

2022 AMENDED BUDGET - ALL FUNDS NET EXP.

5.11.2022

Description	2022 Amended Budget	Ending Cash	Net Expenditures
6311 - General Operating Fund	\$ 3,830,474.00	\$ 301,902.00	\$ 3,528,572.00
6313 - Dedicated Reserves Fund	\$ 52,804.00	\$ 22,804.00	\$ 30,000.00
6314 - LTGO Fund (Lmtd Tax Genl Obligation Bond)	\$ 46,834.00	\$ 334.00	\$ 46,500.00
6317 - Project Fund	\$ 706,530.00	\$ 210,840.00	\$ 495,690.00
6318 - General Reserves Fund	\$ 972,449.00	\$ 732,449.00	\$ 240,000.00
6312 - Facilities Reserves Fund	\$ -	\$ -	\$ -
6315 - Technology Reserves Fund	\$ -	\$ -	\$ -
2022 San Juan Island Library Amended Budget - Net	\$ 5,609,091.00	\$ 1,268,329.00	\$ 4,340,762.00

\$ 4,340,762.00

2022 SJIL Amended Budget

6311 - GENERAL OPERATING FUND

30831000000 · Beginning net cash & investments

6311.00.308.31.00.0000 Cash - General Accounting	415,724.00
6311.00.308.31.00.0001 Petty Cash - Change Account	413,822.00
6311.00.308.31.00.0038 Petty Cash - Checking	152.00
6311.00.308.31.00.0125 Section 125 FSA	250.00
	1,500.00
3111000 † Property Tax (311.10.00.0000)	1,495,000.00
3172000 † Leasehold Tax (317.20.00.0000)	0.00
3174000 † Timber Harvest Tax (317.40.00.0000)	0.00
3310000 † Direct Federal Grants (331.00.00.0000)	0.00
3330000 † Indirect Federal Grants (333.00.00.0000)	0.00
3334531 † CARES Act thru SOS for State Library	0.00
3340572 † WA State Library Grant (334.05.72.0001)	0.00
3360231 † PILT Pymnt in Lieu of Tax (336.02.31.0000)	0.00
3417000 † Sales to Library Patrons (341.70.00.0000)	0.00
3418100 † Photocopies (341.81.00.0000)	4,000.00
3472000 † Inter Library Loan Income (347.20.00.0000)	100.00
3472002 † Non-Resident (347.20.00.0002)	300.00
3472003 † Replace Card (347.20.00.0003)	0.00
3590000 † Lost or Damaged (359.00.00.0000)	3,000.00
3611000 † - Local Gov Invest Pool (361.11.00.0000)	1,000.00
3624200 † Rental of Meeting Room (362.42.00.0000)	600.00
3670001 † Donations-General (367.00.00.0001)	5,000.00
3670001 † Donations-BLDG FUND (367.00.00.0001)	0.00
3670002 † Donations-Conscience Jar (367.00.00.0002)	750.00
3670003 † Donations-Periodicals (367.00.00.0003)	1,800.00
3670004 † Donations - Author Sponsor (367.00.00.0005)	500.00
3670005 † Friend's Gift (367.00.00.0005)	31,800.00
3670006 † Grants-Private Sources (367.00.00.0006)	6,620.00
3670007 † Memorials (367.00.00.0007)	1,000.00
3691000 † Sale of Surplus (369.10.00.0000)	3,000.00
3698000 † Over/Short deposits (369.80.00.0000)	0.00
3699001 † E-Rate Refund (369.90.00.0001)	0.00
3699002 † Misc Revenues (369.90.00.0002)	0.00
3699003 † postage reimbursement (369.90.00.0003)	0.00
3699004 † Refund from Vendor (369.91.00.0004)	0.00
369910125 † Section 125 Forfeitures (369.91.00.0125)	0.00
3699300 † OPALCO capital refunds (369.93.00.0000)	0.00
3881000 † Refund State of WA empl tx (388.10.00.0000)	0.00

3911000‡ Proceeds of Long Term Debt (392.10.11.XXXX)	0.00
3970000‡ Transfers-in from Dedicated Resvr (397.00.00.6313)	0.00
3970000‡ Transfers-in from Gen'l Rsvr (397.00.00.6318)	140,000.00
3970000‡ Transfers-in from Project (397.00.00.6317)	50,000.00
3998000‡ Insurance Recoveries (398.10.00.0000)	1,670,280.00
Total Revenues	3,830,474.00

Expense

5088000 · Ending cash & investments	301,902.00
6311.00.508.31.00.0000 Cash - General Accounting	300,000.00
6311.00.508.31.00.0001 Petty Cash - Change Account	152.00
6311.00.508.31.00.0038 Petty Cash - Checking	250.00
6311.00.508.31.00.0125 - Section 125 Revolving Fund	1,500.00

572.10 ADMINISTRATION

10.10 SALARIES AND WAGES	
10.10.0001 Library Director	119,670.00
Total 10.10 Admin - Salaries & Wages	119,670.00

10.20 PERSONNEL BENEFITS	
10.20.0001 Library Admin - FICA	9,150.00
10.20.0002 Library Admin - L&I	410.00
10.20.0003 Library Admin - Retirement	12,270.00
10.20.0006 Library Admin - Insurance-health,life,lt disability	10,620.00
10.20.0008 Library Admin - Insurance-st disability	500.00
10.20.0009 Library Admin - Unemployment ins. <i>Incl in Lib Svcs</i>	0.00
10.20.0010 Library Admin - Deferred Comp	3,590.00
10.20.0012 Library Admin - PFML	530.00
10.20.0022 Library Admin - Medflight Insurance - AirLift NW	120.00
10.20.0023 Library Admin - Medflight - Isl Air Ambulance	40.00
10.20.0125 Library Admin - Section 125 Fees	0.00
Total 10.20 Admin - Personnel Benefits	37,230.00

10.31 SUPPLIES	
10.31.0002F Operating Supplies FOL <i>total</i>	4,000.00
10.31.0002D Operating Supplies FOL <i>Libr Discretionary</i>	600.00
10.31.0002V Operating Supplies FOL <i>Volunteer Supplies</i>	2,200.00
10.31.0002E Operating Supplies FOL <i>Volunteer Events</i>	1,200.00
10.31.0002 Operating Supplies other	13,000.00
10.31.0003 Computer Software - non capital	16,350.00
10.31.0004 Long Range Planning Supplies	0.00
10.31.0005 Furniture - non capital	8,000.00
Total 10.31 Admin - Supplies	41,350.00

10.41 PROFESSIONAL SERVICES

10.41.0001 Consulting Services	174,200.00
10.41.0002 Auditor Services	5,800.00
10.41.0003 Prof Memberships & Training	1,500.00
10.41.0009 Special Projects	0.00
10.41.0011 Long Range Planning	0.00
10.41.0012 Paid Ads & Legal	2,000.00
10.41 Admin - Professional Services	183,500.00
10.46 INSURANCE PREMIUMS & RECOVERIES	
10.46.0001 Insurance Liability	3,200.00
Total 10.46 Admin - Insurance Prem/Recoveries	3,200.00
10.49 MISCELLANEOUS	
10.49.0001 Contingency	0.00
10.49.0008 Licenses & Fees	1,500.00
10.49.0009 Indirect Grant Costs	810.00
10.49.0010 Direct Federal Grants Exp	4,510.00
Total 10.49 Miscellaneous	6,820.00
TOTAL ADMINISTRATION	391,770.00
572.20 LIBRARY SERVICES	
20.10 SALARIES AND WAGES	
10.0002 · Assoc II- Jenni	58,500.00
10.0003 · Assoc II - Stephanie	44,580.00
10.0004 - Assoc II - Beth / Wendy	52,620.00
10.0005 · Assoc II - Adult Programs - Genevieve / Sarah	32,320.00
10.0006 · Youth Services Manager - Melina	79,210.00
10.0007 · Youth Services Librarian - Elizabeth	50,570.00
10.0008 · Asst Director/Adult Services Mngr - Rowan	71,170.00
10.0009 · Substitute / On-Call Asst.	27,500.00
10.0011 - Assoc II - Brenna	44,580.00
10.0012 · Library Page - Summer Assistants	3,920.00
10.0014 · Bookkeeper - Heather	38,400.00
10.0015 Circulation Manager - Sue	74,250.00
10.0017 · Circulation Asst - new hire	7,170.00
10.0018 · Circulation Asst	0.00
10.0020 · Special Projects	0.00
10.0021 · Circulation Associate I - Pat	35,240.00
10.0023 - Administrative Manager - Heidi	30,520.00
10.0024 - Development Director	0.00
10.0025 - Public Service Assoc I	30,000.00
Total 20.10 · Library Srv Salaries & Wages	680,550.00
20.20 · PERSONNEL BENEFITS	
20.0001 · FICA	51,900.00
20.0002 · L&I (worker's comp)	4,160.00

20.0003 · Retirement (PERS)	63,860.00
20.0006 · Medical/dental//life/lt disability	120,780.00
20.0008 · Insurance- st disability	2,890.00
20.0009 · Unemployment Insurance <i>incl Admin & Fac</i>	1,550.00
20.0010 · Deferred Compensation contribution	12,650.00
20.0012 · PFML - Paid Family Medical Leave	3,080.00
20.0022 · Medical Flight Insurance - AirLift NW	780.00
20.0023 · Medical Flight Insurance - Isl Air Ambulance	510.00
20.0125 · Section 125 Fees (TASC)	550.00
Total 20.20 - Library Serv Personnel Benefits	262,710.00
20.31 SUPPLIES	
31.0003 · Processing Supplies	8,700.00
31.0005 · Supplies, children's programs	6,100.00
31.0005 · Supplies, children's programs FOL	5,700.00
31.0006 · Supplies, adult programs	1,600.00
31.0006 · Supplies, adult programs FOL	1,100.00
31.0007 · Supplies, outreach services	1,900.00
31.0007 · Supplies, outreach services FOL	700.00
31.0007 · Supplies, outreach services ELL	100.00
31.0007 · Supplies, outreach services ELL (FOL)	500.00
31.0008 · Supplies, safety program	750.00
Total 20.31 · Library Services Supplies	27,150.00
20.34 · INVENTORY (COLLECTIONS)	
20.34.0001 · Children's Books	13,800.00
20.34.0002 · Periodicals	9,500.00
20.34.0003 · Adult Video	11,500.00
20.34.0004 · Reference Non-Print Materials	28,000.00
20.34.0004 · Reference Non-Print Materials (FOL)	11,700.00
20.34.0005 · Adult Reference Print	700.00
20.34.0006 · Local & PNW	400.00
20.34.0007 · Children's Reference	1,500.00
20.34.0008 · Adult Audio	7,500.00
20.34.0009 · Games & Puzzlies	400.00
20.34.0010 · Adult Books	34,000.00
20.34.0011 · Children's video	2,700.00
20.34.0012 · Children's Audio	2,400.00
20.34.0013 · Children's Audio Music	200.00
20.34.0017 · Special Collection	0.00
20.34.0018 · Duplicates	500.00
20.34.0019 · Replacements	8,300.00
20.34.0020 · Large Print	2,000.00

20.34.0021 - Spanish	1,300.00
20.34.0022 · Bindery	0.00
20.34.0023 · Graphic Novels	1,200.00
20.34.0024 · YA Books	3,600.00
20.34.0024 · YA Books - SJICF Grant - MGBC	500.00
20.34.0025 · YA Video	1,200.00
20.34.0026 · YA Audio	600.00
Total 20.34 · Library Services Inventory	143,500.00
20.41 PROFESSIONAL SERVICES	
20.41.0001 · Public Relations	3,500.00
20.41.0001 · Public Relations (FOL)	3,500.00
20.41.0005 · Programs, Children's	1,700.00
20.41.0005F · Programs, Children's FOL	3,000.00
20.41.0006 · Programs, Adults	3,300.00
20.41.0006F · Programs, Adults FOL	1,600.00
20.41.0010 · Outreach Services (Library)	500.00
20.41.0010E · Outreach Services ELL (Library)	10,650.00
Total 20.41 Library Serv Prof Services	27,750.00
20.42 · COMMUNICATION	
20.42.0001 · Telephone	5,000.00
20.42.0002 · Postage	7,860.00
20.42.0003 · Postage Meter Machine	1,300.00
20.42.0004 · Online Telephone	16,150.00
Total 20.42 Library Serv - Communication	30,310.00
20.49 MISCELLANEOUS	
20.49.0002 · ILL	200.00
20.49.0003 · OCLC	18,000.00
20.49.0006 · ILS Server/Software	17,000.00
20.49.0007 · Discount for Early Payment	0.00
Total 20.49 Library Serv - Miscellaneous	35,200.00
TOTAL LIBRARY SERVICES	1,207,170.00
40.43.0000 · TRAVEL	4,000.00
572.50 FACILITIES	
50.10 SALARIES AND WAGES	
50.10.0010 IT Administrator	88,450.00
50.10.0011 Maintenance Worker - Spring St.	0.00
50.10.0012 Assoc II -Tech Support	19,540.00
Total 50.10 Facilities- Salaries & Wages	107,990.00
50.20 PERSONNEL BENEFITS	
50.20.0001 Facilities - FICA	8,260.00
50.20.0002 Facilities - L&I	2,600.00
50.20.0003 Facilities - Retirement (PERS)	9,070.00

50.20.0006 Facilities - Insurance-health,life,lt disability	10,470.00
50.20.0008 Facilities - Insurance- st disability	390.00
50.20.0009 Facilities - Unemployment insurance <i>incl in Lib Svs</i>	0.00
50.20.0010 Facilities - Deferred Comp	600.00
50.20.0012 Facilities - PFML	520.00
50.20.0022 Facilities - MedFlight Insurance - AirLift NW	60.00
50.20.0022 Facilities - MedFlight Insurance - Isl Air Ambulance	40.00
50.20.0125 Facilities - Section 125 Fees	0.00
Total 50.20 Facilities - Personnel Benefits	32,010.00
50.35.0001 Misc Equipment - non capital (ecq. & computer under \$5K)	23,750.00
50.41.0004 Janitor	29,000.00
50.45.0001 Rentals/Leases (storage/copier lease)	5,200.00
50.46.0001 Insurance - Property	13,750.00
50.47 UTILITY SERVICES	
50.47.0001 Water/Sewer/Trash	7,500.00
50.47.0002 Recycling	1,700.00
50.47.0003 Electricity	16,000.00
50.47.0004 Propane	1,200.00
Total 50.47 Utility Services	26,400.00
50.48 · REPAIRS AND MAINTENANCE	
50.48.0001 · Equipment Maint. - non capital (incl. copier usage)	8,700.00
50.48.0002 · Building/Grounds-Parts&Supplies	2,000.00
50.48.0003 · Landscaping	9,500.00
50.48.0004 · Building Service Contractors	20,000.00
50.48.0004 · Building Service Contractors - Spring Street Insurance Claim	1,583,300.00
Total 50.48 Facilities Repairs & Maintenance	1,623,500.00
TOTAL FACILITIES	1,861,600.00
TOTAL LIBRARY	3,464,540.00
586.00.00 USE TAX	0.00
588.80 PRIOR YEAR ADJUSMENT	0.00
589.00.00 REFUND OF PRIOR YR REVENUE	0.00
592.72.80 STATUTORY INTEREST REFUND	0.00
594.72.62.0000 - BUILDINGS & STRUCTURES	0.00
594.72.63.0001 - Improvements	14,032.00
594.72.63.0001 - Improvements (FOL)	0.00
594.72.63 IMPROVEMENTS	14,032.00
594.72.64 MACHINERY & EQUIPMENT	
72.64.0001 Computer Equipment	0.00
72.64.0002 Computer Software	0.00
72.64.0003 Furniture	0.00
72.64.0003 Furniture - FOL	0.00
Total 594.72.64 Machinery & Equipment	0.00

597.72.00.6313 TRANSFER TO DEDICATED FUND	0.00
597.72.00.6314 TRANSFER TO BOND FUND	0.00
597.72.00.6317 TRANSFER TO PROJECT FUND	50,000.00
597.72.00.6318 TRANSFER TO GENERAL RSV FUND	0.00
TOTAL EXPENSE TO SJI LIBRARY DISTRICT	<u>3,830,474.00</u>

**2022 SJIL Amended Budget
6313 - Dedicated Reserves Fund**

Revenue

308.31.00.0000 · Beginning net cash & investments	52,804.00
367.00.00.0001 - Donations	0.00
397.00.00.6311 - Transfers IN from General Operating	0.00
Total Revenue	52,804.00

Expense

508.31.00.0000 · Ending cash & investments	22,804.00
597.00.00.6317 - Transfers OUT to Project	30,000.00
Total Expenditures	52,804.00

2022 SJIL Amended Budget
6314 - LTGO Fund
(Limited Tax General Obligation Bond)

Revenue

308.31.00.0000 · Beginning net cash & investments	334.00
367.00.00.0001 - Donations	0.00
397.72.00.6311 - Transfers IN from General Operating	0.00
397.72.00.6317 - Transfers IN from Project Fund	46,500.00
Total Revenue	46,834.00

Expense

508.31.00.0000 · Ending cash & investments	334.00
591.72.71.2032 - LTGO Debt Principal Payment	0.00
592.72.83.2032 - LTGO Debt Interest Payment	46,500.00
597.00.00.6311 - Transfers OUT to General Operating	0.00
Total Expenditures	46,834.00

2022 SJIL Amended Budget 6317 - Project Fund

Revenue

3083100000 · Beginning net cash & investments	26,530.00
3671100 † Contributions/Donations (prvt sources) (367.11.00.0001)	500,000.00
3671100 † Business Contributions (367.11.00.0002)	0.00
3671100 † Other Contributions (367.11.00.0003)	0.00
3672100 † Grants - Nongovernmental (367.21.00.0001)	0.00
3970000† Transfers IN from Dedicated Resvr (397.00.00.6313)	30,000.00
3977200 † Transfers IN from Gen'l Operating (397.72.00.6311)	50,000.00
3970002 † Transfers IN from Gen'l Rsvr (397.00.00.6318)	100,000.00
TOTAL REVENUES	706,530.00

Expense

5083100 · Ending cash & investments	210,840.00
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572.10 ADMINISTRATION

10.31.0000 Computer Software - non capital	5,300.00
10.31.0002 Marketing & Outreach	5,100.00
10.31.2001 Supplies	1,000.00
10.35.0000 Small Tools & Minor Equipment - non capital	1,500.00
10.41.0000 Professional Services (catering & entertainment)	0.00
10.41.1001 Consulting, Other	74,000.00
10.42.0000 Postage	0.00
10.45.0000 Rentals/Leases	0.00
10.49.0020 Software Subscriptions	5,300.00
10.49.0065 Merchant Card Fees	100.00
10.49.0008 Fees & Licenses	1,100.00
TOTAL 572.10 Admin	93,400.00

572.20 LIBRARY SERVICES

20.10 SALARIES AND WAGES	
20.10.0024 Development Director	80,000.00

Total 10.10 Library Svcs - Salaries & Wages	80,000.00
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22.20 PERSONNEL BENEFITS

20.20.0001 Facilities - FICA	6,120.00
20.20.0002 Facilities - L&I	410.00
20.20.0003 Facilities - Retirement	8,200.00
20.20.0006 Facilities - Insurance-health,life,ltd	10,620.00
20.20.0008 Facilities - Insurance-life,sd	250.00
20.20.0009 Facilities - Unemployment ins.	260.00
20.20.0010 Facilities - Deferred Comp	1,440.00

20.20.0012 Facilities - PFML	350.00
20.20.0017 Facilities - WA State Long Term Care	0.00
20.20.0022 Facilities - Medflight Insurance - AirLift NW	40.00
20.20.0023 Facilities - Medflight - Isl Air Ambulance	60.00
20.20.0125 Facilities - Section 125 Fees	-
Total 20.20 Facilities - Personnel Benefits	27,750.00
TOTAL 572.20 Library Svcs	107,750.00
40.43.0000 Travel	200.00
50.46.0001 Insurance - Property	25,500.00
572.50 FACILITIES	
50.10 SALARIES AND WAGES	
50.10.0001 Maintenance Worker	22,700.00
Total 50.10 Facilities - Salaries & Wages	22,700.00
50.20 PERSONNEL BENEFITS	
50.20.0001 Facilities - FICA	1,740.00
50.20.0002 Facilities - L&I	500.00
50.20.0003 Facilities - Retirement	0.00
50.20.0006 Facilities - Insurance-health,life,ltd	0.00
20.20.0008 Facilities - Insurance-life,sd	0.00
20.20.0009 Facilities - Unemployment ins.	0.00
50.20.0010 Facilities - Deferred Comp	0.00
50.20.0012 Facilities - PFML	100.00
50.20.0017 WA State Long Term Care	0.00
50.20.0022 Facilities - Medflight Insurance - AirLift NW	0.00
50.20.0023 Facilities - Medflight - Isl Air Ambulance	0.00
Total 50.20 Library Svcs - Personnel Benefits	2,340.00
50.47 UTILITY SERVICES	
50.47.0001 Water/Sewer/Trash	13,800.00
50.47.0002 Electricity	13,500.00
50.47.0003 Propane	11,500.00
TOTAL 50.47 Utility Services	38,800.00
50.48 REPAIRS & MAINTENANCE	
50.35.0001 Bldgs/Grounds Parts&Supplies	250.00
50.35.0003 Landscaping	4,500.00
50.48.0004 Building Service Contractors	3,000.00
TOTAL 50.48 Repairs & Maintenance	7,750.00
TOTAL 572.50 Facilities	71,590.00
594.72 FACILITIES - CAPITAL EXPENDITURES	
72.62 CONSTRUCTION	
72.62.1001 Building Construction	0.00
72.62.1003 Construction Contingency	0.00
72.62.1004 Testing & Inspections	0.00
72.62.1005 Construction Inspections	0.00

72.62.2001 Architect Design	0.00
72.62.4003 Attorney Fees	0.00
72.62.4101 Architectural Consulting	0.00
72.62.4102 Construction Consulting	0.00
72.62.4401 Marketing & Outreach	0.00
72.62.4901 Building Permit	750.00
Total 72.62 Facilities - Construction	750.00
72.63 LANDSCAPING	
72.63.1001 Landscaping	0.00
Total 72.62 Facilities - Landscaping	0.00
72.64 FURNITURE, FIXTURES, & EQUIPMENT	
72.64.0001 Computer Equipment	0.00
72.64.1002 Furniture & Fixtures	0.00
Total 72.62 Facilities - FF&E	0.00
TOTAL 597.72 Facilities - Capital Expenses	750.00
72.00.6311 Transfers OUT to General Operating	50,000.00
72.00.6314 Transfers OUT to LTGO Bond	46,500.00
72.00.6318 Transfers OUT to General Reserves	100,000.00
TOTAL EXPENSE TO PROJECT FUND	706,530.00

**2022 SJIL Amended Budget
6318 - General Reserves Fund**

Revenue

308.31.00.0000 · Beginning net cash & investments	872,049.00
361.11.07.0000 - Investment Interest - Local Govt. Inv. Pool	400.00
397.72.00.6311 - Transfers IN from General Operating	-
397.72.00.6317 - Transfers IN from Project Fund	100,000.00
Total Revenue	972,449.00

Expense

508.31.00.0000 · Ending cash & investments	732,449.00
597.00.00.6311 - Transfers OUT to General Operating	140,000.00
597.72.00.6317 - Transfers OUT to Project	100,000.00
Total Expenditures	972,449.00