



SAN JUAN ISLAND LIBRARY DISTRICT

**RESOLUTION #4-2025
2026 LIBRARY BUDGET**

WHEREAS, the San Juan Island Library District Board of Trustees held a public hearing on November 25, 2025 to discuss the adoption of its 2026 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 2026 as attached to this resolution and incorporated as if fully set forth herein.

DATED, this 25th day of November, 2025.

2026 GENERAL OPERATING	\$3,444,400.00
2026 DEDICATED FUND	\$22,804.00
2026 BOND FUND	\$266,554.00
2026 PROJECT FUND	\$2,577,880.00
2026 GENERAL RESERVE	\$885,910.00
2026 TECHNOLOGY RESERVE	\$0
2026 FACILITIES RESERVE	\$0

SAN JUAN ISLAND LIBRARY DISTRICT BOARD OF TRUSTEES

Boyd L. Pratt

Karen Vedder

Cheryl Krupke

[Signature]

ATTESTED BY:

[Signature]

2026 Operating Budget - 6311 FINAL

11.26.2025

	2026 Budget
Income	
Beginning Cash & Investment 308	
91.3080 · Beginning Cash - Unassigned	
91.3081 · Operating Cash SJC	500,000.00
91.3083 · Operating Payroll	160,000.00
91.3084 · Front Desk Cash	250.00
91.3085 · Petty Cash Checking	250.00
91.3086 · Credit Card Processing	200.00
91.3087 · TASC FSA	1,500.00
91.3089 · Operating Investment Account	110,000.00
Total 91.3080 · Beginning Cash - Unassigned	772,200.00
Total Beginning Cash & Investment 308	772,200.00
3111000 · Property Tax	2,581,000.00
3340000 · Washington State Grants	0.00
3340001 · TTRPG	0.00
3340002 · Beanstack	0.00
3340003 · WDLC Summit	0.00
Total 3340000 · Washington State Grants	0.00
3370001 · Leasehold Tax	14,000.00
3370002 · Timber Harvest Tax	150.00
3472001 · Photocopies & Printing	7,000.00
3472002 · Sales to Patrons	40.00
3472003 · Inter Library Loan Income	100.00
3472004 · Non Resident Fee	250.00
3472005 · Fines/Lost or Damaged	2,500.00
3479001 · Rental of Meeting Room	360.00
3611000 · Local Govt Investment Pool	4,000.00
3670001 · Donations - General	25,000.00
3670002 · Donations - Conscience Jar	400.00
3670003 · Donations - Periodicals	1,200.00
3670004 · Donations - Author Sponsor	400.00
3670005 · Friends Gift	31,500.00
3670010 · Grants - Private Sources	0.00
3670011 · Mullis Center Book Club	1,200.00

3670012 · PrimeTime	0.00
3670014 · Furniture Grant SJICF	0
3670013 · ELL Grant SJICF	0.00
Total 3670010 · Grants - Private Sources	1,200.00
3690000 · Miscellaneous Revenues	0.00
3691000 · Sale of Surplus	100.00
3698000 · Over/Short Deposits	0.00
3699101 · OPALCO Rebate	1,000.00
3699102 · Credit Card Rebates	2,000.00
Total Income	3,444,400.00
	<i>0.00</i>
Expense	2,672,200.00
Ending Cash & Investments 508	0.00
91.5080 · Ending Cash - Unassigned	0.00
91.5081 · Operating Cash SJC	500,000.00
91.5083 · Operating Payroll	160,000.00
91.5084 · Front Desk Cash	250.00
91.5085 · Petty Cash Checking	250.00
91.5086 · Credit Card Processing	200.00
91.5087 · TASC Account	1,500.00
91.5089 · Operating Investment Account	110,000.00
Total 91.5080 · Ending Cash - Unassigned	772,200.00
Total Ending Cash & Investments 508	772,200.00
Administration 572.10	0.00
Salaries & Wages 572.10.10	0.00
10.1001 · Library Director	151,390.00
Total Salaries & Wages 572.10.10	151,390.00
Personnel Benefits 572.10.20	0.00
20.1001 · FICA Admin	11,580.00
20.1002 · L&I Worker's Comp Admin	610.00
20.1003 · PERS Retirement Admin	8,450.00
20.1004 · Med,dental,life,ltd Admin	13,880.00
20.1005 · Short Term Disability Admin	450.00
20.1006 · Unemployment Admin	200.00
20.1007 · Deferred Comp Admin	4,540.00
20.1008 · PFML Admin	1,230.00
20.1009 · Medflight Ins Admin	190.00
Total Personnel Benefits 572.10.20	41,130.00
Supplies Admin 572.10.31	0.00

31.1010 · Operating Supplies	15,000.00
31.1011 · Operating Supplies FOL	0.00
31.1012 · Oper Supplies FOL Dir'sDiscret	2,000.00
31.1013 · Oper Supplies FOL Volunteer	500.00
31.1014 · Oper supplies FOL Vol Events	<u>1,000.00</u>
Total 31.1011 · Operating Supplies FOL	3,500.00
31.1030 · Computer Software (Non Capital)	30,000.00
31.1040 · Long Range Planning Supplies	500.00
31.1050 · Furniture (Non Capital)	15,250.00
31.1055 · Furniture Grants (Non Capital) SJICF	0.00
31.1060 · Promotional Hosting	<u>300.00</u>
Total Supplies Admin 572.10.31	64,550.00
Prof Services Admin 572.10.41	0.00
41.1010 · Consulting Services	25,000.00
41.1020 · Auditor Services	12,000.00
41.1030 · Memberships & Trainings	7,500.00
41.1040 · Long Range Planning	400.00
41.1050 · Paid Ads & Legal	4,000.00
41.1060 · Catering & Entertainment	<u>600.00</u>
Total Prof Services Admin 572.10.41	49,500.00
Insurance Admin 572.10.46	0.00
46.1010 · Liability Insurance Guard	0.00
46.1011 · Cyber Insurance	2,300.00
46.1012 · Mgmt,D&O,Fiduciary,Crime,EPL	5,800.00
46.1013 · Pollution	11,400.00
46.1014 · Public Entities, E&O	<u>9,400.00</u>
Total Insurance Admin 572.10.46	28,900.00
Miscellaneous Admin 572.10.49	0.00
49.1001 · Licenses & Fees	<u>2,200.00</u>
Total Miscellaneous Admin 572.10.49	<u>2,200.00</u>
Total Administration 572.10	337,670.00
Library Services 572.20	0.00
Salaries & Wages 572.20.10	0.00
10.2002 · Assoc II - Jen	74,100.00
10.2003 · Assoc II - Stephanie	64,080.00
10.2004 · Outreach Coordinatiior - Gabriel	71,630.00
10.2005 · Assoc II Adult Programs Abby	49,430.00
10.2006 · Youth Services Manager - Melina	100,360.00
10.2007 · Youth Serv Assoc II - Elizabeth	80,270.00
10.2008 · Asst Dir/Adult Serv - Anthony	95,180.00

10.2009 · Substitutes	40,000.00
10.2011 · Assoc II - Brenna	64,080.00
10.2012 · Summer Assistant	4,000.00
10.2014 · Bookkeeper	54,040.00
10.2015 · Circulation Manager - Sue	94,860.00
10.2021 · Circulation Assoc 1 - Pat	53,890.00
10.2023 · Admin Assistant - Kasey	56,410.00
10.2024 · Public Service Associate - Erika	21,520.00
10.2025 · Public Service Assoc - Naomi	24,410.00
10.2026 · Public Service Assoc. - Heidi	26,790.00
10.2099 · Early Learning Stocker Grant	0.00
Total Salaries & Wages 572.20.10	975,050.00
Personnel Benefits 572.20.20	0.00
20.2001 · FICA	74,600.00
20.2002 · L&I Worker's Comp	8,490.00
20.2003 · PERS Retirement	47,900.00
20.2004 · Med,dental,life,ltd	183,920.00
20.2005 · Short Term Disability	3,820.00
20.2006 · Unemployment Insurance	2,400.00
20.2007 · Deferred Comp	25,750.00
20.2008 · PFML	7,900.00
20.2009 · Medflight Insurance	2,220.00
20.2099 ·Stocker Grant Payroll Taxes	0.00
20.2020 · Section 125 fees (TASC)	560.00
Total Personnel Benefits 572.20.20	357,560.00
Supplies Lib Serv 572.20.31	0.00
31.2003 · Processing Supplies	12,500.00
31.2004 · Event Supplies	500.00
31.2020 · Children's Program Supplies	3,300.00
31.2120 · Children's Grants	0.00
31.2021 · Children's Supplies FOL	5,700.00
31.2022 · Child Sup SJICF Youth Bk Group	0.00
31.2023 · Children's Supplies Stocker	0.00
31.2024 · Children's Supplies PrimeTime	0.00
Total 31.2120 · Children's Grants	5,700.00
31.2030 · YA Program Supplies	3,500.00
31.2130 · YA Grants	
31.2031 · YA Supplies FOL	1,000.00
31.2032 · YA Supplies SJICF Youth Bk Group	2,400.00
Total 31.2130 · YA Grants	3,400.00

31.2050 · Adult Program Supplies	2,100.00
31.2150 · Adult Grants	0.00
31.2051 · Adult Supplies FOL	1,100.00
31.2052 · Adult Supplies Makerspace	0.00
Total 31.2150 · Adult Grants	1,100.00
31.2070 · Outreach Services Supplies	2,500.00
31.2170 · Outreach Grants	0.00
31.2071 · Outreach Supplies FOL	700.00
31.2072 · Outreach Sup Mullis Ctr Bk Club	1,200.00
31.2073 · ELL Supplies SJICF	0.00
31.2074 · ELL Supplies FOL	800.00
Total 31.2170 · Outreach Grants	2,700.00
31.2080 · ELL Outreach Supplies	700.00
31.2090 · Safety Supplies	1,000.00
Total Supplies Lib Serv 572.20.31	48,500.00
Inventory/Collections 572.20.34	0.00
34.2001 · Children's Books	19,200.00
34.2002 · Children's Audiovisual	4,500.00
34.2004 · Children's Audio	0.00
34.2007 · Children's Video	0.00
34.2008 · Children's Reference	0.00
34.2010 · Children's Music	0.00
34.2021 · Adult Books	36,300.00
34.2024 · Adult Audio	6,000.00
34.2027 · Adult Video	12,600.00
34.2028 · Adult Reference	500.00
34.2041 · YA Books	7,000.00
34.2042 · YA Audiovisual	700.00
34.2047 · YA Video	0.00
34.2061 · Adult Graphic Novels	1,200.00
34.2062 · Large Print	6,000.00
34.2063 · Spanish	2,000.00
34.2064 · Local & PNW	500.00
34.2065 · Games & Puzzles	1,000.00
34.2066 · Periodicals	11,000.00
34.2067 · English Language Learning	500.00
34.2080 · Duplicates	600.00
34.2081 · Replacements	8,300.00
34.2088 · Reference Non Print	35,500.00
34.2089 · Reference Non Print FOL	9,100.00

Total Inventory/Collections 572.20.34	162,500.00
Prof Services Library 572.20.41	0.00
41.2010 · Public Relations/Outreach	13,500.00
41.2011 · Public Relations FOL	5,000.00
41.2020 · Children's Programs	2,600.00
41.2120 · Children's Grants	0.00
41.2021 · Children's Programs FOL	3,000.00
41.2023 · Children's Programs Stocker	0.00
41.2024 · Children's Programs PrimeTime	0.00
Total 41.2120 · Children's Grants	3,000.00
41.2050 · Adult Programs	4,000.00
41.2150 · Adult Grants	0.00
41.2051 · Adult Programs FOL	1,600.00
Total 41.2150 · Adult Grants	1,600.00
41.2070 · Outreach Programs	1,000.00
41.2071 · Outreach ELL	6,000.00
Total Prof Services Library 572.20.41	36,700.00
Communication 572.20.42	0.00
42.2001 · Telephone	5,000.00
42.2002 · Postage	8,500.00
42.2003 · Postage Meter Machine	350.00
42.2004 · Online Telephone	12,000.00
Total Communication 572.20.42	25,850.00
Miscellaneous 572.20.49	0.00
49.2002 · ILL	100.00
49.2003 · OCLC	20,700.00
49.2006 · ILS Server/Software	22,000.00
Total Miscellaneous 572.20.49	42,800.00
Total Library Services 572.20	1,648,960.00
Travel 572.40	0.00
43.4001 · Travel	7,000.00
43.4002 · Travel - WSL Grant - WDLC Summit	0.00
Total Travel 572.40	7,000.00
Facilities 572.50	0.00
Salaries & Wages 572.50.10	0.00
10.5001 · IT Administrator	111,890.00
Total Salaries & Wages 572.50.10	111,890.00
Personnel Benefits 572.50.20	0.00
20.5001 · FICA Facilities	8,560.00
20.5002 · L&I Worker's Comp Facilities	650.00

20.5003 · PERS Retirement Facilities	6,250.00
20.5004 · Med,dental,life,ltd Facilities	13,880.00
20.5005 · ShortTerm Disability Facilities	580.00
20.5006 · Unemployment Facilities	200.00
20.5007 · Deferred Comp Facilities	3,360.00
20.5008 · PFML Facilities	910.00
20.5009 · Medflight Insurance Facilities	190.00
Total Personnel Benefits 572.50.20	34,580.00
Supplies Facilities 572.50.3	0.00
31.5001 · Building Supplies	3,000.00
35.5001 · Misc Equipment Non Capital	18,000.00
35.5002 · Equipment - SJICF Hot Spot Grant	0.00
Total Supplies Facilities 572.50.3	21,000.00
Services Facilities 572.50.4	0.00
41.5001 · Janitor/Cleaning	36,000.00
45.5001 · Rentals (Storage/lease/copier)	14,000.00
46.5001 · Property Insurance Guard	13,400.00
47.5100 · Utilities	0.00
47.5001 · Water/Sewer/Trash	9,000.00
47.5002 · Recycling	1,800.00
47.5003 · Electricity	20,000.00
47.5004 · Propane	1,900.00
Total 47.5100 · Utilities	32,700.00
48.5001 · Equipment Maintenance	2,000.00
48.5003 · Landscaping	15,000.00
48.5004 · Building Service Contractors	36,000.00
Total Services Facilities 572.50.4	149,100.00
Total Facilities 572.50	316,570.00
Capital Expenditures 594.72	0.00
63.0001 · Improvements	40,000.00
Total Capital Expenditures 594.72	40,000.00
Transfers Out 597.00	0.00
97.6318 · Transfer to Gen Reserve Fund	322,000.00
Total Transfers Out 597.00	322,000.00
Total Expense	3,444,400.00
Net Income	0.00

2026 Dedicated Reserves Budget - 6313 FINAL

11.26.2025

		2026 Budget
Income		
Beginning Cash & Investment 308		
51.3080 · Beginning Cash - Assigned		
51.3086 · Dedicated Fund 6313		22,804.00
Total 51.3080 · Beginning Cash - Assigned		22,804.00
Total Beginning Cash & Investment 308		22,804.00
Total Income		22,804.00
Expense		
Ending Cash & Investments 508		
51.5080 · Ending Cash - Assigned		
51.5086 · Dedicated Fund 6313		22,804.00
Total 51.5080 · Ending Cash - Assigned		22,804.00
Total Ending Cash & Investments 508		22,804.00
Total Expense		22,804.00
Net Income		0

2026 Bond Budget - 6314 FINAL

11.26.2025

	2026 Budget
Income	
Beginning Cash & Investment 308	
51.3080 · Beginning Cash - Assigned	
51.3087 · LTGO Bond Fund 6314	554.00
Total 51.3080 · Beginning Cash - Assigned	554.00
Total Beginning Cash & Investment 308	554.00
Transfers In 397.0000	
40.6317 · Transfer In Project Fund	266,000.00
Total Transfers In 397.0000	266,000.00
Total Income	266,554.00
Expense	
Ending Cash & Investments 508	
51.5080 · Ending Cash - Assigned	
51.5087 · LGTO Bond Fund 6314	354.00
Total 51.5080 · Ending Cash - Assigned	354.00
Total Ending Cash & Investments 508	354.00
Administration 572.10	
Miscellaneous Admin 572.10.49	
49.1001 · Licenses & Fees	200
Total Miscellaneous Admin 572.10.49	200
Total Administration 572.10	200
591.72 · Debt Payment	
70.0001 · Loan Principle	230,000.00
Total 591.72 · Debt Payment	230,000.00
592.72 · Debt Interest Payment	36,000.00
Total Expense	266,554.00
Net Income	0

2026 Project Budget FINAL 6317

11.26.2025

	2026 Budget
Income	
Beginning Cash & Investment 308	
51.3080 · Beginning Cash - Assigned	
51.3081 · Project Fund	200,880.00
51.3082 · Project Fund Investment Account	2,200,000.00
Total 51.3080 · Beginning Cash - Assigned	2,400,880.00
Total Beginning Cash & Investment 308	2,400,880.00
3611000 · Local Govt Investment Pool	77,000.00
3670001 · Donations - General	100,000.00
3692000 · Refund from Vendor	0.00
3980000 · Insurance Recoveries	0.00
Total Income	2,577,880.00
Gross Profit	2,577,880.00
 Expense	
Ending Cash & Investments 508	0.00
51.5080 · Ending Cash - Assigned	0.00
51.5081 · Project Fund 6317	0.00
51.5082 · Project Fund Investment Account	1,934,000.00
Total 51.5080 · Ending Cash - Assigned	1,934,000.00
Total Ending Cash & Investments 508	1,934,000.00
Administration 572.10	0.00
10.1002 Development Director Salary	100,000.00
Total Salaries & Wages 572.10.10	100,000.00
Personnel Benefits 572.10.20	
20.1001 · FICA Admin	7,650.00
20.1002 · L&I Worker's Comp Admin	690.00
20.1003 · PERS Retirement Admin	5,580.00
20.1004 · Med,dental,life,ltd Admin	13,890.00
20.1005 · Short Term Disability Admin	460.00
20.1006 · Unemployment Admin	200.00
20.1007 · Deferred Comp Admin	3,000.00
20.1008 · PFML Admin	810.00
20.1009 · Medflight Ins Admin	190.00
Total Personnel Benefits 572.10.20	32,470.00
Supplies Admin 572.10.31	
31.1710 Operating Supplies	2,000.00
31.1720 P.R. Printing	5,000.00
31.1760 Event Supplies	1,000.00
Total Supplies Admin 572.10.31	8,000.00
Prof Services Admin 572.10.41	0.00

41.1710 Marketing & Outreach	300.00
41.1720 Rentals	1,500.00
41.1760 Catering & Entertainment	1,000.00
41.1010 · Consulting Services	110,000.00
Total Prof Services Admin 572.10.41	112,800.00
Communication 572.10.42	0.00
42.1702 · Postage	2,000.00
Total Insurance Admin 572.10.46	2,000.00
Insurance Admin 572.10.46	0.00
46.1010 · Liability Insurance Spring	1,420.00
Total Insurance Admin 572.10.46	1,420.00
Total Administration 572.10	256,690.00
Facilities 572.50	0.00
Salaries & Wages 572.50.10	0.00
10.5002 · Maintenance Worker	27,300.00
Total Salaries & Wages 572.50.10	27,300.00
Personnel Benefits 572.50.20	0.00
20.5001 · FICA Facilities	2,090.00
20.5002 · L&I Worker's Comp Facilities	720.00
20.5006 · Unemployment Facilities	80.00
20.5008 · PFML Facilities	230.00
Total Personnel Benefits 572.50.20	3,120.00
Supplies Facilities 572.50.3	0.00
31.5001 · Building Supplies	2,000.00
Total Supplies Facilities 572.50.3	2,000.00
Services Facilities 572.50.4	0.00
46.5050 · Property Insurance Spring St	46,000.00
47.5100 · Utilities	0.00
47.5001 · Water/Sewer/Trash	22,000.00
47.5003 · Electricity	10,500.00
Total 47.5100 · Utilities	32,500.00
48.5003 · Landscaping	0.00
48.5004 · Building Service Contractors	10,270.00
Total Services Facilities 572.50.4	88,770.00
Total Facilities 572.50	121,190.00
Transfers Out 597.00	0.00
97.6314 · Transfer to LTGO Bond Fund	266,000.00
Total Transfers Out 597.00	266,000.00
Total Expense	2,577,880.00
Net Income	0.00

2026 General Reserves Budget FINAL 6318

11.26.2025

	2026 Budget
Income	
Beginning Cash & Investment 308	
51.3080 · Beginning Cash - Assigned	
51.3088 · General Reserves Fund	88,910.00
51.3089 · Gen Reserves Investment Acct	457,000.00
Total 51.3080 · Beginning Cash - Assigned	545,910.00
Total Beginning Cash & Investment 308	545,910.00
3611000 · Local Govt Investment Pool	18,000.00
Transfers In 397.0000	
40.6311 · Transfer In Operating Fund	322,000.00
Total Transfers In 397.0000	322,000.00
Total Income	885,910.00
Expense	
Ending Cash & Investments 508	
51.5080 · Ending Cash - Assigned	
51.5088 · General Reserves 6318	106,910.00
51.5089 · Gen Reserves Investment Acct	779,000.00
Total 51.5080 · Ending Cash - Assigned	885,910.00
Total Ending Cash & Investments 508	885,910.00
Total Expense	885,910.00
Net Income	0