

	BUDGET	BUDGET	Change in	APPROVED BY COMMITTEE 5/9/24 BUDGET	ADOPTED BY BOARD 6/11/24 BUDGET
	2022-2023	2023-2024	BUDGET	2024-2025	2024-2025
<b>REVENUES</b>					
Beginning Fund Balance - Non Grants (estimated)	1,381,101.00	815,318.00	44,519.74	859,837.74	859,837.74
4300 - Grants	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	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	728,210.00	750,000.00	90,000.00	840,000.00	840,000.00
5030 - Property Taxes - Wasco County	12,445.00	13,500.00	500.00	14,000.00	14,000.00
5110 - Fines & Fees	3,500.00	3,500.00	0.00	3,500.00	3,500.00
5130 - Non-resident cards	2,000.00	2,000.00	0.00	2,000.00	2,000.00
5310 - Interest income - investments	13,947.00	12,000.00	10,000.00	22,000.00	22,000.00
5310.1 - Interest income: property taxes	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	3,000.00	4,000.00	0.00	4,000.00	4,000.00
4010 - Donations - Individuals/Businesses	4,000.00	4,000.00	(3,000.00)	1,000.00	1,000.00
4220 - Film Center Revenue	0.00	2,000.00	(2,000.00)	0.00	0.00
5495 - Gain on Building Sale	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
<b>TOTAL REVENUES</b>	<b>2,652,156.00</b>	<b>2,158,218.00</b>	<b>(26,253.26)</b>	<b>2,134,164.74</b>	<b>2,134,164.74</b>
<b>PERSONNEL SERVICES</b>					
<b>SALARIES &amp; RELATED EXPENSES</b>					
6001 - Director	85,520.00	85,530.00	0.00	85,530.00	85,530.00
6002 - Assistant Director	60,000.00	62,816.00	1,872.00	64,688.00	64,688.00
6007 - Library Clerks/Specialists	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	5,575.00	5,575.00	0.00	5,575.00	5,575.00
6009.0 - Employee Benefits - Health Insurance Prem	32,000.00	29,200.00	5,800.00	35,000.00	35,000.00
6009.1 - Employee Benefits - HSA	12,000.00	12,000.00	3,000.00	15,000.00	15,000.00
6009.2 - Employee Benefits - Ins Maint. Fees	1,000.00	300.00	483.00	783.00	783.00
6009.3 - Quickbook fees	425.00	0.00	0.00	0.00	0.00
6009.4 - Tuition Reimbursement	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	0.00	12,000.00	12,000.00

6010 - PERS Pension	85,088.00	83,179.00	9,178.00	92,357.00	92,357.00
6011 - Payroll Taxes	39,532.00	44,595.00	(1,654.00)	42,941.00	42,941.00
8401 - Workers Compensation	400.00	450.00	50.00	500.00	500.00
8700.5 - Genealogy Center					
Wages/Taxes/Pers	18,324.00	16,504.40	(1,190.40)	15,314.00	15,314.00
7001.4 - Ready to Read					
Wages/Taxes/PERS	7,900.00	8,598.32	403.68	9,002.00	9,002.00
7001.8 - OAESD Wages/Taxes					
7000.9 -ARPA					
Wages/Taxes/PERS/Health	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
<b>TOTAL PERSONNEL SERVICES</b>	<b>633,784.00</b>	<b>663,343.72</b>	<b>93,786.00</b>	<b>757,130.00</b>	<b>757,130.00</b>
<b>MATERIALS &amp; SERVICES</b>					
<b>BUSINESS EXPENSES</b>					
<b>TOTAL BUSINESS EXPENSES</b>	<b>101,775.00</b>	<b>96,900.00</b>	<b>5,040.00</b>	<b>101,940.00</b>	<b>101,940.00</b>
<b>NON-PERSONNEL EXPENSES</b>					
<b>TOTAL NON-PERSONNEL EXPENSES</b>	<b>8,700.00</b>	<b>8,500.00</b>	<b>(250.00)</b>	<b>8,250.00</b>	<b>8,250.00</b>
<b>TRAVEL/TRAINING/MEETINGS</b>					
<b>TOTAL TRAVEL/TRAINING/MEETINGS</b>	<b>11,400.00</b>	<b>9,000.00</b>	<b>4,500.00</b>	<b>13,500.00</b>	<b>13,500.00</b>
<b>INSURANCE</b>					
<b>TOTAL INSURANCE EXPENSE</b>	<b>8,000.00</b>	<b>8,000.00</b>	<b>1,500.00</b>	<b>9,500.00</b>	<b>9,500.00</b>
<b>OCCUPANCY GENEALOGY</b>					
<b>TOTAL GENEALOGY</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>50.00</b>	<b>4,050.00</b>	<b>4,050.00</b>
<b>OCCUPANCY EXPENSES - MAIN LIBRARY</b>					
<b>TOTAL OCCUPANCY EXPENSES - MAIN LIBRARY</b>	<b>15,150.00</b>	<b>12,100.00</b>	<b>318.00</b>	<b>12,418.00</b>	<b>12,418.00</b>
<b>OCCUPANCY EXPENSES - 227/229</b>					
<b>TOTAL OCCUPANCY EXPENSES - 227/229</b>	<b>3,720.00</b>	<b>3,450.00</b>	<b>550.00</b>	<b>4,900.00</b>	<b>4,900.00</b>
<b>OCCUPANCY EXPENSES - 234</b>					
<b>TOTAL OCCUPANCY EXPENSES - 234</b>	<b>2,360.00</b>	<b>2,450.00</b>	<b>(2,450.00)</b>	<b>0.00</b>	<b>0.00</b>
<b>OCCUPANCY EXPENSES - 248</b>					
<b>TOTAL 248 OCCUPANCY</b>		<b>0.00</b>	<b>2,875.00</b>	<b>2,875.00</b>	<b>2,875.00</b>
<b>MAINTENANCE &amp; REPAIRS</b>					
<b>TOTAL MAINTENANCE &amp; REPAIRS</b>	<b>12,000.00</b>	<b>14,000.00</b>	<b>500.00</b>	<b>14,500.00</b>	<b>14,500.00</b>
<b>PATRON USABLE MATERIALS</b>					
<b>TOTAL PATRON USABLE MATERIALS</b>	<b>76,300.00</b>	<b>73,200.00</b>	<b>5,750.00</b>	<b>78,950.00</b>	<b>78,950.00</b>
<b>PROGRAM EXPENSES</b>					

<b>TOTAL PROGRAM EXPENSES</b>	<b>16,250.00</b>	<b>12,000.00</b>	2,500.00	<b>14,500.00</b>	<b>14,500.00</b>
<b>GRANT EXPENSES</b>					
<b>TOTAL GRANT EXPENSES</b>	<b>200,000.00</b>	<b>217,500.00</b>	18,000.00	<b>236,500.00</b>	<b>236,500.00</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>459,655.00</b>	<b>461,100.00</b>	36,008.00	<b>501,883.00</b>	<b>501,883.00</b>
<b>CAPITAL OUTLAY</b>					
9000.3 - Computer Replacement	7,000.00	5,000.00	(2,000.00)	3,000.00	3,000.00
9040 - Building & Improvement	5,000.00	7,000.00	1,000.00	8,000.00	8,000.00
9010 - Equip/Furn/Computer/Vehicle	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
<b>TOTAL CAPITAL OUTLAY</b>	<b>61,000.00</b>	<b>72,500.00</b>	(12,500.00)	<b>60,000.00</b>	<b>11,000.00</b>
<b>DEBT SERVICE</b>					
<b>TOTAL DEBT SERVICE</b>	<b>0.00</b>	<b>0.00</b>	0.00	<b>0.00</b>	<b>0.00</b>
<b>9800 - Transfer from General fund to Bldg &amp; Improv Fund</b>	<b>1,000,000.00</b>	<b>500,000.00</b>	0.00	<b>500,000.00</b>	<b>500,000.00</b>
<b>9201 - General Operating Contingency</b>	<b>100,000.00</b>	<b>100,000.00</b>	0.00	<b>100,000.00</b>	<b>100,000.00</b>
<b>TOTAL EXPENDITURES PAID</b>	<b>2,254,439.00</b>	<b>1,796,943.72</b>	117,294.00	<b>1,919,013.00</b>	<b>1,870,013.00</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>397,717.00</b>	<b>361,274.28</b>	(143,547.26)	<b>215,151.74</b>	<b>264,151.74</b>
<b>REVENUE REPORTED THAT IS PART OF BEG FB</b>	<b>(1,381,101.00)</b>	<b>(815,318.00)</b>	(44,519.74)	<b>(859,837.74)</b>	<b>(859,837.74)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>1,381,101.00</b>	<b>815,318.00</b>	44,519.74	<b>859,837.74</b>	<b>859,837.74</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>397,717.00</b>	<b>361,274.28</b>	(143,547.26)	<b>215,151.74</b>	<b>264,151.74</b>
<b>CHANGE IN FUND BALANCE</b>	<b>(983,384.00)</b>	<b>(454,043.72)</b>	(188,067.00)	<b>(644,686.00)</b>	<b>(595,686.00)</b>
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)	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	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
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<b>TOTAL REVENUE</b>	<b>1,008,500.00</b>	<b>508,500.00</b>	<b>1,500.00</b>	<b>510,000.00</b>	<b>510,000.00</b>
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**EXPENDITURES****MATERIALS & SERVICES**

9260.5 - Property Management Fee	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	2,500.00	1,500.00	(1,500.00)	0.00	0.00
9260.6 - Repairs & maintenance	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

<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>11,500.00</b>	<b>8,000.00</b>	<b>(1,000.00)</b>	<b>7,000.00</b>	<b>7,000.00</b>
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9380 - Capital Outlay	<b>1,167,270.00</b>	895,369.00	2,500.00	897,869.00	726,436.00
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<b>9400 - Transfer to General Fund</b>	<b>283,000.00</b>	<b>283,000.00</b>	0.00	<b>283,000.00</b>	<b>283,000.00</b>
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9390 - Building Contingency Fund	15,000.00	15,000.00	0.00	15,000.00	15,000.00
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**EXCESS OF REVENUES OVER  
EXPENDITURES**

	<b>(468,270.00)</b>	<b>(692,869.00)</b>	0.00	<b>(692,869.00)</b>	<b>(521,436.00)</b>
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**FUND BALANCE, BEGINNING OF  
YEAR**

	<b>468,270.00</b>	<b>692,869.00</b>	0.00	<b>692,869.00</b>	<b>521,436.00</b>
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**FUND BALANCE, END OF YEAR**

	<b>0.00</b>	<b>0.00</b>	0.00	<b>0.00</b>	<b>0.00</b>
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