



Jackson County Library District

2023-2024 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, independent of Jackson County, secured a dedicated tax base for library funding.

The JCLS mission is to connect everyone to information, ideas, and each other. With 15 branches throughout the County, JCLS offers in-person and virtual programs, Take & Make kits, At Home Services for patrons who cannot come to the library, Outreach to Child Care, free internet access, 24-hour online resources, and a staff of experts. Patrons can browse the online catalog and curated staff booklists, subscribe to the Library Connect blog, and use readers advisory resources via an online form called JCLS Discovery.

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

JCLS expanded library service hours at all fifteen branches by 30% in April 2023. This is a plan that was a long time coming, responding to community needs over the past several years. As the impacts of the 2020 COVID-19 pandemic began to lessen in 2022, we were finally able to plan for and realize this eagerly awaited change to service levels. It is too soon after the implementation of new hours to articulate the impact they have had on our Key Performance Measures.

Our libraries are continuously evolving to 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 moving forward.

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

As the restrictions from COVID have lifted, we have seen more people return to our libraries, and more materials, both physical and digital, are being checked out. The Library of Things continues to attract new users as well. Our in-person programming has increased, as well as the places the DART technology van visits. We have already seen an increase in library visits and new card registrations with our increased hours. We look forward to continuing to serve the residents of Jackson County this next year.

Kari May

Kari May
Library Director,
Jackson County Library Services



Budget Priorities

- 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.
- Complete a Facilities Master Plan, which will guide future facilities projects, renovations, and expansions.

Budget Structure

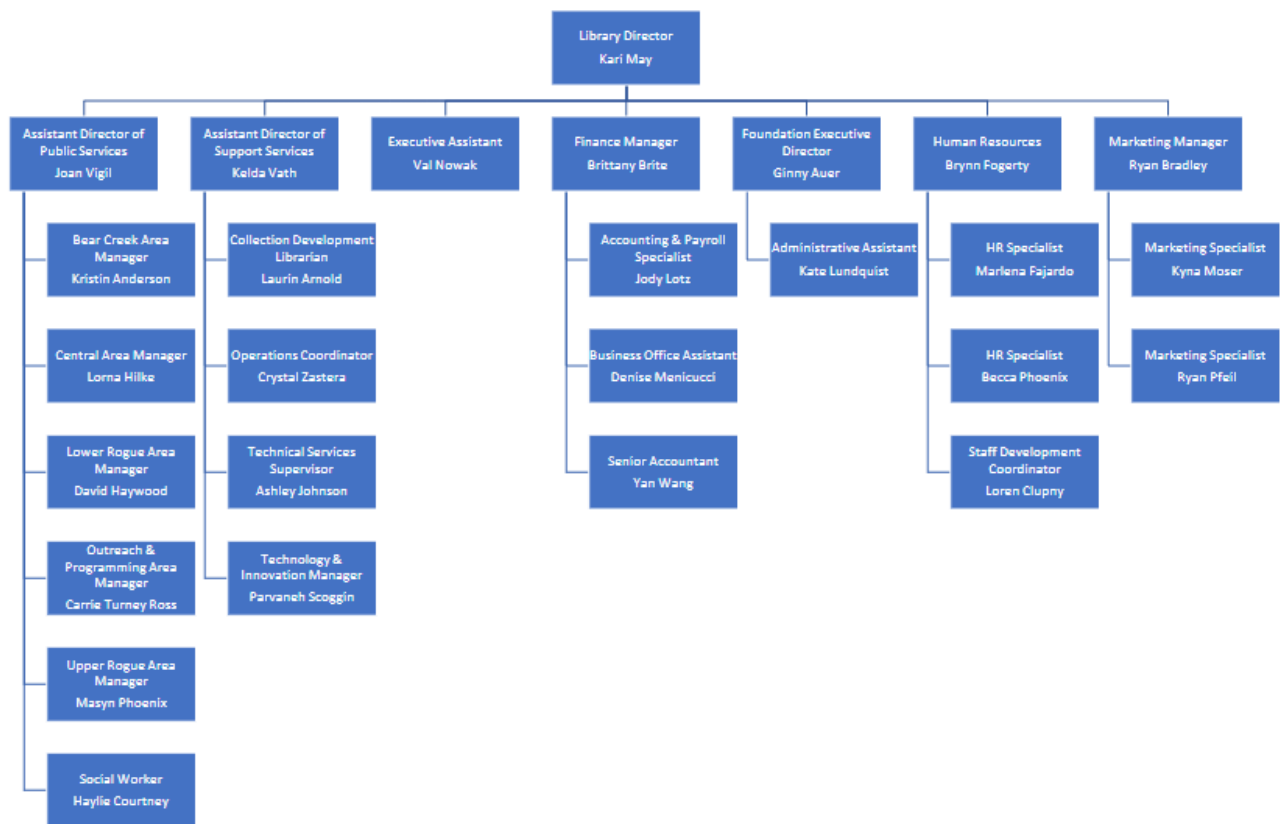
As required by Oregon State Budget Law, the budget presented is structured by funds. A “Fund” is a self-balancing set of accounts used to estimate **resources** (Revenues, Transfers In, Beginning Fund Balance) and **requirements** (Expenses, Capital Outlay, Transfers Out, Ending Fund Balance). The total 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, collection management, and facilities)
3. Library Administration (Library Director, Marketing, and Foundation)
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 (FY23) adopted budget along with the preceding two years (FY21 and FY22) of audited activity. The audited beginning fund balance for FY22 was \$150k lower than what was budgeted. Considering spending trends and increase in costs, the presented beginning fund balance of \$10.1M for FY24 is the current estimate of carryover resources expected.

Revenues

Total operating revenues for FY24 are budgeted at \$12,890,962 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 FY24 budget recommends maintaining the same assessment rate of 0.52.

The assumption used for the FY24 budget for tax collections is a 4% 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 nine years.

Jackson County Library District Operating Levy Projection

January 2023 Assessed Value	\$ 24,207,562,435
Growth	4%
January 2023 Estimated Value	\$25,175,864,932
Rate	0.52
Gross Levy	\$13,091,450
Net Collection Rate	94.0%
Estimated taxes to be received	\$12,305,963

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:

- "Supplies-Facilities" will be under "supplies"

Prior 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.
- 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.
- Major “B-7s” Repair will either be classified as “Capital Outlay” or “Repairs/Maintenance” depending on size of repair.
- “Landscape 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 \$15,855,250 in FY24. Of this, \$150,000 is for capital outlay and \$500,000 for contingency, which represents 4.1% 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 \$15.2M. Although budgeted expenditures are higher than expected revenues, JCLD recognizes that the District has a healthy beginning fund balance of approximately \$10M. In order to fund a full year of expenses, primarily in personnel, at expanded hours, this budget includes spending down that beginning fund balance. In FY25, it is likely that we will need to increase our collection rate to maintain this level of service. Additional funds are allocated to cover one-time purchases that support the 2022-2026 Strategic Plan.



Materials & Services

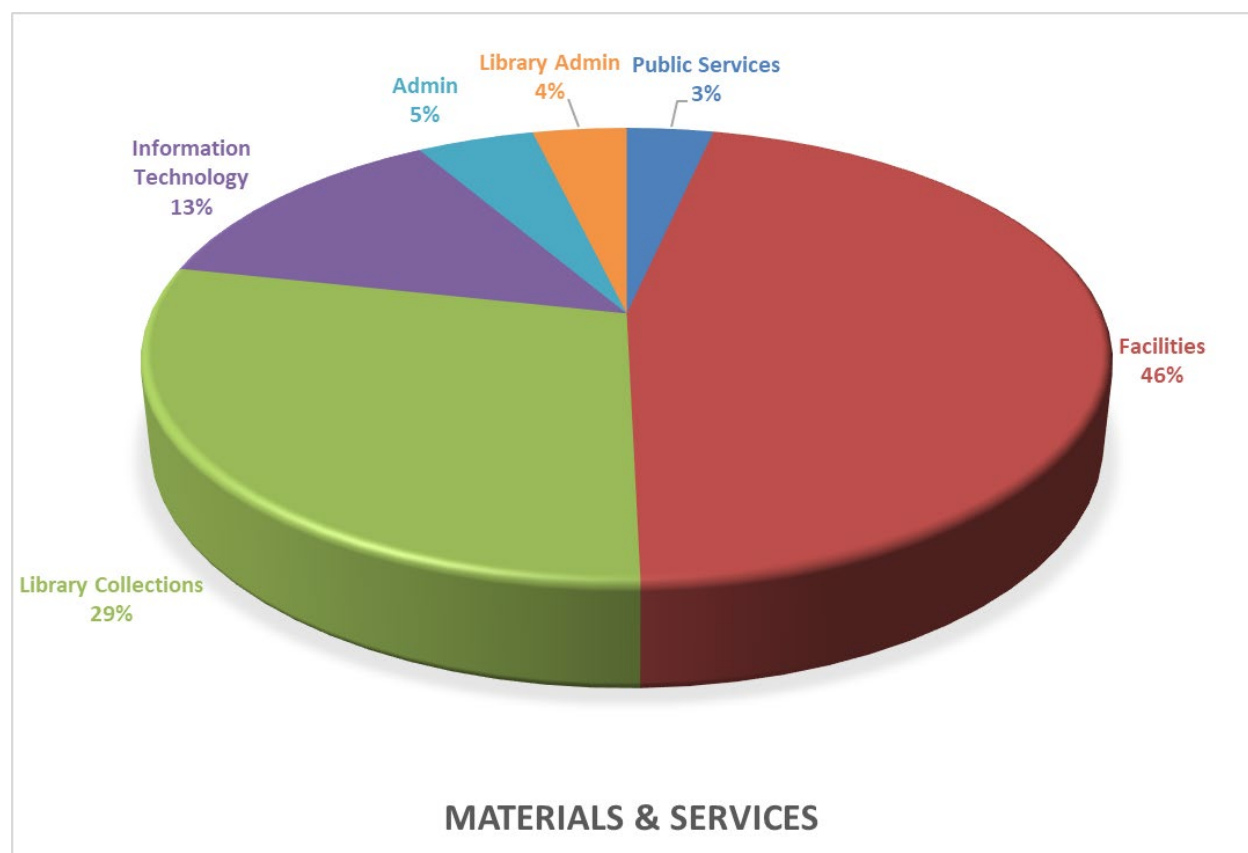


Table 2: Breakdown of Materials & Services by Department

Personnel

JCLD recognizes that its staff are its greatest asset. As such, Personnel represents the largest expense category in the budget, at approximately 62%. With the increase of hours implemented in April 2023, the FY24 budget reflects a full year of operating with the related increased staff.

The budget includes a 5% Cost of Living Adjustment (COLA) and one 1.5% step increases for every position, but not those staff members hired after March 31, 2023. Those employees will only receive the COLA increase of 5%.

New positions will be evaluated as we move into the new fiscal year and will be filled mid-year, as needed. The positions included are:

- Facilities Assistant- Increase current position from .5 FTE to 1 FTE. This position, new in FY23, has proven to be important in assisting the Operations Coordinator to track and process facilities-related tickets and projects.
- Library Specialist – .5 FTE for the Medford Adult Services Department.

- Accounting & Payroll Specialist – 1 FTE. With additional staff and increased expenditures related to an increase in open hours, the Finance Department needs an additional position.
- Human Resources Specialist, Volunteer Coordinator – 1 FTE. The duties of Volunteer Coordinator are currently included in a position that is split between Benefits and managing volunteers. As the District grows, both have become larger responsibilities. This position will source, recruit, orient and communicate with supervisors and the volunteers.
- Technical Services Acquisitions Specialist – 1 FTE. This position will focus on processing Interlibrary Loans, both materials requested by our patrons and requests from other libraries.
- Data Specialist – 1 FTE. This position was approved for FY23 but has not yet been filled. The Data Specialist will gather, analyze, and create reports and data visualizations on all manner of library metrics to make data-driven decisions and help tell our story.

23/24 Positions	23/24 FTE	Area	23/24 Additional Positions	23/24 FTE	Area
Accounting & Payroll Specialist	1.0	Admin	Accounting & Payroll Specialist	1.0	Admin
Administrative Assistant	0.5	Admin	Human Resources Specialist	1.0	Admin
Finance Manager	1.0	Admin	Technical Acquisitions Specialist	0.75	Support
Human Resources Specialist	2.0	Admin	Library Specialist	0.5	Public
Human Resources Manager	1.0	Admin			
Senior Accountant	1.0	Admin			
Staff Development Coordinator	1.0	Admin		3.3	
Administrative Assistant	0.5	Library Admin			
Assistant Director	2.0	Library Admin			
Executive Assistant	1.0	Library Admin			
Foundation Executive Director	1.0	Library Admin			
Library Director	1.0	Library Admin			
Marketing Manager	1.0	Library Admin			
Marketing Specialist	1.5	Library Admin			
Adult Services Coordinator	1.0	Public			
Adult Services Librarian	2.0	Public			
Area Manager	5.0	Public			
Branch Manager I	10.0	Public			
Business Librarian	1.0	Public			
Children's Librarian	2.0	Public			
Circulation Supervisor	2.0	Public			
Digital Services Specialist	7.0	Public			
Digital Services Supervisor	1.0	Public			
Education Services Specialist	1.0	Public			
Librarian	8.0	Public			
Library Associate	30.975	Public			
Library Clerk	6.25	Public			
Library Specialist	17.85	Public			
Mobile Services Specialist	1.75	Public			
On-Call Substitutes	0.0	Public			
Resource Specialist	6.38	Public			
Social Worker	1.0	Public			
Teen Librarian	2.0	Public			
Youth Services Coordinator	1.0	Public			
Collection Development Manager	1.0	Support			
Courier	3.0	Support			
Data Analyst	1.0	Support			
Facilities Assistant	1.0	Support			
ILS Administrator	1.0	Support			
IT Technician	1.0	Support			
Network Administrator	1.0	Support			
Operations Coordinator	1.0	Support			
Selection Librarian	2.0	Support			
Senior IT Administrator	1.0	Support			
Technical Acquisition Specialist	2.0	Support			
Technical Services Supervisor	1.0	Support			
Technology & Innovation Manager	1.0	Support			
Website Specialist	1.0	Support			
	140.70		Total Budget FTE	144.00	

Table 3 – Personnel FTE Detail

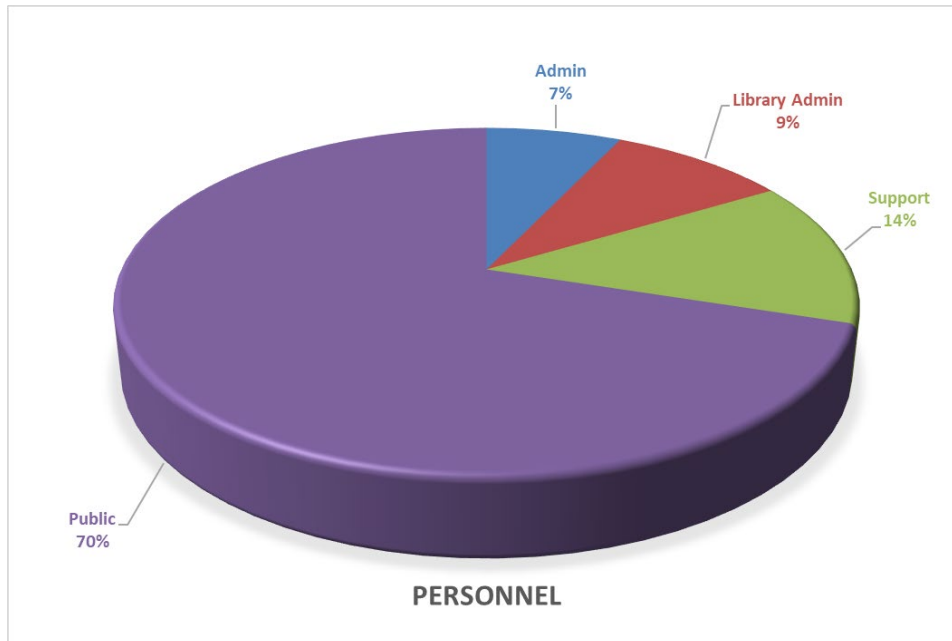


Table 4 – Personnel by Department

Key Operating Expenses by Department

Public Services

Public Services		
	General	Grants
Personnel (including benefits)	5,144,266	-
Consultant Fees	12,000	-
Memberships, Dues & Subscriptions	19,620	-
Supplies	90,450	143,650
Travel	20,300	-
Volunteer & Staff Recognition	5,850	2,275
Facility Furnishing Expense	14,000	28,000
Computers & Technology	1,200	-
SOHS Contract	30,000	-
Library Materials	-	10,000
Professional Services	20,500	104,200
Total Budgeted Expenses	5,358,186	288,125

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, social 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 for Public Service in FY24 include supporting the recent expansion of operating hours at all JCLS locations, continuing the Rogue Reads community reading program, strengthening partnerships with schools, providing outreach to childcare (OCC), 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 to provide a mobile hotspot, laptops and tablets, and on-site classes. Breaking down barriers to services will also be a priority, for example, engaging with the Latinx community, promoting services to homeschooled students, tribal members and unhoused individuals and families.

The social services team will continue to provide vital connections to individuals experiencing homelessness, as well as other vulnerable and marginalized people who need assistance navigating local social services resources. In response to the changing nature of the clientele at the Medford and Ashland branches, this budget reflects a return to contracted security services. Contracted security will work alongside the Social Services team.

Support Services

Support Services			
	General	Grants	CIF
Personnel (including benefits)	995,164		
Consultant Fees	90,850		
Insurance	145,000		
Memberships, Dues & Subscriptions	510	-	
Supplies	28,500		
Travel	2,900		
Volunteer & Staff Recognition	1,050		
Building Repair/Maint	600,000	30,000	500,000
Custodial Services	732,000		
Custodial Supplies	21,000		
Security Services	300,000		
Signs & Signal Materials	15,000		
Copier Expense	47,000		
Equipment Repair/Maint.	4,500		
Facility Furnishing Expense	69,000	53,000	
Minor Equipment	96,000	20,000	
Computers & Technology	133,400		
Computer Software & Licensing	193,000		
Library Materials	1,478,800	150,000	
Professional Services	16,500		
Utilities	400,000		
Telecom	254,000		
Maintenance & Fuel for vehicles	22,000		
Capital Outlay	150,000	100,000	938,000
Total Budgeted Expenses	5,796,174	353,000	1,438,000

Support Services encompasses the areas of the library that support Public Services. These “behind-the-scenes” operations that all libraries depend on include collection management, technology, infrastructure, and facilities maintenance.

Support Services priorities for FY24 include enhancing the library's physical and digital collections, with a special focus on the Library of Things collection, a non-fiction refresh, and a collection analysis project called a diversity audit. In addition, Support Services will continue to develop the Integrated Library System (ILS), plans to launch a JCLS app, and will work to improve searchability of the library catalog through the discovery layer. IT will continue its focus on internal customer service and workflows, updating IT infrastructure for enhanced cybersecurity, and improving the library's website for better usability.

Major facilities projects planned include enhancing the outdoor spaces at select branches, ongoing safety enhancements including the installation of security cameras and updates to indoor spaces at selected locations. A Facilities Master Plan will be completed, which will drive short- and long-term facilities needs.

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.

Major contracts managed by Support Services:

- Through an IGA with Jackson County Facilities Maintenance, JCLD contracts for services such as regular building maintenance and repairs, project management for large projects, and assistance with day-to-day building needs. The contract increased 12% for FY24 to \$553,012 with increases in labor and materials being the driving factor.
- JCLD contracts with Pathway Enterprises for various custodial services across the District including regular janitorial as well as specialty cleaning services (floors, windows, pressure washing). Costs for FY24 increased significantly (approximately 17%) to \$732,000. This is due to increased labor costs, as well as additional regular cleaning services at the Medford library.
- JCLD presently has two Security contracts: one with J&J Thomas, Inc. (Concierge) for nighttime building checks at Medford and Ashland, and a new trial contract with Northwest Defense Contractors for two daytime security guards. A contract for FY24 will be negotiated in May 2023 for the next year.

Administrative Services

Admin	General
Personnel (including benefits)	517,030
Accounting Services	5,000
Auditing Services	55,000
Bank Fees/Interest Expense	5,000
Consultant Fees	5,000
Advertising/Legal Notices	16,500
Travel	1,000
Meetings	2,500
Professional development	46,250
Volunteer & Staff Recognition	3,500
Background Checks	3,000
Memberships, Dues and Subscriptions	1,800
Supplies	4,000
Postage and Delivery	45,000
Professional Services	5,000
Software & Licensing	56,000
Total Budgeted Expenses	771,580

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 recruitment, professional development, auditing, postage, and payroll/HR software costs.

In FY23, the District outsourced Payroll to PeopleStrategy. Payroll, recruitment, new hire onboarding, taxes, tax forms, reporting, and performance management are all managed through this Human Resources Information System (HRIS). With the increase in staff due to increased hours, this change has assisted the payroll team by increasing payroll accuracy and efficiency. The system provides staff with the opportunity to request reimbursements, track their benefits and get support more efficiently. In FY23, the Human Resources Department focused on meeting the demands of recruiting, onboarding and orienting the additional staff needed for increased hours. With so many new hires came more hours spent towards

orientation, benefits education, training and professional development. For FY24, the Human Resources Department is moving from heavy recruitment mode to providing more intentional customer service to staff. Ensuring staff understand and can use their benefits, take advantage of professional development as well frequent training opportunities, and the need to build upon the foundation of the JCLS culture and environment will be a priority.

Library Administration

Library Admin	
	General
Personnel (including benefits	689,115
Bank & Special Fees	800
Consultant Fees	40,500
Legal services	15,000
Memberships, Dues & Subscriptions	9,000
Supplies	6,500
Advertising	66,000
Travel	12,000
Meetings	6,500
Volunteer & Staff Recognition	600
Professional Services	25,000
Printing Services	20,000
Minor Equipment	2,000
Total Budgeted Expenses	893,015.00

Library Administration is led by the Library Director, who reports directly to the Board of Directors, and includes the Assistant Directors of Public and Support Services, the Marketing team, and Foundation. 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. Library Administration also includes costs for Board development, legal services, and the annual audit.

Areas of focus for Library Administration in the proposed budget include additional resources for the Marketing department to support the strategic plan goals of reaching our rural and underserved communities. This will include direct mail campaigns to our rural areas as well as through ValPak mailings. Additionally, the Marketing department will focus on marketing our diverse Outreach services such as Education Services, DART, and Digital Services where those departments are looking to reach underserved areas.

Library Board

Expenditures for the Board include annual planning retreat, membership in professional organizations, training, and consulting services related to the governance of the Library District.

Library Foundation

The District is in the 3rd year of its Memorandum of Understanding (MOU) with the Jackson County Library Foundation (Foundation), which outlines the arrangement between the two organizations for the financial support of the operational costs of the Foundation.



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. 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, \$500,000 is budgeted to transfer from the General Fund to the Capital Improvement Fund.

In FY24, the Capital Improvement fund will be used, in part, for the carpet replacement project at the Central Point branch, an HVAC replacement at Eagle Point branch, and beginning the project to upgrade Medford's interior lights to more energy efficient LEDs. 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 2023-24			
	Actual		Adopted Budget This Year Year 2022-23			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22							
1				1	Available cash on hand* (cash basis) or				1
2	\$ 10,125,980	\$ 8,755,750	\$ 10,750,000	2	Net working capital (accrual basis)	\$ 10,150,000	\$ 10,150,000	\$ 10,150,000	2
3	456,365	185,353	300,000	3	Property Taxes (previous years)	215,000	215,000	215,000	3
4	90,419	68,584	200,000	4	Interest	300,000	300,000	300,000	4
5				5	Transferred IN, from other funds				5
6				6	OTHER RESOURCES				6
7	10,908	27,952	25,000	7	Printing/Copying/Fines (formerly Fines and Fees)	25,000	25,000	25,000	7
8	99,214	-	2,500	8	Charges for Services	2,500	2,500	2,500	8
9	103,716	528,070	10,000	9	Grants and Donations (unrestricted)	42,500	42,500	42,500	9
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29	10,886,602	9,565,709	11,287,500	29	Total resources, except taxes to be levied	10,735,000	10,735,000	10,735,000	29
30			11,713,936	30	Taxes estimated to be received	12,305,962	12,305,962	12,305,962	30
31	11,218,435	11,517,958		31	Taxes collected in year levied				31
32	\$ 22,105,037	\$ 21,083,667	\$ 23,001,436	\$ 32	TOTAL RESOURCES	\$ 23,040,962	\$ 23,040,962	\$ 23,040,962	32

Requirements
General Fund

Jackson Count Library Services

	Historical Data			Requirements			Budget for Next Year 2023-24			
	Actual		Adopted Budget This Year Year 2022-23				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22								
						FTE				
1	\$ 319,919	\$ 234,260	\$ 452,895	1	Administrative Salaries (Finance/HR)	9.5	\$ 524,213	\$ 517,030	\$ 517,030	1
2	2,957,372	3,800,262	4,789,448	2	Public Service Salaries (Librarian, Library Spec, etc)	107.2	5,209,189	5,144,266	5,144,266	2
3	253,778	315,625	431,765	3	Library Administration Salaries (Director/Marketing)	8.5	694,401	689,115	689,115	3
4	453,715	689,506	795,981	4	Support (IT, Technical Services, Acquisitions, Operations)	18.3	1,008,581	995,164	995,164	4
5				5	(See Table 3 for Details)					5
6	\$ 3,984,784	\$ 5,039,653	\$ 6,470,089	6	SUBTOTAL SALARIES		\$ 7,436,384	\$ 7,345,575	\$ 7,345,575	6
7										7
8	\$ 1,564,195	\$ 1,652,465	\$ 2,638,916	7	Fringe		\$ 2,457,416	\$ 2,427,676	\$ 2,427,676	8
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31				31						31
32	\$ 5,548,979	\$ 6,692,118	\$ 9,109,005		SUBTOTAL REQUIREMENTS (PERSONNEL)	143.5	\$ 9,893,800	\$ 9,773,251	\$ 9,773,251	32

Requirements General Fund

Jackson Count Library Services

	Historical Data			Requirements		Budget for Next Year 2023-24				
	Actual		Adopted Budget This Year Year 2022-23			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-21	First Preceding Year 2021-22								
1	\$ 30,525	\$ 1,914	\$ 3,500	1	Accounting	\$ 5,000	\$ 5,000	\$ 5,000	1	
2	12,850	55,000	23,900	2	Auditing	55,000	55,000	55,000	2	
3	3,934	2,625	4,700	3	Bank & Special Fees	5,000	5,000	5,000	3	
4	42,539	67,282	65,000	4	Consultant Fees	148,350	148,350	148,350	4	
5	33,307		40,000	5	Elections	-	-	-	5	
6	155,655	126,091	126,000	6	Insurance	145,000	145,000	145,000	6	
7	20,333	14,623	20,000	7	Legal	15,000	15,000	15,000	7	
8	10,461	10,530	15,650	8	Membership & Dues	20,800	20,800	20,800	8	
9	117,099	107,516	200,000	9	Supplies	129,450	129,450	129,450	9	
10	22,197	23,279	35,750	10	Postage	45,000	45,000	45,000	10	
11	23,731	20,629	30,000	11	Advertising - Recruitment (formerly Advertising- Legal)	16,500	16,500	16,500	11	
12	4,948	25,470	15,900	12	Travel	36,200	36,200	36,200	12	
13	-			13	Mileage (included in Travel Total)				13	
14	-	3,822	3,500	14	Meetings	9,000	9,000	9,000	14	
15	23,327	11,062	37,600	15	Professional Development	46,250	46,250	46,250	15	
16	3,581	7,150	3,000	16	Volunteer & Staff Recognition	10,000	10,000	10,000	16	
17	3,433	1,840	4,000	17	Background Checks	3,000	3,000	3,000	17	
18	2,141			18	Alarm Services (included in Utilities Total)				18	
19	505,262	404,565	539,131	19	Building/Repairs	600,000	600,000	600,000	19	
20	494,721	591,926	525,000	20	Custodial Services	732,000	732,000	732,000	20	
21	5,563	10,755	10,000	21	Custodial Supplies	21,000	21,000	21,000	21	
22	19,392			22	Landscape Services (included in Custodial)				22	
23	80,054	14,089	4,800	23	Security Services	300,000	300,000	300,000	23	
24	3,000	3,267	10,000	24	Signage	15,000	15,000	15,000	24	
25	23,845	24,673	40,000	25	Copier	47,000	47,000	47,000	25	
26	10,433	13,263	2,500	26	Equipment Repair	4,500	4,500	4,500	26	
27	8,863	1,552	71,500	27	Facility Furnishing	83,000	83,000	83,000	27	
28	45,488	51,792	109,000	28	Minor Equipment	98,000	98,000	98,000	28	
29				29					29	
30				30					30	
31				31					31	
32	\$ 1,706,682	\$ 1,594,715	\$ 1,940,431	32	SUBTOTAL REQUIREMENTS (M&S)	\$ 2,590,050	\$ 2,590,050	\$ 2,590,050	32	

**Requirements
General Fund**

Jackson Count Library Services

	Historical Data				Requirements	Budget for Next Year 2023-24			
	Actual		Adopted Budget This Year Year 2023-23			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22							
1	\$ 79,353	\$ 269,930	\$ 336,600	1	Computers & Technology	\$ 134,600	\$ 134,600	\$ 134,600	1
2	210,906	168,658	285,480	2	Software & Licensing	249,000	249,000	249,000	2
3	40,370			3	Transition Expenses (removing account)				3
4	1,906	190	16,000	4	Supplies - Facilities (included in Supplies)	-	-	-	4
5	100,000			5	LS&S Contract (removing account)				5
6	1,176,674	1,441,651	1,555,000	6	Library Materials	1,478,800	1,478,800	1,478,800	6
7	39,000	39,000	30,000	7	Southern Oregon Historical Society Contract	30,000	30,000	30,000	7
8	27,731	6,842	28,000	8	Marketing and Advertising	66,000	66,000	66,000	8
9	53,228	63,312	63,500	9	Professional Services	67,000	67,000	67,000	9
10	14,704	17,564	35,000	10	Printing Services	20,000	20,000	20,000	10
11		332,611	400,000	11	Utilities (consolidating multiple accounts)	400,000	400,000	400,000	11
12	191,976			12	Electricity				12
13	44,718			13	Natural Gas (included in Utilities)				13
14	17,017			14	Garbage Services (included in Utilities)				14
15	4,976			15	Municipal Assessments (included in Utilities)				15
16	29,949			16	Water & Sewer Services (included in Utilities)				16
17	20,230			17	Street and Storm Drain Fees (included in Utilities)				17
18		\$ 195,806	\$ 225,000	18	Telecom	\$ 254,000	\$ 254,000	\$ 254,000	18
19	\$ 24,188			19	Telecom - Voice and LD				19
20	107,834			20	Telecom - Wide Area Network (in Telecom)				20
21	65,106			21	Telecom - Hot Spots (in Telecom)				21
22	23,960			22	Telecom - Internet Services (in Telecom)				22
23	8,338	18,360	12,000	23	Maintenance for Vehicles	22,000	22,000	22,000	23
24				24					24
25	\$ 2,282,164	\$ 2,553,924	\$ 2,986,580	25	SUBTOTAL THIS SHEET	\$ 2,721,400	\$ 2,721,400	\$ 2,721,400	25
26				26					26
27				27					27
28				28					28
29				29					29
30				30					30
31				31					31
32	\$ 3,988,846	\$ 4,148,639	\$ 4,927,011	32	TOTAL MATERIALS & SERVICES	\$ 5,311,450	\$ 5,311,450	\$ 5,311,450	32

**Requirements
General Fund**

Jackson Count Library Services

	Historical Data				Requirements	Budget for Next Year 2023-24			
	Actual		Adopted Budget This Year Year 2022-23			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22							
1	\$ 5,548,979	\$ 6,692,118	\$ 9,109,005		TOTAL PERSONNEL	\$ 9,893,800	\$ 9,773,251	\$ 9,773,251	1
2	\$ 3,988,846	\$ 4,148,639	\$ 4,927,011		TOTAL MATERIALS & SERVICES	\$ 5,311,450	\$ 5,311,450	\$ 5,311,450	2
3									3
4				4					4
5	7,797	113,893	250,000	5	CAPITAL OUTLAY	150,000	150,000	150,000	5
6				6					6
7				7					7
8				8					8
9	-	-	750,000	9	CONTINGENCY	500,000	500,000	500,000	9
10				10					10
11	\$ 9,545,622	\$ 10,954,650	\$ 15,036,016	11	SUBTOTAL EXPENDITURES	\$ 15,855,250	\$ 15,734,701	\$ 15,734,701	11
12				12					12
13	300,000	50,000	300,000	13	TRANSFERS TO CAPITAL IMPROVEMENT FUND	500,000	500,000	500,000	13
14				14					14
15	3,503,665			15	TRANSFERS TO GRANT FUND				15
16				16					16
17				17					17
18	\$ 13,349,287	\$ 11,004,650	\$ 15,336,016	18	SUBTOTAL EXPENDITURES AND TRANSFERS OUT	\$ 16,355,250	\$ 16,234,701	\$ 16,234,701	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	\$ 8,755,750	\$ 10,079,017	\$ 7,665,420	31	UNAPPROPRIATED ENDING FUND BALANCE	\$ 6,685,712	\$ 6,806,261	\$ 6,806,261	31
32	\$ 22,105,037	\$ 21,083,667	\$ 23,001,436	32	TOTAL REQUIREMENTS	\$ 23,040,962	\$ 23,040,962	\$ 23,040,962	32

FORM

RESERVE FUND

Jackson County Library Services

LB-11

CAPITAL IMPROVEMENT FUND

Historical Data				Budget for Next Year 2023- 24		
Actual		Adopted Budget Year 2022 - 23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2020 - 21	First Preceding Year 2021 - 22					
			RESOURCES			
			Cash on hand * (cash basis), or			
\$ 6,045,927	\$ 5,403,372	\$ 4,550,000	Working Capital (accrual basis)	\$ 4,300,000	\$ 4,300,000	\$ 4,300,000
			Previously levied taxes estimated to be received			
41,278	28,895	30,000	Interest	30,000	30,000	30,000
300,000	50,000	300,000	Transferred IN, from other funds	500,000	500,000	500,000
6,387,205	5,482,267	4,880,000	Total Resources, except taxes to be levied	4,830,000	4,830,000	4,830,000
			Taxes estimated to be received			
			Taxes collected in year levied			
\$ 6,387,205	\$ 5,482,267	\$ 4,880,000	TOTAL RESOURCES	\$ 4,830,000	\$ 4,830,000	\$ 4,830,000
			REQUIREMENTS **			
\$ 373,782	\$ 257,484	\$ 200,000	Materials & Services	\$ 500,000	\$ 500,000	\$ 500,000
610,051	320,688	3,000,000	Capital Outlay	2,000,000	2,000,000	2,000,000
5,403,372	4,904,095		Ending balance (prior years)			
		1,680,000	UNAPPROPRIATED ENDING FUND BALANCE	2,330,000	2,330,000	2,330,000
\$ 6,387,205	\$ 5,482,267	\$ 4,880,000	TOTAL REQUIREMENTS	\$ 4,830,000	\$ 4,830,000	\$ 4,830,000

FORM

SPECIAL FUND

Jackson County Library Services

LB-10

MISCELLANEOUS GRANTS FUND

Historical Data				Budget for Next Year 2023- 24		
Actual		Adopted Budget Year 2022 - 23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2020 - 21	First Preceding Year 2021 - 22					
			RESOURCES			
			Cash on hand * (cash basis), or			
\$ -	\$ 3,589,391	\$ 1,370,000	Working Capital (accrual basis)	\$ 4,135,000	\$ 4,135,000	\$ 4,135,000
			Previously levied taxes estimated to be received			
13,047	11,040	14,000	Interest	20,000	20,000	20,000
3,503,665			Transferred IN, from other funds			
430,099	756,483	250,000	Restricted Revenues	300,000	300,000	300,000
3,946,811	4,356,914	1,634,000	Total Resources, except taxes to be levied	4,455,000	4,455,000	4,455,000
			Taxes estimated to be received			
			Taxes collected in year levied			
\$ 3,946,811	\$ 4,356,914	\$ 1,634,000	TOTAL RESOURCES	\$ 4,455,000	\$ 4,455,000	\$ 4,455,000
			REQUIREMENTS **			
\$ -	\$ 45,415.00	\$ 300,000	Personnel Services	\$ 300,000	\$ 300,000	\$ 300,000
198,745	214,311	650,000	Materials & Services	775,000	775,000	775,000
158,675	181,700	250,000	Capital Outlay	300,000	300,000	300,000
3,589,391	3,915,488		Ending balance (prior years)			
		434,000	UNAPPROPRIATED ENDING FUND BALANCE	3,080,000	3,080,000	3,080,000
\$ 3,946,811	\$ 4,356,914	\$ 1,634,000	TOTAL REQUIREMENTS	\$ 4,455,000	\$ 4,455,000	\$ 4,455,000