san juan island LIBRARY

SAN JUAN ISLAND LIBRARY DISTRICT
RESOLUTION #3-2026

Amending the 2026 Budget

WHEREAS, certain estimated expenditures need to be amended,

NOW THEREFORE BE IT RESOLVED by the Board of Trustees of the San Juan Island Library District that certain expenditure estimates in the 2026 Budget are hereby amended per Attachment A.

DATED, this 11th day of August, 2026.

2026	GENERAL OPERATING	$3,594,450.00
2026	DEDICATED RESERVES	$23,560.00
2026	LTGO BOND	$266,990.00
2026	PROJECT	$2,866,500.00
2026	GENERAL RESERVES	$904,380.00

SAN JUAN ISLAND LIBRARY DISTRICT BOARD OF TRUSTEES
San Juan County, Washington

John Aschoff, President

Boyd Pratt

Cheryl Kringle, Vice President

Barbara Sharp

Karen Vedder, Secretary

ATTESTED BY:

Laurie Orton, Director

SJI LIBRARY DISTRICT

2026

ATTACHMENT A

2026 DRAFT BUDGET AMENDMENTS

8.4.26

6311 - OPERATING FUND

Fund #	Fund Name	barscode			beginning balance	adjustment	ending balance	total adjustment	original total budget	amended budget
6311	SJI Library District	**308.31.00.0000**	**revenue**	**beginning cash**	**584,550.00**	**$ -**	**584,550.00**			
								0.00	**3,594,450.00**	**3,594,450.00**
6311	SJI Library District	572.20.31.2175	expenditure	Outreach Supplies - America 250	-	$ 400.00	400.00			
6311	SJI Library District	572.40.43.4001	expenditure	Travel	7,000.00	$ (400.00)	6,600.00			
								0.00	**3,594,450.00**	**3,594,450.00**

0.00

ATTACHMENT A: Approved 2026 Amended Budget - 8.11.26

6311 - OPERATING FINAL 2026 Amended Budget	Approved 2026 Amended Budget
Income	
Beginning Cash & Investment 308	
91.3080 · Beginning Cash - Unassigned	
91.3081 · Operating Cash SJC	584,550.00
91.3082 · Operating Payables	50,000.00
91.3083 · Operating Payroll	160,000.00
91.3084 · Front Desk Cash	250.00
91.3085 · Petty Cash Checking	210.00
91.3086 · Credit Card Processing	960.00
91.3087 · TASC FSA	1,300.00
91.3089 · Operating Investment Account	110,000.00
Total 91.3080 · Beginning Cash - Unassigned	907,270.00
Total Beginning Cash & Investment 308	907,270.00
3111000 · Property Tax	2,581,000.00
3340030 · WA Secretary of State Grant	400.00
3340570 · WA State Library Grants	
3340573 · Travel to ARSL	1,000.00
3370001 · Leasehold Tax	14,000.00
3370002 · Timber Harvest Tax	500.00
3472001 · Photocopies & Printing	8,000.00
3472002 · Sales to Patrons	40.00
3472003 · Inter Library Loan Income	100.00
3472004 · Non Resident Fee	250.00
3472005 · Fines/Lost or Damaged	2,800.00
3479001 · Rental of Meeting Room	280.00
3611000 · Local Govt Investment Pool	4,000.00
3670001 · Donations - General	25,000.00
3670002 · Donations - Conscience Jar	600.00
3670003 · Donations - Periodicals	900.00
3670004 · Donations - Author Sponsor	500.00
3670005 · Friends Gift	35,500.00
3670010 · Grants - Private Sources	
3670011 · Mullis Center Book Club	0.00
3670014 · Furniture Grant SJICF	3,500.00
3670016 · Stocker Grant	5,000.00
Total 3670010 · Grants - Private Sources	8,500.00
3690000 · Miscellaneous Revenues	810.00
3691000 · Sale of Surplus	0.00
3698000 · Over/Short Deposits	0.00
3699101 · OPALCO Rebate	1,000.00
3699102 · Credit Card Rebates	2,000.00
Total Income	3,594,450.00

Expense	
Ending Cash & Investments 508	
91.5080 · Ending Cash - Unassigned	
91.5081 · Operating Cash SJC	500,000.00
91.5082 · Operating Payables	50,000.00
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	822,200.00
Total Ending Cash & Investments 508	822,200.00
Administration 572.10	
Salaries & Wages 572.10.10	
10.1001 · Library Director	151,390.00
Total Salaries & Wages 572.10.10	151,390.00
Personnel Benefits 572.10.20	
20.1001 · FICA Admin	11,580.00
20.1002 · L&I Worker's Comp Admin	680.00
20.1003 · PERS Retirement Admin	8,450.00
20.1004 · Med,dental,life,ltd Admin	13,960.00
20.1005 · Short Term Disability Admin	590.00
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	210.00
Total Personnel Benefits 572.10.20	41,440.00
Supplies Admin 572.10.31	
31.1010 · Operating Supplies	15,500.00
31.1011 · Operating Supplies FOL	
31.1012 · Oper Supplies FOL Dir'sDiscrt	2,000.00
31.1013 · Oper Supplies FOL Volunteer	500.00
31.1014 · Oper supplies FOL Vol Events	1,000.00
Total 31.1011 · Operating Supplies FOL	3,500.00
31.1030 · Computer Software (Non Capital)	31,620.00
31.1040 · Long Range Planning Supplies	500.00
31.1050 · Furniture (Non Capital)	18,750.00
31.1060 · Promotional Hosting	300.00
Total Supplies Admin 572.10.31	70,170.00
Prof Services Admin 572.10.41	
41.1010 · Consulting Services	25,000.00
41.1020 · Auditor Services	10,000.00
41.1030 · Memberships & Trainings	7,500.00
41.1040 · Long Range Planning	400.00
41.1050 · Paid Ads & Legal	4,000.00
41.1760 · Catering & Entertainment	600.00
Total Prof Services Admin 572.10.41	47,500.00
Insurance Admin 572.10.46	

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	9,400.00
Total Insurance Admin 572.10.46	28,900.00
Miscellaneous Admin 572.10.49	
49.1001 · Licenses & Fees	3,600.00
49.1002 · Admin Hosting	100.00
Total Miscellaneous Admin 572.10.49	3,700.00
Total Administration 572.10	343,100.00
Library Services 572.20	
Salaries & Wages 572.20.10	
10.2002 · Assoc II - Jen	74,100.00
10.2003 · Assoc II - Stephanie	64,080.00
10.2004 · Outreach Coordinatior - Gabriel	71,670.00
10.2005 · Assoc II Adult Programs Abby	51,690.00
10.2006 · Youth Services Manager - Melina	100,400.00
10.2007 · Youth Serv Assoc II - Elizabeth	80,270.00
10.2008 · Asst Dir/Adult Serv - Anthony	95,570.00
10.2009 · Substitutes	50,000.00
10.2011 · Assoc II - Brenna	64,080.00
10.2012 · Summer Assistant	4,000.00
10.2014 · Bookkeeper - Heather	55,770.00
10.2015 · Circulation Manager - Sue	93,700.00
10.2021 · Circulation Assoc 1 - Pat	54,420.00
10.2023 · Admin Assistant - Kasey	56,410.00
10.2024 · Public Service Assoc - Sharon	21,100.00
10.2025 · Public Service Assoc - Naomi	25,580.00
10.2026 · Public Service Assoc. - Heidi	26,790.00
10.2099 · Early Learning Stocker Grant - Kristen	880.00
Total Salaries & Wages 572.20.10	990,510.00
Personnel Benefits 572.20.20	
20.2001 · FICA	75,770.00
20.2002 · L&I Worker's Comp	9,400.00
20.2003 · PERS Retirement	48,110.00
20.2004 · Med,dental,life,ltd	184,050.00
20.2005 · Short Term Disability	3,970.00
20.2006 · Unemployment Insurance	2,460.00
20.2007 · Deferred Comp	23,150.00
20.2008 · PFML	8,020.00
20.2009 · Medflight Insurance	2,520.00
20.2020 · Section 125 fees (TASC)	580.00
Total Personnel Benefits 572.20.20	358,030.00
Supplies Lib Serv 572.20.31	
31.2003 · Processing Supplies	12,500.00
31.2004 · Event Supplies	500.00
31.2020 · Children's Program Supplies	4,300.00
31.2120 · Children's Grants	
31.2021 · Children's Supplies FOL	5,700.00

31.2023 · Children's Supplies Stocker	2,480.00
Total 31.2120 · Children's Grants	8,180.00
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 Grp	2,400.00
Total 31.2130 · YA Grants	3,400.00
31.2050 · Adult Program Supplies	2,100.00
31.2150 · Adult Grants	
31.2051 · Adult Supplies FOL	1,100.00
Total 31.2150 · Adult Grants	1,100.00
31.2070 · Outreach Services Supplies	3,300.00
31.2170 · Outreach Grants	
31.2071 · Outreach Supplies FOL	700.00
31.2072 · Outreach Sup Mullis Ctr Bk Club	0.00
31.2073 · ELL Supplies SJICF	2,130.00
31.2074 · ELL Supplies FOL	800.00
31.2175 · Outreach Supplies - America250	400.00
Total 31.2170 · Outreach Grants	4,030.00
31.2080 · ELL Outreach Supplies	1,200.00
31.2090 · Safety Supplies	1,000.00
Total Supplies Lib Serv 572.20.31	45,110.00
Inventory/Collections 572.20.34	
34.2001 · Children's Books	19,550.00
34.2002 · Children's Audiovisual	4,500.00
34.2021 · Adult Books	36,650.00
34.2024 · Adult Audio	4,500.00
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
34.2061 · Adult Graphic Novels	1,200.00
34.2062 · Large Print	7,500.00
34.2063 · Spanish	2,350.00
34.2064 · Local & PNW	500.00
34.2065 · Games & Puzzles	1,350.00
34.2066 · Periodicals	11,000.00
34.2067 · English Language Learning	500.00
34.2080 · Duplicates	900.00
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	164,200.00
Prof Services Library 572.20.41	
41.2010 · Public Relations/Outreach	21,250.00
41.2011 · Public Relations FOL	5,000.00
41.2020 · Children's Programs	2,950.00
41.2120 · Children's Grants	
41.2021 · Children's Programs FOL	3,000.00

41.2023 · Children's Programs Stocker	5,120.00
Total 41.2120 · Children's Grants	8,120.00
41.2030 · YA Programs	350.00
41.2050 · Adult Programs	4,400.00
41.2150 · Adult Grants	
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	50,670.00
Communication 572.20.42	
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	
49.2002 · ILL	100.00
49.2003 · OCLC	19,000.00
49.2006 · ILS Server/Software	22,000.00
Total Miscellaneous 572.20.49	41,100.00
Total Library Services 572.20	1,675,470.00
Travel 572.40	
43.4001 · Travel	6,600.00
43.4002 · Travel - WSL Grant	1,000.00
Total Travel 572.40	7,600.00
Facilities 572.50	
Salaries & Wages 572.50.10	
10.5001 · IT Administrator	111,890.00
Total Salaries & Wages 572.50.10	111,890.00
Personnel Benefits 572.50.20	
20.5001 · FICA Facilities	8,510.00
20.5002 · L&I Worker's Comp Facilities	720.00
20.5003 · PERS Retirement Facilities	6,250.00
20.5004 · Med,dental,life,ltd Facilities	13,880.00
20.5005 · ShortTerm Disability Facilities	480.00
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	210.00
Total Personnel Benefits 572.50.20	34,520.00
Supplies Facilities 572.50.3	
31.5001 · Building Supplies	3,000.00
35.5001 · Misc Equipment Non Capital	21,000.00
Total Supplies Facilities 572.50.3	24,000.00
Services Facilities 572.50.4	
41.5001 · Janitor/Cleaning	37,000.00
45.5001 · Rentals (Storage/lease/copier)	14,400.00
46.5001 · Property & Gen'l Liability Insurance Guar	13,400.00

47.5100 · Utilities	
47.5001 · Water/Sewer/Trash	9,800.00
47.5002 · Recycling	1,800.00
47.5003 · Electricity	20,000.00
47.5004 · Propane	1,900.00
Total 47.5100 · Utilities	33,500.00
48.5001 · Equipment Maintenance	2,000.00
48.5003 · Landscaping	16,600.00
48.5004 · Building Service Contractors	50,000.00
Total Services Facilities 572.50.4	166,900.00
Total Facilities 572.50	337,310.00
Capital Expenditures 594.72	
63.0001 · Improvements	86,770.00
Total Capital Expenditures 594.72	86,770.00
Transfers Out 597.00	
97.6318 · Transfer to Gen Reserve Fund	322,000.00
Total Transfers Out 597.00	322,000.00
Total Expense	3,594,450.00
Net Income	**0.00**

6313 - DEDICATED
FINAL 2026
Amended Budget

	Approved 2026 Amended Budget
Income	
Beginning Cash & Investment 308	
51.3080 · Beginning Cash - Assigned	
51.3085 · Dedicated Fund 6313	10.00
51.3086 · Dedicated Fund Investment Acct	22,800.00
Total 51.3080 · Beginning Cash - Assigned	22,810.00
Total Beginning Cash & Investment 308	22,810.00
3611000 · Local Govt Investment Pool	750.00
Total Income	23,560.00
Expense	
Ending Cash & Investments 508	
51.5080 · Ending Cash - Assigned	
51.5085 · Dedicated Fund 6313	760.00
51.5086 · Dedicated Fund Investment Acct	22,800.00
Total 51.5080 · Ending Cash - Assigned	23,560.00
Total Ending Cash & Investments 508	23,560.00
Total Expense	23,560.00
Net Income	**0.00**

6314 - LTGO BOND
FINAL 2026
Amended Budget

	Approved 2026 Amended Budget
Income	
Beginning Cash & Investment 308	
51.3080 · Beginning Cash - Assigned	
51.3087 · LTGO Bond Fund 6314	990.00
Total 51.3080 · Beginning Cash - Assigned	990.00
Total Beginning Cash & Investment 308	990.00
Transfers In 397.0000	
40.6317 · Transfer In Project Fund	266,000.00
Total Transfers In 397.0000	266,000.00
Total Income	**266,990.00**
Expense	
Ending Cash & Investments 508	
51.5080 · Ending Cash - Assigned	
51.5087 · LGTO Bond Fund 6314	710.00
Total 51.5080 · Ending Cash - Assigned	710.00
Total Ending Cash & Investments 508	710.00
Administration 572.10	
Miscellaneous Admin 572.10.49	
49.1001 · Licenses & Fees	200.00
Total Miscellaneous Admin 572.10.49	200.00
Total Administration 572.10	200.00
591.72 · Debt Payment	
70.0001 · Loan Principle	230,000.00
Total 591.72 · Debt Payment	230,000.00
592.72 · Debt Interest Payment	36,080.00
Total Expense	**266,990.00**
Net Income	0.00

6317 - PROJECT
FINAL 2026 Amended Budget

	Approved 2026 Amended Budget
Income	
Beginning Cash & Investment 308	
51.3080 · Beginning Cash - Assigned	
51.3081 · Project Fund	298,670.00
51.3082 · Project Fund Investment Acct	2,200,000.00
Total 51.3080 · Beginning Cash - Assigned	2,498,670.00
Total Beginning Cash & Investment 308	2,498,670.00
3611000 · Local Govt Investment Pool	79,000.00
3670001 · Donations - General	278,830.00
3670006 · Memorials	10,000.00
Total Income	2,866,500.00
Expense	
Ending Cash & Investments 508	
51.5080 · Ending Cash - Assigned	
51.5081 · Project Fund	152,640.00
51.5082 · Project Fund Investment Acct	1,934,000.00
Total 51.5080 · Ending Cash - Assigned	2,086,640.00
Total Ending Cash & Investments 508	2,086,640.00
Administration 572.10	
Salaries & Wages 572.10.10	
10.1002 · Development Director	50,000.00
Total Salaries & Wages 572.10.10	50,000.00
Personnel Benefits 572.10.20	
20.1001 · FICA Admin	3,830.00
20.1002 · L&I Worker's Comp Admin	420.00
20.1003 · PERS Retirement Admin	2,790.00
20.1004 · Med,dental,life,ltd Admin	6,940.00
20.1005 · Short Term Disability Admin	230.00
20.1006 · Unemployment Admin	120.00
20.1007 · Deferred Comp Admin	1,500.00
20.1008 · PFML Admin	405.00
20.1009 · Medflight Ins Admin	190.00
Total Personnel Benefits 572.10.20	16,425.00
Supplies Admin 572.10.31	
31.1010 · Operating Supplies	2,000.00
31.1720 · PR 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	
41.1010 · Consulting Services	315,000.00
41.1710 · Marketing & Outreach	300.00
41.1720 · Rentals	1,500.00
41.1760 · Catering & Entertainment	1,000.00

Total Prof Services Admin 572.10.41	317,800.00
Communications Admin 572.10.42	
42.1702 · Postage Project Fund	3,500.00
Total Communications Admin 572.10.42	3,500.00
Insurance Admin 572.10.46	
46.1010 · Liability Insurance - Spring St	1,420.00
Total Insurance Admin 572.10.46	1,420.00
Total Administration 572.10	397,145.00
Facilities 572.50	
Salaries & Wages 572.50.10	
10.5002 · Maintenance Worker	20,000.00
Total Salaries & Wages 572.50.10	20,000.00
Personnel Benefits 572.50.20	
20.5001 · FICA Facilities	1,540.00
20.5002 · L&I Worker's Comp Facilities	680.00
20.5006 · Unemployment Facilities	60.00
20.5008 · PFML Facilities	165.00
Total Personnel Benefits 572.50.20	2,445.00
Supplies Facilities 572.50.3	
31.5001 · Building Supplies	2,500.00
Total Supplies Facilities 572.50.3	2,500.00
Services Facilities 572.50.4	
46.5050 · Property Insurance Spring St	46,000.00
47.5100 · Utilities	
47.5001 · Water/Sewer/Trash	25,000.00
47.5003 · Electricity	10,500.00
Total 47.5100 · Utilities	35,500.00
48.5004 · Building Service Contractors	10,270.00
Total Services Facilities 572.50.4	91,770.00
Total Facilities 572.50	116,715.00
Transfers Out 597.00	
97.6314 · Transfer to LTGO Bond fund	266,000.00
Total Transfers Out 597.00	266,000.00
Total Expense	2,866,500.00
Net Income	**0.00**

6318 - GENERAL
FINAL 2026
Amended Budget

	Approved 2026 Amended Budget
Income	
Beginning Cash & Investment 308	
51.3080 · Beginning Cash - Assigned	
51.3088 · General Reserves Fund	109,380.00
51.3089 · Gen Reserves Investment Acct	457,000.00
Total 51.3080 · Beginning Cash - Assigned	566,380.00
Total Beginning Cash & Investment 308	566,380.00
3611000 · Local Govt Investment Pool	16,000.00
Transfers In 397.0000	
40.6311 · Transfer In Operating Fund	322,000.00
Total Transfers In 397.0000	322,000.00
Total Income	904,380.00
Expense	
Ending Cash & Investments 508	
51.5080 · Ending Cash - Assigned	
51.5088 · General Reserves 6318	125,380.00
51.5089 · Gen Reserves Investment Acct	779,000.00
Total 51.5080 · Ending Cash - Assigned	904,380.00
Total Ending Cash & Investments 508	904,380.00
Total Expense	904,380.00
Net Income	**0.00**