



SAN JUAN ISLAND LIBRARY DISTRICT

RESOLUTION #3-2019

WHEREAS, the San Juan Island Library District Board of Trustees held a public hearing on November 12, 2019 to discuss the adoption of its 2020 budget, and

WHEREAS, the Board has determined the anticipated cash on hand plus all anticipated revenues and did fix the appropriate amount for each expenditure line item,

NOW THEREFORE BE IT RESOLVED, that the Board sets the final budget for the year 2020 as attached to this resolution and incorporated as if fully set forth herein.

DATED, this 12th day of November 2019.

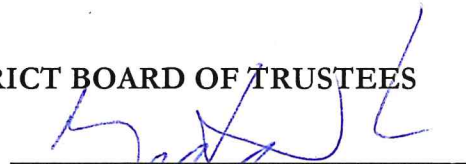
2020 GENERAL OPERATING	\$1,855,502.00
2020 GENERAL RESERVE	\$773,935.00
2020 DEDICATED FUND	\$80,554.00
2020 FACILITIES RESERVE	\$0
2020 TECHNOLOGY RESERVE	\$0

SAN JUAN ISLAND LIBRARY DISTRICT BOARD OF TRUSTEES











ATTESTED BY:



6311

SJI Library District

Revenue

Account Number	2018 Actuals	2019 Budget	2019 Actuals	2020 JRD Budget
308.80.00.0000 Beginning Cash	0.00	520,330.00	0.00	300,000.00
308.80.00.0001 Beginning Change Account	0.00	152.00	0.00	152.00
308.80.00.0038 Beginning Petty Cash Revolving Fund	0.00	250.00	0.00	250.00
308.80.00.0125 Beginning Section 125 Revolving Fund	0.00	0.00	0.00	0.00
310.00.01.0000 Estimated Property Tax Delinquency (3%)	0.00	0.00	0.00	0.00
311.10.00.0000 Property Tax Revenue	1,359,283.00	1,386,000.00	830,310.00	1,417,300.00
331.00.00.0000 Direct Federal Grants	0.00	0.00	0.00	0.00
333.00.00.0000 Indirect Federal Grants	0.00	0.00	0.00	0.00
334.05.72.0001 WA State Library: Continuing Education	0.00	0.00	0.00	0.00
336.02.31.0000 DNR PILT NAP/NRCA	443.00	0.00	0.00	0.00
337.20.00.0000 Leasehold Tax - San Juan Library	8,676.00	0.00	4,806.00	0.00
337.40.00.0000 Timber Harvest Tax - Private Land	256.00	0.00	26.00	0.00
341.70.00.0000 Sales To Library Patrons	213.00	200.00	136.00	200.00
341.81.00.0000 Photocopies	6,607.00	5,500.00	4,548.00	6,000.00
347.20.00.0000 Inter Library Loan	42.00	80.00	0.00	50.00
347.20.00.0002 Non Resident Fee	280.00	350.00	110.00	300.00
347.20.00.0003 Library Card	146.00	0.00	1.00	0.00
359.00.00.0000 Fines - Lost/Damaged Item	3,343.00	3,000.00	1,726.00	3,000.00
361.11.00.0000 Investment Interest - LGIP	1,916.00	1,000.00	1,457.00	1,500.00
362.40.00.0000 Rental of Meeting Room	280.00	0.00	340.00	300.00
367.00.00.0001 Donations - General	8,864.00	2,000.00	1,740.00	2,500.00
367.00.00.0002 Donations - Conscience Jar	793.00	850.00	433.00	750.00
367.00.00.0003 Donations - Periodicals	1,239.00	1,800.00	863.00	1,800.00
367.00.00.0004 Donations - Author Sponsor	753.00	500.00	345.00	500.00
367.00.00.0005 Friends of the Library Gift	25,107.00	27,070.00	13,749.00	24,300.00
367.00.00.0006 Grants - Private Sources	2,688.00	5,870.00	5,868.00	0.00
367.00.00.0007 Memorials	700.00	0.00	600.00	0.00
369.10.00.0000 Sale of Surplus/Scrap	400.00	100.00	86.00	100.00
369.80.00.0000 Overage and Shortage	30.00	0.00	5.00	0.00
369.90.00.0001 E-Rate Refund-Libraries	0.00	0.00	0.00	0.00
369.90.00.0002 Misc Revenues	0.00	0.00	0.00	0.00
369.90.00.0003 Postage Reimbursement	44.00	0.00	0.00	0.00
369.90.00.0004 Small Refund From Vendor	1,023.00	0.00	384.00	0.00
369.91.00.0125 Section 125 Forfeitures	0.00	0.00	0.00	0.00
369.93.00.0000 OPALCO Capital Refunds	505.00	0.00	0.00	0.00
388.10.00.0000 Prior Year Adjustments	0.00	0.00	0.00	0.00
397.00.00.0001 Transfers-in	0.00	0.00	0.00	0.00
397.00.00.0002 Transfers-in from Capital Reserve	10,090.00	101,655.00	0.00	96,500.00
398.00.00.0000 Insurance Premiums & Recoveries	0.00	14,350.00	14,344.00	0.00
Total	1,433,721.00	2,071,057.00	881,877.00	1,855,502.00

6311

SJL Library District

Expenditure

Account Number	2018 Actuals	2019 Budget	2019 Actuals	2020 JRD Budget
508.80.00.0000 Ending Net Cash and Investments	0.00	300,000.00	0.00	300,000.00
508.80.00.0001 Ending Change Account	0.00	152.00	0.00	152.00
508.80.00.0038 Ending Petty Cash Revolving Fund	0.00	250.00	0.00	250.00
508.80.00.0125 Ending Section 125 Revolving Fund	0.00	0.00	0.00	0.00
572.10.10.0001 Library Director	99,228.00	104,000.00	60,452.00	107,870.00
572.10.20.0001 Library Admin - FICA	7,631.00	8,020.00	4,726.00	8,420.00
572.10.20.0002 Library Admin - L & I	460.00	580.00	299.00	580.00
572.10.20.0003 Library Admin - Retirement	12,645.00	14,050.00	7,759.00	14,020.00
572.10.20.0006 Library Admin-Insurance-Health, Life,LTD	9,868.00	10,020.00	5,830.00	10,100.00
572.10.20.0008 Library Admin-Insurance-Life, SD	863.00	800.00	524.00	930.00
572.10.20.0009 Library Admin - Unemployment Insurance	0.00	0.00	0.00	0.00
572.10.20.0010 Library Admin - Deferred Comp.	2,977.00	3,180.00	1,814.00	3,240.00
572.10.20.0012 Admin - PFML Premium Assessments	0.00	300.00	152.00	280.00
572.10.20.0022 Medical Flight Insurance-Director	79.00	80.00	0.00	80.00
572.10.20.0023 Air Ambulance Insurance	39.00	55.00	0.00	40.00
572.10.20.0125 Library Admin - Section 125 Fees	0.00	0.00	0.00	0.00
572.10.31.0002 Operating Supplies	16,479.00	18,000.00	8,341.00	18,000.00
572.10.31.0004 Long Range Planning	1,748.00	2,000.00	0.00	2,000.00
572.10.41.0001 Consulting Services	66,799.00	222,350.00	154,010.00	25,620.00
572.10.41.0002 Auditor Services	4,277.00	5,800.00	4,148.00	12,000.00
572.10.41.0003 Professional Memberships and Training	4,655.00	5,000.00	3,342.00	5,000.00
572.10.41.0009 Special Projects	0.00	0.00	0.00	0.00
572.10.41.0011 Long Range Planning	0.00	2,000.00	0.00	2,000.00
572.10.41.0012 Paid Advertising and Legals	2,453.00	1,500.00	250.00	1,500.00
572.10.46.0001 Insurance - Liability	2,508.00	3,100.00	3,063.00	3,100.00
572.10.49.0001 Contingency	0.00	0.00	0.00	0.00
572.10.49.0008 Licenses and Fees	1,162.00	1,900.00	569.00	1,200.00
572.10.49.0009 Indirect Grant Costs	0.00	0.00	0.00	0.00
572.10.49.0010 Direct Federal Grants Exp.	0.00	0.00	0.00	0.00
572.20.10.0002 Library Associate II	49,854.00	52,120.00	30,375.00	54,220.00
572.20.10.0003 Library Associate II	53,851.00	56,530.00	32,766.00	58,480.00
572.20.10.0004 Library Associate II	61,099.00	63,850.00	37,183.00	66,410.00
572.20.10.0005 Library Associate II	19,620.00	21,520.00	12,440.00	23,330.00
572.20.10.0006 Youth Services Manager	54,041.00	56,600.00	32,899.00	58,770.00
572.20.10.0007 Library Associate II	22,450.00	23,880.00	13,552.00	24,860.00
572.20.10.0008 Assistant Direct/Adult Services Manager	64,775.00	70,550.00	33,941.00	76,450.00
572.20.10.0009 Substitute	48,115.00	48,000.00	26,884.00	49,440.00
572.20.10.0011 Library Associate II	49,059.00	51,280.00	29,891.00	53,310.00
572.20.10.0012 Summer Assistants	2,160.00	3,420.00	702.00	3,420.00
572.20.10.0014 Library Associate II	48,896.00	51,150.00	29,721.00	53,200.00
572.20.10.0015 Circulation Manager	57,569.00	62,800.00	35,926.00	68,050.00

572.20.10.0016	Reference Assistant	0.00	0.00	0.00	0.00
572.20.10.0017	Circulation Assistant	0.00	0.00	0.00	0.00
572.20.10.0018	Circulation Assistant	0.00	0.00	0.00	0.00
572.20.10.0019	Circulation Page	0.00	0.00	0.00	0.00
572.20.10.0020	Special Projects	0.00	0.00	0.00	0.00
572.20.10.0021	Circulation Associate 1	16,001.00	17,200.00	9,882.00	18,510.00
572.20.20.0001	FICA	40,752.00	45,100.00	24,042.00	47,450.00
572.20.20.0002	Labor & Industries	5,181.00	6,050.00	2,889.00	5,000.00
572.20.20.0003	Retirement	55,988.00	76,000.00	33,741.00	63,560.00
572.20.20.0006	Insurance - Health, Life, LTD	86,975.00	90,400.00	51,347.00	90,500.00
572.20.20.0008	Insurance - Life, SD	3,413.00	4,600.00	2,614.00	4,600.00
572.20.20.0009	Unemployment Insurance	751.00	4,010.00	579.00	1,300.00
572.20.20.0010	Deferred Compensation	11,594.00	14,000.00	7,799.00	14,530.00
572.20.20.0012	PFML Premium Assessments	0.00	1,600.00	824.00	1,600.00
572.20.20.0022	Medical Flight Insurance	395.00	640.00	395.00	650.00
572.20.20.0023	Air Ambulance Insurance	234.00	440.00	234.00	330.00
572.20.20.0125	Section 125 Fees	521.00	500.00	30.00	500.00
572.20.31.0003	Processing Supplies	7,533.00	7,000.00	3,291.00	6,000.00
572.20.31.0005	Children's Program Supplies	7,044.00	7,700.00	3,142.00	7,700.00
572.20.31.0006	Adult Program Supplies	2,209.00	2,700.00	723.00	2,700.00
572.20.31.0007	Outreach Supplies	1,958.00	2,300.00	1,084.00	2,300.00
572.20.31.0008	Safety Program Supplies	361.00	700.00	440.00	500.00
572.20.31.0044	Use Tax	0.00	0.00	0.00	0.00
572.20.34.0001	Childrens Books	16,058.00	18,810.00	8,314.00	18,000.00
572.20.34.0002	Periodicals	9,063.00	9,300.00	816.00	9,300.00
572.20.34.0003	Adult Video	11,786.00	13,000.00	5,126.00	13,000.00
572.20.34.0004	Reference - Non Print Materials	28,520.00	30,000.00	16,988.00	30,000.00
572.20.34.0005	Adult Reference - Print	281.00	1,000.00	334.00	1,000.00
572.20.34.0007	Childrens Reference	1,273.00	1,500.00	0.00	1,500.00
572.20.34.0008	Adult Audio	7,381.00	7,500.00	3,905.00	7,500.00
572.20.34.0010	Adult Books	34,435.00	36,000.00	21,685.00	36,000.00
572.20.34.0011	Childrens Video	1,825.00	3,900.00	727.00	3,900.00
572.20.34.0012	Childrens Audio	1,824.00	3,000.00	140.00	3,000.00
572.20.34.0013	Children's Audio Music	232.00	200.00	0.00	200.00
572.20.34.0016	CD Roms	0.00	0.00	0.00	0.00
572.20.34.0017	Special Collection	179.00	6,000.00	1,943.00	2,000.00
572.20.34.0018	Duplicates	585.00	600.00	226.00	600.00
572.20.34.0019	Replacements	8,238.00	8,500.00	4,341.00	8,500.00
572.20.34.0020	Large Print	1,989.00	1,850.00	1,334.00	1,850.00
572.20.34.0021	Spanish	759.00	1,000.00	274.00	1,000.00
572.20.34.0022	Binder	0.00	0.00	0.00	0.00
572.20.34.0023	Graphic Novels	230.00	600.00	10.00	600.00
572.20.41.0001	Public Relations	7,432.00	13,580.00	4,961.00	10,700.00
572.20.41.0005	Childrens Programs - Services	6,052.00	6,700.00	2,947.00	6,700.00
572.20.41.0006	Adult Programs - Services	3,813.00	4,900.00	1,613.00	4,900.00
572.20.41.0010	Outreach Services	10,272.00	15,750.00	5,534.00	12,150.00
572.20.42.0001	Telephone	4,292.00	3,200.00	1,834.00	3,200.00

572.20.42.0002	Postage	6,966.00	12,000.00	4,668.00	9,600.00
572.20.42.0003	Postage Meter Rental	858.00	1,200.00	572.00	1,200.00
572.20.42.0004	Online Telephone	3,990.00	5,600.00	3,480.00	10,200.00
572.20.49.0002	Inter Library Loan	218.00	200.00	80.00	200.00
572.20.49.0003	Online Computer Library Center (OCLC)	14,970.00	16,000.00	8,940.00	16,000.00
572.20.49.0006	Online Library Catalog (ILS)	15,822.00	17,600.00	15,177.00	17,600.00
572.20.49.0007	Discounts For Early Payment	-12.00	0.00	-6.00	0.00
572.40.43.0000	Travel	5,596.00	7,000.00	3,037.00	5,500.00
572.50.10.0010	IT Administrator	75,307.00	78,800.00	45,806.00	81,870.00
572.50.20.0001	Facilities - FICA	5,222.00	6,100.00	3,201.00	6,410.00
572.50.20.0002	Facilities - L & I	504.00	600.00	283.00	600.00
572.50.20.0003	Facilities - Retirement	9,597.00	10,300.00	5,879.00	10,650.00
572.50.20.0004	Facilities-Insurance-Health, Life, LTD	0.00	0.00	0.00	0.00
572.50.20.0006	Facilities-Insurance-Health, Life, LTD	11,876.00	12,050.00	7,014.00	12,130.00
572.50.20.0008	Facilities - Insurance, Life, S/T/D	526.00	800.00	477.00	800.00
572.50.20.0009	Facilities - Unemployment Insurance	0.00	0.00	0.00	0.00
572.50.20.0010	Facilities - Deferred Compensation	600.00	1,200.00	350.00	1,260.00
572.50.20.0012	Facilities - PFML Premium Assessments	0.00	250.00	115.00	210.00
572.50.20.0022	Medical Flight Insurance	0.00	80.00	0.00	80.00
572.50.20.0023	Air Ambulance Insurance	0.00	55.00	0.00	40.00
572.50.20.0125	Facilities - Section 125 Fees	0.00	0.00	0.00	0.00
572.50.35.0001	Miscellaneous Equipment	5,641.00	4,910.00	2,713.00	4,900.00
572.50.41.0004	Janitor	16,140.00	16,000.00	9,575.00	16,000.00
572.50.45.0001	Operating Rental & Leases	900.00	900.00	600.00	900.00
572.50.46.0001	Insurance - Property	9,703.00	11,300.00	11,229.00	11,300.00
572.50.47.0001	Water/Sewer/Trash	7,792.00	7,500.00	3,770.00	7,000.00
572.50.47.0002	Recycling	1,144.00	1,600.00	935.00	1,600.00
572.50.47.0003	Electricity	15,529.00	16,500.00	10,411.00	16,500.00
572.50.47.0004	Propane	1,669.00	2,100.00	932.00	1,800.00
572.50.48.0001	R & M - Equipment	6,765.00	9,500.00	3,127.00	7,500.00
572.50.48.0002	R & M - Building/Grounds-Parts/Supplies	3,541.00	4,000.00	389.00	2,500.00
572.50.48.0003	R & M - Landscaping	13,466.00	13,500.00	4,749.00	12,000.00
572.50.48.0004	R & M Building Services Contractors	13,719.00	39,350.00	24,136.00	25,000.00
588.10.00.0000	Prior Year Adjustments	0.00	0.00	0.00	0.00
588.10.00.0001	Prior Year Refund - USE 588.10.00.0000	0.00	0.00	0.00	0.00
592.72.80.0000	Statutory Interest (Tax Refund)	0.00	0.00	0.00	0.00
594.72.63.0001	Improvements	11,931.00	10,085.00	0.00	0.00
594.72.64.0001	Computer Equipment	11,866.00	12,310.00	1,033.00	6,000.00
594.72.64.0002	Computer Software	10,402.00	16,000.00	11,533.00	5,500.00
594.72.64.0003	Furniture	8,552.00	3,000.00	1,844.00	11,000.00
597.00.00.0041	Transfer to General Reserve Fund	0.00	0.00	0.00	2,000.00
597.00.00.0042	Transfer to Dedicated Fund	0.00	0.00	0.00	0.00

TOTALS		1,453,589.00	2,071,057.00	983,716.00	1,855,502.00
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6313

SJI Library Dedicated Fund

Revenue

Account Number	2018 Actuals	2019 Budget	2019 Actuals	2020 JRD Budget
308.80.00.0000 Beginning Net Cash and Investments	0.00	80,554.00	0.00	80,554.00
367.00.00.0001 Donations - General	0.00	0.00	0.00	0.00
397.00.00.0000 Transfers-in	0.00	0.00	0.00	0.00
Total	0.00	80,554.00	0.00	80,554.00

6313

SJI Library Dedicated Fund

Expenditure

Account Number	2018 Actuals	2019 Budget	2019 Actuals	2020 JRD Budget
508.80.00.0000 Budgeted Cash Balance	0.00	80,554.00	0.00	80,554.00
597.00.00.0000 Transfer Out	0.00	0.00	0.00	0.00
Total	0.00	80,554.00	0.00	80,554.00

6318

SJI Library General Reserve Fund

Revenue

Account Number	2018 Actuals	2019 Budget	2019 Actuals	2020 JRD Budget
308.80.00.0000 Beginning Cash	0.00	870,788.00	0.00	773,535.00
361.11.00.0000 Investment Interest - LGIP	4,401.00	400.00	3,346.00	400.00
397.00.00.0000 Transfer in from General Fund	0.00	0.00	0.00	0.00
397.00.00.0041 Transfers-in	0.00	0.00	0.00	0.00
Total	4,401.00	871,188.00	3,346.00	773,935.00

6318

SJI Library General Reserve Fund

Expenditure

Account Number	2018 Actuals	2018 Budget	2019 Actuals	2020 JRD Budget
508.80.00.0000 Ending Net Cash and Investments	0.00	769,533.00	0.00	677,435.00
597.00.00.0000 Operating Transfer - Out	10,090.00	101,655.00	0.00	96,500.00
597.00.00.0003 Transfer to General Reserve	0.00	0.00	0.00	0.00
Total	10,090.00	871,188.00	0.00	773,935.00