



SAN JUAN ISLAND LIBRARY DISTRICT

RESOLUTION #3-2023 2024 LIBRARY BUDGET

WHEREAS, the San Juan Island Library District Board of Trustees held a public hearing on November 14, 2023 to discuss the adoption of its 2024 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 2024 as attached to this resolution and incorporated as if fully set forth herein.

DATED, this 14th day of November 2023.

2024 GENERAL OPERATING	\$2,292,480.00
2024 DEDICATED FUND	\$22,804.00
2024 BOND FUND	\$266,670.00
2024 PROJECT FUND	\$1,828,690.00
2024 GENERAL RESERVE	\$611,675.00
2024 TECHNOLOGY RESERVE	\$0
2024 FACILITIES RESERVE	\$0

SAN JUAN ISLAND LIBRARY DISTRICT BOARD OF TRUSTEES

DocuSigned by:

 Barbara Sharp
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 DocuSigned by:

 Karen Vedder
 F8E662FD58DA4CD...

DocuSigned by:

 Paul Peterson
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 DocuSigned by:

 Laurie Orton
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ATTESTED BY:

DocuSigned by:

 Laurie Orton
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12.22.23

2024 Budget	Ending Cash	Net Expenditures
2,292,480.00	\$ 302,000.00	\$ 1,990,480.00
\$ 22,804.00	\$ 22,804.00	0.00
\$ 266,670.00	\$ 600.00	\$ 266,070.00
\$ 1,828,690.00	\$ 1,391,640.00	\$ 437,050.00
\$ 611,675.00	\$ 461,675.00	\$ 150,000.00
0.00	0.00	0.00
0.00	0.00	0.00
\$ 5,022,319.00	\$ 2,178,719.00	\$ 2,843,600.00
		\$ 2,843,600.00

6311 - Operating Fund 2024 FINAL Budget	2024
	Final Budget
12.27.23	
Revenue	
30880000000 - Beginning net cash & investments	492,800.00
6311.00.308.80.00.0000 Cash - General Accounting	300,000.00
6311.00.308.80.00.0001 Petty Cash - Change Account	250.00
6311.00.308.80.00.0038 Petty Cash - Checking	250.00
6311.00.308.31.00.0125 Section 125 Deposit	1,500.00
3111000 † Property Tax (311.10.00.0000)	1,572,000.00
3310000 † Direct Federal Grants (331.00.00.0000)	0.00
3330000 † Indirect Federal Grants (333.00.00.0000)	670.00
3340572 † WA State Library Grant (334.05.72.0001)	0.00
3360231 † PILT Pymnt in Lieu of Tax (336.02.31.0000)	0.00
3372000 † Leasehold Tax (337.20.00.0000)	5,000.00
3374000 † Timber Harvest Tax (337.40.00.0000)	0.00
3417000 † Sales to Library Patrons (341.70.00.0000)	50.00
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
3590000 † Lost or Damaged (359.00.00.0000)	1,800.00
3624000 † Rental of Meeting Room (362.40.00.0000)	360.00
3670001 † Donations-General (367.00.00.0001)	25,000.00
3670002 † Donations-Conscience Jar (367.00.00.0002)	500.00
3670003 † Donations-Periodicals (367.00.00.0003)	1,200.00
3670004 † Donations - Author Sponsor (367.00.00.0004)	400.00
3670005 † Friend's Gift (367.00.00.0005)	28,800.00
3670006 † Grants-Private Sources - Prime Time (367.00.00.0006)	0.00
3670006F † Grants-Pvt Sources - Stocker Foundation	0.00
3670006E † Grants-Pvt Sources - Eldred Foundation	5,000.00
3670007 † Memorials (367.00.00.0007)	500.00
3691000 † Sale of Surplus (369.10.00.0000)	0.00
3698000 † Over/Short deposits (369.80.00.0000)	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
3699195 † Reimb PY Expense (369.91.00.0095)	0.00
3699125 † Section 125 Forfeitures (369.91.00.0125)	0.00
3699100 † OPALCO capital refunds (369.91.00.0000)	1,000.00

3881000 † Refund State of WA empl tx (388.10.00.0000)	0.00
389.6000 † Local Gov Invest Pool (389.60.00.0000)	3,000.00
3911000 † Proceeds of Long Term Debt (391.10.00.0000)	0.00
3970002 † Transfers-in from Gen'l Rsrv (397.00.00.0002)	150,000.00
3976313 † Transfers-in from Dedicated Rsrv (397.00.00.6313)	0.00
3976317 † Transfers-in from Project Fund (397.00.00.6317)	0.00
3980000 † Insurance Recoveries (398.10.00.0000)	0.00
Total Revenues	2,292,480.00

0.00

Expense	
5088000 · Ending cash & investments	302,000.00
6311.00.508.80.00.0000 Cash - General Accounting	300,000.00
6311.00.508.80.00.0001 Petty Cash - Change Account	250.00
6311.00.508.80.00.0038 Petty Cash - Checking	250.00
Section 125 Deposit	1,500.00
572.10 ADMINISTRATION	
10.10 SALARIES AND WAGES	
10.10.0001 Library Director	134,490.00
Total 10.10 Admin - Salaries & Wages	134,490.00
10.20 PERSONNEL BENEFITS	
10.20.0001 Library Admin - FICA	10,290.00
10.20.0002 Library Admin - L&I	560.00
10.20.0003 Library Admin - Retirement	12,820.00
10.20.0006 Library Admin - Insurance-health,life,ltd	11,940.00
10.20.0008 Library Admin - Insurance-life,sd	530.00
10.20.0009 Library Admin - Unemployment ins.	170.00
10.20.0010 Library Admin - Deferred Comp	4,040.00
10.20.0012 Library Admin - PFML	710.00
10.20.0022 Library Admin - Medical Flight Insurance	180.00
Total 10.20 Admin - Personnel Benefits	41,240.00
10.31 SUPPLIES	
10.31.0002F Operating Supplies FOL <i>total</i>	3,200.00
10.31.0002D Operating Supplies FOL <i>Libr Discretionary</i>	1,200.00
10.31.0002V Operating Supplies FOL <i>Volunteer Supplies</i>	1,000.00
10.31.0002E Operating Supplies FOL <i>Volunteer Events</i>	1,000.00
10.31.0002 Operating Supplies other	15,000.00
10.31.0003 Computer Software non capital	17,000.00
10.31.0004 Long Range Planning Supplies	1,000.00
10.31.0005 Furniture non-capital	2,360.00
10.31.00XX Promotional Hosting	300.00
Total 10.31 Admin - Supplies	38,860.00

10.41 PROFESSIONAL SERVICES	
10.41.0001 Consulting Services	15,540.00
10.41.0002 Auditor Services	8,000.00
10.41.0003 Prof Memberships & Training	3,000.00
10.41.0009 Special Projects--LLL	10,000.00
10.41.0011 Long Range Planning	0.00
10.41.0012 Paid Ads & Legal	3,000.00
10.41 Admin - Professional Services	39,540.00
10.46 INSURANCE PREMIUMS & RECOVERIES	
10.46.0001 Insurance Liability	4,800.00
Total 10.46 Admin - Insurance Prem/Recoveries	4,800.00
10.49 MISCELLANEOUS	
10.49.0008 Licenses & Fees	1,500.00
Total 10.49 Miscellaneous	1,500.00
TOTAL ADMINISTRATION	260,430.00
572.20 LIBRARY SERVICES	
20.10 SALARIES AND WAGES	
10.0002 · Assoc II- Jen	65,890.00
10.0003 · Assoc II - Stephanie	54,130.00
10.0004 · Assoc II - New Outreach Coordr.	59,400.00
10.0005 · Assoc II - Adult Programs - Frankie	49,420.00
10.0006 · Youth Services Manager - Melina	89,240.00
10.0007 · Youth Serv Assoc - Elizabeth	61,810.00
10.0008 · Asst Director/Adult Services Mngr - Anthony	78,650.00
10.0009 · Substitutes	21,000.00
10.0011 - Assoc II - Brenna	54,360.00
10.0012 · Summer Assistants	4,120.00
10.0014 · Assoc II - Heather	49,950.00
10.0015 Circulation Manager - Sue V.	84,350.00
10.0017 · Circulation Assistant (unfilled)	11,300.00
10.0019 · Page (unfilled)	1,720.00
10.0020 - Special Projects	0.00
10.0021 · Circulation Associate 1 - Pat	38,710.00
10.0023 Admin Asst.- Kasey	37,170.00
10.0025 Public Service Assoc. - Naomi	13,950.00
10.0026 Public Service Assoc. - Heidi L	23,830.00
10.00XX - Early Learning Associate	27,400.00
10.0099 - Fundraising Associate	27,300.00
Total 20.10 · Library Srv Salaries & Wages	853,700.00
20.20 · PERSONNEL BENEFITS	
20.0001 · FICA	63,930.00
20.0002 · L&I (worker's comp)	6,810.00

20.0003 · Retirement (PERS)	68,620.00
20.0006 Medical/dental//life/LT disability Insurance	151,450.00
20.0008 Insurance- ST Disability	3,030.00
20.0009 · Unemployment Insurance	1,960.00
20.0010 · Deferred Compensation contribution	17,900.00
20.0012 · Paid Family Medical Leave (PFML)	4,420.00
20.0022 · Medical Flight Insurance	2,100.00
20.0125 · Section 125 Fees (TASC)	560.00
Total 20.20 - Library Serv Personnel Benefits	320,780.00
20.31 SUPPLIES	
31.0003 · Processing Supplies	9,500.00
10.31.00XX Event Supplies	500.00
31.0005 · Supplies, children's programs	4,700.00
31.0005 Child Prog Sup SJICF Youth Book Group	0.00
31.0005 Child Prog Sup SJICF Stocker Foundation	5,670.00
31.0005 Child Prog Sup - Prime Time	0.00
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	32,720.00
20.34 · INVENTORY (COLLECTIONS)	
20.34.0001 · Children's Books	14,700.00
20.34.0002 · Periodicals	9,900.00
20.34.0003 · Adult Video	11,500.00
20.34.0004 · Reference Non-Print Materials	25,500.00
20.34.0004 · Reference Non-Print Materials - FOL	8,000.00
20.34.0005 · Adult Reference Print	300.00
20.34.0006 - Local and PNW	400.00
20.34.0007 · Children's Reference	1,500.00
20.34.0008 · Adult Audio	7,500.00
20.34.0009 - Games & Puzzles	400.00
20.34.0010 · Adult Books	34,000.00
20.34.0011 · Children's video	2,300.00
20.34.0011E - Children's video - Eldred Grant	2,500.00
20.34.0012 · Children's Audio	2,000.00
20.34.0012E · Children's Audio - Eldred Grant	2,500.00
20.34.0013 - Children's Audio Music	100.00

20.34.0017 - Special Collection -	0.00
20.34.0018 · Duplicates	400.00
20.34.0019 · Replacements	6,000.00
20.34.0020 · Large Print	2,400.00
20.34.0021 - Spanish	1,300.00
20.34.0023 · Graphic Novels	1,300.00
20.34.0024 - YA Books	4,200.00
20.34.0025 - YA Video	1,200.00
20.34.0026 - YA Audio	0.00
Total 20.34 · Library Services Inventory	139,900.00
20.41 PROFESSIONAL SERVICES	
20.41.0001 · Public Relations	9,500.00
20.41.0001 · Public Relations (FOL)	5,000.00
10.31.00XX Professional Services (catering, entertainment)	1,000.00
20.41.0005 · Programs, Children's	1,700.00
20.41.0005F · Programs, Children's FOL	3,000.00
20.41.0005S - Pgms, Children's - Stocker Found.	0.00
20.41.0005P - Pgms, Children's - Prime Time	0.00
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)	10,000.00
Total 20.41 Library Serv Prof Services	35,600.00
20.42 · COMMUNICATION	
20.42.0001 · Telephone	4,500.00
20.42.0002 · Postage	8,500.00
20.42.0003 · Postage Meter Machine	1,350.00
20.42.0004 · Online Telephone	10,110.00
Total 20.42 Library Serv - Communication	24,460.00
20.49 MISCELLANEOUS	
20.49.0002 · ILL	100.00
20.49.0003 · OCLC	19,000.00
20.49.0006 · ILS Server/Software	18,500.00
Total 20.49 Library Serv - Miscellaneous	37,600.00
TOTAL LIBRARY SERVICES	1,444,760.00
40.43.0000 · TRAVEL	4,000.00
572.50 FACILITIES	
50.10 SALARIES AND WAGES	
50.10.0010 IT Administrator	98,280.00
50.10.0012 Assoc II Tech Support	0.00
Total 50.10 Facilities- Salaries & Wages	98,280.00
50.20 PERSONNEL BENEFITS	

50.20.0001 Facilities - FICA	7,520.00
50.20.0002 Facilities - L&I	600.00
50.20.0003 Facilities - Retirement (PERS)	9,370.00
50.20.0006 Facilities - Insurance-health,life,ltd	11,940.00
50.20.0008 Facilities - Insurance- life, stdisability	410.00
50.20.0009 Facilities - Unemployment insurance	170.00
50.20.0010 Facilities - Deferred Comp	600.00
50.20.0012 Facilities - Facilities - PFML	520.00
50.20.0022 Facilities - Medical Flight Insurance	180.00
Total 50.20 Facilities - Personnel Benefits	31,310.00
50.31.0001 Building Supplies	1,500.00
50.35.0001 Misc Equipment Non Capital	13,000.00
50.41.0004 Janitor	37,000.00
50.45.0001 Rentals (storage/lease/copier)	5,600.00
50.46.0001 Insurance Property	30,200.00
50.47 UTILITY SERVICES	
50.47.0001 Water/Sewer/Trash	7,000.00
50.47.0002 Recycling	1,600.00
50.47.0003 Electricity	17,500.00
50.47.0004 Propane	1,200.00
Total 50.47 Facilities - Utility Services	27,300.00
Total 50.47 Utility Services	
50.48 · REPAIRS AND MAINTENANCE	
50.48.0001 · Equipment Maintenance Non Capital	7,600.00
50.48.0003 · Landscaping	14,500.00
50.48.0004 · Building Service Contractors	15,000.00
Total 50.48 Facilities Repairs & Maintenance	37,100.00
TOTAL FACILITIES	281,290.00
TOTAL LIBRARY	1,990,480.00
586.00.00 USE TAX	0.00
588.80 PRIOR YEAR ADJUSMENT	0.00
589.00.00 REFUND OF PRIOR YR REVENUE	0.00
592.72.8 STATUTORY INTEREST REFUND	0.00
592.72.84 DEBT ISSUANCE COSTS	0.00
594.72.62.0000 - BUILDINGS & STRUCTURES	0.00
594.72.63.0001 - Improvements	0.00
594.72.63.0001 - Improvements - Spring St. Ins. Claim	0.00
594.72.63.0001 - Improvements (FOL)	0.00
594.72.63 IMPROVEMENTS	0.00
594.72.64 MACHINERY & EQUIPMENT	
72.64.0001 Computer Equipment Capital	0.00
72.64.0002 Computer Software Capital	0.00

72.64.0003 Furniture Capital	0.00
Total 594.72.64 Machinery & Equipment	0.00
597.72.00.6318 TRANSFER TO GENERAL RSV FUND	0.00
597.72.00.6313 TRANSFER TO DEDICATED FUND	0.00
597.72.00.6317 TRANSFER TO PROJECT FUND	0.00
597.72.00.6314 TRANSFER TO BOND FUND	0.00
TOTAL EXPENSE TO SJI LIBRARY DISTRICT	2,292,480.00

0.00

FOL expenditure budget lines	28,800.00
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6313 - Dedicated Fund 2024 FINAL Budget		2024 Budget	Final
Revenue			
308.31.00.0000 · Beginning net cash & investments		22,804.00	
367.00.00.0001 - Donations		0.00	
397.00.00.6311 - Transfers IN from General Operating		0.00	
Total Revenue		22,804.00	
Expense			
508.31.00.0000 · Ending cash & investments		22,804.00	
597.00.00.6311 Transfers OUT to General Operating		0.00	
597.00.00.6317 - Transfers OUT to Project Fund		0.00	
Total Expenditures		22,804.00	

6314 - LTGO Bond Fund 2024 FINAL Budget		2024
	Final	Budget
Revenue		
308.31.00.0000 · Beginning net cash & investments		600.00
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		266,070.00
Total Revenue		266,670.00
Expense		
508.31.00.0000 · Ending cash & investments		600.00
597.00.00.6311 - Transfers OUT to General Operating		0.00
591.72.71.2032 - LTGO Debt Principal Payment		220,000.00
592.72.83.2032 - LTGO Debt Interest Payment		46,070.00
Total Expenditures		266,670.00

6317 - Project Fund 2024 FINAL Budget		2024 Final Budget
Revenue		
30831000000 · Beginning net cash & investments		1,496,640.00
3671100 † Contributions/Donations (prvt sources) (367.11.00.0001)		332,050.00
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
3691000 † Sale of Surplus (369.10.00.0000)		0.00
3970000 † Transfers IN from Dedicated Rsvr (397.72.00.6313)		0.00
3977200 † Transfers IN from Gen'l Operating (397.72.00.6311)		0.00
3970002 † Transfers IN from Gen'l Rsvr (397.00.00.6318)		0.00
3981000 † Insurance Recoveries (398.10.00.0000)		0.00
TOTAL REVENUES		1,828,690.00
		0.00
Expense		
5083100 · Ending cash & investments		1,391,640.00
572.10 ADMINISTRATION		
10.31.0000 Computer Software - non capital		0.00
10.31.0001 Supplies		0.00
10.31.0002 Marketing & Outreach		0.00
10.31.0003 Promotional Hosting		0.00
10.31.0004 Event Supplies		0.00
10.35.0000 Small Tools & Minor Equipment - non capital		0.00
10.41.0000 Professional Services (catering & entertainment)		0.00
10.41.0044 Paid Ads & Legal		0.00
10.41.1001 Consulting		50,000.00
10.42.0000 Postage		0.00
10.45.0000 Rentals/Leases		0.00
10.49.0000 Fees & Licenses		0.00
10.49.0001 Merchant Card Fees		0.00
10.49.0030 Prof Memberships & Training		0.00
TOTAL 572.10 Admin		50,000.00
572.20 LIBRARY SERVICES		
20.10 SALARIES AND WAGES		
20.10.0024 Development Director		0.00
Total 10.10 Library Srvs - Salaries & Wages		0.00
20.20 PERSONNEL BENEFITS		

20.20.0001 FICA	0.00
20.20.0002 L&I	0.00
20.20.0003 Retirement	0.00
20.20.0006 Insurance-health,life,ltd	0.00
20.20.0008 Insurance-life,sd	0.00
20.20.0009 Unemployment ins.	0.00
20.20.0010 Deferred Comp	0.00
20.20.0012 PFML	0.00
20.20.0022 Medflight Insurance	0.00
Total 20.20 Personnel Benefits	0.00
TOTAL 572.20 Library Srvs	0.00
40.43.0000 Travel	0.00
572.50 FACILITIES	
50.10 SALARIES AND WAGES	
50.10.0001 Maintenance Worker	27,570.00
Total 50.10 Facilities - Salaries & Wages	27,570.00
50.20 PERSONNEL BENEFITS	
50.20.0001 Facilities - FICA	2,110.00
50.20.0002 Facilities - L&I	680.00
50.20.0009 Facilities - Unemployment ins.	80.00
20.20.0012 Facilities - PFML	150.00
50.20.0017 WA State Long Term Care	0.00
Total 50.20 Facilities - Personnel Benefits	3,020.00
50.35.0001 Bldgs/Grounds Parts&Supplies	750.00
50.46.0000 Insurance Property	54,190.00
50.47 UTILITY SERVICES	
50.47.0001 Water/Sewer/Trash	17,500.00
50.47.0002 Electricity	11,000.00
50.47.0003 Propane	0.00
TOTAL 50.47 Utility Services	28,500.00
50.48 REPAIRS & MAINTENANCE	
50.48.0001 Building Service Contractors	3,000.00
50.48.0003 Landscaping	3,000.00
50.48.0005 Security Services	950.00
TOTAL 50.48 Repairs & Maintenance	6,950.00
TOTAL 572.50 Facilities	120,980.00
594.72 FACILITIES - CAPITAL EXPENDITURES	
72.62 CONSTRUCTION	
72.62.1001 Building Construction	0.00
72.62.1002 Remediation & Repairs	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	0.00
Total 72.62 Facilities - Construction	0.00
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 CHANGE to .0002	0.00
Total 72.62 Facilities - FF&E	0.00
TOTAL 597.72 Facilities - Capital Expenses	0.00
72.00.6311 Transfers OUT to General Operating	0.00
72.00.6314 Transfers OUT to LTGO Bond	266,070.00
72.00.6318 Transfers OUT to General Reserves	0.00
TOTAL EXPENSE TO PROJECT FUND	1,828,690.00
	0.00

6318 General Reserves Fund 2024 FINAL Budget		2024 Final Budget
Revenue		
308.31.00.0000 · Beginning net cash & investments		611,275.00
361.11.07.0000 - Investment Interest - Local Govt. Inv. Pool		400.00
397.72.00.6311 - Transfers IN from General Operating		0.00
397.00.00.6313 - Transfers IN from Dedicated Rsrv		0.00
397.72.00.6317 - Transfers IN from Project Fund		0.00
Total Revenue		611,675.00
Expense		
508.31.00.0000 · Ending cash & investments		461,675.00
597.00.00.0000 - Transfers OUT to General Operating		150,000.00
597.72.00.6317 - Transfers OUT to Project		0.00
Total Expenditures		611,675.00