



Jackson County Library District 2024-2025 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, computer training and education, 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 download books and audiobooks to their phones or tablets.

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 used to help support forecasting, and limitations were established to ensure good stewardship of the resources available to Jackson County Library District (JCLD).

Budget Message from the Director

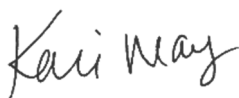
In 2024, Jackson County Library District celebrated 10 years of being a District. Voters passed a ballot measure in May 2014 that created the special district and authorized a collection rate of 60 mils. For the past 10 years, as we built capacity, navigated the pandemic and the impact of wildfires on the Rogue Valley, we were careful stewards of the monies entrusted to us. We built a solid reserve in the Capital Improvement Fund to ensure we have funds to take care of the mechanical and structural needs (new roofs, fresh paint, etc.) of our facilities.

Additionally, 2024 marked the first full year of expanded library service hours. We increased the hours open across the system by nearly 30%, and we have welcomed many new faces in our libraries over the past year. We installed a holds-pick-up book locker at the Shady Cove Branch, allowing patrons to pick up their holds when the library is closed. A second locker will be installed in Ashland by 2025. We continue to explore ways that we can expand library services beyond our walls.

We have maintained our facilities well over the past 20 years, but they are starting to age. In 2024, we worked with a consultant to conduct a study and produce a Facilities Master Plan, which will guide our facility needs over the next 10-15 years. Recommendations include some refreshing and renovation of existing spaces, and a couple of expansion projects.

We are pleased to bring you all these services and more! To sustain the increased hours of operation, and to plan for future capital projects, this year's budget includes an increase in revenue by collecting 60 mils, the full amount we are authorized to levy. At this collection rate, we will be able to sustain our libraries into a bright future. 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.

Sincerely,



Kari May
Library Director,
Jackson County Library Services





Budget Priorities

- Sustain library services and reach target audiences as outlined in the Strategic Plan.
- JCLS will be seen as an “employer of choice” by valuing staff through competitive wages, professional development, and opportunities to meet the needs of the patrons served.
- Provide consistent and equitable access to library services.
- Maximize access to library collections
- 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.

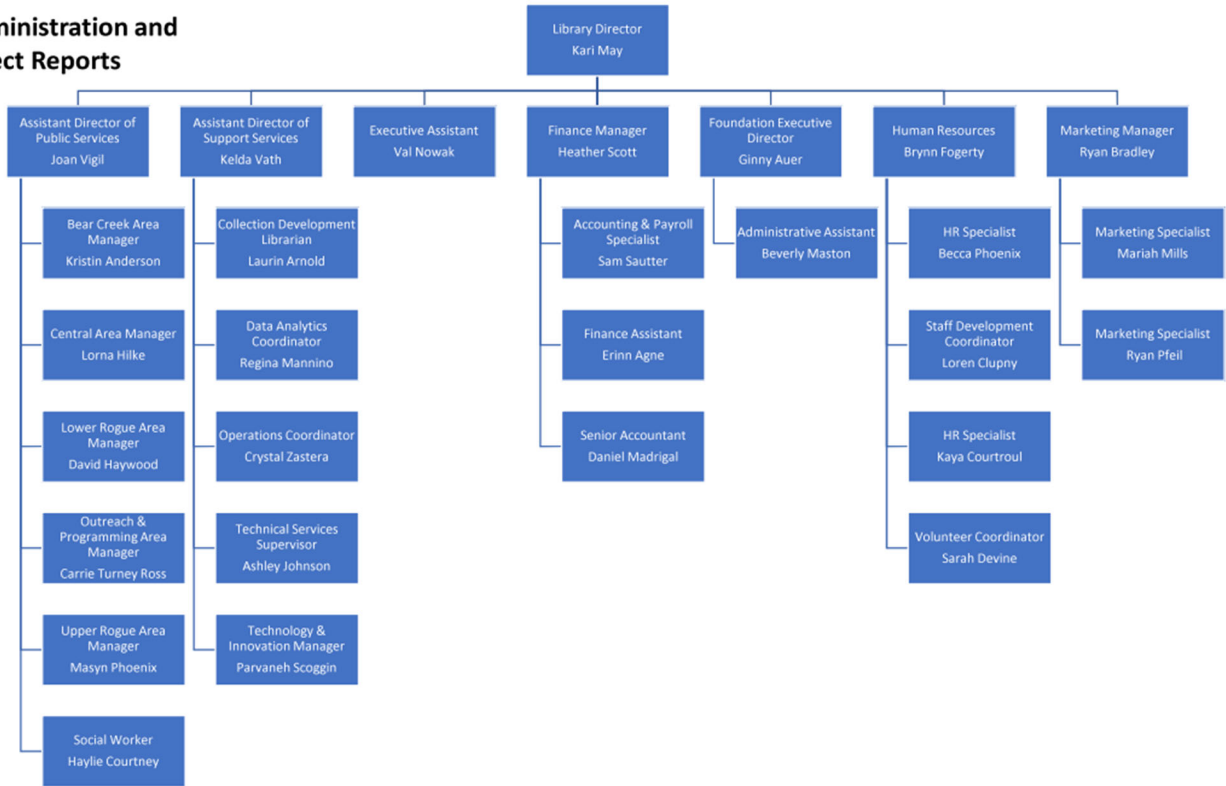
JCLD currently has three funds presented in this budget:

- **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, collection management, and facilities)
3. Library Administration (Library Director and Assistant Directors, Marketing, and Foundation)
4. Administrative Services (HR and Finance)

Administration and Direct Reports



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 of the activity takes place.

The budget forms present the previous year's (FY24) adopted budget along with the preceding two years (FY23 and FY22) of audited activity. The audited beginning General Fund balance for FY22-23 was \$670k lower than what was budgeted. Considering spending trends and increase in costs, the presented beginning General Fund balance of \$9.6m for FY24 is the current estimate of carryover resources expected.

Revenues

Total operating revenues for FY25 are budgeted at \$15,916,261 in the General Fund. Adding the projected revenues to the beginning fund balance yields approximately \$25.5M 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 0.60 mills (.00060% of assessed

value). The District is authorized to collect up to 0.60, and the proposed FY25 budget recommends collecting the full 0.60 assessment, increasing from previous years' assessments of 0.52 to support current and future year expenditure projections, including sustaining the expanded hours of operation.

The assumption used for the FY25 budget for tax collections is a 5.6% 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 ten years.

Jackson County Library District Operating Levy Projection	
2023-2024 Assessed Value	\$ 25,263,038,240
Estimated Growth	5.6%
2024-2025 Estimated Value	\$ 26,677,768,381
Levy Mil Rate	0.60
Gross Levy	\$ 16,006,661
Estimated Collection Rate	94%
Estimated Taxes to be Received	\$ 15,046,261

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:

- Security Services moved from support services to public services.
- Parking permits moved from fringe benefits to administrative services.

Prior year budget changes:

- “Supplies-Facilities” will be under “supplies”

Summary of Expenditures

Total expenditures are expected to be \$17,146,850 in the General Fund in FY25. Of this, \$150,000 is for capital outlay and \$500,000 for contingency, which represents 3.8% 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 \$16.5m. In FY25, it is necessary 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.



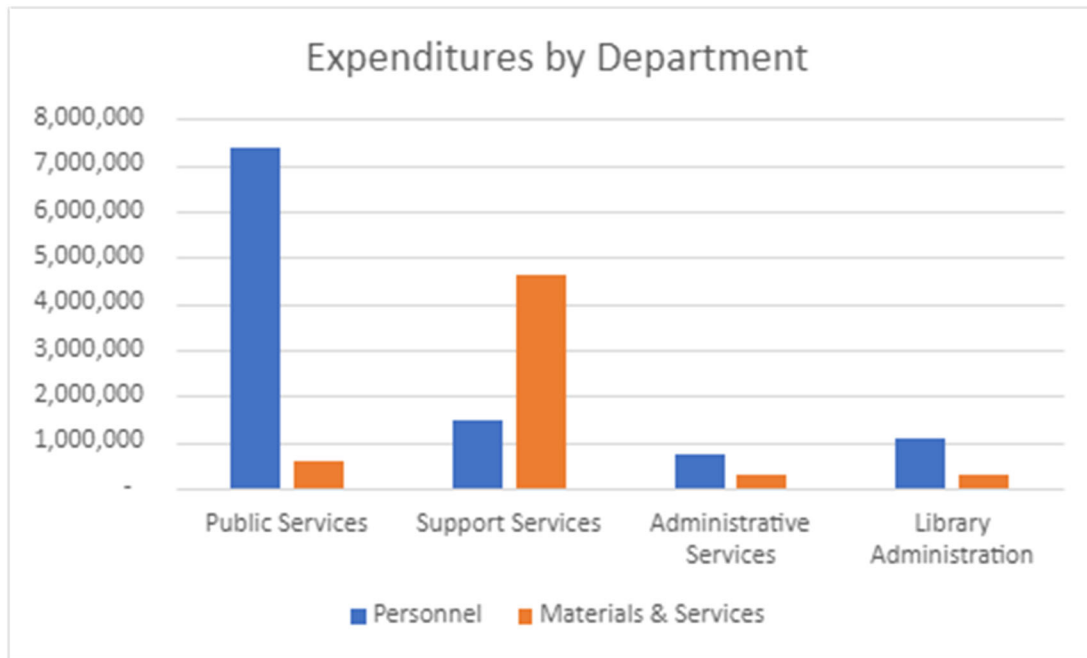


Table 2: Expenditures by Department

Personnel

JCLD recognizes that its staff are its greatest asset. As such, Personnel represents the largest expense category in the budget, at approximately 62%. The budget includes a 3.6% Cost of Living Adjustment (COLA) and two 1.5% step increases for every position, excepting those staff members hired after March 31, 2024, who would not receive the step increase.

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:

- Latinx Engagement Coordinator – 1 FTE. In support of the District’s Strategic Plan, this position in the Outreach Department will be responsible to connect with the Latinx communities within the District.
- Library Associate – .75 FTE for the Upper Rogue area.
- Selection Librarian, Digital – 1 FTE. With the Collection Management Department added last year and as the District grows, selection responsibilities have increased. This position will select all digital materials for the District. This position will not be filled until Q4.
- Additional hours may be added to existing branch positions to address increased workloads related to expanded hours of operation.

24/25 Positions	24/25 FTE	Area	24/25 Additional Positions	24/25 FTE	Area
Accounting & Payroll Specialist	1.0	Admin	Selection Librarian, Digital	1.0	Support
Finance Assistant	0.75	Admin	LatinX Engagement Coordinator	1.0	Public
Finance Manager	1.0	Admin	Library Associate	0.75	Public
Human Resources Specialist	1.75	Admin			
Human Resources Manager	1.0	Admin			
Volunteer Coordinator	0.5	Admin			
Senior Accountant	1.0	Admin			
Staff Development Coordinator	1.0	Admin		2.75	
Assistant Director	2.0	Library Admin			
Executive Assistant	1.0	Library Admin			
Foundation Executive Director	1.0	Library Admin			
Administrative Assistant	0.5	Library Admin			
Library Director	1.0	Library Admin			
Marketing Manager	1.0	Library Admin			
Marketing Specialist	1.75	Library Admin			
Outreach 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	7.75	Public			
Library Associate	32.350	Public			
Library Clerk	6.25	Public			
Library Specialist	19.10	Public			
Mobile Services Specialist	1.75	Public			
On-Call Substitutes	0.0	Public			
Resource Specialist	5.0	Public			
Social Worker	1.0	Public			
Teen Librarian	2.0	Public			
Programming Coordinator	1.0	Public			
Collection Development Manager	1.0	Support			
Courier	3.0	Support			
Data and Analysis Coordinator	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 Services Acquisition Specialist	2.75	Support			
Technical Services Supervisor	1.0	Support			
Technology & Innovation Manager	1.0	Support			
Website Specialist	1.0	Support			
	143.20		Total Budget FTE	145.95	

Table 3 – Personnel FTE Detail

Key Operating Expenses by Department

Public Services		
	General	Grants
Personnel (including taxes & benefits)	\$7,378,820	\$300,000
Security Services	290,000	-
Supplies	110,550	140,812
Facility Furnishing Expense	85,500	4,800
SOHS Contract	30,000	-
Professional Services	21,900	163,300
Computers & Technology	18,475	-
Travel	15,100	-
Volunteer & Staff Recognition	6,450	4,000
Memberships, Dues & Subscriptions	2,000	6,500
Library Materials	1,000	12,500
Advertising	100	-
Total Budgeted Expenses	\$7,959,895	\$631,912

Public Services includes the library areas that provide direct services and resources to the 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 FY25 include supporting the strategic plan goals of extending access to the library and engaging the community more fully. The new Latinx Engagement Coordinator position will help with both goals. This position will be a point person for reaching out to the Spanish Speaking community and sharing what services the library can offer them. They will also help staff gain the tools to reach out in their Latinx communities. Additionally, this position will help programming staff create culturally relevant programming at JCLS.

JCLS's security contract with Northwest Defense will be extended for FY25. The added security has made a difference at the Medford location. Many staff have reported that patrons are coming back and commenting that they feel safer and are appreciative that the library has taken steps to ensure the safety of all, while still being a welcoming environment. Northwest Defense works closely with Community Resources and the Medford Branch Manager to collaborate on problem areas.

The Community Services Department has expanded their services system-wide. Resource Specialists visit assigned branches to provide up-to-date resources and can help patrons on site.

The Medford branch continues to be a hub for patrons needing additional resources. Services offered include referrals to other agencies and services, bus tokens, hygiene kits and more.

Outreach, Programming, and Digital Services will continue to offer robust programs and services to support the strategic plan. Program offerings will continue to engage the community. Rogue Reads weaves in the theme of “community” by featuring books for all ages. This year for the first time, the selected author will appear in person to talk about their book. All books offered for youth will be available in English and Spanish. There will be two adult options, with one book available in Spanish. Other popular programs, such as Summer Reading, storytime, and Windows in Time will continue to be offered and heavily supported system-wide.

The outreach team will continue to increase their efforts to create partnerships with the community by working with schools, community organizations and using DART (Direct Access to Resources and Technology), the mobile technology van. Digital Services continues to bring technology out to the community by visiting various senior living facilities and other community partners. Additionally, Digital Services will have a new technology classroom in Medford where they can teach patrons to use basic computer applications.



Support Services			
	General	Grants	CIF
Library Materials	\$1,517,800	\$200,000	-
Personnel (including taxes & benefits)	1,457,087	-	-
Custodial Services	760,000	-	-
Building Repair/Maint	577,400	-	500,000
Telecom	417,450	-	-
Utilities	375,000	-	-
Computer Software & Licensing	193,275	-	-
Insurance	185,000	-	-
Capital Outlay	150,000	250,000	1,050,000
Computers & Technology	104,000	-	-
Minor Equipment	95,000	-	-
Copier Expense	74,300	-	-
Supplies	31,500	-	-
Facility Furnishing Expense	30,000	100,000	-
Professional Services	30,000	-	-
Custodial Supplies	25,000	-	-
Maintenance & Fuel for vehicles	25,000	-	-
Equipment Repair/Maint.	7,100	-	-
Signs & Signal Materials	5,000	-	-
Travel	2,900	-	-
Volunteer & Staff Recognition	900	-	-
Memberships, Dues & Subscriptions	400	-	-
Total Budgeted Expenses	\$6,064,112	\$550,000	\$1,550,000

Support Services includes the library areas 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 FY25 include continuing efforts to enhance the library’s physical and digital collections, updating non-fiction collections, streamlining internal procedures, supporting branch staff, and ongoing collection analysis. In addition, Support Services will continue to develop the Integrated Library System (ILS) and the JCLS app, improve patron notices, and improve usability of the library’s catalog through its discovery layer. IT will focus on updating IT infrastructure for enhanced cybersecurity, internal workflows and documentation, and improving the library’s website for better usability. In FY24, the IT department deployed new, leased printers throughout the branches. In FY25 the purchase of toner system-wide will be fully centralized in the IT department which is why costs in the copier/printer budget line are increasing.

In FY24, Jackson County Library Services launched its first book locker for holds pickup at the Shady Cove Library.



In FY25, plans to offer a second book locker in Ashland are underway, allowing for more expanded access to library collections.

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, and 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 just under 4.5% for FY25 to \$577,400 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 and specialty cleaning services (floors, windows, pressure washing). Costs and services for FY25 were evaluated considering increased hours of operation, resulting in some service level adjustments across the district. Increases overall are at approximately 4% to \$760,000 (down from an increase of 12% last fiscal year).



Administrative Services

	General
Personnel (including taxes & benefits)	\$722,450
Software & Licensing	74,000
Professional development	50,000
Postage and Delivery	45,000
Auditing Services	40,000
Parking Permits	23,000
Advertising/Legal Notices	8,500
Memberships, Dues and Subscriptions	6,200
Meetings	6,000
Consultant Fees	6,000
Bank Fees/Interest Expense	5,000
Professional Services	5,000
Volunteer & Staff Recognition	3,200
Background Checks	3,000
Supplies	3,000
Travel	1,000
Total Budgeted Expenses	\$1,001,350

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 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. In July, Payroll and HR will migrate to a new comprehensive HR Information System.

Library Administration	
	General
Personnel (including taxes & benefits)	\$1,091,642
Advertising	59,900
Consultant Fees	50,000
Elections	45,000
Computer Software & Licensing	32,250
Printing Services	25,000
Professional Services	16,500
Memberships, Dues & Subscriptions	14,000
Travel	11,000
Legal services	10,000
Supplies	8,100
Meetings	4,000
Minor Equipment	2,000
Bank & Special Fees	1,400
Volunteer & Staff Recognition	700
Total Budgeted Expenses	\$1,371,492

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.

Resources for the Marketing department include support for the strategic plan goals of reaching our rural and underserved communities. Efforts will include direct mail campaigns to rural areas, ValPak mailings, and more targeted email campaigns. The Marketing department is also rolling out advertising campaigns in locations that have been previously untapped, such as the airport and the youth baseball fields. Additionally, they 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 the annual planning retreat, membership in professional organizations, training, and consulting services related to the governance of the Library District.

Library Foundation

The District supports the operational and administrative costs of the Jackson County Library Foundation through in-kind support. The original Memorandum of Understanding has been extended for the next five years. Fundraising priorities for the Foundation include early literacy through programs such as the Dolly Parton Imagination Library, Baby’s First Book and Outreach to Childcare; enhancing outdoor spaces such as the planned pollinator garden in Phoenix; and technology that enhances library services and patron experiences such as book lockers in our rural area branches and DART, the mobile technology van.



Other Funds

Miscellaneous Grants Fund

The Miscellaneous Grants Fund was established in FY21 to support the tracking of restricted funds separately from the General Fund. 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. The ending fund balance is expected to be higher than 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 organizations 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 capital outlay and significant improvements to the library facilities that keep them well-maintained. 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 \$4.7m. This year, \$250,000 is budgeted to transfer from the General Fund to the Capital Improvement Fund.

Major planned facilities projects include enhancing the outdoor spaces at select branches and ongoing safety enhancements, including the installation of security cameras and updates to indoor spaces at selected locations. The capital improvement projects planned for FY25 include new roofing at Eagle Point and Talent libraries and new carpeting at select locations. The Facilities Master Plan will guide priorities for short- and long-term facilities needs.



RESOURCES
GENERAL FUND

Jackson County Library Services

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
1				1 Available cash on hand* (cash basis) or				1
2	8,755,750	10,079,017	10,150,000	2 Net working capital (accrual basis)	9,600,000			2
3	185,353	126,150	215,000	3 Previously levied taxes estimated to be received	220,000			3
4	68,584	307,011	300,000	4 Interest	400,000			4
5				5 Transferred IN, from other funds				5
6				6 OTHER RESOURCES				6
7	27,952	30,329	25,000	7 Printing/Copying/Fines	25,000			7
8	-	30,299	2,500	8 Charges for Services	-			8
9	528,070	160,526	42,500	9 Grants and Donations (unrestricted)	225,000			9
10				10				10
11				11				11
12				12				12
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28				28				28
29	9,565,709	10,733,332	10,735,000	29 Total resources, except taxes to be levied	10,470,000	0	0	29
30			12,305,962	30 Taxes estimated to be received	15,046,261			30
31	11,517,958	12,075,840		31 Taxes collected in year levied				31
32	21,083,667	22,809,172	23,040,962	32 TOTAL RESOURCES	25,516,261	0	0	32

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

DETAILED EXPENDITURES

GENERAL FUND

Jackson County Library Services

	Historical Data			Requirements	FTE	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year Year 2023-24			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23							
				Personnel					
1	\$ 234,260	\$ 384,456	\$ 517,030	1 Administrative Salaries (Finance/HR)	8	\$ 540,754		1	
2	3,800,262	4,206,642	5,144,266	2 Public Service Salaries (Librarian, Library Spec, etc.)	109.95	5,523,047		2	
3	315,625	561,384	689,115	3 Library Administration Salaries (Director/Marketing)	8.25	817,094		3	
4	689,506	787,331	995,164	4 Support (IT, Technical Services, Acquisitions, Operations)	19.75	1,090,630		4	
5				5 <i>(See Table 3 for Details)</i>				5	
6	\$ 5,039,653	\$ 5,939,813	\$ 7,345,575	6 SUBTOTAL SALARIES	145.95	\$ 7,971,525		6	
7				7				7	
8	\$ 1,652,465	2,563,190	\$ 2,427,676	8 Fringe		\$ 2,678,475		8	
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30				30				30	
31				31				31	
32	\$ 6,692,118	\$ 8,503,003	\$ 9,773,251	32 SUBTOTAL REQUIREMENTS (PERSONNEL)		\$ 10,650,000		32	

DETAILED EXPENDITURES

GENERAL FUND

Jackson County Library Services

	Historical Data			Requirements	Budget for Next Year 2024-2025				
	Actual		Adopted Budget This Year Year 2023-24		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2021-22	First Preceding Year 2022-23							
				Materials & Services					
1	\$ 1,914	\$ 140	\$ 5,000	1	Accounting	\$ -			1
2	55,000	78,950	55,000	2	Auditing	40,000			2
3	2,625	3,989	5,000	3	Bank & Special Fees	6,400			3
4	67,282	24,196	148,350	4	Consultant Fees	56,000			4
5	-	51,304	-	5	Elections	45,000			5
6	126,091	142,310	145,000	6	Insurance	185,000			6
7	14,623	18,343	15,000	7	Legal	10,000			7
8	10,530	14,676	20,800	8	Membership & Dues	22,600			8
9	107,516	110,178	129,450	9	Supplies	153,150			9
10	23,279	31,365	45,000	10	Postage	45,000			10
11	20,629	26,900	16,500	11	Advertising-Recruitment	8,500			11
12	25,470	30,899	36,200	12	Travel	30,000			12
13	3,822	2,083	9,000	13	Meetings	10,000			13
14	11,062	14,967	46,250	14	Professional Development	50,000			14
16	7,150	2,236	10,000	16	Volunteer & Staff Recognition	11,250			15
17	1,840	3,590	3,000	17	Background Checks	3,000			16
18	404,565	613,812	600,000	18	Building/Repairs	577,400			17
19	591,926	519,624	732,000	19	Custodial Services	760,000			18
20	10,755	20,854	21,000	20	Custodial Supplies	25,000			19
22	14,089	59,840	300,000	22	Security Services	290,000			20
23	3,267	213	15,000	23	Signage	5,000			21
24	24,673	23,979	47,000	24	Copier	74,300			22
25	-	4,739	-	25	A/V Equipment	22,000			
26	13,263	4,386	4,500	26	Equipment Repair	7,100			23
27	1,552	23,942	83,000	27	Facility Furnishing	115,500			24
28	51,792	38,071	98,000	28	Minor Equipment	97,000			25
29		21,938		29	Parking Permits	23,000			26
30				30					27
31				31					28
32				32					29
33				33					30
34				34					31
35	\$ 1,594,715	\$ 1,887,524	\$ 2,590,050	35	Subtotal Requirements (M&S)	\$ 2,672,200			32

DETAILED EXPENDITURES

GENERAL FUND

Jackson County Library Services

	Historical Data			Requirements	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year Year 2023-24		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
1	\$ 269,930	\$ 204,475	\$ 134,600	1 Computers & Technology	\$ 100,000			1
2	168,658	160,188	249,000	2 Software & Licensing	300,000			2
3	190	-	-	3 Supplies-Facilities (included in Supplies)				3
4	1,441,651	1,453,926	1,478,800	4 Library Materials	1,518,800			4
5	39,000	30,000	30,000	5 Southern Oregon Historical Society Contract	30,000			5
6	6,842	39,041	66,000	6 Marketing and Advertising	60,000			6
7	63,312	66,845	67,000	7 Professional Services	73,400			7
8	17,564	19,927	20,000	8 Printing Services	25,000			8
9	332,611	339,775	400,000	9 Utilities	375,000			9
10	195,806	333,000	254,000	10 Telecom	417,450			10
11	18,360	10,312	22,000	11 Maintenance for Vehicles	25,000			11
12				12				12
13	\$ 2,553,924	\$ 2,657,489	\$ 2,721,400	13 SUBTOTAL THIS SHEET	\$ 2,924,650			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	\$ 4,148,639	\$ 4,545,013	\$ 5,311,450	32 TOTAL MATERIALS & SERVICES	\$ 5,596,850			32

DETAILED EXPENDITURES

GENERAL FUND

Jackson County Library Services

	Historical Data			Requirements	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year Year 2023-2024		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
1	\$ 6,692,118	\$ 8,503,003	\$ 9,773,251	1	TOTAL PERSONNEL	\$ 10,650,000		1
2	\$ 4,148,639	\$ 4,545,013	\$ 5,311,450	2	TOTAL MATERIALS & SERVICES	\$ 5,596,850		2
3				3				3
4	113,893	58,202	150,000	4	CAPITAL OUTLAY	150,000		4
5				5				5
6	-	-	500,000	6	CONTINGENCY	500,000		6
7				7				7
8	\$ 10,954,650	\$ 13,106,218	\$ 15,734,701	8	SUBTOTAL EXPENDITURES	\$ 16,896,850		8
9				9				9
10	50,000	300,000	500,000	10	TRANSFERS TO CAPITAL IMPROVEMENT FUND	250,000		10
11				11				11
12	-	-	-	12	TRANSFERS TO GRANT FUND	-		12
13				13				13
14	\$ 11,004,650	\$ 13,406,218	\$ 16,234,701	14	SUBTOTAL EXPENDITURES AND TRANSFERS OUT	\$ 17,146,850		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	10,079,017	9,402,954	6,806,261	31	UNAPPROPRIATED ENDING FUND BALANCE	8,369,411	-	-
32	\$ 21,083,667	\$ 22,809,172	\$ 23,040,962	32	TOTAL REQUIREMENTS	\$ 25,516,261	-	-

SPECIAL FUND

**FORM
LB-10**

MISCELLANEOUS GRANTS FUND

Jackson County Library Services

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024 - 2025					
Actual		Adopted Budget Year 2023 - 24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2021 - 22	First Preceding Year 2022 - 23								
1			1	RESOURCES			1		
2			2	Cash on hand * (cash basis), or			2		
3	\$ 3,589,391	\$ 3,957,856	\$ 4,135,000	3	Working Capital (accrual basis)	\$ 3,680,844	3		
4				4	Previously levied taxes estimated to be received		4		
5	11,040	106,904	20,000	5	Interest	20,000	5		
6				6	Transferred IN, from other funds		6		
7	756,483	401,014	300,000	7	Restricted Revenues	477,500	7		
8				8			8		
9				9			9		
10	4,356,914	4,465,774	4,455,000	10	Total Resources, except taxes to be levied	4,178,344	-	-	10
11				11	Taxes estimated to be received				11
12				12	Taxes collected in year levied				12
13	\$ 4,356,914	\$ 4,465,774	\$ 4,455,000	13	TOTAL RESOURCES	\$ 4,178,344	\$ -	\$ -	13
14				14	REQUIREMENTS **				14
15	\$ 45,415	\$ 17,500	\$ 300,000	15	Personnel Services	\$ 300,000			15
16				16					16
17	214,311	185,822	775,000	17	Materials & Services	631,912			17
18				18					18
19	181,700	373,697	300,000	19	Capital Outlay	250,000			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	3,915,488	3,888,755		29	Ending balance (prior years)	2,996,432			29
30			3,080,000	30	UNAPPROPRIATED ENDING FUND BALANCE				30
31	\$ 4,356,914	\$ 4,465,774	\$ 4,455,000	31	TOTAL REQUIREMENTS	\$ 4,178,344	\$ -	\$ -	31

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

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

RESERVE FUND

CAPITAL IMPROVEMENT FUND

Jackson County Library Services

Historical Data			Adopted Budget Year 2023-24	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025			
Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2021-22	First Preceding Year 2022-23							
1			1	RESOURCES				1
2			2	Cash on hand * (cash basis), or				2
3	\$ 5,403,372	\$ 4,904,095	\$ 4,300,000	3 Working Capital (accrual basis)	\$ 4,741,446			3
4				4 Previously levied taxes estimated to be received				4
5	28,895	117,541	30,000	5 Interest	200,000			5
6	50,000	300,000	500,000	6 Transferred IN, from other funds	250,000			6
7				7				7
8				8				8
9				9				9
10	5,482,267	5,321,636	4,830,000	10 Total Resources, except taxes to be levied	5,191,446			10
11				11 Taxes estimated to be received				11
12				12 Taxes collected in year levied				12
13	\$ 5,482,267	\$ 5,321,636	\$ 4,830,000	13 TOTAL RESOURCES	\$ 5,191,446	\$ -	\$ -	13
14				14 REQUIREMENTS **				14
15				15				15
16	257,484	4,604	500,000	16 Materials and Services	500,000			16
17				17				17
18	320,688	474,366	2,000,000	18 Capital Outlay	1,050,000			18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	4,904,095	4,842,666		29 Ending balance (prior years)	3,641,446			29
30			2,330,000	30 UNAPPROPRIATED ENDING FUND BALANCE	-			30
31	\$ 5,482,267	\$ 5,321,636	\$ 4,830,000	31 TOTAL REQUIREMENTS	\$ 5,191,446	\$ -	\$ -	31