

**Jefferson County Library District  
Operating Budget 2023-2024**

	<b>Actual 06/30/21</b>	<b>Actual 6/30/22</b>	<b>BUDGET 2021 - 2022</b>	<b>BUDGET 2022-2023</b>	<b>Change in BUDGET</b>	<b>BUDGET 2023-2024</b>
<b>REVENUES</b>						
Beginning Fund Balance - Non Grants (estimated)	962,916.00	1,192,093.00	1,381,101.00	1,381,101.00	(565,783.00)	815,318.00
4220 - Film Center Revenue	453.00	0.00	1,000.00	0.00	2,000.00	2,000.00
4300 - Grants	277,535.00	111,936.00	200,000.00	200,000.00	0.00	200,000.00
4300.15 - ALA Grants			3,000.00	0.00	0.00	
4399.xx - ESSER Grant				0.00		
4300.xx - JCLA Grant				0.00	29,000.00	29,000.00
4401 - Ready to Read	7,674.00	7,903.00	7,646.00	7,900.00	500.00	8,400.00
5010 - Property Taxes - Jefferson County	698,724.00	716,393.00	690,581.00	728,210.00	21,790.00	750,000.00
5030 - Property Taxes - Wasco County	11,515.00	12,474.00	11,100.00	12,445.00	1,055.00	13,500.00
5110 - Fines & Fees	5,358.00	6,648.00	2,500.00	3,500.00	0.00	3,500.00
5117 - Rental - Annex	634.00	100.00	200.00	0.00	0.00	0.00
5310.1 - Interest income: property taxes	16,021.00	3,095.00	6,500.00	4,000.00	2,000.00	6,000.00
5310.0 - Interest income - investments		4,685.00	11,000.00	13,947.00	(1,947.00)	12,000.00
5490 - Miscellaneous Income	1,908.00	3,964.00	500.00	3,000.00	1,000.00	4,000.00
4010 - Donations - Individuals/Businesses	271,114.00	602.00	4,000.00	4,000.00	0.00	4,000.00
4020 - Legacies & Bequests			0.00	0.00	0.00	0.00
5130 - Non-resident cards		9,768.00	1,500.00	2,000.00	0.00	2,000.00
5495 - Gain on Building Sale				9,053.00	(53.00)	9,000.00
5500 - Transfer from Building and Improvement Fund			283,000.00	283,000.00	0.00	283,000.00
<b>TOTAL REVENUES</b>	<b>2,253,852.00</b>	<b>2,069,661.00</b>	<b>2,603,628.00</b>	<b>2,652,156.00</b>	<b>(510,438.00)</b>	<b>2,141,718.00</b>

**PERSONNEL SERVICES****SALARIES & RELATED EXPENSES**

8401 - Workers Compensation	280.00	595.00	470.00	400.00	50.00	450.00
6001 - Director	63,000.00	65,415.00	65,520.00	85,520.00	10.00	85,530.00
6002 - Assistant Director	37,500.00	40,644.00	41,600.00	60,000.00	2,816.00	62,816.00
6016 - Maintenance Staff		8,765.00	11,500.00		0.00	0.00
6006 - Library Specialists	174,587.00	173,936.00	175,000.00		0.00	0.00
6007 - Library Clerks/Specialists	32,358.00	31,017.00	33,000.00	249,794.00	47,802.00	297,596.00
6009.0 - Employee Benefits - Health Insurance Prem	38,017.00	24,619.00	28,800.00	32,000.00	(2,800.00)	29,200.00
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. Fees	395.00	676.00	1,000.00	1,000.00	(700.00)	300.00
6009.4 - Tuition Reimbursement		7,999.00	8,000.00	8,000.00	(3,000.00)	5,000.00
6009.5 - 457(b)		12,000.00	11,925.00	12,000.00	0.00	12,000.00
6009.3 - Quickbook fees	44.00	1,718.00	425.00	425.00	(425.00)	0.00
6009 - Employee Benefits - Other		4,814.00	5,575.00	5,575.00	0.00	5,575.00
6010 - PERS Pension	57,563.00	64,283.00	66,000.00	85,088.00	(1,909.00)	83,179.00
PERS Buy Down	50,000.00				0.00	
6011 - Payroll Taxes	25,077.00	29,521.00	30,000.00	39,532.00	5,063.00	44,595.00
8700.5 - Genealogy Center Wages/Taxes/Pers	4,634.00	2,181.00	5,202.00	18,324.00	(1,819.60)	16,504.40
7001.4 - Ready to Read Wages/Taxes/PERS	5,401.00	7,926.00	7,646.00	7,900.00	698.32	8,598.32
7000.9 -ARPA Wages/Taxes/PERS/Health			0.00	16,226.00	(16,226.00)	0.00
7000.15 - OCF K-12 Wages/Taxes/PERS		2,433.00	0.00		0.00	0.00
ALA Wages/Taxes/PERS		0.00	0.00		0.00	0.00

<b>TOTAL PERSONNEL SERVICES</b>	<b>503,794.00</b>	<b>485,109.00</b>	<b>500,663.00</b>	<b>633,784.00</b>	29,559.72	<b>663,343.72</b>
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**MATERIALS & SERVICES****BUSINESS EXPENSES**

<b>TOTAL BUSINESS EXPENSES</b>	<b>79,491.00</b>	<b>100,629.00</b>	<b>91,834.00</b>	<b>101,775.00</b>	(1,875.00)	<b>99,900.00</b>
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**NON-PERSONNEL EXPENSES**

<b>TOTAL NON-PERSONNEL EXPENSES</b>	<b>14,479.00</b>	<b>9,406.00</b>	<b>10,250.00</b>	<b>8,700.00</b>	5,800.00	<b>14,500.00</b>
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**TRAVEL/TRAINING/MEETINGS**

<b>TOTAL TRAVEL/TRAINING/MEETINGS</b>	<b>6,661.00</b>	<b>10,615.00</b>	<b>11,500.00</b>	<b>11,400.00</b>	(2,400.00)	<b>9,000.00</b>
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**INSURANCE**

<b>TOTAL INSURANCE EXPENSE</b>	<b>7,583.00</b>	<b>3,928.00</b>	<b>7,950.00</b>	<b>8,000.00</b>	0.00	<b>8,000.00</b>
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**OPERATING EXPENSES - Annex**

<b>TOTAL ANNEX OPERATING</b>	<b>3,817.00</b>	<b>890.00</b>	<b>375.00</b>	<b>0.00</b>		<b>0.00</b>
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**OCCUPANCY GENEALOGY**

<b>TOTAL GENEALOGY</b>	<b>17,981.00</b>	<b>7,690.00</b>	<b>8,964.00</b>	<b>4,000.00</b>	0.00	<b>4,000.00</b>
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**OCCUPANCY EXPENSES - MAIN****LIBRARY**

<b>TOTAL OCCUPANCY EXPENSES - MAIN LIBRARY</b>		<b>16,010.00</b>	<b>13,750.00</b>	<b>15,150.00</b>	(2,050.00)	<b>12,100.00</b>
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**OCCUPANCY EXPENSES - 227/229**

<b>TOTAL OCCUPANCY EXPENSES - 227/229</b>		<b>7,859.00</b>	<b>3,440.00</b>	<b>3,720.00</b>	(270.00)	<b>3,450.00</b>
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**OCCUPANCY EXPENSES - 234**

<b>TOTAL OCCUPANCY EXPENSES - 234</b>		<b>0.00</b>	<b>3,440.00</b>	<b>2,360.00</b>	90.00	<b>2,450.00</b>
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**MAINTENANCE & REPAIRS**

<b>TOTAL MAINTENANCE &amp; REPAIRS</b>	<b>21,009.00</b>	<b>16,150.00</b>	<b>16,000.00</b>	<b>12,000.00</b>	2,000.00	<b>14,000.00</b>
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**PATRON USABLE MATERIALS**

<b>TOTAL PATRON USABLE MATERIALS</b>	<b>81,396.00</b>	<b>69,396.00</b>	<b>83,800.00</b>	<b>76,300.00</b>	(3,100.00)	<b>73,200.00</b>
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**PROGRAM EXPENSES**

<b>TOTAL PROGRAM EXPENSES</b>	<b>19,487.00</b>	<b>20,679.00</b>	<b>21,800.00</b>	<b>16,250.00</b>	2,250.00	<b>18,500.00</b>
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**GRANT EXPENSES**

<b>TOTAL GRANT EXPENSES</b>	<b>196,124.00</b>	<b>148,704.00</b>	<b>203,000.00</b>	<b>200,000.00</b>	0.00	<b>200,000.00</b>
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<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>448,028.00</b>	<b>411,956.00</b>	<b>472,663.00</b>	<b>459,655.00</b>	(555.00)	<b>459,100.00</b>
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**CAPITAL OUTLAY**

9000.1 - Children's Area Improvement			0.00	0.00	0.00	0.00
9000.2 - RFID			0.00	0.00	0.00	0.00
9000.3 - Computer Replacement			8,000.00	7,000.00	(2,000.00)	5,000.00
9040 - Building & Improvement		1,450.00	5,000.00	5,000.00	2,000.00	7,000.00
9010 - Equip/Furn/Computer/Vehicle	21,151.00	12,086.00	49,000.00	49,000.00	0.00	49,000.00
ARPA Grant Capital Outlay		38,000.00	0.00	0.00	0.00	0.00
OCF K-12 Capital Outlay			0.00	0.00	0.00	0.00
JCLA Capital Outlay				0.00	11,500.00	11,500.00
<b>TOTAL CAPITAL OUTLAY</b>	<b>21,151.00</b>	<b>51,536.00</b>	<b>62,000.00</b>	<b>61,000.00</b>	11,500.00	<b>72,500.00</b>

**DEBT SERVICE**

9051 - Mortgage - Principal			0.00	0.00	0.00	0.00
9052 - Loan Interest/Expenses			0.00	0.00	0.00	0.00
<b>TOTAL DEBT SERVICE</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	0.00	<b>0.00</b>

<b>9800 - Transfer from General fund to Bldg &amp; Improv Fund</b>	<b>91,136.00</b>	<b>210,762.00</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	(500,000.00)	<b>500,000.00</b>
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<b>9201 - General Operating Contingency</b>		<b>13,227.00</b>	<b>50,000.00</b>	<b>100,000.00</b>	0.00	<b>100,000.00</b>
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<b>TOTAL EXPENDITURES PAID</b>	<b>1,064,109.00</b>	<b>1,172,590.00</b>	<b>2,085,326.00</b>	<b>2,254,439.00</b>	(459,495.28)	<b>1,794,943.72</b>
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<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>1,189,743.00</b>	<b>897,071.00</b>	<b>518,227.00</b>	<b>397,717.00</b>	(50,942.72)	<b>346,774.28</b>
<b>REVENUE REPORTED THAT IS PART OF BEG FB</b>	<b>(962,916.00)</b>	<b>(1,192,093.00)</b>	<b>(1,381,101.00)</b>	<b>(1,381,101.00)</b>	565,783.00	<b>(815,318.00)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>962,916.00</b>	<b>1,192,093.00</b>	<b>1,381,101.00</b>	<b>1,381,101.00</b>	(565,783.00)	<b>815,318.00</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>1,189,743.00</b>	<b>897,071.00</b>	<b>518,227.00</b>	<b>397,717.00</b>	(50,942.72)	<b>346,774.28</b>
<b>CHANGE IN FUND BALANCE</b>	<b>226,827.00</b>	<b>(295,022.00)</b>	<b>(862,874.00)</b>	<b>(983,384.00)</b>	514,840.28	<b>(468,543.72)</b>
Grant Income received in Prior year spending this year				(14,000.00)		(8,175.00)
PERS Buydown			#REF!	0.00	0.00	0.00
Genealogy Expenses			#REF!	0.00	(2,180.40)	(2,180.40)
Transfer to Building & Improvement Fund			(1,000,000.00)	(1,000,000.00)	500,000.00	(500,000.00)
General Operating Contingency			(50,000.00)	(100,000.00)	0.00	(100,000.00)
Vehicle purchase			(49,000.00)	(49,000.00)	0.00	(49,000.00)
Transfer from Building Improvement Fund unlikely to receive			283,000.00	283,000.00	0.00	283,000.00
Employee Benefits - Other			#REF!	(5,575.00)	5,575.00	0.00
Net Income (Loss) From Normal Operations			#REF!	(97,809.00)	5,621.00	(92,188.00)
			#REF!	(983,384.00)	514,840.60	(468,543.40)