



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.

Table with 2 columns: Budget Category and Amount. Rows include 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), and 2024 FACILITIES RESERVE (\$0).

SAN JUAN ISLAND LIBRARY DISTRICT BOARD OF TRUSTEES

DocuSigned by: Barbara Sharp

DocuSigned by: Paul Peterson

DocuSigned by: [Signature]

DocuSigned by: [Signature]

DocuSigned by: Karen Vedder

ATTESTED BY: DocuSigned by: Laurie Barton

SAN JUAN ISLAND LIBRARY FINAL NET 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

<p style="text-align: center;">6311 - Operating Fund 2024 FINAL Budget</p>	<p style="text-align: center;">2024 Final Budget</p>
12.28.23	
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 (397.00.00.6318)	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
10.31.0006 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
10.41.0004 Professional Services (catering, entertainment)	1,000.00
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	40,540.00
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	261,430.00
572.20 LIBRARY SERVICES	
20.10 SALARIES AND WAGES	
10.0002 · Assoc II- Youth Cataloger	65,890.00
10.0003 · Assoc II - Adult Cataloger	54,130.00
10.0004 · Assoc II - Outreach	59,400.00
10.0005 · Assoc II - Adult Programs	49,420.00
10.0006 · Youth Services Manager	89,240.00
10.0007 · Assoc II Youth Serv	61,810.00
10.0008 · Asst Director/Adult Services Manager	78,650.00
10.0009 · Substitutes	21,000.00
10.0011 - Assoc II - ILL/Collections	54,360.00
10.0012 · Summer Assistants	4,120.00
10.0014 · Bookkeeper	49,950.00
10.0015 · Circulation Manager	84,350.00
10.0017 · Circ Assistant I	11,300.00
10.0019 · Page	1,720.00
10.0020 · Special Projects	0.00
10.0021 · Circ Associate 1	38,710.00
10.0023 · Assoc II - Admin Assistant	37,170.00
10.0025 · Assoc I - Public Service Associate	13,950.00
10.0026 · Assoc I - Public Service Associate	23,830.00
10.0027 · Fundraising Associate	27,300.00
10.0099 · Early Learning Associate (contract)	27,400.00
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
31.0004 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
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	34,600.00
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	1,443,760.00
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
-------------------------------------	------------------

6313 - Dedicated Fund
2024 FINAL Budget

2024 Final
Budget

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	
3083100000 · 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 Svcs	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
597.00.00.6311 - Transfers OUT to General Operating	150,000.00
597.72.00.6317 - Transfers OUT to Project	0.00
Total Expenditures	611,675.00