



# Jackson County Library District

2026 -2027

## Budget

---

[WWW.JCLS.ORG](http://WWW.JCLS.ORG)

# Mission



*The mission of the Jackson County Library District is to connect everyone to information, ideas, and each other.*

. . . . .  
. . . . .  
. . . . .

# Vision

*Through the Jackson County Libraries individuals reach their potential and our communities thrive.*

# Values

To fulfill our mission and realize our vision, the following ideals shall direct us in our service to the community and interaction with each other.

## **Inclusion**

Our libraries welcome everyone, and we honor diversity and individual perspectives.

## **Trust**

We champion free and open access to knowledge and value 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 (JCLD) 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 library's mission is to connect everyone to information, ideas, and each other. With 15 branches throughout the County, JCLD 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, watch JCLS Beyond YouTube channel, and download books and audiobooks to their personal devices.

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 JCLD.



*JCLD finds itself at the end of an ambitious five-year strategic plan. In addition to its core activities that feature over a million physical items checked out annually, almost half a million digital check outs, over 600,000 patrons visiting branches, and 10,000 new cardholders, the district has also increased its community outreach via technical services, the community resource team, enhanced access to Spanish language collections and programs, and the DART van, to name a few. There is no doubt that JCLD is a vital social institution in the Rogue Valley, beloved by its patrons and exceedingly well utilized by them.*

*The five-year implementation of the strategic plan has also seen significant growth in the number of employees in the district as well as some new and ongoing costs incurred to support strategic plan goals. At this time, while the next long-term strategic plan for JCLD awaits the appointment of a new long-term Executive Director, the system is taking stock of the financial effects of the past five years with an eye towards financial sustainability and determining which programs and services provide patrons the greatest returns.*

*The budget presented below evinces this fiscal prudence and a reflective pause. It is the result of months of work from all departments with an eye toward operational and staffing efficiencies. We believe adoption of this budget will place JCLD on a solid financial foundation upon which the next strategic plan can be built.*



---

**Frank Phillips**

Interim Director

# 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:*

### 1 *General Fund*

general operations of the District

### 2 *Miscellaneous Grants Fund*

restricted donations/gifts/grants provided to JCLD

### 3 *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:*

### *Public Services*

Branch Services, Programming, and Community Resources

### *Support Services*

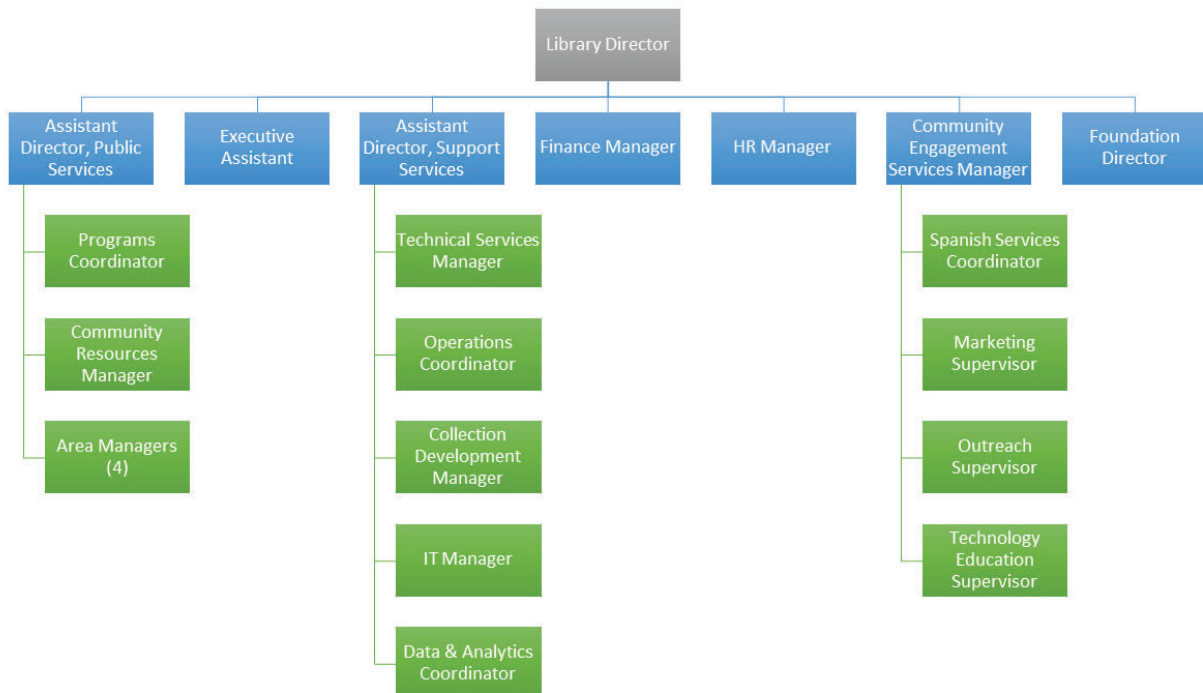
IT, Technical Services, Collection Management, Data & Analytics, and Facilities

### *Community Engagement*

Outreach, Marketing and Public Relations, Technology Education, and Spanish Language Access

### *Administrative Services*

Library Administration, Foundation, HR, and Finance



# Strategic Plan

Jackson County Library District's most recent strategic plan was developed to cover years 2022 through 2026. A new strategic plan started development in the current fiscal year, however an unanticipated change in leadership led to a shift in plan design. An 18-month strategic roadmap is being outlined to bridge the gap between strategic plans. This roadmap was still in development at the time this budget narrative was published. This budget has been prepared to continue operations based on the previous strategic plan without implementing any new, significant initiatives.

## *The 2022-2026 Strategic plan encompassed the following goals:*

- 1** Energize Library Services and Resources
- 2** Extend Access to the Library
- 3** Engage the Community More Fully
- 4** Nurture the Library Infrastructure

Each of these goals has been assessed while developing the fiscal year 26-27 budget to ensure that resources are allocated prudently and responsibly while maintaining services at supportable levels.

# JACKSON COUNTY LIBRARY SERVICES

# 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 (FY 25-26) adopted budget along with the preceding two years (FY 24-25 and FY 23-24) of audited activity. The audited beginning General Fund balance for FY25-26 was approximately \$15,000 higher than what was budgeted. Considering spending trends and increases in costs, the presented beginning General Fund balance of \$7M for FY 26-27 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 FY 26-27 are budgeted at \$17,521,900 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 FY 26-27 budget collects the full 0.60 assessment.

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 FY 26-27 budget, a 4.37% 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. The net collection results in an increase of 3.4% over previous year's budget of \$15,765,000.

# 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:

- All library materials are categorized under either physical or digital general ledger codes. Databases are now combined with digital. Library Materials-Other includes fees paid to vendors for cataloging and processing.
- Electricity charges that were previously being combined with other utility bills have now been included in the Electricity general ledger code.

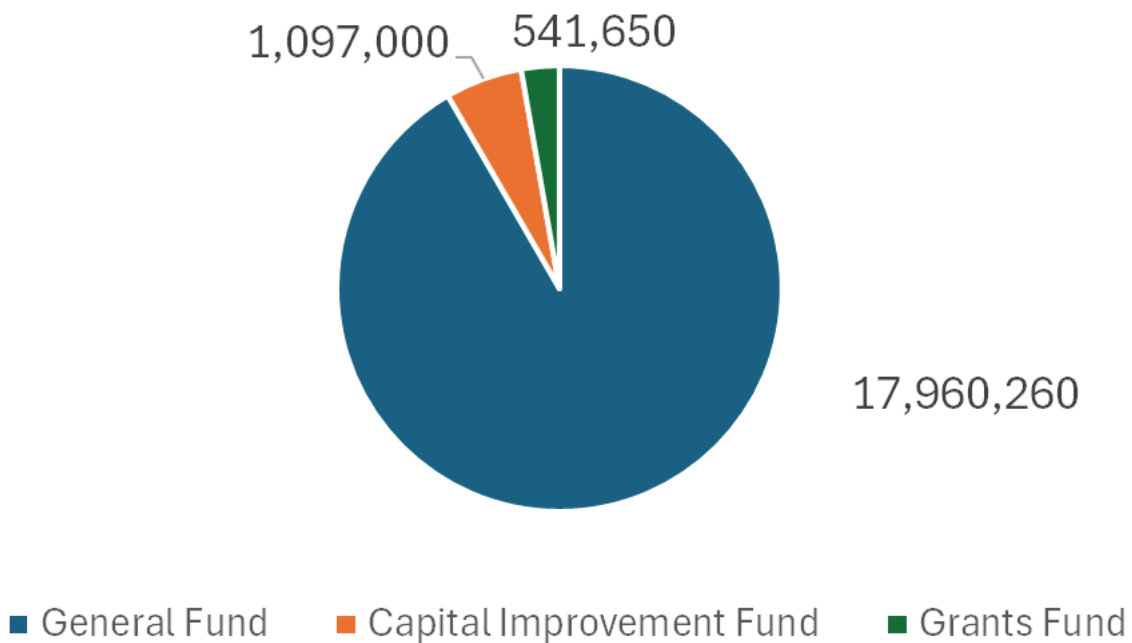
## *Jackson County Library District Operating Levy Projection*

2025-2026 Assessed Value	\$	27,691,977,582
Estimated Growth		4.37%
2026-2027 Estimated Value	\$	28,901,814,753
JCLD 2025-2026 Levy	\$	16,631,458
2026-2027 Estimated Levy	\$	17,341,089
Estimated Collection Rate		94%
<b>Estimated Taxes to be Received</b>	<b>\$</b>	<b>16,300,000</b>

# Summary of Expenditures

Total expenditures for fiscal year 26-27 are expected to be  
**\$19,598,910**

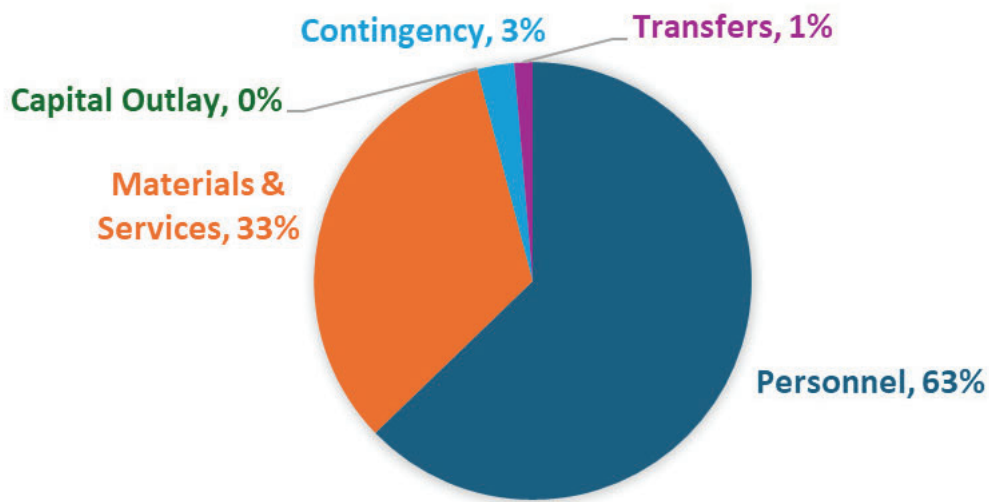
26/27 Expenditure by Fund (Not Including Transfers)



## Summary of Expenditures continued

The General Fund consists of the annual operating budget and was created based on the anticipated needs for FY 26-27 in conjunction with estimated revenues and the impact on the next five years' needs and ending fund balance. Total General Fund expenditures are budgeted at \$18,210,260 which includes \$500,000 in contingency and \$250,000 transfers out to other funds.

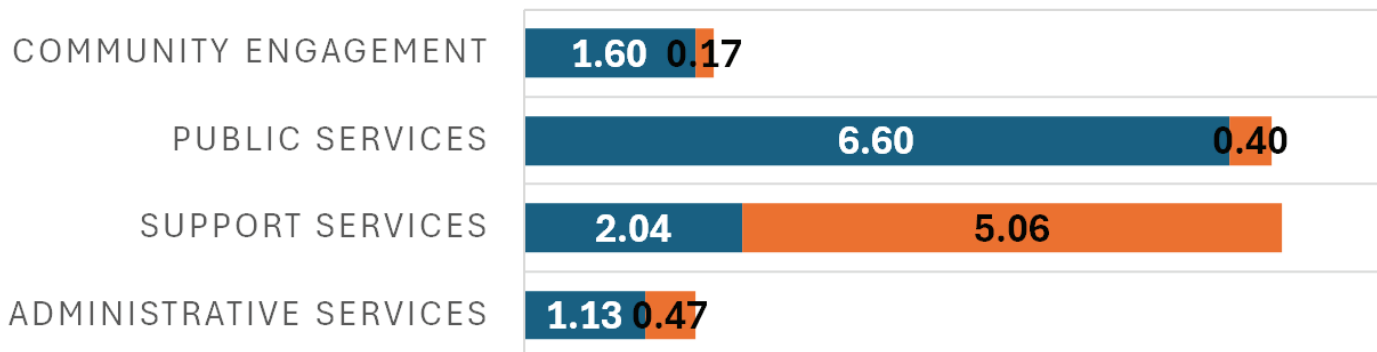
### GENERAL FUND EXPENDITURES



Expenditures are further broken down into appropriations for each of the four function areas. The chart below captures the dollars appropriated (in millions) in each expenditure category by department.

### EXPENDITURES BY DEPARTMENT (MM)

■ Personnel ■ Materials & Services



# Personnel

JCLD recognizes that its staff are its greatest asset. As such, Personnel represents the largest expense category in the budget, at approximately 65% of the General Fund budget, not including contingency and transfers.

The District is currently in negotiations with SEIU Local 503/OPEU to create a new collective bargaining agreement that would cover approximately 77% of District staff. The impact of the agreement is unknown at the time of the budget preparation.

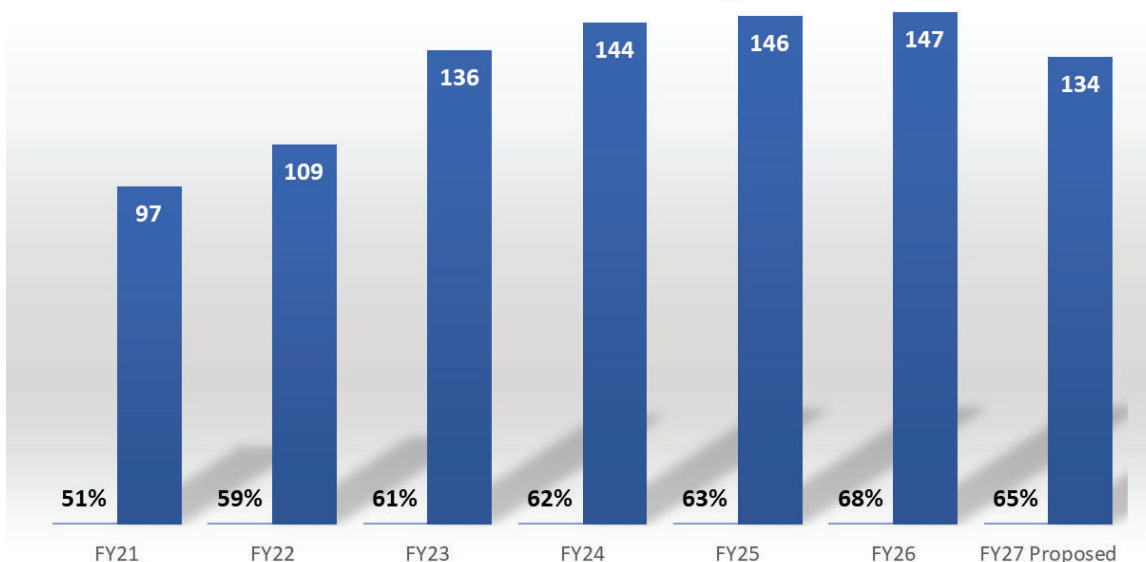
A comprehensive review of operating hours and full-time equivalent positions (FTEs) was conducted in light of prior initiatives aimed at advancing the strategic goal of expanding library access. Based on an analysis of branch usage and associated operating costs, it was determined that adjustments are needed. These changes include reduced operating hours at select branches, as well as a combination of hour reductions and position eliminations, to appropriately size the organization and align with the available budget.

The budget includes a 2.5% Cost of Living Adjustment (COLA) and a 1.5% step increase for every position, except those staff members hired after March 31, 2026, who would not receive the step increase.

Adjustments to FTEs include the following:

- Administrative Services- A reduction of 0.875 FTE
- Community Engagement- A reduction of 1 FTE
- Public Services- A reduction of 9.35 FTE
- Support Services- A reduction of 1.25 FTE

### Total FTEs & % of GF Budget



# Key Operating Expenses by Department

## Public Services

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.

<b>PUBLIC SERVICES</b>		
<b>PERSONNEL</b>	<b>General</b>	<b>Grants</b>
Salaries & Wages	\$ 4,797,616	\$ 10,000
Taxes & Fringe	1,804,283	
	\$ 6,601,899	\$ 10,000
<b>MATERIALS &amp; SERVICES</b>		
Security Services	\$ 270,000	
Supplies	74,840	\$ 89,670
Professional Services	22,500	88,600
In District Mileage	15,450	
SOHS Contract	7,500	
Staff Recognition	6,450	250
Memberships, Dues and Subscriptions	2,350	10,500
Postage	2,070	
Minor Equipment	2,000	
In District meetings, meals, events	200	
	\$ 403,360	\$ 189,020
<b>Total Public Services Budgeted Expenses</b>	<b>\$ 7,005,259</b>	<b>\$ 199,020</b>



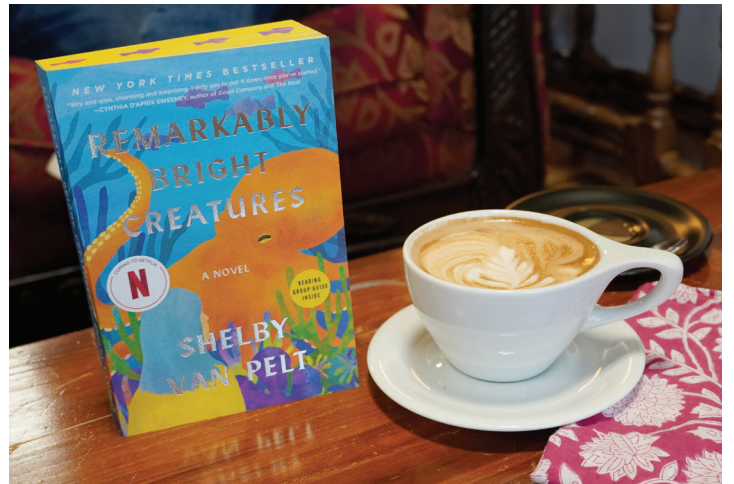
*Director Jensen meets author Shelby Van Pelt.*

Programming will continue to deliver robust programs and services that support the District’s strategic plan. The Programs Optimization Project (POP) is nearing completion, and implementation is now underway. POP is an initiative focused on improving the quality, consistency, and sustainability of library programming across the District. Current program offerings will continue to actively engage the community.

*The entire staff is always so friendly and helpful. The great variety of the free programs- music ,writing etc. make the library the very center of the community!*

Rogue Reads will return in FY 26–27, featuring a shared book title for both adults and younger children. All selected titles will be available in English and Spanish, and, as in previous years, the selected author will appear in person to discuss their work. Other popular programs, including Summer Reading and storytime, will also continue and will remain strongly supported systemwide.

JCLD’s security contract with Northwest Defense will be extended for FY 26-27. 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.



The Community Resources Department has expanded its services across the library system. Resource Specialists support patrons on site and regularly visit branches to provide timely, up-to-date information and assistance. The Medford branch remains a central hub for patrons seeking additional support. Available services include referrals to community agencies, bus tokens, hygiene kits, and other essential resources.



# Support Services

Support Services include areas that facilitate daily operations through facilities maintenance, technical services, collection development, data management, and technology infrastructure.

<b>SUPPORT SERVICES</b>			
	<b>General</b>	<b>Grants</b>	<b>Capital Imp</b>
<b>PERSONNEL</b>			
Salaries and Wages	\$ 1,481,181		
Taxes and Fringe	556,248		
	\$ 2,037,429	\$ -	\$ -
<b>MATERIALS &amp; SERVICES</b>			
Library Materials - Physical	\$ 818,500	\$ 55,980	
Custodial Services	680,000		
Library Materials - Digital	616,500	53,500	
Building Repair/Maintenance	531,800		\$ 740,000
Telecom- Wide Area Network	418,900		
Electricity	309,900		
Computer Software and Licensing	273,825		
Insurance	225,000		
Landscape Services	190,000		
Computers and technology	177,200		
Library Materials - Other	142,000		
Facility Furnishing Expense	99,500	34,000	
Utilities	81,550		
Copier Expense	76,000		
Natural Gas	62,350		
Minor Equipment	55,000		
Building Repair/Maintenance-Non-Contract	50,000		
E Rate Services	44,000		
Supplies	36,515		
Telecom-Voice and LD	32,000		
Custodial Supplies	28,000		
Garbage Service	27,275		
Maintenance and Fuel for Vehicles	25,000		
Professional Services	20,200		
Postage	13,940		
Equipment Repair/Maintenance	9,500		
Telecom- Hot Spots	5,000		
Alarm Services	3,000		
In District Mileage	2,200		
Staff Recognition	850		
Memberships, Dues, & Subscriptions	600		
Property Rental/Lease Expense	500		
Inter-Library Loan Fees	300		
	\$ 5,056,905	\$ 143,480	\$ 740,000
<b>CAPITAL OUTLAY</b>			
Capital Outlay	\$ -	\$ 88,750	\$ 357,000
<b>Total Support Services Budgeted Expenses</b>	<b>\$ 7,094,334</b>	<b>\$ 232,230</b>	<b>\$ 1,097,000</b>

Support Services priorities for FY 26-27 include continuing to strongly support the library’s physical collections, in addition to a special focus on enhancing the digital collection. Other focus areas include the launch of a new passes collection, expansion of early literacy collections, continued usage analysis, and ongoing support of branch staff, procedures, and workflows. Support Services will continue to invest in the development of 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 maintaining the District’s IT infrastructure and continuing to enhance JCLD’s cybersecurity posture.



*I'm always impressed with the selection of books, games and movies. We have save so much money using the services at the library.*

**Major contracts managed by Support Services:**

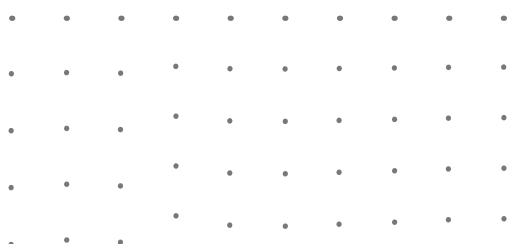
JCLD contracts with Pathway Enterprises for janitorial services across the District, including regular and specialty cleaning services (floors, windows, pressure washing). With anticipated adjustments to operating hours as well as minor service reductions, the janitorial budget is set at \$680,000, approximately 8% decrease from FY 25-26. 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 for FY 26-27 was calculated with a 3% increase coming to \$531,800. An additional \$50,000 was budgeted for repair and maintenance provided by the county that falls outside of the contracted services.



**Reading at the Medford Branch Library.**

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 meeting room booking system. Operating behind the scenes are HR and finance systems, and the internal ticketing system used by all Support Services staff.

JCLD is entering its second year with District-wide landscape contractor Pro Lawn. The landscape contract remains steady for FY 26-27 but the overall budget is increasing to \$190,000 to include a buffer for additional necessary services such as tree trimming and removal, irrigation repairs, and special pollinator garden maintenance at Phoenix library.



# Community Engagement

Community Engagement has been established as a core function of JCLD in response to the growing demand for library outreach and community partnerships. The Community Engagement Department includes Outreach, Marketing, Technology Education, and Spanish Language Access.

<b>COMMUNITY ENGAGEMENT</b>		
<b>PERSONNEL</b>	<b>General</b>	<b>Grants</b>
Salaries and Wages	\$ 1,149,085	
Taxes and Fringe	449,517	
	\$ 1,598,602	\$ -
<b>MATERIALS &amp; SERVICES</b>		
Printing Services	\$ 52,800	
Advertising	49,600	-
In District Mileage	24,600	
Supplies	18,470	\$ 55,900
Professional Services	15,500	52,700
Memberships, Dues, and Subscriptions	4,450	
Staff Recognition	1,150	
Minor Equipment	500	
Computers and Technology	200	
Computer Software and Licensing	-	300
	\$ 167,270	\$ 108,900
<b>Total Community Engagement Budgeted Expenses</b>	<b>\$ 1,765,872</b>	<b>\$ 108,900</b>

The Marketing budget is dedicated to increasing JCLD’s visibility throughout the community and creating meaningful, engaging connections with residents across the county. The team uses a range of media to reach both rural and urban audiences and works closely with the Spanish Language Access Coordinator to ensure materials are available in Spanish. In FY 26–27, efforts will focus on refreshing the JCLD brand voice through new guidelines, reducing waste by implementing more targeted campaigns, and strengthening inclusivity through equitable advertising opportunities.





### *DART van at an outreach event.*

Building on ongoing efforts to better serve Latinx communities, the Spanish Language Access Coordinator will continue to provide programming, marketing, translation services, and community engagement opportunities. Events such as Día de los Niños and Latinx Heritage Month will create welcoming, culturally relevant spaces for community members to connect with JCLD.



*We were at that big park off of Stewart yesterday and noticed the StoryWalk. We LOVED IT, great idea! I hope there will be more in the future!*

The Outreach team will continue to serve patrons at all stages of life. Early Childhood Outreach supports caregivers of children ages 0–5 and partners with the JCLD Foundation to administer Dolly Parton’s Imagination Library. Education Services will maintain strong partnerships with K–12 schools while collaborating with branch staff to support localized outreach efforts. The Business Librarian will continue to serve as a key resource for rural entrepreneurs and a trusted partner for business partners in urban areas while highlighting the robust economic impact of the library. At Home Services will deliver essential materials to patrons who are unable to visit library facilities and have begun introducing new programs to increase the number of engaged patrons per visit.

As technology continues to evolve rapidly, the Technology Education team is expanding programming to help patrons understand and adapt to new advancements. Through one-on-one appointments and expanded partnerships, the team will address digital literacy needs within an increasingly complex technological landscape.

As JCLD expands its reach beyond physical locations, new opportunities for patron engagement are being explored. The DART technology van will be refreshed with a new design and upgraded to better serve as a community outreach vehicle. These improvements will enhance usability and accessibility while enabling the van to function as both a mobile engagement hub and a highly visible “mobile billboard” for the organization. Another key initiative is the roll out of a partner relationship manager that centralizes partner data, standardizes tracking, and enables consistent measurement of partner engagement and outcomes.

# Administrative Services

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

<b>ADMINISTRATIVE SERVICES</b>		
	<b>General</b>	<b>Grants</b>
<b>PERSONNEL</b>		
Salaries and Wages	\$ 802,118	
Taxes and Fringe	324,952	
	\$ 1,127,070	\$ -
<b>MATERIALS &amp; SERVICES</b>		
Consultant Fees	\$ 144,000	
Computer Software and Licensing	81,500	
Elections	45,000	
Auditing Services	44,000	
Professional Development	40,000	
Legal Services	40,000	
Parking Permits	23,000	
Memberships, Dues and Subscriptions	18,850	
Staff Recognition	9,200	\$ 1,500
In District meetings, meals, events	6,000	
Advertising/Recruitment	4,000	
Bank Fees/Interest Expense	4,000	
Travel- airfare, lodging, meals etc	3,000	
Supplies	2,225	
In District Mileage	1,250	
Background Checks	1,000	
Volunteer Recognition	500	
Advertising	200	
	\$ 467,725	\$ 1,500
<b>Total Administrative Services Budgeted Expenses</b>	<b>\$ 1,594,795</b>	<b>\$ 1,500</b>

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 annual renewal options extending through June 2029.

## **Other Funds**

### **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 FY 26-27, the Fund Balance is anticipated to total \$3M. This year, \$250,000 is budgeted to transfer from the General Fund to the Capital Improvement Fund.

The capital improvement projects planned for FY 26-27 include exterior paint at Shady Cove and Talent, carpet replacements at Ashland and White City, and new roofing at Medford and Phoenix. Additionally, the parking lot at Phoenix will see improvements that were originally planned as part of the pollinator garden project, and the branch will also get security cameras.

### **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.

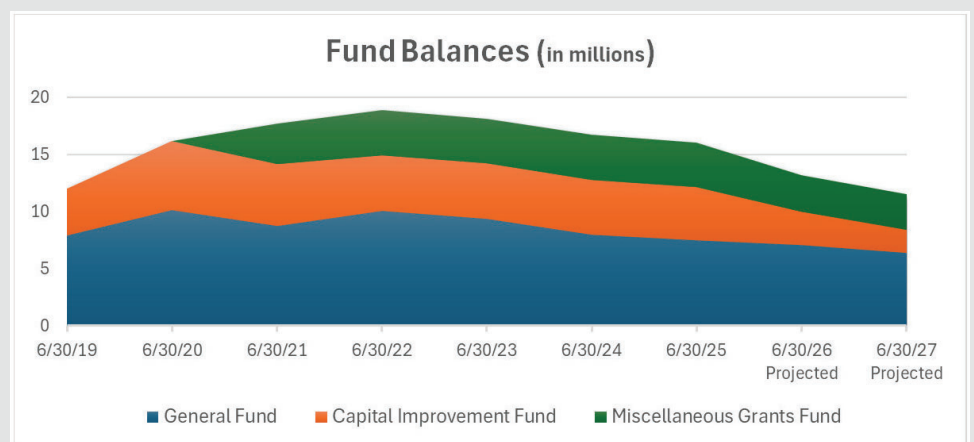
These grants come from both public and private sources that generously support the mission of JCLD. Some key partners include:

- 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.

## **Fund Balances**

The chart represents our fund balances over the last five years as well as projected ending balances for FY 25-26 and 26-27.



**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS  
MISCELLANEOUS GRANTS FUND  
(Fund)**

Jackson County Library Services  
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026 - 27			
Actual		Adopted Budget Year 2025 - 26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2023 - 24	First Preceding Year 2024 - 25						
1			1	RESOURCES			1
2			2	Cash on hand * (cash basis), or			2
3	3,909,846	3,984,408	3	Working Capital (accrual basis)	3,201,418	3,201,418	3
4			4	Previously levied taxes estimated to be received			4
5	30,310	34,316	5	Interest	24,000	24,000	5
6			6	Transferred IN, from other funds			6
7	335,467	531,847	7	Restricted Revenues	437,720	437,720	7
8			8				8
9			9				9
10	4,275,623	4,550,571	10	Total Resources, except taxes to be levied	3,663,138	3,663,138	10
11			11	Taxes estimated to be received			11
12			12	Taxes collected in year levied			12
13	<b>4,275,623</b>	<b>4,550,571</b>	13	<b>TOTAL RESOURCES</b>	<b>3,663,138</b>	<b>3,663,138</b>	<b>-</b>
14			14	REQUIREMENTS **			14
15			15	Org Unit or Prog & Activity	Object Classification	Detail	15
16	10,000	10,000	16	PUBLIC SERVICES	Personnel		10,000
17			17	PUBLIC SERVICES	Materials & Services		
18	34,183	25,208	18		Supplies		89,670
19	9,149	14,965	19		Professional Services		88,600
20	2,026	3,910	20		Memberships, Dues, & Subscr		10,500
21	310	229	21		Staff Recognition		250
22	9,367	428	22		Facility Furnishings		-
23	442		23		Library Materials-Physical		-
24			24	SUPPORT SERVICES	Materials & Services		
25	128,195	202,276	25		Library Materials-Physical		55,980
26	-		26		Library Materials-Digital		53,500
27	28,239	9,712	27		Facility Furnishings		34,000
28	6,173		28		Computer Software & Licensing		-
29	1,498	1,498	29		Library Databases		-
30	-	40,000	30	SUPPORT SERVICES	Capital Outlay		88,750
31		1,714	31	COMMUNITY ENGAGEMENT	Personnel		-
32			32	COMMUNITY ENGAGEMENT	Materials & Services		
33	77,068	81,207	33		Supplies		55,900
34	59,359	151,302	34		Professional Services		52,700
35	950	4,750	35		Computer Software & Licensir		300
36	226		36		Library Materials-Other		-
37	-	1,995	37		Advertising		-
38	856	10,197	38		Memberships, Dues, & Subscr		-
39	2,273		39		Facility Furnishings		-
40			40	ADMINISTRATIVE SERVICES	Materials & Services		
41	3,872	3,260	41		Staff Recognition		1,500
42	-	27,277	42	Transfers Out to Other Funds			24,000
43	3,901,437	3,960,644	43	Ending balance (prior years)			
44			44	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			3,097,488
45	<b>4,275,623</b>	<b>4,550,571</b>	45	<b>TOTAL REQUIREMENTS</b>			<b>3,663,138</b>

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

**FORM  
LB-11**

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

This fund is authorized and established by resolution 2017-01 on June 8, 2017

for the specified purpose of funding major building repairs, renovations, and technology.

**CAPITAL IMPROVEMENT FUND  
(Fund)**

Jackson County Library Services  
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026 - 27			
Actual		Adopted Budget Year 2025 - 26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2023 - 24	First Preceding Year 2024 - 25						
1			1	RESOURCES			1
2			2	Cash on hand * (cash basis), or			2
3	4,842,666	4,832,997	3	Working Capital (accrual basis)			3
4			4	2,905,000	2,905,000		4
5	252,345	237,130	5	Previously levied taxes estimated to be received			5
6	-	250,000	6	184,000	184,000		6
7			7	250,000	250,000		7
8			8	Interest			8
9			9	Transferred IN, from other funds			9
10	5,095,011	5,320,127	10	3,339,000	3,339,000		10
11			11	Total Resources, except taxes to be levied			11
12			12	Taxes estimated to be received			12
13	<b>5,095,011</b>	<b>5,320,127</b>	13	<b>3,339,000</b>	<b>3,339,000</b>	-	13
14			14	<b>3,339,000</b>	<b>3,339,000</b>	<b>-</b>	14
15			15	REQUIREMENTS **			15
				Org. Unit or Prog. & Activity	Object Classification	Detail	
16	184,357	387,954	16	Support Services	Materials & Services		16
17			17			740,000	17
18	77,657	316,097	18	Support Services	Capital Outlay		18
19			19			357,000	19
20			20		Transfers Out		20
21			21			184,000	21
22			22				22
23			23				23
24			24				24
25			25				25
26			26				26
27			27				27
28			28				28
29	4,832,997	4,616,076	29	Ending balance (prior years)			29
30			30	UNAPPROPRIATED ENDING FUND BALANCE			30
31	<b>5,095,011</b>	<b>5,320,127</b>	31	2,058,000	2,058,000	-	31
				<b>3,339,000</b>	<b>3,339,000</b>	<b>-</b>	
				<b>TOTAL REQUIREMENTS</b>			

\*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.

**RESOURCES  
GENERAL FUND**

(Fund)

**Jackson County Library Services**

(Name of Municipal Corporation)

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2026-2027		
Actual		Adopted Budget This Year Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2023-24	First Preceding Year 2024-25					
1			1 Available cash on hand* (cash basis) or			1
2	9,402,954	7,994,546	2 Net working capital (accrual basis)	7,071,927	7,071,927	2
3	230,093	202,203	3 Previously levied taxes estimated to be received	250,000	250,000	3
4	516,239	462,450	4 Interest	348,000	348,000	4
5	-	27,277	5 Transferred IN, from other funds	208,000	208,000	5
6			6 <b>OTHER RESOURCES</b>			6
7	46,029	50,007	7 Printing/Copying/Fines	50,000	50,000	7
8	41,251	14,108	8 Charges for Services			8
9	225,613	191,284	9 Grants and Donations (unrestricted)	365,900	365,900	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	10,462,179	8,941,874	29 Total resources, except taxes to be levied	8,293,827	8,293,827	29
30		15,765,000	30 Taxes estimated to be received	16,300,000	16,300,000	30
31	12,730,993	15,053,307	31 Taxes collected in year levied			31
32	<b>23,193,172</b>	<b>23,995,181</b>	32 <b>TOTAL RESOURCES</b>	<b>24,593,827</b>	<b>24,593,827</b>	<b>-</b>

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

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

GENERAL FUND  
(name of fund)

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

1	Historical Data			REQUIREMENTS FOR: PUBLIC SERVICES	Budget For Next Year 2026-27			1
	Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
1				1 PERSONNEL SERVICES				1
2	4,634,787	4,752,905	5,236,250	2 Salaries & Wages	4,797,616	4,797,616		2
3	1,468,940	1,568,940	1,782,278	3 Taxes & Benefits	1,804,283	1,804,283		3
4				4				4
5				5				5
6				6				6
7				7				7
8	<b>6,103,727</b>	<b>6,321,845</b>	<b>7,018,528</b>	8 <b>TOTAL PERSONNEL SERVICES</b>	<b>6,601,899</b>	<b>6,601,899</b>	-	8
9	<b>86.95</b>	<b>90.70</b>	<b>93.625</b>	9 <b>Total Full-Time Equivalent (FTE)</b>	<b>84.275</b>	<b>84.275</b>		9
10				10 MATERIALS AND SERVICES				10
11			300,000	11 Security Services	270,000	270,000		11
12	84,188	82,248	90,408	12 Supplies	74,840	74,840		12
13	10,860	11,479	19,950	13 Professional Services	22,500	22,500		13
14	38,594	13,492	9,459	14 In District Mileage	15,450	15,450		14
15	30,000	30,000	30,000	15 SOHS Contract	7,500	7,500		15
16	1,997	1,559	6,850	16 Staff Recognition	6,450	6,450		16
17	1,475	2,768	3,400	17 Memberships, Dues and Subscriptions	2,350	2,350		17
18	-	1,808	1,872	18 Postage	2,070	2,070		18
19	54	-	1,500	19 Minor Equipmnet	2,000	2,000		19
20	-	316	184	20 In District meetings, meals, events	200	200		20
21	14,276	-	-	21 Consultant fees	-	-		21
22	1,172	965	-	22 Professional Development	-	-		22
23	-	4,411	-	23 Facility Furnishing Expense	-	-		23
24	57	-	-	24 Library Materials-physical	-	-		24
25	<b>182,673</b>	<b>149,046</b>	<b>463,623</b>	25 <b>TOTAL MATERIALS AND SERVICES</b>	<b>403,360</b>	<b>403,360</b>	-	25
26				26 CAPITAL OUTLAY				26
27				27				27
28				28				28
29	-	-	-	29 <b>TOTAL CAPITAL OUTLAY</b>	-	-	-	29
30	<b>6,286,400</b>	<b>6,470,891</b>	<b>7,482,151</b>	30 <b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>7,005,259</b>	<b>7,005,259</b>	-	30

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

GENERAL FUND  
(name of fund)

Jackson County Library Services  
(name of Municipal Corporation)

Historical Data			REQUIREMENTS FOR: SUPPORT SERVICES	Budget For Next Year 2026-27		
Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2023-24	First Preceding Year 2024-25	This Year 2025-26				
1			1	PERSONNEL SERVICES		1
2	1,126,147	1,018,114	2	Salaries & Wages	1,481,181	1,481,181
3	356,919	378,076	3	Taxes & Benefits	556,248	556,248
4			4			
5			5			
6			6			
7			7			
8	1,483,066	1,396,190	8	<b>TOTAL PERSONNEL SERVICES</b>	<b>2,037,429</b>	<b>2,037,429</b>
9	17.75	19.75	9	<b>Total Full-Time Equivalent (FTE)</b>	<b>20.75</b>	<b>20.75</b>
10			10	MATERIALS AND SERVICES		10
11	797,785	901,408	11	Library Materials - Physical	818,500	818,500
12	733,541	748,951	12	Custodial Services	680,000	680,000
13	439,220	480,017	13	Library Materials - Digital	616,500	616,500
14	506,012	602,185	14	Building Repair/Maintenance	531,800	531,800
15	242,567	243,280	15	Telecom-Wide Area Network	418,900	418,900
16	182,567	243,135	16	Electricity	309,900	309,900
17	85,900	184,138	17	Computer Software and Licensing	273,825	273,825
18	91,774	184,568	18	Insurance	225,000	225,000
19	-	37,042	19	Landscape Services	190,000	190,000
20	27,023	45,486	20	Computers and technology	177,200	177,200
21	10,451	18,655	21	Library Materials - Other	142,000	142,000
22	77,087	48,602	22	Facility Furnishing Expense	99,500	99,500
23	146,601	94,472	23	Utilities	81,550	81,550
24	39,934	65,235	24	Copier Expense	76,000	76,000
25	45,785	58,885	25	Natural Gas	62,350	62,350
26	67,912	63,291	26	Minor Equipment	55,000	55,000
27	-	-	27	Building Repair/Maintenance-Non-Contract	50,000	50,000
28	40,850	40,850	28	E Rate Services	44,000	44,000
29	32,815	35,087	29	Supplies	36,515	36,515
30	30,482	32,901	30	Telecom-Voice and LD	32,000	32,000
31	21,455	23,508	31	Custodial Supplies	28,000	28,000
32	19,399	20,598	32	Garbage Service	27,275	27,275
33	25,463	21,913	33	Maintenance and Fuel for Vehicles	25,000	25,000
34	5,362	14,045	34	Professional Services	20,200	20,200
35	-	-	35	Postage	13,940	13,940
36	5,639	6,587	36	Equipment Repair/Maintenance	9,500	9,500
37	58,049	57,573	37	Telecom- Hot Spots	5,000	5,000
38	-	2,708	38	Alarm Services	3,000	3,000
39	-	1,511	39	In District Mileage	2,200	2,200
40	426	565	40	Staff Recognition	850	850
41	71	400	41	Memberships, Dues, & Subscriptions	600	600
42	500	-	42	Property Rental/Lease Expense	500	500
43	404	224	43	Inter-Library Loan Fees	300	300
44	78,247	124,123	44	Library Databases	-	-
45	423	-	45	In District meetings, meals, events	-	-
46	5,457	2,250	46	Professional Development	-	-
47	268,013	291,442	47	Security Services	-	-
48	1,137	137	48	Signs and Signal Materials	-	-
49	4,857	1,882	49	A/V Equipment	-	-
50	4,093,208	4,697,654	50	<b>TOTAL MATERIALS AND SERVICES</b>	<b>5,056,905</b>	<b>5,056,905</b>
51			51	CAPITAL OUTLAY		51
52	37,773	33,865	52	Capital Outlay	-	-
53			53			
54	37,773	33,865	54	<b>TOTAL CAPITAL OUTLAY</b>	-	-
55	5,614,047	6,127,709	55	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>7,094,334</b>	<b>7,094,334</b>

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

GENERAL FUND  
(name of fund)

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

Historical Data			REQUIREMENTS FOR: COMMUNITY ENGAGEMENT	Budget For Next Year 2026-27				
Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2023-24	First Preceding Year 2024-25							
1			1	PERSONNEL SERVICES			1	
2	1,236,006	1,146,424	1,261,504	2	1,149,085	1,149,085	2	
3	391,737	411,204	428,298	3	449,517	449,517	3	
4				4			4	
5				5			5	
6				6			6	
7				7			7	
8	<b>1,627,743</b>	<b>1,557,628</b>	<b>1,689,802</b>	8	<b>1,598,602</b>	<b>1,598,602</b>	-	
9	<b>24.00</b>	<b>24.00</b>	<b>19.75</b>	9	<b>18.75</b>	<b>18.75</b>		
10				10	MATERIALS AND SERVICES			10
11	9,647	21,167	25,000	11	52,800	52,800	11	
12	69,393	60,620	70,000	12	49,600	49,600	12	
13	-	20,975	22,700	13	24,600	24,600	13	
14	15,876	8,680	17,500	14	18,470	18,470	14	
15	14,150	9,109	15,000	15	15,500	15,500	15	
16	6,170	5,015	4,088	16	4,450	4,450	16	
17	264	44	1,100	17	1,150	1,150	17	
18	-	146	2,000	18	500	500	18	
19	-	-	1,000	19	200	200	19	
20	2,659	32,455	33,000	20	-	-	20	
21	998	1,128	-	21	-	-	21	
22				22			22	
23				23			23	
24				24			24	
25	<b>119,157</b>	<b>159,339</b>	<b>191,388</b>	25	<b>167,270</b>	<b>167,270</b>	-	
26				26	CAPITAL OUTLAY			26
27				27			27	
28				28			28	
29	-	-	-	29	-	-	-	
30	<b>1,746,900</b>	<b>1,716,967</b>	<b>1,881,190</b>	30	<b>1,765,872</b>	<b>1,765,872</b>	-	

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

GENERAL FUND

**Jackson County Library Services**

(name of fund)

(name of Municipal Corporation)

1	Historical Data			REQUIREMENTS FOR: ADMINISTRATIVE SERVICES	Budget For Next Year 2026-27			1	
	Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		2
	Second Preceding Year 2023-24	First Preceding Year 2024-25							
2	817,277	1,191,442	917,702	2 Salaries & Wages	802,118	802,118		2	
3	259,026	380,902	313,536	3 Taxes & Benefits	324,952	324,952		3	
4				4				4	
5				5				5	
6				6				6	
7				7				7	
8	<b>1,076,303</b>	<b>1,572,344</b>	<b>1,231,238</b>	8 <b>TOTAL PERSONNEL SERVICES</b>	<b>1,127,070</b>	<b>1,127,070</b>	-	8	
9	<b>14.5</b>	<b>11.5</b>	<b>11.5</b>	9 <b>Total Full-Time Equivalent (FTE)</b>	<b>10.625</b>	<b>10.625</b>		9	
10				10 MATERIALS AND SERVICES				10	
11	222,082	19,741	32,000	11 Consultant Fees	144,000	144,000		11	
12	30,821	75,670	74,800	12 Computer Software and Licensing	81,500	81,500		12	
13	-	41,385	-	13 Elections	45,000	45,000		13	
14	51,550	38,650	42,500	14 Auditing Services	44,000	44,000		14	
15	10,899	39,835	52,500	15 Professional Development	40,000	40,000		15	
16	15,844	21,624	25,000	16 Legal Services	40,000	40,000		16	
17	23,058	22,515	23,000	17 Parking Permits	23,000	23,000		17	
18	15,534	19,760	21,450	18 Memberships, Dues and Subscriptions	18,850	18,850		18	
19	8,834	7,702	5,650	19 Staff Recognition	9,200	9,200		19	
20	5,969	8,305	8,100	20 In District meetings, meals, events	6,000	6,000		20	
21	4,432	13,478	4,500	21 Advertising/Recruitment	4,000	4,000		21	
22	3,035	3,147	3,750	22 Bank Fees/Interest Expense	4,000	4,000		22	
23	13,539	4,998	3,000	23 Travel- airfare, lodging, meals etc	3,000	3,000		23	
24	4,380	4,846	3,750	24 Supplies	2,225	2,225		24	
25	-	1,888	2,000	25 In District Mileage	1,250	1,250		25	
26	2,744	2,083	1,500	26 Background Checks	1,000	1,000		26	
27	488	465	500	27 Volunteer Recognition	500	500		27	
28	1,244	259	-	28 Advertising	200	200		28	
29	29,728	14,514	20,000	29 Postage - Finance	-	-		29	
30	252	-	-	30 Accounting Services	-	-		30	
31	1,329	1,458	-	31 Special fees and Expenses	-	-		31	
32	-	177	-	32 Minor Equipment	-	-		32	
33	31,016	-	-	33 Professional Servicers	-	-		33	
34				34				34	
35				35				35	
36				36				36	
37				37				37	
38				38				38	
39				39				39	
40				40				40	
41				41				41	
42				42				42	
43	<b>476,778</b>	<b>342,500</b>	<b>324,000</b>	43 <b>TOTAL MATERIALS AND SERVICES</b>	<b>467,725</b>	<b>467,725</b>	-	43	
44				44 CAPITAL OUTLAY				44	
45				45				45	
46				46				46	
47	-	-	-	47 <b>TOTAL CAPITAL OUTLAY</b>	-	-	-	47	
<b>48</b>	<b>1,553,081</b>	<b>1,914,844</b>	<b>1,555,238</b>	<b>48 ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>1,594,795</b>	<b>1,594,795</b>	-	<b>48</b>	

FORM  
LB-30

**REQUIREMENTS SUMMARY**  
 NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM  
 GENERAL FUND  
 (name of fund)

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

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2026-27			
	Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	-	-	-	4 <b>TOTAL PERSONNEL SERVICES</b>	-	-	-	4
5				5 <b>Total Full-Time Equivalent (FTE)</b>				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	-	-	-	9 <b>TOTAL MATERIALS AND SERVICES</b>	-	-	-	9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	-	-	-	13 <b>TOTAL CAPITAL OUTLAY</b>	-	-	-	13
14				14 DEBT SERVICE				14
15				15				15
16				16				16
17	-	-	-	17 <b>TOTAL DEBT SERVICE</b>	-	-	-	17
18				18 SPECIAL PAYMENTS				18
19				19				19
20				20				20
21	-	-	-	21 <b>TOTAL SPECIAL PAYMENTS</b>	-	-	-	21
22				22 INTERFUND TRANSFERS				22
23	-	250,000	250,000	23 Transfer to Capital Improvement Fund	250,000	250,000		23
24				24				24
25				25				25
26				26				26
27				27				27
28	-	250,000	250,000	28 <b>TOTAL INTERFUND TRANSFERS</b>	250,000	250,000	-	28
29			500,000	29 <b>OPERATING CONTINGENCY</b>	500,000	500,000		29
30			-	30 <b>RESERVED FOR FUTURE EXPENDITURE</b>	-	-		30
31			7,057,868	31 <b>UNAPPROPRIATED ENDING BALANCE</b>	6,383,567	6,383,567		31
32	-	250,000	7,807,868	32 <b>Total Requirements NOT ALLOCATED</b>	7,133,567	7,133,567	-	32
33	15,200,428	16,230,411	17,452,132	33 <b>Total Requirements for ALL Org.Units/Programs within fund</b>	17,460,260	17,460,260	-	33
34	7,992,744	7,514,770		34 <b>Ending balance (prior years)</b>				34
35	<b>23,193,172</b>	<b>23,995,181</b>	<b>25,260,000</b>	35 <b>TOTAL REQUIREMENTS</b>	<b>24,593,827</b>	<b>24,593,827</b>	-	35