



SAN JUAN ISLAND LIBRARY DISTRICT

RESOLUTION #8-2024
2025 LIBRARY BUDGET

WHEREAS, the San Juan Island Library District Board of Trustees held a public hearing on December 2, 2024 to discuss the adoption of its 2025 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 2025 as attached to this resolution and incorporated as if fully set forth herein.

DATED, this 2nd day of December, 2024.

Table with 2 columns: Budget Category and Amount. Rows include 2025 GENERAL OPERATING (\$3,294,000.00), 2025 DEDICATED FUND (\$22,804.00), 2025 BOND FUND (\$271,734.00), 2025 PROJECT FUND (\$655,620.00), 2025 GENERAL RESERVE (\$545,910.00), 2025 TECHNOLOGY RESERVE (\$0), and 2025 FACILITIES RESERVE (\$0).

SAN JUAN ISLAND LIBRARY DISTRICT BOARD OF TRUSTEES

Handwritten signatures of board members on lines.

Signature of Kyle Loring with digital verification box containing 'Signed by: Kyle Loring' and a long alphanumeric string.

ATTESTED BY: Handwritten signature on a line.

2025 San Juan Island Library ALL FUNDS BUDGET SUMMARY

Description	2025 Budget	Ending Cash	Net Expenditures
6311 - General Operating Fund	3,294,000.00	\$ 662,200.00	\$ 2,631,800.00
6313 - Dedicated Reserve Fund	\$ 22,804.00	\$ 22,804.00	0.00
6314 - Bond Fund (LTGO - Lmtd Tax Genl Obligation)	\$ 271,734.00	\$ 554.00	\$ 271,180.00
6317 - Project Fund	\$ 655,620.00	\$ 173,780.00	\$ 481,840.00
6318 - General Reserve Fund	\$ 545,910.00	\$ 545,910.00	0.00
6312 - Facilities Reserve Fund	0.00	0.00	0.00
6315 - Technology Reserve Fund	0.00	0.00	0.00
Net 2025 San Juan Island Library Budget	\$ 4,790,068.00	\$ 1,405,248.00	\$ 3,384,820.00
			\$ 3,384,820.00

6311 Operating Fund

2025 BUDGET

2025
Approved Budget

Revenue	
30880000000 · Beginning net cash & investments	662,200.00
6311.00.308.80.00.0000 Cash - General Accounting	500,000.00
6311.00.308.80.00.0001 Petty Cash - Change Account	250.00
6311.00.308.80.00.0037 Credit Card Processing - Checking	200.00
6311.00.308.80.00.0038 Petty Cash - Checking	250.00
6311.00.308.31.00.0125 Section 125 Deposit	1,500.00
6311.00.102.01.00.0000 Payroll Account	160,000.00
3111000 † Property Tax (311.10.00.0000)	2,550,000.00
3330000 † Indirect Federal Grants (333.00.00.0000)	-
3360231 † PILT Pymnt in Lieu of Tax (336.02.31.0000)	-
3372000 † Leasehold Tax (337.20.00.0000)	9,000.00
3374000 † Timber Harvest Tax (337.40.00.0000)	100.00
3417000 † Sales to Library Patrons (341.70.00.0000)	40.00
3418100 † Photocopies (341.81.00.0000)	5,500.00
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)	2,000.00
3624000 † Rental of Meeting Room (362.40.00.0000)	360.00
3670001 † Donations-General (367.00.00.0001)	25,300.00
3670002 † Donations-Conscience Jar (367.00.00.0002)	500.00
3670003 † Donations-Periodicals (367.00.00.0003)	1,200.00
3670004 † Donations - Author Sponsor (367.00.00.0005)	400.00
3670005 † Friend's Gift (367.00.00.0005)	29,800.00
3670006 † Grants-Private Sources (367.00.00.0006)	-
3670006B † Grants - Mullis Center Book Club	1,200.00
3670006C † Grants - SJICF - Youth Book Groups	-
3670006E † Grants-Eldred Foundation (367.00.00.0006)	-
3670006G † Grants-Stocker Foundation (367.00.00.0006)	-
3670006H † Grants - SJICF Fair - WiFi Hotspots (367.00.00.0006)	-
3670006L † Grants - SJICF - ELL (367.00.00.0006)	-
3670006M † Grants - SJICF- Makerspace (367.00.00.0006)	-
3670006P † Grants-PrimeTime (367.00.00.0006)	-
3670007 † Memorials (367.00.00.0007)	-
3698000 † Over/Short deposits (369.80.00.0000)	-
3699002 † Misc Revenues (369.90.00.0002)	-
3699004 † Refund from Vendor (369.91.00.0004)	-
3699300 † OPALCO capital refunds (369.93.00.0000)	1,000.00

3896000 † Local Gov Invest Pool (389.60.00.0000)	5,000.00
3970001 † Transfers-in from Dedicated Resvr (397.00.00.6313)	-
3976317 † Transfers-in from Project Fund (397.00.00.6317)	-
3976318 † Transfers-in from Gen'l Rsvr (397.00.00.6318)	-
3980000 † Insurance Recoveries (398.10.00.0000)	-
Total Revenues	3,294,000.00
	0
Expense	2,631,800.00
5088000 · Ending cash & investments	662,200.00
6311.00.508.31.00.0125 Section 125 Deposit	1,500.00
6311.00.508.80.00.0000 Cash - General Accounting	500,000.00
6311.00.508.80.00.0001 Petty Cash - Change Account	250.00
6311.00.508.80.00.0037 Credit Card Processing - Checking	200.00
6311.00.508.80.00.0038 Petty Cash - Checking	250.00
NEW PAYROLL ACCOUNT	160,000.00
572.10 ADMINISTRATION	
10.10 SALARIES AND WAGES	
10.10.0001 Library Director	141,220.00
Total 10.10 Admin - Salaries & Wages	141,220.00
10.20 PERSONNEL BENEFITS	
10.20.0001 Library Admin - FICA	10,800.00
10.20.0002 Library Admin - L&I	650.00
10.20.0003 Library Admin - Retirement	12,870.00
10.20.0006 Library Admin - Insurance-health,life,ltd	12,910.00
10.20.0008 Library Admin - Insurance-life,sd	550.00
10.20.0009 Library Admin - Unemployment ins.	200.00
10.20.0010 Library Admin - Deferred Comp	4,240.00
10.20.0012 Library Admin - PFML	750.00
10.20.0022 Library Admin - Medical Flight Insurance	190.00
Total 10.20 Admin - Personnel Benefits	43,160.00
10.31 SUPPLIES	
10.31.0002F Operating Supplies FOL <i>total</i>	3,500.00
10.31.0002D Operating Supplies FOL <i>Libr Discretionary</i>	2,000.00
10.31.0002V Operating Supplies FOL <i>Volunteer Supplies</i>	500.00
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	24,000.00
10.31.0004 Long Range Planning Supplies	200.00
10.31.0005 Furniture non-capital	15,000.00
10.31.0006 Promotional Hosting	300.00
Total 10.31 Admin - Supplies	58,000.00
10.41 PROFESSIONAL SERVICES	
10.41.0001 Consulting Services	20,000.00
10.41.0002 Auditor Services	6,000.00

10.41.0003 Prof Memberships & Training	7,000.00
10.41.0004 Professional Services (catering, entertainment)	500.00
10.41.0011 Long Range Planning	400.00
10.41.0012 Paid Ads & Legal	4,000.00
10.41 Admin - Professional Services	37,900.00
10.46 INSURANCE PREMIUMS & RECOVERIES	
10.46.0001 Insurance - General Liability, Guard St.	5,220.00
10.46.0001 Insurance - Cyber	2,330.00
10.46.0001 Insurance - Mgt : D&O, Fiduciary, Crime, EPL	6,320.00
10.46.0001 Insurance - Pollution	11,540.00
10.46.0001 Insurance - Public Entities, E&O	10,610.00
Total 10.46 Admin - Insurance Prem/Recoveries	36,020.00
10.49 MISCELLANEOUS	
10.49.0008 Licenses & Fees	1,800.00
Total 10.49 Miscellaneous	1,800.00
TOTAL ADMINISTRATION	318,100.00
572.20 LIBRARY SERVICES	
20.10 SALARIES AND WAGES	
10.0002 · Assoc II- Jen	69,880.00
10.0003 · Assoc II - Stephanie	59,570.00
10.0004 · Assoc II - Outreach Coordinator - Gabriel	64,970.00
10.0005 · Assoc II - Adult Programs - Frankie	46,780.00
10.0006 · Youth Services Manager - Melina	94,640.00
10.0007 · Youth Serv Assoc - Elizabeth	75,210.00
10.0008 · Asst Director/Adult Services Mngr - Anthony	86,330.00
10.0009 · Substitutes	35,000.00
10.0011 - Assoc II - Brenna	59,570.00
10.0012 · Summer Assistant	4,000.00
10.0014 · Bookkeeper	53,940.00
10.0015 Circulation Manager - Sue V.	89,450.00
10.0021 · Circulation Associate 1 - Pat	50,810.00
10.0023 Admin - Kasey	51,170.00
10.0024 PSA	19,520.00
10.0025 Public Service Assoc. Naomi	23,070.00
10.0026 Public Service Assoc. Heidi	25,260.00
10.0099G Temporary Early Learning Asst. - Stocker Grant	18,720.00
Total 20.10 · Library Srv Salaries & Wages	927,890.00
20.20 · PERSONNEL BENEFITS	
20.0001 · FICA	70,900.00
20.0002 · L&I (worker's comp)	8,980.00
20.0003 · Retirement (PERS)	73,090.00
20.0006 Medical/dental/life/LT disability Insurance	160,210.00
20.0008 Insurance- ST Disability	3,460.00
20.0009 · Unemployment Insurance	2,240.00

20.0010 · Deferred Compensation contribution	24,070.00
20.0012 · Paid Family Medical Leave (PFML)	4,900.00
20.0022 · Medical Flight Insurance	2,220.00
20.0125 · Section 125 Fees (TASC)	610.00
Total 20.20 - Library Serv Personnel Benefits	350,680.00
20.31 SUPPLIES	
31.0003 · Processing Supplies	9,500.00
31.0004 · Event Supplies	500.00
31.0005 · Supplies, children's programs	6,000.00
31.0005F · Supplies, children's programs FOL	5,700.00
31.0005C Child Prog Sup - SJICF Youth Book Group	2,400.00
31.0005G Child Prog Sup Stocker	1,270.00
31.0005P Child Prog Sup Prime Time	-
31.0006 · Supplies, adult programs	2,100.00
31.0006 · Supplies, adult programs FOL	1,100.00
31.0007 · Supplies, outreach services	2,400.00
31.0007F · Supplies, outreach services FOL	700.00
20.41.0010M Outreach Services - Mullis Center Book Club	1,200.00
31.0007 · Supplies, outreach services ELL	500.00
31.0007 · Supplies, outreach services ELL (FOL)	500.00
31.0008 · Supplies, safety program	1,000.00
Total 20.31 · Library Services Supplies	34,870.00
20.34 · INVENTORY (COLLECTIONS)	
20.34.0001 · Children's Books	16,000.00
20.34.0002 · Periodicals	11,000.00
20.34.0003 · Adult Video	12,500.00
20.34.0004 · Reference Non-Print Materials	35,000.00
20.34.0004 · Reference Non-Print Materials - FOL	8,700.00
20.34.0005 · Adult Reference Print	600.00
20.34.0006 - Local and PNW	600.00
20.34.0007 · Children's Reference	2,000.00
20.34.0008 · Adult Audio	9,000.00
20.34.0009 - Games & Puzzles	600.00
20.34.0010 · Adult Books	36,000.00
20.34.0011 · Children's video	2,800.00
20.34.0012 · Children's Audio	2,500.00
20.34.0013 - Children's Audio Music	200.00
20.34.0018 · Duplicates	600.00
20.34.0019 · Replacements	8,000.00
20.34.0020 · Large Print	3,000.00
20.34.0021 - Spanish	1,900.00
20.34.0023 · Graphic Novels	1,900.00
20.34.0024 - YA Books	5,200.00
20.34.0025 - YA Video	1,500.00

20.34.0026 - YA Audio	-
Total 20.34 · Library Services Inventory	159,600.00
20.41 PROFESSIONAL SERVICES	
20.41.0001 · Public Relations	11,000.00
20.41.0001 · Public Relations (FOL)	5,000.00
20.41.0005 · Programs, Children's	2,500.00
20.41.0005F · Programs, Children's FOL	3,000.00
20.41.0005G · Pgms,Child - Stocker Found.	1,280.00
20.41.0005P · Pgms,Child - PrimeTime	-
20.41.0006 · Programs, Adults	4,000.00
20.41.0006F · Programs, Adults FOL	1,600.00
20.41.0010 · Outreach Services (Library)	1,000.00
20.41.0010E · Outreach Services ELL (Library)	5,000.00
Total 20.41 Library Serv Prof Services	34,380.00
20.42 · COMMUNICATION	
20.42.0001 · Telephone	5,000.00
20.42.0002 · Postage	10,000.00
20.42.0003 · Postage Meter Machine	1,350.00
20.42.0004 · Online Telephone	12,000.00
20.42.0004H · Online Telephone - SJICF Fair-wifi hotspots	-
Total 20.42 Library Serv - Communication	28,350.00
20.49 MISCELLANEOUS	
20.49.0002 · ILL	100.00
20.49.0003 · OCLC	19,500.00
20.49.0006 · ILS Server/Software	19,000.00
Total 20.49 Library Serv - Miscellaneous	38,600.00
TOTAL LIBRARY SERVICES	1,574,370.00
40.43.0000 · TRAVEL	8,000.00
572.50 FACILITIES	
50.10 SALARIES AND WAGES	
50.10.0010 IT Administrator	105,510.00
Total 50.10 Facilities- Salaries & Wages	105,510.00
50.20 PERSONNEL BENEFITS	
50.20.0001 Facilities - FICA	8,070.00
50.20.0002 Facilities - L&I	690.00
50.20.0003 Facilities - Retirement (PERS)	9,610.00
50.20.0006 Facilities - Insurance-health,life,ltd	12,910.00
50.20.0008 Facilities - Insurance- life, stdisability	430.00
50.20.0009 Facilities - Unemployment insurance	200.00
50.20.0010 Facilities - Deferred Comp	600.00
50.20.0012 Facilities - Facilities - PFML	560.00
50.20.0022 Facilities - Medical Flight Insurance	-
Total 50.20 Facilities - Personnel Benefits	33,070.00
50.31.0001 Building Supplies	4,000.00

50.35.0001 Misc Equipment Non Capital	18,000.00
50.41.0004 Janitor	37,000.00
50.45.0001 Rentals (storage/lease/copier)	14,000.00
50.46.0001 Insurance Property	14,140.00
50.47 UTILITY SERVICES	
50.47.0001 Water/Sewer/Trash	7,500.00
50.47.0002 Recycling	1,800.00
50.47.0003 Electricity	18,000.00
50.47.0004 Propane	1,600.00
Total 50.47 Utility Services	28,900.00
50.48 · REPAIRS AND MAINTENANCE	
50.48.0001 · Equipment Maintenance Non Capital	14,000.00
50.48.0003 · Landscaping	16,000.00
50.48.0004 · Building Service Contractors	35,000.00
Total 50.48 Facilities Repairs & Maintenance	65,000.00
TOTAL FACILITIES	319,620.00
TOTAL LIBRARY	2,220,090.00
586.00.00 USE TAX	-
588.80 PRIOR YEAR ADJUSMENT	-
589.00.00 REFUND OF PRIOR YR REVENUE	-
592.72.8 STATUTORY INTEREST REFUND	-
592.72.84 DEBT ISSUANCE COSTS	-
594.72.62.0000 - BUILDINGS & STRUCTURES	-
72.63 · IMPROVEMENTS	
594.72.63.0001 - Improvements	30,000.00
594.72.63 Improvements	30,000.00
594.72.64 MACHINERY & EQUIPMENT	
72.64.0001 Computer Equipment Capital	-
72.64.0002 Computer Software Capital	-
72.64.0003 Furniture Capital	-
Total 594.72.64 Machinery & Equipment	-
597.72.00.6318 TRANSFER TO GENERAL RSV FUND	381,710.00
597.72.00.6313 TRANSFER TO DEDICATED FUND	-
597.72.00.6317 TRANSFER TO PROJECT FUND	-
597.72.00.6314 TRANSFER TO BOND FUND	-
TOTAL EXPENSE TO SJI LIBRARY DISTRICT	3,294,000.00
	0.00
	2,250,090.00

6313 - Dedicated Fund 2025 BUDGET	2025 Approved 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 2025 BUDGET	2025 Approved Budget
308.31.00.0000 · Beginning net cash & investments	534.00
367.00.00.0001 - Donations	-
397.72.00.6311 - Transfers IN from General Operating	-
397.72.00.6317 - Transfers IN from Project Fund	271,200.00
Total Revenue	271,734.00

Expense	
508.31.00.0000 · Ending cash & investments	554.00
597.00.00.6311 - Transfers OUT to General Operating	-
591.72.71.2032 - LTGO Debt Principal Payment	230,000.00
592.72.83.2032 - LTGO Debt Interest Payment	41,180.00
Total Expenditures	271,734.00

Project Fund 6317
2025 BUDGET

2025
Approved
Budget

Revenue	
3083100000 · Beginning net cash & investments	655,620.00
3671101 † Contributions/Donations (prvt sources) (367.11.00.0001)	-
3671100 † Other Contributions (367.11.00.0003)	-
3672100 † Grants - Nongovernmental (367.21.00.0001)	-
3981000 † Insurance Recoveries (398.10.00.0000)	-
3691000 † Sale of Surplus (369.10.00.0000)	-
3977200 † Transfers IN from Dedicated Resvr (397.72.00.6313)	-
3977200 † Transfers IN from Gen'l Operating (397.72.00.6311)	-
3970002 † Transfers IN from Gen'l Rsvr (397.00.00.0002)	-
TOTAL REVENUES	655,620.00
Expense	
5083100 · Ending cash & investments	173,780.00
572.10 ADMINISTRATION	
10.31.0000 Computer Software - non capital	-
10.31.0001 Supplies	-
10.31.0002 Marketing & Outreach	-
10.31.0003 Promotional Hosting	-
10.31.0004 Event Supplies	-
10.35.0000 Small Tools & Minor Equipment - non capital	-
10.41.0000 Professional Services (catering & entertainment)	-
10.41.0044 Paid Ads & Legal	-
10.41.1001 Consulting, Other	50,000.00
10.42.0000 Postage	-
10.45.0000 Rentals/Leases	-
10.46.0000 Insurance Liability	1,800.00
10.49.0008 Fees & Licenses	-
10.49.0001 Merchant Card Fees	-
10.49.0030 Prof Memberships & Training	-
10.49.0020 Software Subscriptions	-
TOTAL 572.10 Admin	51,800.00

40.43.0000 Travel	-
572.50 FACILITIES	
50.10 SALARIES AND WAGES	
50.10.0001 Maintenance Worker	27,590.00
Total 50.10 Facilities - Salaries & Wages	27,590.00
50.20 PERSONNEL BENEFITS	
50.20.0001 Facilities - FICA	2,110.00
50.20.0002 Facilities - L&I	790.00
50.20.0003 Facilities - Retirement	-
50.20.0006 Facilities - Insurance-health,life,ltd	-
20.20.0008 Facilities - Insurance-life,sd	-
50.20.0009 Facilities - Unemployment ins.	80.00
50.20.0010 Facilities - Deferred Comp	-
50.20.0012 Facilities - PFML	150.00
50.20.0017 WA State Long Term Care	-
50.20.0022 Facilities - Medflight Insurance - AirLift NW	-
50.20.0023 Facilitiess - Medflight - Isl Air Ambulance	-
Total 50.20 Facilities - Personnel Benefits	3,130.00
50.35.0001 BuildingGrounds Parts&Supplies	1,250.00
50.46.0000 Insurance Property	83,370.00
50.47 UTILITY SERVICES	
50.47.0001 Water/Sewer/Trash	18,000.00
50.47.0002 Electricity	10,500.00
50.47.0003 Propane	-
TOTAL 50.47 Utility Services	28,500.00
50.48 REPAIRS & MAINTENANCE	
50.48.0001 Building Service Contractors	10,000.00
50.48.0003 Landscaping	5,000.00
50.48.0005 Security Contract Service	-
TOTAL 50.48 Repairs & Maintenance	15,000.00
TOTAL 572.50 Facilities	158,840.00
594.72 FACILITIES - CAPITAL EXPENDITURES	
72.62 CONSTRUCTION	
72.62.1001 Building Construction	-
72.62.1002 Remediation & Repairs	-
72.62.1003 Construction Contingency	-
72.62.1004 Testing & Inspections	-
72.62.1005 Construction Inspections	-
72.62.2001 Architect Design	-

72.62.4003 Attorney Fees	-
72.62.4101 Architectural Consulting	-
72.62.4102 Construction Consulting	-
72.62.4401 Marketing & Outreach	-
72.62.4901 Building Permit	-
Total 72.62 Facilities - Construction	-
72.63 LANDSCAPING	-
Total 72.62 Facilities - Landscaping	-
72.64 FURNITURE, FIXTURES, & EQUIPMENT	
72.64.0001 Computer Equipment	-
72.64.1002 Furniture & Fixtures	-
Total 72.62 Facilities - FF&E	-
TOTAL 597.72 Facilities - Capital Expenses	-
72.00.6311 Transfers OUT to General Operating	-
72.00.6314 Transfers OUT to LTGO Bond	271,200.00
72.00.6318 Transfers OUT to General Reserves	-
TOTAL EXPENSE TO PROJECT FUND	655,620.00

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6318 General Reserves Fund 2025 BUDGET	2025 Approved Budget
308.31.00.0000 · Beginning net cash & investments	163,800.00
361.11.07.0000 - Investment Interest - Local Govt. Inv. Pool	400.00
397.72.00.6311 - Transfers IN from General Operating	381,710.00
397.00.00.6313 - Transfers IN from Dedicated Rsrv	-
397.72.00.6317 - Transfers IN from Project Fund	-
Total Revenue	545,910.00
Expense	
508.31.00.0000 · Ending cash & investments	545,910.00
597.00.00.6311 - Transfers OUT to General Operating	-
597.72.00.6317 - Transfers OUT to Project	-
Total Expenditures	545,910.00