

	Actual	Actual	BUDGET	BUDGET	Change in	BUDGET	
	06/30/21	6/30/22	2021 - 2022	2022-2023	BUDGET	2023-2024	
REVENUES							
1	Beginning Fund Balance - Non Grants (estimated)	962,916.00	1,192,093.00	1,381,101.00	1,381,101.00	0.00	1,381,101.00
2	4307 - Summer Reading Program						
3	4220 - Film Center Revenue	453.00	0.00	1,000.00	0.00	2,000.00	2,000.00
4	4300 - Grants	277,535.00	111,936.00	200,000.00	200,000.00	0.00	200,000.00
5	4300.15 - ALA Grants			3,000.00	0.00	0.00	
6	4401 - Ready to Read	7,674.00	7,903.00	7,646.00	7,900.00	500.00	8,400.00
7	5010 - Property Taxes - Jefferson County	698,724.00	716,393.00	690,581.00	728,210.00	21,790.00	750,000.00
8	5030 - Property Taxes - Wasco County	11,515.00	12,474.00	11,100.00	12,445.00	1,055.00	13,500.00
9	5110 - Fines & Fees	5,358.00	6,648.00	2,500.00	3,500.00	0.00	3,500.00
10	5117 - Rental - Annex	634.00	100.00	200.00	0.00	0.00	0.00
11	5310.1 - Interest income: property taxes	16,021.00	3,095.00	6,500.00	4,000.00	2,000.00	6,000.00
12	5310.0 - Interest income - investments		4,685.00	11,000.00	13,947.00	(1,947.00)	12,000.00
13	5490 - Miscellaneous Income	1,908.00	3,964.00	500.00	3,000.00	1,500.00	4,500.00
	4010 - Donations -						
14	Individuals/Businesses	271,114.00	602.00	4,000.00	4,000.00	0.00	4,000.00
15	4020 - Legacies & Bequests			0.00	0.00	0.00	0.00
16	5130 - Non-resident cards		9,768.00	1,500.00	2,000.00	0.00	2,000.00
17	5495 - Gain on Building Sale				9,053.00	(53.00)	9,000.00
	5500 - Transfer from Building and						
18	Improvement Fund			283,000.00	283,000.00	0.00	283,000.00
19	TOTAL REVENUES	2,253,852.00	2,069,661.00	2,603,628.00	2,652,156.00	26,845.00	2,679,001.00

PERSONNEL SERVICES**SALARIES & RELATED EXPENSES**

21	8401 - Workers Compensation	280.00	595.00	470.00	400.00	50.00	450.00
22	6001 - Director	63,000.00	65,415.00	65,520.00	85,520.00	0.00	85,520.00
23	6002 - Assistant Director	37,500.00	40,644.00	41,600.00	60,000.00	1,800.00	61,800.00
24	6016 - Maintenance Staff		8,765.00	11,500.00		22,880.00	22,880.00
25	6006 - Library Specialists	174,587.00	173,936.00	175,000.00		0.00	0.00
26	6007 - Library Clerks/Specialists	32,358.00	31,017.00	33,000.00	249,794.00	19,643.00	269,437.00
	6009.0 - Employee Benefits - Health						
27	Insurance Prem	38,017.00	24,619.00	28,800.00	32,000.00	0.00	32,000.00
28	6009.1 - Employee Benefits - HSA	14,938.00	9,000.00	9,000.00	12,000.00	0.00	12,000.00
	6009.2 - Employee Benefits - Ins Maint.						
29	Fees	395.00	676.00	1,000.00	1,000.00	(700.00)	300.00
30	6009.4 - Tuition Reimbursement		7,999.00	8,000.00	8,000.00	(3,000.00)	5,000.00
31	6009.5 - 457(b)		12,000.00	11,925.00	12,000.00	0.00	12,000.00
32	6009.3 - Quickbook fees	44.00	1,718.00	425.00	425.00	(425.00)	0.00
33	6009 - Employee Benefits - Other		4,814.00	5,575.00	5,575.00	0.00	5,575.00
34	6010 - PERS Pension	57,563.00	64,283.00	66,000.00	85,088.00	3,328.00	88,416.00
35	PERS Buy Down	50,000.00				0.00	
36	6011 - Payroll Taxes	25,077.00	29,521.00	30,000.00	39,532.00	4,224.00	43,756.00
	8700.5 - Genealogy Center						
37	Wages/Taxes/Pers	4,634.00	2,181.00	5,202.00	18,324.00	(2,868.00)	15,456.00
	7001.4 - Ready to Read						
38	Wages/Taxes/PERS	5,401.00	7,926.00	7,646.00	7,900.00	500.00	8,400.00
39	7000.9 -ARPA Wages/Taxes/PERS/Health			0.00	16,226.00	(16,226.00)	0.00
40	7000.15 - OCF K-12 Wages/Taxes/PERS		2,433.00	0.00		0.00	0.00
41	ALA Wages/Taxes/PERS		0.00	0.00		0.00	0.00
42	TOTAL PERSONNEL SERVICES	503,794.00	485,109.00	500,663.00	633,784.00	29,206.00	662,990.00

MATERIALS & SERVICES**BUSINESS EXPENSES**

43	TOTAL BUSINESS EXPENSES	79,491.00	100,629.00	91,834.00	101,775.00	(4,875.00)	96,900.00
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NON-PERSONNEL EXPENSES

44	TOTAL NON-PERSONNEL EXPENSES	14,479.00	9,406.00	10,250.00	8,700.00	(200.00)	8,500.00
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TRAVEL/TRAINING/MEETINGS

45	TOTAL TRAVEL/TRAINING/MEETINGS	6,661.00	10,615.00	11,500.00	11,400.00	(2,400.00)	9,000.00
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INSURANCE

46	TOTAL INSURANCE EXPENSE	7,583.00	6,928.00	7,950.00	8,000.00	0.00	8,000.00
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OCCUPANCY GENEALOGY

47	TOTAL GENEALOGY	17,981.00	7,715.00	8,964.00	4,000.00	0.00	4,000.00
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OCCUPANCY EXPENSES - MAIN LIBRARY

48	TOTAL OCCUPANCY EXPENSES - MAIN LIBRARY	0.00	16,010.00	13,750.00	15,150.00	(3,050.00)	12,100.00
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OCCUPANCY EXPENSES - 227/229

49	TOTAL OCCUPANCY EXPENSES - 227/229		7,859.00	3,440.00	3,720.00	(270.00)	3,450.00
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OCCUPANCY EXPENSES - 234

50	TOTAL OCCUPANCY EXPENSES - 234		0.00	3,440.00	2,360.00	90.00	2,450.00
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MAINTENANCE & REPAIRS

51	TOTAL MAINTENANCE & REPAIRS	21,009.00	16,150.00	16,000.00	12,000.00	2,000.00	14,000.00
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PATRON USABLE MATERIALS

52	TOTAL PATRON USABLE MATERIALS	81,396.00	69,396.00	83,800.00	76,300.00	(2,350.00)	73,950.00
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PROGRAM EXPENSES							
53	TOTAL PROGRAM EXPENSES	19,487.00	20,679.00	21,800.00	16,250.00	(6,250.00)	10,000.00
GRANT EXPENSES							
54	7000 - Various grants	196,124.00	(153.00)	200,000.00	200,000.00	0.00	200,000.00
55	TOTAL GRANT EXPENSES	196,124.00	148,704.00	203,000.00	200,000.00	0.00	200,000.00
56	TOTAL MATERIALS & SERVICES	448,028.00	414,981.00	472,663.00	459,655.00	(17,305.00)	442,350.00
CAPITAL OUTLAY							
57	9000.1 - Children's Area Improvement			0.00	0.00	0.00	0.00
58	9000.2 - RFID			0.00	0.00	0.00	0.00
59	9000.3 - Computer Replacement			8,000.00	7,000.00	(2,000.00)	5,000.00
60	9040 - Building & Improvement		1,450.00	5,000.00	5,000.00	2,000.00	7,000.00
61	9010 - Equip/Furn/Computer/Vehicle	21,151.00	12,086.00	49,000.00	49,000.00	0.00	49,000.00
62	ARPA Grant Capital Outlay		38,000.00	0.00	0.00	0.00	0.00
63	OCF K-12 Capital Outlay			0.00	0.00	0.00	0.00
64	TOTAL CAPITAL OUTLAY	21,151.00	51,536.00	62,000.00	61,000.00	0.00	61,000.00
DEBT SERVICE							
65	9051 - Mortgage - Principal			0.00	0.00	0.00	0.00
66	9052 - Loan Interest/Expenses			0.00	0.00	0.00	0.00
67	TOTAL DEBT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
68	9800 - Transfer from General fund to Bldg & Improv Fund	91,136.00	210,762.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00
69	9201 - General Operating Contingency		13,227.00	50,000.00	100,000.00	0.00	100,000.00
70	TOTAL EXPENDITURES PAID	1,064,109.00	1,175,615.00	2,085,326.00	2,254,439.00	11,901.00	2,266,340.00

71	EXCESS OF REVENUES OVER EXPENDITURES	1,189,743.00	894,046.00	518,227.00	397,717.00	14,944.00	412,661.00
72	REVENUE REPORTED THAT IS PART OF BEG FB	(962,916.00)	(1,192,093.00)	(1,381,101.00)	(1,381,101.00)	0.00	(1,381,101.00)
73	FUND BALANCE, BEGINNING OF YEAR	962,916.00	1,192,093.00	1,381,101.00	1,381,101.00	0.00	1,381,101.00
74	FUND BALANCE, END OF YEAR	1,189,743.00	894,046.00	518,227.00	397,717.00	14,944.00	412,661.00
75	CHANGE IN FUND BALANCE	226,827.00	(298,047.00)	(862,874.00)	(983,384.00)	14,944.00	(968,440.00)
76	Grant Income received in Prior year spending this year				(14,000.00)		(8,175.00)
77	PERS Buydown			0.00	0.00	0.00	0.00
78	Genealogy Expenses			(14,166.00)	0.00	(19,456.00)	(19,456.00)
79	Transfer to Building & Improvement Fund			(1,000,000.00)	(1,000,000.00)	0.00	(1,000,000.00)
80	General Operating Contingency			(50,000.00)	(100,000.00)	0.00	(100,000.00)
81	Vehicle purchase			(49,000.00)	(49,000.00)	0.00	(49,000.00)
82	Transfer from Building Improvement Fund unlikely to receive			283,000.00	283,000.00	0.00	283,000.00
83	Employee Benefits - Other			(5,575.00)	(5,575.00)	0.00	(5,575.00)
84	Net Income (Loss) From Normal Operations			(27,133.00)	(97,809.00)	28,575.00	(69,234.00)
				(862,874.00)	(983,384.00)	14,944.00	(968,440.00)