

Josephine Community Library District
Budget Committee Meeting
Wednesday, April 5, 2023 at 5:30 pm
Grants Pass branch, 200 NW C Street 97526
Agenda

Budget Committee members: Gina Marie Agosta, Brenda Aguilera, Pat Fahey, Bill Kohn, Lawton Lesueur, Jay Meredith, Cassie Robinson, Laurel Samson, Rachele Selvig, Joanne Stumpf
Budget Officer: Kate Lasky, Library Director

Agenda Items	Action	Responsible	Time
1. Call to order and introductions		K. Lasky	5 min
2. Elect Chair		Committee	5 min
3. Appoint, confirm, or elect Secretary		Committee	5 min
4. Budget process and procedure		Chair	5 min
5. Ground rules		Chair	5 min
6. FY23 Budget Message presentation	Presentation	K. Lasky	20 min
7. Budget discussion	Discussion	Committee	20 min
8. Public comment and/or questions		Chair	10 min
9. Questions about the budget or process		Committee	10 min
10. Information requests from Budget Committee		Committee	5 min
11. Budget committee and hearing schedule		Chair	5 min
12. Adjourn		Chair	5 min

Date and Time	Upcoming Meetings
Wednesday, April 19, 2023, 5:30 pm	JCLD regular board meeting Grants Pass branch
Wednesday, May 17, 2023, 5:30 pm	JCLD regular board meeting Grants Pass branch
Wednesday, June 21, 2023, 5:30 pm	JCLD regular board meeting Grants Pass branch
Saturday, July 1, 2023	FY24 Budget takes effect

Josephine Community Library District
Budget Committee Meeting
Wednesday, April 6, 2022 at 5:30 pm, Virtual Meeting
Call (669) 900-9128. Meeting ID #861 3417 2445
Grants Pass branch, 200 NW C Street

Budget Committee members present: Gina Marie Agosta, Pat Fahey, Bill Kohn, Rachele Selvig, Jay Meredith, Cassie Robinson, Laurel Samson, Joanne Stumpf, Tom Miller

Budget Committee members absent:

Budget Officer present: Kate Lasky, Library Director

Staff present: Business Manager Kedron Hay, Communications Manager Brandace Rojo, Josephine Community Library Foundation Executive Director Rebecca Stoltz

Contractors: Burns Financial Advisor for Budget Officer

Guests:

CALL TO ORDER. Budget Officer Kate Lasky called the meeting to order at 5:34 pm.

AGENDA ITEMS

Nomination of budget committee chair. *Motion:* Mr. Fahey moved to nominated Jay Meredith as the board chair. Mr. Kohn seconded. The motion passed unanimously.

Communications Manager Brandace Rojo is serving as the board secretary acting for board chair Kate Lasky.

Budget process, procedure, and ground rules. Ms. Lasky noted that two motions need to be made if the budget is approved this evening.

The Zoom chat feature will not be available for comments due to public record issues.

FY23 Budget Message. Referring to the “FY2022-23 Budget Message,” Ms. Lasky reviewed the highlights of the FY2022-23 budget.

- The “3.17 million” listed under reserve should be \$3,828,615
- Fines and fees should be listed as just “fines”
- \$600,000 is set aside as carryover to get the library through the beginning of the next fiscal year
- The library district reduced the number of FTEs this year and is right-sizing staff in anticipation of higher costs in Williams and Illinois Valley after new facilities are built.
- The budget shows an anticipation of a 2.5% merit and 5% COLA based wage increase that will still need to be voted on by the district board.
- The health insurance budget line item for staff is increasing due to the cost increase of health insurance.
- \$1,000 for professional development and \$1,000 for continuing education for each staff member annually will continue in the next fiscal year.

Budget discussion.

Mr. Kohn asked about line 14 being late tax payments. Ms. Lasky confirmed.

Mr. Kohn asked for clarification about “foundations.” Ms. Lasky clarified that refers to the library foundation and other grant funders.

Mr. Kohn also asked, “With anticipation of maintenance of new buildings, who will do maintenance?” Ms. Lasky shared the library district is hoping to contract with community members to maintain the outside of the buildings. The maintenance fund will continue to support building maintenance at all branches.

Mr. Miller asked “On page 2 of the budget message, line one, there is mention of 13 positions at 15 FTEs. I'm not sure what this means?” Ms. Lasky clarified this is an error. It should be 15 positions and 14 FTEs.

Ms. Stumpf asked if the grant funded position is represented. Ms. Lasky clarified that it is potentially 16 positions and 14.5 FTEs. Ms. Stumpf suggested adding that to the dialogue in the budget message instead.

Ms. Selvig asked about anticipated capital improvements. Ms. Lasky explained that the library won't see as much of a need this fiscal year. The past two years were because of COVID.

Mr. Meredith asked if we will be breaking ground in GP this fiscal year or if there are any updates. Ms. Lasky shared that the property needs to be purchased first, then planning for funding a new building can begin.

Public comment.**Questions about the budget or process.**

Ms. Stumpf noted that she appreciates Ms. Lasky's explanation of why certain line items are notably different this fiscal year.

Mr. Meredith asked if there are any suggested amendments to the budget from other budget committee members. No one had changes.

Motion: Mr. Miller moved to approve the FY 2022-23 budget. Ms. Stumpf seconded. The motion passed unanimously.

Motion: Mr. Stumpf moved to approve the tax rate at 39 cents for FY22-23. Ms. Agosta seconded. The motion passed unanimously.

Budget Committee and hearing schedule. No further meetings were scheduled for the Budget Committee.

ADJOURNMENT

Mr. Meredith adjourned the meeting at 6:28 pm.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'BR' followed by a stylized flourish.

Brandace Rojo for Board Secretary Kate Lasky
Josephine Community Library District

TO: Josephine Community Library District Budget Committee
FROM: Kate Lasky, Budget Officer
DATE: April 2023
SUBJECT: FY 2023-24 Budget Message

JOSEPHINE COMMUNITY LIBRARY DISTRICT FY 2023-24 BUDGET MESSAGE

This FY 2023-24 budget document represents the resources and requirements anticipated to be necessary to accomplish the goals and activities of the District as approved by the Board of Directors. This proposed budget is in balance as required by Oregon Budget Law.

RESOURCES

General Fund resources are made up with the cash carryover including any unappropriated ending fund balance, the taxes to be received, restricted resources such as funds from the Library Foundation, State Library, and Trust donations along with interest and fees.

Maintenance Fund resources are made up from the carryover (Fund Balance) and a transfer in from the General Fund.

Reserve Fund resources are made up from the carryover (Fund Balance) and a transfer in from the General Fund.

REQUIREMENTS

APPROPRIATIONS SUMMARY

General Library Operations: This allocation includes all aspects of operating the library branches and provides the basic level of core services as approved by the Board of Directors.

Enhanced Library Services: The Josephine County Library Foundation grant funds will pay for deferred maintenance, special projects, and library card scholarships in this category. Other expenditures include State Library or Oregon Ready to Read Grant, government and federal funding, and foundations grants.

Interfund Transfers: This appropriation represents a transfer from General Library Operations to the Grants Pass Maintenance Fund as required by the lease agreement between Josephine County and JCLD for use of the Grants Pass branch at 200 NW C Street.

Operating Contingency: For FY 2023-24, a contingency of approximately 12% of the operating budget is set. It is not anticipated these funds will be needed, however, with the estimated completion of new construction of the Williams branch in September 2023, a 12% contingency is advisable.

Unappropriated Ending Fund Balance: It is anticipated a fund balance of \$720,350 will be necessary to provide for operations in FY 2023-24 until the receipt of tax revenue.

GENERAL LIBRARY OPERATIONS

PERSONNEL SERVICES

Library Staff Salaries: The district will employ 16 positions at 15 FTEs. The staffing schedule reflects JCLD's plan to maintain core services and implement strategic goals. No new positions are planned.

Taxes and Benefits: Employee benefits include worker's compensation, employment insurance, health insurance, life and disability insurance, and a retirement program.

MATERIALS AND SERVICES

Library Services: The Materials and Services budget is closely tied to JCLD's core services and strategic plan and is based on an analysis of FY 2022-23 YTD actuals, as well as the past two fiscal years. Library Services represents Collection Development, Technical Services, Patron Services and Supplies, Volunteer Support, Events at Library, Communications and Outreach, and Special Contracts for grants administration, website maintenance, information technology and network services, and annual community needs assessments.

Maintenance and Repairs: Allocations include Building Improvements, Facilities and Equipment, and Computer Maintenance. Maintenance and Repairs calculations are based on FY 2022-23 YTD actuals and projected deferred maintenance and repairs for the Illinois Valley, Williams, and Wolf Creek branch buildings in accordance with the Capital Improvement Plan updated by the Board of Directors annually.

Administration: Allocations include Insurance, Travel & Training, Election, Audit Services, Legal Services, Administrative Support, Telecommunications, and Utilities. Administration calculations are based on previous years' actuals and planned for full capacity.

Transfers: The Board of Directors authorized the Reserve Fund for the purpose of emergencies, future library services and operations, personnel inflation, and capital and maintenance improvement projects in May 2019. The Reserve Fund is for 10 years and expires in May 2030.

ENHANCED LIBRARY SERVICES - MATERIALS AND SERVICES

Library Staff Salaries: The district will employ 2 temporary grant-funded positions at 2 FTEs. The staffing schedule reflects JCLD's plan to support core service goals of early literacy, technology, and lifelong learning. Wages will be supported by The Ford Family Foundation and the Federal Communications Commission Affordable Connectivity Program in partnership with Josephine County Broadband Action Team.

Taxes and Benefits: Employee benefits include worker's compensation, employment insurance, health insurance, life and disability insurance, and a retirement program.

Library Services: The Josephine County Library Foundation and other foundation, government, state, and federal grant funds will pay for early literacy, technology, lifelong projects, and library card scholarships in this category. Other expenditures include State Library of Oregon Ready to Read Grant.

Maintenance and Repair: The Josephine County Library Foundation grant funds will pay for deferred maintenance in this category.

Total General Fund Requirement, including Contingency and Unappropriated Ending Fund Balance is \$3,604,900.

MAINTENANCE FUND

In accordance with the lease agreement between JCLD and Josephine County for the use of the Grants Pass branch building, JCLD holds a dedicated fund for repairs and renovation of the building. JCLD is required to deposit \$5,000 per year into the Grants Pass Maintenance Fund. Funds transferred per the lease agreement are restricted for support of the Grants Pass branch. All other funds are unrestricted. Total Fund Requirement is \$22,856.

RESERVE FUND

The JCLD Board directed the formation of a Reserve Fund for capital outlay for building improvements and infrastructure in May 2019. The Reserve Fund is set aside for the purpose of

emergencies, future library services and operations, personnel inflation, and capital and maintenance improvement projects.

Total Fund Requirement is \$951,180.

The proposed total annual budget is \$4,577,936.

Josephine Community Library District

	Historical Data			RESOURCE DESCRIPTION		Budget for Next Year 2023-24			
	Actual		Adopted Budget This Year Year 2022-23			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22							
1				1	Available cash on hand (cash basis)				1
2	1,182,254	1,258,247	1,300,000	2	Unrestricted - Library Operations	1,400,000			2
3				3	Restricted - Grants and Donations				3
4			-	4	Federal	-	-	-	4
5			-	5	State	-	-	-	5
6	16,000		-	6	Local Governments				6
7	12,208		54,100	7	Foundations	35,000			7
8	6,883		-	8	Community Service Organizations				8
9				9					9
10				10					10
11				11					11
12	35,091	-	54,100	12	Total Restricted - Grants and Donations	35,000	-	-	12
13	1,217,345	1,258,247	1,354,100	13	Total Available cash on hand* (cash basis)	1,435,000	-	-	13
14	52,366	41,020	28,800	14	Previously levied taxes estimated to be received	30,000			14
15	15,032	16,946	6,000	15	Interest	15,000			15
16				16	OTHER RESOURCES				16
17	14,031	36,693	22,500	17	Fines & Fees	39,000			17
18	2,700	12,420	-	18	Restricted - Fees				18
19	1,989	233	-	19	Gifts & Donations				19
20	5,829	5,004	500	20	Other Revenue	1,000			20
21		197,116	-	21	Restricted - Grants and Donations				21
22	6,579		-	22	Federal	113,000			22
23	188,971		6,000	23	State of Oregon	72,000			23
24	-			24	Local Governments				24
25	169,735		87,000	25	Foundations	103,900			25
26	13,000		-	26	Community Service Organizations				26
27				27	New Projects	250,000			27
28				28					28
29	378,285	197,116	116,000	29	Total Restricted - Grants and Donations	538,900			29
30				30					30
31	-	-	-	31	General Fund Enhanced Services Support	1,000			31
32				32					32
33				33					33
34				34					34
35				35					35
36				36					36
37				37					37
38				38					38
39	1,687,577	1,567,679	1,411,900	39	Total resources, except taxes to be levied	2,059,900	-	-	39
40			1,512,100	40	Taxes estimated to be received	1,545,000			40
41	1,420,110	1,457,474		41	Taxes collected in year levied				41
42	3,107,687	3,025,153	2,924,000	42	TOTAL RESOURCES	3,604,900	-	-	42

REQUIREMENTS SUMMARY

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FORM

LB-30

General Fund

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2023-24			
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22						
1				1	APPROPRIATIONS SUMMARY			1
2				2				2
3				3				3
4	1,218,661	1,248,835	1,528,804	4	TOTAL GENERAL LIBRARY OPERATIONS	1,784,650		4
5				5				5
6				6				6
7				7				7
8				8				8
9	309,479	203,909	147,100	9	TOTAL ENHANCED LIBRARY SERVICES - GRANTS	619,900		9
10				10				10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16				16				16
#	-	-	-	17	TOTAL DEBT SERVICE	-		17
18				18				18
19				19	General Fund Enhanced Services Support	1,000		19
20				20				20
21	-			21	TOTAL SPECIAL PAYMENTS	1,000		21
22				22	INTERFUND TRANSFERS			22
23	5,000	5,000	5,000	23	Transfer to Grants Pass Maintenance Fund	5,000		23
24	316,300	121,200	195,300	24	Transfer to Reserve Fund	150,000		24
25				25				25
26				26				26
27				27				27
28	321,300	126,200	200,300	28	TOTAL INTERFUND TRANSFERS	155,000	-	-
29	1,849,440	1,578,944	1,876,204	29	TOTAL OPERATING APPROPRIATIONS	2,560,550		29
30	-	-	540,796	30	OPERATING CONTINGENCY (12.6% of \$2,560,550)	324,000		30
31	1,849,440	1,578,944	2,417,000	31	TOTAL REQUIREMENTS APPROPRIATED	2,884,550	0	0
32				32	Total Requirements for ALL Org.Units/Programs within fund			32
33				33	Reserved for future expenditure			33
34				34	Ending balance (prior years)			34
35	1,258,247	1,446,209	600,000	35	UNAPPROPRIATED ENDING FUND BALANCE	720,350		35
36	3,107,687	3,025,153	3,017,000	36	TOTAL REQUIREMENTS	3,604,900	0	0

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
General Fund - General Library Operations

	Historical Data			REQUIREMENTS FOR: <u>General Library Operations</u>	Budget For Next Year 2023-24			
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding 2021-22						
1				1	PERSONNEL SERVICES			1
2	591,232	621,926	676,364	2	Library Staff Salaries	814,650		2
3	144,050	154,343	219,590	3	Taxes and Benefits	244,000		3
4				4	Total			4
5				5				5
6				6				6
7				7				7
8	735,282	776,269	895,954	8	TOTAL PERSONNEL SERVICES	1,058,650	0	8
10				10	MATERIALS AND SERVICES			10
11	269,755	283,985	378,150	11	Library Services	405,000		11
12	103,728	68,345	95,300	12	Maintenance and Repairs	131,000		12
13	109,896	120,236	159,400	13	Administration	190,000		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	483,379	472,566	632,850	27	TOTAL MATERIALS AND SERVICES	726,000	0	27
28				28	CAPITAL OUTLAY			28
29				29	Capital Outlay			29
30				30				30
31				31				31
32				32				32
33				33				33
34				34				34
35	0	0	0	35	TOTAL CAPITAL OUTLAY	0	0	35
36	1,218,661	1,248,835	1,528,804	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,784,650	0	36

General Fund

	Historical Data			REQUIREMENTS FOR: <u>General Library Operations - Personnel Services</u>		Budget for Next Year 2023-24			
	Actual		Adopted Budget This Year Year 2022-23			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22							
1				1	Library Staff Salaries				1
2				2	Base Salaries				2
3			201,800	3	Support Services Department	257,600			3
4			436,815	4	Public Services Department	497,600			4
5	591,232	621,926	638,615	5	Total Base Salaries	755,200			5
6				6					6
7				7	Salary Increases				7
8			5,818	8	Merit 2.5% based on anniversary date	21,690			8
9			31,931	9	COLA 5.0% of Gross Salaries	37,760			9
10			37,749	10	Total Salary Increases	59,450			10
11	591,232	621,926	676,364	11	Total Library Staff Salaries	814,650	0	0	11
12				12					12
13				13	Taxes and Benefits				13
14				14	BENEFITS Other				14
15	13,908	11,899	20,291	15	BENEFITS Retirement	30,000			15
16	43,342	45,485	51,742	16	BENEFITS Social Security/Medicare	57,500			16
17	11,109	12,806	15,556	17	BENEFITS Unemployment Insurance (SUTA, FUTA)	17,300			17
18	68,679	79,337	124,200	18	BENEFITS Health Insurance	130,500			18
19	1,868	995	2,089	19	BENEFITS Workers Comp Insurance	2,000			19
20	4,880	3,547	5,400	20	BENEFITS Life and Disability Insurance	5,400			20
21	264	274	312	21	OREGON WBF	1,300			21
22	144,050	154,343	219,590	22	Total Taxes and Benefits	244,000	0	0	22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28	14	14	15	28	Total full time equivalent (FTE)*	15			28
29				29					29
30				30					30
31	735,282	776,269	895,954	31	Total requirements	1,058,650	0	0	31
	150-504-031 (Rev 10-16)								

General Fund

	Historical Data				REQUIREMENTS FOR: <u>General Library Operations - Materials and Services</u>	Budget for Next Year 2023-24			
	Actual		Adopted Budget This Year 2022-23			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22							
1				1	Library Services				1
2	131,258	108,913	175,000	2	Collection Development	175,000			2
3	42,727	43,188	48,500	3	Technical Services	50,000			3
4	2,884	6,088	12,300	4	Patron Services & Supplies	5,000			4
5	124	2,140	2,000	5	Volunteer Support	5,000			5
6	2,463	7,550	17,800	6	Events at Library	15,000			6
7	25,287	31,948	33,550	7	Communication & Outreach	40,000			7
8	65,012	84,158	89,000	8	Special Contracts	115,000			8
9	269,755	283,985	378,150	9	Total Library Services	405,000	-	-	9
10				10					10
11				11	Maintenance & Repairs				11
12	47,853	19,897	25,000	12	Building Improvements	10,000			12
13	22,342	27,925	46,300	13	Facilities & Equipment	82,000			13
14	33,533	20,523	24,000	14	Computer Maintenance	39,000			14
15	103,728	68,345	95,300	15	Total Maintenance & Repairs	131,000	-	-	15
16				16					16
17				17	Administration				17
18	8,745	8,906	10,500	18	Insurance	15,000			18
19	11,380	16,159	44,500	19	Travel & Training	40,000			19
20	-	6,361	-	20	Election	20,000			20
21	21,850	20,550	19,300	21	Audit Services	20,000			21
22	-	-	-	22	Accounting System	-			22
23	1,785	595	2,200	23	Legal Services	2,000			23
24	16,983	21,082	20,900	24	Administrative Support	18,000			24
25	15,530	13,979	17,300	25	Telecommunications	25,000			25
26	33,623	32,604	44,700	26	Utilities	50,000			26
27	109,896	120,236	159,400	27	Total Administration	190,000	-	-	27
28	483,379	472,566	632,850	28	Total Materials & Services	726,000	-	-	28
29				29	Transfers				29
30	5,000	5,000	5,000	30	Transfer to Grants Pass Maintenance Fund	5,000			30
31	316,300	121,200	195,300	31	Transfer to Reserve Fund	150,000			31
32	321,300	126,200	200,300	32	Total Transfers	155,000	-	-	32
33				33					33
34				34					34
35				35					35
36	804,679	598,766	833,150	36	TOTAL REQUIREMENTS	881,000	-	-	36

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
General Fund - Enhance Library Services

	Historical Data			REQUIREMENTS FOR: <u>Grants and Donations - Restricted Funding</u>	Budget For Next Year 2023-24			
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22						
1				1	PERSONNEL SERVICES			1
2	43,366	885	-	2	Library Staff Salaries	85,000	-	-
3	4,372	68	-	3	Taxes and Benefits	15,000	-	-
4	-	-	-	4	Transfer from Library Operations	-	-	-
5				5				5
6				6				6
7				7				7
8	47,738	953	-	8	TOTAL PERSONNEL SERVICES	100,000	-	-
9	0.50	0.00	-	9	Total Full-Time Equivalent (FTE)	2		9
10				10	MATERIALS AND SERVICES			10
11	159,208	93,727	133,150	11	Enhanced Library Services	179,900		11
12	102,105	109,229	13,950	12	Maintenance and Repair (computer software, hardware)	90,000		12
13	428	-	-	13	Administration			13
14				14	New Projects	250,000		14
15				15				15
16				16				16
17				17				17
18	261,741	202,956	147,100	18	TOTAL MATERIALS AND SERVICES	519,900	-	-
19				19	CAPITAL OUTLAY			19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26	-	-	-	26	TOTAL CAPITAL OUTLAY	-	-	-
27	309,479	203,909	147,100	27	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	619,900	-	-

This fund is authorized and established by resolution:
2018-002 on 03/15/2018 for the following specified
purpose:

Maintenance/upkeep of Grants Pass Main Branch and
unrestricted funds from JCLI grant for all branches

RESOURCES AND REQUIREMENTS

This reserve fund will be reviewed to continue or
be abolished. Date can not be more than 10 years
after establishment.

Review Year: 2028

Grants Pass Library Maintenance Fund**Josephine Community Library District**

(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-24				
	Actual		Adopted Budget 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2020-21	First Preceding Year 2021-22							
1				1	RESOURCES				1
2				2	Cash on hand (cash basis)				2
3	15,353	20,379	3,362	3	Unrestricted	3,362			3
4	-	-	19,453	4	Restricted - GP Branch	14,494			4
5	15,353	20,379	22,815	5	Total Cash Carryover	17,856	-	-	5
6	26	30		6	Interest				6
7				7	Donations				7
8				8					8
9	5,000	5,000	5,000	9	Transferred In from General Fund (Restricted for GP branch)	5,000			9
##	20,379	25,409	27,815	10	Total Resources, except taxes to be levied	22,856	-	-	10
##				11	Taxes estimated to be received				11
##				12	Taxes collected in year levied				12
##	20,379	25,409	27,815	13	TOTAL RESOURCES	22,856	-	-	13
##				14	REQUIREMENTS				14
##				15	Grants Pass Main Library				15
##	-	-	3,362	16	Unrestricted Maintenance	3,362			16
##	-	7,553	24,453	17	Restricted - GP Branch	19,494			17
##	-	7,553	27,815	18	Total	22,856	-	-	18
##				19					19
##				20					20
##				21					21
##				22					22
##				23					23
##				24	Ending balance (prior years)				24
##	20,379	17,856	-	25	UNAPPROPRIATED ENDING FUND BALANCE	-			25
##	20,379	25,409	27,815	26	TOTAL REQUIREMENTS	22,856	-	-	26

LB-11

RESERVE FUND

This reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment

This fund is authorized and established by resolution:
2019-009 on May 16, 2019 for the following specified
purpose:

**emergencies, future library services and operations, and
capital and maintenance improvement projects**

RESOURCES AND REQUIREMENTS

Review Year: 2030

Reserve Fund

Josephine Community Library District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS		Budget for Next Year 2023-24			
	Actual		Adopted Budget Year 2021-22			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-+21	First Preceding Year 2021-22							
1				1	RESOURCES				1
2	150,148	468,046	588,500	2	Cash on Hand (Cash Basis) Restricted		797,180		2
3	316,300	121,200	195,300	3	Transfer in from the General Fund		150,000		3
4	1,601	2,915	-	4	Interest		4,000		4
5				5					5
6				6					6
7				7					7
8				8					8
9				9					9
10	468,049	592,161	783,800	10			951,180	-	-
11				11	Taxes estimated to be received				11
12				12	Taxes collected in year levied				12
13	468,049	592,161	783,800	13	TOTAL RESOURCES		951,180	-	-
14				14	REQUIREMENTS				14
15				15	Reserve for Future Services:				
16	-	-		16	Library Services				15
17	-	-	-	17	Personnel		-		16
18			133,800	18	Operations		238,180		
19	-	-	650,000	19	Capital Outlay		713,000		17
20			783,800	20	Total Reserve for Future Services		951,180		19
21				21					20
22				22					21
23				23					22
24				24					23
25				25					24
26				26					25
27				27					26
28				28					27
29				29					28
30	150,148	592,161		30	Ending balance (prior years)				29
31			-	31	UNAPPROPRIATED ENDING FUND BALANCE		-		30
32	150,148	592,161	650,000	32	TOTAL REQUIREMENTS		951,180	-	-