



BUDGET NARRATIVE

LEVY LID LIFT AND LONG-TERM LIBRARY PLANNING

WHY LEVY LID LIFTS ARE NECESSARY

Junior taxing districts, including the public library, hospital district, fire district, cemetery, and parks and recreation, can increase their levy revenue by only 1% each year. In a world where inflation rates run between 3 and 5% annually, the library would have to cut expenses by at least 2-4% yearly from the previous year's budget to balance its new budget. The only time that levy revenue keeps up with inflation is when the inflation rate is 1% or less.

Junior taxing districts counter the compromising effects of inflation that outpaces their revenue with a levy adjustment cycle. The cycle starts with a multi-year levy lid lift or levy adjustment. The levy rate is adjusted in the first year, which sets the dollar amount of revenue by which the following year's levies are calculated. The levy revenue can then increase by no more than 1% of that amount each following year. The adjustment brings in more revenue than is needed for the first half of the cycle, so a large portion is placed in the Library's Reserve Fund. Over the years, more and more revenue goes toward offsetting inflation, and less and less is put into the Reserve Fund. Around halfway through the cycle, there is no longer levy revenue beyond what is needed for the budget, and it's time to start using the funds set aside in the Reserve Fund to counter continuing inflation. When the Reserve Fund is depleted, the cycle has ended. The district no longer has a way to balance the standard 1% revenue increase with inflation, and it's necessary to propose a vote on a new levy adjustment cycle.

This cycle is how funding works for public libraries throughout the State of Washington, as well as other junior taxing districts.

LIBRARY LEVY LID LIFTS

In 2011, San Juan Island voters approved a levy rate adjustment from 27 cents (\$0.27) per \$1,000 to 39 cents (\$0.39). Extra levy revenue generated which exceeded budget needs was placed in the Library's Reserve Fund for around the first 6 years. For the following 6 years, money from the Reserve Fund was drawn down to make up the difference between inflation and the standard 1% increase in levy revenue.

Discover life's possibilities.

Now the 2012 Reserve Fund is nearly depleted. The Library will start experiencing 8% or higher shortfalls to its current budget when it's gone. These shortfalls will necessitate cuts to operating hours, programs, collections, staffing, and more. They will continue for as long as there is no levy adjustment. As more of the budget gets dedicated to the rising costs of utilities, insurance, and facilities maintenance which must be paid, cuts to library services will continue.

On August 6, 2024, a library levy adjustment will be on the ballot to raise the levy rate from approximately 25 cents (\$0.253) per \$1,000 to 41 cents (\$0.41) (9 cents short of the state's 50-cent limit for libraries). The new rate is set in 2025, resulting in a fixed dollar levy amount for collection. In succeeding years, that dollar amount will increase by just 1% over the previous levy collection amount. Even when property assessments increase or decrease, the levy collection will equal a 1% increase of the previous year's dollar amount. When property values rise, levy rates decrease, but the total levy collection dollar amount remains the same and is always just 1% more (plus new construction) than the previous year.

TEN-YEAR BUDGET PROJECTIONS 2025 - 2034

IF LEVY LID LIFT PASSES

BUDGET PROJECTIONS

What follows is a 10-year budget projection if the levy adjustment were to pass. This planning document for future budget preparation shows how increased levy funds will most likely be needed in the Operating Budget. The levy funds would not be used for the New Building Project, which is currently funded by donations and insurance proceeds, not taxes.

Under each year, there is either a dollar amount listed for Row "597.72.00.6318 – Transfer to General Reserve Fund," for the portion of increased levy revenue that is not needed to balance the annual budget, to be set aside in the Library's Reserve Fund during the beginning years of the cycle; or, there is an amount listed for Row "397.00.00.0002 – Transfers-in from General Reserve Fund" to be used when reserved funds start to be drawn down in later years to counter the effects of inflation on the library budget at the end of the cycle.

There are two versions. One is a condensed one-sheet reflecting totals for itemized sections. The other is the full itemized budget.

NOTE CONCERNING SALARIES:

These hypothetical salary and benefit projections will be used only as planning guides. As such, they assume a worst-case scenario to prepare for the unexpected.

The director and staff begin employment on a 5-step salary scale based on library policy. They receive a 5% merit increase between steps, receiving a total of four 5% increases. After that, raises are limited to 1% per year for as long as they stay employed and have satisfactory reviews.

Concerning Cost of Living Adjustments (COLA), library policy allows the board to approve a discretionary annual COLA. Historically, this percentage has been based on the average change in the Seattle Consumer Price Index (CPI) over the 12 months preceding the yearly library budget preparation. The COLAs approved from 2019 - 2023 were 3.5, 3.0, 2.4, 3.4, and 5%. In 2023, the average CPI growth was 8.4%, but the board capped the COLA at 5%.

The projections assume a hypothetical 5% COLA across the 10 years just as a placeholder. We do not hope or expect the CPI to continue at a 5% or higher rate. When the CPI reflects a decrease, COLAs will be downwardly adjusted and more levy revenue will go into reserves to lengthen the time between 2025 and the next levy adjustment.

The director's salary follows the same pattern as all library staff, receiving raises only upon the Library Board's approval, at the same rates of increase as other staff. When the director or any other staff person leaves their position, the salary is reset to Step 1, allowing more revenue to go into the Reserve Fund and extending the life of the levy adjustment.

NOTE CONCERNING INSURANCE COSTS:

The sharp rise in insurance costs reflects historical increases in recent years, typically between 15 and 25%. To be safe, we've included a 20% increase as a placeholder for the next 10 years, but when inflation decreases, costs will also decrease. Any savings here would be added to the reserves.

We've planned conservatively for reasonable worst-case scenarios to be prepared. By planning prudently, we aim to steer the library safely and measuredly through the next ten years and beyond.

THREE-YEAR BUDGET PROJECTIONS 2025 - 2027

IF LEVY LID LIFT FAILS

BUDGET PROJECTIONS

The third budget is a 3-year budget projection that predicts how the Library's annual budget would need to decrease after the 2012 levy reserves are exhausted.

During 2025 and 2026, the last of the reserves will be spent and fully depleted, resulting in beginning budget declines. In 2027, the reserves would be empty, and deeper cuts of around 8% would start and continue year after year until a levy adjustment was passed. A levy adjustment is crucial for the Library's financial stability.

This budget projection does not use the itemized format found in the 10-year budget. Instead, lines are grouped into similar categories and treated as a whole. There is a single one-sheet budget.

Some categories will inevitably continue to cost more yearly, including auditing services, the interlibrary loan software system, the library catalog and patron database, materials processing supplies, technology replacement, building supplies, property insurance, utilities, and maintenance and repairs.

Categories that will have to be cut to offset those unavoidable increases include supplies for children's, adult, and outreach programs, outside authors and presenters, advertising for programs, English as a Second Language classes, senior services, operating supplies, professional services, staff development, salaries and benefits, and building improvements.

These cuts will negatively affect staffing numbers, resulting in longer wait times and reduced service quality and operating hours. This would limit access for some users, the availability of up-to-date equipment, the number of new materials ordered, staff learning and growth, and the very appearance and feel of our Library.

San Juan Island Library TEN-YEAR BUDGET PROJECTIONS 2025 - 2034 IF LEVY LID LIFT PASSES <i>Condensed One-Sheet</i>	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
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7.17.24

Revenue										
30880000000 - Beginning net cash & investments - Q1 Float	402,000.00	502,000.00	502,000.00	502,000.00	502,000.00	502,000.00	502,000.00	502,000.00	502,000.00	502,000.00
3111000 † Property Tax (311.10.00.0000)	2,526,080.00	2,589,230.00	2,653,960.00	2,720,310.00	2,788,320.00	2,858,030.00	2,929,480.00	3,002,720.00	3,077,780.00	3,154,730.00
3372000 † Leasehold Tax (337.20.00.0000)	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
3417000 † Sales to Library Patrons (341.70.00.0000)	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
3418100 † Photocopies (341.81.00.0000)	4,000.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
3472000 † Inter Library Loan Income (347.20.00.0000)	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
3472002 † Non-Resident (347.20.00.0002)	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
3590000 † Lost or Damaged (359.00.00.0000)	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
3624000 † Rental of Meeting Room (362.40.00.0000)	360.00	360.00	360.00	360.00	360.00	360.00	360.00	360.00	360.00	360.00
3670001 † Donations-General (367.00.00.0001)	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
3670002 † Donations-Conscience Jar (367.00.00.0002)	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
3670003 † Donations-Periodicals (367.00.00.0003)	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
3670004 † Donations - Author Sponsor (367.00.00.0004)	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00
3670005 † Friend's Gift (367.00.00.0005)	30,300.00	30,800.00	31,300.00	31,800.00	32,300.00	32,800.00	33,300.00	33,800.00	34,300.00	34,800.00
3699100 † OPALCO capital refunds (369.91.00.0000)	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
389.6000 † Local Gov Invest Pool (389.60.00.0000)	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
3970002 † Transfers-in from Gen'l Reserve Funds (397.00.00.0002)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,630.00	171,040.00	292,430.00
Total Revenues	3,004,290.00	3,168,440.00	3,233,670.00	3,300,520.00	3,369,030.00	3,439,240.00	3,511,190.00	3,685,560.00	3,831,530.00	4,030,370.00
Net Revenue without Q1 float or property tax portion allocated to Reserves	2,208,180.00	2,312,880.00	2,397,480.00	2,542,010.00	2,712,470.00	2,820,870.00	2,980,040.00	3,183,560.00	3,329,530.00	3,528,370.00
balance of revenue and expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Expense										
5088000 - Ending cash & investments (Q1 Float)	402,000.00	502,000.00	502,000.00	502,000.00	502,000.00	502,000.00	502,000.00	502,000.00	502,000.00	502,000.00
572.10 ADMINISTRATION										
Total 10.10 Admin - Salaries & Wages	142,570.00	151,120.00	160,190.00	169,800.00	179,990.00	190,780.00	202,230.00	214,370.00	227,230.00	240,860.00
Total 10.20 Admin - Personnel Benefits	42,590.00	42,680.00	42,650.00	45,040.00	47,590.00	50,310.00	53,150.00	56,190.00	59,410.00	62,830.00
Total 10.31 Admin - Supplies	53,100.00	52,750.00	52,800.00	54,250.00	53,900.00	53,900.00	54,900.00	55,400.00	54,900.00	55,900.00
Total 10.41 Admin - Professional Services	50,100.00	79,600.00	53,600.00	58,100.00	92,600.00	61,600.00	65,600.00	106,100.00	69,600.00	73,600.00
Total 10.46 Admin - Insurance Prem/Recoveries	5,620.00	7,030.00	8,780.00	10,980.00	13,730.00	17,170.00	21,470.00	26,840.00	33,550.00	41,940.00
Total 10.49 Miscellaneous	1,700.00	1,700.00	1,700.00	1,800.00	1,800.00	1,800.00	1,900.00	1,900.00	1,900.00	2,000.00
TOTAL ADMINISTRATION	295,680.00	334,880.00	319,720.00	339,970.00	389,610.00	375,560.00	399,250.00	460,800.00	446,590.00	477,130.00
572.20 LIBRARY SERVICES										
Total 20.10 - Library Srv Salaries & Wages	892,060.00	959,180.00	1,028,410.00	1,101,090.00	1,166,050.00	1,234,880.00	1,307,800.00	1,381,030.00	1,466,900.00	1,553,610.00
Total 20.20 - Library Serv Personnel Benefits	341,070.00	348,640.00	356,310.00	377,920.00	398,940.00	421,260.00	444,990.00	470,060.00	496,670.00	524,950.00
Total 20.31 - Library Services Supplies	30,100.00	33,930.00	31,760.00	32,490.00	36,220.00	34,050.00	34,750.00	38,450.00	36,250.00	36,950.00
Total 20.34 - Library Services Inventory	159,000.00	161,150.00	163,300.00	165,450.00	167,600.00	169,750.00	171,900.00	174,050.00	176,200.00	178,350.00
Total 20.41 Library Serv Prof Services	45,000.00	42,450.00	43,400.00	44,850.00	45,800.00	47,250.00	48,200.00	49,150.00	54,600.00	55,550.00
Total 20.42 Library Serv - Communication	27,000.00	26,110.00	27,300.00	28,470.00	29,680.00	30,970.00	32,250.00	33,570.00	34,980.00	38,450.00
Total 20.49 Library Serv - Miscellaneous	38,700.00	39,950.00	41,200.00	42,450.00	43,700.00	44,950.00	46,200.00	47,450.00	48,700.00	49,950.00
TOTAL LIBRARY SERVICES	1,532,930.00	1,611,410.00	1,691,680.00	1,792,720.00	1,887,990.00	1,983,110.00	2,086,090.00	2,193,760.00	2,314,300.00	2,437,810.00
40.43.0000 - TRAVEL	6,000.00	6,000.00	6,000.00	6,500.00	6,500.00	6,500.00	7,000.00	7,000.00	7,000.00	7,500.00

572.50 FACILITIES										
Total 50.10 Facilities- Salaries & Wages	105,460.00	111,790.00	118,490.00	125,600.00	133,140.00	141,130.00	149,600.00	158,570.00	168,080.00	178,170.00
Total 50.20 Facilities - Personnel Benefits	32,510.00	32,580.00	32,560.00	34,340.00	36,210.00	38,210.00	40,320.00	42,570.00	44,950.00	47,470.00
50.31.0001 Building Supplies	4,000.00	4,300.00	4,500.00	4,700.00	4,900.00	5,100.00	5,300.00	5,500.00	5,700.00	5,900.00
50.35.0001 Misc Equipment Non Capital	13,500.00	13,800.00	14,100.00	14,400.00	14,700.00	15,000.00	15,300.00	15,600.00	15,900.00	16,200.00
50.41.0004 Janitor	37,000.00	37,000.00	38,000.00	38,000.00	39,000.00	39,000.00	40,000.00	40,000.00	41,000.00	41,000.00
50.45.0001 Rentals (storage/lease/copier)	6,500.00	6,500.00	6,500.00	7,000.00	7,000.00	7,000.00	7,500.00	7,500.00	7,500.00	8,000.00
50.46.0001 Insurance Property	30,200.00	36,240.00	43,500.00	52,200.00	62,640.00	75,170.00	90,210.00	108,260.00	129,920.00	155,910.00
Total 50.47 Facilities - Utility Services	29,400.00	30,880.00	32,430.00	34,080.00	35,780.00	37,590.00	39,470.00	41,500.00	43,590.00	45,780.00
Total 50.48 Facilities Repairs & Maintenance	65,000.00	67,500.00	70,000.00	72,500.00	75,000.00	77,500.00	80,000.00	82,500.00	85,000.00	87,500.00
TOTAL FACILITIES	323,570.00	340,590.00	360,080.00	382,820.00	408,370.00	435,700.00	467,700.00	502,000.00	541,640.00	585,930.00
TOTAL LIBRARY	2,158,180.00	2,292,880.00	2,377,480.00	2,522,010.00	2,692,470.00	2,800,870.00	2,960,040.00	3,163,560.00	3,309,530.00	3,508,370.00
594.72.63 IMPROVEMENTS	50,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
597.72.00.6318 TRANSFER TO GEN'L RESERVE FUND	394,110.00	353,560.00	334,190.00	256,510.00	154,560.00	116,370.00	29,150.00	0.00	0.00	0.00
TOTAL EXPENSE TO SJI LIBRARY DISTRICT	3,004,290.00	3,168,440.00	3,233,670.00	3,300,520.00	3,369,030.00	3,439,240.00	3,511,190.00	3,685,560.00	3,831,530.00	4,030,370.00
balance of revenue and expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

VITAL STATISTICS										
NET Revenue without beginning cash (Q1 float)	2,602,290.00	2,666,440.00	2,731,670.00	2,798,520.00	2,867,030.00	2,937,240.00	3,009,190.00	3,183,560.00	3,329,530.00	3,528,370.00
Portion of property tax allocated To or From Reserve Fund	394,110.00	353,560.00	334,190.00	256,510.00	154,560.00	116,370.00	29,150.00	0.00	0.00	0.00
Net Expense without ending cash (Q1 float) or portion allocated to Reserve Fund	2,208,180.00	2,312,880.00	2,397,480.00	2,542,010.00	2,712,470.00	2,820,870.00	2,980,040.00	3,183,560.00	3,329,530.00	3,528,370.00
2024 Net Expense = \$1,990,480	Dollar increase over previous year's net expense	217,700.00	322,400.00	407,000.00	551,530.00	721,990.00	830,390.00	989,560.00	1,193,080.00	1,339,050.00
% increase over previous year's net expense	9.9%	4.5%	3.5%	5.7%	6.3%	3.8%	5.3%	6.4%	4.4%	5.6%
	9.9% catch-up for previous budget cuts for first year only			5.1%	Average annual increase over following nine years					

San Juan Island Library TEN-YEAR BUDGET PROJECTIONS 2025 - 2034 IF LEVY LID LIFT PASSES <u>Itemized Budget</u>	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
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7.17.24

Revenue										
30880000000 - Beginning net cash & investments - Q1 Float	402,000.00	502,000.00	502,000.00	502,000.00	502,000.00	502,000.00	502,000.00	502,000.00	502,000.00	502,000.00
3111000 † Property Tax (311.10.00.0000)	2,526,080.00	2,589,230.00	2,653,960.00	2,720,310.00	2,788,320.00	2,858,030.00	2,929,480.00	3,002,720.00	3,077,780.00	3,154,730.00
3372000 † Leasehold Tax (337.20.00.0000)	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
3417000 † Sales to Library Patrons (341.70.00.0000)	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
3418100 † Photocopies (341.81.00.0000)	4,000.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
3472000 † Inter Library Loan Income (347.20.00.0000)	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
3472002 † Non-Resident (347.20.00.0002)	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
3590000 † Lost or Damaged (359.00.00.0000)	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
3624000 † Rental of Meeting Room (362.40.00.0000)	360.00	360.00	360.00	360.00	360.00	360.00	360.00	360.00	360.00	360.00
3670001 † Donations-General (367.00.00.0001)	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
3670002 † Donations-Conscience Jar (367.00.00.0002)	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
3670003 † Donations-Periodicals (367.00.00.0003)	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
3670004 † Donations - Author Sponsor (367.00.00.0004)	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00
3670005 † Friend's Gift (367.00.00.0005)	30,300.00	30,800.00	31,300.00	31,800.00	32,300.00	32,800.00	33,300.00	33,800.00	34,300.00	34,800.00
3699100 † OPALCO capital refunds (369.91.00.0000)	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
389.6000 † Local Gov Invest Pool (389.60.00.0000)	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
3970002 † Transfers-in from Gen'l Reserve Funds (397.00.00.0002)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,630.00	171,040.00	292,430.00
Total Revenues	3,004,290.00	3,168,440.00	3,233,670.00	3,300,520.00	3,369,030.00	3,439,240.00	3,511,190.00	3,685,560.00	3,831,530.00	4,030,370.00

Net Revenue without Q1 float or property tax portion allocated to Reserves	2,208,180.00	2,312,880.00	2,397,480.00	2,542,010.00	2,712,470.00	2,820,870.00	2,980,040.00	3,183,560.00	3,329,530.00	3,528,370.00
balance of revenue and expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Expense										
5088000 - Ending cash & investments	402,000.00	502,000.00	502,000.00	502,000.00	502,000.00	502,000.00	502,000.00	502,000.00	502,000.00	502,000.00
572.10 ADMINISTRATION										
10.10 SALARIES AND WAGES										
10.10.0001 Library Director	142,570.00	151,120.00	160,190.00	169,800.00	179,990.00	190,780.00	202,230.00	214,370.00	227,230.00	240,860.00
Total 10.10 Admin - Salaries & Wages	142,570.00	151,120.00	160,190.00	169,800.00	179,990.00	190,780.00	202,230.00	214,370.00	227,230.00	240,860.00
10.20 PERSONNEL BENEFITS										
10.20.0001 Library Admin - FICA	10,910.00	11,560.00	12,260.00	12,990.00	13,770.00	14,600.00	15,470.00	16,400.00	17,390.00	18,430.00
10.20.0002 Library Admin - L&I	590.00	610.00	640.00	660.00	690.00	720.00	740.00	770.00	800.00	840.00
10.20.0003 Library Admin - Retirement	12,590.00	11,030.00	9,250.00	9,800.00	10,390.00	11,010.00	11,670.00	12,370.00	13,110.00	13,900.00
10.20.0006 Library Admin - Insurance-health,life,ltid	12,570.00	13,230.00	13,920.00	14,650.00	15,420.00	16,230.00	17,080.00	17,980.00	18,920.00	19,920.00
10.20.0008 Library Admin - Insurance-life,sd	550.00	580.00	600.00	620.00	650.00	680.00	710.00	740.00	770.00	800.00
10.20.0009 Library Admin - Unemployment ins.	200.00	230.00	270.00	320.00	370.00	440.00	510.00	600.00	700.00	810.00
10.20.0010 Library Admin - Deferred Comp	4,280.00	4,540.00	4,810.00	5,100.00	5,400.00	5,730.00	6,070.00	6,430.00	6,820.00	7,230.00
10.20.0012 Library Admin - PFML	720.00	720.00	720.00	720.00	720.00	720.00	720.00	720.00	720.00	720.00
10.20.0022 Library Admin - Medical Flight Insurance	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00
Total 10.20 Admin - Personnel Benefits	42,590.00	42,680.00	42,650.00	45,040.00	47,590.00	50,310.00	53,150.00	56,190.00	59,410.00	62,830.00
10.31 SUPPLIES										
10.31.0002F Operating Supplies FOL total	3,300.00	3,350.00	3,400.00	3,450.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
10.31.0002 Operating Supplies other	16,000.00	16,000.00	16,000.00	16,500.00	16,500.00	16,500.00	17,000.00	17,000.00	17,000.00	17,500.00
10.31.0003 Computer Software non capital	19,000.00	19,000.00	19,000.00	19,500.00	19,500.00	19,500.00	20,000.00	20,000.00	20,000.00	20,500.00

10.31.0004 Long Range Planning Supplies	500.00	100.00	100.00	500.00	100.00	100.00	100.00	600.00	100.00	100.00
10.31.0005 Furniture non-capital	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00
10.31.0006 Promotional Hosting	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
Total 10.31 Admin - Supplies	53,100.00	52,750.00	52,800.00	54,250.00	53,900.00	53,900.00	54,900.00	55,400.00	54,900.00	55,900.00
10.41 PROFESSIONAL SERVICES										
10.41.0001 Consulting Services	30,000.00	32,000.00	34,000.00	36,000.00	38,000.00	40,000.00	42,000.00	44,000.00	46,000.00	48,000.00
10.41.0002 Auditor Services	10,000.00	38,000.00	10,000.00	11,000.00	44,000.00	11,000.00	12,000.00	50,000.00	12,000.00	13,000.00
10.41.0003 Prof Memberships & Training	4,500.00	4,500.00	4,500.00	5,000.00	5,000.00	5,000.00	5,500.00	5,500.00	5,500.00	6,000.00
10.41.0004 Prof Services	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
10.41.0011 Long Range Planning	600.00	100.00	100.00	600.00	100.00	100.00	100.00	600.00	100.00	100.00
10.41.0012 Paid Ads & Legal	3,500.00	3,500.00	3,500.00	4,000.00	4,000.00	4,000.00	4,500.00	4,500.00	4,500.00	5,000.00
10.41 Admin - Professional Services	50,100.00	79,600.00	53,600.00	58,100.00	92,600.00	61,600.00	65,600.00	106,100.00	69,600.00	73,600.00
10.46 INSURANCE PREMIUMS & RECOVERIES										
10.46.0001 Insurance Liability	5,620.00	7,030.00	8,780.00	10,980.00	13,730.00	17,170.00	21,470.00	26,840.00	33,550.00	41,940.00
Total 10.46 Admin - Insurance Prem/Recoveries	5,620.00	7,030.00	8,780.00	10,980.00	13,730.00	17,170.00	21,470.00	26,840.00	33,550.00	41,940.00
10.49 MISCELLANEOUS										
10.49.0008 Licenses & Fees	1,700.00	1,700.00	1,700.00	1,800.00	1,800.00	1,800.00	1,900.00	1,900.00	1,900.00	2,000.00
Total 10.49 Miscellaneous	1,700.00	1,700.00	1,700.00	1,800.00	1,800.00	1,800.00	1,900.00	1,900.00	1,900.00	2,000.00
TOTAL ADMINISTRATION	295,680.00	334,880.00	319,720.00	339,970.00	389,610.00	375,560.00	399,250.00	460,800.00	446,590.00	477,130.00
572.20 LIBRARY SERVICES										
20.10 SALARIES AND WAGES										
10.0002 · Youth Cataloger & Collections Librarian	69,840.00	74,030.00	78,470.00	83,180.00	88,170.00	93,460.00	99,070.00	105,010.00	111,310.00	117,990.00
10.0003 · Adult Cataloger & Collections Librarian	59,550.00	65,500.00	69,430.00	73,600.00	78,010.00	82,700.00	87,650.00	92,910.00	98,490.00	104,400.00
10.0004 · Outreach Coordinator	65,340.00	71,880.00	79,070.00	86,970.00	92,190.00	97,720.00	103,590.00	109,800.00	116,390.00	123,370.00
10.0005 · Adult Programs Associate	54,370.00	59,800.00	65,780.00	72,360.00	76,700.00	81,300.00	86,180.00	91,350.00	96,830.00	102,640.00
10.0006 · Youth Services Manager	94,590.00	100,270.00	106,280.00	112,660.00	119,420.00	126,580.00	134,180.00	142,230.00	150,760.00	159,810.00
10.0007 · Youth Services Librarian	67,990.00	72,070.00	76,390.00	80,970.00	85,830.00	90,980.00	96,440.00	102,230.00	108,360.00	114,860.00
10.0008 · Assistant Director/Adult Services Manager	86,510.00	95,160.00	104,680.00	115,140.00	122,050.00	129,380.00	137,140.00	145,370.00	154,090.00	163,330.00
10.0009 · Substitutes	22,000.00	22,500.00	23,000.00	23,500.00	24,000.00	24,500.00	25,000.00	25,500.00	26,000.00	26,500.00
10.0011 · Interlibrary Loans & Collections Librarian	59,800.00	63,390.00	67,190.00	71,220.00	75,500.00	80,030.00	84,830.00	89,920.00	95,310.00	101,030.00
10.0012 · Summer Assistants	4,200.00	4,300.00	4,400.00	4,500.00	4,600.00	4,700.00	4,800.00	4,900.00	5,000.00	5,100.00
10.0014 · Bookkeeper	51,650.00	54,750.00	58,030.00	61,510.00	65,200.00	69,110.00	73,260.00	77,660.00	82,320.00	87,260.00
10.0015 · Circulation Manager	89,410.00	94,770.00	100,460.00	106,480.00	112,870.00	119,650.00	126,820.00	134,430.00	142,500.00	151,050.00
10.0017 · Circulation Assistant	12,430.00	13,680.00	15,040.00	16,550.00	17,540.00	18,590.00	19,710.00	20,890.00	22,140.00	23,470.00
10.0019 · Page (unfilled)	1,810.00	1,900.00	1,990.00	2,090.00	2,200.00	2,310.00	2,420.00	2,540.00	2,670.00	2,800.00
10.0021 · Circulation Associate	41,040.00	43,500.00	46,110.00	48,880.00	51,810.00	54,920.00	58,210.00	61,700.00	65,410.00	69,330.00
10.0023 · Administrative Assistant	40,890.00	44,980.00	49,480.00	52,450.00	55,600.00	58,930.00	62,470.00	62,210.00	70,190.00	74,400.00
10.0025 · Public Service Associate	15,350.00	16,880.00	17,890.00	18,970.00	20,100.00	21,310.00	22,590.00	23,940.00	25,380.00	26,900.00
10.0026 · Public Service Associate	25,260.00	26,780.00	28,380.00	30,090.00	31,890.00	33,800.00	35,830.00	37,980.00	40,260.00	42,670.00
10.0099 · Fundraising Associate	30,030.00	33,040.00	36,340.00	39,970.00	42,370.00	44,910.00	47,610.00	50,460.00	53,490.00	56,700.00
Total 20.10 · Library Srv Salaries & Wages	892,060.00	959,180.00	1,028,410.00	1,101,090.00	1,166,050.00	1,234,880.00	1,307,800.00	1,381,030.00	1,466,900.00	1,553,610.00
20.20 · PERSONNEL BENEFITS										
20.0001 · FICA	69,230.00	73,410.00	78,770.00	84,390.00	89,430.00	94,770.00	100,430.00	106,430.00	112,780.00	119,520.00
20.0002 · L&I (worker's comp)	7,080.00	7,360.00	7,660.00	7,960.00	8,280.00	8,610.00	9,000.00	9,320.00	9,690.00	10,080.00
20.0003 · Retirement (PERS)	68,960.00	61,330.00	52,010.00	55,710.00	59,050.00	62,590.00	66,350.00	70,330.00	74,550.00	79,020.00
20.0006 Medical/dental/life/LT disability Insurance	159,400.00	167,770.00	176,580.00	185,850.00	195,600.00	205,870.00	216,680.00	228,060.00	240,030.00	252,630.00
20.0008 Insurance- ST Disability	3,290.00	3,430.00	3,580.00	3,730.00	3,890.00	4,050.00	4,230.00	4,410.00	4,590.00	4,790.00
20.0009 · Unemployment Insurance	2,560.00	3,000.00	3,510.00	4,100.00	4,800.00	5,610.00	6,570.00	7,680.00	9,000.00	10,520.00
20.0010 · Deferred Compensation contribution	23,430.00	25,200.00	27,040.00	29,000.00	30,700.00	32,540.00	34,500.00	36,570.00	38,760.00	41,090.00
20.0012 · Paid Family Medical Leave (PFML)	4,430.00	4,430.00	4,440.00	4,440.00	4,440.00	4,450.00	4,450.00	4,460.00	4,460.00	4,470.00
20.0022 · Medical Flight Insurance	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00

20.0125 - Section 125 Fees (TASC)	590.00	610.00	620.00	640.00	650.00	670.00	680.00	700.00	710.00	730.00
Total 20.20 - Library Serv Personnel Benefits	341,070.00	348,640.00	356,310.00	377,920.00	398,940.00	421,260.00	444,990.00	470,060.00	496,670.00	524,950.00
20.31 SUPPLIES										
31.0003 - Processing Supplies	9,750.00	13,000.00	10,250.00	10,500.00	13,750.00	11,000.00	11,250.00	14,500.00	11,750.00	12,000.00
31.0004 - Event Supplies	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
31.0005 - Supplies, children's programs	6,000.00	6,100.00	6,200.00	6,300.00	6,400.00	6,500.00	6,600.00	6,700.00	6,800.00	6,900.00
31.0005 - Supplies, children's programs FOL	5,800.00	5,850.00	5,900.00	5,950.00	6,000.00	6,050.00	6,100.00	6,150.00	6,200.00	6,250.00
31.0006 - Supplies, adult programs	2,000.00	2,100.00	2,200.00	2,300.00	2,400.00	2,500.00	2,600.00	2,700.00	2,800.00	2,900.00
31.0006 - Supplies, adult programs FOL	1,200.00	1,250.00	1,300.00	1,350.00	1,400.00	1,450.00	1,500.00	1,550.00	1,600.00	1,650.00
31.0007 - Supplies, outreach services	2,300.00	2,400.00	2,500.00	2,600.00	2,700.00	2,800.00	2,900.00	3,000.00	3,100.00	3,200.00
31.0007 - Supplies, outreach services FOL	800.00	850.00	900.00	950.00	1,000.00	1,050.00	1,100.00	1,150.00	1,200.00	1,250.00
31.0007 - Supplies, outreach services ELL	500.00	550.00	600.00	600.00	600.00	650.00	650.00	650.00	700.00	700.00
31.0007 - Supplies, outreach services ELL FOL	500.00	550.00	600.00	600.00	600.00	650.00	650.00	650.00	700.00	700.00
31.0008 - Supplies, safety program	750.00	780.00	810.00	840.00	870.00	900.00	900.00	900.00	900.00	900.00
Total 20.31 - Library Services Supplies	30,100.00	33,930.00	31,760.00	32,490.00	36,220.00	34,050.00	34,750.00	38,450.00	36,250.00	36,950.00
20.34 - INVENTORY (COLLECTIONS)										
20.34.0001 - Children's Books	16,000.00	16,200.00	16,400.00	16,600.00	16,800.00	17,000.00	17,200.00	17,400.00	17,600.00	17,800.00
20.34.0002 - Periodicals	11,000.00	11,100.00	11,200.00	11,300.00	11,400.00	11,500.00	11,600.00	11,700.00	11,800.00	11,900.00
20.34.0003 - Adult Video	12,500.00	12,600.00	12,700.00	12,800.00	12,900.00	13,000.00	13,100.00	13,200.00	13,300.00	13,400.00
20.34.0004 - Reference Non-Print Materials	35,000.00	35,500.00	36,000.00	36,500.00	37,000.00	37,500.00	38,000.00	38,500.00	39,000.00	39,500.00
20.34.0004 - Reference Non-Print Materials FOL	8,200.00	8,400.00	8,600.00	8,800.00	9,000.00	9,200.00	9,400.00	9,600.00	9,800.00	10,000.00
20.34.0005 - Adult Reference Print	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
20.34.0006 - Local and PNW	600.00	650.00	700.00	750.00	800.00	850.00	900.00	950.00	1,000.00	1,050.00
20.34.0007 - Children's Reference	1,800.00	1,850.00	1,900.00	1,950.00	2,000.00	2,050.00	2,100.00	2,150.00	2,200.00	2,250.00
20.34.0008 - Adult Audio	9,000.00	9,100.00	9,200.00	9,300.00	9,400.00	9,500.00	9,600.00	9,700.00	9,800.00	9,900.00
20.34.0009 - Games & Puzzles	500.00	550.00	600.00	650.00	700.00	750.00	800.00	850.00	900.00	950.00
20.34.0010 - Adult Books	36,000.00	36,200.00	36,400.00	36,600.00	36,800.00	37,000.00	37,200.00	37,400.00	37,600.00	37,800.00
20.34.0011 - Children's video	3,000.00	3,050.00	3,100.00	3,150.00	3,200.00	3,250.00	3,300.00	3,350.00	3,400.00	3,450.00
20.34.0012 - Children's Audio	2,500.00	2,550.00	2,600.00	2,650.00	2,700.00	2,750.00	2,800.00	2,850.00	2,900.00	2,950.00
20.34.0013 - Children's Audio Music	200.00	220.00	240.00	260.00	280.00	300.00	320.00	340.00	360.00	380.00
20.34.0018 - Duplicates	500.00	550.00	600.00	650.00	700.00	750.00	800.00	850.00	900.00	950.00
20.34.0019 - Replacements	8,000.00	8,100.00	8,200.00	8,300.00	8,400.00	8,500.00	8,600.00	8,700.00	8,800.00	8,900.00
20.34.0020 - Large Print	3,000.00	3,050.00	3,100.00	3,150.00	3,200.00	3,250.00	3,300.00	3,350.00	3,400.00	3,450.00
20.34.0021 - Spanish	1,800.00	1,850.00	1,900.00	1,950.00	2,000.00	2,050.00	2,100.00	2,150.00	2,200.00	2,250.00
20.34.0023 - Graphic Novels	1,800.00	1,850.00	1,900.00	1,950.00	2,000.00	2,050.00	2,100.00	2,150.00	2,200.00	2,250.00
20.34.0024 - YA Books	5,000.00	5,100.00	5,200.00	5,300.00	5,400.00	5,500.00	5,600.00	5,700.00	5,800.00	5,900.00
20.34.0025 - YA Video	1,600.00	1,650.00	1,700.00	1,750.00	1,800.00	1,850.00	1,900.00	1,950.00	2,000.00	2,050.00
20.34.0026 - YA Audio	500.00	530.00	560.00	590.00	620.00	650.00	680.00	710.00	740.00	770.00
Total 20.34 - Library Services Inventory	159,000.00	161,150.00	163,300.00	165,450.00	167,600.00	169,750.00	171,900.00	174,050.00	176,200.00	178,350.00
20.41 PROFESSIONAL SERVICES										
20.41.0001 - Public Relations	12,000.00	8,500.00	8,500.00	9,000.00	9,000.00	9,500.00	9,500.00	9,500.00	14,000.00	14,000.00
20.41.0001 - Public Relations FOL	5,500.00	5,550.00	5,600.00	5,650.00	5,700.00	5,750.00	5,800.00	5,850.00	5,900.00	5,950.00
20.41.0005 - Programs, Children's	2,500.00	2,600.00	2,700.00	2,800.00	2,900.00	3,000.00	3,100.00	3,200.00	3,300.00	3,400.00
20.41.0005F - Programs, Children's FOL	3,200.00	3,250.00	3,300.00	3,350.00	3,400.00	3,450.00	3,500.00	3,550.00	3,600.00	3,650.00
20.41.0006 - Programs, Adults	4,100.00	4,200.00	4,300.00	4,400.00	4,500.00	4,600.00	4,700.00	4,800.00	4,900.00	5,000.00
20.41.0006F - Programs, Adults FOL	1,800.00	1,850.00	1,900.00	1,950.00	2,000.00	2,050.00	2,100.00	2,150.00	2,200.00	2,250.00
20.41.0010 - Outreach Services (Library)	900.00	1,000.00	1,100.00	1,200.00	1,300.00	1,400.00	1,500.00	1,600.00	1,700.00	1,800.00
20.41.0010E - Outreach Services ELL (Library)	15,000.00	15,500.00	16,000.00	16,500.00	17,000.00	17,500.00	18,000.00	18,500.00	19,000.00	19,500.00
Total 20.41 Library Serv Prof Services	45,000.00	42,450.00	43,400.00	44,850.00	45,800.00	47,250.00	48,200.00	49,150.00	54,600.00	55,550.00
20.42 - COMMUNICATION										
20.42.0001 - Telephone	5,000.00	5,300.00	5,600.00	5,900.00	6,200.00	6,500.00	6,800.00	7,100.00	7,400.00	7,700.00

20.42.0002 - Postage	10,000.00	8,250.00	8,500.00	8,750.00	9,000.00	9,250.00	9,500.00	9,750.00	10,000.00	12,250.00
20.42.0003 - Postage Meter Machine	1,350.00	1,350.00	1,400.00	1,400.00	1,400.00	1,450.00	1,450.00	1,450.00	1,500.00	1,500.00
20.42.0004 - Online Telephone	10,650.00	11,210.00	11,800.00	12,420.00	13,080.00	13,770.00	14,500.00	15,270.00	16,080.00	17,000.00
Total 20.42 Library Serv - Communication	27,000.00	26,110.00	27,300.00	28,470.00	29,680.00	30,970.00	32,250.00	33,570.00	34,980.00	38,450.00
20.49 MISCELLANEOUS										
20.49.0002 - ILL	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
20.49.0003 - OCLC	19,500.00	20,000.00	20,500.00	21,000.00	21,500.00	22,000.00	22,500.00	23,000.00	23,500.00	24,000.00
20.49.0006 - ILS Server/Software	19,000.00	19,750.00	20,500.00	21,250.00	22,000.00	22,750.00	23,500.00	24,250.00	25,000.00	25,750.00
Total 20.49 Library Serv - Miscellaneous	38,700.00	39,950.00	41,200.00	42,450.00	43,700.00	44,950.00	46,200.00	47,450.00	48,700.00	49,950.00
TOTAL LIBRARY SERVICES	1,532,930.00	1,611,410.00	1,691,680.00	1,792,720.00	1,887,990.00	1,983,110.00	2,086,090.00	2,193,760.00	2,314,300.00	2,437,810.00
40.43.0000 - TRAVEL	6,000.00	6,000.00	6,000.00	6,500.00	6,500.00	6,500.00	7,000.00	7,000.00	7,000.00	7,500.00
572.50 FACILITIES										
50.10 SALARIES AND WAGES										
50.10.0010 IT Administrator	105,460.00	111,790.00	118,490.00	125,600.00	133,140.00	141,130.00	149,600.00	158,570.00	168,080.00	178,170.00
Total 50.10 Facilities- Salaries & Wages	105,460.00	111,790.00	118,490.00	125,600.00	133,140.00	141,130.00	149,600.00	158,570.00	168,080.00	178,170.00
50.20 PERSONNEL BENEFITS										
50.20.0001 Facilities - FICA	8,070.00	8,550.00	9,070.00	9,610.00	10,190.00	10,800.00	11,450.00	12,130.00	12,860.00	13,630.00
50.20.0002 Facilities - L&I	630.00	650.00	680.00	710.00	730.00	760.00	790.00	820.00	860.00	890.00
50.20.0003 Facilities - Retirement (PERS)	9,300.00	8,160.00	6,840.00	7,250.00	7,680.00	8,140.00	8,630.00	9,150.00	9,700.00	10,280.00
50.20.0006 Facilities - Insurance-health,life,ltd	12,570.00	13,230.00	13,920.00	14,650.00	15,420.00	16,230.00	17,080.00	17,980.00	18,920.00	19,920.00
50.20.0008 Facilities - Insurance- life, stdisability	430.00	450.00	470.00	490.00	510.00	530.00	550.00	580.00	600.00	630.00
50.20.0009 Facilities - Unemployment insurance	200.00	230.00	270.00	320.00	370.00	440.00	510.00	600.00	700.00	810.00
50.20.0010 Facilities - Deferred Comp	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00
50.20.0012 Facilities - Facilities - PFML	530.00	530.00	530.00	530.00	530.00	530.00	530.00	530.00	530.00	530.00
50.20.0022 Facilities - Medical Flight Insurance	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00	180.00
Total 50.20 Facilities - Personnel Benefits	32,510.00	32,580.00	32,560.00	34,340.00	36,210.00	38,210.00	40,320.00	42,570.00	44,950.00	47,470.00
50.31.0001 Building Supplies	4,000.00	4,300.00	4,500.00	4,700.00	4,900.00	5,100.00	5,300.00	5,500.00	5,700.00	5,900.00
50.35.0001 Misc Equipment Non Capital	13,500.00	13,800.00	14,100.00	14,400.00	14,700.00	15,000.00	15,300.00	15,600.00	15,900.00	16,200.00
50.41.0004 Janitor	37,000.00	37,000.00	38,000.00	38,000.00	39,000.00	39,000.00	40,000.00	40,000.00	41,000.00	41,000.00
50.45.0001 Rentals (storage/lease/copier)	6,500.00	6,500.00	6,500.00	7,000.00	7,000.00	7,000.00	7,500.00	7,500.00	7,500.00	8,000.00
50.46.0001 Insurance Property	30,200.00	36,240.00	43,500.00	52,200.00	62,640.00	75,170.00	90,210.00	108,260.00	129,920.00	155,910.00
50.47 UTILITY SERVICES										
50.47.0001 Water/Sewer/Trash	7,750.00	8,140.00	8,550.00	9,000.00	9,450.00	9,930.00	10,430.00	11,000.00	11,550.00	12,130.00
50.47.0002 Recycling	1,750.00	1,840.00	1,930.00	2,030.00	2,130.00	2,240.00	2,350.00	2,470.00	2,600.00	2,730.00
50.47.0003 Electricity	18,500.00	19,430.00	20,400.00	21,420.00	22,490.00	23,620.00	24,800.00	26,040.00	27,350.00	28,720.00
50.47.0004 Propane	1,400.00	1,470.00	1,550.00	1,630.00	1,710.00	1,800.00	1,890.00	1,990.00	2,090.00	2,200.00
Total 50.47 Facilities - Utility Services	29,400.00	30,880.00	32,430.00	34,080.00	35,780.00	37,590.00	39,470.00	41,500.00	43,590.00	45,780.00
Total 50.47 Utility Services										
50.48 - REPAIRS AND MAINTENANCE										
50.48.0001 - Equipment Maintenance Non Capital	14,000.00	14,500.00	15,000.00	15,500.00	16,000.00	16,500.00	17,000.00	17,500.00	18,000.00	18,500.00
50.48.0003 - Landscaping	16,000.00	16,500.00	17,000.00	17,500.00	18,000.00	18,500.00	19,000.00	19,500.00	20,000.00	20,500.00
50.48.0004 - Building Service Contractors	35,000.00	36,500.00	38,000.00	39,500.00	41,000.00	42,500.00	44,000.00	45,500.00	47,000.00	48,500.00
Total 50.48 Facilities Repairs & Maintenance	65,000.00	67,500.00	70,000.00	72,500.00	75,000.00	77,500.00	80,000.00	82,500.00	85,000.00	87,500.00
TOTAL FACILITIES	323,570.00	340,590.00	360,080.00	382,820.00	408,370.00	435,700.00	467,700.00	502,000.00	541,640.00	585,930.00
TOTAL LIBRARY	2,158,180.00	2,292,880.00	2,377,480.00	2,522,010.00	2,692,470.00	2,800,870.00	2,960,040.00	3,163,560.00	3,309,530.00	3,508,370.00
594.72.63.0001 - Improvements	50,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
594.72.63 IMPROVEMENTS	50,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
597.72.00.6318 TRANSFER TO GEN'L RESERVE FUND	394,110.00	353,560.00	334,190.00	256,510.00	154,560.00	116,370.00	29,150.00	0.00	0.00	0.00
TOTAL EXPENSE TO SJI LIBRARY DISTRICT	3,004,290.00	3,168,440.00	3,233,670.00	3,300,520.00	3,369,030.00	3,439,240.00	3,511,190.00	3,685,560.00	3,831,530.00	4,030,370.00
balance of revenue and expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

VITAL STATISTICS on following page

VITAL STATISTICS										
NET Revenue without beginning cash (Q1 float)	2,602,290.00	2,666,440.00	2,731,670.00	2,798,520.00	2,867,030.00	2,937,240.00	3,009,190.00	3,183,560.00	3,329,530.00	3,528,370.00
Portion of property tax allocated To or From Reserve Fund	394,110.00	353,560.00	334,190.00	256,510.00	154,560.00	116,370.00	29,150.00	0.00	0.00	0.00
Net Expense without ending cash (Q1 float) or portion allocated to Reserve Fund	2,208,180.00	2,312,880.00	2,397,480.00	2,542,010.00	2,712,470.00	2,820,870.00	2,980,040.00	3,183,560.00	3,329,530.00	3,528,370.00
2024 Net Expense = \$1,990,480										
Dollar increase over previous year's net expense	217,700.00	104,700.00	84,600.00	144,530.00	170,460.00	108,400.00	159,170.00	203,520.00	145,970.00	198,840.00
% increase over previous year's net expense	9.9%	4.5%	3.5%	5.7%	6.3%	3.8%	5.3%	6.4%	4.4%	5.6%
	9.9% catch-up for previous budget cuts for first year only			5.1%	Average annual increase over following nine years					

San Juan Island Library THREE-YEAR BUDGET PROJECTIONS 2025 - 2034 IF LEVY LID LIFT <i>FAILS</i> <u><i>One-Sheet by Categories</i></u>		2024	2025	2026	2027
7.17.24					
Note: By categories, not budget line items					
Revenue		(current year)			
Q1 Float / Beginning Cash		\$ 492,800	\$ 302,000	\$ 302,000	\$ 302,000
Property Tax	Annual Levy Collection	\$ 1,572,000	\$ 1,611,910	\$ 1,652,830	\$ 1,694,790
Grants		\$ 5,670	\$ -	\$ -	\$ -
Leasehold Tax		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Sales to Library Patrons		\$ 50	\$ 50	\$ 50	\$ 50
Photocopies		\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Interlibrary Loan Income		\$ 100	\$ 100	\$ 100	\$ 100
Non-resident Library Cards		\$ 300	\$ 300	\$ 300	\$ 300
Lost or Damaged Materials		\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
Rental of Meeting Room		\$ 360	\$ 360	\$ 360	\$ 360
Donations - Friends of the Library		\$ 28,800	\$ 30,000	\$ 30,800	\$ 31,300
Donations - Other		\$ 27,600	\$ 27,600	\$ 27,600	\$ 27,600
OPALCO Capital Refunds		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Local Govt. Interest Pool		\$ 3,000	\$ 1,000	\$ 250	0.00
Transfer IN from LEVY RESERVE FUND		\$ 150,000	\$ 250,000	\$ 200,000	0.00
Total Revenue		\$ 2,292,480	\$ 2,235,120	\$ 2,226,090	\$ 2,068,300
NET Revenue without Q1 float		\$ 1,799,680	\$ 1,933,120	\$ 1,924,090	\$ 1,766,300
	balance of revenue and expense	0.00	0.00	0.00	0.00
Expense					
Q1 Float / Ending Cash		\$ 302,000	\$ 302,000	\$ 302,000	\$ 302,000
Salaries		\$ 1,086,470	\$ 1,060,660	\$ 1,040,790	\$ 957,920
Benefits		\$ 393,330	\$ 386,810	\$ 379,880	\$ 349,090
Supplies - Admin. Operating	Office, computer software, furniture	\$ 38,860	\$ 36,250	\$ 38,300	\$ 38,350
Professional Svs - Admin.	Consulting, auditors, memberships & training, employment ads	\$ 40,540	\$ 31,970	\$ 60,490	\$ 29,000
Insurance - Liability		\$ 4,800	\$ 5,760	\$ 6,910	\$ 8,300
Licenses & Fees		\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Supplies - Processing	Of library materials	\$ 9,500	\$ 9,000	\$ 12,000	\$ 9,000
Supplies - Events		\$ 500	0.00	0.00	0.00
Supplies - Children's Programs		\$ 16,070	\$ 9,950	\$ 9,200	\$ 8,450
Supplies - Adult Programs		\$ 2,700	\$ 2,450	\$ 2,100	\$ 1,750

Supplies - Outreach Programs	Includes English language learning, seniors	\$ 3,200	\$ 2,850	\$ 2,550	\$ 2,250
Supplies - Safety		\$ 750	\$ 600	\$ 600	\$ 600
Materials to Checkout	Books, periodicals, movies, audiobooks, online resources	\$ 139,900	\$ 111,920	\$ 89,470	\$ 71,490
Professional Svs - Public Relations	Programs and services promotion	\$ 14,500	\$ 12,900	\$ 11,950	\$ 11,000
Professional Svs - Children's Programs		\$ 4,700	\$ 4,500	\$ 4,350	\$ 4,100
Professional Svs - Adult Programs		\$ 4,900	\$ 4,700	\$ 4,350	\$ 4,000
Professional Svs - Outreach Programs	Includes English language learning, seniors	\$ 10,500	\$ 7,500	\$ 5,500	\$ 3,500
Communications	Telephone, postage, meter, Internet	\$ 24,460	\$ 23,460	\$ 23,460	\$ 23,460
Interlibrary Loan Service System		\$ 19,100	\$ 19,500	\$ 19,800	\$ 20,100
Integrated Library Systems	Catalog and patron database	\$ 18,500	\$ 19,000	\$ 19,500	\$ 20,000
Travel	Trainings/Meetings/Conferences	\$ 4,000	\$ 2,500	\$ 2,000	\$ 1,500
Supplies - Building		\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000
Misc. Equipment	23 staff & public computers, printing charges, misc.	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
Janitorial		\$ 37,000	\$ 36,000	\$ 36,000	\$ 36,000
Rentals	Printers/copiers, storage	\$ 5,600	\$ 5,600	\$ 5,600	\$ 5,600
Insurance - Property	1010 Guard Street	\$ 30,200	\$ 36,240	\$ 43,490	\$ 52,180
Utilities	Water/sewer/trash, recycling, electricity, propane	\$ 27,300	\$ 28,700	\$ 30,000	\$ 31,360
Repairs & Maintenance	Equipment maintenance, landscaping, building service contractors	\$ 37,100	\$ 57,800	\$ 59,300	\$ 60,800
Improvements	Flooring, paint, etc.	0.00	0.00	0.00	0.00
Total Expense		\$ 2,292,480	\$ 2,235,120	\$ 2,226,090	\$ 2,068,300
balance of revenue and expense		0.00	0.00	0.00	0.00

VITAL STATISTICS					
NET Expense without ending cash (Q1 float)		\$ 1,990,480	\$ 1,933,120	\$ 1,924,090	\$ 1,766,300
Dollar decrease from previous year's net Expense			\$ (57,360.00)	\$ (9,030.00)	\$ (157,790.00)
% DECREASE from previous year's net Expense			-2.88%	-0.47%	-8.20%
Personnel Expense		\$ 1,479,800	\$ 1,447,470	\$ 1,420,670	\$ 1,307,010
Personnel \$ DECREASE from previous year's net Expense			\$ (32,330.00)	\$ (26,800.00)	\$ (113,660.00)
Personnel % DECREASE from previous year's net Expense			-2.18%	-1.85%	-8.00%