



# **Jackson County Library District**

## **2025-2026 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, resources and storytimes through Outreach to Childcare, free internet access, 24-hour online resources, and a staff of experts. Patrons can browse the online catalog and curated staff booklists, read the Library Connect blog and JCLS Beyond YouTube channel, 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

Jackson County Library Services continued to serve residents across Jackson County with programs and services in our 15 branch locations as well as through participation in numerous community and outreach events. We are pleased to be able to continue to be open more than 500 hours per week, and over 10,000 new library cards have been issued in the past year.

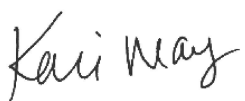
Some significant accomplishments over the past year include the installation of a second book locker at the YMCA in Ashland, which has proven to be a popular place to pick up holds. We hired our first Spanish Language Services Coordinator and increased engagement with Spanish-speaking patrons around the county. We also upgraded the audio-visual equipment in the Large Meeting Room in Medford.

We welcomed not one but two authors to the library for special programs. Washington-state based author Jonathan Evison spoke about his frequently-challenged book *Lawn Boy* during National Library Week in September 2024. For our 5<sup>th</sup> annual Rogue Reads community program, essayist and poet Ross Gay delighted a capacity audience at the Medford Library with excerpts from his *Book of Delights*. In January 2025, we celebrated the third year that the Dolly Parton Imagination Library program is available in Jackson County. With over 40% of eligible kids from birth to age 5 enrolled in the program, we are ahead of the state average. This program gifts a book to a child each month, building their home libraries and helping ensure they reach kindergarten ready to learn.

Libraries remain vital community resources. From access to our collections, to the physical spaces for community to gather and enjoy a program together, to connecting small business owners to key information, libraries and library staff improve the quality of life of the individuals who walk through our doors – or who reach us virtually. As I make formal and informal presentations around the county, I frequently hear someone remark with amazement at a service the library offers. We are continually recalibrating our services so that we remain relevant to you all.

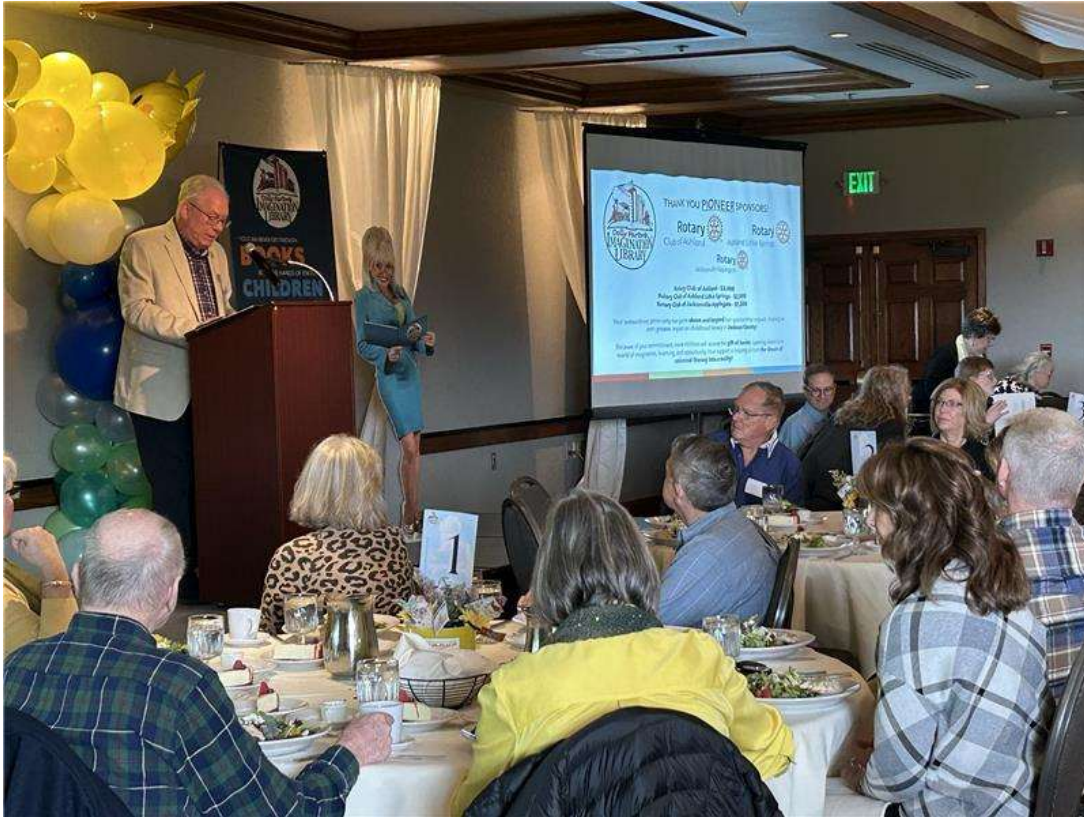
We look forward to continuing to offer quality resources and services to you in the coming year.

Sincerely,



Kari May  
Library Director,  
Jackson County Library Services





## Budget Priorities

Budget spending priorities align with the goals of the 2022-2026 strategic plan as follows:

- **Goal 1: Energize Library Services and Resources** – Build on the current foundation, enliven facilities, collections, programs and other services to more robustly serve the community. Focus will be on collection maintenance, the digital library platform Libby, public art installations, and enhancement of outdoor spaces.
- **Goal 2: Extend Access to the Library** – Increase the awareness, use, and accessibility of the Library. Priority will be updating the communications plan and removing barriers to access.
- **Goal 3: Engage the Community More Fully** – Support the inclusion and advancement of the varied communities in Jackson County. The Library will expand community partnerships, particularly in rural areas and schools, and will foster welcoming and inclusive environments with a focus on Latinx, homeschool groups, the unhoused, and Tribal members.
- **Goal 4: Nurture the Library Infrastructure** – Further the Library as an effective, efficient, well-supported organization with a cohesive and supportive internal culture. The Library will continue to make staff a top priority while focusing on departmental alignment and providing professional development opportunities.

## 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.

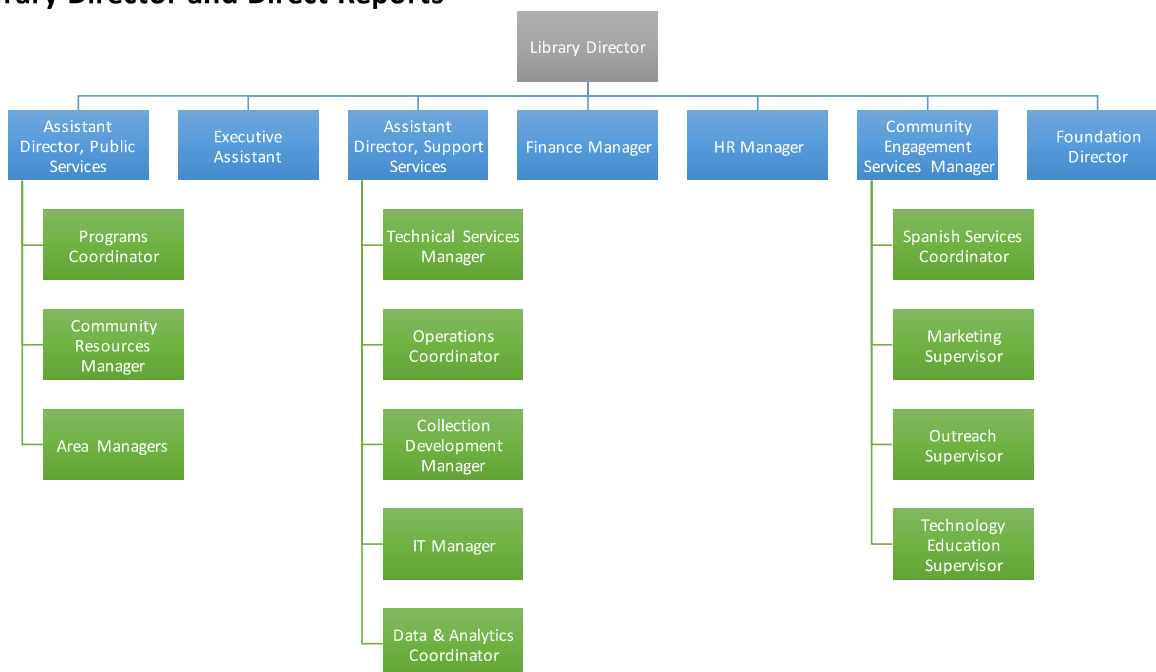
JCLD currently has three funds presented in this budget:

- **General Fund** – general operations of the District
- **Miscellaneous Grants Fund** – restricted donations/gifts/grants provided to JCLD
- **Capital Improvement Fund** – a “reserve” fund for planned improvements to the facilities and property acquired by JCLD

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

1. Public Services (Branch Services, Programming, and Community Resources)
2. Support Services (IT, Technical Services, Collection Management, and Facilities)
3. Community Engagement (Outreach, Marketing and Public Relations, Tech Ed, and Spanish Engagement)
4. Administrative Services (Library Administration, Foundation, HR, and Finance)

## Library Director 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 (FY25) adopted budget along with the preceding two years (FY24 and FY23) of audited activity. The audited beginning General Fund balance for FY24-25 was \$1.6M lower than what was budgeted. Considering spending trends and increase in costs, the presented beginning General Fund balance of \$7.5M for FY26 is the current estimate of carryover resources expected and exceeds policy of maintaining at least 4 months of operating expenses.

### Revenues

Total operating revenues for FY26 are budgeted at \$16,700,000 in the General Fund. 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 FY26 and adopted FY25 budget collect the full 0.60 assessment, increased from previous years' assessments of 0.52 to support current and future year expenditure projections, including sustaining the expanded hours of operation.

The forecasted property tax levy considers both estimated assessed property value as provided by Jackson County, as well as the Library's average annual increase in property tax collections. For the 2025-2026 budget, a 4.79% increase over the prior year's tax levy was used. The 94% collection rate being utilized is based on JCLD's average collection rate over the past ten years as well as the rate utilized by the county.

#### Jackson County Library District Operating Levy Projection

2024-2025 Assessed Value	\$	26,677,768,381
Estimated Growth		5.12%
202-2026 Estimated Value	\$	27,390,081,633
JCLS 5 Year Average Annual Increase		4.79%
JCLS 2024-2025 Levy	\$	16,006,661
2025-2026 Estimated Levy	\$	16,773,128
Estimated Collection Rate		94%
<b>Estimated Taxes to be Received</b>	<b>\$</b>	<b>15,765,000</b>

## **Transfers In**

In the years 2022-2025, interest income has been allocated to the Capital Improvement Fund and Miscellaneous Grants funds using a percentage of the total fund balance. It is not necessary to maintain this income within these funds, and in the 25-26 budget the total balance from previous years totaling \$800,000, plus the estimated interest allocation for the 25-26 year of \$260,000, has been recorded as a transfer-in to the General Fund to support operational expenses.

Adding the projected revenues and transfer-in to the beginning fund balance yields approximately \$25M of resources for the annual budget.

## **Expenses**

Following Oregon Budget Law, expenses are broken down into three major categories under each of the four core function areas:

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

Some expense categories have been consolidated to provide a more concise and understandable budget document. A detailed budget will always be available for the Board, Budget Committee, and community members who wish to have greater insight 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:

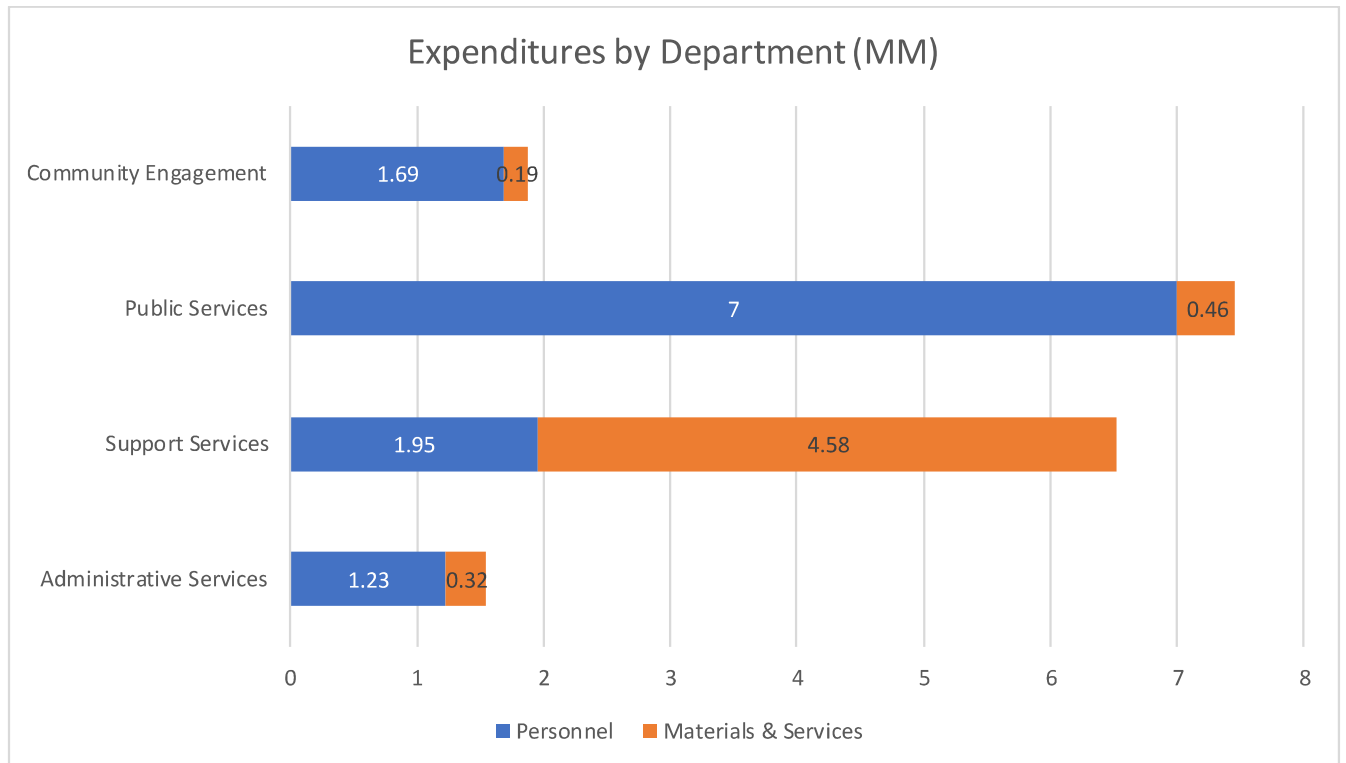
- Expense categories are broken down under each core function area.
- Utilities are separated by type.
- Security Services moved from support services to public services.

Prior year budget changes:

- Parking permits moved from fringe benefits to administrative services.

## Summary of Expenditures

Total expenditures are expected to be \$17,952,131 in the General Fund in FY26. Of this, \$500,000 is for contingency, which represents 2.8% of the expense budget. Considering that the contingency is not expected to be necessary, that leaves operating expenses at approximately \$17.45m.

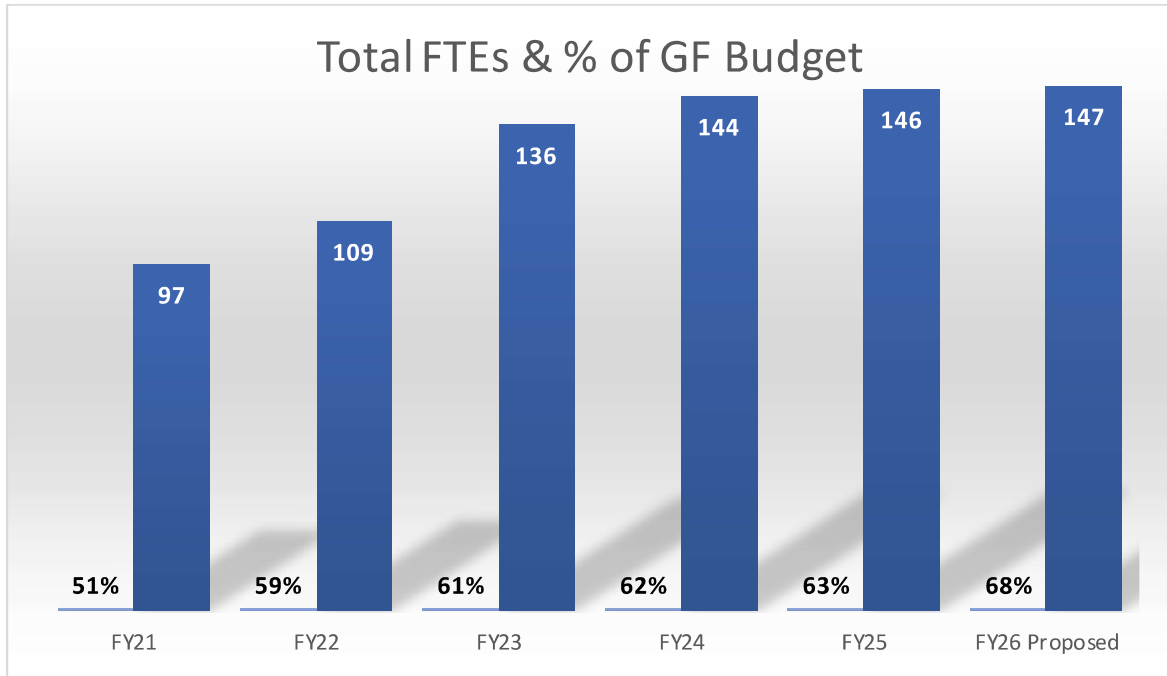


## Personnel

JCLD recognizes that its staff are its greatest asset. As such, Personnel represents the largest expense category in the budget, at approximately 68%. The budget includes a 3% Cost of Living Adjustment (COLA) and a 1.5% step increase for every position, excepting those staff members hired after March 31, 2025, 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 (Q3), as needed. The positions included are:

- Accounting & Payroll Specialist: Decreased .25 FTE. With staff stability in this department and the Finance Manager analyzing work flows the past year, it has been determined that decreasing this position will right-size the Finance Department.
- IT Technician: additional 1 FTE for the IT Department. As the District has grown, the impact on this department has increased.
- Technical Services Acquisitions Specialist: An additional .25 FTE for the Technical Services Department will be added to keep up with workflows within the department.
- Specialist: .5 FTE. A mid-year evaluation will be made to balance out Public Services staff.
- Specialist: .25 FTE. A mid-year evaluation will be made to balance out Community Engagement staff. If it is determined that this is needed, the FTE would be added to an existing position.



25/26 Positions	25/26 FTE Area	25/26 Additional Positions	25/26 FTE Area
Accounting & Payroll Specialist	0.75 Admin Svcs	IT Technician	1.0 Support Svcs
Administrative Assistant	0.5 Lib Admin	Specialist	0.50 Public Svcs
Adult Services Librarian	2.0 Public Svcs	Specialist	0.25 Community Engmt
Area Manager	4.00 Public Svcs	Technical Services Aquisitions Specialist	0.25 Support Svcs
Assistant Director, Public Services	1.0 Public Svcs		
Assistant Director, Support Services	1.0 Support Svcs		
Branch Manager I	10.2 Public Svcs		
Business Librarian	1.0 Public Svcs		
Children's Librarian	2.0 Public Svcs		2.00
Circulation Supervisor	2.0 Public Svcs		
Collection Development Manager	1.0 Support Svcs		
Community Engagement Manager	1.0 Community Engmt		
Community Resource Manager	1.0 Public Svcs		
Community Resource Specialist	5.0 Public Svcs		
Courier	3.0 Support Svcs		
Data and Analysis Coordinator	1.0 Support Svcs		
Education Services Specialist	1.0 Community Engmt		
Executive Assistant	1.0 Lib Admin		
Facilities Assistant	1.0 Support Svcs		
Finance Assistant	0.75 Admin Svcs		
Finance Manager	1.0 Admin Svcs		
Foundation Executive Director	1.0 Lib Admin		
Human Resources Manager	1.0 Admin Svcs		
Human Resources Specialist	2.0 Admin Svcs		
ILS Administrator	1.0 Support Svcs		
IT Manager	1.0 Support Svcs		
IT Technician	1.0 Support Svcs		
Librarian	8.25 Public Svcs		
Library Associate	33.05 Public Svcs		
Library Clerk	5.75 Public Svcs		
Library Director	1.0 Lib Admin		
Library Specialist	14.875 Public Svcs		
Library Specialist	3.8 Community Engmt		
Marketing Specialist	1.75 Community Engmt		
Marketing Supervisor	1.0 Community Engmt		
Network Administrator	1.0 Support Svcs		
On-Call Substitutes	0.0 Public Svcs		
Operations Coordinator	1.0 Support Svcs		
Outreach Supervisor	1.0 Community Engmt		
Programs Coordinator	1.0 Public Svcs		
Selection Librarian	3.0 Support Svcs		
Senior Accountant	1.0 Admin Svcs		
Senior IT Administrator	1.0 Support Svcs		
Spanish Services Coordinator	1.0 Community Engmt		
Staff Development Coordinator	1.0 Admin Svcs		
Technical Services Acquisition Specialist	2.75 Support Svcs		
Technical Services Supervisor	1.0 Support Svcs		
Technology Education Specialist	8.0 Community Engmt		
Technology Education Supervisor	1.0 Community Engmt		
Teen Librarian	2.0 Public Svcs		
Volunteer Coordinator	0.5 Admin Svcs		
Website Administrator	1.0 Support Svcs		
	144.88	Total Budget FTE	146.88

## Key Operating Expenses by Department

<b>PUBLIC SERVICES</b>		
<b>PERSONNEL</b>	<b>General</b>	<b>Grants</b>
Salaries & Wages	\$ 5,236,250	\$ 10,000
Taxes & Fringe	1,782,278	
	\$ 7,018,528	\$ 10,000
<b>MATERIALS &amp; SERVICES</b>		
Security Services	\$ 300,000	
Supplies	90,408	\$ 79,681
SOHS Contract	30,000	
Professional Services	19,950	66,700
In District Mileage	9,459	
Staff Recognition	6,850	
Memberships, Dues and Subscriptions	3,400	4,000
Postage	1,872	
Minor Equipmnet	1,500	
In District meetings, meals, events	184	
	\$ 463,623	\$ 150,381
<b>Total Public Services Budgeted Expenses</b>	<b>\$ 7,482,151</b>	<b>\$ 160,381</b>

Public Services includes the library areas that provide direct services and resources to the public, including service desks, circulation, programming, and community resources. Services can be accessed at the fifteen branches located throughout Jackson County, virtually at [jcls.org](http://jcls.org). and throughout the community through partnerships and outreach programs and events.

JCLS's security contract with Northwest Defense will be extended for FY26. The added security continues to improve the experience patrons have at the Medford Library. 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 Resources Department has expanded its services system-wide. Resource Specialists visit assigned branches to provide up-to-date resources and assist 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.





Reading, storytime, and Windows in Time will continue to be offered and heavily supported systemwide.

Programming will continue to offer robust programs and services to support the strategic plan. Program offerings will continue to engage the community. Rogue Reads will return in FY26, offering a book title for adults and younger children. All books offered will be available in English and Spanish. Like last year, the selected author will appear in person to talk about their book. Other popular programs, such as Summer

SUPPORT SERVICES			
	General	Grants	Capital Imp
<b>PERSONNEL</b>			
Salaries and Wages	\$ 1,453,008		
Taxes and Fringe	497,425		
	\$ 1,950,432		
<b>MATERIALS &amp; SERVICES</b>			
Library Materials - Physical	\$ 900,000	\$ 180,500	
Custodial Services	740,000		
Building Repair/Maintenance	516,270		\$ 350,000
Library Materials - Digital	450,000	274,463	
Electricity	266,575		
Telecom-Wide Area Network	250,000		
Computer Software and Licensing	247,420	14,500	
Insurance	193,000		
Library Databases	150,000		
Landscape Services	155,000		
Utilities	111,350		
Computers and technology	80,000		
Copier Expense	75,000		
Building Repair/Maintenance-Non-Contract	50,000		
Facility Furnishing Expense	50,000	75,000	
Natural Gas	48,425		
E Rate Services	44,000		
Minor Equipment	43,000		
Supplies	36,800		
Telecom-Voice and LD	30,000		
Custodial Supplies	25,000		
Garbage Service	25,000		
Telecom- Hot Spots	25,000		
Maintenance and Fuel for Vehicles	25,000		
Professional Services	15,000		
Library Materials - Other	14,000		
Equipment Repair/Maintenance	9,500		
Alarm Services	3,000		
In District Mileage	2,130		
Staff Recognition	1,050		
Memberships, Dues, & Subscriptions	800		
Property Rental/Lease Expense	500		
Inter-Library Loan Fees	300		
	\$ 4,583,120	\$ 544,463	\$ 350,000
<b>CAPITAL OUTLAY</b>			
Capital Outlay			\$ 1,150,000
<b>Total Support Services Budgeted Expenses</b>	<b>\$ 6,533,553</b>	<b>\$ 544,463</b>	<b>\$ 1,500,000</b>

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

Support Services priorities for FY26 include continuing efforts to enhance the library’s physical collections, with special focus on updating non-fiction and early literacy collections and enhancing digital collections as well as supporting branch staff and leading ongoing collection analysis. Support Services will continue to develop the Integrated Library System (ILS) and the JCLS app and enhance the usability of the library’s catalog through its discovery layer. IT will focus on updating IT infrastructure for enhanced cybersecurity as a selected participant in the E-Rate pilot cybersecurity grant through USAC. IT will also continue to streamline internal workflows and documentation and develop improvements for the library’s website.



In FY25, Jackson County Library Services launched its second book locker for holds pickup in Ashland offsite at the Ashland Family YMCA, which will soon include a library book drop to accept library returns, increasing access and convenience for library patrons at the south end of Jackson County.

Multiple software systems ensure the smooth administration of the District. Public-facing systems include the library catalog, library website, and wireless printing services, as well as the library’s online calendar of events and programs and meeting room booking system. The calendar and meeting room booking systems will be evaluated and possibly replaced with a new system in FY26. Operating behind the scenes are HR and finance systems, and the internal ticketing system used by all Support Services staff.

Major contracts managed by Support Services:

- In FY25, JCLD engaged in an RFP process to secure a consolidated landscaping services contract, supporting the Strategic Plan goal to enhance outdoor spaces across the District. Pro Lawn began their contract in April 2025. Costs for landscaping services are projected at \$155,000.
- 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 facilities maintenance contract was adjusted to remove landscaping services and was calculated with a 5% increase for the continuing maintenance services. Overall, the contracted amount was reduced to \$516,270. An additional \$50,000 was budgeted for repair and maintenance provided by the county that falls outside of the contracted services.
- JCLD contracts with Pathway Enterprises for various custodial services across the District, including regular janitorial and specialty cleaning services (floors, windows, pressure washing). With the removal of landscaping services for FY26 along with minor service adjustments, the janitorial services increase comes in at 1.88% for a projected contract cost of \$740,000.

<b>COMMUNITY ENGAGEMENT</b>		
<b>PERSONNEL</b>	<b>General</b>	<b>Grants</b>
Salaries and Wages	\$ 1,261,504	
Taxes and Fringe	428,298	
	\$ 1,689,802	
<b>MATERIALS &amp; SERVICES</b>		
Advertising	\$ 70,000	\$ 5,000
Computer Software and Licensing	33,000	119
Printing Services	25,000	
In District Mileage	22,700	
Supplies	17,500	39,000
Professional Services	15,000	101,000
Memberships, Dues, and Subscriptions	4,088	2,500
Minor Equipment	2,000	
Staff Recognition	1,100	
Computers and Technology	1,000	
Library Materials-other	-	8,000
	\$ 191,388	\$ 155,619
<b>Total Community Engagement Budgeted Expenses</b>	<b>\$ 1,881,190</b>	<b>\$ 155,619</b>

Community Engagement is a new core function area created with the reorganization of the Outreach and Programming Department. Community Engagement includes Outreach, Marketing and Public Relations, Tech Ed, and Spanish Services.



Resource allocations for Marketing include support for the strategic goals of reaching our rural and underserved communities. Efforts include direct mail campaigns to rural areas, ValPak mailings, and more targeted email campaigns. 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.

The Outreach team will continue to increase their efforts to create partnerships with the community by working with schools, community organizations, and local businesses. Technology Education Services continues to bring technology out to the community by visiting various senior living facilities and other community partners. Computer classes are taught in the new technology classroom at the Medford Library. DART, the District's mobile technology van, will continue to bring Wi-Fi connections and relevant technologies out into the community.

<b>ADMINISTRATIVE SERVICES</b>		
	<b>General</b>	<b>Grants</b>
<b>PERSONNEL</b>		
Salaries and Wages	\$ 917,702	
Taxes and Fringe	313,536	
	\$ 1,231,238	\$ -
<b>MATERIALS &amp; SERVICES</b>		
Computer Software and Licensing	\$ 74,800	
Professional Development	52,500	
Auditing Services	42,500	
Consultant Fees	32,000	
Legal Services	25,000	
Parking Permits	23,000	
Memberships, Dues and Subscriptions	21,450	
Postage - Finance	20,000	
In District meetings, meals, events	8,100	
Staff Recognition	5,650	\$ 1,500
Advertising/Recruitment	4,500	
Bank Fees/Interest Expense	3,750	
Supplies	3,750	
Travel- airfare, lodging, meals etc	3,000	
In District Mileage	2,000	
Background Checks	1,500	
Volunteer Recognition	500	
	\$ 324,000	\$ 1,500
<b>Total Administrative Services Budgeted Expenses</b>	<b>\$ 1,555,238</b>	<b>\$ 1,500</b>

Administrative Services includes Library Administration, Foundation, 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.

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

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.

### **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 with a renewal option for the next four years.

## **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. At the beginning of this fiscal year, the Fund Balance is anticipated to total \$4.75M. This year, \$250,000 is budgeted to transfer from the General Fund to the Capital Improvement Fund.

The capital improvement projects planned for FY26 include lighting upgrades at the Ashland and Medford branches, carpet replacement at the Jacksonville and Rogue River branches, security upgrades at the Phoenix, Ashland, and White City branches, art installations in Ashland and Medford, Tech Ed department relocation at the Medford branch, and design guidelines for future capital projects. The Phoenix Pollinator Garden project, originally planned for FY25, will continue in FY26. Additional outdoor improvements will be made at other branches as time and resources allow.

SPECIAL FUND  
RESOURCES AND REQUIREMENTS

MISCELLANEOUS GRANTS FUND  
(Fund)

Jackson County Library District  
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2025 - 26		
Actual			Org Unit or Prog & Activity	Object Classification	Detail	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2022 - 23	First Preceding Year 2023 - 24	Adopted Budget Year 2024 - 25						
1			1	RESOURCES				1
2			2	Cash on hand * (cash basis), or				2
3	3,957,856	3,909,846	3	Working Capital (accrual basis)		3,800,000		3
4			4	Previously levied taxes estimated to be received				4
5	106,904	30,310	5	Interest		30,000		5
6			6	Transferred IN, from other funds				6
7	401,014	335,467	7	Restricted Revenues		593,381		7
8			8					8
9			9					9
10	4,465,774	4,275,623	10	Total Resources, except taxes to be levied		4,423,381	-	10
11			11	Taxes estimated to be received				11
12			12	Taxes collected in year levied				12
13	4,465,774	4,275,623	13	TOTAL RESOURCES		4,423,381	-	13
14			14	REQUIREMENTS **				14
15			15					15
16	17,500	10,000	16	PUBLIC SERVICES	Personnel	10,000		16
17			17	PUBLIC SERVICES	Materials & Services			17
18	54,426	34,183	18		Supplies	79,681		18
19	28,920	9,149	19		Professional Services	66,700		19
20	4,795	2,026	20		Memberships, Dues, & Subscrip	4,000		20
21	-	9,367	21		Facility Furnishings	-		21
22	1,100	442	22		Library Materials-Physical	-		22
23	850	-	23		Special Fees	-		23
24	185	310	24		Staff Recognition	-		24
25			25	SUPPORT SERVICES	Materials & Services			25
26	-	-	26		Library Materials-Digital	274,463		26
27	22,008	128,195	27		Library Materials-Physical	180,500		27
28	-	28,239	28		Facility Furnishings	75,000		28
29	-	6,173	29		Computer Software & Licensing	14,500		29
30	2,995	1,498	30		Library Databases	-		30
31	463	-	31		Library Materials-Other	-		31
32	8,850	-	32		Maintenance & Fuel for Vehicles	-		32
33	373,697	-	33	SUPPORT SERVICES	Capital Outlay	125,000		33
34			34	COMMUNITY ENGAGEMENT	Personnel	-		34
35			35	COMMUNITY ENGAGEMENT	Materials & Services			35
36	2,429	59,359	36		Professional Services	101,000		36
37	51,663	77,068	37		Supplies	39,000		37
38	520	226	38		Library Materials-Other	8,000		38
39	-	-	39		Advertising	5,000		39
40	-	856	40		Memberships, Dues, & Subscrip	2,500		40
41	5,700	950	41		Computer Software & Licensing	119		41
42	-	-	42		Staff Recognition	-		42
43	-	2,273	43		Facility Furnishings	-		43
44	918	-	44		Library Materials-Physical	-		44
45	-	-	45	ADMINISTRATIVE SERVICES	Materials & Services			45
46	-	3,872	46		Staff Recognition	1,500		46
47	-	-	47	Transfers Out to Other Funds		235,000		47
48	3,888,755	3,901,437	48	Ending balance (prior years)				48
49			49	UNAPPROPRIATED ENDING FUND BALANCE		3,201,418		49
50	4,465,774	4,275,623	50	TOTAL REQUIREMENTS		4,423,381	-	50

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



RESERVE FUND  
RESOURCES AND REQUIREMENTS

CAPITAL IMPROVEMENT FUND  
(Fund)

Jackson County Library District  
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025 - 26		
Actual	First Preceding Year 2023 - 24	Adopted Budget Year 2024 - 25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2022 - 23						
1			RESOURCES			1
2			Cash on hand * (cash basis), or			2
3	4,904,095	4,842,666	Working Capital (accrual basis)	4,750,000		3
4			Previously levied taxes estimated to be received			4
5	117,541	252,345	Interest	230,000		5
6	300,000	-	Transferred IN, from other funds	250,000		6
7						7
8						8
9						9
10	5,321,636	5,095,011	Total Resources, except taxes to be levied	5,230,000	-	10
11			Taxes estimated to be received			11
12			Taxes collected in year levied			12
13	5,321,636	5,095,011	TOTAL RESOURCES	5,230,000	-	13
14			REQUIREMENTS **			14
15			Org. Unit or Prog. & Activity			15
16	4,604		Support Services			16
17		184,357	Materials & Services	350,000		17
18	474,366	77,657	Capital Outlay	1,150,000		18
19			Transfers Out	825,000		19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29	4,842,666	4,832,997	Ending balance (prior years)			29
30			UNAPPROPRIATED ENDING FUND BALANCE	2,905,000		30
31	5,321,636	5,095,011	TOTAL REQUIREMENTS	5,230,000	-	31

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

150-504-011 (Rev 10-16)

\*\*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.

RESOURCES  
GENERAL FUND

Jackson County Library District  
(Name of Municipal Corporation)

(Fund)

		Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2025-2026			
		Actual		Adopted Budget This Year Year 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
		Second Preceding Year 2022-23	First Preceding Year 2023-24						
1					1 Available cash on hand* (cash basis) or				1
2	10,079,017	9,402,954		9,600,000	2 Net working capital (accrual basis)	7,500,000			2
3	126,150	230,093		220,000	3 Previously levied taxes estimated to be received	250,000			3
4	307,011	516,239		400,000	4 Interest	435,000			4
5		-			5 Transferred IN, from other funds	1,060,000			5
6					6 OTHER RESOURCES				6
7	30,329	46,029		25,000	7 Printing/Copying/Fines	50,000			7
8	30,299	41,251		-	8 Charges for Services				8
9	160,526	225,613		225,000	9 Grants and Donations (unrestricted)	200,000			9
10					10				10
11					11				11
12					12				12
13					13				13
14					14				14
15					15				15
16					16				16
17					17				17
18					18				18
19					19				19
20					20				20
21					21				21
22					22				22
23					23				23
24					24				24
25					25				25
26					26				26
27					27				27
28					28				28
29	10,733,332	10,462,179		10,470,000	Total resources, except taxes to be levied	9,495,000	-	-	29
30				15,046,261	Taxes estimated to be received	15,765,000			30
31	12,075,840	12,730,993			Taxes collected in year levied				31
32	22,809,172	23,193,172		25,516,261	TOTAL RESOURCES	25,260,000	-	-	32

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

REQUIREMENTS SUMMARY  
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY  
GENERAL FUND  
(name of fund)

Jackson County Library District  
(name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: PUBLIC SERVICES		Budget For Next Year 2025-26		
	Actual	First Preceding Year 2023-24	Adopted Budget This Year 2024-25			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1				1	PERSONNEL SERVICES			1
2	3,523,036	4,634,787	4,600,971	2	Salaries & Wages	5,236,250		2
3	1,520,285	1,468,940	1,589,945	3	Taxes & Benefits	1,782,278		3
4				4				4
5				5				5
6				6				6
7				7				7
8	5,043,321	6,103,727	6,190,916	8	TOTAL PERSONNEL SERVICES	7,018,528	-	8
9	82,175	86,95	90,70	9	Total Full-Time Equivalent (FTE)	93,625		9
10				10	MATERIALS AND SERVICES			10
11				11	Security Services	300,000		11
12	55,046	84,188	98,650	12	Supplies	90,408		12
13	30,000	30,000	30,000	13	SOHS Contract	30,000		13
14	25,045	10,860	18,900	14	Professional Services	19,950		14
15	11,449	38,594	8,100	15	In District Mileage	9,459		15
16	704	1,997	6,600	16	Staff Recognition	6,850		16
17	3,394	1,475	500	17	Memberships, Dues and Subscriptions	3,400		17
18	140	-	-	18	Postage	1,872		18
19	-	54	-	19	Minor Equipmnet	1,500		19
20	385	-	-	20	In District meetings, meals, events	184		20
21	2,557	14,276	-	21	Consultant fees	-		21
22	5,056	1,172	-	22	Professional Development	-		22
23	22,519	-	68,500	23	Facility Furnishing Expense	-		23
24	-	-	250	24	Volunteer Recognition	-		24
25	1,320	-	4,000	25	Computers and Technology	-		25
26	-	57	-	26	Library Materials-physical	-		26
27	513	-	-	27	Library Materials-other	-		27
28	158,128	182,673	235,500	28	TOTAL MATERIALS AND SERVICES	463,623	-	28
29				29	CAPITAL OUTLAY			29
30				30				30
31				31				31
32				32				32
33				33				33
34				34				34
35				35				35
36	-	-	-	36	TOTAL CAPITAL OUTLAY	-	-	36
37	5,201,449	6,286,400	6,426,416	37	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	7,482,151	-	37

REQUIREMENTS SUMMARY  
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY  
GENERAL FUND  
(name of fund)

Jackson County Library District  
(name of Municipal Corporation)

	Historical Data		REQUIREMENTS FOR: SUPPORT SERVICES		Budget For Next Year 2025-26		
	Actual	Adopted Budget This Year 2024-25			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2022-23	First Preceding Year 2023-24					
1			1	PERSONNEL SERVICES			1
2	856,016	1,126,147	2	Salaries & Wages	1,453,008		2
3	369,394	356,919	3	Taxes & Benefits	497,425		3
4			4				4
5			5				5
6			6				6
7			7				7
8	1,225,411	1,483,066	8	TOTAL PERSONNEL SERVICES	1,950,433	-	8
9	27,50	17,75	9	Total Full-Time Equivalent (FTE)	22.00		9
10			10	MATERIALS AND SERVICES			10
11	874,038	797,785	11	Library Materials - Physical	900,000		11
12	519,624	733,541	12	Custodial Services	740,000		12
13	532,510	506,012	13	Building Repair/Maintenance	516,270		13
14	398,951	439,220	14	Library Materials - Digital	450,000		14
15	174,020	182,567	15	Electricity	266,575		15
16	85,518	146,601	16	Utilities	111,350		16
17	61,553	45,785	17	Natural Gas	48,425		17
18	18,683	19,293	18	Garbage Service	25,000		18
19	187,457	242,567	19	Telecom-Wide Area Network	250,000		19
20	128,091	85,900	20	Computer Software and Licensing	247,420		20
21	142,310	91,774	21	Insurance	193,000		21
22	176,759	78,247	22	Library Databases	150,000		22
23	23,269	-	23	Landscape Services	155,000		23
24	203,155	27,023	24	Computers and technology	80,000		24
25	23,979	39,934	25	Copier Expense	75,000		25
26	-	-	26	Building Repair/Maintenance-Non-Contract	50,000		26
27	-	77,087	27	Facility Furnishing Expense	50,000		27
28	38,500	40,850	28	E Rate Services	44,000		28
29	37,638	67,912	29	Minor Equipment	43,000		29
30	36,314	32,815	30	Supplies	36,800		30
31	35,323	30,482	31	Telecom-Voice and LD	30,000		31
32	20,854	21,455	32	Custodial Supplies	25,000		32
33	73,686	58,049	33	Telecom- Hot Spots	25,000		33
34	10,312	25,463	34	Maintenance and Fuel for Vehicles	25,000		34
35	16,986	5,362	35	Professional Services	15,000		35
36	334	10,451	36	Library Materials - Other	14,000		36
37	4,386	5,639	37	Equipment Repair/Maintenance	9,500		37
38	-	-	38	Alarm Services	3,000		38
39	450	-	39	In District Mileage	2,130		39
40	-	426	40	Staff Recognition	1,050		40
41	114	71	41	Memberships, Dues, & Subscriptions	800		41
42	-	500	42	Property Rental/Lease Expense	500		42
43	461	404	43	Inter-Library Loan Fees	300		43
44	0	423	44	In District meetings, meals, events	-		44
45	3,793	5,457	45	Professional Development	-		45
46	59,840	268,013	46	Security Services	-		46
47	213	1,137	47	Signs and Signal Materials	-		47
48	4,739	4,857	48	A/V Equipment	-		48
49	27	-	49	Depreciation Expense	-		49
50	3,893,887	4,093,208	50	TOTAL MATERIALS AND SERVICES	4,583,120	-	50
51			51	CAPITAL OUTLAY			51
52	58,202	37,773	52	Capital Outlay	-		52
53			53				53
54			54				54
55			55				55
56			56				56
57			57				57
58	58,202	37,773	58	TOTAL CAPITAL OUTLAY	-	-	58
59	5,177,500	5,614,047	59	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	6,533,553	-	59

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**  
**GENERAL FUND**  
(name of fund)

**Jackson County Library District**  
(name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: COMMUNITY ENGAGEMENT	Budget For Next Year 2025-26		
	Second Preceding Year 2022-23	Actual	First Preceding Year 2023-24	Adopted Budget This Year 2024-25	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1				1			1
2	939,524	1,236,006		1,140,358	1,261,504		2
3	405,430	391,737		432,364	428,298		3
4							4
5							5
6							6
7							7
8	1,344,954	1,627,743		1,572,722	1,689,802	-	8
9	13,50	24,00		24,00	19,775		9
10							10
11	37,389	69,393		60,000	70,000		11
12	18,084	2,659		32,250	33,000		12
13	19,927	9,647		25,000	25,000		13
14	1,939	-		7,500	22,700		14
15	12,235	15,876		13,000	17,500		15
16	15,628	14,150		18,000	15,000		16
17	4,896	6,170		3,500	4,088		17
18	433	-		2,000	2,000		18
19	578	264		1,150	1,100		19
20	-	-		-	1,000		20
21	2,175	998		-	-		21
22	150	-		-	-		22
23	1,424	-		2,000	-		23
24							24
25							25
26							26
27	114,858	119,157		164,400	191,388	-	27
28							28
29							29
30							30
31							31
32							32
33							33
34							34
35	-	-		-	-	-	35
36	1,459,812	1,746,900		1,737,122	1,881,190	-	36

150-504-030 (Rev 11-18)

REQUIREMENTS SUMMARY  
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY  
GENERAL FUND  
(name of fund)

Jackson County Library District  
(name of Municipal Corporation)

Historical Data		Adopted Budget This Year 2024-25	REQUIREMENTS FOR: ADMINISTRATIVE SERVICES		Budget For Next Year 2025-26		
					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2022-23	First Preceding Year 2023-24						
1	2	3	4	5	6	7	8
2	3	4	5	6	7	8	9
3	4	5	6	7	8	9	10
4	5	6	7	8	9	10	11
5	6	7	8	9	10	11	12
6	7	8	9	10	11	12	13
7	8	9	10	11	12	13	14
8	9	10	11	12	13	14	15
9	10	11	12	13	14	15	16
10	11	12	13	14	15	16	17
11	12	13	14	15	16	17	18
12	13	14	15	16	17	18	19
13	14	15	16	17	18	19	20
14	15	16	17	18	19	20	21
15	16	17	18	19	20	21	22
16	17	18	19	20	21	22	23
17	18	19	20	21	22	23	24
18	19	20	21	22	23	24	25
19	20	21	22	23	24	25	26
20	21	22	23	24	25	26	27
21	22	23	24	25	26	27	28
22	23	24	25	26	27	28	29
23	24	25	26	27	28	29	30
24	25	26	27	28	29	30	31
25	26	27	28	29	30	31	32
26	27	28	29	30	31	32	33
27	28	29	30	31	32	33	34
28	29	30	31	32	33	34	35
29	30	31	32	33	34	35	36
30	31	32	33	34	35	36	37
31	32	33	34	35	36	37	38
32	33	34	35	36	37	38	39
33	34	35	36	37	38	39	40
34	35	36	37	38	39	40	41
35	36	37	38	39	40	41	42
36	37	38	39	40	41	42	43
37	38	39	40	41	42	43	44
38	39	40	41	42	43	44	45
39	40	41	42	43	44	45	46
40	41	42	43	44	45	46	47
41	42	43	44	45	46	47	48
42	43	44	45	46	47	48	49
43	44	45	46	47	48	49	50
44	45	46	47	48	49	50	51
45	46	47	48	49	50	51	52
46	47	48	49	50	51	52	
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REQUIREMENTS SUMMARY

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

GENERAL FUND

Jackson County Library District  
(name of Municipal Corporation)

Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2025-26			
Actual		Adopted Budget	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2022-23	First Preceding Year 2023-24	This Year 2024-25						
1			PERSONNEL SERVICES NOT ALLOCATED	1		1		
2				2		2		
3				3		3		
4	-	-	TOTAL PERSONNEL SERVICES	4	-	4		
5			Total Full-Time Equivalent (FTE)	5		5		
6			MATERIALS AND SERVICES NOT ALLOCATED	6		6		
7				7		7		
8				8		8		
9	-	-	TOTAL MATERIALS AND SERVICES	9	-	9		
10			CAPITAL OUTLAY NOT ALLOCATED	10		10		
11				11		11		
12				12		12		
13	-	-	TOTAL CAPITAL OUTLAY	13	-	13		
14			DEBT SERVICE	14		14		
15				15		15		
16				16		16		
17	-	-	TOTAL DEBT SERVICE	17	-	17		
18			SPECIAL PAYMENTS	18		18		
19				19		19		
20				20		20		
21	-	-	TOTAL SPECIAL PAYMENTS	21	-	21		
22			INTERFUND TRANSFERS	22		22		
23	300,000	-	Transfer to Capital Improvement Fund	23	250,000	23		
24				24		24		
25				25		25		
26				26		26		
27				27		27		
28	300,000	-	TOTAL INTERFUND TRANSFERS	28	250,000	28		
29			OPERATING CONTINGENCY	29	500,000	29		
30			RESERVED FOR FUTURE EXPENDITURE	30	-	30		
31			UNAPPROPRIATED ENDING BALANCE	31	7,057,868	31		
32	300,000	-	Total Requirements NOT ALLOCATED	32	7,807,868	32		
33	13,106,218	15,200,428	Total Requirements for ALL Org.Units/Programs within fund	33	17,452,132	33		
34	9,402,954	7,992,744	Ending balance (prior years)	34		34		
35	22,809,172	23,193,172	TOTAL REQUIREMENTS	35	25,260,000	35		