Josephine Community Library District

Budget Hearing and Board of Directors Regular Meeting

Wednesday, May 15, 2025, at 5:30pm

Williams branch, 158 Tetherow Rd. 97544

Agenda

Board members:

Position 1	Position 2	Position 3	Position 4	Position 5
Rachele Selvig, Vice President	Kelly Robinson	Pat Fahey	Gina Marie Agosta, President	Tina Gotchall

Agenda Items	Action	Responsible	Time
Call to Order		G.M. Agosta	
Standing Items 1. Approval of agenda 2. Approval of consent agenda a. April 17 Board Meeting minutes b. Resolution 2025-031: Policy 2-1 c. Resolution 2025-032: Policy 2-2 3. Public comment 4. Correspondence 5. Annexation petition review: Malcolm & Tommi Drake, Susan Oris & Ferron Mayfield	 Motion Motion	G.M. Agosta	5 min
Staff Reports 1. Library director's report 2. Financial report	 Report Report	 K. Lasky K. Lasky	 10 min 5 min
Action Items 1. FY25-26 Budget Hearing Public comment 2. FY25-26 Budget and Appropriations Adoption 3. FY25-26 Property Tax Rate 4. Finance Policy 2-3: Cash and Purchasing	 Hearing Resolution Resolution Discussion	 G.M. Agosta G.M. Agosta G.M. Agosta K. Lasky	 10 min 5 min 5 min 5 min
Board Member Reports 1. Library Foundation liaison report 2. Facilities Oversight Task Force report	 Report Report	 S. Katz Samson/Fahey	 5 min 10 min
Announcements 1. Comments from board members 2. Board vacation schedules 3. Date and agenda items for next meeting		 All K. Lasky G.M. Agosta	 5 min
Adjourn		G.M. Agosta	

Date and Time	Upcoming Meetings and Events
TBA	District Board Meeting, TBA

Josephine Community Library District
Regular Board Meeting Minutes
Thursday, April 17, 2024, at 5:30 pm
Illinois Valley branch | 209 West Palmer, Cave Junction, OR 97523

Members present: Gina Marie Agosta, Pat Fahey, Kelly Robinson, Tina Gotchall
Members absent: Rachele Selvig
Staff present: Library Director Kate Lasky, Branch Services Manager Roberta Lee
Contractors: none
Partner: Josephine Community Library Foundation Executive Director Rebecca Stoltz, Josephine Community Library Foundation Liaison Susan Boigon

CALL TO ORDER. Ms. Agosta called the meeting to order at 5:32 pm.

STANDING ITEMS
Approval of agenda. No changes were made to the agenda.

Approval of consent agenda. Consent agenda items included:

a. March 20 Board Meeting minutes
b. April 9 Budget Committee minutes
c. Resolution 2025-030: Policy 3-4-3

MOTION: Mr. Fahey moved to approve the consent agenda.
Ms. Robinson seconded.
Approved by Ms. Agosta
Approved by Ms. Gotchall

Public comment. none

Correspondence. none

Annexation petition review. The board of directors reviewed annexation petitions from Jane Cavallini-Daudet and Michael & Diane Smith Trustees
Motion: Ms. Robinson moved to endorse an annexation petition from Jane Cavallini-Daudet and Michael & Diane Smith Trustees.
Ms. Gotchall seconded.
Approved by Ms. Agosta
Approved by Mr. Fahey

STAFF REPORTS
Library director's report. Ms. Lasky referred to the Library Director's Report dated April 17, 2025, highlighting the following items:

- Ms. Lasky shared that an executive session is scheduled for Monday, April 21 with legal counsel to discuss the lease with the County.
- OLA sponsored leadership training for two library staff members through Centerpoint Leadership.

- Computer basics 6-week course has launched in the Illinois Valley. Class is full and is well received with an average of 30 participants each session. This course provides basic computer skills.
- New ideas and program proposal forms were included in the board packet. These forms are used to help facilitate new ideas from community members. Staff uses the new ideas form to work with volunteers and community members. The program proposal is used with library staff to develop the plan and identifies budget needs and department dependencies. New ideas are reviewed by the executive team during the monthly meeting to determine if it aligns with the district's strategic plan and funding.
- Ms. Lasky shared the graphics for the Summer Reading Program for 2025. The graphics have been enhanced by the district's graphic designer on staff.
- Illinois Valley library meeting space was booked every day in April, including Travel Oregon, homeschool classes, Illinois Valley Chamber of Commerce, and so much more.

Financial report. Ms. Lasky reviewed the March 2025 Financial Statement memo dated April 17, 2025. She also referred to the Profit & Loss Budget vs. Actual–General Fund statement through March 31, 2025, and the Balance Sheet as of March 31, 2025. These reports include a forecast.

Budget Officer's report. Ms. Lasky shared that the first budget committee meeting was held on Wednesday, April 9 at 5:30 pm. The board of directors acknowledged the approved FY25-26 library district budget.

ACTION ITEMS

Operations Policy: Displays and Exhibits.

The board of directors held its first reading of a revised version of Finance Policies Accounting System Policies and Control Policies and Procedures. No new changes were made.

BOARD MEMBER REPORTS

Library Foundation liaison report.

- Preparations are underway for the Spring Fundraising Drive that runs May 1 — May 31. All funds raised will support special library programs, services, technology, and facility upgrades that are beyond the reach of the library's normal operating budget. Sponsors for the drive are AllCare Health, Edward Jones, Southern Oregon Sanitation, and ZCS Engineering & Architecture.
- The library foundation board of directors will have a second reading and vote to adopt the FY25-26 operational and capital campaign budgets in April.
- The library foundation has purchased more "I love my library" lawn signs. Community members can pick up a sign at their local library branch.
- The Grants Pass Emblem Club recently presented the foundation with a $1,000 donation to support the Summer Reading Program. Evergreen Federal Bank is

sponsoring the Summer Reading Program.

Facilities Oversight Task Force.

- FOTF continues to meet with architects and working on the schematic phase of the plans for the new library in downtown Grants Pass.

ANNOUNCEMENTS

- **Library director received prestigious 2025 Librarian of the Year Award from the Oregon Library Association.** Ms. Stoltz announced to the board that over a dozen librarians from across the state nominated Ms. Lasky for this award for her excellence in library leadership. In addition, many community leaders wrote letters in support of Ms. Lasky receiving the award. Ms. Lasky will be presented the award on Friday, April 25 at an awards banquet during the Oregon Library Association's Annual Conference in Eugene. The Oregon Library Association requests that announcements of Ms. Lasky's award wait until they send out their press release after the conference. The library will send a press release celebrating this achievement at that time. Letters of support were shared with district board members at the meeting.

- **Comments from board members.** none

Date and agenda items for next meeting.
The budget hearing will be held on May 15 at 5:30 pm.
The next regular board meeting will be at 5:30 pm on Thursday, May 15 in Williams.

ADJOURNMENT
The board meeting adjourned at 7:13pm.

Respectfully submitted,

Rebecca Stoltz for Board Secretary Kate Lasky
Josephine Community Library District

TO: Josephine Community Library District Board of Directors
FROM: Kate Lasky, Library Director
DATE: May 15, 2025
SUBJECT: Policy review

As part of the district's regular policy review process, the following finance policies have been updated to improve clarity, align with current practices, and strengthen internal controls. Revisions are shown in tracked changes for board review.

Second Reading: Revision Policy 2-1 Accounting System

Changes to this policy streamline and clarify language, update terminology, and better reflect the functions of the district's accounting system. Edits emphasize accountability, compliance with Oregon Budget Law, and proper retention of financial data.

Second Reading: Revision Policy 2-2 Control Policies and Procedures

This revision adds detail to existing internal controls, including more specific language about transaction documentation, financial system access, and payroll oversight. New provisions reinforce separation of duties, periodic inventory review, and annual audit requirements. A revised clause requires financial staff to spend a minimum of five consecutive business days per year away from their duties to support fraud prevention and operational transparency.

Policy 2-1. Accounting System

Adopted 10/19/2017

The accounting system of Josephine Community Library District (JCLD) shall- ensure transparency, accuracy, accountability, and compliance with applicable state laws and public financial reporting standards.~~be designed specifically to~~:

1. Assemble information on all finance-related transactions and events.
2. Provide the ability to analyze all data collected.
3. Classify data according to the chart of accounts.
4. Record data in the appropriate books of accounts.
5. Report data to management and outside parties in an appropriate format and in a timely manner.
6. Maintain accountability of assets.
7. Retain data according to the State of Oregon's retention schedule for special districts.

The accounting system shall include journals and ledgers with sufficient detail to produce reports in accordance with generally accepted accounting principles for Oregon municipal corporations and in accordance with Oregon Budget Law.

The Library Director or designee shall ensure financial operations follow sound internal controls and support responsible stewardship of public funds.

BEFORE THE BOARD OF DIRECTORS
OF THE JOSEPHINE COMMUNITY LIBRARY DISTRICT

In the Matter of Adopting	)	
Policy 2-1, Accounting System, for	)	Resolution No. 2025-031
Josephine Community Library District	)	

WHEREAS, the Board of Directors has reviewed the revised finance policy written for the Josephine Community Library District; now therefore

The JOSEPHINE COMMUNITY LIBRARY DISTRICT BOARD OF DIRECTORS hereby resolves

The revised Finance Policy 2-1, Accounting System, which is attached hereto and incorporated herein by this reference, is authorized for implementation.

DONE AND DATED this 15th day of May 2025.

_____	_____
Pat Fahey, Board Member	Gina Marie Agosta, Board Member
_____	_____
Tina Gotchall, Board Member	Rachele Selvig, Board Member
_____	
Kelly Robinson, Board Member	

Policy 2-2. Control Policies and Procedures

Adopted 10/19/2017

Josephine Community Library District (JCLD) the following ~~follows these~~ internal control policies and procedures to ensure a secure, transparent, and ~~control and an~~ effective accounting system, in compliance with Oregon Revised Statutes (ORS), Oregon Administrative Rules (OAR), and best practices for public entities:

1. All financial transactions shall conform to standard accounting procedures and applicable Oregon ~~Revised Statutes and Administrative Regulations (ORS).~~laws and regulations.
2. All transactions ~~are authorized properly~~must be properly authorized, documented, and reviewed prior to execution.
3. Duties are segregated. As much as is practical, no single individual should be able to perform these three duties:
    a. authorize a transaction,
    b. record the transaction in the accounting system, and
    c. take custody of the assets resulting from the transaction.
4. Accounting records shall be accurate, complete, and maintained in a manner that supports transparency and audit readiness. ~~and documentation are designed and maintained properly.~~
5. Documentation supporting financial transactions shall be properly designed, retained, and filed.
5. Physical and digital access to financial systems and records shall be limited to authorized personnel and safeguarded through appropriate controls. ~~Access to assets and records is controlled.~~
6. Financial data shall be reviewed regularly and compared to source records by individuals who are independent of those authorizing and recording transactions. ~~Accounting data is reviewed periodically and compared to underlying records by persons independent of the custodians of accounting records and persons who approve transactions.~~
7. All financial records are retained and secured in accordance with ORS and the district's Record Retention Policy.
8. Records no longer required to be retained are destroyed securely in accordance with district policy.
9. Payroll records and processing shall be reviewed on a scheduled basis to ensure accuracy, proper authorization, and compliance with wage and hour laws. ~~are reviewed periodically~~.
10. Physical assets are reviewed periodically and an inventory is maintained to ensure accountability and proper stewardship.
11. The library director shall submit the prior month's financial report to the Board of Directors with the packet for the regular monthly meeting.

12. Financial computer systems shall be maintained in a secure environment, accessed only by documented/authorized personnel, and regularly maintained to prevent data loss.
13. An independent annual financial audit shall be conducted with the budget and financial statements be prepared in accordance with the modified cash basis for governmental entities and the guidance provided in GFOA's *Governmental Accounting, Auditing, and Financial Reporting* (GAAFR) for entities using modified cash basis of accounting.~~Annual audits shall be performed in compliance with ORS and generally accepted accounting principles (GAAP) for governmental entities.~~
14. The library director and any other staff significantly involved in district financial procedures shall be required to spend a minimum of five consecutive business days per year away from their duties and with no access to the accounting system. This supports fraud prevention and operational transparency.

BEFORE THE BOARD OF DIRECTORS
OF THE JOSEPHINE COMMUNITY LIBRARY DISTRICT

In the Matter of Adopting Policy 2-2, Control Policies and Procedures, for Josephine Community Library District	)))	Resolution No. 2025-032

WHEREAS, the Board of Directors has reviewed the revised finance policy written for the Josephine Community Library District; now therefore

The JOSEPHINE COMMUNITY LIBRARY DISTRICT BOARD OF DIRECTORS hereby resolves

The revised Finance Policy 2-2, Control Policies and Procedures, which is attached hereto and incorporated herein by this reference, is authorized for implementation.

DONE AND DATED this 15th day of May 2025.

_____	_____
Pat Fahey, Board Member	Gina Marie Agosta, Board Member
_____	_____
Tina Gotchall, Board Member	Rachele Selvig, Board Member
_____	
Kelly Robinson, Board Member	

Josephine Community Library

Annexation Petitions

May 2025

The following property owners are petitioning that their properties be annexed to the Josephine Community Library District. Their petitions will be on hand at the **May** 2025 board meeting for review and action.

	Property Owner	Address
1	Tommi & Malcolm Drake	1151 JUMPOFF JOE CREEK RD
2	Susan Orris & Ferron Mayfield	320 ROGUE RIM DR
3	Susan Orris & Ferron Mayfield	* ROGUE RIM DR

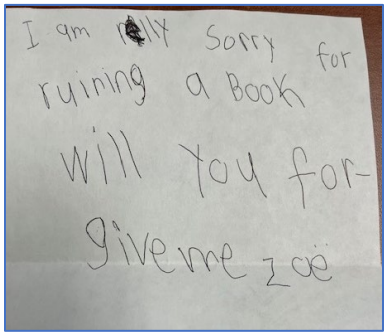
TO: **Josephine Community Library District Board of Directors**
FROM: **Kate Lasky, Library Director**
DATE: **May 15, 2025**
SUBJECT: **Library director's report**

General Updates

- On May 5, the library district's legal counsel sent a letter to the Board of County Commissioners (BCC) reiterating the district's request for a five-year lease extension at $1 per year, with an option for an additional five years. These terms were originally proposed on March 25. The letter references Section 14.5 of the County Charter, which outlines the county's role in supporting and maintaining library services, and states that a lease renewal would align with that obligation. At the BCC May 6 administrative session, the BCC authorized Commissioner Chris Barnett to negotiate directly with the library district. The district remains available for further discussion and looks forward to continuing the conversation.
- The BCC discussed the withdrawal petition submitted by the Pelfreys, originally filed with the county clerk on December 17, 2024, during their May 6 meeting. County legal counsel advised there is no timeline to act and the BCC is seeking a third-party legal opinion before considering feasibility and potential next steps.
- At the April 25 Oregon Library Association awards luncheon, Director Kate Lasky received the Librarian of the Year Award. The honor highlights the library's impact and reflects the dedication, resilience, and teamwork of staff, volunteers, and community partners across all four branches of Josephine Community Library.
- For more information about library programs and events, read the Latest News.

Stories

In Grants Pass, two local teachers struck up a conversation at the checkout desk, sharing their appreciation for the library's collection of student-friendly resources. One enthusiastically recommended the VOX book kits and Toniebox kit, noting how popular they've been with her students. The other teacher was excited to discover these offerings and said they'd be next on her list to check out. One commented, "I'm bragging about your great book kits for our students!"



Young patron returns to pay for a damaged book and leaves a heartfelt apology note.

- **In Illinois Valley**, school and partner field trips have become a regular highlight at the Illinois Valley branch, fostering connections between students, community, and the library. Each week, Kalmiopsis High School brings one class at a time for dedicated visits, giving students the opportunity to build their library skills through personalized book searches and exploration. Madrona Elementary, a local Christian school, has established a standing monthly visit where students refresh their knowledge of the catalog system and enjoy selecting materials to check out. Looking ahead, the Illinois Valley Boys and Girls Club has scheduled regular visits for the summer to take part in the library's Summer Reading Program, continuing the tradition of engaging young readers throughout the community.
- **In Williams**, the Día de los Niños storytime was lively and engaging, drawing in several attendees who don't typically participate. The craft activity sparked animated conversation and connection among participants, creating a vibrant and welcoming atmosphere.
- **In Wolf Creek,** the branch joined in the community spirit during the Easter Parade on April 19. Local residents proudly carried "I Love My Library" signs, showing their support for the library. Inside, children got creative with bunny and unicorn mask crafts, adding a festive touch to the celebration. The day brought 26 visits to the library, making it a joyful and well-attended event.

Children crafted festive bunny masks during the Easter celebration at the Wolf Creek branch.

Successes

- As part of the library's LSTA-funded digital literacy project, a Cave Junction resident traveled biweekly to participate in six drop-in sessions at the WorkSource site in Grants Pass over a 12-week period. After successfully completing the program, they volunteered to assist with the following 6-week session at the Illinois Valley branch. Their continued involvement reflects the program's growing impact and the potential for sustained community-led support for digital skills training.
- The Illinois Valley Friends of the Library purchased lawn care equipment for the Illinois Valley branch to help maintain the lawn and landscaping when volunteer support is available. The electric Milwaukee lawn mower, string trimmer, and blower came with extra batteries and chargers. The branch services manager set up a dedicated charging station in the janitorial closet of the new addition to store and maintain the equipment.
- The Mango Languages online learning platform has seen a 29% increase in usage this year, growing from 567 sessions during the 2023–2024 subscription period to 730

sessions so far in 2024–2025. This strong engagement reflects the library's continued efforts to promote language learning resources in the community. Mango Languages recognized the library's success with a certificate of achievement.

Challenges

- The Illinois Valley branch continues to face challenges with overnight camping, parking, and sleeping on library property outside of operating hours. The library is working with ZCS Architecture and Engineering to identify effective solutions and plans to use grant funds to implement security improvements. Proposed measures include installing a secure wrought iron fence around the grounds and a removable pylon system to close off the parking lot when the library is closed. These efforts aim to maintain a safe and accessible environment for patrons and staff.
- At the Grants Pass branch, staff continue to respond to safety concerns, including individuals leaving belongings near the entrance and several serious incidents. In April, a visitor tripped on a raised sidewalk lip and broke her arm; the county addressed the hazard shortly after. In May, a patron issued verbal threats but left peacefully after police were contacted.

2024–2027 Strategic Plan Update

Reimagine Library Services

Work with community partners to implement county-wide building and technology projects.

- In partnership with the Josephine County Volunteer Income Tax Assistance (VITA) program, the library hosted the 2025 Free Tax Assistance Afternoons, continuing our commitment to accessible community services. Over the tax season, 247 clients received filing support, with 192 returns e-filed and 9 submitted on paper. The program helped secure more than $202,000 in total refunds for local residents, including $71,600 in earned income, child, and additional tax credits. Participants ranged across all age groups, with 117 clients aged 66 and older, and 19 identifying as veterans. In addition to tax filing, the program also assisted with 78 general walk-in questions, 38 new appointments, and 8 technology support needs
- For Year 1 of the Computer Basics digital equity program, submitted the third quarter report and reimbursement claim to the State Library of Oregon for the $50,000 Library Services and Technology Act (LSTA) grant funded by the federal Institute for Museum and Library Services (IMLS). Among the report highlights is that in the past quarter, the digital outreach specialist conducted seven single-topic responsive workshops to 83 participants at partner site WorkSource Rogue Valley. The topics are keyboarding and mouse skills, Window 11 files and folders, the Internet and Internet safety, email setup and use, Microsoft Word and Excel, and Google Suite. Additionally, the library held three one-on-one digital skills training sessions focused specifically on Apple macOS.
- The library continued its partnership with WorkSource, offering two computer lab sessions in April with a total of nine participants. The decrease in attendance is attributed to the favorable spring weather. In response, the library is exploring new workshop topics to refresh programming — particularly those highlighting digital skills people use in everyday life, often without realizing it. Potential new topics include using AI tools for vacation planning and Online Health & Wellness Tools such as telehealth apps, fitness trackers, mental health resources, and guided meditation platforms.

Develop a programming roadmap with community input that includes expanded offerings for children and underserved populations.

- Planning for the 2025 Summer Reading Program is well underway with this year's theme, *Level Up at Your Library*. The registration portal has been updated and will open for pre-registration on June 1.
- The library celebrated Día de los Niños with a series of four multilingual and inclusive storytimes held across three branches, featuring stories in Spanish, Japanese, American Sign Language (ASL), and a sensory-friendly format. A total of 63 children and adults participated in these special events. In partnership with Bridging Communities, children also received a free book to take home, supporting early literacy beyond the library walls.
- The Sprout A Reader incentive program launched this month with a full sign-up sheet in its first weeks. Aimed at children ages 0–5, this weekly storytime helps families build early literacy skills through fun and engaging activities. After six weeks of attendance and stamp collection, children earn a storytime prop, book, or early literacy activity to take home. Families also gain valuable tools for leading interactive storytimes at home and supporting their child's development.
- Implemented accessibility updates for the website with the library's web designer.

Develop and implement a community engagement strategy that increases the number of active users and leverages visibility of building projects.

- In the first six months since reopening after the Illinois Valley renovation project, the branch saw 287 new patron registrations — nearly double the 151 recorded in the six months before closure. This total represents 89.7 percent of the full year's registrations prior to the renovation, showing strong community response.
- Volunteers and staff from the Illinois Valley branch attended the annual "Children's Fair and Pet Parade" at Jubilee Park on the first Saturday of May where they gave away over 100 books filled with library flyers and bookmarks. Families were invited to do a scratch board craft, take home Summer Reading materials and pick out a favorite library sticker.

<u>Invest in People and Culture</u>

Strengthen existing employee retention activities with a focus on improved work/life balance and providing competitive pay and benefits.

- Staff will begin selecting their health insurance plans for the new fiscal year in coordination with the library's health insurance broker. The library will continue offering medical coverage with the same providers, maintaining the employer contribution at $800 per employee per month as budgeted. However, due to rising insurance costs, this amount no longer covers both medical and dental premiums. To stay within budget, dental plan options will be brought separately to the board for consideration if funding allows. This approach ensures flexibility while continuing to prioritize quality coverage for staff.
- The communications and partnership manager attended the Oregon Library Association and cohosted a session as part of the REFORMA Oregon division.
- Created new custom templates for Summer Reading Program newspaper ads, social media content, and library applications/forms that are easier to use, creating more efficiency in the communications department.

Reinvent the roles staff and volunteers collectively play to shape a strong library culture.

- Teen Advisory Board and Project Youth+ interns designed and produce weekly stickers, flyers, social media content, and instructional materials for the Summer Reading Program's popular Teen Bad Artists Club with staff support.
- The front of the iconic book sign on the library's front lawn has been cleaned, sanded, and repainted by the artist, with support from the library foundation. The interior portion of the sign is scheduled for completion by the end of the fiscal year. Volunteers assisted with the initial prep work under supervision and with proper safety equipment.
- Training Project Youth+ interns on various elements of website maintenance.

Execute a volunteer recruitment and retention strategy that closes the gap on the ratio of volunteers to staff required to deliver optimal service.

- In April, the library welcomed seven new volunteers in Grants Pass, one in Williams, and one in Illinois Valley. One of the new volunteers is currently restoring two vintage plant stands used in the Ben Bones Room.
- Volunteers from Empower Real Estate at Keller Williams contributed their time to clean, sand, and prepare the library's front lawn book sign for restoration. The next phase of the project — painting and updating the sign — will be completed by an artist with financial support from the Josephine Community Library Foundation.

Core Services Update

Collection: Maintain and circulate a curated and balanced collection of cataloged books and other materials selected for a wide range of interests for adults, youth, and children.

- In Grants Pass, several young adult nonfiction books that were not circulating were moved from the young adult section to the adult nonfiction collection to create more space on the shelves. Since the move, circulation of these titles has increased.
- Added five Josephine County Park passes to the Library of Things collection for circulation at all four branches.
- Introduced three new Library of Things kits to the children's collection, purchased with support from SOELS funds.
- Early reader books sets were added to the collection and sent to all branches for patrons to check out

Early Literacy: Provide special programming to encourage children's literacy.

- Submitted the interim report to Southern Oregon Early Learning Services (SOELS) for its $20,000 grant for the library's Sprout a Reader early literacy program expansion. In each of the first three months of the expansion, an average of 42 families with 56 children attended a Sprout a Reader lapsit storytime program. There have been 554 checkouts of 396 new early literacy books and other materials purchased with this grant. Families are referencing and taking home information from the Early Literacy Parent Resource Wall.
- Using SOELS funds, the library hosted a 90-minute virtual storytime training on May 5, 2025. The session was led by an online trainer and attended by four staff members, six volunteers, and two representatives from other SOELS-funded organizations.

- As part of the early literacy grant from SOELS, the library launched a new incentive program on April 11 for families attending six Sprout a Reader Storytimes. After attending six sessions, each participating child will receive a reward such as a bilingual or English book, an early literacy activity, or a set of storytime props. The program aims to encourage consistent attendance and support early literacy development.

Technology: Provide access to the Internet and a variety of digital media with subsequent digital skill training.

- Library staff continue regular cybersecurity training and successfully passed this quarter with no incidents or spam clicks.
- Updated all computers to Windows 11, including six replacements.
- A new cell phone charging station with 16 smart lockers was installed near the public computer area at the Grants Pass library. Each locker includes multiple cord options to accommodate various devices, offering patrons a fast and secure way to charge their phones. The station is already seeing regular use, and several patrons have expressed appreciation for the added convenience. Starting in May, staff will track usage monthly to help assess demand and guide future technology planning.

New charging station offers convenient device access.

Facilities and People: Provide a pleasant experience and convenient space for library users, with trained volunteers and professional staff available for guidance in the acquisition of information.

- Following the completion of the Illinois Valley Renovation Project, a portion of the Marie Lamfrom Charitable Foundation grant is being used to develop a sensory path and outdoor learning space in the library's backyard. This community-focused enhancement features natural elements, including a 12-foot wooden bridge and plans for accessible landscaping, designed to engage patrons of all ages and abilities. With a targeted completion date in mid-July, the space will also include interpretive signage explaining unique environmental features like the library's innovative stormwater drainage system — an outcome of the renovation's environmental review. This post-project investment supports inclusive, experiential learning in the heart of the Illinois Valley.

- At the Wolf Creek branch, facility updates are underway to improve comfort and functionality. The water heater was evaluated and is currently in the process of being repaired or replaced. In addition, the HVAC system — which had only been providing heat in the event room — was assessed in April, and the library is now awaiting repair or replacement options from the HVAC company.

TO: Josephine Community Library District Board of Directors
FROM: Kate Lasky, Library Director
DATE: May 15, 2025
SUBJECT: April 2025 Financial Statement

Statement of Financial Activities (Profit & Loss Budget Vs. Actual- General & Enhanced)

- Included profit and loss budget presentations for both the general fund as well as the enhanced services fund. As the district reports on a modified cash basis of accounting, the enhanced fund represents what has been received and expended and does not reflect grants applied for but not received. Negative net positions on actuals may occur due to delays in beginning cash posting due to audit, and/or monies spent but not yet reimbursed.
- The ending cash for the general fund on the P&L of $1,497,697 does not equal the Balance Sheet net income of $2,870,861. This is due to the Balance Sheet representing all funds/grants and the P&L representing only the General Library Operations fund, which does not include cash carryover.

Revenue

- The current year tax levies are $1,545,174. The total prior year's tax levy income is $43,405.
- Fees collected this fiscal year were $66,851 this includes non-resident card fees, sponsorships, copies, and charges for lost/damaged items.
- JCLD invoiced Josephine Community Library Foundation $2,640 for 44 household sponsorships for the month of April. The foundation has increased their budgeted support for the year FY25.

Expenses

- Library services budget equals $413,000 which includes collection development, technical services, patron services and supplies, volunteer support, events at library, communication & outreach, and special contracts. The Collection Development budget is $175,000 for the year and represents 42 percent of the total Library Services budget.
- Technical Services, Events at Library, and Administrative Support are over budget for the year but will not impact the bottom line.

Forecast

- The updated forecast in the attached general fund report reflects updated year-end projections based on actuals through April 2025. Revenues—especially tax receipts and interest income—are trending slightly above budget, with total income expected to meet or exceed FY24–25 targets.
- Personnel costs are forecast at $950,000, about $160,000 under budget due to vacancies. Most Materials and Services are within budget, with savings in facilities and equipment offsetting higher costs in special contracts and administration. The district remains on track to finish the year within budget.

Statement of Financial Position (balance sheet)

- The district assets include $204,587 in the district checking account. The Grants Pass maintenance fund totals $23,799 and is held in a savings account with People's Bank. LGIP account "General Pool 6000" represents tax dollars transferred from the Josephine County Treasurer to the required government investment account and totals $1,283,572, an operations reserve fund of $691,989, and a capital reserve fund of $625,627. Cash Drawers at the four branches total $390.
- The total combined assets of these accounts equal $2,829,964.

Josephine Community Library District
Balance Sheet
As of April 30, 2025

	Apr 30, 25
ASSETS	
Current Assets	
Checking/Savings	
1111 · LGIP - Capital Reserve Fund	625,627
1000 · People's Bank of Commerce	204,587
1010 · People's Bank-Savings	23,799
1100 · General Pool 6000	1,283,572
1110 · LGIP - Operations Reserve Fund	691,989
1150 · Cash Drawers	390
Total Checking/Savings	2,829,964
Other Current Assets	
1310 · JoCo Reserve for Disputed Tax	40,897
Total Other Current Assets	40,897
Total Current Assets	2,870,861
TOTAL ASSETS	**2,870,861**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liabilities	
2155 · Retirement 401(k)	2,838
Total 2100 · Payroll Liabilities	2,838
2400 · Deferred Revenues(audit)	40,897
Total Other Current Liabilities	43,735
Total Current Liabilities	43,735
Total Liabilities	43,735
Equity	
3909 · General Fund Balance	1,339,439
3909A · General Fund Appropriated	-1,339,439
3910 · GP Maint Fund Balance	26,790
3910A · GP Maint Fund Appropriated	-26,790
3911 · Reserve Fund Balance	1,001,574
3911A · Reserve Fund Bal Appropriated	-1,001,574
Net Income	2,827,126
Total Equity	2,827,126
TOTAL LIABILITIES & EQUITY	**2,870,861**

Josephine Community Library District
Profit & Loss Budget vs. Actual
July 2024 through April 2025

	Jul '24 - Apr 25	Budget	$ Over Budget	Forecast
Ordinary Income/Expense				
Income				
4000 · Current Year Tax Receipts	1,545,174	1,588,000	-42,826	1,588,000
4005 · Prior Year Taxes	43,405	40,000	3,405	45,000
4100 · Fees	66,851	60,000	6,851	65,000
4200 · Interest Income	57,726	45,000	12,726	55,000
4300 · Other Revenues	0	1,000	-1,000	0
4600 · Support of Enhanced Servoces				
4601.1 · Tsfr fr0m GF - Enhanced	0	1,000	-1,000	1,000
Total 4600 · Support of Enhanced Servoces	0	1,000	-1,000	1,000
4999 · Beginning Cash	1,339,445	1,500,000	-160,555	1,339,445
Total Income	3,052,601	3,235,000	-182,399	3,093,445
Gross Profit	3,052,601	3,235,000	-182,399	3,093,445
Expense				
5000 · Personal Services	732,693	1,110,000	-377,307	950,000
6 · Materials and Services				
6.1 · Library Services				
5200 · Collection Development	107,385	175,000	-67,615	175,000
5300 · Technical Services	58,921	50,000	8,921	57,000
6650 · Patron Services and Supplies	2,940	15,000	-12,060	6,000
6660 · Volunteer Support	6,626	8,000	-1,374	9,000
6670 · Events at Library	7,278	5,000	2,278	7,000
6680 · Communication & Outreach	38,174	45,000	-6,826	45,000
6690 · Special Contracts	121,066	115,000	6,066	125,000
Total 6.1 · Library Services	342,390	413,000	-70,610	424,000
6.2 · Maintenance and repairs				
5400 · Building Improvements	0	10,000	-10,000	1,000
5500 · Facilities & Equipment	45,501	82,000	-36,499	55,000
5600 · Computer Maintenance	8,530	42,000	-33,470	15,000
Total 6.2 · Maintenance and repairs	54,031	134,000	-79,969	71,000
6.3 · Administration				
5700 · Insurance	18,101	25,000	-6,899	25,000
5800 · Travel & Training	25,435	30,000	-4,565	30,000
6630 · Election	0	1,000	-1,000	0
6640 · Auditor	14,050	20,000	-5,950	20,000
6699 · Legal Administration	7,296	8,000	-704	10,000
6700 · Administrative Support	26,799	20,000	6,799	30,000
6800 · Telecommunications	9,597	25,000	-15,403	15,000
6850 · Utilities	46,712	51,500	-4,788	51,500
Total 6.3 · Administration	147,990	180,500	-32,510	181,500
Total 6 · Materials and Services	544,411	727,500	-183,089	676,500
8.1 · Transfers				
8000 · Transfers & Contingency	277,800	277,800	0	277,800
Total 8.1 · Transfers	277,800	277,800	0	277,800
8.2 · Enhanced Services Support				
8006.1 · Enhanced Services Support	0	1,000	-1,000	1,000
Total 8.2 · Enhanced Services Support	0	1,000	-1,000	1,000
8010 · Contingencies	0	325,000	-325,000	325,000
Total Expense	1,554,904	2,441,300	-886,396	2,230,300
Ending Cash	1,497,697	793,700	703,997	863,145
Ending Cash	**1,497,697**	**793,700**	**703,997**	**863,145**

Josephine Community Library District
Profit & Loss Budget vs. Actual
July 2024 through April 2025

	Jul '24 - Apr 25	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4050 · Grant Revenue				
4050B · Enhanced Services Budget	0	336,300	-336,300	0%
4075 · State of Oregon	37,017			
4085 · Foundations	81,374			
4095 · New Projects	1,695			
Total 4050 · Grant Revenue	120,086	336,300	-216,214	36%
4999 · Beginning Cash	0	10,000	-10,000	0%
Total Income	120,086	346,300	-226,214	35%
Gross Profit	120,086	346,300	-226,214	35%
Expense				
5000 · Personal Services	50,169	50,000	169	100%
6 · Materials and Services				
6.1 · Library Services				
5200 · Collection Development	19,660			
6.1 B · L8brary Srvcs Enhanced Budget	0	20,000	-20,000	0%
6650 · Patron Services and Supplies	5,243			
6670 · Events at Library	18,843			
6680 · Communication & Outreach	2,409			
6690 · Special Contracts	3,571			
Total 6.1 · Library Services	49,726	20,000	29,726	249%
6.2 · Maintenance and repairs				
5400 · Building Improvements	268	0	268	100%
5500 · Facilities & Equipment	24,866			
5600 · Computer Maintenance	3,356	50,000	-46,644	7%
Total 6.2 · Maintenance and repairs	28,490	50,000	-21,510	57%
6.3 · Administration				
5800 · Travel & Training	330			
6699 · Legal Administration	825			
6700 · Administrative Support	461			
6850 · Utilities	2,094			
Total 6.3 · Administration	3,710			
6.4 · New Projects Budget	0	210,000	-210,000	0%
Total 6 · Materials and Services	81,926	280,000	-198,074	29%
Total Expense	132,095	330,000	-197,905	40%
Ending Cash	-12,009	16,300	-28,309	-74%
Ending Cash	**-12,009**	**16,300**	**-28,309**	**-74%**

GERALD W. BURNS, CPA
1762 E. Mc Andrews Rd. - Suite C
Medford, Oregon 97504

Kate Lasky, Library Director
Josephine Community Library District
Grants Pass, OR 97526

The accompanying budget (cash) basis financial statements of the Josephine Community Library District as of and for the period beginning **July 1, 2024** and ending **February 28, 2025** were prepared and reconciled by me but were not subject to an audit, review, or compilation engagement and, accordingly, I do not express an opinion or a conclusion, nor provide any assurance on them.

Gerald W. Burns, CPA, CGMA
Medford, Oregon
May 2, 2025

GERALD W. BURNS, CPA
1762 E. McAndrews Rd., Suite C
Medford, OR 97504

Kate Lasky, Executive Director
Josephine Community Library District
Grants Pass, OR 97526

Report on February 2025 Reconciliations and Other Procedures

I have performed reconciliation procedures relating to the bank accounts, investment accounts and credit card statements and conclude that they have been correctly done in QuickBooks and the **February 2025** month end financial statements report the reconciled balances.

I have performed reconciliation procedures relating to the combined QB financial reports and the fund/class financial reports and conclude that the individual fund/class financial reports of the balance sheet and revenue and expenditures actual vs budget, when aggregated, equal the combined QB financial reports of the Josephine Community Library District balance sheet and revenue and expenditures of actuals vs budget for the period ending **February 28, 2025.**

I have performed reconciliation procedures relating to the QB Audit Trail report. These procedures included scanning the report of changes to QB postings during the month of **February 2025** looking for unusual or unexpected transaction adjustments. For a detailed review I selected a sample of all adjusting entries and read the related edit control sheets to understand the reason for the adjustment and observed the approving signatures. My reading indicates all were made for good and sufficient reasons.

Gerald W. Burns

Gerald W. Burns, CPA
May 2, 2025

BEFORE THE BOARD OF DIRECTORS
OF THE JOSEPHINE COMMUNITY LIBRARY DISTRICT

In the Matter of Adopting the Budget	)	
and Making Appropriations	)	Resolution No. 2025-000
for Fiscal Year 2025-26 for	)	
Josephine Community Library District	)	

WHEREAS, the Josephine Community Library District Budget Committee has received the fiscal year 2025-26 budget message, received comments from citizens, and approved the fiscal year 2025-26 budget; now therefore

The JOSEPHINE COMMUNITY LIBRARY DISTRICT BOARD OF DIRECTORS hereby resolves:

1. The budget for fiscal year 2025-26 in the sum of $4,708,523 is adopted and is now on file at the Grants Pass branch of Josephine Community Library District in Grants Pass, Oregon.
2. The amounts shown below are adopted and appropriated for the fiscal year ending June 30, 2026, for the following purposes:

General Fund	
Library Operations	$ 1,804,500
Enhanced Library Services—Grants and Donations	150,100
General Fund Enhanced Services Support	1,000
Transfers Out	180,000
Operating Contingency	320,325
Total Appropriations – General Fund	**2,455,825**
Reserve Funds	
Maintenance – Materials and Services	28,823
Operating – Library Services and Capital Outlay	838,400
Capital – Capital Outlay	682,800
Total Appropriations – Reserve Funds	**1,550,023**
Total Appropriations – All Funds	**4,005,848**
Total Unappropriated Amounts – All Funds	**700,675**
Total Adopted Budget – All Funds	**$ 4,706,523**

DONE AND DATED this 15th day of May 2025.

_____ Rachele Selvig, Position 1

_____ Kelly Robinson, Position 2

_____ Pat Fahey, Position 3

_____ Gina Marie Agosta, Position 4

_____ Tina Gotchall, Position 5

BEFORE THE BOARD OF DIRECTORS
OF THE JOSEPHINE COMMUNITY LIBRARY DISTRICT

In the Matter of Levying Ad Valorem Property Tax Rates for Josephine Community Library District for Fiscal Year 2025-26	))))	Resolution No. 2025-000

WHEREAS, on June 14, 2017, the Board of County Commissioners, Josephine County, Oregon, issued Order 2017-027 to form and establish the Josephine Community Library District with the general powers granted by ORS 357-216 to 357-286 and the specific powers granted by ORS 357-261, and to establish a permanent tax limit of $0.39 per $1,000 of assessed valuation on property within the district boundaries;

WHEREAS, on May 15, 2025, the Josephine Community Library District Board of Directors adopted the budget and made appropriations for fiscal year 2025-26; now therefore

The JOSEPHINE COMMUNITY LIBRARY DISTRICT BOARD OF DIRECTORS hereby resolves

The taxes provided for in the adopted budget at the rate of $0.39 per $1,000 of assessed value are hereby imposed and categorized for tax year 2025-26 upon the assessed value of all taxable property within the Josephine Community Library District. The tax rates are categorized as follows:

General Government Limitation	
Permanent Tax Rate Levy	$0.3900/$1,000
Totals	$0.3900/$1,000

DONE AND DATED this 15th day of May 2025.

_____
Rachele Selvig, Position 1

_____
Kelly Robinson, Position 2

_____
Pat Fahey, Position 3

_____
Gina Marie Agosta, Position 4

_____
Tina Gotchall, Position 5

TO: Josephine Community Library District Board of Directors
FROM: Kate Lasky, Library Director
DATE: May 15, 2025
SUBJECT: Policy review

As part of the district's regular policy review process, the following finance policies have been updated to improve clarity, align with current practices, and strengthen internal controls. Revisions are shown in tracked changes for board review.

First Reading: Revision Policy 2-3 Cash and Purchasing

This revision clarifies language, ensures consistency in terminology, and improves readability across Policy 2-3. It streamlines approval thresholds without changing the intent or scope of the original policy.

Policy 2-3. Cash and Purchasing

Revised 2/15/2023

Josephine Community Library District (JCLD) shall follow these specific policies and procedures for cash handling and purchasing.

1. Cash disbursement
    a. Check-signing authority is limited to the library director, board president, board vice-president, and one ~~other~~ additional board member.
    b. Two authorized signatures are required on each check.
        i. Some regularly recurring bills and payments may be paid electronically by the library director or designee.
        ii. ~~Bills and payments authorized to be paid electronically shall be established~~Electronic payments must be authorized by a board resolution.
        iii. Invoices must be retained and reviewed by the board president or vice president.
        iv. All electronic transactions will receive second-signer approval.
        v. Procedures to ~~that will~~ ensure that acceptable internal controls ~~procedures~~ over disbursements ~~is maintained to the extent practicable will~~ shall be adopted by management and reported to the board.
    c. Authorization ~~of~~ for payment is required ~~by~~ from the library director or designee.
    d. Original invoices shall be attached to checks before signing.
    e. Pre-signing ~~any~~ of checks is strictly prohibited.
    f. Blank checks are prohibited.
    g. Checks ~~shall~~ must be numbered sequentially.
    h. ~~The c~~Check stock shall ~~contain~~ include security safeguards to prevent fraud.
    i. ~~The c~~Check stock shall be secured~~,~~ and use ~~shall be~~ documented.
    j. Voided checks ~~shall~~ must be defaced and retained in the district's financial records.
    k. Use of ~~S~~signature stamps ~~are~~ is prohibited.
2. Cash handling
    a. Daily cash counts shall be ~~performed~~conducted.
    b. Deposits shall be ~~performed~~ made weekly or when cash to be deposited exceeds $1,000, whichever ~~comes~~ occurs first. ~~More frequent deposits may be required by the library director as circumstances require~~The library director may require more frequent deposits as needed.
    c. Cash till control and reconciliation shall be standard policy.

3. **Bank account reconciliation**
   Management shall review bank account reconciliations monthly. Reconciliations will use a proof of cash format (or similar) that reconciles all debit and credit differences between the bank account and the district's general ledger.
4. **Surplus funds**
   Available surplus funds may be invested according to Oregon Revised Statutes (ORS) with the primary consideration being the security of public funds. The primary disbursement bank account balance will be maintained at a level necessary to ~~pay disbursements for the ensuing two weeks~~ cover the next month of disbursements. All surplus funds will be kept in the district's account in the Oregon State Treasurer's Local Government Investment Pool (LGIP) until the district board adopts a separate policy approved by the Oregon State Treasurer's Short Term Fund Board. ~~a separate policy, approved by the Oregon State Treasurer's Short Term Fund Board, is adopted by the district board~~.
5. **Banking**
   Banking shall be conducted according to ORS and applicable accounting practices.
6. **Purchasing**
   a. Original invoices shall be required for all purchases.
   b. Employees of the district shall not serve as independent contractors to the district.
   c. Employees of the district shall not accept compensation or gifts from outside entities while ~~consideration from an outside entity~~ while performing district duties.
7. **Expenditures approval**
   The Board of Directors shall approve all expenditures for supplies, materials, equipment, or any contract obligating the district in excess of $50,000 with the following exceptions:
   a. Purchase of emergency services or materials which cannot be delayed until the next board meeting but exceed $50,000. Such purchases must be approved by the board president and comply with ORS.
   b. Payments of monthly statements from board-approved vendors, composed of individual invoices not exceeding $50,000, incurred while conducting regular library business such as purchasing collection materials, ~~or~~ office supplies, or ~~paying~~ credit statements.
   c. Regular payments on contracts ~~and/~~or projects ~~that have been~~ pre-approved by the Board of Directors.

The library director shall authorize all expenditures or contracts up to $50,000 ~~except~~ excluding contracts for legal services.

Total expenditures within a budgetary fund category (for example, Materials and Services) may not exceed the budgeted allocation of that category without prior ~~approval of the Board of Directors~~board approval.