



Jackson County Library District

2022-2023 Budget



MISSION

CONNECT PEOPLE TO INFORMATION, IDEAS, AND EACH OTHER.



VISION

THROUGH THE JACKSON COUNTY LIBRARIES, INDIVIDUALS REACH THEIR FULL POTENTIAL, AND OUR COMMUNITIES THRIVE.



VALUES

INCLUSION: our libraries welcome everyone, and we honor diversity and individual perspectives.

TRUST: we champion free and open access to knowledge and value and respect everyone's right to privacy and confidentiality when accessing library resources.

STEWARDSHIP: we are responsible, honest stewards of public resources.

COLLABORATION: we foster an environment that inspires building relationships and working together.

INNOVATION: we encourage creative ideas and solutions.

RESPECT: we build and foster an environment where everyone is heard and treated fairly and with kindness.

Introduction

Jackson County Library District was formed in 2014 to serve the information needs of 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 celebrated 100 years of services in 2019, and is positioned to continue offering quality services for the next 100 years to come.

The team that contributed to putting together this budget utilized 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

The global pandemic continued to disrupt library services in 2021-2022, leading to temporary library closures and return to front-door services at different times over the course of the year. As we move into the next fiscal year, we anticipate that most of the disruptions to services are behind us and have budgeted based on a full year of normal operations. Some of the new services that were introduced during the pandemic will continue, such as the popular Take & Make kits. Hybrid programming that allows people to attend some of our programs virtually or in person will also continue.

FY21/22 represents the second full year of operations post-LS&S contract for library services. Over the past two years, we have continued to improve our processes and set up new systems, particularly in our HR and Finance departments, that will provide administrative support for the District. Our libraries are continuously evolving to best meet the needs of our communities, and the proposed budget reflects changes and additions to staff that will position us to best meet those needs.

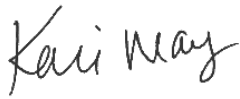
The Library Board adopted a new Strategic Plan for 2022-2026, which will guide our services and activities over the next five years. The four main goal areas of the Plan are:

- Energize library services and resources
- Extend access to the library
- Engage the community more fully
- Nurture the library infrastructure

One of the priorities identified in the strategic plan, and supported by the Budget Committee, is the expansion of library service hours, which will be implemented in FY22/23. Staff have

reviewed data, considered community feedback, and proposed new hours that we hope will best serve each of our communities. Look for these new hours to start sometime in the first half of the new fiscal year.

Over the ups and downs of the past two years, one thing has been constant: community support for libraries. We heard from individuals who were grateful for the online resources they could access when the physical doors to the library were closed, parents who were thrilled to return to storytimes last fall, and job seekers who needed access to our computers to apply for jobs. Library services are not “one size fits all,” and we are pleased to present a budget that represents the diverse needs of our communities.



Kari May
Library Director,
Jackson County Library Services



Budget Priorities

- Expand library services through expanded hours and technological innovations.
- Leverage the role of the library as community convener.
- Encourage employee retention by offering a competitive wage and benefits package, fostering staff engagement, and facilitating professional development.
- Provide consistent and equitable access to library services. Increase library usage by promoting library services to reach new audiences.

Budget Structure

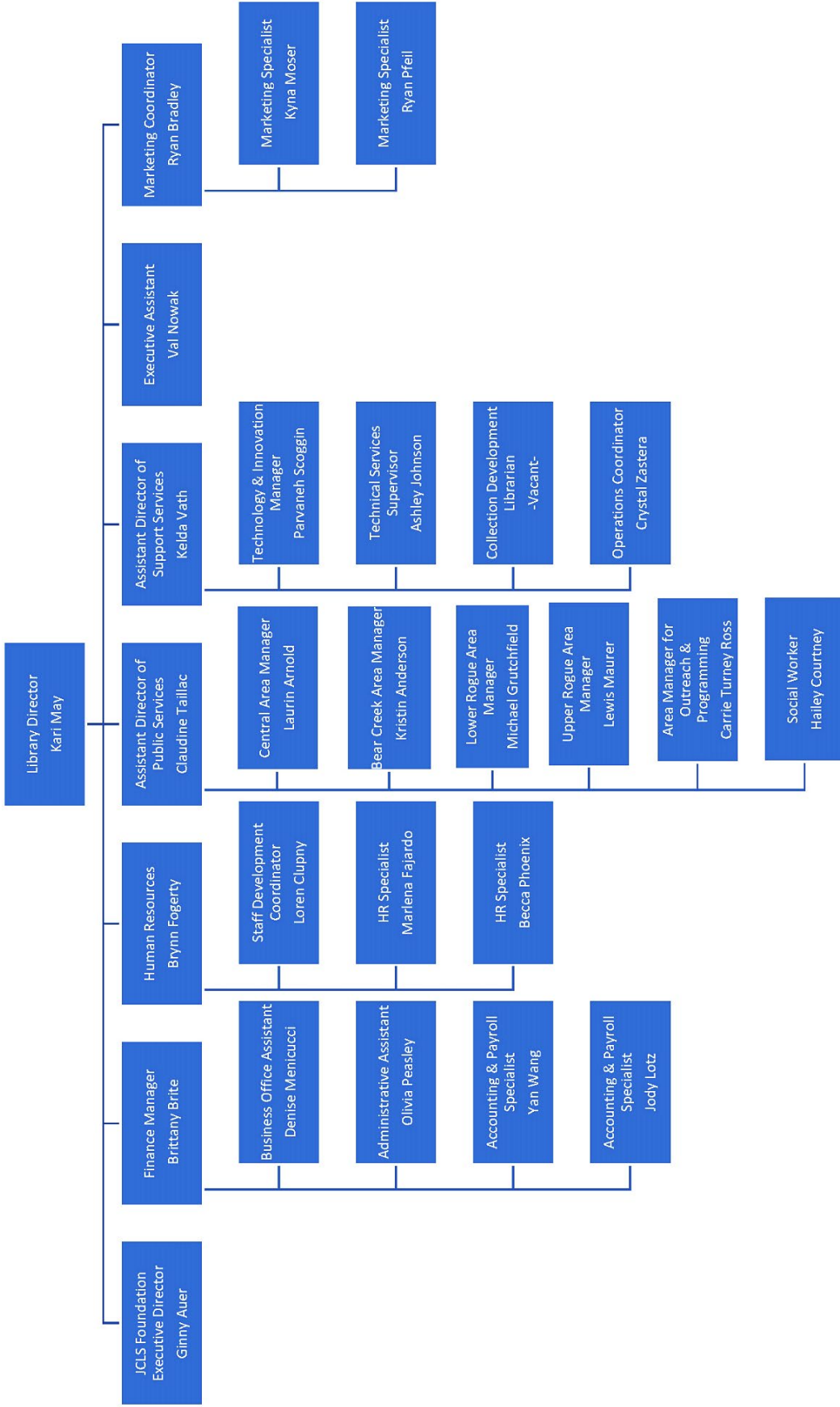
As required by Oregon State Budget Law, the budget presented is structured by funds. A “Fund” is a self-balancing set of accounts used to estimate **resources** (Revenues, Transfers In, Beginning Fund Balance) and **requirements** (Expenses, Capital Outlay, Transfers Out, Ending Fund Balance). The total 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 in FY20/21, 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, material acquisitions, and facilities)
3. Library Administration (Library Director and Marketing)
4. Administrative Services (HR and 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.

The budget forms present the previous year's (FY21/22) adopted budget along with the preceding two years (FY19/20 and FY20/21) of actual activity. The fiscal year ending June 30, 2021, is currently under audit and is scheduled to be completed by June 30, 2022. However, with confidence from the auditors that the district's books are not materially misstated, the current books are sufficient for the purpose of estimating a beginning fund balance for FY22/23. Based on projected spending trends, the presented beginning fund balance of just over \$10.3M is the current estimate of carryover resources expected.

Revenues

Total operating revenues for FY22/23 are budgeted at \$12,251,436 in the General Fund. Adding the projected revenues to the beginning fund balance yields approximately \$23M of resources for the annual budget. Most of the operating revenue for the General Fund comes from the collection of property taxes. The property taxes are computed by the total assessed value of properties in the District multiplied by the District Tax Levy of 0.52 mills (.00052% of assessed value). While the District is authorized to collect up to 0.60, the proposed budget recommends maintaining the same assessment rate of 0.52.

In creating revenue estimates for the FY22/23 budget, JCLD took into consideration the fact that in 2020, devastating fires destroyed approximately 2,500 residences, resulting in a loss of close to \$250M in assessed value and greatly impacting the lives of many of our community members. As the community rebuilds, JCLD will monitor the changes in assessed values and the possible implementation of a new urban renewal district that would impact the future anticipated revenue stream of the District.

Despite these initial losses, recovery is taking place with new construction, and an increase in property values due to the desirability of Southern Oregon is expected. 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 FY21/22 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.

The assumption used for the 2022-23 budget for tax collections is 3.50% growth rate in assessed value. This rate reflects an increase in both assessed property value and inventory of

new housing units. The 94% collection rate being utilized is based on JCLD’s average collection rate over the past eight years.

Revenues from Grants and Donations (unrestricted) decreased significantly because a majority of grants and donations are restricted donations, which will be made into the separate Miscellaneous Grants Fund.

Jackson County Library District Operating Levy Projection

January 2022 Assessed Value	\$ 23,061,880,741
Growth	3.50%
January 2023 Estimated Value	\$23,869,046,567
Rate	0.52
Gross Levy	\$12,411,904
Net Collection Rate	94.0%
Estimated taxes to be received	\$11,713,936

Table 1 - Property Tax Estimates

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. Some expense categories have been consolidated to provide a more concise and understandable budget document. A more detailed budget will always be available for Board, committee, and community members who wish to have greater insights into the budget process. The following is a summary of the categories and changes made for the current and prior budget years:

Current year budget changes:

- “Fines and Fees” revenue line item is now labeled “Printing/Copying/Fines.”
- Facilities salaries have moved from Administrative Services to Support Services.
- “Advertising – Legal Notices” will now be labeled “Advertising – Recruitment.”
- E-Rate Service charges will be presented under Consultant Fees.

Prior year(s) budget changes:

- Personnel is presented by functional area in the budget sheets. The total budgeted amounts from last year are presented in Table 3 that follows to provide greater detail of the positions budgeted moving forward and FTE (Full Time Equivalent) requirements.

- The following accounts will be removed: “Administrative Services,” “Transition expenses,” “LS&S Contract,” “Comic Con,” “Strategic Plan,” “JCLF contract,” “Branch Support;” and all previous grant-named expenses, which will now be summarized in the Grant Fund.
- “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 under “Telecom - Voice and LD.”

Summary of Expenditures

Total expenditures are expected to be \$15,036,016 in FY22/23. Of this, \$250,000 is for capital outlay and \$750,000 for contingency, which represents 6.7% of the expense budget. Considering that capital outlay is for one-time projects and expenditures, and the contingency is not expected to be necessary, that leaves operating expenses at approximately \$14M. Although budgeted expenditures are higher than expected revenues, JCLD recognizes that the District has a healthy beginning fund balance of approximately \$10M. JCLD plans to use these funds to enable one-time purchases that support the 2022-2026 Strategic Plan, including acquiring book lockers and self-check stations, and updating technologies.



Materials & Services

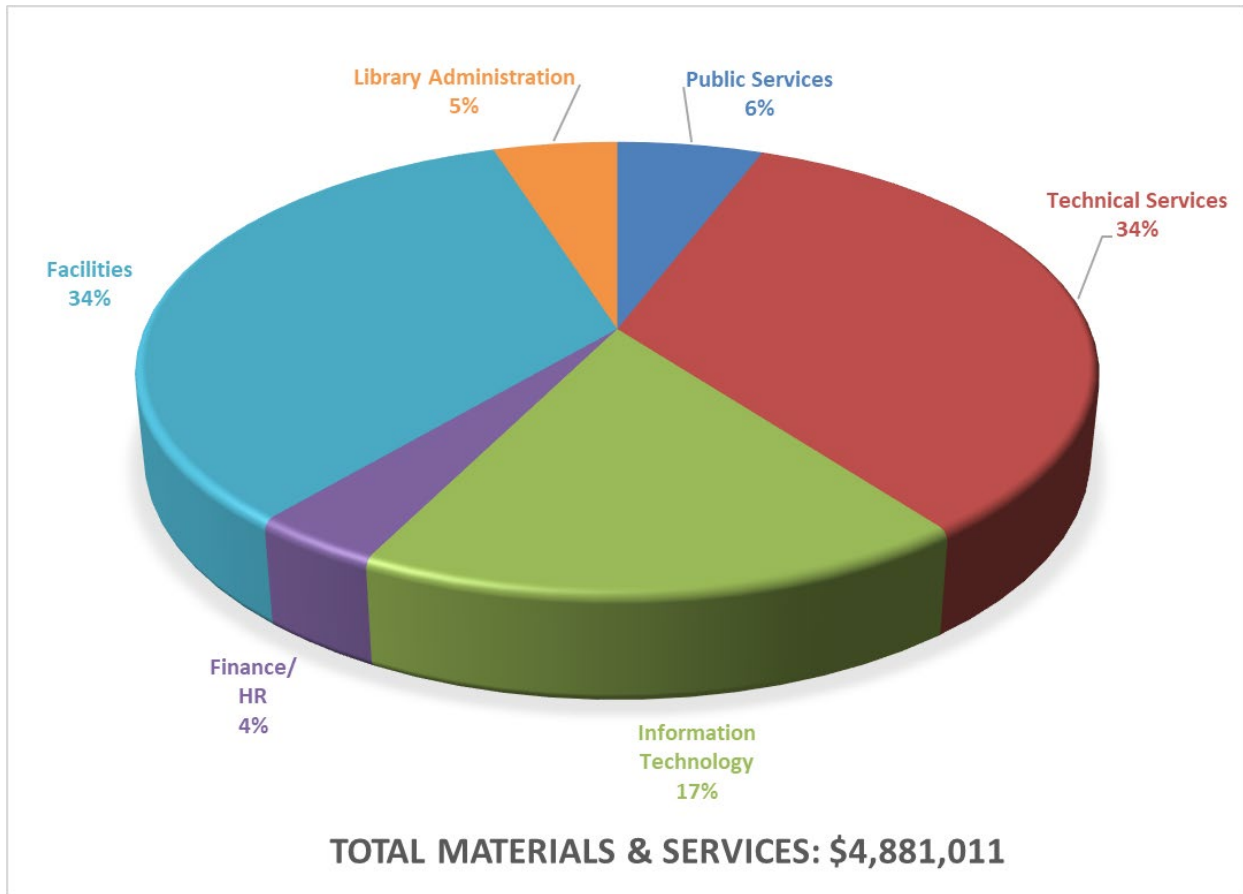


Table 2: Breakdown of Materials & Services by Department

Personnel

22/23 Positions	21/22 FTE	22/23 FTE	Area	22/23 Additional Positions	22/23 FTE	Area
Accounting & Payroll Specialist	2.0	2.0	Admin	Public Relations Specialist	1.0	Admin
Administrative Assistant	0.5	1.0	Admin	Facilities Technician	0.5	Support
Adult Services Coordinator	1.0	1.0	Public	Librarian I- Selector	1.0	Support
Area Manager	4.0	5.0	Public	ILS Administrator	1.0	Support
Assistant Director	3.0	2.0	Pub/Sup	Webmaster	0.5	Admin
Branch Manager	8.4	8.4	Public	Library Specialist- DART	0.75	Public
Circulation Supervisor	2.0	2.0	Public	Additional PS Staff	20.05	Public
Courier	2.0	3.0	Support			
Digital Services Specialist	4.0	6.0	Public		24.8	
Digital Services Supervisor	1.0	1.0	Public			
Executive Assistant	1.0	1.0	Library Admin			
Finance Manager	1.0	1.0	Admin			
Foundation Executive Director	1.0	1.0	Library Admin			
Human Resources Specialist	1.5	2.0	Admin			
Human Resources Manager	1.0	1.0	Admin			
IT Technician	1.0	1.0	Support			
Librarian (Specialist)	1.0	2.0	Public			
Librarian I	2.0	2	Support			
Librarian I	7.8	7.8	Public			
Librarian II	3.0	4.0	Public			
Library Associate	24.5	24.1	Public			
Library Clerk	5.5	5.0	Public			
Library Director	1.0	1.0	Library Admin			
Library Specialist	11.0	13.3	Public			
Marketing Coordinator	1.0	1.0	Library Admin			
Marketing Specialist	1.0	1.5	Library Admin			
Network Administrator	1.0	1.0	Support			
On-Call Substitutes	0.0	0.0	Public			
Operations Coordinator	1.0	1.0	Support			
Resource Specialist		4.3	Public			
Senior IT Administrator		1.0	Support			
Social Worker	1.0	1.0	Public			
Staff Development Coordinator	1.0	1.0	Admin			
Technical Acquisition Specialist	1.0	2.0	Support			
Technical Services Supervisor	1.0	1.0	Support			
Technology & Innovation Manager		1.0	Support			
Youth Services Coordinator	1.0	1.0	Public			
	97.2	114.30		Total Budget	139.10	

Table 3 – Personnel FTE Detail

JCLD is fortunate to have incredible staff, whose hard work, dedication, and expertise are critical to making the organization as vibrant and valuable as it is. As such, Personnel represents the largest expense category in the budget. Some new staff positions were added to ensure that departments are appropriately staffed to help the District achieve the goals outlined in the Strategic Plan.

The Human Resources Department conducted a salary study in response to the inflation seen across the country due to the COVID-19 pandemic. This study led to the recommendation to reclassify several positions that were identified as being below market value. This budget reflects the adoption of the salary survey recommendations in their entirety. The proposed budget includes a 3% Cost of Living Adjustment (COLA) and up to two 1.5% step increases for every position not receiving a grade increase in response to the completed salary study. Staff, at a minimum, will receive a total salary increase of 6%.

The transition from a private security company to an in-house resource specialist team, led by a Social Worker, also contributes to higher personnel costs, while lowering the amount budgeted in Security Services in Materials and Services.

Along with the salary increases, the proposed budget includes additional public services staff positions to support increased library services hours. With an estimated 30% total increase in hours across all 15 branches, staffing needs within the public services personnel are also estimated to increase by 30%.

Key Operating Expenses by Department

Public Services

Public Services encompasses the areas of the library which provide direct services and resources to the general public, including service desks, circulation, programming, digital services, and outreach. 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. DART (Direct Access to Resources and Technology), the mobile technology van that launched in June 2021, will continue to visit sites throughout the county and provide a mobile hotspot, laptops and tablets, and on-site classes.

Support Services

Support Services encompasses the areas of the library that support Public Services. These “behind-the-scenes” operations that all libraries need include physical and digital collections, technology, infrastructure, and facilities maintenance.

Support Services priorities for FY22/23 include enhancing the library’s physical and digital collections, continuing to develop the Integrated Library System (ILS), and improving searchability through the discovery layer. IT will focus on enhancing internal customer service and workflows, a WiFi equipment upgrade at all locations, meeting room and study room enhancements, and replacing staff computers. Major facilities projects planned include an HVAC equipment upgrade at the Ashland Library, and ongoing safety enhancements including the installation of security cameras and updates to indoor and outdoor spaces at selected locations.

Multiple software systems ensure the smooth administration of the District. Public-facing systems include the library catalog, library website, and meeting room booking system. Operating behind the scenes are HR and finance systems, as well as the internal ticketing system. As these systems were set up over the past two years, the expenses were charged to

the transition line in the budget; however, the ongoing costs - including licenses and maintenance - are now included under “software licensing.”

Administrative Services

Administrative Services includes the Finance and Human Resources departments, which provide the administrative infrastructure for the organization. Administrative Services support the organization through Board-approved policies and follow all applicable federal, state, and local laws.

Both the Finance and HR departments have little need for materials and services for their operations. The main priority for both functional areas over this budget year is to continue the development and implementation of systems and standard operating procedures to ensure all departments have the staff, tools, and resources necessary to perform their jobs. Most of the resources that are attributed to this area in this budget are HR, accounting, and payroll software costs. Towards the end of FY21/22, Human Resources implemented a new HRIS (Human Resources Information System) that includes an applicant tracking system, performance management, and benefits enrollment. This new system streamlines several processes for the department and increases efficiencies, which is important as the size of the staff continues to grow. HR also included an increased budget for recruitment, in anticipation of the 30% increase in staff related to increased library hours.

Library Administration

The Library Administration is led by the Library Director, who reports directly to the Board of Directors, and includes the Marketing team and Foundation relationship. Library Administration plans, coordinates, and directs JCLD’s operations, activities, programs, and services; 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. Additional staff and resources will be allocated to the Marketing department to increase library awareness and promotion in line with the strategic plan. 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 FY20/21 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 Foundation (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 advocating for libraries in the community.

Capital Improvement Fund

The Capital Improvement Fund was established to prepare for the capital outlay and significant improvements to the library facilities. On July 1, 2020, the Library District received ownership of 13 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. As part of the FY20/21 audit, the fair market value of the 13 properties at the time of transfer is being determined. Over the past several years, the District has been 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 \$4.5M. This year, \$300,000 is budgeted to transfer from the General Fund to the Capital Improvement Fund. In FY22/23, the Capital Improvement fund will be used, in part, for the Ashland Library HVAC system replacement and upgrade. It will also be used towards enhancing and enlivening library facilities, in line with JCLD's Strategic Plan.

RESOURCES
General Fund

Jackson Count Library Services

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2022-23					
Actual		Adopted Budget This Year Year 2021-222		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2019-20	First Preceding Year 2020-21								
1			1	Available cash on hand* (cash basis) or				1	
2	\$ 7,927,487	\$ 7,730,657	\$ 8,900,000	2	Net working capital (accrual basis)	\$ 10,750,000	\$ 10,750,000	\$ 10,750,000	2
3	246,810	393,230	250,000	3	Property Taxes (previous years)	300,000	300,000	300,000	3
4	183,784	90,419	250,000	4	Interest	200,000	200,000	200,000	4
5				5	Transferred IN, from other funds				5
6				6	OTHER RESOURCES				6
7	38,408	22,258	30,000	7	Printing/Copying/Fines (formerly Fines and Fees)	25,000	25,000	25,000	7
8	169,513	182,420	2,500	8	Charges for Services	2,500	2,500	2,500	8
9	694,577	69,812	106,500	9	Grants and Donations (unrestricted)	10,000	10,000	10,000	9
10				10					10
11				11					11
12				12					12
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27				27					27
28				28					28
29	9,260,579	8,488,796	9,539,000	29	Total resources, except taxes to be levied	11,287,500	11,287,500	11,287,500	29
30			11,423,499	30	Taxes estimated to be received	11,713,936	11,713,936	11,713,936	30
31	10,523,848	11,122,223		31	Taxes collected in year levied				31
32	\$ 19,784,427	\$ 19,611,019	\$ 20,962,499	\$ 32	TOTAL RESOURCES	\$ 23,001,436	\$ 23,001,436	\$ 23,001,436	32

Requirements
General Fund

Jackson Count Library Services

	Historical Data			Requirements	FTE	Budget for Next Year 2022-23				
	Actual		Adopted Budget This Year Year 2021-22			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-20	First Preceding Year 2020-21								
1	\$ 121,436	\$ 319,919	\$ 517,997	1	Administrative Salaries (Finance/HR)	9.5	\$ 452,895	\$ 452,895	\$ 452,895	1
2		2,718,496	4,162,567	2	Public Service Salaries (Librarian, Library Spec, etc)	107.6	4,789,448	4,789,448	4,789,448	2
3		253,778	337,649	3	Library Administration Salaries (Director/Marketing)	5.5	431,765	431,765	431,765	3
4		453,715	677,937	4	Support (IT, Technical Services, Acquisitions, Operations)	16.5	795,981	795,981	795,981	4
5				5	(See Table 3 for Details)					5
6	\$ 121,436	\$ 3,745,908	\$ 5,696,151	6	SUBTOTAL SALARIES		\$ 6,470,089	\$ 6,470,089	\$ 6,470,089	6
7										7
8	\$ 32,447	\$ 1,564,195	\$ 2,392,383	7	Fringe		\$ 2,638,916	\$ 2,638,916	\$ 2,638,916	8
9				9						9
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29				29						29
30				30						30
31				31						31
32	\$ 153,883	\$ 5,310,103	\$ 8,088,534		SUBTOTAL REQUIREMENTS (PERSONNEL)	139.1	\$ 9,109,005	\$ 9,109,005	\$ 9,109,005	32

**Requirements
General Fund**

Jackson Count Library Services

Historical Data				Requirements		Budget for Next Year 2022-23			
Actual		Adopted Budget This Year Year 2021-22	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2019-20	First Preceding Year 2020-21								
1	\$ 56,869	\$ 30,525	\$ 10,000	1	Accounting	\$ 3,500	\$ 3,500	\$ 3,500	1
2	11,050	12,850	12,350	2	Auditing	23,900	23,900	23,900	2
3	43,235			3	Administrative Services (removing account)				3
4	908	3,934	2,072	4	Bank & Special Fees	4,700	4,700	4,700	4
5	62,957	40,231	114,000	5	Consultant Fees	65,000	65,000	65,000	5
6	334	33,307		6	Elections	40,000	40,000	40,000	6
7	22,167	155,655	115,000	7	Insurance	126,000	126,000	126,000	7
8	47,051	20,333	30,000	8	Legal	20,000	20,000	20,000	8
9	3,658	10,213	8,835	9	Membership & Dues	15,650	15,650	15,650	9
10	3,779	115,670	154,500	10	Supplies	200,000	200,000	200,000	10
11	2,175	26,323	23,000	11	Postage	35,750	35,750	35,750	11
12	2,844	23,731	13,000	12	Advertising - Recruitment (formerly Advertising- Legal)	30,000	30,000	30,000	12
13	6,607	-	32,500	13	Travel	15,900	15,900	15,900	13
14	1,018	5,122		14	Mileage (included in Travel Total)				14
15		-	7,000	15	Meetings	3,500	3,500	3,500	15
16	3,416	23,327	32,350	16	Professional Development	37,600	37,600	37,600	16
17		3,581	5,000	17	Volunteer & Staff Recognition	3,000	3,000	3,000	17
18	2,624	3,433	3,500	18	Background Checks	4,000	4,000	4,000	18
19	1,878	2,141		19	Alarm Services (included in Utilities Total)				19
20	467,937	505,262	470,500	20	Building/Repairs	539,131	539,131	539,131	20
21				21	Major "B-7's" Repairs (included in Capital Outlay)				21
22	419,511	494,721	542,870	22	Custodial Services	525,000	525,000	595,000	22
23	10,976	5,563	10,000	23	Custodial Supplies	10,000	10,000	10,000	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	\$ 1,170,994	\$ 1,515,922	\$ 1,586,477	32	SUBTOTAL REQUIREMENTS (M&S)	\$ 1,702,631	\$ 1,702,631	\$ 1,772,631	32

**Requirements
General Fund**

Jackson Count Library Services

	Historical Data			Requirements	Budget for Next Year 2022-23				
	Actual		Adopted Budget This Year Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-20	First Preceding Year 2020-21							
1	\$ 11,072	\$ 19,392		1	Landscape Services (included in Custodial)				1
2	1,611			2	Maintenance Services (included in Custodial)				2
3	78,190	71,975	72,384	3	Security Services	\$ 4,800	\$ 4,800	\$ 4,800	3
4	11,435	3,000	10,000	4	Signage	10,000	10,000	10,000	4
5	12,374	23,845	25,000	5	Copier	40,000	40,000	40,000	5
6	9,835	10,433	34,500	6	Equipment Repair	2,500	2,500	2,500	6
7		604	25,000	7	Facility Furnishing	71,500	71,500	71,500	7
8	29,714	45,487	62,000	8	Minor Equipment	109,000	109,000	109,000	8
9	140,603	79,352	404,566	9	Computers & Technology	336,600	336,600	336,600	9
10	23,445	178,089	168,890	10	Software Licensing	285,480	285,480	285,480	10
11	163,083	40,370		11	Transition Expenses (removing account)				11
12	227	1,906	20,000	12	Supplies - Facilities	16,000	16,000	16,000	12
13	5,771,609	100,000		13	LS&S Contract (removing account)				13
14	1,323,670	1,267,007	1,397,550	14	Library Materials	1,555,000	1,555,000	1,555,000	14
15	4,967			15	Comic Con (removing account)				15
16		-		16	Strategic Plan (included in professional services)				16
17	39,000	39,000	39,000	17	Southern Oregon Historical Society Contract	30,000	30,000	30,000	17
18	55,000			18	JCLF Contract (removing account)				18
19				19	Branch Support (removing account)				19
20	11,318	8,405	43,000	20	Marketing and Advertising	28,000	28,000	28,000	20
21	671	47,274	60,500	21	Professional Services	63,500	63,500	63,500	21
22		14,704	49,500	22	Printing Services	35,000	35,000	35,000	22
23			362,565	23	Utilities (consolidating multiple accounts)	400,000	400,000	400,000	23
24	183,333	191,976		24	Electricity				24
25	33,417	44,718		25	Natural Gas (included in Utilities)				25
26	16,923	17,017		26	Garbage Services (included in Utilities)				26
27	4,155	4,976		27	Municipal Assessments (included in Utilities)				27
28	33,140	29,949		28	Water & Sewer Services (included in Utilities)				28
29	20,227	20,230		29	Street and Storm Drain Fees (included in Utilities)				29
30				30					30
31				31					31
32	\$ 7,979,020	\$ 2,259,709	\$ 2,774,455	32	SUBTOTAL REQUIREMENTS (M&S)	\$ 2,987,380	\$ 2,987,380	\$ 2,987,380	32

**Requirements
General Fund**

Jackson Count Library Services

	Historical Data			Requirements	Budget for Next Year 2022-23				
	Actual		Adopted Budget This Year Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2019-20	First Preceding Year 2020-21							
1	\$ 25,495	\$ 23,564	\$ 219,500	1	Telecom - Voice and LD	\$ 225,000	\$ 225,000	\$ 225,000	1
2	99,481	107,834		2	Telecom - Wide Area Network (in Telecom)				2
3	46,148	65,106		3	Telecom - Hot Spots (in Telecom)				3
4	24,866	23,960		4	Telecom - Internet Services (in Telecom)				4
5	9,168	8,338	16,000	5	Maintenance for Vehicles	12,000	12,000	12,000	5
6				6					6
7				7	City Participation				7
8	76,949			8	Hulburt Donations				8
9	23,064			9	Library Friends Donations				9
10	60,271			10	Library Foundation Donations				10
11				11	Central Point Donations				11
12				12	Medford Donations				12
13				13	General Public Donations				13
14	11,271			14	OCF				14
15				15	EJ Smith Trust Books				15
16				16	Gerlock Trust Books				16
17	34,113			17	Ready to Read Grant				17
18	2,418			18	Kent Family Trust				18
19	2,331			19	Carpenter Foundation				19
20	72			20	Lindberg Estate				20
21				21	Gebhard Estate				21
22	3,834			22	Kaleidoscope				22
23	2,148			23	Restricted Grant				23
24				24					24
25	\$ 421,629	\$ 228,802	\$ 235,500		SUBTOTAL THIS SHEET	\$ 237,000	\$ 237,000	\$ 237,000	25
26									26
27	\$ 9,571,643	\$ 4,004,433	\$ 4,596,432	27	TOTAL MATERIALS & SERVICES	\$ 4,927,011	\$ 4,927,011	\$ 4,997,011	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 2022-23			
	Actual		Adopted Budget This Year Year 2021-22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-20	First Preceding Year 2020-21						
1	\$ 153,883	\$ 5,310,103	\$ 8,088,534					
2	\$ 9,571,643	\$ 4,004,433	\$ 4,596,432					
3								
4				4				
5	278,244	86,825	600,000	5	CAPITAL OUTLAY	250,000	250,000	250,000
6				6				
7				7				
8				8				
9		-	500,000	9	CONTINGENCY	750,000	750,000	680,000
10				10				
11	\$ 10,003,770	\$ 9,401,361	\$ 13,784,966	11	SUBTOTAL EXPENDITURES	\$ 15,036,016	\$ 15,036,016	\$ 15,036,016
12				12				
13	2,050,000	300,000	50,000	13	TRANSFERS TO CAPITAL IMPROVEMENT FUND	300,000	300,000	300,000
14				14				
15		1,108,342		15	TRANSFERS TO GRANT FUND			
16				16				
17				17				
18	\$ 12,053,770	\$ 10,809,703	\$ 13,834,966	18	SUBTOTAL EXPENDITURES AND TRANSFERS OUT	\$ 15,336,016	\$ 15,336,016	\$ 15,336,016
19				19				
20				20				
21				21				
22				22				
23				23				
24				24				
25				25				
26				26				
27				27				
28				28				
29				29				
30				30				
31	\$ 7,730,657	\$ 8,801,316	\$ 7,127,533	31	UNAPPROPRIATED ENDING FUND BALANCE	\$ 7,665,420	\$ 7,665,420	\$ 7,665,420
32	\$ 19,784,427	\$ 19,611,019	\$ 20,962,499	32	TOTAL REQUIREMENTS	\$ 23,001,436	\$ 23,001,436	\$ 23,001,436

FORM

RESERVE FUND

Jackson County Library Services

LB-11

CAPITAL IMPROVEMENT FUND

Historical Data				Budget for Next Year 2022- 23		
Actual		Adopted Budget Year 2021 - 22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2019 - 20	First Preceding Year 2020 - 21					
			RESOURCES			
			Cash on hand * (cash basis), or			
\$ 4,068,212	\$ 6,045,927	\$ 5,600,000	Working Capital (accrual basis)	\$ 4,550,000	\$ 4,550,000	\$ 4,550,000
			Previously levied taxes estimated to be received			
133,377	41,278		Interest	30,000	30,000	30,000
2,050,000	300,000	50,000	Transferred IN, from other funds	300,000	300,000	300,000
6,251,589	6,387,205	5,650,000	Total Resources, except taxes to be levied	4,880,000	\$ 4,880,000	\$ 4,880,000
			Taxes estimated to be received			
			Taxes collected in year levied			
\$ 6,251,589	\$ 6,387,205	\$ 5,650,000	TOTAL RESOURCES	\$ 4,880,000	\$ 4,880,000	\$ 4,880,000
			REQUIREMENTS **			
\$ -	\$ 373,782	\$ 600,000	Materials & Services	\$ 200,000	\$ 200,000	\$ 200,000
205,662	610,052	1,200,000	Capital Outlay	3,000,000	3,000,000	3,000,000
6,045,927	5,403,371		Ending balance (prior years)			
		3,850,000	UNAPPROPRIATED ENDING FUND BALANCE	1,680,000	1,680,000	1,680,000
\$ 6,251,589	\$ 6,387,205	\$ 5,650,000	TOTAL REQUIREMENTS	\$ 4,880,000	\$ 4,880,000	\$ 4,880,000

FORM

SPECIAL FUND

Jackson County Library Services

LB-10

MISCELLANEOUS GRANTS FUND

Historical Data				Budget for Next Year 2022- 23		
Actual		Adopted Budget Year 2021 - 22		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2019 - 20	First Preceding Year 2020 -21					
			RESOURCES			
			Cash on hand * (cash basis), or			
\$ -	\$ -	\$ 1,100,000	\$ 1,370,000	\$ 1,370,000	\$ 1,370,000	
			Working Capital (accrual basis)			
			Previously levied taxes estimated to be received			
	13,047	11,000	14,000	14,000	14,000	
	1,108,342		Interest			
	482,341	250,000	250,000	250,000	250,000	
			Transferred IN, from other funds			
			Restricted Revenues			
-	1,603,730	1,361,000	1,634,000	1,634,000	1,634,000	
			Total Resources, except taxes to be levied			
			Taxes estimated to be received			
			Taxes collected in year levied			
\$ -	\$ 1,603,730	\$ 1,361,000	\$ 1,634,000	\$ 1,634,000	\$ 1,634,000	
			TOTAL RESOURCES			
			REQUIREMENTS **			
	\$ 39,797.00	\$ 200,000	\$ 300,000	\$ 300,000	\$ 300,000	
			Personnel Services			
	238,566	650,000	650,000	650,000	400,000	
			Materials & Services			
	-	250,000	250,000	250,000	500,000	
			Capital Outlay			
	1,325,367					
		261,000	434,000	434,000	434,000	
			Ending balance (prior years)			
			UNAPPROPRIATED ENDING FUND BALANCE			
\$ -	\$ 1,603,730	\$ 1,361,000	\$ 1,634,000	\$ 1,634,000	\$ 1,634,000	
			TOTAL REQUIREMENTS			