

Josephine Community Library District

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2024-25		
Actual		Adopted Budget This Year Year 2023-24	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2021-22	First Preceding Year 2022-23						
1			1	Available cash on hand (cash basis)			1
2	1,258,247	1,446,209	2	Unrestricted - Library Operations	1,500,000	1,500,000	2
3			3	Restricted - Grants and Donations			3
4			4	Federal			4
5			5	State			5
6			6	Local Governments			6
7			7	Foundations	10,000	10,000	7
8			8	Community Service Organizations			8
9			9				9
10			10				10
11			11				11
12	-	-	12	Total Restricted - Grants and Donations	10,000	10,000	12
13	1,258,247	1,446,209	13	Total Available cash on hand* (cash basis)	1,510,000	1,510,000	13
14	41,020	40,199	14	Previously levied taxes estimated to be received	40,000	40,000	14
15	16,946	47,930	15	Interest	45,000	45,000	15
16			16	<b>OTHER RESOURCES</b>			16
17	36,693	70,730	17	User Fees Paid & Scholarship	60,000	60,000	17
18	12,420		18	Restricted - Fees			18
19	233	1,076	19	Gifts & Donations			19
20	5,004	2,647	20	Other Revenue	1,000	1,000	20
21	197,116	70,844	21	Restricted - Grants and Donations			21
22			22	Federal			22
23			23	State of Oregon	56,300	56,300	23
24			24	Local Governments			24
25			25	Foundations	100,000	100,000	25
26			26	Community Service Organizations			26
27			27	New Projects		180,000	27
28			28				28
29	197,116	70,844	29	Total Restricted - Grants and Donations	156,300	336,300	29
30			30				30
31	-	53,271	31	General Fund Enhanced Services Support	1,000	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	1,567,679	1,732,906	39	Total resources, except taxes to be levied	1,813,300	1,993,300	39
40			40	Taxes estimated to be received	1,588,000	1,588,000	40
41	1,457,474	1,517,362	41	Taxes collected in year levied			41
42	<b>3,025,153</b>	<b>3,250,268</b>	42	<b>TOTAL RESOURCES</b>	<b>3,401,300</b>	<b>3,581,300</b>	<b>42</b>

REQUIREMENTS SUMMARY

FORM  
LB-30

General Fund

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-25			
	Actual		Adopted Budget This Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
1			1	<b>APPROPRIATIONS SUMMARY</b>				1
2			2					2
3			3					3
4	1,248,835	1,503,358	1,784,650	4 <b>TOTAL GENERAL LIBRARY OPERATIONS</b>	1,837,500	1,837,500	1,837,500	4
5			5					5
6			6					6
7			7					7
8			8					8
9	203,909	109,187	619,900	9 <b>TOTAL ENHANCED LIBRARY SERVICES - GRANTS</b>	150,000	330,000	330,000	9
10			10					10
11			11					11
12			12					12
13			13					13
14			14					14
15			15					15
16			16					16
#	-	-	-	17 <b>TOTAL DEBT SERVICE</b>	-	-	-	17
18			18					18
19		53,271	1,000	19 General Fund Enhanced Services Support	1,000	1,000	1,000	19
20			20					20
21	-	53,271	1,000	21 <b>TOTAL SPECIAL PAYMENTS</b>	1,000	1,000	1,000	21
22			22	<b>INTERFUND TRANSFERS</b>				22
23	5,000	5,000	5,000	23 Transfer to Grants Pass Maintenance Fund	5,000	5,000	5,000	23
24	121,200	195,300	150,000	24 Transfer to Operations Reserve Fund	150,000	150,000	150,000	24
25				25 Transfer to Capital Reserve Fund	122,800	122,800	122,800	25
26			26					26
27			27					27
28	126,200	200,300	155,000	28 <b>TOTAL INTERFUND TRANSFERS</b>	277,800	277,800	277,800	28
29	1,578,944	1,866,116	2,560,550	29 <b>TOTAL OPERATING APPROPRIATIONS</b>	2,266,300	2,446,300	2,446,300	29
30	-	-	324,000	30 <b>OPERATING CONTINGENCY (14.3% of \$2,266,300)</b>	325,000	325,000	325,000	30
31	1,578,944	1,866,116	2,884,550	31 <b>TOTAL REQUIREMENTS APPROPRIATED</b>	2,591,300	2,771,300	2,771,300	31
32			32	Total Requirements for <b>ALL Org.Units/Programs within fund</b>				32
33			33	Reserved for future expenditure				33
34			34	Ending balance (prior years)				34
35	1,446,209	1,384,152	720,350	35 <b>UNAPPROPRIATED ENDING FUND BALANCE</b>	810,000	810,000	810,000	35
36	3,025,153	3,250,268	3,604,900	36 <b>TOTAL REQUIREMENTS</b>	3,401,300	3,581,300	3,581,300	36

**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 2024-25				
	Actual		Adopted Budget This Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2021-22	First Preceding 2022-23							
1				1	<b>PERSONNEL SERVICES</b>				1
2	621,926	642,038	814,650	2	Library Staff Salaries	823,000	823,000	823,000	2
3	154,343	168,818	244,000	3	Taxes and Benefits	287,000	287,000	287,000	3
4				4	Total				4
5				5					5
6				6					6
7				7					7
8	<b>776,269</b>	<b>810,856</b>	<b>1,058,650</b>	8	<b>TOTAL PERSONNEL SERVICES</b>	<b>1,110,000</b>	<b>1,110,000</b>	<b>1,110,000</b>	8
10				10	<b>MATERIALS AND SERVICES</b>				10
11	283,985	482,456	405,000	11	Library Services	413,000	413,000	413,000	11
12	68,345	91,243	131,000	12	Maintenance and Repairs	134,000	134,000	134,000	12
13	120,236	118,803	190,000	13	Administration	180,500	180,500	180,500	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	<b>472,566</b>	<b>692,502</b>	<b>726,000</b>	27	<b>TOTAL MATERIALS AND SERVICES</b>	<b>727,500</b>	<b>727,500</b>	<b>727,500</b>	27
28				28	<b>CAPITAL OUTLAY</b>				28
29				29	Capital Outlay				29
30				30					30
31				31					31
32				32					32
33				33					33
34				34					34
35	<b>0</b>	<b>0</b>	<b>0</b>	35	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	35
36	<b>1,248,835</b>	<b>1,503,358</b>	<b>1,784,650</b>	36	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>1,837,500</b>	<b>1,837,500</b>	<b>1,837,500</b>	36

General Fund

	Historical Data			REQUIREMENTS FOR: <u>General Library Operations - Personnel Services</u>	Budget for Next Year 2024-25				
	Actual		Adopted Budget This Year Year 2023-24		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding 2021-22	First Preceding 2022-23							
1				1	<b>Library Staff Salaries</b>				1
2				2	<b>Base Salaries</b>				2
3			257,600	3	Support Services Department	190,750	190,750	190,750	3
4			497,600	4	Public Services Department	572,250	572,250	572,250	4
5	621,926	642,038	755,200	5	<b>Total Base Salaries</b>	<b>763,000</b>	<b>763,000</b>	<b>763,000</b>	5
6				6					6
7				7	<b>Salary Increases</b>				7
8			21,690	8	Merit 3.9% based on anniversary date	30,000	30,000	30,000	8
9			37,760	9	COLA 3.9% of Gross Salaries	30,000	30,000	30,000	9
10			59,450	10	<b>Total Salary Increases</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	10
11	621,926	642,038	<b>814,650</b>	11	<b>Total Library Staff Salaries</b>	<b>823,000</b>	<b>823,000</b>	<b>823,000</b>	11
12				12					12
13				13	<b>Taxes and Benefits</b>				13
14				14	BENEFITS Other	40,719	40,719	40,719	14
15	11,899	14,834	30,000	15	BENEFITS Retirement	30,487	30,487	30,487	15
16	45,485	48,878	57,500	16	BENEFITS Social Security/Medicare	58,307	58,307	58,307	16
17	12,806	14,064	17,300	17	BENEFITS Unemployment Insurance (SUTA, FUTA)	17,530	17,530	17,530	17
18	79,337	80,460	130,500	18	BENEFITS Health Insurance	130,500	130,500	130,500	18
19	995	1,643	2,000	19	BENEFITS Workers Comp Insurance	2,089	2,089	2,089	19
20	3,547	4,989	5,400	20	BENEFITS Life and Disability Insurance	5,400	5,400	5,400	20
21	274	3,950	1,300	21	OREGON WBF	1,968	1,968	1,968	21
22	154,343	168,818	<b>244,000</b>	22	<b>Total Taxes and Benefits</b>	<b>287,000</b>	<b>287,000</b>	<b>287,000</b>	22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28	<b>14</b>	<b>14</b>	<b>15</b>	28	<b>Total full time equivalent (FTE)*</b>	<b>15</b>	<b>15</b>	<b>15</b>	28
29				29					29
30				30					30
31	<b>776,269</b>	<b>810,856</b>	<b>1,058,650</b>	31	<b>Total requirements</b>	<b>1,110,000</b>	<b>1,110,000</b>	<b>1,110,000</b>	31

General Fund

	Historical Data			REQUIREMENTS FOR: <u>General Library Operations - Materials and Services</u>	Budget for Next Year 2024-25				
	Actual		Adopted Budget This Year 2023-24		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2022-22	First Preceding Year 2022-23							
1				1	<b>Library Services</b>				1
2	108,913	176,354	175,000	2	Collection Development	175,000	175,000	175,000	2
3	43,188	81,511	50,000	3	Technical Services	50,000	50,000	50,000	3
4	6,088	4,186	5,000	4	Patron Services & Supplies	15,000	15,000	15,000	4
5	2,140	4,070	5,000	5	Volunteer Support	8,000	8,000	8,000	5
6	7,550	9,559	15,000	6	Events at Library	5,000	5,000	5,000	6
7	31,948	45,706	40,000	7	Communication & Outreach	45,000	45,000	45,000	7
8	84,158	161,070	115,000	8	Special Contracts	115,000	115,000	115,000	8
9	283,985	482,456	405,000	9	<b>Total Library Services</b>	413,000	413,000	413,000	9
10				10					10
11				11	<b>Maintenance &amp; Repairs</b>				11
12	19,897	4,656	10,000	12	Building Improvements	10,000	10,000	10,000	12
13	27,925	58,728	82,000	13	Facilities & Equipment	82,000	82,000	82,000	13
14	20,523	27,859	39,000	14	Computer Maintenance	42,000	42,000	42,000	14
15	68,345	91,243	131,000	15	<b>Total Maintenance &amp; Repairs</b>	134,000	134,000	134,000	15
16				16					16
17				17	<b>Administration</b>				17
18	8,906	9,950	15,000	18	Insurance	25,000	25,000	25,000	18
19	16,159	15,687	40,000	19	Travel & Training	30,000	30,000	30,000	19
20	6,361		20,000	20	Election	1,000	1,000	1,000	20
21	20,550	12,400	20,000	21	Audit Services	20,000	20,000	20,000	21
22	-	-	-	22	Accounting System	-	-	-	22
23	595	2,042	2,000	23	Legal Services	8,000	8,000	8,000	23
24	21,082	22,397	18,000	24	Administrative Services	20,000	20,000	20,000	24
25	13,979	16,867	25,000	25	Telecommunications	25,000	25,000	25,000	25
26	32,604	39,460	50,000	26	Utilities	51,500	51,500	51,500	26
27	120,236	118,803	190,000	27	<b>Total Administration</b>	180,500	180,500	180,500	27
28	472,566	692,502	726,000	28	<b>Total Materials &amp; Services</b>	727,500	727,500	727,500	28
29				29	<b>Interfund Transfers</b>				29
30	5,000	5,000	5,000	30	Transfer to Grants Pass Maintenance Fund	5,000	5,000	5,000	30
31	121,200	195,300	150,000	31	Transfer to Operations Reserve Fund	150,000	150,000	150,000	31
32	-	-	-	32	Transfer to Capital Reserve Fund	122,800	122,800	122,800	32
33	126,200	200,300	155,000	33	<b>Total Interfund Transfers</b>	277,800	277,800	277,800	33
34				34					34
35				35					35
36				36					36
37	<b>598,766</b>	<b>892,802</b>	<b>881,000</b>	37	<b>TOTAL REQUIREMENTS</b>	<b>1,005,300</b>	<b>1,005,300</b>	<b>1,005,300</b>	37

**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 2024-25				
	Actual		Adopted Budget This Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding 2021-22	First Preceding 2022-23							
1				1	<b>PERSONNEL SERVICES</b>			1	
2	885	18,482	85,000	2	Library Staff Salaries	42,500	42,500	42,500	2
3	68		15,000	3	Taxes and Benefits	7,500	7,500	7,500	3
4				4				-	4
5				5					5
6				6					6
7				7					7
8	953	18,482	100,000	8	<b>TOTAL PERSONNEL SERVICES</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	8
9	0.50	0.00	2	9	<b>Total Full-Time Equivalent (FTE)</b>	<b>1</b>	<b>1</b>	<b>1</b>	9
10				10	<b>MATERIALS AND SERVICES</b>			10	
11	93,727	72,929	179,900	11	Enhanced Library Services	20,000	20,000	20,000	11
12	109,229	15,644	90,000	12	Maintenance and Repair (computer software, hardware)	50,000	50,000	50,000	12
13	-	2,132	-	13	Administration				13
14		-	250,000	14	New Projects	30,000	210,000	210,000	14
15				15					15
16				16					16
17				17					17
18	202,956	90,705	519,900	18	<b>TOTAL MATERIALS AND SERVICES</b>	<b>100,000</b>	<b>280,000</b>	<b>280,000</b>	18
19				19	<b>CAPITAL OUTLAY</b>			19	
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26	-	-	-	26	<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	26
27	203,909	109,187	619,900	27	<b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>150,000</b>	<b>330,000</b>	<b>330,000</b>	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

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-25				
	Actual		Adopted Budget 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2021-22	First Preceding Year 2022-23							
1				1	<b>RESOURCES</b>				1
2				2	Cash on hand (cash basis)				2
3	20,379	17,856	3,362	3	Unrestricted	3,362	3,362	3,362	3
4	-	-	14,494	4	Restricted - GP Branch	15,424	15,424	23,424	4
5	20,379	17,856	17,856	5	Total Cash Carryover	18,786	18,786	26,786	5
6	30	21	-	6	Interest	25	25	25	6
7	-	-	-	7	Donations				7
8				8					8
9	5,000	5,000	5,000	9	Transfer In from General Fund (Restricted for GP branch)	5,000	5,000	5,000	9
10				10					10
11				11					11
12				12					12
13	<b>25,409</b>	<b>22,877</b>	<b>22,856</b>	13	<b>TOTAL RESOURCES</b>	<b>23,811</b>	<b>23,811</b>	<b>31,811</b>	13
14				14	<b>REQUIREMENTS</b>				14
15				15	<b>Grants Pass Main Library</b>				15
16	-	-	3,362	16	Unrestricted Maintenance	3,362	3,362	11,362	16
17	7,553	9,095	19,494	17	Restricted - GP Branch	20,449	20,449	20,449	17
18	7,553	9,095	22,856	18	Total	23,811	23,811	31,811	18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24	17,856	13,782		24	Ending balance (prior years)				24
25			-	25	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	-	-	-	25
26	<b>25,409</b>	<b>22,877</b>	<b>22,856</b>	26	<b>TOTAL REQUIREMENTS</b>	<b>23,811</b>	<b>23,811</b>	<b>31,811</b>	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

Operations Reserve Fund

Josephine Community Library District

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-25				
Actual		Adopted Budget Year 2023-24	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2021-22	First Preceding Year 2022-23								
1			1	<b>RESOURCES</b>			1		
2	468,046	592,165	797,180	2	Cash on Hand (Cash Basis) Restricted	980,400	980,400	980,400	2
3	121,200	195,300	150,000	3	Transfer in from the General Fund	150,000	150,000	150,000	3
4	2,915	20,038	4,000	4	Interest	25,000	25,000	25,000	4
5				5					5
6				6					6
7				7					7
8				8					8
9				9					9
10				10					10
11				11					11
12				12					12
13	<b>592,161</b>	<b>807,503</b>	<b>951,180</b>	13	<b>TOTAL RESOURCES</b>	<b>1,155,400</b>	<b>1,155,400</b>	<b>1,155,400</b>	13
14				14	<b>REQUIREMENTS</b>				14
15				15	<b>Reserve for Future Services</b>				15
16	-	-		16	Library Services				16
17	-	-	-	17					17
18			238,180	18	Operations	577,700	577,700	577,700	18
19	-	-	713,000	19	Capital Outlay	577,700	77,700	77,700	19
20			951,180	20	<b>Total Reserve for Future Services</b>	<b>1,155,400</b>	<b>655,400</b>	<b>655,400</b>	20
21				21					21
22				22	<b>Interfund Transfers</b>				22
23				23	Transfer to the Capital Reserve Fund	-	500,000	500,000	23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29				29	<b>TOTAL REQUIREMENTS</b>	<b>1,155,400</b>	<b>1,155,400</b>	<b>1,155,400</b>	29
30	592,161	807,503		30	Ending balance (prior years)				30
31			-	31	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	31
32	<b>592,161</b>	<b>807,503</b>	<b>951,180</b>	32	<b>TOTAL REQUIREMENTS</b>	<b>1,155,400</b>	<b>1,155,400</b>	<b>1,155,400</b>	32



**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

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

Review Year: 2035

Construct a new library in downtown Grant Pass

Capital Reserve Fund

Josephine Community Library District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-25			
	Actual		Adopted Budget Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
1				<b>RESOURCES</b>				1
2				Cash on Hand (Cash Basis) Restricted	-	-	-	2
3				<b>Interfund Transfers</b>				3
4				Transfer in from the General Fund	122,800	122,800	122,800	4
5				Transfer in from the Operations Reserve Fund	-	500,000	500,000	5
6				<b>Total Interfund Transfers</b>	122,800	622,800	622,800	6
7								7
8				Interest	4,000	4,000	4,000	8
9								9
10	-	-	-					10
11								11
12								12
13	-	-	-	<b>TOTAL RESOURCES</b>	<b>126,800</b>	<b>626,800</b>	<b>626,800</b>	13
14				<b>REQUIREMENTS</b>				14
15				<b>Reserve for Future Expenditure:</b>				15
16	-	-	-	Capital Outlay	126,800	626,800	626,800	16
17	-	-	-					17
18								18
19	-	-	-					19
20				<b>Total Reserve for Future Expenditure</b>	126,800	626,800	626,800	20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30	-	-	-	Ending balance (prior years)				30
31			-	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	-	-	-	31
32	-	-	-	<b>TOTAL REQUIREMENTS</b>	<b>126,800</b>	<b>626,800</b>	<b>626,800</b>	32