



SAN JUAN ISLAND LIBRARY DISTRICT

**RESOLUTION #7-2021
2022 LIBRARY BUDGET**

WHEREAS, the San Juan Island Library District Board of Trustees held a public hearing on November 23, 2021 to discuss the adoption of its 2022 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 2022 as attached to this resolution and incorporated as if fully set forth herein.

DATED, this 23rd day of November 2021.

2022 GENERAL OPERATING	\$2,205,402.00
2022 GENERAL RESERVE	\$674,190.00
2022 DEDICATED FUND	\$22,804.00
2022 BOND FUND	\$0
2022 PROJECT FUND	\$0
2022 TECHNOLOGY RESERVE	\$0
2022 FACILITIES RESERVE	\$0

SAN JUAN ISLAND LIBRARY DISTRICT BOARD OF TRUSTEES

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Barry Jacobson
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Karen Vidder
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DocuSigned by:
Mark Madsen
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Barbara Sharp
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ATTESTED BY:

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Laurie Orton
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6311 SJL Library District

Account Number		2020 Actuals	2021 Budget	2021 Actuals	2022 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
508.80.00.00??	Section 125 Deposit				1,500.00
572.10.10.0001	Library Director	107,903.00	111,560.00	86,195.00	115,400.00
572.10.20.0001	Library Admin - FICA	8,387.00	8,800.00	6,691.00	8,830.00
572.10.20.0002	Library Admin - L & I	559.00	610.00	386.00	410.00
572.10.20.0003	Library Admin - Retirement	13,916.00	13,000.00	10,399.00	11,830.00
572.10.20.0006	Library Admin-Insurance-Health, Life,LTD	10,105.00	10,260.00	7,690.00	10,470.00
572.10.20.0008	Library Admin-Insurance-Life, SD	402.00	460.00	331.00	440.00
572.10.20.0010	Library Admin - Deferred Comp.	3,237.00	3,350.00	2,586.00	3,460.00
572.10.20.0012	Admin - PFML Premium Assessments	272.00	280.00	217.00	460.00
572.10.20.0022	Medical Flight Insurance-Director	79.00	60.00	0.00	60.00
572.10.20.0023	Air Ambulance Insurance	39.00	40.00	39.00	40.00
572.10.20.0125	Section 125 Fees				0.00
572.10.31.0002	Operating Supplies	9,526.00	14,600.00	8,897.00	14,000.00
572.10.41.0001	Consulting Services	44,190.00	20,700.00	1,041.00	0.00
572.10.41.0002	Auditor Services	5,160.00	12,400.00	11,097.00	5,800.00
572.10.41.0003	Professional Memberships and Training	2,276.00	2,500.00	1,370.00	1,500.00
572.10.41.0012	Paid Advertising and Legals	5,101.00	3,000.00	3,861.00	2,000.00
572.10.46.0001	Insurance - Liability	3,355.00	3,650.00	0.00	3,200.00
572.10.49.0008	Licenses and Fees	1,006.00	1,200.00	1,424.00	1,500.00
572.10.49.0009	Indirect Grant Costs				810.00
572.10.49.0010	Direct Federal Grants Exp				4,600.00
572.20.10.0002	Library Associate II	54,215.00	56,080.00	42,596.00	58,500.00
572.20.10.0003	Library Associate II	58,519.00	60,470.00	54,202.00	44,580.00
572.20.10.0004	Library Associate II	64,170.00	68,660.00	47,582.00	50,100.00
572.20.10.0005	Library Associate II	23,261.00	19,540.00	19,034.00	32,320.00
572.20.10.0006	Youth Services Manager	58,768.00	60,790.00	49,663.00	79,210.00
572.20.10.0007	Library Associate II	17,820.00	41,690.00	20,843.00	50,570.00
572.20.10.0008	Assistant Direct/Adult Services Manager	68,181.00	65,360.00	48,609.00	71,170.00
572.20.10.0009	Substitute	27,093.00	53,780.00	29,158.00	40,000.00
572.20.10.0011	Library Associate II	29,719.00	41,690.00	16,542.00	44,580.00
572.20.10.0012	Summer Assistants	0.00	3,420.00	0.00	3,920.00
572.20.10.0014	Library Associate II	53,152.00	54,970.00	41,601.00	38,400.00
572.20.10.0015	Circulation Manager	65,831.00	71,820.00	44,164.00	74,250.00
572.20.10.0017	Circulation Assistant				10,760.00
572.20.10.0021	Circulation Associate 1	18,425.00	32,610.00	25,563.00	35,240.00
572.20.10.0023	Administrative Manager			1,432.00	30,520.00
572.20.10.0024	Development Director				80,000.00
572.20.20.0001	FICA	40,485.00	51,100.00	32,985.00	57,830.00

572.20.20.0002	Labor & Industries	4,435.00	5,560.00	3,746.00	4,570.00
572.20.20.0003	Retirement	57,790.00	65,000.00	45,518.00	70,680.00
572.20.20.0006	Insurance - Health, Life, LTD	83,291.00	110,160.00	72,741.00	146,760.00
572.20.20.0008	Insurance - Life, SD	1,884.00	2,800.00	2,161.00	3,240.00
572.20.20.0009	Unemployment Insurance	744.00	1,340.00	1,525.00	1,550.00
572.20.20.0010	Deferred Compensation	12,830.00	16,800.00	8,732.00	11,400.00
572.20.20.0012	PFML Premium Assessments	1,360.00	1,600.00	1,113.00	3,030.00
572.20.20.0022	Medical Flight Insurance	379.00	600.00	360.00	780.00
572.20.20.0023	Air Ambulance Insurance	273.00	390.00	273.00	510.00
572.20.20.0125	Section 125 Fees	551.00	560.00	281.00	550.00
572.20.31.0003	Processing Supplies	3,752.00	4,500.00	6,483.00	6,000.00
572.20.31.0005	Children's Program Supplies	7,676.00	7,200.00	9,154.00	9,900.00
572.20.31.0006	Adult Program Supplies	1,193.00	2,400.00	471.00	2,700.00
572.20.31.0007	Outreach Supplies	1,462.00	1,800.00	222.00	2,300.00
572.20.31.0008	Safety Program Supplies	33,040.00	4,000.00	1,184.00	750.00
572.20.34.0001	Childrens Books	11,253.00	17,000.00	10,740.00	15,500.00
572.20.34.0002	Periodicals	9,121.00	9,500.00	1,026.00	9,500.00
572.20.34.0003	Adult Video	7,532.00	12,000.00	4,138.00	11,500.00
572.20.34.0004	Reference - Non Print Materials	39,771.00	33,000.00	25,050.00	35,200.00
572.20.34.0005	Adult Reference - Print	399.00	700.00	310.00	700.00
572.20.34.0007	Childrens Reference	1,082.00	1,400.00	0.00	1,500.00
572.20.34.0008	Adult Audio	3,873.00	7,000.00	2,087.00	7,500.00
572.20.34.0010	Adult Books	34,644.00	34,000.00	22,114.00	30,000.00
572.20.34.0011	Childrens Video	720.00	3,500.00	1,204.00	3,900.00
572.20.34.0012	Childrens Audio	65.00	2,500.00	394.00	3,000.00
572.20.34.0013	Children's Audio Music	0.00	200.00	0.00	200.00
572.20.34.0018	Duplicates	526.00	550.00	256.00	500.00
572.20.34.0019	Replacements	4,993.00	8,200.00	5,294.00	6,500.00
572.20.34.0020	Large Print	1,143.00	1,550.00	1,175.00	1,800.00
572.20.34.0021	Spanish	170.00	700.00	220.00	800.00
572.20.34.0023	Graphic Novels	548.00	600.00	329.00	600.00
572.20.34.00.??	Local & Pacific NW				300.00
572.20.34.00.??	Games & Puzzles				300.00
572.20.41.0001	Public Relations	5,501.00	6,500.00	1,988.00	6,000.00
572.20.41.0005	Childrens Programs - Services	250.00	6,000.00	450.00	4,500.00
572.20.41.0006	Adult Programs - Services	749.00	3,900.00	57.00	4,900.00
572.20.41.0010	Outreach Services	7,250.00	6,950.00	5,000.00	14,000.00
572.20.42.0001	Telephone	3,297.00	3,400.00	4,318.00	5,000.00
572.20.42.0002	Postage	2,459.00	10,050.00	2,942.00	7,760.00
572.20.42.0003	Postage Meter Rental	1,431.00	1,260.00	859.00	1,200.00
572.20.42.0004	Online Telephone	12,117.00	14,000.00	8,937.00	16,150.00
572.20.49.0002	Inter Library Loan	62.00	200.00	110.00	200.00
572.20.49.0003	Online Computer Library Center (OCLC)	17,976.00	18,000.00	13,148.00	18,000.00
572.20.49.0006	Online Library Catalog (ILS)	20,091.00	18,500.00	13,769.00	17,000.00
572.40.43.0000	Travel	6,580.00	3,000.00	213.00	3,000.00
572.50.10.0010	IT Administrator	81,874.00	84,670.00	64,132.00	88,450.00
572.50.10.0011	Maintenance Worker - Spring St.	0.00	19,500.00	11,448.00	22,700.00

572.50.10.00??	Tech Associate II				19,540.00
572.50.20.0001	Facilities - FICA	5,815.00	6,530.00	5,659.00	10,000.00
572.50.20.0002	Facilities - L & I	535.00	1,500.00	740.00	3,100.00
572.50.20.0003	Facilities - Retirement	10,287.00	580.00	7,740.00	9,070.00
572.50.20.0006	Facilities -Insurance- Health, Life, LTD	11,632.00	10,260.00	7,684.00	10,470.00
572.50.20.0008	Facilities - Insurance, Life, S/T/D	326.00	360.00	267.00	350.00
572.50.20.0010	Facilities - Deferred Compensation	600.00	450.00	450.00	600.00
572.50.20.0012	Facilities - PFML Premium Assessments	206.00	270.00	191.00	520.00
572.50.20.0022	Medical Flight Insurance	0.00	60.00	0.00	60.00
572.50.20.0023	Air Ambulance Insurance	0.00	40.00	0.00	40.00
572.50.35.0001	Miscellaneous Equipment	4,050.00	4,900.00	3,427.00	4,910.00
572.50.41.0004	Janitor	16,880.00	29,000.00	13,661.00	29,000.00
572.50.45.0001	Operating Rental & Leases	1,080.00	1,000.00	900.00	900.00
572.50.46.0001	Insurance - Property	12,299.00	13,500.00	49,962.00	40,000.00
572.50.47.0001	Water/Sewer/Trash	4,566.00	7,000.00	17,571.00	20,000.00
572.50.47.0002	Recycling	1,503.00	1,680.00	1,150.00	1,700.00
572.50.47.0003	Electricity	15,263.00	17,350.00	19,860.00	32,000.00
572.50.47.0004	Propane	681.00	1,890.00	8,451.00	14,000.00
572.50.48.0001	R & M - Equipment	5,179.00	7,500.00	3,612.00	6,000.00
572.50.48.0002	R & M - Building/Grounds-Parts/Supplies	758.00	2,500.00	1,597.00	2,000.00
572.50.48.0003	R & M - Landscaping	9,874.00	10,000.00	8,568.00	13,000.00
572.50.48.0004	R & M Building Services Contractors	12,705.00	20,000.00	14,263.00	15,000.00
592.72.84.0000	Debt Issuance Costs	23,000.00	0.00	0.00	0.00
594.72.62.0000	Buildings and Structures	2,032,172.00	0.00	0.00	0.00
594.72.63.0001	Improvements	0.00	0.00	12,941.00	0.00
594.72.64.0001	Computer Equipment	2,534.00	6,050.00	8,442.00	20,250.00
594.72.64.0002	Computer Software	9,563.00	15,030.00	12,578.00	12,850.00
594.72.64.0003	Furniture	656.00	2,000.00	385.00	2,000.00
597.72.00.6313	Transfers-out to Dedicated Fund	30,000.00	0.00	0.00	0.00
597.72.00.6314	Transfers-out to Bond Fund	0.00	47,480.00	47,480.00	46,500.00
597.72.00.6318	Transfers-out to General Reserve Fund	192,460.00	0.00	0.00	0.00

Total	3,685,913.00	1,958,722.00	1,219,449.00	\$ 2,205,402.00
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6311 SJI Library District

Account Number	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget
308.80.00.0000 Beginning Cash	0.00	300,000.00	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	1,500.00
310.00.01.0000 Estimated Property Tax Delinquency (3%)	0.00	0.00	0.00	1,495,000.00
311.10.00.0000 Property Tax Revenue	1,428,114.00	1,457,000.00	998,094.00	0.00
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
333.45.31.0000 CARES Act thru SOS for state libraries	500.00	0.00	0.00	0.00
334.05.72.0001 WA State Library: Continuing Education	2,996.00	0.00	0.00	0.00
336.02.31.0000 DNR PILT NAP/NRCA	389.00	0.00	0.00	0.00
337.20.00.0000 Leasehold Tax - San Juan Library	10,330.00	0.00	8,258.00	0.00
337.40.00.0000 Timber Harvest Tax - Private Land	121.00	0.00	36.00	0.00
341.70.00.0000 Sales To Library Patrons	37.00	100.00	0.00	0.00
341.81.00.0000 Photocopies	1,229.00	4,000.00	674.00	4,000.00
347.20.00.0000 Inter Library Loan	20.00	50.00	30.00	100.00
347.20.00.0002 Non Resident Fee	50.00	200.00	100.00	300.00
347.20.00.0003 Library Card	0.00	0.00	0.00	0.00
359.00.00.0000 Fines - Lost/Damaged Item	1,415.00	1,500.00	588.00	3,000.00
361.11.00.0000 Investment Interest - LGIP	846.00	800.00	82.00	1,000.00
362.40.00.0000 Rental of Meeting Room	0.00	0.00	0.00	600.00
367.00.00.0001 Donations - General	40,049.00	4,000.00	22,184.00	224,150.00
367.00.00.0002 Donations - Conscience Jar	209.00	500.00	174.00	750.00
367.00.00.0003 Donations - Periodicals	1,189.00	1,800.00	772.00	1,800.00
367.00.00.0004 Donations - Author Sponsor	564.00	500.00	236.00	500.00
367.00.00.0005 Friends of the Library Gift	12,189.00	37,370.00	26,761.00	24,300.00
367.00.00.0006 Grants - Private Sources	12,764.00	0.00	4,043.00	4,000.00
367.00.00.0007 Memorials	1,550.00	500.00	800.00	1,000.00
369.10.00.0000 Sale of Surplus/Scrap	0.00	0.00	4,000.00	3,000.00
369.80.00.0000 Overage and Shortage	40.00	0.00	23.00	0.00
369.91.00.0003 Postage Reimbursement	0.00	0.00	0.00	0.00
369.91.00.0004 Small Refund From Vendor	873.00	0.00	1,307.00	0.00
369.91.00.0093 OPALCO Capital Credits	1,044.00	0.00	0.00	0.00
369.91.00.0125 Section 125 Forfeitures	0.00	0.00	0.00	0.00
388.10.00.0000 Prior Period Adjustments	0.00	0.00	0.00	0.00
391.10.00.0000 Proceeds of Long-Term Debt	2,075,000.00	0.00	0.00	0.00
397.00.00.0001 Transfers-in	0.00	50,000.00	50,000.00	0.00
397.00.00.0002 Transfers-in from Capital Reserve	96,500.00	100,000.00	100,000.00	140,000.00
398.10.00.0000 Insurance Premiums & Recoveries	0.00	0.00	0.00	0.00
Total	3,688,018.00	1,958,722.00	1,218,162.00	2,205,402.00

6313 SJI Library Dedicated Fund

Account Number	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget
508,80.00.0000 Budgeted Cash Balance	0.00	30,554.00	0.00	22,804.00
597,00.00.0000 Transfer Out	0.00	50,000.00	50,000.00	0.00
Total	0.00	80,554.00	50,000.00	22,804.00

6313 SJI Library Dedicated Fund

Account Number	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget
308,80.00.0000 Beginning Net Cash and Investments	0.00	80,554.00	0.00	22,804.00
367,00.00.0001 Donations - General	0.00	0.00	0.00	0.00
397,00.00.0000 Transfers-in	30,000.00	0.00	0.00	0.00
Total	30,000.00	80,554.00	0.00	22,804.00

Account Number	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget
508.80.00.0000 Ending Cash - Bond Fund	0.00	0.00	0.00	0.00
591.72.71.2032 LT GO Debt - Spring St Prop - Principal	0.00	0.00	0.00	0.00
592.72.83.2032 LT GO Debt - Spring St Prop - Interest	0.00	0.00	24,440.00	46,500.00
Total	0.00	47,480.00	24,440.00	46,500.00

6314

SJI Library LTGO Bond Fund

Account Number	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget
308,80.00.0000 Beginning Cash - Bond Fund	0.00	0.00	0.00	0.00
397,72.00.6311 Transfers-in from General Fund	0.00	47,480.00	47,480.00	46,500.00
Total	0.00	47,480.00	47,480.00	46,500.00

Account Number		2020 Actuals	2021 Budget	2021 Actuals	2022 Budget
508.80.00.0000	Ending Net Cash and Investments	0.00	577,835.00	0.00	534,190.00
597.00.00.0000	Operating Transfer - Out	0.00	100,000.00	100,000.00	140,000.00
597.00.00.0003	Transfer to General Reserve	96,500.00	0.00	0.00	0.00
Total		96,500.00	677,835.00	100,000.00	674,190.00

Account Number	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget
308.80.00.0000 Beginning Cash	0.00	677,435.00	0.00	673,790.00
361.11.00.0000 Investment Interest - LGIP	1,458.00	400.00	188.00	400.00
397.00.00.0041 Transfers-in	192,460.00	0.00	0.00	0.00
397.72.00.6311 Transfers-in from General Fund	0.00	0.00	0.00	0.00
Total	193,918.00	677,835.00	188.00	674,190.00