

	Actual	BUDGET	BUDGET	Change in	APPROVED BY COMMITTEE 5/9/24 BUDGET	FINAL COPY FOR BOARD 6/11/24 BUDGET
	6/30/2023	2022-2023	2023-2024	BUDGET	2024-2025	2024-2025
REVENUES						
Beginning Fund Balance - Non Grants (estimated)		1,381,101.00	815,318.00	44,519.74	859,837.74	859,837.74
4300 - Grants	171,269.14	200,000.00	200,000.00	(200,000.00)	0.00	0.00
4300.10 - JCLA Grant		0.00	29,000.00	(8,500.00)	20,500.00	20,500.00
4300.11 - ESSER Grant					15,000.00	15,000.00
4401 - Ready to Read	8,410.00	7,900.00	8,400.00	602.00	9,002.00	9,002.00
4430 - OCF Latino Partnership			7,000.00			
4435 - Alpha Rho			1,000.00		1,000.00	1,000.00
4440 - Kyler Fund			2,500.00			
4450 Central OR STEM Hub			6,000.00			
4460 - LSTA Grant			0.00	47,025.00	47,025.00	47,025.00
5010 - Property Taxes - Jefferson County	733,934.79	728,210.00	750,000.00	90,000.00	840,000.00	840,000.00
5030 - Property Taxes - Wasco County	13,461.17	12,445.00	13,500.00	500.00	14,000.00	14,000.00
5110 - Fines & Fees	3,681.48	3,500.00	3,500.00	0.00	3,500.00	3,500.00
5130 - Non-resident cards	2,530.00	2,000.00	2,000.00	0.00	2,000.00	2,000.00
5310 - Interest income - investments	12,688.29	13,947.00	12,000.00	10,000.00	22,000.00	22,000.00
5310.1 - Interest income: property taxes	6,601.52	4,000.00	6,000.00	(5,400.00)	600.00	600.00
5310.3 - Interest income: sale of building					2,700.00	2,700.00
5490 - Miscellaneous Income	9,899.88	3,000.00	4,000.00	0.00	4,000.00	4,000.00
4010 - Donations - Individuals/Businesses	849.40	4,000.00	4,000.00	(3,000.00)	1,000.00	1,000.00
4220 - Film Center Revenue	249.99	0.00	2,000.00	(2,000.00)	0.00	0.00
5495 - Gain on Building Sale	8,226.60	9,053.00	9,000.00	0.00	9,000.00	9,000.00
5500 - Transfer from Building and Improvement Fund		283,000.00	283,000.00	0.00	283,000.00	283,000.00
TOTAL REVENUES	51,528.00	2,652,156.00	2,158,218.00	(26,253.26)	2,134,164.74	2,134,164.74

PERSONNEL SERVICES**SALARIES & RELATED EXPENSES**

6001 - Director	84,686.59	85,520.00	85,530.00	0.00	85,530.00	85,530.00
6002 - Assistant Director	59,233.33	60,000.00	62,816.00	1,872.00	64,688.00	64,688.00
6007 - Library Clerks/Specialists	247,140.86	249,794.00	297,596.00	8,202.00	305,798.00	305,798.00
6016 - Maintenance Staff			-	21,100.00	21,100.00	21,100.00
6009 - Employee Benefits - Other	826.25	5,575.00	5,575.00	0.00	5,575.00	5,575.00
6009.0 - Employee Benefits - Health Insurance Prem	25,372.28	32,000.00	29,200.00	5,800.00	35,000.00	35,000.00
6009.1 - Employee Benefits - HSA	10,920.00	12,000.00	12,000.00	3,000.00	15,000.00	15,000.00
6009.2 - Employee Benefits - Ins Maint. Fees	163.80	1,000.00	300.00	483.00	783.00	783.00
6009.3 - Quickbook fees	0.00	425.00	0.00	0.00	0.00	0.00
6009.4 - Tuition Reimbursement	7,203.59	8,000.00	5,000.00	3,000.00	8,000.00	8,000.00
6009.5 - 457(b)	12,000.00	12,000.00	12,000.00	0.00	12,000.00	12,000.00
6010 - PERS Pension	74,568.92	85,088.00	83,179.00	9,178.00	92,357.00	92,357.00
6011 - Payroll Taxes	34,550.10	39,532.00	44,595.00	(1,654.00)	42,941.00	42,941.00
8401 - Workers Compensation	636.06	400.00	450.00	50.00	500.00	500.00
8700.5 - Genealogy Center Wages/Taxes/Pers	15,158.92	18,324.00	16,504.40	(1,190.40)	15,314.00	15,314.00
7001.4 - Ready to Read Wages/Taxes/PERS	11,115.22	7,900.00	8,598.32	403.68	9,002.00	9,002.00
7001.8 - OAESD Wages/Taxes	14,311.71					
7000.9 -ARPA Wages/Taxes/PERS/Health	16,023.97	16,226.00	0.00	0.00	0.00	0.00
7047 - LSTA Grant Wages/Taxes/PERS			0.00	43,542.00	43,542.00	43,542.00
TOTAL PERSONNEL SERVICES	613,911.60	633,784.00	663,343.72	93,786.00	757,130.00	757,130.00

MATERIALS & SERVICES**BUSINESS EXPENSES**

TOTAL BUSINESS EXPENSES	104,429.73	101,775.00	96,900.00	5,040.00	101,940.00	101,940.00
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NON-PERSONNEL EXPENSES

TOTAL NON-PERSONNEL EXPENSES	10,505.98	8,700.00	8,500.00	(250.00)	8,250.00	8,250.00
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TRAVEL/TRAINING/MEETINGS

TOTAL TRAVEL/TRAINING/MEETINGS	13,342.36	11,400.00	9,000.00	4,500.00	13,500.00	13,500.00
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INSURANCE							
TOTAL INSURANCE EXPENSE	7,293.00	8,000.00	8,000.00	1,500.00	9,500.00	9,500.00	
OCCUPANCY GENEALOGY							
TOTAL GENEALOGY	3,785.25	4,000.00	4,000.00	50.00	4,050.00	4,050.00	
OCCUPANCY EXPENSES - MAIN LIBRARY							
TOTAL OCCUPANCY EXPENSES - MAIN LIBRARY	18,231.63	15,150.00	12,100.00	318.00	12,418.00	12,418.00	
OCCUPANCY EXPENSES - 227/229							
TOTAL OCCUPANCY EXPENSES - 227/229	3,444.98	3,720.00	3,450.00	550.00	4,900.00	4,900.00	
OCCUPANCY EXPENSES - 234							
TOTAL OCCUPANCY EXPENSES - 234	2,302.65	2,360.00	2,450.00	(2,450.00)	0.00	0.00	
OCCUPANCY EXPENSES - 248							
TOTAL 248 OCCUPANCY			0.00	2,875.00	2,875.00	2,875.00	
MAINTENANCE & REPAIRS							
TOTAL MAINTENANCE & REPAIRS	13,217.25	12,000.00	14,000.00	500.00	14,500.00	14,500.00	
PATRON USABLE MATERIALS							
TOTAL PATRON USABLE MATERIALS	73,781.82	76,300.00	73,200.00	5,750.00	78,950.00	78,950.00	
PROGRAM EXPENSES							
TOTAL PROGRAM EXPENSES	12,542.42	16,250.00	12,000.00	2,500.00	14,500.00	14,500.00	
GRANT EXPENSES							
TOTAL GRANT EXPENSES	130,949.64	200,000.00	217,500.00	18,000.00	236,500.00	236,500.00	
TOTAL MATERIALS & SERVICES	393,826.71	459,655.00	461,100.00	36,008.00	501,883.00	501,883.00	
CAPITAL OUTLAY							
9000.3 - Computer Replacement	4,719.99	7,000.00	5,000.00	(2,000.00)	3,000.00	3,000.00	

9040 - Building & Improvement	1,440.00	5,000.00	7,000.00	1,000.00	8,000.00	8,000.00
9010 - Equip/Furn/Computer/Vehicle	3,030.25	49,000.00	49,000.00	0.00	49,000.00	0.00
9034 - JCLA Capital Outlay		0.00	11,500.00	(11,500.00)	0.00	0.00
TOTAL CAPITAL OUTLAY		61,000.00	72,500.00	(12,500.00)	60,000.00	11,000.00
DEBT SERVICE						
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00	0.00
9800 - Transfer from General fund to Bldg & Improv Fund		1,000,000.00	500,000.00	0.00	500,000.00	500,000.00
9201 - General Operating Contingency		100,000.00	100,000.00	0.00	100,000.00	100,000.00
TOTAL EXPENDITURES PAID		2,254,439.00	1,796,943.72	117,294.00	1,919,013.00	1,870,013.00
EXCESS OF REVENUES OVER EXPENDITURES		397,717.00	361,274.28	(143,547.26)	215,151.74	264,151.74
REVENUE REPORTED THAT IS PART OF BEG FB		(1,381,101.00)	(815,318.00)	(44,519.74)	(859,837.74)	(859,837.74)
FUND BALANCE, BEGINNING OF YEAR		1,381,101.00	815,318.00	44,519.74	859,837.74	859,837.74
FUND BALANCE, END OF YEAR		397,717.00	361,274.28	(143,547.26)	215,151.74	264,151.74
CHANGE IN FUND BALANCE		(983,384.00)	(454,043.72)	(188,067.00)	(644,686.00)	(595,686.00)
Grant Income received in Prior year spending this year		(14,000.00)	(8,175.00)	(1,025.00)	(9,200.00)	(9,200.00)
Genealogy Expenses		0.00	(20,504.40)	1,140.40	(19,364.00)	(19,364.00)
Transfer to Building & Improvement Fund		(1,000,000.00)	(500,000.00)	0.00	(500,000.00)	(500,000.00)
General Operating Contingency		(100,000.00)	(100,000.00)	0.00	(100,000.00)	(100,000.00)
Vehicle purchase		(49,000.00)	(49,000.00)	0.00	(49,000.00)	0.00
Transfer from Building Improvement Fund unlikely to receive		283,000.00	283,000.00	0.00	283,000.00	283,000.00
Unknown Grant Revenue - not budgeted as income			0.00	(200,000.00)	(200,000.00)	(200,000.00)
Employee Benefits - Other		(5,575.00)	(5,575.00)	0.00	(5,575.00)	(5,575.00)

Net Income (Loss) From Normal Operations		(97,809.00)	(53,789.00)	11,818.00	(44,547.00)	(44,547.00)
		(983,384.00)	(454,043.40)	(188,066.60)	(644,686.00)	(595,686.00)
BUILDING & IMPROVEMENT FUND REVENUES						
8000 - Transfer from General fund		1,000,000.00	500,000.00	0.00	500,000.00	500,000.00
9100 - Interest Income (Fund #793)	12,253.78	500.00	500.00	9,500.00	10,000.00	10,000.00
9101 - Misc. Other Income		0.00	0.00	0.00	0.00	0.00
9155 - Rental Income	7,025.03	8,000.00	8,000.00	(8,000.00)	0.00	0.00
Grants						
9750 - Interest income		0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE		1,008,500.00	508,500.00	1,500.00	510,000.00	510,000.00
EXPENDITURES						
MATERIALS & SERVICES						
9260.5 - Property Management Fee	816.00	1,000.00	500.00	(500.00)	0.00	0.00
9260.2 - Insurance		500.00	500.00	(500.00)	0.00	0.00
9260.4 - Professional Services		2,000.00	1,000.00	0.00	1,000.00	1,000.00
9260.7 - Taxes	1,834.94	2,500.00	1,500.00	(1,500.00)	0.00	0.00
9260.6 - Repairs & maintenance	5,935.25	4,000.00	3,000.00	2,000.00	5,000.00	5,000.00
9260.8 - Utilities		1,500.00	1,500.00	(500.00)	1,000.00	1,000.00
TOTAL MATERIALS & SERVICES		11,500.00	8,000.00	(1,000.00)	7,000.00	7,000.00
9380 - Capital Outlay	2,914.00	1,167,270.00	895,369.00	2,500.00	897,869.00	726,436.00
9400 - Transfer to General Fund		283,000.00	283,000.00	0.00	283,000.00	283,000.00
9390 - Building Contingency Fund		15,000.00	15,000.00	0.00	15,000.00	15,000.00
EXCESS OF REVENUES OVER EXPENDITURES		(468,270.00)	(692,869.00)	0.00	(692,869.00)	(521,436.00)
FUND BALANCE, BEGINNING OF YEAR		468,270.00	692,869.00	0.00	692,869.00	521,436.00
FUND BALANCE, END OF YEAR		0.00	0.00	0.00	0.00	0.00

