

LIBRARY FUND

<u>Past Years Actuals</u>			<u>REVENUE</u>				
2013	2014	2015	2016 Adopted	2016 Est Actuals	Account #	Description	2017 Proposed Budget
1	\$24,154	\$24,777	\$26,637	\$18,692	\$25,031	400000 Beginning Fund Balan	\$17,830
Library District Funds & Grants							
2	\$46,461	\$47,626	\$47,869	\$46,985	\$46,594	410100 Library District Funds	\$46,985
3	\$1,000	\$1,000	\$0	\$1,200	\$1,000	490100 Ready to Read Grant	\$1,000
Miscellaneous Income							
4	\$118	\$105	\$99	\$75	\$90	419100 Interest Income	\$90
5	\$567	\$1,230	\$2,206	\$500	\$300	419200 Miscellaneous Income	\$300
6	\$72,300	\$74,738	\$76,811	\$67,452	\$73,015	Total Revenue	\$66,205

LIBRARY EXPENSES

Wages							
7	\$22,500	\$23,221	\$23,221	\$25,300	\$25,000	502000 Librarians	\$25,000
Benefits							
8	\$3,851	\$4,519	\$4,636	\$5,600	\$5,100	508100 PERS	\$5,000
Income Taxes							
9	\$1,721	\$1,866	\$1,862	\$2,000	\$2,000	508200 FICA / Medicare	\$2,000
10	\$619	\$728	\$692	\$725	\$725	508600 Unemployment Insur	\$725
11	\$297	\$62	\$222	\$230	\$230	508500 Workers Comp	\$230
	\$28,988	\$30,396	\$30,633	\$33,855	\$33,055		\$32,955
Materials & Supplies							
12	\$449	\$586	\$1,151	\$2,000	\$600	510000 Materials & Supplies	\$2,000
13	\$4,156	\$4,195	\$4,845	\$7,000	\$5,000	510100 Books	\$7,000
14	\$3,694	\$3,695	\$3,273	\$6,000	\$6,000	510101 Book Leasing	\$6,000
15	\$463	\$457	\$626	\$1,000	\$700	510001 Magazines	\$1,000
16	\$178	\$301	\$1,203	\$2,000	\$450	560801 DVD	\$2,000

LIBRARY FUND

17	\$539	\$811	\$830	\$1,300	\$1,000	560800 Audio Cassettes	\$1,300
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Postage & Publications

19	\$7	\$10	\$29	\$100	\$100	510300 Postage	\$100
20	\$143	\$214	\$257	\$150	\$300	510200 Publishing	\$150

Utility

21	\$941	\$1,008	\$919	\$1,300	\$1,100	540000 Power/ Heat & Lights	\$1,300
22	\$720	\$699	\$742	\$800	\$800	570100 Internet	\$800
23	\$537	\$726	\$597	\$800	\$700	530000 Telephone	\$800

Insurance, Legal & Audit

24	\$1,644	\$1,881	\$2,156	\$2,000	\$2,000	550100 Insurance	\$2,000
25	\$1,000	\$978	\$981	\$1,000	\$1,000	560000 Legal and Audit	\$1,000

Maintenance Agreement

26	\$605	\$125	\$498	\$500	\$560	580100 Maintenance Agreem	\$600
27	\$0	\$0	\$0	\$20	\$50	580400 Back Up Service	\$72

Education and Travel

28	\$59	\$83	\$85	\$300	\$200	560100 Ed. Travel, Train. Exp	\$300
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Equipment Repair & Maintenance / Cleaning

29	\$0	\$0	\$530	\$300	\$0	520000 Equipment Repair & I	\$300
30	\$540	\$614	\$732	\$400	\$450	560500 Cleaning	\$400

Ready to Read Grant

31	\$1,223.00	\$765.00	\$837.00	\$1,200.00	\$1,000.00	570700 Ready to Read Grant	\$1,000
	\$16,898	\$17,148	\$20,291	\$28,170	\$22,010		\$28,122

Capitall Outlay & Contingency

32	\$0	\$0	\$0	\$1,000	\$120	595000 Shelving/ Furnishings	\$1,500
33	\$1,638	\$0	\$854	\$2,000	\$0	597100 Equipment Repalcem	\$1,500
34	\$0	\$0	\$0	\$2,427	\$0	900500 Contingency	\$2,128
	\$1,638	\$0	\$854	\$5,427	\$120		\$5,128
35	\$47,524	\$47,544	\$51,778	\$67,452	\$55,185	Total Expenses	\$66,205

LIBRARY FUND TOTALS

36	\$72,300	\$74,738	\$76,811	\$67,452	\$73,015	Revenue	\$66,205
37	\$47,526	\$48,101	\$51,778	\$67,452	\$55,185	Expenses	\$66,205
38	\$24,774	\$26,637	\$25,033	\$0	\$17,830	Total	\$0

LIBRARY FUND

REVENUE

This is the balance of funds carried over from the previous year.

Library District Funds & Grants

Each year the Umatilla County Special Library District allots a sum to each library in the county. Each year the Library receives a Ready to Read Grant.

Interest earned on City money in the Local Government Pool bank. **Miscellaneous Income** is funds collected for copies.

LIBRARY EXPENSES

Wages

Librarian Wages.

Benefits

Employers portion of PERS.

Income Taxes

This is the employers portion of income taxes paid to the State and Feds for the City employees wages listed in the wages box above.

Materials & Supplies

Purchase and lease of books, magazines, DVD's and audio for the library. Materials and Supplies: general supplies and a portion of the annual fee to the Government Ethics Commission.

LIBRARY FUND

Postage & Publications

Postage for occasional mailing. **Publishing:** Chamber of Commerce dues / constant contact. .

Utility

The Library's portion of these utility bills.

Insurance, Legal & Audit

Library dept. portion of annual **property insurance** on City owned property and equipment. The Library's portion of the **Audit**.

Maintenance Agreement

Annual fee for Library software as well as a portion of the Springbrook maintenance agreement. Annual fee for backing up accounts payable records and budget.

Education and Travel

Mileage to attend inservice meetings.

Equipment Repair & Maintenance / Cleaning

Cost of cleaning service for the library and bathroom. Repair and maintenance for equipment.

Ready to Read Grant

Grant funds are spent here.

Capital Outlay

Purchase of furniture or shelves for the library. This year a new server was purchased. Contingency is a reserve for unexpected expenses.

LIBRARY FUND TOTALS

Revenue and Expenses must balance. When dealing with actuals after the year is complete or near complete, you will see a difference between revenue and expenses. The difference must not be a negative and will become the beginning balance for the next year. *See line 38 of 2016 EST and line 1 of 2017 proposed.*