	A	B	C	D	E	F	G	H	I
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2									
3					**21-22**				
4		**Actual**	**BUDGET**	**BUDGET**	**SUPPLEMENTAL**		**BUDGET**		**BUDGET**
5		**06/30/21**	**2020 - 2021**	**2021 - 2022**	**BUDGET**	**Change in Budget**	**2022-2023**	**Change Proposed Budget vs 8%**	**Expenses 8% across the board**
6									
7	**REVENUES**								
8									
9	Beginning Fund Balance - Non Grants (estimated)	962,916.00	693,688.00	1,381,101.00	1,381,101.00	0.00	1,381,101.00		1,381,101.00
10	4307 - Summer Reading Program								
11	4220 - Film Center Revenue	453.00	3,000.00	1,000.00	1,000.00	(1,000.00)	0.00		
12	4300 - Grants	277,535.00	75,000.00	200,000.00	335,794.92	(135,794.92)	200,000.00		200,000.00
13	4300.15 - ALA Grants			3,000.00	3,000.00	(3,000.00)	0.00		
14	4401 - Ready to Read	7,674.00	7,382.00	7,646.00	7,646.00	254.00	7,900.00		7,900.00
15	5010 - Property Taxes - Jefferson County	698,724.00	635,185.00	690,581.00	690,581.00	37,629.00	728,210.00		719,300.00
16	5030 - Property Taxes - Wasco County	11,515.00	10,600.00	11,100.00	11,100.00	1,345.49	12,445.49		12,445.49
17	5110 - Fines & Fees	5,358.00	2,000.00	2,500.00	2,500.00	1,000.00	3,500.00		3,500.00
18	5117 - Rental - Annex	634.00	500.00	200.00	200.00	(200.00)	0.00		
19	5310.1 - Interest income: property taxes	16,021.00	1,200.00	6,500.00	6,500.00	(2,500.00)	4,000.00		4,000.00
20	5310.0 - Interest income - investments		11,000.00	11,000.00	11,000.00	0.00	11,000.00		11,000.00
21	5490 - Miscellaneous Income	1,908.00	500.00	500.00	500.00	2,500.00	3,000.00		3,000.00
22	4010 - Donations - Individuals/Businesses	271,114.00	4,000.00	4,000.00	4,000.00	0.00	4,000.00		4,000.00
23	4020 - Legacies & Bequests		0.00	0.00	0.00	0.00	0.00		0.00
24	5130 - Non-resident cards		2,300.00	1,500.00	1,500.00	500.00	2,000.00		2,000.00
25	5500 - Transfer from Building and Improvement Fund		283,000.00	283,000.00	283,000.00	0.00	283,000.00		283,000.00
26	**TOTAL REVENUES**	**2,253,852.00**	**1,729,355.00**	**2,603,628.00**	**2,739,422.92**	(99,266.43)	**2,640,156.49**		2,640,156.49
27					727,881.00	40,274.49	768,155.49		768,155.49
28	**PERSONNEL SERVICES**								

	A	B	C	D	E	F	G	H	I
29	SALARIES & RELATED EXPENSES								
30	8401 - Workers Compensation	280.00	470.00	470.00	470.00	(70.00)	400.00		
31	6001 - Director	63,000.00	63,000.00	65,520.00	65,250.00		70,512.00		
32	6002 - Assistant Director	37,500.00	39,990.00	41,600.00	41,600.00	3,400.00	45,000.00		
33	6016 - Maintenance Staff			11,500.00		0.00			
34	6006 - Library Specialists	174,587.00	178,000.00	175,000.00		0.00			
35	6007 - Library Clerks	32,358.00	18,500.00	33,000.00	219,500.00	6,034.00	225,534.00		
36	6009.0 - Employee Benefits - Health Insurance Prem	38,017.00	40,000.00	28,800.00	28,800.00	3,200.00	32,000.00		
37	6009.1 - Employee Benefits - HSA	14,938.00	18,500.00	9,000.00	9,000.00	3,000.00	12,000.00		
38	6009.2 - Employee Benefits - Ins Maint. Fees	395.00	1,000.00	1,000.00	1,000.00	0.00	1,000.00		
39	6009.4 - Tuition Reimbursement			8,000.00	8,000.00	0.00	8,000.00		
40	6009.5 - 457(b)			11,925.00	12,000.00	0.00	12,000.00		
41	6009.3 - Quickbook fees	44.00	425.00	425.00	425.00	0.00	425.00		
42	6009 - Employee Benefits - Other		5,575.00	5,575.00	5,575.00	0.00	5,575.00		
43	6010 - PERS Pension	57,563.00	56,000.00	66,000.00	66,000.00	7,612.00	73,612.00		
44	PERS Buy Down	50,000.00	50,000.00			0.00			
45	6011 - Payroll Taxes	25,077.00	25,890.00	30,000.00	30,000.00	4,106.00	34,106.00		
46	8700.5 - Genealogy Center Wages/Taxes/Pers	4,634.00	8,100.00	5,202.00	5,202.00	11,802.00	17,004.00		
47	7001.4 - Ready to Read Wages/Taxes/PERS	5,401.00	6,682.00	7,646.00	7,646.00	254.00	7,900.00		
48	7000.9 -ARPA Wages/Taxes/PERS/Health			0.00	21,000.00	(6,191.00)	14,809.00		
49	7000.15 - OCF K-12 Wages/Taxes/PERS			0.00	2,500.00	(2,500.00)			
50	ALA Wages/Taxes/PERS			0.00	1,300.00	(1,300.00)			
51	**TOTAL PERSONNEL SERVICES**	**503,794.00**	**512,132.00**	**500,663.00**	**525,268.00**	34,609.00	**559,877.00**	**7,412.44**	**567,289.44**
52									
76	**TOTAL BUSINESS EXPENSES**	**79,491.00**	**83,431.00**	**91,834.00**	**92,734.00**	**9,041.00**	**101,775.00**	**(1,622.28)**	**100,152.72**
77									
85	**TOTAL NON-PERSONNEL EXPENSES**	**14,479.00**	**9,050.00**	**10,250.00**	**10,250.00**	**(1,550.00)**	**8,700.00**	**2,370.00**	11,070.00
86									

	A	B	C	D	E	F	G	H	I
95	TOTAL TRAVEL/TRAINING/MEETINGS	6,661.00	8,550.00	11,500.00	13,700.00	(2,300.00)	11,400.00	3,396.00	14,796.00
96									
102	TOTAL INSURANCE EXPENSE	7,583.00	7,730.00	7,950.00	7,950.00	50.00	8,000.00	586.00	8,586.00
103									
110	TOTAL ANNEX OPERATING	3,817.00	9,850.00	375.00	550.00	(550.00)	0.00		
111									
123	TOTAL GENEALOGY	17,981.00	12,148.00	8,964.00	8,964.00	(4,964.00)	4,000.00		
124									
133	TOTAL 241 OCCUPANCY EXPENSES	0.00	12,400.00	13,750.00	13,750.00	1,400.00	15,150.00	(300.00)	14,850.00
134									
141	TOTAL OCCUPANCY EXPENSES - 227-229		0.00	3,440.00	3,440.00	280.00	3,720.00	(4.80)	3,715.20
142									
148	TOTAL OCCUPANCY EXPENSES - 234		0.00	3,440.00	3,440.00	(1,080.00)	2,360.00		
149									
154	TOTAL MAINTENANCE & REPAIRS	21,009.00	13,000.00	16,000.00	15,100.00	(3,100.00)	12,000.00	4,308.00	16,308.00
155									
187	TOTAL PATRON USABLE MATERIALS	81,396.00	79,400.00	83,800.00	83,800.00	(7,500.00)	76,300.00	14,204.00	90,504.00
188									
202	TOTAL PROGRAM EXPENSES	19,487.00	16,075.00	21,800.00	21,800.00	(5,550.00)	16,250.00	7,294.00	23,544.00
203									
215	TOTAL GRANT EXPENSES	196,124.00	76,400.00	203,000.00	293,433.54	(93,433.54)	200,000.00		200,000.00
216						0.00			
217	TOTAL MATERIALS & SERVICES	448,028.00	328,034.00	472,663.00	565,471.54	(105,816.54)	459,655.00	23,870.92	483,525.92
218									
227	TOTAL CAPITAL OUTLAY	21,151.00	64,000.00	62,000.00	171,040.00	(110,040.00)	61,000.00	1,390.00	62,390.00
228									
234	9800 - Transfer from General fund to Bldg & Improv Fund	91,136.00	283,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00		1,000,000.00
235									
236	9201 - General Operating Contingency		50,000.00	50,000.00	50,000.00	0.00	50,000.00		50,000.00
237									
238	TOTAL EXPENDITURES PAID	1,064,109.00	1,237,166.00	2,085,326.00	2,311,779.54	(181,247.54)	2,130,532.00	32,673.36	2,163,205.36
239									

	A	B	C	D	E	F	G	H	I
240	**EXCESS OF REVENUES OVER EXPENDITURES**	**1,189,743.00**	**492,189.00**	**518,227.00**	**427,643.38**	**81,981.11**	**509,624.49**		**476,951.13**
241									
242	**REVENUE REPORTED THAT IS PART OF BEG FB**	**(962,916.00)**	**(693,688.00)**	**(1,381,101.00)**	**(1,381,101.00)**	**0.00**	**(1,381,101.00)**		**(1,381,101.00)**
244	**FUND BALANCE, BEGINNING OF YEAR**	**962,916.00**	**693,688.00**	**1,381,101.00**	**1,381,101.00**	**0.00**	**1,381,101.00**		**1,381,101.00**
246	**FUND BALANCE, END OF YEAR**	**1,189,743.00**	**492,189.00**	**518,227.00**	**427,643.38**	**81,981.11**	**509,624.49**		**476,951.13**
247									
248	**CHANGE IN FUND BALANCE**	**226,827.00**	**(201,499.00)**	**(862,874.00)**	**(953,457.62)**	**81,981.11**	**(871,476.51)**		**(904,149.87)**
249	Grant Income received in Prior year spending this year				(88,478.62)	**74,478.62**	(14,000.00)		(14,000.00)
250	PERS Buydown		(50,000.00)	0.00	0.00	**0.00**	0.00		0.00
251	Genealogy Expenses		(20,248.00)	(14,166.00)	(14,166.00)	**14,166.00**	0.00		0.00
252	Transfer to Building & Improvement Fund		(283,000.00)	(1,000,000.00)	(1,000,000.00)	**0.00**	(1,000,000.00)		(1,000,000.00)
253	General Operating Contingency		(50,000.00)	(50,000.00)	(50,000.00)	**0.00**	(50,000.00)		(50,000.00)
254	Vehicle purchase		(49,000.00)	(49,000.00)	(49,000.00)	**0.00**	(49,000.00)		(49,000.00)
255	Transfer from Building Improvement Fund unlikely to receive		283,000.00	283,000.00	283,000.00	**0.00**	283,000.00		283,000.00
256	Employee Benefits - Other		(5,575.00)	(5,575.00)	(5,575.00)	0.00	(5,575.00)		0.00
257	Net Income (Loss) From Normal Operations		(26,676.00)	(27,133.00)	(29,238.00)	**(6,663.51)**	(35,901.51)		(74,150.00)
258			(201,499.00)	(862,874.00)	(953,457.62)	**81,981.11**	(871,476.51)		(904,150.00)
259									
260	**BUILDING & IMPROVEMENT FUND**								
261	**REVENUES**								
262	8000 - Transfer from General fund	91,136.00	283,000.00	1,000,000.00	1,000,000.00	**0.00**	1,000,000.00		
263	9100 - Interest Income (Fund #793)	6,827.00	1,917.00	1,917.00	1,917.00	**(1,417.00)**	500.00		
264	9101 - Misc. Other Income	6,055.00	0.00	0.00	0.00	**0.00**	0.00		
265	9155 - Rental Income	47,263.00	49,200.00	15,600.00	15,600.00	**(7,600.00)**	8,000.00		
266	**Grants**					**0.00**			
267	9750 - Interest income		0.00	0.00	0.00	**0.00**	0.00		
268	**TOTAL REVENUE**	**151,281.00**	**334,117.00**	**1,017,517.00**	**1,017,517.00**	**(9,017.00)**	**1,008,500.00**		
269	**EXPENDITURES**								

	A	B	C	D	E	F	G	H	I
270	**MATERIALS & SERVICES**								
271	Advertising								
272	Bank Charges								
273	Office Supplies								
274	9260.5 - Property Management Fee		4,000.00	2,000.00	2,000.00	**(1,000.00)**	1,000.00		
275	9260.2 - Insurance		975.00	975.00	975.00	**(475.00)**	500.00		
276	9955 - Interest expense					**0.00**			
277	9260.4 - Professional Services		1,500.00	1,500.00	1,500.00	**500.00**	2,000.00		
278	9260.7 - Taxes		5,200.00	5,200.00	5,200.00	**(2,700.00)**	2,500.00		
279	9260.6 - Repairs & maintenance	20,605.00	8,000.00	8,000.00	8,000.00	**(4,000.00)**	4,000.00		
280	9260.1					**0.00**			
281	9260.8 - Utilities		6,500.00	3,500.00	3,500.00	**(2,000.00)**	1,500.00		
282	Miscellaneous					**0.00**			
283	**TOTAL MATERIALS & SERVICES**	**20,605.00**	**26,175.00**	**21,175.00**	**21,175.00**	**(9,675.00)**	**11,500.00**		
284						**0.00**			
285	9380 - Capital Outlay	**41,500.00**	**640,110.00**	**1,316,342.00**	**1,316,342.00**	**(150,655.00)**	**1,165,687.00**		
286						**0.00**			
287	**9400 - Transfer to General Fund**		**283,000.00**	**283,000.00**	**283,000.00**	**0.00**	**283,000.00**		
288						**0.00**			
289	9390 - Building Contingency Fund		15,000.00	15,000.00	15,000.00	**0.00**	15,000.00		
290									
291	**EXCESS OF REVENUES OVER EXPENDITURES**	**89,176.00**	**(630,168.00)**	**(618,000.00)**	**(618,000.00)**		**(466,687.00)**		
292									
293	**FUND BALANCE, BEGINNING OF YEAR**	**763,619.00**	**630,168.00**	**618,000.00**	**618,000.00**		**468,270.00**		
294									
295	**FUND BALANCE, END OF YEAR**	**852,795.00**	**0.00**	**0.00**	**0.00**		**1,583.00**		

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