

# JCLD | JEFFERSON COUNTY LIBRARY DISTRICT

	BUDGET 2022-2023	Change in BUDGET	BUDGET 2023-2024
<b>REVENUES</b>			
Beginning Fund Balance - Non Grants (estimated)	1,381,101.00	(565,783.00)	815,318.00
4220 - Film Center Revenue	0.00	2,000.00	2,000.00
4300 - Grants	200,000.00	0.00	200,000.00
4300.15 - ALA Grants	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	7,900.00	500.00	8,400.00
5010 - Property Taxes - Jefferson County	728,210.00	21,790.00	750,000.00
5030 - Property Taxes - Wasco County	12,445.00	1,055.00	13,500.00
5110 - Fines & Fees	3,500.00	0.00	3,500.00
5117 - Rental - Annex	0.00	0.00	0.00
5310.1 - Interest income: property taxes	4,000.00	2,000.00	6,000.00
5310.0 - Interest income - investments	13,947.00	(1,947.00)	12,000.00
5490 - Miscellaneous Income	3,000.00	1,000.00	4,000.00
4010 - Donations - Individuals/Businesses	4,000.00	0.00	4,000.00
4020 - Legacies & Bequests	0.00	0.00	0.00
5130 - Non-resident cards	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	0.00	283,000.00
<b>TOTAL REVENUES</b>	<b>2,652,156.00</b>	<b>(510,438.00)</b>	<b>2,141,718.00</b>
<b>EXPENSES</b>			
<b>PERSONNEL</b>			
Salaries and Related			
8401 - Workers Compensation	400.00	50.00	450.00
6001 - Director	85,520.00	10.00	85,530.00
6002 - Assistant Director	60,000.00	2,816.00	62,816.00
6016 - Maintenance Staff		0.00	-
6006 - Library Specialists		0.00	-
6007 - Library Clerks/Specialists	249,794.00	47,802.00	297,596.00
6009.0 - Employee Benefits - Health Insurance Prem	32,000.00	(2,800.00)	29,200.00
6009.1 - Employee Benefits - HSA	12,000.00	0.00	12,000.00
6009.2 - Employee Benefits - Ins Maint. Fees	1,000.00	(700.00)	300.00
6009.4 - Tuition Reimbursement	8,000.00	(3,000.00)	5,000.00
6009.5 - 457(b)	12,000.00	0.00	12,000.00
6009.3 - Quickbook fees	425.00	(425.00)	0.00
6009 - Employee Benefits - Other	5,575.00	0.00	5,575.00
6010 - PERS Pension	85,088.00	(1,909.00)	83,179.00
PERS Buy Down		0.00	-

6011 - Payroll Taxes	39,532.00	5,063.00	44,595.00
8700.5 - Genealogy Center Wages/Taxes/Pers	18,324.00	(1,820.00)	16,504.00
7001.4 - Ready to Read Wages/Taxes/PERS	7,900.00	698.00	8,598.00
7000.9 -ARPA Wages/Taxes/PERS/Health	16,226.00	(16,226.00)	0.00
7000.15 - OCF K-12 Wages/Taxes/PERS		0.00	-
ALA Wages/Taxes/PERS		0.00	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>633,784.00</b>	<b>29,559.00</b>	<b>663,343.00</b>
<b>MATERIALS &amp; SERVICES</b>			
Business Expenses	101,775.00	(1,875.00)	99,900.00
Non-Personnel Expenses	8,700.00	5,800.00	14,500.00
Travel/Training/Meeting Expense	11,400.00	(2,400.00)	9,000.00
Insuranse Expense	8,000.00	0.00	8,000.00
Genealogy	4,000.00	0.00	4,000.00
Occupancy - Main Library	15,150.00	(3,050.00)	12,100.00
Occupance 227/229	3,720.00	(270.00)	3,450.00
Occupancy 234	2,360.00	90.00	2,450.00
Maintenance/Repairs	12,000.00	2,000.00	14,000.00
Patron Materials	76,300.00	(3,100.00)	73,200.00
Program Expenses	16,250.00	2,250.00	18,500.00
Grant Expenses	200,000.00	0.00	200,000.00
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>459,655.00</b>	<b>(555.00)</b>	<b>459,100.00</b>
<b>CAPITAL OUTLAY</b>	<b>61,000.00</b>	<b>11,500.00</b>	<b>72,500.00</b>
<b>GENERAL OPERATING CONTINGENCY</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>
<b>TOTAL EXPENDITURES PAID</b>	<b>2,254,429.00</b>	<b>(459,485.00)</b>	<b>1,794,944.00</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>397,727.00</b>	<b>(50,953.00)</b>	<b>346,774.00</b>
Net Income (Loss) From Normal Operations	(97,809.00)	29,520.00	(68,289.00)
	(983,384.00)	(514,841.00)	(468,543.00)

**BUILDING & IMPROVEMENT FUND REVENUES**  
**REVENUES**

8000 - Transfer from General fund	1,000,000.00	(500,000.00)	500,000.00
9100 - Interest Income (Fund #793)	500.00	0.00	500.00
9101 - Misc. Other Income	0.00	0.00	0.00
9155 - Rental Income	8,000.00	0.00	8,000.00
<b>Grants</b>		0.00	
9750 - Interest income	0.00	0.00	0.00
<b>TOTAL REVENUE EXPENDITURES</b>	<b>1,008,500.00</b>	<b>(500,000.00)</b>	<b>508,500.00</b>
<b>MATERIALS &amp; SERVICES</b>	11,500.00	(3,500.00)	8,000.00
<b>CAPITAL OUTLAY</b>	1,167,270.00	(271,901.00)	895,369.00
<b>TRANSFER TO GENERAL FUND</b>	283,000.00	0.00	283,000.00
<b>BUILDING FUND CONTINGENCY</b>	15,000.00	0.00	15,000.00
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>(468,270.00)</b>	<b>(224,599.00)</b>	<b>(692,869.00)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>468,270.00</b>	<b>224,599.00</b>	<b>692,869.00</b>

**FUND BALANCE, END OF YEAR**

0.00

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