

## Josephine Community Library District

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2025-26			
	Actual		Adopted Budget This Year Year 2024-25			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-23	First Preceding Year 2023-24							
1				1	Available cash on hand (cash basis)				1
2	1,446,209	1,384,152	1,500,000	2	Unrestricted - Library Operations	1,210,000	1,210,000	1,210,000	2
3		-		3	Restricted - Grants and Donations				3
4			-	4	Federal				4
5			-	5	State				5
6			-	6	Local Governments				6
7			10,000	7	Foundations	10,000	10,000	10,000	7
8			-	8	Community Service Organizations				8
9				9					9
10				10					10
11				11					11
12	-	-	10,000	12	Total Restricted - Grants and Donations	10,000	10,000	10,000	12
13	1,446,209	1,384,152	1,510,000	13	Total Available cash on hand* (cash basis)	1,220,000	1,220,000	1,220,000	13
14	40,199	45,423	40,000	14	Previously levied taxes estimated to be received	40,000	40,000	40,000	14
15	47,930	68,900	45,000	15	Interest	45,000	45,000	45,000	15
16		-		16	OTHER RESOURCES				16
17	70,730	74,107	60,000	17	User Fees Paid & Scholarship	60,000	60,000	60,000	17
18	-		-	18	Restricted - Fees				18
19	1,076	1,000	-	19	Gifts & Donations				19
20	2,647	523	1,000	20	Other Revenue	1,000	1,000	1,000	20
21	70,844	96,648	-	21	Restricted - Grants and Donations				21
22		-	-	22	Federal				22
23			56,300	23	State of Oregon	57,000	57,000	57,000	23
24				24	Local Governments				24
25			100,000	25	Foundations	100,000	100,000	100,000	25
26			-	26	Community Service Organizations				26
27			180,000	27	New Projects			-	27
28				28					28
29	70,844	96,648	336,300	29	Total Restricted - Grants and Donations	157,000	157,000	157,000	29
30				30					30
31	53,271	-	1,000	31	General Fund Enhanced Services Support	1,000	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	1,732,906	1,670,753	1,993,300	39	Total resources, except taxes to be levied	1,524,000	1,524,000	1,524,000	39
40			1,588,000	40	Taxes estimated to be received	1,632,500	1,632,500	1,632,500	40
41	1,517,362	1,556,705		41	Taxes collected in year levied				41
42	3,250,268	3,227,458	3,581,300	42	TOTAL RESOURCES	3,156,500	3,156,500	3,156,500	42

**REQUIREMENTS SUMMARY**

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**FORM  
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**General Fund**

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2025-26				
	Actual		Adopted Budget This Year 2024-25						
	Second Preceding Year 2022-23	First Preceding Year 2023-24							
1				1	APPROPRIATIONS SUMMARY				1
2				2					2
3				3					3
4	1,503,358	1,643,234	1,837,500	4	TOTAL GENERAL LIBRARY OPERATIONS	1,804,500	1,804,500	1,804,500	4
5				5					5
6				6					6
7				7					7
8				8					8
9	109,187	89,779	330,000	9	TOTAL ENHANCED LIBRARY SERVICES - GRANTS	150,000	150,000	150,000	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	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	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 Maintenance Fund (GP)	5,000	5,000	5,000	23
24	195,300	150,000	150,000	24	Transfer to Operations Reserve Fund	150,000	150,000	150,000	24
25			122,800	25	Transfer to Capital Reserve Fund	25,000	25,000	25,000	25
26				26					26
27				27					27
28	200,300	155,000	277,800	28	TOTAL INTERFUND TRANSFERS	180,000	180,000	180,000	28
29	1,866,116	1,888,013	2,446,300	29	TOTAL OPERATING APPROPRIATIONS	2,135,500	2,135,500	2,135,500	29
30	-	-	325,000	30	OPERATING CONTINGENCY (15% of \$2,135,500)	320,325	320,325	320,325	30
31	1,866,116	1,888,013	2,771,300	31	TOTAL REQUIREMENTS APPROPRIATED	2,455,825	2,455,825	2,455,825	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	1,384,152	1,339,445	810,000	35	UNAPPROPRIATED ENDING FUND BALANCE	700,675	700,675	700,675	35
36	3,250,268	3,227,458	3,581,300	36	TOTAL REQUIREMENTS	3,156,500	3,156,500	3,156,500	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 2025-26				
	Actual		Adopted Budget This Year 2024-25		Budget For Next Year 2025-26				
	Second Preceding Year 2022-23	First Preceding 2023-24			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
1				1	PERSONNEL SERVICES			1	
2	642,038	704,238	823,000	2	Library Staff Salaries	867,000	867,000	867,000	2
3	168,818	186,424	287,000	3	Taxes and Benefits	224,000	224,000	224,000	3
4				4	Total				4
5				5					5
6				6					6
7				7					7
8	810,856	890,662	1,110,000	8	TOTAL PERSONNEL SERVICES	1,091,000	1,091,000	1,091,000	8
10				10	MATERIALS AND SERVICES				10
11	482,456	412,093	413,000	11	Library Services	421,000	421,000	421,000	11
12	91,243	171,445	134,000	12	Maintenance and Repairs	90,000	90,000	90,000	12
13	118,803	169,034	180,500	13	Administration	202,500	202,500	202,500	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	692,502	752,572	727,500	27	TOTAL MATERIALS AND SERVICES	713,500	713,500	713,500	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	0	35
36	1,503,358	1,643,234	1,837,500	36	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	1,804,500	1,804,500	1,804,500	36

## General Fund

	Historical Data			REQUIREMENTS FOR: <u>General Library Operations - Personnel Services</u>		Budget for Next Year 2025-26			
	Actual		Adopted Budget This Year Year 2024-25			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding 2022-23	First Preceding 2023-24							
1				1	Library Staff Salaries				1
2				2	Base Salaries				2
3			190,750	3	Support Services Department				3
4			572,250	4	Public Services Department				4
5	642,038	704,238	763,000	5	Total Base Salaries	821,000	821,000	821,000	5
6				6					6
7				7	Salary Increases				7
8			30,000	8	Merit 3.9% based on anniversary date	25,000	25,000	25,000	8
9			30,000	9	COLA 3.9% of Gross Salaries	21,000	21,000	21,000	9
10			60,000	10	Total Salary Increases	46,000	46,000	46,000	10
11	642,038	704,238	823,000	11	Total Library Staff Salaries	867,000	867,000	867,000	11
12				12					12
13				13	Taxes and Benefits				13
14			40,719	14	BENEFITS Other				14
15	14,834	19,066	30,487	15	BENEFITS Retirement				15
16	48,878	53,550	58,307	16	BENEFITS Social Security/Medicare				16
17	14,064	15,157	17,530	17	BENEFITS Unemployment Insurance (SUTA, FUTA)				17
18	80,460	97,833	130,500	18	BENEFITS Health Insurance and HAS				18
19	1,643	388	2,089	19	BENEFITS Workers Comp Insurance				19
20	4,989	0	5,400	20	BENEFITS Life and Disability Insurance				20
21	3,950	430	1,968	21	OREGON WBF				21
22	168,818	186,424	287,000	22	Total Taxes and Benefits	224,000	224,000	224,000	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)*	14	14	14	28
29				29					29
30				30					30
31	810,856	890,662	1,110,000	31	Total requirements	1,091,000	1,091,000	1,091,000	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 2025-26			
	Actual		Adopted Budget This Year 2024-25			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2022-23	First Preceding Year 2023-24							
1				1	Library Services				1
2	176,354	153,546	175,000	2	Collection Development	175,000	175,000	175,000	2
3	81,511	27,032	50,000	3	Technical Services	52,500	52,500	52,500	3
4	4,186	3,656	15,000	4	Patron Services & Supplies	20,000	20,000	20,000	4
5	4,070	6,032	8,000	5	Volunteer Support	8,000	8,000	8,000	5
6	9,559	1,814	5,000	6	Events at Library	-	-	-	6
7	45,706	44,650	45,000	7	Communication & Outreach	47,250	47,250	47,250	7
8	161,070	175,363	115,000	8	Special Contracts	118,250	118,250	118,250	8
9	482,456	412,093	413,000	9	Total Library Services	421,000	421,000	421,000	9
10				10					10
11				11	Maintenance & Repairs				11
12	4,656	100,396	10,000	12	Building Improvements	10,000	10,000	10,000	12
13	58,728	58,598	82,000	13	Facilities & Equipment	30,000	30,000	30,000	13
14	27,859	12,451	42,000	14	Computer Maintenance	50,000	50,000	50,000	14
15	91,243	171,445	134,000	15	Total Maintenance & Repairs	90,000	90,000	90,000	15
16				16					16
17				17	Administration				17
18	9,950	15,446	25,000	18	Insurance	26,250	26,250	26,250	18
19	15,687	24,267	30,000	19	Travel & Training	20,000	20,000	20,000	19
20	-	20,732	1,000	20	Election	15,000	15,000	15,000	20
21	12,400	18,650	20,000	21	Audit Services	20,000	20,000	20,000	21
22	-	-	-	22	Accounting System	-	-	-	22
23	2,042	3,583	8,000	23	Legal Services	10,000	10,000	10,000	23
24	22,397	34,321	20,000	24	Administrative Services	30,000	30,000	30,000	24
25	16,867	16,025	25,000	25	Telecommunications	26,250	26,250	26,250	25
26	39,460	36,010	51,500	26	Utilities	55,000	55,000	55,000	26
27	118,803	169,034	180,500	27	Total Administration	202,500	202,500	202,500	27
28	692,502	752,572	727,500	28	Total Materials & Services	713,500	713,500	713,500	28
29				29	Interfund Transfers				29
30	5,000	5,000	5,000	30	Transfer to Maintenance Fund (GP)	5,000	5,000	5,000	30
31	195,300	150,000	150,000	31	Transfer to Operations Reserve Fund	150,000	150,000	150,000	31
32	-	-	122,800	32	Transfer to Capital Reserve Fund	25,000	25,000	25,000	32
33	200,300	155,000	277,800	33	Total Interfund Transfers	180,000	180,000	180,000	33
34				34					34
35				35					35
36				36					36
37	892,802	907,572	1,005,300	37	TOTAL REQUIREMENTS	893,500	893,500	893,500	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 2025-26				
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding 2022-23	First Preceding 2023-24	This Year 2024-25						
1				1	PERSONNEL SERVICES			1	
2	18,482	13,525	42,500	2	Library Staff Salaries	42,500	42,500	42,500	2
3	-	-	7,500	3	Taxes and Benefits	7,500	7,500	7,500	3
4				4					4
5				5					5
6				6					6
7				7					7
8	18,482	13,525	50,000	8	TOTAL PERSONNEL SERVICES	50,000	50,000	50,000	8
9	0.50	0.50	1	9	Total Full-Time Equivalent (FTE)	1	1	1	9
10				10	MATERIALS AND SERVICES			10	
11	72,929	49,750	20,000	11	Enhanced Library Services	50,000	50,000	50,000	11
12	15,644	13,475	50,000	12	Maintenance and Repair (computer software, hardware)	50,000	50,000	50,000	12
13	2,132	13,029	-	13	Administration				13
14	-	-	210,000	14	New Projects				14
15				15					15
16				16					16
17				17					17
18	90,705	76,254	280,000	18	TOTAL MATERIALS AND SERVICES	100,000	100,000	100,000	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	109,187	89,779	330,000	27	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	150,000	150,000	150,000	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

Maintenance Reserve Fund

Josephine Community Library District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2025-26				
	Actual		Adopted Budget 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2022-23	First Preceding Year 2023-24							
1				1	RESOURCES				1
2				2	Cash on hand (cash basis)				2
3	17,856	13,781	3,362	3	Unrestricted - All Libraries	3,374	3,374	3,374	3
4	-	-	15,424	4	Restricted - GP Branch	20,424	20,424	20,424	4
			8,000	5	Restricted - Williams Branch	-	-	-	
5	17,856	13,781	26,786	6	Total Cash Carryover	23,798	23,798	23,798	5
6	21	9	25	7	Interest	25	25	25	6
7	-	-	-	8	Donations				7
		8,000		9	Grant Revenue				8
1	5,000	5,000	5,000	10	Transfer In from General Fund (Restricted for GP branch)	5,000	5,000	5,000	9
2				11					10
3				12					11
4				13					12
5	22,877	26,790	31,811	14	TOTAL RESOURCES	28,823	28,823	28,823	13
6				15	REQUIREMENTS				14
7				16					15
8	-	-	3,387	17	Unrestricted - All Libraries	3,399	3,399	3,399	16
9	9,095	-	20,424	18	Restricted - GP Branch	25,424	25,424	25,424	17
			8,000	19	Restricted - Williams Branch	-	-	-	
10	9,095	-	31,811	20	Total	28,823	28,823	28,823	18
11				21					19
12				22					20
13				23					21
14				24					22
15				25					23
16	13,782	26,790		26	Ending balance (prior years)				24
17			-	27	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	25
18	22,877	26,790	31,811	28	TOTAL REQUIREMENTS	28,823	28,823	28,823	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:

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 2025-26				
	Actual		Adopted Budget Year 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2022-23	First Preceding Year 2023-24							
1				1	RESOURCES				1
2	592,165	807,503	980,400	2	Cash on Hand (Cash Basis) Restricted	655,400	655,400	655,400	2
3	195,300	150,000	150,000	3	Transfer in from the General Fund	150,000	150,000	150,000	3
4	20,038	44,071	25,000	4	Interest (5% on \$655,400)	33,000	33,000	33,000	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	807,503	1,001,574	1,155,400	13	TOTAL RESOURCES	838,400	838,400	838,400	13
14				14	REQUIREMENTS				14
15				15	Reserve for Future Services				
16	-	-		16	Library Services				15
17	-	-	-	17					16
18			577,700	18	Operations	419,200	419,200	419,200	
19	-	-	77,700	19	Capital Outlay	419,200	419,200	419,200	17
20			655,400	20	Total Reserve for Future Services	838,400	838,400	838,400	19
21				21					20
22				22	Interfund Transfers				21
23			500,000	23	Transfer to the Capital Reserve Fund	-			22
24				24					23
25				25					24
26				26					25
27				27					26
28				28					27
29			1,155,400	29	TOTAL REQUIREMENTS	838,400	838,400	838,400	28
30	807,503	1,001,574		30	Ending balance (prior years)				29
31			-	31	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	30
32	807,503	1,001,574	1,155,400	32	TOTAL REQUIREMENTS	838,400	838,400	838,400	31



**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 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2022-23	First Preceding Year 2023-24							
1				1	RESOURCES				1
2			-	2	Cash on Hand (Cash Basis) Restricted	626,800	626,800	626,800	2
3				3	Interfund Transfers				3
4			122,800	4	Transfer in from the General Fund	25,000	25,000	25,000	4
5			500,000	5	Transfer in from the Operations Reserve Fund	-		-	5
6			622,800	6	Total Interfund Transfers	25,000	25,000	25,000	6
7				7					7
8			4,000	8	Interest (5% on \$626,8000)	31,000	31,000	31,000	8
9				9					9
10	-	-		10					10
11				11					11
12				12					12
13	-	-	626,800	13	TOTAL RESOURCES	682,800	56,000	56,000	13
14				14	REQUIREMENTS				14
15				15	Reserve for Future Expenditure:				15
16	-	-	626,800	16	Capital Outlay	682,800	682,800	682,800	16
17	-	-	-	17					17
18				18					18
19	-	-		19					19
20			626,800	20	Total Reserve for Future Expenditure	682,800	682,800	682,800	20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29				29					29
30	-	-		30	Ending balance (prior years)				30
31			-	31	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	31
32	-	-	626,800	32	TOTAL REQUIREMENTS	682,800	682,800	682,800	32