

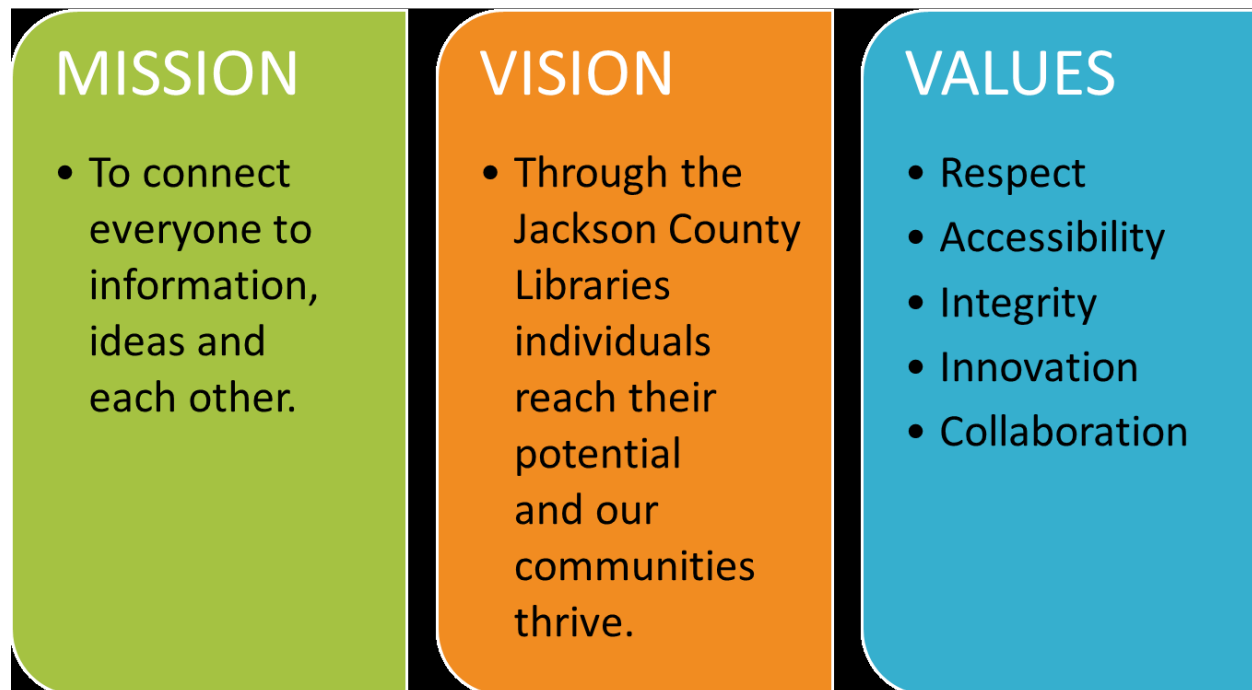


Jackson County Library District 2021-2022 Budget

2021-2022 Budget

Introduction

Jackson County Library District was formed in 2014 to serve the needs of all Jackson County residents through its fifteen branch libraries. The first library system in the County was created in 1919 when the Medford Library Board contracted with the County to serve as the hub for eight other library branches. As a department of Jackson County, the system expanded in the 1970s to the 15 branch libraries still in operation today. The formation of the Library District in 2014 secured a dedicated tax base for library funding. The Library just celebrated 100 years of services and is positioning itself for the next 100 years.



The 2021-2022 budget is being presented after completing the first three quarters of the operating year outside of the LS&S management contract. All team members are now staffed by the Library District. This year also marked the first year that the Library District took ownership of the land, buildings, and improvements that were previously held by Jackson County.

The team that contributed to putting together this budget adopted a zero-based budgeting approach. That means that each member was tasked with first establishing what is needed to provide the best value to the communities served. Historic information was utilized to help support forecasting, and limitations were established to ensure good stewardship of the resources that have been made available to Jackson County Library District (JCLD).

Budget Message

Three words can encapsulate JCLD's response to 2020: adaptability, resilience, and heart. As we headed into the new fiscal year, we already had one large task ahead of us: the successful transition from a ten-year plus contract with Library Systems & Services (LS&S) to having all staff directly employed by the District. Then the pandemic hit, and libraries were shut down. Most staff worked from home, and we quickly pivoted to provide more online library services. We enhanced our digital collections, provided virtual reference and digital assistance, and learned how to conduct programs via the Zoom platform. We learned that our staff—and our communities—are resilient and will rise to the occasion.

The library responded to the social and racial injustices that were brought to the nation's attention with the death of George Floyd in Minnesota, prompting the District to issue a statement against systemic injustice (<https://jcls.org/2020/06/05/jcls-stands-against-systemic-injustice/>). The Library invested in an in-depth training series for staff to incorporate Equity, Diversity, and Inclusion as a core value.

We did not have much time to rest on our laurels before catastrophe struck on September 8 with the most devastating fires to impact Jackson County in recent memory. Over 2,500 homes and businesses were destroyed in Phoenix and Talent, and wildfires in the northeastern part of the county disrupted services in Butte Falls, Shady Cove, and Prospect for several days. Three staff members lost their homes, and many were temporarily evacuated. All of the library buildings survived the fires, and patrons contacted us soon after the fires to make sure we were ok. I visited libraries in the weeks after the fires and witnessed firsthand the role that our libraries were playing in the recovery of individuals' lives after the fires. Hundreds of fire victims came to the library to find and print vital documents they had lost. One staff member remarked that she always knew that library services were essential, but the response to the fires illustrated how true that statement really was.

We pivoted, and pivoted again. Students were learning remotely, and parents and educators alike needed resources to help them embrace this new normal. The Library hired an Education Services Specialist who became a liaison to the school districts and educators.

In April 2021, the library launched a new catalog, replacing the legacy system we had used for over twenty years. The new system, Koha and Aspen Discovery, is built on open source software and is adaptable and flexible to the changing needs of library services in the 21st century. The catalog allows us to continue to offer transformative library services. The Library also launched a new website, featuring a clean new design and responsive technology that adapts to display on laptops, tablets, and cell phones. It is built on a platform that easily allows staff to keep content updated and therefore responsive to community needs.

In August 2020, the Library Board adopted an 18-month Strategic Roadmap to guide the library through what we hope is the tail-end of the current pandemic. The Board and staff recognize that the library is a trusted resource in the community where individuals can find factual information that impacts their daily lives. In 2020, the library provided information about the decennial United States Census, the regular November election, and wildfire and pandemic information.

Kari May



Budget Priorities

- Expand services to provide greater outreach to our communities. The Library plans a combination of increased hours at some branches, along with technology that can enhance and provide access to library services outside of normal operating hours. Some possible innovations in service delivery being considered are book vending machines and book lockers, as well as an enhanced digital materials collection.
- Develop a 3-5 Year Strategic Plan that assesses community needs to guide priorities for service delivery, library materials, staffing, and facilities improvements.
- With a recognition that the pandemic changed the dynamics of community gathering places, revisit mobile technology and ways JCLD can keep community members connected beyond the walls of our buildings.

Budget Structure

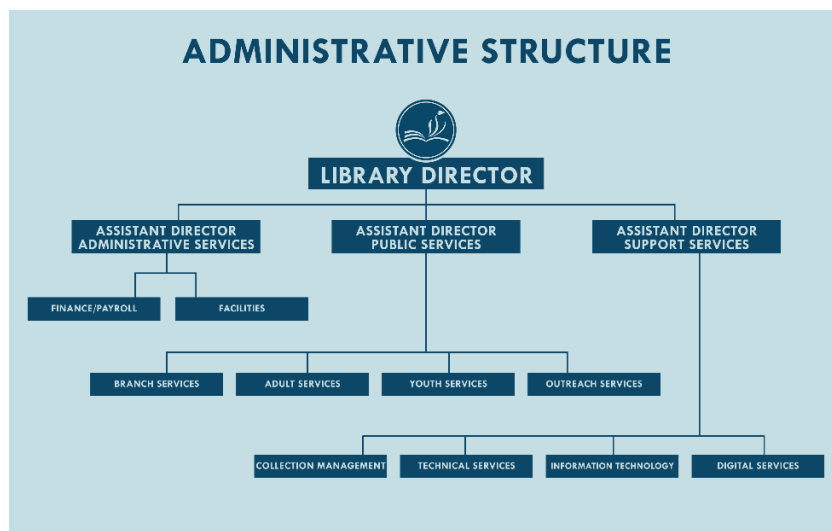
As required by Oregon State Budget Law, the budget presented is structured by funds. A “Fund” is a self-balancing set of accounts used to estimate **resources** (Revenues, Transfers In, Beginning Fund Balance) and **requirements** (Expenses, Capital Outlay, Transfers Out, Ending Fund Balance). The total resources and total requirements must always balance.

JCLD currently has three funds presented in this budget:

- **General Fund** – general operations of the district
- **Miscellaneous Grants Fund** – established last year, this fund tracks all restricted donations/gifts/grants provided to JCLD
- **Capital Improvement Fund** – this is a “reserve” fund that was established for planned improvements to the facilities and property acquired by JCLD

The Library operates with four core “function” areas. These are:

1. Public Services (community-interacting services)
2. Support Services (IT, technical services and material acquisitions)
3. Library Administration (Library Director, Marketing)
4. Administrative Services (HR, Facilities, Finance)



Proposed Budget

JCLD uses a modified accrual method of accounting. In strict accrual accounting, revenues are recognized when they become available and measurable, and expenses are incurred when liabilities are incurred. In the modified accrual accounting method, a few exceptions are made to better reflect the cash-based timing of receipt of resources or the disbursement of requirements. Most of the information in this document focuses on the General Fund, as that is where most activity takes place.

In the budget sheets, the proceeding budgeted year is presented, along with the preceding two years of audited activity. The budgeted year shows the previous adopted amounts. The audited beginning fund balance is \$1.2M higher than what was budgeted. Considering spending trends at this point of budget development, the presented beginning fund balance of just over \$8.9M is the current estimate of carryover resources expected.

Revenues

Total operating Revenues are budgeted at \$12,062,499 for the 2021-22 fiscal year in the General Fund. This would add to the beginning fund balance and yield about \$20.9M of resources for the annual budget. Most of the operating revenue for the General Fund for JCLD comes from the collection of property taxes. The property taxes are computed by total assessed value of properties in the district multiplied by the District Tax Levy of 0.52 mills (.00052% of assessed value). The proposed budget recommends maintaining the same assessment rate of 0.52.

In creating estimations for the 2021-22 budget, JCLD needed to take into consideration the fact that devastating fires destroyed approximately 2,500 residences and businesses near the beginning of this fiscal year, resulting in a loss of close to \$250M in assessed value, as well as greatly impacting the lives many of our community members.

Still, recovery is taking place with new construction and an increase in property values due to the desirability of Southern Oregon. These factors create a low vacancy rate that has driven home value up. The chart below shows the basis for property tax revenues in this year's budget. While the 2020-21 amount is still a projection at this time, over 97% of the amount projected has been received and total collections are expected to exceed the budgeted amount.

Jackson County Library District Operating Levy Projection

January 2021 Assessed Value	\$ 22,634,512,533
Growth	4.44%
January 2022 Estimated Value	\$ 23,370,496,342
Rate	0.52
Gross Levy	\$12,152,658
Net Collection Rate	94.0%
Estimated taxes to be received	\$ 11,423,499

Table 1 - Property Tax Estimates

The assumption used for the 2021-22 budget for tax collections is 4.44% growth rate in assessed value. This rate reflects an increase in both assessed property value and inventory of new housing units, while taking into consideration the loss of properties from the fire. The 94% collection rate being utilized is based on the State average. Jackson County has traditionally performed slightly better than average in collections, but JCLD is using this rate to be conservative in projections.

Other income sources have been reduced in the General Fund based on the following factors:

- Rogue Community College (RCC) terminated use of leased space at the Medford Library
- Migration of the Integrated Library System (ILS) that reduces the contract with RCC significantly
- All restricted funds and grants are now being shown in the Miscellaneous Grants Fund

Expenses

Following Oregon Budget Law, expenses are broken down into three major categories:

1. Personnel
2. Materials & Services
3. Capital Outlay

In the General Fund, more detailed expense categories are provided. Expense categories will be summarized for future presentations in a more concise and understandable budget document. Detail will always be available for Board, committee, and community members who wish to have greater insights into the budget process. Following is a summary of some of the presentation changes that will be made:

- Personnel will be presented by functional area in the budget sheets. The total budgeted amounts from last year are presented in Table 2 to provide greater detail of the positions budgeted moving forward and FTE requirements.
- We are removing the following accounts: "Administrative Services," "Transition expenses," "LS&S Contract," "Comic Con," "Strategic Plan," "JCLF contract," "Branch Support," and all previous grant-specific expenses, which will now be summarized in the grant fund and according to expenditure type (personnel/materials & services/capital outlay).
- "Mileage" will be consolidated with other "Travel" expenses for presentation.
- Major "B-7s" Repair will either be classified as "Capital Outlay" or "Repairs/Maintenance" depending on size of repair.
- "Landscape Services" and "Maintenance Services" are presented as part of "Custodial Services."
- "Electricity," "Natural Gas," "Garbage Services," "Municipal Assessments," "Water & Sewer Services," "Street & Storm Drain Fees," and "Alarm Services" will be presented as "Utilities."
- All "Telecom" related line items will be presented as a single expense.

Summary of Expenditures

Total expenditures are expected to be \$13,834,965 in 2021-22. Of this, \$600,000 is a placeholder for Capital Outlay that may be suggested upon completion of the Facilities Master Plan. A \$500,000 contingency is also included, which represents 3.6% of the expense budget. Considering the capital outlay is for deferred maintenance/building improvements and the contingency is not expected to be necessary, the operating expenses are planned to be at about \$12.6M, which is in line with the operating revenues expected for the year.

Materials & Services

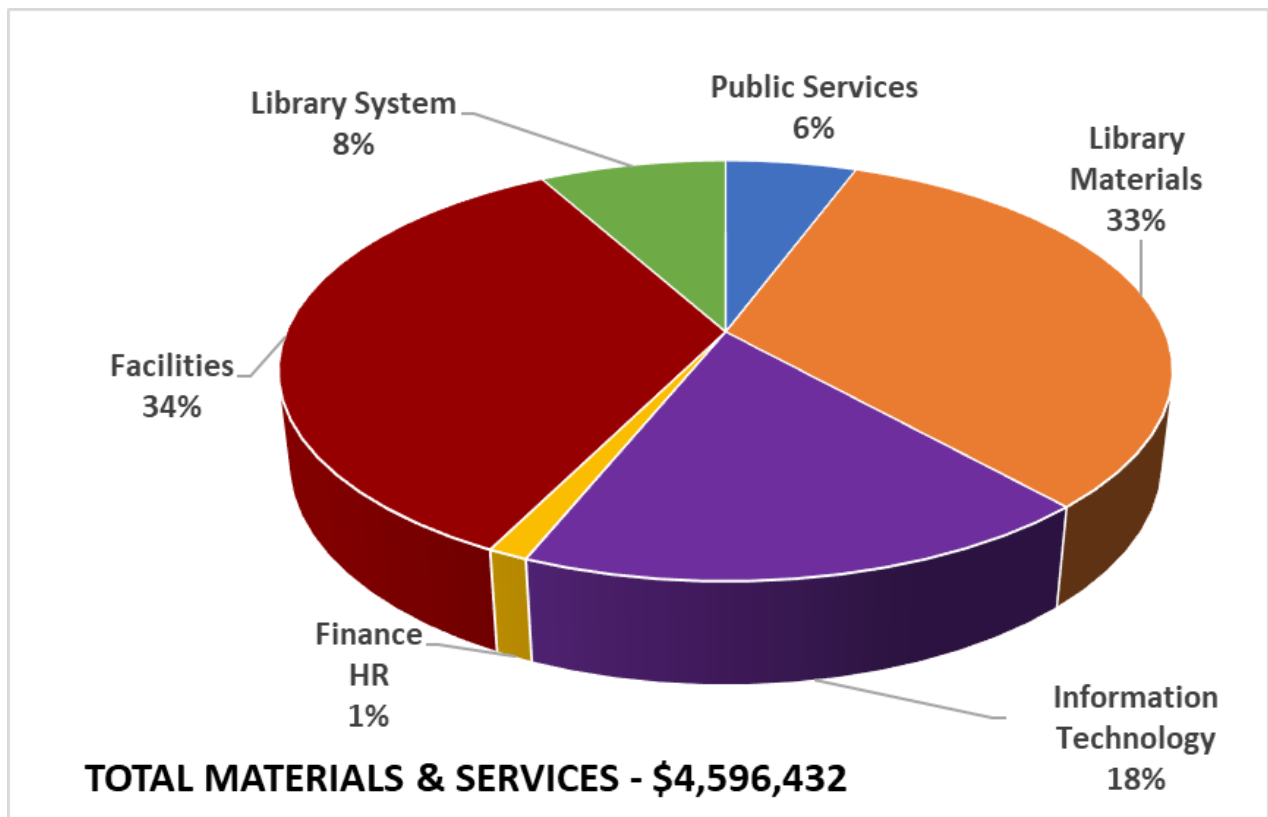


Table 2: Breakdown of Materials & Services by Department

Personnel

Existing Positions	FTE	Dept	Additional Positions	New FTE	New Dept
Accounting & Payroll Specialist	2.0	Admin	Librarian II	1	Public
Administrative Assistant	0.5	Admin	Area Manager	1	Public
Adult Services Coordinator	1.0	Public	Library Specialist	2	Public
Area Manager	4.0	Public	Library Clerk	2	Public
Assistant Director	3.0	Pub/Sup/Adm	Courier	1	Support
Branch Manager	8.4	Public	IT Manager	1	Support
Circulation Supervisor	2.0	Public	HR Specialist	1	Admin
Courier	2.0	Support	Marketing Specialist	1	Admin
Digital Services Specialist	4.0	Support	Library Specialist	2	Public
Digital Services Supervisor	1.0	Support	Library Professional	1.4	Public
Executive Assistant	1.0	Library Admin	Library Paraprofessional	5.2	Public
Finance Manager	1.0	Admin			
Foundation Executive Director	1.0	Library Admin			
Human Resources Assistant	1.0	Admin			
Human Resources Manager	1.0	Admin			
IT Manager	1.0	Support			
IT Technician	1.0	Support			
Librarian (Specialist)	2.0	Public			
Librarian I	7.8	Public			
Librarian II	3.0	Public			
Library Associate	24.5	Public			
Library Clerk	5.5	Public			
Library Director	1.0	Library Admin			
Library Specialist	11.0	Public			
Marketing Coordinator	1.0	Library Admin			
Marketing Specialist	1.0	Library Admin			
Network Administrator	1.0	Support			
On-Call Substitutes	2.5	Public			
Operations Coordinator	1.0	Admin			
Social Worker	1.0	Public			
Staff Development Coordinator	1.0	Admin			
Tech Services Acquisition Spec	1.0	Support			
Technical Services Supervisor	1.0	Support			
Volunteer Coordinator	0.5	Admin			
Youth Services Coordinator	1.0	Public			
Subtotal FTE Existing	101.7		Subtotal FTE New	18.6	
			TOTAL BUDGET	120.3	

Table 3 – Personnel FTE Detail

Personnel represents the largest expense category, and it is the people at JCLD that drive the services provided to the community. FY2021 represents the first full year of directly employing the staff for JCLD. Some hires were delayed, or took longer to fill, because of the pandemic. By the fall, when libraries returned from Front Door Services to limited in-person library services, public services staffing was on track. On the administrative side, determining the best balance for the Human Resources and Finance

departments took more time, since those functions were brought in-house after being managed by outside contracts for many years, first by Jackson County and then through Rogue Valley Council of Governments (RVCOG). While public services staff was also outsourced, the staffing levels and needs to run the branches was well established, and only minor adjustments needed to be made in those areas.

The proposed budget includes a 2% Cost of Living Adjustment (COLA) and up to two step increases for every position, for a potential total salary increase of 5%. The proposed budget includes additional public services staff positions to be hired by January 1, 2022 to support increasing library services hours. With an estimated 25% total increase in hours across all 15 branches, staffing needs within the public services personnel is also estimated to increase by 25%.

Key Operating Expenses by Department

Public Services

Public Services encompasses the areas of the library, including public service desks, circulation, programming, and outreach, which provide direct services and resources to the general public. Services can be accessed at the fifteen branches located throughout Jackson County, virtually at jcls.org, and throughout the community through partnerships and outreach programs and events.

Priorities include expanding hours and services to Jackson County residents, continuing the Rogue Reads community reading program, strengthening partnerships with schools, and sustaining a successful Summer Reading Program. The Public Services team will coordinate with Support Services to launch a mobile technology van, which will provide a mobile hotspot and technology at scheduled locations around the county where individuals are not connected to the internet.



Support Services

Support Services encompasses the areas of the library that support Public Services, the “behind-the-scenes” services that all libraries need such as collections, technology, and infrastructure to serve the public.

With the migration to a new Integrated Library System (ILS) in FY2021, the cost of maintaining the system has been reduced significantly, allowing a reallocation of resources to the digital collection, which continues to have a steady increase in usage. The IT department will replace all public computers, and some network infrastructure updates are planned.

Administrative Services

Administrative Services includes the departments that provide the administrative infrastructure for the organization, supporting the organization through Board-approved policies and applicable federal, state, and local laws.

The Administrative Services team will continue to implement new processes and procedures to ensure all departments have the staff, tools, and resources necessary to perform their jobs. Major facilities projects include the final phase of the Medford renovation project, including the reference area, expanded study space, and new computer lab; renovation of the meeting rooms at the Ashland Library; and replacement of the boiler in Ashland.

Both the Finance and HR department have little need for materials and services for their operations. The main priority for both of these functional areas over this budget year is to continue the development and implementation of systems and standard operating procedures to support operations. Most of the resources that are attributed to this area in this budget would be accounting and payroll software costs, along with some general office supplies. Human Resources has also included recruitment and professional development opportunities in their proposed spending for the 2021-22 year.



Library Administration

Library Administration is led by the Library Director, who reports directly to the Board of Directors. Library Administration plans, coordinates, and directs JCLD's operations, activities, programs, services,

and personnel; directs the planning, development, and implementation of the strategic plan; and markets and promotes the Library.

Areas of focus for Library Administration in the proposed budget include increasing community engagement as pandemic restrictions lift and leading the strategic planning process, from development to implementation. Library Administration also includes costs for Board development, legal services, and the annual audit.

Other Funds

Miscellaneous Grants Fund

The Miscellaneous Grants Fund was established in the last budget year to support the tracking of restricted funds separately from the General Fund. The budgeted expenditures allow for use of most of the funds, should they be necessary. As with most grant funding, expenses are budgeted higher than expected to allow flexibility to utilize these restricted funds in the budget year. Some grant funds have clear timelines for spending, but most will carry over into future years. It is expected that the ending fund balance will be higher than what is in the budget document.

These grants come from both public and private sources that generously support the mission of JCLD. Some key partners include:

- Hulburt Family Trust
- Ready to Read Grant from the State Library of Oregon
- Oregon Community Foundations (with special thanks to the Finstrom, Bixler and Gray families)
- Carpenter Foundation

Donations from the Jackson County Library Foundation and the Friends organizations are included in the miscellaneous grants fund. The District recognizes the integral role that these groups play in supporting the Library's mission, funding special programs, and being library advocates.

Capital Improvement Fund

The Capital Improvement Fund was established to prepare for the capital outlay and significant improvements to the library facilities. Effective July 1, 2020 the Library District received ownership of all 15 branches from Jackson County who had previously owned the assets. The book value of those assets at July 1, 2020 was listed at \$12,688,458. Book value is the total cost of land and construction minus any accumulated depreciation. Up until the acquisition of these properties, the JCLD was proactive in transferring resources from the General Fund to prepare for significant renovations and deferred maintenance on these properties. At the beginning of this fiscal year, the Fund Balance is anticipated to be at \$5.6M. This year, \$50,000 is budgeted to transfer from the General Fund to the Capital Improvement Fund. The development of a facilities master plan is planned as part of the strategic planning process next year, and a more detailed capital improvement budget is anticipated for the next fiscal year.

RESOURCES
General Fund

Jackson Count Library Services

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2021-22				
	Actual		Adopted Budget This Year Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2018-19	First Preceding Year 2019-20							
1				1	Available cash on hand* (cash basis) or				1
2	\$ 8,017,901	\$ 7,927,487	\$ 7,207,960	2	Net working capital (accrual basis)	\$ 8,900,000	\$ 8,900,000	\$ 8,900,000	2
3	\$ 253,838	\$ -	\$ 200,000	3	Property Taxes (previous years)	\$ 250,000	\$ 250,000	\$ 250,000	3
4	\$ 219,743	\$ 183,784	\$ 312,000	4	Interest	\$ 250,000	\$ 250,000	\$ 250,000	4
5		\$ -		5	Transferred IN, from other funds				5
6				6	OTHER RESOURCES				6
7	\$ 51,204	\$ 38,408	\$ 34,000	7	Fines and Fees	\$ 30,000	\$ 30,000	\$ 30,000	7
8	\$ 232,727	\$ 169,513	\$ 177,330	8	Charges for Services	\$ 2,500	\$ 2,500	\$ 2,500	8
9	\$ 518,175	\$ 694,577	\$ 106,000	9	Grants and Donations (unrestricted)	\$ 106,500	\$ 106,500	\$ 106,500	9
10				10					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	\$ 9,293,588	\$ 9,013,769	\$ 8,037,290	29	Total resources, except taxes to be levied	\$ 9,539,000	\$ 9,539,000	\$ 9,539,000	29
30			\$ 10,720,995	30	Taxes estimated to be received	\$ 11,423,499	\$ 11,423,499	\$ 11,423,499	30
31	\$ 10,160,757	\$ 10,770,658		31	Taxes collected in year levied				31
32	\$ 19,454,345	\$ 19,784,427	\$ 18,758,285	\$ 32	TOTAL RESOURCES	\$ 20,962,499	\$ 20,962,499	\$ 20,962,499	32

Requirements
General Fund

Jackson Count Library Services

	Historical Data			Requirements	FTE	Budget for Next Year 2021-22				
	Actual		Adopted Budget This Year Year 2020-21			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2018-19	First Preceding Year 2019-20								
1	\$ 88,420	\$ 121,436	\$ 384,008	1	Administrative Salaries (Finance, HR, Operations)	11	\$ 517,997	\$ 517,997	\$ 517,997	1
2			\$ 3,142,212	2	Public Service Salaries (Librarian, Library Spec, etc)	89.3	\$ 4,162,567	\$ 4,162,567	\$ 4,162,567	2
3			\$ 503,406	3	Library Administration Salaries (Director/Marketing)	5	\$ 337,649	\$ 337,649	\$ 337,649	3
4			\$ 297,926	4	Support (IT, Technical Services, Acquisitions)	15	\$ 677,937	\$ 677,937	\$ 677,937	4
5				5	(See Table 2 for Details)					5
6	\$ 88,420	\$ 121,436	\$ 4,327,552	6	SUBTOTAL SALARIES		\$ 5,696,150	\$ 5,696,150	\$ 5,696,150	6
7				7						7
8	\$ 24,019	\$ 32,447	\$ 2,228,398	7	Fringe		\$ 2,392,383	\$ 2,392,383	\$ 2,392,383	8
9				9						9
10				10						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				29						29
30				30						30
31				31						31
32	\$ 112,439	\$ 153,883	\$ 6,555,950		SUBTOTAL REQUIREMENTS (PERSONNEL)	120.3	\$ 8,088,533	\$ 8,088,533	\$ 8,088,533	32

**Requirements
General Fund**

Jackson County Library Services

Historical Data				Requirements		Budget for Next Year 2021-22			
Actual		Adopted Budget This Year Year 2020-21	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2018-19	First Preceding Year 2019-20								
1	\$ 44,701	\$ 56,869	\$ 27,650	1	Accounting	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	1
2	\$ 10,750	\$ 11,050	\$ 12,350	2	Auditing	\$ 12,350.00	\$ 12,350.00	\$ 12,350.00	2
3	\$ 61,175	\$ 43,235	\$ -	3	Administrative Services (removing account)				3
4	\$ 879	\$ 908	\$ 1,072	4	Bank & Special Fees	\$ 2,072.00	\$ 2,072.00	\$ 2,072.00	4
5	\$ 32,331	\$ 62,957	\$ 112,000	5	Consultant Fees	\$ 114,000.00	\$ 114,000.00	\$ 114,000.00	5
6	\$ 44,761	\$ 334	\$ 45,000	6	Elections	\$ -	\$ -	\$ -	6
7	\$ 19,526	\$ 22,167	\$ 105,000	7	Insurance	\$ 115,000.00	\$ 115,000.00	\$ 115,000.00	7
8	\$ 29,859	\$ 47,051	\$ 30,000	8	Legal	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	8
9	\$ 3,606	\$ 3,658	\$ 6,605	9	Membership & Dues	\$ 8,835.00	\$ 8,835.00	\$ 8,835.00	9
10	\$ 2,048	\$ 3,779	\$ 197,000	10	Supplies	\$ 154,500.00	\$ 154,500.00	\$ 154,500.00	10
11	\$ 2,144	\$ 2,175	\$ 24,000	11	Postage	\$ 23,000.00	\$ 23,000.00	\$ 23,000.00	11
12	\$ 905	\$ 2,844	\$ 13,000	12	Advertising - Legal Notices	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	12
13	\$ 10,623	\$ 6,607	\$ 10,000	13	Travel	\$ 32,500.00	\$ 32,500.00	\$ 32,500.00	13
14		\$ 1,018	\$ 22,500	14	Mileage (included in Travel Total)				14
15			\$ 5,500	15	Meetings	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	15
16		\$ 3,416	\$ 29,850	16	Professional Development	\$ 32,350.00	\$ 32,350.00	\$ 32,350.00	16
17			\$ 3,500	17	Volunteer & Staff Recognition	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	17
18		\$ 2,624	\$ 5,000	18	Background Checks	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	18
19	\$ 3,138	\$ 1,878	\$ 3,465	19	Alarm Services (included in Utilities Total)	\$ -	\$ -	\$ -	19
20	\$ 451,031	\$ 467,937	\$ 514,366	20	Building/Repairs	\$ 470,500.00	\$ 470,500.00	\$ 470,500.00	20
21	\$ 21,423		\$ -	21	Major "B-7's" Repairs (included in Capital Outlay)				21
22	\$ 380,043	\$ 419,511	\$ 485,072	22	Custodial Services	\$ 542,870.00	\$ 542,870.00	\$ 542,870.00	22
23	\$ 12,653	\$ 10,976	\$ 7,169	23	Custodial Supplies	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29				29					29
30				30					30
31				31					31
32	\$ 1,131,596	\$ 1,170,994	\$ 1,660,099	32	SUBTOTAL REQUIREMENTS (M&S)	\$ 1,586,477	\$ 1,586,477	\$ 1,586,477	32

**Requirements
General Fund**

Jackson Count Library Services

	Historical Data			Requirements	Budget for Next Year 2021-22				
	Actual		Adopted Budget This Year Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2018-19	First Preceding Year 2019-20							
1	\$ 10,294	\$ 11,072	\$ 8,433	1	Landscape Services (included in Custodial)				1
2		\$ 1,611		2	Maintenance Services (included in Custodial)				2
3	\$ 73,796	\$ 78,190	\$ 141,827	3	Security Services	\$ 72,384	\$ 72,384	\$ 72,384	3
4	\$ 390	\$ 11,435	\$ 15,000	4	Signage	\$ 10,000	\$ 10,000	\$ 10,000	4
5		\$ 12,374	\$ 23,220	5	Copier	\$ 25,000	\$ 25,000	\$ 25,000	5
6	\$ 5,163	\$ 9,835	\$ 34,500	6	Equipment Repair	\$ 34,500	\$ 34,500	\$ 34,500	6
7			\$ 25,000	7	Facility Furnishing	\$ 25,000	\$ 25,000	\$ 25,000	7
8	\$ 15,341	\$ 29,714	\$ 70,000	8	Minor Equipment	\$ 62,000	\$ 62,000	\$ 62,000	8
9	\$ 293,332	\$ 140,603	\$ 241,600	9	Computers & Technology	\$ 404,566	\$ 404,566	\$ 404,566	9
10	\$ 12,063	\$ 23,445	\$ 156,639	10	Software Licensing	\$ 168,890	\$ 168,890	\$ 168,890	10
11		\$ 163,083	\$ 200,000	11	Transition Expenses (removing account)				11
12	\$ 357	\$ 227	\$ 4,500	12	Supplies - Facilities	\$ 20,000	\$ 20,000	\$ 20,000	12
13	\$ 5,437,116	\$ 5,771,609	\$ 158,000	13	LS&S Contract				13
14	\$ 1,178,431	\$ 1,323,670	\$ 1,331,000	14	Library Materials	\$ 1,397,550	\$ 1,397,550	\$ 1,397,550	14
15	\$ 23,297	\$ 4,967	\$ -	15	Comic Con (removing account)				15
16	\$ 89,418		\$ 500,000	16	Strategic Plan (included in professional services)				16
17	\$ 39,000	\$ 39,000	\$ 39,000	17	Southern Oregon Historical Society Contract	\$ 39,000	\$ 39,000	\$ 39,000	17
18		\$ 55,000		18	JCLF Contract (removing)				18
19				19	Branch Support (removing account)				19
20		\$ 11,318	\$ 48,500	20	Marketing and Advertising	\$ 43,000	\$ 43,000	\$ 43,000	20
21		\$ 671	\$ 70,000	21	Professional Services	\$ 60,500	\$ 60,500	\$ 60,500	21
22			\$ 51,000	22	Printing Services	\$ 49,500	\$ 49,500	\$ 49,500	22
23				23	Utilities (consolidating multiple accounts)	\$ 362,565	\$ 362,565	\$ 362,565	23
24	\$ 229,599	\$ 183,333	\$ 250,000	24	Electricity				24
25	\$ 34,979	\$ 33,417	\$ 32,000	25	Natural Gas (included in Utilities)				25
26	\$ 15,422	\$ 16,923	\$ 21,000	26	Garbage Services (included in Utilities)				26
27	\$ 3,549	\$ 4,155	\$ 3,550	27	Municipal Assessments (included in Utilities)				27
28	\$ 29,035	\$ 33,140	\$ 32,550	28	Water & Sewer Services (included in Utilities)				28
29	\$ 20,144	\$ 20,227	\$ 20,000	29	Street and Strom Drain Fees (included in Utilities)				29
30				30					30
31				31					31
32	\$ 7,510,726	\$ 7,979,020	\$ 3,477,319	32	SUBTOTAL REQUIREMENTS (M&S)	\$ 2,774,455	\$ 2,774,455	\$ 2,774,455	32

Requirements
General Fund

Jackson Count Library Services

	Historical Data			Requirements	Budget for Next Year 2021-22				
	Actual		Adopted Budget This Year Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2018-19	First Preceding Year 2019-20							
1	\$ 34,384	\$ 25,495	\$ 25,000	1	Telecom - Voice and LD	\$ 219,500.00	\$ 219,500.00	\$ 219,500.00	1
2	\$ 110,310	\$ 99,481	\$ 115,500	2	Telecom - Wide Area Network (in Telecom)				2
3	\$ 45,824	\$ 46,148	\$ 52,000	3	Telecom - Hot Spots (in Telecom)				3
4	\$ 24,462	\$ 24,866	\$ 27,000	4	Telecom - Internet Services (in Telecom)				4
5	\$ 12,061	\$ 9,168	\$ 12,000	5	Maintenance for Vehicles	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	5
6				6					6
7				7	City Participation				7
8	\$ 96,507	\$ 76,949		8	Hulburt Donations				8
9	\$ 76,997	\$ 23,064		9	Library Friends Donations				9
10	\$ 34,935	\$ 60,271		10	Library Foundation Donations				10
11	\$ 120,026			11	Central Point Donations				11
12				12	Medford Donations				12
13	\$ 2,090			13	General Public Donations				13
14	\$ 14,293	\$ 11,271		14	OCF				14
15				15	EJ Smith Trust Books				15
16				16	Gerlock Trust Books				16
17	\$ 18,109	\$ 34,113		17	Ready to Read Grant				17
18	\$ 5,883	\$ 2,418		18	Kent Family Trust				18
19	\$ 3,049	\$ 2,331		19	Carpenter Foundation				19
20		\$ 72		20	Lindberg Estate				20
21				21	Gebhard Estate				21
22	\$ 7,354	\$ 3,834		22	Kaleidoscope				22
23		\$ 2,148		23	Restricted Grant				23
24				24					24
25	\$ 606,284	\$ 421,629	\$ 231,500		SUBTOTAL THIS SHEET	\$ 235,500.00	\$ 235,500.00	\$ 235,500.00	25
26									26
27	\$ 9,248,606	\$ 9,571,643	\$ 5,368,918	27	TOTAL MATERIALS & SERVICES	\$ 4,596,432	\$ 4,596,432	\$ 4,596,432	27
28									28
29				29					29
30									30
31				31					31
32				32					32

**Requirements
General Fund**

Jackson Count Library Services

	Historical Data			Requirements	Budget for Next Year 2021-22			
	Actual		Adopted Budget This Year Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-19	First Preceding Year 2019-20						
1	\$ 112,439	\$ 153,883	\$ 6,555,950		\$ 8,088,533	\$ 8,088,533	\$ 8,088,533	1
2	\$ 9,248,606	\$ 9,571,643	\$ 5,368,918		\$ 4,596,432	\$ 4,596,432	\$ 4,596,432	2
3								3
4				4				4
5	\$ 115,814	\$ 278,244	\$ 215,000	5	\$ 600,000.00	\$ 600,000.00	\$ 600,000.00	5
6				6				6
7				7				7
8				8				8
9			\$ 750,000	9	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	9
10				10				10
11	\$ 9,476,859	\$ 10,003,770	\$ 12,889,868	11	\$ 13,784,965	\$ 13,784,965	\$ 13,784,965	11
12				12				12
13	\$ 2,050,000	\$ 2,050,000	\$ 300,000	13	\$ 50,000	\$ 50,000	\$ 50,000	13
14				14				14
15			\$ 1,043,085	15				15
16				16				16
17				17				17
18	\$ 11,526,859	\$ 12,053,770	\$ 14,232,953	18	\$ 13,834,965	\$ 13,834,965	\$ 13,834,965	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				29				29
30				30				30
31	\$ 7,927,487	\$ 7,730,657	\$ 4,552,332	31	\$ 7,127,533	\$ 7,127,533	\$ 7,127,533	31
32	\$ 19,454,346	\$ 19,784,427	\$ 18,785,285	32	\$ 20,962,499	\$ 20,962,499	\$ 20,962,499	32

FORM

RESERVE FUND

Jackson County Library Services

LB-11

CAPITAL IMPROVEMENT FUND

Historical Data				Budget for Next Year 2021- 22		
Actual		Adopted Budget Year 2020 - 21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2018 - 19	First Preceding Year 2019 - 20					
			RESOURCES			
			Cash on hand * (cash basis), or			
\$ 1,916,279	\$ 4,068,212	\$ 6,176,279	Working Capital (accrual basis)	\$ 5,600,000	\$ 5,600,000	\$ 5,600,000
			Previously levied taxes estimated to be received			
\$ 101,933	\$ 133,377	\$ 110,000	Interest			
\$ 2,050,000	\$ 2,050,000	\$ 300,000	Transferred IN, from other funds	\$ 50,000	\$ 50,000	\$ 50,000
\$ 4,068,212	\$ 6,251,589	\$ 6,586,279	Total Resources, except taxes to be levied	\$ 5,650,000	\$ 5,650,000	\$ 5,650,000
			Taxes estimated to be received			
			Taxes collected in year levied			
\$ 4,068,212	\$ 6,251,589	\$ 6,586,279	TOTAL RESOURCES	\$ 5,650,000	\$ 5,650,000	\$ 5,650,000
			REQUIREMENTS **			
\$ -		\$ 100,000	Materials & Services	\$ 600,000	\$ 600,000	\$ 600,000
\$ -	\$ 205,662	\$ 6,486,279	Capital Outlay	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
\$ 4,068,212	\$ 6,045,927		Ending balance (prior years)			
			UNAPPROPRIATED ENDING FUND BALANCE	\$ 3,850,000	\$ 3,850,000	\$ 3,850,000
\$ 4,068,212	\$ 6,251,589	\$ 6,586,279	TOTAL REQUIREMENTS	\$ 5,650,000	\$ 5,650,000	\$ 5,650,000

