

# San Juan Island Library District 2010 Budget -- General Fund -- REVENUE

Barcode	Description	2009 - adjusted	actuals through 08/31/09	2010 - adjusted
308 00 00 0000	Beginning net cash and investments	\$ 292,906.00	\$ 292,906.00	\$ 324,041.00
310 00 00 0000	Taxes			
311 10 00 0000	Real and personal property taxes	\$ 831,000.00	\$ 453,860.89	\$ 844,000.00
312 10 00 0000	Forest excise tax			
312 10 99 0000	Distribution of timber tax			
317 20 00 0000	Leasehold excise tax		\$ 3,162.79	
<b>310</b>	<b>Total Property taxes</b>	<b>\$ 831,000.00</b>	<b>\$ 457,023.68</b>	<b>\$ 844,000.00</b>
333 00 00 0000	Indirect federal grants			
333 45 10 0000	Fed: library services -- LSTA	\$ 12,000.00	\$ 14,006.42	\$ -
333 84 01 0000	Fed: library services -- LSCA			
334 00 00 0000	State grants			
334 05 72 0001	WA State Library: continuing education	\$ 1,500.00	\$ 980.02	\$ 1,500.00
334 05 77 0000	Library Commission: continuing education			
334 05 79 0000	State grant -- Library Commission			
336 02 31 0000	PILT payment in lieu of tax	\$ -	\$ 2,309.99	
338 00 00 0000	Reimb for intragovernmental services			
338 43 00 0000	Reimb for travel/train: other govt.			
<b>330</b>	<b>Total Indirect Federal grants</b>	<b>\$ 13,500.00</b>	<b>\$ 17,296.43</b>	<b>\$ 1,500.00</b>
341 00 00 0000	General government			
341 60 11 0000	Copies including fax	\$ 3,200.00	\$ 2,453.57	\$ 3,200.00
341 71 00 0000	Miscellaneous income			
341 71 10 0001	Sales to library patrons	\$ 20.00	\$ 18.00	\$ 20.00
347 20 10 0000	Interlibrary loan	\$ 100.00	\$ 142.99	\$ 100.00

Barcode	Description	2009 - adjusted	actuals through 08/31/09	2010 - adjusted
347 20 11 0000	Non resident fee	\$ 350.00	\$ 270.00	\$ 350.00
347 20 12 0000	Library card	\$ 25.00	\$ 3.00	\$ 20.00
347 20 13 0000	Library class fee			
<b>340</b>	<b>Total General government</b>	<b>\$ 3,695.00</b>	<b>\$ 2,887.56</b>	<b>\$ 3,690.00</b>
359 00 00 0000	Non-court fines			
359 70 10 0000	Lost or damaged item	\$ 2,000.00	\$ 1,488.42	\$ 2,000.00
359 70 11 0000	Interlibrary loan extra charges			
359 70 12 0000	Lost item			
359 70 13 0000	Nonresident fee			
359 70 15 0000	Lost library card			
359 70 19 0000	Miscellaneous library fees			
<b>350</b>	<b>Total Non-court fees</b>	<b>\$ 2,000.00</b>	<b>\$ 1,488.42</b>	<b>\$ 2,000.00</b>
361 00 00 0000	Interest earnings			
361 10 05 0000	Interest income: Bank of NY			
361 11 02 0000	Invest interest: Islanders			
361 11 03 0000	Invest. interest -- Wells Fargo Bank			
361 11 07 0000	Invest interest: Local gov't investment pool	\$ 7,000.00	\$ 1,743.46	\$ 2,500.00
362 42 00 0000	Rental of meeting room	\$ 100.00	\$ -	\$ 50.00
363 00 00 0000	Insurance premiums & recoveries			
363 20 00 0000	Labor & Indust.: prior year premiums			
367 00 00 0000	Donations			
367 11 01 0001	Patron donations	\$ 2,000.00	\$ 1,633.73	\$ 2,000.00
367 11 01 0002	Conscience jar	\$ 750.00	\$ 777.21	\$ 850.00
367 11 04 0001	Annual subscriptions	\$ 3,000.00	\$ 1,653.78	\$ 3,000.00
367 11 06 0001	Donations -- author sponsor	\$ 450.00	\$ 401.97	\$ 450.00

Barcode	Description	2009 - adjusted	actuals through 08/31/09	2010 - adjusted
367 11 07 0001	Friends annual gift	\$ 2,000.00	\$ 200.00	\$ 2,000.00
367 11 08 0004	Grant -- Private Sources	\$ -	\$ -	\$ -
367 11 09 0001	Memorials		\$ 650.00	
369 05 72 0000	E-rate refund -- libraries	\$ 1,500.00	\$ -	\$ 1,500.00
369 10 10 0000	Sale of surplus/scrap		\$ 100.00	
369 80 81 0000	Cash adjustment over/short		\$ 97.33	
369 83 00 0000	NSF checks			
369 94 00 0010	Jury duty reimbursement			
369 95 00 0000	Refund: prior year expenditures		\$ 1,846.97	
369 96 00 0000	Small refund from vendor			
395 10 00 0000	Proceeds from sales of assets		\$ -	
<b>360</b>	<b>Total Interest earnings and donations</b>	<b>\$ 16,800.00</b>	<b>\$ 9,104.45</b>	<b>\$ 12,350.00</b>
397 00 00 0000	Transfers in			
397 00 00 0041	Transfer from Capital Fac. Reserve Fund	\$ -	\$ -	
<b>397</b>	<b>Total Transfers in</b>			<b>\$ -</b>
<b>300</b>	<b>Total Dept Total Rev San Juan Island Library District</b>	<b>\$ 1,159,901.00</b>	<b>\$ 780,706.54</b>	<b>\$ 1,187,581.00</b>

### San Juan Island Library District 2010 DRAFT Budget -- General Fund -- EXPENDITURES

Barcode	Description	2009 - adjusted	actuals through 08/31/09	2010 - adjusted
508 00 00 0000	Ending net cash and investments	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00
508 00 00 0001	Beginning cash in excess of estimate	\$ (7,095.00)	\$ (7,095.00)	\$ (959.00)
<b>508</b>	<b>Total Budgeted cash</b>	<b>\$ 292,905.00</b>	<b>\$ 292,905.00</b>	<b>\$ 299,041.00</b>

Barcode	Description	2009 - adjusted	actuals through 08/31/09	2010 - adjusted
572 00 10 0000	Personnel services			
572 00 10 0001	Librarian	\$ 75,280.40	\$ 49,581.01	\$ 80,518.19
572 00 10 0002	Library Associate I	\$ 9,390.04	\$ 10,990.86	\$ 30,047.82
572 00 10 0003	Library Associate II	\$ 43,173.00	\$ 28,879.20	\$ 43,986.84
572 00 10 0004	Library Associate II	\$ 29,904.36	\$ 19,934.32	\$ 40,340.52
572 00 10 0005	Library Associate II	\$ 23,035.56	\$ 15,225.78	\$ 24,544.00
572 00 10 0006	Assistant Librarian	\$ 49,519.80	\$ 22,285.50	\$ 50,783.82
572 00 10 0007	Library Associate I	\$ 19,676.80	\$ 8,452.03	\$ -
572 00 10 0009	Substitute	\$ 14,000.00	\$ 10,240.95	\$ 4,000.00
572 00 10 0010	Tech Specialist	\$ 60,879.24	\$ 40,582.32	\$ 61,803.68
572 00 10 0011	Library Associate II	\$ 29,604.36	\$ 19,734.24	\$ 29,956.68
572 00 10 0012	Teen Library Assistant	\$ 3,000.00	\$ 1,155.00	\$ 3,000.00
572 00 10 0014	Library Associate II	\$ 46,071.20	\$ 30,451.45	\$ 49,088.00
572 00 10 0020	Special Projects	\$ -	\$ -	\$ -
572 00 10 0022	Medflight Benefits	\$ 711.00	\$ 553.00	\$ 632.00
<b>572 00 10</b>	<b>Total Personnel services</b>	<b>\$ 404,245.76</b>	<b>\$ 258,065.66</b>	<b>\$ 418,701.55</b>
572 00 20 0000	Personnel benefits			
572 00 20 0001	FICA	\$ 31,072.18	\$ 19,806.83	\$ 32,184.89
572 00 20 0002	Department of Labor and Industries	\$ 3,500.00	\$ 1,682.90	\$ 3,500.00
572 00 20 0003	Retirement	\$ 31,340.73	\$ 17,765.23	\$ 21,292.34
572 00 20 0006	Medical insurance	\$ 58,500.00	\$ 34,169.48	\$ 62,300.00
572 00 20 0008	Other benefits	\$ 7,000.00	\$ 6,320.86	\$ 9,900.00
572 00 20 0009	Unemployment insurance	\$ 7,000.00	\$ 3,381.59	\$ 7,000.00
572 00 20 0010	Deferred comp.	\$ 8,500.00	\$ 4,337.64	\$ 8,500.00
<b>572 00 20</b>	<b>Total Personnel benefits</b>	<b>\$ 146,912.91</b>	<b>\$ 87,464.53</b>	<b>\$ 144,677.23</b>
572 00 30 0000	Supplies			

Barcode	Description	2009 - adjusted	actuals through 08/31/09	2010 - adjusted
572 00 31 0000	Office and operating supplies			
572 00 31 0002	Operating supplies	\$ 10,000.00	\$ 7,388.33	\$ 10,500.00
572 00 31 0003	Processing	\$ 5,000.00	\$ 3,837.87	\$ 6,000.00
572 00 31 0004	Long range planning	\$ 100.00	\$ -	\$ 100.00
572 00 31 0005	Children's programs	\$ 1,000.00	\$ 773.87	\$ 1,000.00
572 00 31 0006	Adult programs	\$ 200.00	\$ 325.59	\$ 400.00
572 00 31 0007	Outreach services	\$ 1,000.00	\$ 142.18	\$ 500.00
572 00 31 0008	Safety program	\$ -	\$ -	\$ 500.00
572 00 35 0001	Equipment	\$ 2,000.00	\$ 794.76	\$ 2,000.00
<b>572 00 30</b>	<b>Total Supplies</b>	<b>\$ 19,300.00</b>	<b>\$ 13,262.60</b>	<b>\$ 21,000.00</b>
572 00 40 0000	Other services & charges			
572 00 41 0000	Professional services			
572 00 41 0001	Consulting services	\$ 2,000.00	\$ 1,200.00	\$ 2,000.00
572 00 41 0002	Auditor services	\$ 500.00	\$ -	\$ 4,100.00
572 00 41 0003	Professional memberships and training	\$ 4,500.00	\$ 1,200.00	\$ 5,000.00
572 00 41 0004	Janitor	\$ 11,000.00	\$ 5,740.00	\$ 11,000.00
572 00 41 0005	Children's programs	\$ 2,500.00	\$ 2,426.41	\$ 2,500.00
572 00 41 0006	Adult programs	\$ 2,500.00	\$ 590.00	\$ 3,000.00
572 00 41 0007	Recorder	\$ 100.00	\$ -	\$ 100.00
572 00 41 0009	Special projects	\$ 1,000.00	\$ -	\$ 500.00
572 00 41 0010	Outreach services	\$ 1,500.00	\$ (277.12)	\$ 500.00
572 00 41 0011	Long range planning	\$ 400.00	\$ 1,000.00	\$ 1,000.00
572 00 41 0012	Internet Consulting Services	\$ 11,600.00	\$ 4,800.00	\$ 6,500.00
572 00 42 0000	Communications			
572 00 42 0001	Telephone	\$ 2,750.00	\$ 1,311.86	\$ 3,000.00
572 00 42 0002	Postage	\$ 8,000.00	\$ 6,471.21	\$ 10,000.00

Barcode	Description	2009 - adjusted	actuals through	
			08/31/09	2010 - adjusted
572 00 42 0003	Postage meter rental	\$ 1,380.00	\$ 1,028.09	\$ 1,400.00
572 00 42 0004	Online telephone (Internet access)	\$ 7,100.00	\$ 2,555.00	\$ 7,100.00
572 00 43 0000	Travel	\$ 8,000.00	\$ 2,356.18	\$ 8,000.00
572 00 44 0001	Paid advertising and legals	\$ 700.00	\$ 256.89	\$ 600.00
572 00 44 0002	Advertising campaign	\$ 4,800.00	\$ 1,982.30	\$ 4,800.00
572 00 45 0001	Operating rental & leases	\$ 900.00	\$ 600.00	\$ 900.00
572 00 46 0000	Insurance	\$ 5,000.00	\$ 4,099.00	\$ 5,000.00
572 00 47 0000	Public utility service			
572 00 47 0001	Water/sewer/trash	\$ 5,400.00	\$ 2,675.71	\$ 5,400.00
572 00 47 0002	Recycling	\$ 600.00	\$ 289.00	\$ 800.00
572 00 47 0003	Electricity	\$ 8,750.00	\$ 6,239.18	\$ 9,000.00
572 00 47 0004	Propane	\$ 850.00	\$ 569.20	\$ 900.00
572 00 48 0000	Repairs & maintenance			
572 00 48 0001	R&M -- equipment	\$ 2,500.00	\$ 3,147.97	\$ 6,000.00
572 00 48 0002	R&M -- Building and grounds -- parts/supplies	\$ 2,000.00	\$ 6,626.69	\$ 4,000.00
572 00 48 0003	R&M -- Landscaping	\$ 5,000.00	\$ 4,252.93	\$ 5,000.00
572 00 48 0004	R&M -- Building and grounds - contractor serv	\$ 10,000.00	\$ 6,869.63	\$ 8,000.00
572 00 49 0000	Miscellaneous			
572 00 49 0001	Contingency	\$ 3,000.00	\$ -	\$ 1,000.00
572 00 49 0002	Interlibrary loan	\$ 250.00	\$ 30.77	\$ 250.00
572 00 49 0003	Online computer library center	\$ 11,800.00	\$ 6,506.71	\$ 12,000.00

Barcode	Description	2009 - adjusted	actuals through 08/31/09	2010 - adjusted
572 00 49 0006	Online library catalog	\$ 18,500.00	\$ -	\$ 17,000.00
572 00 49 0007	Discounts for early payment		\$ (216.73)	
572 00 49 0008	Licenses & fees	\$ 300.00	\$ 49.00	\$ 300.00
572 00 49 0009	Indirect grant costs	\$ 12,000.00	\$ 12,587.66	\$ -
<b>572 00 40</b>	<b>Total Other services &amp; charges</b>	<b>\$ 157,180.00</b>	<b>\$ 86,967.54</b>	<b>\$ 146,650.00</b>
572 00 60 0000	Capital outlay			
572 00 61 0001	Land appraisal			
572 00 63 0000	Improvements			
572 00 63 0001	Improvements other than buildings	\$ 5,000.00	\$ 22,458.49	\$ 29,000.00
572 00 64 0000	Machinery, equipment & furniture			
572 00 64 0001	Computer equipment	\$ 18,000.00	\$ 2,856.44	\$ 15,880.00
572 00 64 0002	Computer software	\$ 4,200.00	\$ 2,031.37	\$ 2,800.00
572 00 64 0003	Furniture	\$ 5,000.00	\$ 2,119.89	\$ 2,500.00
572 00 67 0000	Inventory			
572 00 67 0001	Books -- children's	\$ 16,500.00	\$ 16,563.88	\$ 17,500.00
572 00 67 0002	Periodicals	\$ 9,500.00	\$ 7,954.21	\$ 9,500.00
572 00 67 0003	Adult videos	\$ 7,500.00	\$ 7,432.95	\$ 8,500.00
572 00 67 0004	Reference -- nonprint	\$ 12,000.00	\$ 6,654.93	\$ 12,000.00
572 00 67 0005	Reference -- monographs	\$ 5,000.00	\$ 3,834.09	\$ 5,000.00
572 00 67 0008	Adult CDs	\$ 6,500.00	\$ 3,307.28	\$ 7,000.00
572 00 67 0010	Adult books	\$ 34,000.00	\$ 20,275.41	\$ 35,000.00
572 00 67 0011	Children's videos	\$ 3,000.00	\$ 2,556.43	\$ 3,500.00
572 00 67 0012	Children's Audio	\$ 3,000.00	\$ 2,101.88	\$ 3,500.00

Barcode	Description	2009 - adjusted	actuals through 08/31/09	2010 - adjusted
572 00 67 0013	Children's Audio Music	\$ -	\$ -	\$ 500.00
572 00 67 0016	CD-ROMs	\$ 100.00	\$ -	\$ 100.00
572 00 67 0017	Special collection	\$ 500.00	\$ -	\$ 500.00
572 00 67 0018	Duplicates	\$ 300.00	\$ 111.00	\$ 300.00
572 00 67 0019	Replacements	\$ 2,000.00	\$ 1,362.77	\$ 2,200.00
<b>572 00 60</b>	<b>Total Capital outlay</b>	<b>\$ 132,100.00</b>	<b>\$ 101,621.02</b>	<b>\$ 155,280.00</b>
572 00 70 0000	Debt service			
572 00 70 0003	Quarterly taxes	\$ 1,000.00	\$ 1,213.00	\$ 2,000.00
<b>572 00 70</b>	<b>Total Debt service</b>	<b>\$ 1,000.00</b>	<b>\$ 1,213.00</b>	<b>\$ 2,000.00</b>
<b>572</b>	<b>Total SJIL -- Expenditures</b>	<b>\$ 1,153,643.67</b>	<b>\$ 548,594.35</b>	<b>\$ 1,187,349.78</b>
597 00 00 0000	Transfers out			
597 00 00 0041	Transfer to Capital Fac. Reserve Fund	\$ 6,257.33	\$ -	\$ 231.22
	<b>Total Transfers out</b>	<b>\$ 6,257.33</b>	<b>\$ -</b>	<b>\$ 231.22</b>
<b>500</b>	<b>Total Dept Total Exp San Juan Island Library District</b>	<b>\$ 1,159,901.00</b>	<b>\$ 548,594.35</b>	<b>\$ 1,187,581.00</b>
	<b>Dept Total Exp San Juan Island Library Dist</b>	<b>\$ 1,159,901.00</b>	<b>\$ 548,594.35</b>	<b>\$ 1,187,581.00</b>
	<b>Dept Total Rev San Juan Island Library Dist</b>	<b>\$ 1,159,901.00</b>	<b>\$ 780,706.54</b>	<b>\$ 1,187,581.00</b>
	<b>Fund Total Exp San Juan Island Library Dist</b>	<b>\$ 1,159,901.00</b>	<b>\$ 548,594.35</b>	<b>\$ 1,187,581.00</b>
	<b>Fund Total Rev San Juan Island Library Dist</b>	<b>\$ 1,159,901.00</b>	<b>\$ 780,706.54</b>	<b>\$ 1,187,581.00</b>

## San Juan Island Library District 2010 Budget -- NET

Description	2009	2010
General Fund Budget		\$ 1,187,581.00
Capital Reserve Fund Budget	\$ 404,201.00	\$ 363,708.22
Less duplicate expenditure included above	\$ (6,256.00)	\$ (231.22)
<b>Net 2010 San Juan Island Library Budget</b>	<b>\$ 397,945.00</b>	<b>\$ 1,551,058.00</b>

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## SJI Library District 2010 Budget -- Capital Reserve Fund - Revenue

Barcode	Description	2009 - adjusted	actuals through 08/31/09	2010 - adjusted
308 00 00 0000	Beginning net cash	\$ 390,945.00	\$ 390,945.00	\$ 359,477.00
361 00 00 0000	Interest earnings			
361 10 05 0000	Interest income: Bank of NY			
361 11 02 0000	Invest. interest -- Islanders Bank			
361 11 03 0000	Investment interest			
361 11 05 0000	Invest. Interest -- Bank of NY			
361 11 07 0000	Invest. interest -- Local Govt Invest Pool	\$ 7,000.00	\$ 2,077.69	\$ 4,000.00
<b>360</b>	<b>Total interest earnings</b>	<b>\$ 7,000.00</b>	<b>\$ 2,077.69</b>	<b>\$ 4,000.00</b>
397 00 00 0000	Transfer in from General Fund			
397 00 00 0001	Transfer from General	\$ 6,256.00	\$ -	\$ 231.22
<b>397</b>	<b>Total Transfer in from General Fund</b>	<b>\$ 6,256.00</b>	<b>\$ -</b>	<b>\$ 231.22</b>
<b>300</b>	<b>Dept Total Rev. SJ Lib. Cap. Facilities Res. Fund</b>	<b>\$ 404,201.00</b>	<b>\$ 393,022.69</b>	<b>\$ 363,708.22</b>

## SJI Library District 2010 DRAFT Budget -- Capital Reserve Fund - Expenditures

Barcode	Description	2009 - adjusted	actuals through 08/31/09	2010 - adjusted
508 00 00 0000	Ending net cash and investments	\$ 350,256.00	\$ 350,256.00	\$ 379,509.22
508 00 00 0001	Beginning cash in excess of estimate	\$ 53,945.00	\$ 40,689.00	\$ (15,801.00)
<b>508</b>	<b>Total Beginning cash balance</b>	<b>\$ 404,201.00</b>	<b>\$ 390,945.00</b>	<b>\$ 363,708.22</b>
597 00 00 0000	Transfers out			
597 00 00 0001	Transfer out to General Fund	\$ -	\$ -	\$ -
<b>597</b>	<b>Total Transfers out</b>			<b>\$ -</b>

500	<b>Dept Total Exp. SJ Lib. Cap. Facilities Res. Fund</b>	<b>\$ 404,201.00</b>	<b>\$ 390,945.00</b>	<b>\$ 363,708.22</b>
	Dept Total Exp SJ Lib. Cap. Facilities Res. Fund	\$ 404,201.00	\$ 390,945.00	\$ 363,708.22
	Dept Total Rev SJ Lib. Cap. Facilities Res. Fund	\$ 404,201.00	\$ 393,022.69	\$ 363,708.22
	Fund Total Exp SJ Lib. Cap. Facilities Res. Fund	\$ 404,201.00	\$ 390,945.00	\$ 363,708.22
	Fund Total Rev SJ Lib. Cap. Facilities Res. Fund	\$ 404,201.00	\$ 393,022.69	\$ 363,708.22