

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)			
2	1,182,254	1,258,247	1,300,000	2 Unrestricted - Library Operations	1,400,000	1,400,000	1,400,000
3				3 Restricted - Grants and Donations			
4			-	4 Federal	-	-	-
5			-	5 State	-	-	-
6	16,000		-	6 Local Governments	-	-	-
7	12,208		54,100	7 Foundations	35,000	35,000	35,000
8	6,883		-	8 Community Service Organizations	-	-	-
9				9			
10				10			
11				11			
12	35,091	-	54,100	12 Total Restricted - Grants and Donations	35,000	35,000	35,000
13	1,217,345	1,258,247	1,354,100	13 Total Available cash on hand* (cash basis)	1,435,000	1,435,000	1,435,000
14	52,366	41,020	28,800	14 Previously levied taxes estimated to be received	30,000	30,000	30,000
15	15,032	16,946	6,000	15 Interest	15,000	15,000	15,000
16				16 OTHER RESOURCES			
17	14,031	36,693	22,500	17 User Fees Paid & Scholarship	39,000	39,000	39,000
18	2,700	12,420	-	18 Restricted - Fees	-	-	-
19	1,989	233	-	19 Gifts & Donations	-	-	-
20	5,829	5,004	500	20 Other Revenue	1,000	1,000	1,000
21		197,116	-	21 Restricted - Grants and Donations			
22	6,579		-	22 Federal	113,000	113,000	113,000
23	188,971		6,000	23 State of Oregon	72,000	72,000	72,000
24	-			24 Local Governments	-	-	-
25	169,735		87,000	25 Foundations	103,900	103,900	103,900
26	13,000		-	26 Community Service Organizations	-	-	-
27				27 New Projects	250,000	250,000	250,000
28				28			
29	378,285	197,116	93,000	29 Total Restricted - Grants and Donations	538,900	538,900	538,900
30				30			
31	-	-	-	31 General Fund Enhanced Services Support	1,000	1,000	1,000
32				32			
33				33			
34				34			
35				35			
36				36			
37				37			
38				38			
39	1,687,577	1,567,679	1,504,900	39 Total resources, except taxes to be levied	2,059,900	2,059,900	2,059,900
40			1,512,100	40 Taxes estimated to be received	1,545,000	1,545,000	1,545,000
41	1,420,110	1,457,474		41 Taxes collected in year levied			
42	3,107,687	3,025,153	3,017,000	42 TOTAL RESOURCES	3,604,900	3,604,900	3,604,900

REQUIREMENTS SUMMARY

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	1,784,650	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	619,900	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	1,000	1,000	19
20			20					20
21	-			21 TOTAL SPECIAL PAYMENTS	1,000	1,000	1,000	21
22			22	INTERFUND TRANSFERS				22
23	5,000	5,000	5,000	23 Transfer to Grants Pass Maintenance Fund	5,000	5,000	5,000	23
24	316,300	121,200	195,300	24 Transfer to Reserve Fund	150,000	150,000	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	155,000	155,000	28
29	1,849,440	1,578,944	1,876,204	29 TOTAL OPERATING APPROPRIATIONS	2,560,550	2,560,550	2,560,550	29
30	-	-	540,796	30 OPERATING CONTINGENCY (12.6% of \$2,560,550)	324,000	324,000	324,000	30
31	1,849,440	1,578,944	2,417,000	31 TOTAL REQUIREMENTS APPROPRIATED	2,884,550	2,884,550	2,884,550	31
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	720,350	720,350	35
36	3,107,687	3,025,153	3,017,000	36 TOTAL REQUIREMENTS	3,604,900	3,604,900	3,604,900	36

REQUIREMENTS SUMMARY

FORM
LB-30

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

1	Historical Data			REQUIREMENTS FOR: <u>General Library Operations</u>	Budget For Next Year 2023-24			1
	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				PERSONNEL SERVICES				1
2	591,232	621,926	676,364	2 Library Staff Salaries	814,650	814,650	814,650	2
3	144,050	154,343	219,590	3 Taxes and Benefits	244,000	244,000	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	1,058,650	1,058,650	8
10				MATERIALS AND SERVICES				10
11	269,755	283,985	378,150	11 Library Services	405,000	405,000	405,000	11
12	103,728	68,345	95,300	12 Maintenance and Repairs	131,000	131,000	131,000	12
13	109,896	120,236	159,400	13 Administration	190,000	190,000	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	726,000	726,000	27
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	0	35
36	1,218,661	1,248,835	1,528,804	36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,784,650	1,784,650	1,784,650	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	257,600	257,600	3
4			436,815	4	Public Services Department	497,600	497,600	497,600	4
5	591,232	621,926	638,615	5	Total Base Salaries	755,200	755,200	755,200	5
6				6					6
7				7	Salary Increases				7
8			5,818	8	Merit 2.5% based on anniversary date	21,690	21,690	21,690	8
9			31,931	9	COLA 5.0% of Gross Salaries	37,760	37,760	37,760	9
10			37,749	10	Total Salary Increases	59,450	59,450	59,450	10
11	591,232	621,926	676,364	11	Total Library Staff Salaries	814,650	814,650	814,650	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	30,000	30,000	15
16	43,342	45,485	51,742	16	BENEFITS Social Security/Medicare	57,500	57,500	57,500	16
17	11,109	12,806	15,556	17	BENEFITS Unemployment Insurance (SUTA, FUTA)	17,300	17,300	17,300	17
18	68,679	79,337	124,200	18	BENEFITS Health Insurance	130,500	130,500	130,500	18
19	1,868	995	2,089	19	BENEFITS Workers Comp Insurance	2,000	2,000	2,000	19
20	4,880	3,547	5,400	20	BENEFITS Life and Disability Insurance	5,400	5,400	5,400	20
21	264	274	312	21	OREGON WBF	1,300	1,300	1,300	21
22	144,050	154,343	219,590	22	Total Taxes and Benefits	244,000	244,000	244,000	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	15	15	28
29				29					29
30				30					30
31	735,282	776,269	895,954	31	Total requirements	1,058,650	1,058,650	1,058,650	31

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	175,000	175,000	2
3	42,727	43,188	48,500	3	Technical Services	50,000	50,000	50,000	3
4	2,884	6,088	12,300	4	Patron Services & Supplies	5,000	5,000	5,000	4
5	124	2,140	2,000	5	Volunteer Support	5,000	5,000	5,000	5
6	2,463	7,550	17,800	6	Events at Library	15,000	15,000	15,000	6
7	25,287	31,948	33,550	7	Communication & Outreach	40,000	40,000	40,000	7
8	65,012	84,158	89,000	8	Special Contracts	115,000	115,000	115,000	8
9	269,755	283,985	378,150	9	Total Library Services	405,000	405,000	405,000	9
10				10					10
11				11	Maintenance & Repairs				11
12	47,853	19,897	25,000	12	Building Improvements	10,000	10,000	10,000	12
13	22,342	27,925	46,300	13	Facilities & Equipment	82,000	82,000	82,000	13
14	33,533	20,523	24,000	14	Computer Maintenance	39,000	39,000	39,000	14
15	103,728	68,345	95,300	15	Total Maintenance & Repairs	131,000	131,000	131,000	15
16				16					16
17				17	Administration				17
18	8,745	8,906	10,500	18	Insurance	15,000	15,000	15,000	18
19	11,380	16,159	44,500	19	Travel & Training	40,000	40,000	40,000	19
20	-	6,361	-	20	Election	20,000	20,000	20,000	20
21	21,850	20,550	19,300	21	Audit Services	20,000	20,000	20,000	21
22	-	-	-	22	Accounting System	-	-	-	22
23	1,785	595	2,200	23	Legal Services	2,000	2,000	2,000	23
24	16,983	21,082	20,900	24	Administrative Support	18,000	18,000	18,000	24
25	15,530	13,979	17,300	25	Telecommunications	25,000	25,000	25,000	25
26	33,623	32,604	44,700	26	Utilities	50,000	50,000	50,000	26
27	109,896	120,236	159,400	27	Total Administration	190,000	190,000	190,000	27
28	483,379	472,566	632,850	28	Total Materials & Services	726,000	726,000	726,000	28
29				29	Transfers				29
30	5,000	5,000	5,000	30	Transfer to Grants Pass Maintenance Fund	5,000	5,000	5,000	30
31	316,300	121,200	195,300	31	Transfer to Reserve Fund	150,000	150,000	150,000	31
32	321,300	126,200	200,300	32	Total Transfers	155,000	155,000	155,000	32
33				33					33
34				34					34
35				35					35
36	804,679	598,766	833,150	36	TOTAL REQUIREMENTS	881,000	881,000	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 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	PERSONNEL SERVICES			1	
2	43,366	885	-	2	Library Staff Salaries	85,000	85,000	85,000	2
3	4,372	68	-	3	Taxes and Benefits	15,000	15,000	15,000	3
4	-	-	-	4	Transfer from Library Operations	-	-	-	4
5				5					5
6				6					6
7				7					7
8	47,738	953	-	8	TOTAL PERSONNEL SERVICES	100,000	100,000	100,000	8
9	0.50	0.00	-	9	Total Full-Time Equivalent (FTE)	2	2	2	9
10				10	MATERIALS AND SERVICES			10	
11	159,208	93,727	133,150	11	Enhanced Library Services	179,900	179,900	179,900	11
12	102,105	109,229	13,950	12	Maintenance and Repair (computer software, hardware)	90,000	90,000	90,000	12
13	428	-	-	13	Administration	-	-	-	13
14				14	New Projects	250,000	250,000	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	519,900	519,900	18
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	-	-	-	26
27	309,479	203,909	147,100	27	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	619,900	619,900	619,900	27

MAINTENANCE FUND

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

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

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	3,362	3,362	3
4	-	-	19,453	4 Restricted - GP Branch	14,494	14,494	14,494	4
5	15,353	20,379	22,815	5 Total Cash Carryover	17,856	17,856	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	5,000	5,000	9
10	20,379	25,409	27,815	10 Total Resources, except taxes to be levied	22,856	22,856	22,856	10
11				11 Taxes estimated to be received				11
12				12 Taxes collected in year levied				12
13	20,379	25,409	27,815	13 TOTAL RESOURCES	22,856	22,856	22,856	13
14				14 REQUIREMENTS				14
15				15 Grants Pass Main Library				15
16	-	-	3,362	16 Unrestricted Maintenance	3,362	3,362	3,362	16
17	-	7,553	24,453	17 Restricted - GP Branch	19,494	19,494	19,494	17
18	-	7,553	27,815	18 Total	22,856	22,856	22,856	18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24 Ending balance (prior years)				24
25	20,379	17,856	-	25 UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	25
26	20,379	25,409	27,815	26 TOTAL REQUIREMENTS	22,856	22,856	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:

RESOURCES AND REQUIREMENTS

Review Year: 2030

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

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	797,180	797,180	2
3	316,300	121,200	195,300	3	Transfer in from the General Fund	150,000	150,000	150,000	3
4	1,601	2,915	-	4	Interest	4,000	4,000	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	951,180	951,180	10
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	951,180	951,180	13
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	238,180	238,180	
19	-	-	650,000	19	Capital Outlay	713,000	713,000	713,000	17
20			783,800	20	Total Reserve for Future Services	951,180	951,180	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	951,180	951,180	31