2,120,768.00	
6520 Library Development					
6521 Support Local Libraries		\$ 3,640.00	\$ 7,140.00		
6523 Special Projects (Dolly Parton Imag. Library)		\$ -	\$ -	\$ 10,000.00	
6524 Summer Reading Programs		\$ 2,203.59	\$ 4,669.47	\$ 9,000.00	
Total 6520 Support Local Libraries	\$ -	\$ 5,843.59	\$ 11,809.47	\$ 19,000.00	
6525 Online Databases	\$ 2,098.53				
6526 Library2Go (Overdrive)		\$ 5,389.69	\$ 10,387.46	\$ 9,000.00	
6527 Mango Languages		\$ 200.00	\$ 400.00	\$ 400.00	
6528 ProQuest (Heritage Quest)		\$ 3,748.53	\$ 5,776.10	\$ 4,000.00	
6529 Misc. Databases			\$ -		
Total 6525 Online Databases	\$ 2,098.53	\$ 9,338.22	\$ 16,563.56	\$ 13,400.00	
6550 Siletz					
6551 Materials, Supplies and Services	\$ 214.57	\$ 1,633.00	\$ 8,795.06	\$ 2,000.00	
6554 Siletz Electricity	\$ 171.97	\$ 1,880.97	\$ 3,888.37	\$ 4,000.00	
6555 Siletz Collection Development	\$ 155.78	\$ 2,421.11	\$ 6,796.29	\$ 8,000.00	
6556 Siletz Water/Sewer			\$ 960.00	\$ 2,400.00	
6557 Siletz Copier Lease	\$ 40.00	\$ 599.32	\$ 1,469.96	\$ 3,000.00	
6558 Siletz Internet and Phone		\$ 1,471.36	\$ 3,333.87	\$ 3,000.00	
6559 Siletz Gas	\$ 245.60	\$ 1,207.37	\$ 2,182.00	\$ 2,000.00	
6560 Siletz Alarm		\$ 612.29	\$ 1,322.97	\$ 700.00	
6561 Siletz Programming	\$ 84.00	\$ 3,061.19	\$ 4,149.97	\$ 1,820.00	
6562 Siletz Repair & Maintenance	\$ 52.50	\$ 3,961.31	\$ 7,669.88	\$ 4,000.00	
6563 Siletz Useful	\$ -	\$ 1,434.00	\$ 4,048.00		
Total 6550 Siletz	\$ 964.42	\$ 18,281.92	\$ 44,616.37	\$ 30,920.00	

	Current Period Actual		Year to Date Actual		Bennial to Date		Biennial Budget
	April 2023	July 2022-April 2023	July 2022-April 2023	July 2021-April 2023			
Total 6520 Library Development	\$ 3,062.95	\$ 33,463.73	\$ 33,463.73	\$ 72,989.40	\$	\$ 63,320.00	
6600 Library Reimbursement							
6601 Lincoln City	\$ 21,564.00	\$ 215,641.00	\$ 215,641.00	\$ 498,003.00			
6602 Newport	\$ 27,694.00	\$ 276,940.00	\$ 276,940.00	\$ 624,853.00			
6603 Toledo	\$ 7,550.00	\$ 75,497.00	\$ 75,497.00	\$ 168,451.00			
6604 Waldport	\$ 19,440.00	\$ 194,399.00	\$ 194,399.00	\$ 436,872.00			
Total 6600 Library Reimbursement	\$ 76,248.00	\$ 762,477.00	\$ 762,477.00	\$ 1,728,179.00			
6700 Bank Charges & Fees	\$ 17.00	\$ 187.85	\$ 187.85	\$ 517.85			
Total 6000 Materials and Services	\$ 94,583.66	\$ 926,960.21	\$ 926,960.21	\$ 2,099,211.16			
Uncategorized Expense							
6910 - CPA YE Adjustment		\$ 1,441.41	\$ 1,441.41				
7000 Capital Outlay		\$ 500.00	\$ 500.00	\$ 500.00			
7010 Office Furniture and Equipment							
7011 Van Replacement					\$ 10,000.00		
7020 Van							
7022 Debt Service - Principal (closing cost \$5,758.50)	\$ 404.20	\$ 7,363.28	\$ 7,363.28	\$ 7,363.28			
7023 Debt Service - Interest	\$ 1,994.00	\$ 7,988.02	\$ 7,988.02	\$ 7,988.02			
7024 Escrow Fees	\$ 15.00	\$ 60.00	\$ 60.00	\$ 60.00			
Total 7000 Capital Outlay	\$ 2,413.20	\$ 15,911.30	\$ 15,911.30	\$ 15,911.30	\$ 10,000.00		
Uncategorized Expense (Fraud and closing cost)	\$ -	\$ (1,256.80)	\$ (1,256.80)	\$ (1,256.80)			
Operating Contingency					\$ 166,157.00		
Move to 6015- Misc Service					\$ 15,000.00		
Total Operating Contingency					\$ 151,157.00		
Unappropriated Ending Balance					\$ 106,546.00		
Total Expenditures	\$ 98,025.25	\$ 1,140,220.38	\$ 1,140,220.38	\$ 2,775,239.03	\$ 3,463,483.00	\$ 688,243.97	