

Minutes of the
CITY OF CANNON BEACH
BUDGET COMMITTEE
Thursday, May 11, 2023

Council Chambers

Present: Paul Vindigni, *Budget Committee in person*
Greg Swedenborg, *Budget Committee in person*
Tim Ramey, *Budget Committee in person*
Dorian Farrow, *Budget Committee in person*
Marlene Laws, *Budget Committee in person*

Lisa Kerr, *Councilor via zoom*
Nancy McCarthy, *Councilor in person*
Brandon Ogilvie *Councilor in person*
Gary Hayes, *Councilor in person*
Barb Knop, *Mayor in person*

Bruce St. Denis, *City Manager*
Laurie Sawrey, *Finance Director*
Ron Logan, *Assistant Finance Director*
Karen La Bonte, *Public Works Director*
Trevor Mount, *Assistant Public Works Director*
Jennifer Barrett, *City Recorder*
Rusty Barrett, *IT Director*
Jason Schermerhorn, *Chief of Police*

Excused: Lisa Kerr

All page numbers referenced are from the Proposed Budget located in the meeting record files.

CALL TO ORDER

Vindigni called the meeting to order at 1:04 pm.

Motion: Hayes moved to approve the agenda as presented; Ogilvie seconded the motion.

Vote: Vindigni, Swedenborg, Knop, Hayes, McCarthy, Ogilvie and Laws, Ramey, Farrow voted AYE:
the vote was 9/0 in favor and the motion passed.

ORDER OF BUSINESS

(1) Consideration of the Minutes

Motion: Hayes moved to approve the minutes as presented; someone seconded the motion.

Vote: Vindigni, Swedenborg, Knop, Hayes, McCarthy, Ogilvie and Laws, Ramey, Farrow
voted AYE: the vote was 9/0 in favor and the motion passed.

(2) Public Comment

Jan Seibert-Wahrmund for Friends of Trees

Asking the council to consider allocating \$15,000 to Cannon Beach's trees this year. For the intention of supporting our city's arborist and to protect our community's wooded character (1:07pm)

Marc Ward from Sea Turtles Forever

Shared answers to questions presented at the last meeting. Presented a document that he offered to share with council. Mr. Ward commented on conversations he's had with other agencies as well. Additionally, a machine, previously recommended in another conversation, designed by east coast engineers and marine biology students was rejected for permitting. Mr. Ward pointed out that Ed Johnson would like to speak as well. Mr. Barrett said that Ed Johnson was waiting to speak on Zoom. Mr. Ward then asked if the council had contacted Neil Main, St. Denis answered by explaining that we had understood that Ward or Johnson planned to call Neil Main.

Ed Johnson, President of Sea Turtles Forever, from Tumwater, WA

Appeared via Zoom audio for a short statement. He acknowledged that there had been some miscommunication, and expressed an intention to share their reports in a more timely fashion.

"Any other comments... Let's move on then", Mr. Vindingni

St. Denis shared the photos of the Sea Turtles Forever collection bags that had been photographed and shown to Cannon Beach City Hall. Farrow asked if Kelli was available to speak to this, Barrett said she is available online on Zoom.

Kelli Ennis, Director of HRAP

Appeared via Zoom to answer any posed questions regarding the Sea Turtles Forever issue. Ramey asked if she found the work effective, Ennis said in terms of removal of toxins yes, but there are other details to consider. Farrow asked if she felt the amount of wood debris collected was detrimental to the health of our beaches. She said that was a great question and had looked into, but could find no clear data as to the overall positive or negative impact of removing wooden debris along with the microplastics from the beach. Farrow asked about varying options for wood debris collection. Kelli said collecting by hand is the best method, but there are other methods available.

Vindingni asked if there were other questions. No questions were posed.

St. Denis commented. McCarthy asked Kelli how she felt about making use of a line item budget for this. Kelli didn't want to answer that, but added additional comments for consideration.

Vindingni asked if there were other questions for Ennis.

Farrow asked if there were any other organizations she was aware of that could remove microplastics on this level. Kelli answered the question, but emphasized that she has not looked into that.

Vindingni pointed the council's attention to a message from Sharon Clyde for the council. Hayes interjected with a question about the budget. St. Denis and Ogilvie attempted to answer the question. Sawrey shared

information on that matter. McCarthy asked questions regarding what could happen if we lost the \$700,000 from the unincorporated areas and they have to make that up in order to pay for the jail? Conversation ensued. Hayes asked to verify that we don't receive any of portions of the lodging taxes collected for rentals in unincorporated Clatsop county. St. Denis confirmed that was correct.

Sharon Clyde appeared via zoom to thank the council.

Vindigni moved to move on with the agenda.

(3) General Fund – Haystack Rock Awareness Program, page 29

Ennis presented the HRAP requirements. Ennis noted that the staff is unchanged. Salary increases are standard, and they have changed a little bit with their PT salaries. Ennis noted the raised expenses for fuel, and lowered expenses for operations and supplies. Everything else was moderate adjustments. Kelli asked if anyone had questions for her. There were none.

(4) General Fund – Farmer's Market, page 30

St Denis presented the Farmer's Market requirements, making note that it is essentially the same budget. However, the salary changed as they hired a new market manager. Everything else stayed the same time. Ogilvie asked a clarifying question – St. Denis answered. Farrow, a volunteer of the CBFM, asked if they were aware of a budget shortage last year that resulted in a shortage of merchandise to sell, and if there were plans to increase this year's budget to support them. St. Denis said he would like to talk with the new CBFM manager before any changes were made to the current proposal, changes could always be made later. Farrow expressed concern that some of the merch needs to be ordered well in advance, as some items were sold out before the season neared its end. St. Denis asked for time to talk to the former and new CBFM managers, so they could come back with another number. St. Denis thanked him for his comment as he did not know of the shortage of funds for merchandise. A question was asked about the sales amount, Farrow said he was not privy to that information. Sawrey directed everyone's attention to page 26, where the data shows this year's funds increased from \$3000 to \$6000. Conversation about CBFM clothing continued.

(5) General Fund – Building Maintenance, page 27

St. Denis presented the proposed building maintenance requirements. This past year and this year we recommend a budget of \$900,000 for the City Hall Design, and Construction Management and General Contractor to continue working. St. Denis unpacked the bond and proceeds plan.

(6) Report from Cannon Beach Library, dated April 3, 2023, in Budget Binder.

Knop commended the library for its reporting and organization. Ogilvie seconded that comment. The council viewed the report. Farrow asked who we address the questions to, St. Denis said he would try to answer the questions. Brandon was in support of the increase and commented that it is well explained. Farrow asked if they have tried anything to offset their finances for this proposed increase. McCarthy commented that the Fourth of July book sales bring in most of their funds and listed a few other events that have helped raised revenue. Farrow asked if they considered raising the cost of getting a library card, McCarthy said that's under consideration. Farrow posed additional questions, he wanted to know if the library could raise the funds on their own, as he comes from a non-profit background and is curious. McCarthy said that she couldn't answer those questions as she is not a board member, and the library is filled with volunteers. Hayes asked for clarification on what is currently being budgeted for the library.

(7) General Fund – Community Programs, page 28

St. Denis presented on Community Programs, highlighted the Library and Sea Turtles Forever (not a line item, but its reinstatement is up for consideration), and the maintenance of Tolovana Hall. Sunset Empire Transit and

their present crisis was addressed. Last year Sunset was unable to operate due to a shortage of drivers. Conversation continued about a van that was used in 2018 by the city to help transport citizens within Cannon Beach. If we have this budget amount and Sunset can't employ a vehicle and driver, we have this money – Knop asked. Brandon pointed out that it's an expensive proposition. Knop asked for a figure, Oglivie said he's been told \$500,000. The conversation continued as to the possibility of having a bus for just the city, or a route that would go from the north county to Cannon Beach. Hayes pointed out that there are a lot of unknowns here. Hayes had questions about the public art project. St. Denis answered the question and discussed funding for public art and opportunities. McCarthy pointed out that there's a \$25,000 line item for public art.

(8) General Fund – Municipal Court, page 31

Sawrey presented Municipal Court requirements, she highlighted the change to the parking department. Chief Schermerhorn and the Finance Department are joining together to purchase an e-ticketing system that will alleviate both departments. An additional rise was noted in funds for the Judge and City Prosecutor due to changes in staff.

(9) General Fund – Emergency Management, page 39

St. Denis presented the Emergency Management requirements for Mr. Hudson. St. Denis highlighted improvements made to the various sites and working with state agencies to help provide mass care for emergency situations. Farrow asked about the increase in fees. St. Denis and Barrett answered that now we have electrical, internet, water, and cameras on site that were purchased and installed this year. Other questions followed regarding fund allocations and new line items. St. Denis pointed out that there's no one near us with this level of emergency preparedness. Additionally, this might be the last year of us needing to spend this level of money on the cache sites, but the cost of maintenance will continue. Ogilvie asked if it would be possible to synopsise these questions and give them to Rick to answer when he is available. St. Denis said yes. Additional questions were posed, that will require Hudson's comments.

(10) Tourism & Arts Fund, page 50

Sawrey presented the Tourism and Arts fund requirements. There's a bit of a fund balance here. All events during Covid were cancelled and those funds kept being recycled over the years. We are still getting money returned that was granted in years prior. We don't plan to spend all the money we think we are going to get in the current year, as it has built up these past years. TRT last year was \$5.5 million, estimates were also shared regarding the breakdown from hotels and STRS. Ramey posed a question regarding the reserves and what they were collected for. St. Denis said they would have to have a discussion with the council and committee. It was clarified that to spend that money would require council approval. Swedenborg weighed in, sharing that there's been discussions with TAF about using those funds for the locals and visitors alike, and new opportunities. It was pointed out that a lot of this will be up to the council and TAF. Ramey pointed out that he's not for cutting groups but cutting slush funds that could be repurposed. Swedenborg pointed out that when 2020 happened this money protected the community and has only recently been replenished. Conversation followed. Farrow asked a question about the line marked for Tourism Purpose and potential allocations for those funds. Hayes was able to provide additional information regarding the Oregon Visitors Association budget and their funding for tourism destinations.

(11) Transient Room Tax Fund, page 53

Sawrey presented the Transient Room Tax requirements, noting there was no balance here as the funds are given to the Tourism and Arts Fund, and the Chamber of Commerce. This section never carries a balance. The "Revenue in Excess of Budget" is allowed in case we exceed our budget and need to issue additional payments to the Chamber. Payments above a set amount are not automatically authorized. Sawrey explained the situation in greater detail. McCarthy posed a question about where exactly the Chamber money goes, but we don't have that

information here.

(12) Clatsop County TRT Fund, page 56

Sawrey presented the Clatsop County TRT fund requirements, noting that we started receiving this money back in 2018. Initially there were expenses for the CB elementary school, but the past year and a half we haven't had any expenditures for this fund as the bonds have come through. Sawrey broke down the financial components for this fund. Farrow asked what falls under tourism promotion, Sawrey answered. Ogilvie interjected with a comment to Farrow. This money is not earmarked for anything, but it will likely be moved to the elementary school fund. Farrow and Sawrey further discussed the matter, Sawrey commented that she will change the label for this account to avoid confusion, she will use the word "purpose" rather than "promotion". Ramey made a comment.

(13) Prepared Food Sales Tax Fund, page 65

Sawrey presented the Prepared Food Sales Tax Fund, noting they are not done collecting for the fiscal year, but she anticipates a fund balance of \$1.76 million as projected. This revenue will be split with the CBFD. The rest of the funds will be the City's share that will go to bond payments. Sawrey wanted to highlight that there is still a lot of uncertainty, as they don't know how much the bonds payments will be. Ramey commented on a conversation he had with the Chief of the Fire Dept., relating that their volunteer numbers have dropped drastically. He said the Chief is wondering if there is a loan or something to help him get cash flow until he can get the levy. St. Denis provided details on the matter as it stands now. Conversation followed as to the possibility of moving funds for the Fire Department, and the variables that present challenges to the situation. It was suggested that this conversation be brought to council later

Farrow asked if it's possible in the coming year to add another column to these reports for where the budget is to date. Sawrey explained that this is the prescribed method by Oregon Budget Law. St. Denis pointed out that this would be more information than what is recommended by the state, and it would have to be placed on a separate document.

(14) RV Park Fund, page 68

Sawrey presented the RV Park fund requirements noting which expenses came from Escape Lodging who manages the RV Park, and which were city provided. Escape Lodging prepares the budget for us every year, and we calculate the personnel services. Sawrey proceeded to explain the budget line by line. Farrow asked what the city gets out of owning this park, Sawrey answered that it's about \$300,000 a year. McCarthy asked what our net revenue is there, several answered \$300,000. Farrow asked what it would look like if the city ran the park themselves. Sawrey wasn't sure as the city would have to start paying for other items outside of what we see on the paper. Ramey interjected saying that he's reviewed the contract and found Escape Lodging's fees to be modest. Conversation ensued. Sawrey pointed out that they provide us their expenditures each week, and we reimburse them. Farrow would like to know if it would save the city \$300,000 if the city took over the park themselves. Hayes directed everyone's attention to page 66 and pointed out details that helped answer various questions. Swedenborg posed a question regarding the lodging tax and how it relates to the RV Park. Sawrey answered that we get revenue from the rentals, and from the TRT as well.

(15) RV Park Reserve Fund, page 70

Sawrey presented the RV Park Reserve fund requirements. Questions were asked as to past and present projects. At present, there are no projects, but they are anticipated. Conversation moved to vehicle charging stations and accessibility for various models. Comments were made as to how fuel cost and vehicle maintenance have gone up across the board, and how electric vehicles might be worth greater consideration for the city.

(16) Debt Service Fund, page 111

Sawrey presented the Debt Service Fund requirements noting this is to pay general obligation bonds and

highlighted the ending fund balance of \$20,000.

The committee took a break at 3:49pm, and reconvened at 3:55pm

(17) Tourism Facility Renovation Fund, page 114

Sawrey presented the Tourism Facility Renovation fund requirements. She noted that we have spending authority under building renovations to use \$3.9M.

(18) Administrative Services Fund - Executive, page 120

Sawrey presented the Administrative Services fund requirements, breaking down who and what comprises the Executive Department.

(19) Administrative Services Fund - Finance, page 121

Sawrey presented the Administrative Services fund requirements noting the FTE breakdown and highlighted the small changes that occurred to the budget.

(20) Administrative Services Fund - IT, page 122

Barrett presented the Administrative Services fund requirement, noting increases in the cost of hardware which will be changed out. Hardware listed included phones, servers, and hardware needs for City Hall and the Police Department. Additionally, there's a need for a new system update which will address cyber system security. Farrow addressed a question to Sawrey regarding salary and wages, Sawrey explained the financial breakdown. Ramey asked if the hardware purchase could be lowered if we put things in the cloud? Barrett shared that the cost to put items online as opposed to onsite comes to about the same price. Additional questions were posed regarding what will happen to the server when the new City Hall is under construction. Conversation proceeded.

(21) Administrative Services Fund – Central Services, page 123

Sawrey presented the Administrative Services fund requirements, noting a large increase to insurance. This section focuses on liabilities, utilities, property, and auto expenses to the City.

(22) Staff Report- Approval of City of Cannon Beach Budget for fiscal year ending June 30, 2023

St. Denis asked Farrow if he found the report from the architects regarding the Police Station and City Hall helpful. Farrow said yes and proceeded to thank St. Denis, and then he thanked Sawrey and her team for their reports. Conversation ensued.

St. Denis reviewed items the committee agreed the city should investigate. Items included city transportation, the Farmer's Market budget, hardware and IT options, as well as how to incorporate year to date expenses as an additional report to next year's proposed budget, EV stations, the RV Park, and the Chamber contract, and the Fire Department.

Jan Siebert-Wahrmund asked if funding for the city arborist could increase? St. Denis agreed with Jan and would like the city arborist to review trees before any work is done. Ogilvie agreed, then asked Jan where she got that figure. Jan said \$10,000 went to Public Works, \$5,000 went to Community Development. He asked if there was a quote on the cost, she said they got the quote last year. The council reviewed the numbers found in the Planning and Community Development. St. Denis said he wants the budget to be \$28,000 total.

Motion: Hayes moved to increase budget for line-item Consulting Tree Permits found in Community Development, to \$28,000 dollars and maintain contingency at 10%. McCarthy seconded the motion.

Vote: Vindigni, Swedenborg, Knop, Hayes, McCarthy, Ogilvie and Laws, Ramey, Farrow voted AYE: the vote was 9/0 in favor and the motion passed.

McCarthy asked if we wanted to vote on the Sea Turtles program. Discussion followed regarding what money is available, what are the options, and who can vote on this matter. The request is for \$10,000. Hayes asked if we didn't do this today, would there be an opportunity to support them in the future? St. Denis said council could make a budget adjustment later. Conversation continued surrounding what conditions would have to be set to ensure things were done correctly. Farrow proposed that a new budget line be added for "Microplastic Remediation" without a specific beneficiary. A motion was made to amend the budget.

Motion: Ramey moved that we secure \$10,000 for microplastic removal and maintain a contingency at 10%; Ogilvie seconded the motion.

Vote: Vindigni, Swedenborg, Knop, Hayes, McCarthy, Ogilvie and Laws, Ramey, Farrow voted AYE: the vote was 9/0 in favor and the motion passed.

Sawrey clarified that Sea Turtles would still have a line in the budget, with a zero balance, and another line would be added for "Microplastic Remediation". Conversation continued as to what details would have to be considered before this money was awarded. St. Denis said it would alleviate the confusion if this was a onetime grant and not a forever line item, a discussion ensued.

Vindigni read the Budget Committee Action statement.

Motion: Hayes moved to approve the Budget Committee Action which gives final approval of the City of Cannon Beach FY 2023-2024 proposed budget document, including the amendments, by the Cannon Beach Budget Committee; McCarthy seconded the motion.

Vote: Vindigni, Swedenborg, Knop, Hayes, McCarthy, Ogilvie and Laws, Ramey, Farrow voted AYE: the vote was 9/0 in favor and the motion passed.

ADJOURNMENT

Vindigni adjourned the meeting at 3:39 p.m.

Tessa Pfund, Court Clerk

ATTEST:

Tim Ramey, Vice Chair



Cannon Beach Budget Committee

STAFF REPORT

PUBLIC HEARING STATE SHARED REVENUES

Agenda Date: May 9, 2024

Prepared by: Finance Staff

BACKGROUND

State Law requires that all cities participating in the State Shared Revenue Program conduct a public hearing before the budget committee in order to take public comment on the possible uses of the funds.

A public notice of the scheduled hearing was posted in *The Astorian* on May 2, 2024.

The proposed budget includes estimated revenue from state shared revenues in the amount of \$209,667. The attached spreadsheet shows the breakdown by fund.

RECOMMENDATION

The Chair of the Budget Committee shall conduct a public hearing pursuant to the attached Public Hearing Script.

Attachment

- A. Spreadsheet of State Shared Revenue estimates for budget year 2024-2025
- B. Public Hearing Script

**CITY OF CANNON BEACH
2024 - 2025 BUDGET CALCULATIONS**

STATE SHARED REVENUE ESTIMATES

	<u>RATE PER CAPITA</u>	<u>X POPULATION</u>	<u>TOTAL ESTIMATED REVENUE</u>	<u>FUND</u>
HIGHWAY FUND (FUEL TAXES)	\$ 79.35	1,555	123,389	040
LIQUOR TAX	\$ 21.24	1,555	33,028	010
CIGARETTE TAX	\$ 0.71	1,555	1,104	010
MARIJUANA TAX	\$ 1.38	1,555	2,146	010
STATE REVENUE SHARING (LIQUOR)			50,000	010
TOTAL GENERAL FUND			<u>86,278</u>	
TOTAL ROAD FUND			<u>123,389</u>	
GRAND TOTAL			<u><u>209,667</u></u>	

Highway fund revenues: Restricted to road-related purposes: Budget includes street lighting, maintenance, and street paving

Liquor tax revenues: General Government purposes without program restrictions

Cigarette tax revenues: General Government purposes without program restrictions

Marijuana tax revenues: General Government purposes without program restrictions

Public Hearing
City of Cannon Beach Budget Committee
May 9, 2024
State Revenue Sharing

“At this time, pursuant to ORS 221.770, I will open the public hearing in order to give the citizens of Cannon Beach the opportunity to comment on the use of State Revenue Sharing funds in the City of Cannon Beach’s Budget for Fiscal Year 2024-2025.”

“Staff, please present your report.”

“Is there any member of the public wishing to comment on the proposed use of State Revenue Sharing for Fiscal Year 2024-2025?”

“If there is no further discussion, I will close the public hearing at this time.”

Cannon Beach Library



P O Box 486 131 N. Hemlock Cannon Beach, OR 97110
503.436.1391/ info@cannonbeachlibrary.org / www.cannonbeachlibrary.org

April 1, 2024

Members of the City Budget Committee
Bruce St. Denis, City Manager
City of Cannon Beach
PO Box 368
163 E. Gower Street
Cannon Beach, OR 97110

We are grateful for the \$20,000 subsidy which we received from the City this current year, and are asking that a \$20,000 subsidy also be included in the City budget for 2024-25.

This has been a productive year for the library. We are open five days a week and continue to serve a constant flow of residents and visitors in the Cannon Beach and Arch Cape area. From March 1, 2023, to February 29, 2024, patrons and volunteers entered the library 29,177 times. During that time, patrons checked out 10,992 books, DVDs, audiobooks, and eBooks; also 669 patrons acquired new, or renewed existing, library cards. Since implementing a computerized library system over a decade ago, the library has issued 3,164 library cards.

We have been able this past year to increase our programming for adults, families, and children, including members of the Hispanic community. Our Winter Reading Trivia Challenge entertained readers during the cold, dark winter months. Family Game Nights provided family-friendly entertainment as families and friends gathered to play board games and munch on snacks donated by local merchants.

We are proud of our programming for children. Our summer reading program, titled "Find Your Voice," combined a music program, a presentation by a children's author and craft events to attract 77 children of residents, second-home owners, and visitors. During our monthly Bilingual Story Time, stories are read in English and Spanish to children of all ages. Story Time also includes age-appropriate activities. Thanks to a grant from the Dorothy Louise Kyler Fund, children attending Story Time receive free books.

The Kyler Fund grant is strengthening our ability to serve the Hispanic community by providing funding to add bilingual materials to our Children's Library collection. Library volunteers are again offering free, weekly English-as-a-Second-Language (ESL) classes to area adults seeking to improve their language skills.

"Serving Cannon Beach & Arch Cape Residents and Visitors Since 1927"

Our use of information technologies like Zoom and Facebook Live continues to expand the reach of the Cannon Beach Reads book club, now in its seventeenth year, and the NW Authors Speaker series, which includes the annual Writers Read Celebration showcasing the work of area authors. We are delighted that these events bring residents and visitors to the library, and to the area; as do our Rare and Old Book Sale, Fourth of July Book Sale, Fall Festival, and annual Holiday Tea.

We continue to provide a wide range of library services, including an extensive collection of books for adults, to which 553 new titles were added this year; a well-stocked children's room; inter-library loan services; access to eBooks; free WiFi; and access to computers and the Internet. We are also the only location in Cannon Beach where residents and visitors can print and copy their important documents, for a nominal charge.

Our volunteers make it possible to provide these services with only one paid employee. During the past year (March 2023-February 2024), 105 volunteers donated 7,253 hours of their time to Library activities. The Chamber recognized our volunteers' efforts this year with the Volunteer Organization of the Year award.

The subsidy received from the City for this current year is contributing toward our operating expenses. We ask for a \$20,000 subsidy in the 2024-25 City budget to be used for that same purpose. A \$20,000 subsidy would cover 18.36% of our approved expenses. Our approved operating budget for 2024-25 is \$108,925, which includes book and DVD purchases, access to eBooks, office supplies, website and computer maintenance, building repairs, grounds maintenance, utilities, and the salary for our invaluable manager, who provides us with operational continuity and technical support.

Thanks to volunteers who staff the circulation desk, order and catalog books, arrange for speakers, do basic building maintenance and help with fund raising activities, the Cannon Beach community receives the benefit of a publicly accessible library without the expenditure of sizeable city funds. This is not the case in other Clatsop County communities, which devote significant tax revenues to their libraries, as the following table illustrates:

Community Library	General Fund 2023-24 Budget	Capital Outlay 2023-24 Budget	Total Budget
Astoria Library	\$694,305	\$50,500	\$744,805
Seaside Library	\$854,175	\$50,000	\$904,175

Cannon Beach Library
Budget Request
Page 3

We are committed to keeping operating costs low through volunteer efforts and to covering the great majority of our operating expenses through extensive fundraising. And we remain strongly committed to serving the Cannon Beach community. We ask for your support of our efforts.

Sincerely,

Phyllis Bernt

Phyllis Bernt
President
On behalf of the Cannon Beach Library Board

Cc: Laurie Sawrey, Finance Director
Attachment: Cannon Beach Library Financial Information

		May-April 2021-22 Actuals	May-April 2022-23 Actuals	May-February 2023-24 Actuals 10 months **	May-April 2024-25 Budget
Income					
A. Fundraising					
	Year-End Appeal Letter	\$ 40,682.00	\$ 43,010.75	\$ 38,053.00	\$ 30,000.00
	Miscellaneous Donations	\$ 9,249.13	\$ 4,606.78	\$ 10,248.90	\$ 3,000.00
	Total Fundraising	\$ 49,931.13	\$ 47,617.53	\$ 48,301.90	\$ 33,000.00
B. Event Fundraising					
	Fall Fundraiser(s)	\$ -	\$ 5,846.50	\$ 5,460.20	\$ 3,700.00
	4th of July Book Sale	\$ -	\$ 8,689.83	\$ 11,502.50	\$ 9,000.00
	Old and Rare Book Sale	\$ -	\$ 1,420.00	\$ 2,005.00	\$ 1,500.00
	Quilt Raffle	\$ 249.00	\$ 1,168.00	\$ 1,222.00	\$ 900.00
	Total Event Fundraising	\$ 249.00	\$ 17,124.33	\$ 20,189.70	\$ 15,100.00
C. Operational Income					
	Book Sales in Library	\$ 16,122.50	\$ 19,253.33	\$ 15,233.00	\$ 14,000.00
	Computer & Copier Income	\$ 136.95	\$ 312.45	\$ 196.00	\$ -
	Library Cards	\$ 4,910.52	\$ 5,210.00	\$ 4,470.00	\$ 4,000.00
	Membership Dues	\$ 1,229.00	\$ 1,920.00	\$ 850.00	\$ 1,000.00
	Total Operational Income	\$ 22,398.97	\$ 26,695.78	\$ 20,749.00	\$ 19,000.00
D. Other Income					
	City Grant	\$ 18,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
	SAIF Dividend	\$ 84.00	\$ 29.00	\$ 49.00	\$ -
	Interest Income	\$ 5.86	\$ 131.44	\$ 144.84	\$ -
	Federal Payroll Protection Program	\$ 3,804.00	\$ -	\$ -	\$ -
	Miscellaneous (Fines, Sales)	\$ 112.21	\$ 1,511.08	\$ 635.52	\$ -
	Total Other Income	\$ 22,006.07	\$ 21,671.52	\$ 20,829.36	\$ 20,000.00
	Total Income	\$ 94,585.17	\$113,109.16	\$110,069.96	\$ 87,100.00
Expense					
A. Administrative Expense					
	Bookkeeping	\$ 2,417.50	\$ 2,604.80	\$ 2,720.50	\$ 3,500.00
	Chamber of Commerce Dues	\$ 135.00	\$ 160.00	\$ 160.00	\$ 160.00
	Corp Division Registration	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
	Corporation Tax	\$ 134.00	\$ 195.00	\$ 197.00	\$ 200.00
	Insurance	\$ 3,390.00	\$ 3,024.00	\$ 3,272.00	\$ 4,000.00
	Credit Card Fees	\$ -	\$ 423.54	\$ 580.90	\$ 900.00
	Bank Fees & Safety Deposit Box	\$ 164.48	\$ 118.35	\$ -	\$ 250.00
	Total Administrative Expense	\$ 6,290.98	\$ 6,575.69	\$ 6,980.40	\$ 9,060.00
B. Fundraising Expense					
	4th of July Book Sale	\$ -	\$ 586.94	\$ 1,233.35	\$ 1,000.00
	Rare and Old Book Sale	\$ -	\$ 188.26	\$ 373.50	\$ 400.00
	Fall Fundraiser expense	\$ -	\$ 183.56	\$ 432.76	\$ 450.00
	Memorial Fund Supplies	\$ 47.45	\$ 174.00	\$ -	\$ 100.00
	Quilt Raffle	\$ -	\$ -	\$ -	\$ 100.00
	Year End Appeal Letter	\$ 1,990.90	\$ 2,020.12	\$ 2,144.88	\$ 2,400.00
	Total Fundraising Expense	\$ 2,038.35	\$ 3,152.88	\$ 4,184.49	\$ 4,450.00
C. Library Operating Expense					
	Children's books for resale	\$ 367.02	\$ -	\$ -	\$ -
	Children's grant expense			\$ 769.61	
	Licenses			\$ 100.00	
	Volunteer appreciation	\$ 42.00	\$ 395.59	\$ -	\$ 500.00
	Book Storage	\$ 2,630.00	\$ 1,659.35	\$ 1,375.00	\$ 1,700.00
	Children's library supplies	\$ -	\$ 18.45	\$ 95.14	\$ 150.00
	Adult Book Purchases	\$ 4,931.20	\$ 5,202.68	\$ 4,259.05	\$ 6,000.00
	General Advertising	\$ 535.00	\$ 844.00	\$ -	\$ 1,200.00
	Children's books and CDs	\$ 374.93	\$ 247.05	\$ 79.76	\$ 1,000.00
	Children's programs	\$ -	\$ 624.03	\$ 993.10	\$ 1,000.00
	Office supplies	\$ 1,569.27	\$ 2,805.82	\$ 1,891.85	\$ 2,500.00
	Northwest authors program	\$ 208.70	\$ 46.27	\$ 13.50	\$ 300.00
	Out of district cards	\$ 220.00	\$ 220.00	\$ 220.00	\$ 220.00
	Postage	\$ 601.93	\$ 1,151.73	\$ 594.85	\$ 1,200.00
	Memberships	\$ 353.00	\$ 304.00	\$ 542.15	\$ 500.00
	Subscriptions	\$ 949.44	\$ 1,299.31	\$ 1,696.85	\$ 1,800.00
	Total Library Operations Expense	\$ 12,782.49	\$ 14,818.28	\$ 12,630.86	\$ 18,070.00
D. Payroll					
	Gross Wages	\$ 24,198.85	\$ 32,763.50	\$ 39,648.54	\$ 46,500.00
	Payroll Taxes and Other Payroll Expenses	\$ 2,324.24	\$ 2,994.55	\$ 3,543.95	\$ 4,650.00

					May-April 2021-22 Actuals	May-April 2022-23 Actuals	May-February 2023-24 Actuals	May-April 2024-25 Budget
							10 months **	
	Total Payroll Expense				\$ 26,523.09	\$ 35,758.05	\$ 43,192.49	\$ 51,150.00
E. Utilities								
	Electricity				\$ 1,552.67	\$ 1,656.39	\$ 1,744.50	\$ 2,200.00
	Garbage				\$ 571.46	\$ 404.08	\$ 530.07	\$ 525.00
	Gas				\$ 535.12	\$ 708.12	\$ 504.51	\$ 600.00
	Telephone				\$ 479.88	\$ 479.88	\$ 404.90	\$ 500.00
	Internet				\$ 587.76	\$ 587.76	\$ 489.80	\$ 700.00
	Water/Sewer				\$ 783.78	\$ 803.67	\$ 768.60	\$ 1,000.00
	Total Utilities Expense				\$ 4,510.67	\$ 4,639.90	\$ 4,442.38	\$ 5,525.00
F. Computer expenses								
	Computer maintenance and repair				\$ 315.00	\$ 355.00	\$ 300.00	\$ 600.00
	Computer software (non-Folletts)				\$ 99.99	\$ 111.04	\$ 210.49	\$ 300.00
	Computer supplies				\$ -	\$ 230.78	\$ 168.88	\$ 250.00
	Folletts License and A/V database				\$ 753.49	\$ 810.01	\$ 893.92	\$ 870.00
	Ebooks consortium				\$ 4,236.57	\$ 4,567.60	\$ 5,014.82	\$ 5,750.00
	Webhosting fee				\$ 666.90	\$ 384.40	\$ 307.00	\$ 400.00
	Web site development/maintenance				\$ 994.99	\$ 1,077.49	\$ 99.99	\$ 500.00
	Total Computer Expense				\$ 7,066.94	\$ 7,536.32	\$ 6,995.10	\$ 8,670.00
G. Building Expense								
	Cleaning				\$ 1,438.14	\$ 1,824.90	\$ 1,739.39	\$ 2,000.00
	Grounds Maintenance				\$ 2,768.07	\$ 2,019.22	\$ 2,577.24	\$ 3,500.00
	Repairs/Maintenance				\$ 1,534.66	\$ 810.54	\$ 1,231.36	\$ 2,500.00
	Total Building Expense				\$ 5,740.87	\$ 4,654.66	\$ 5,547.99	\$ 8,000.00
H. Membership Expense								
	Community outreach scholarships				\$ 3,000.00	\$ 2,000.00	\$ 3,000.00	\$ 3,000.00
	Community outreach				\$ 9.99	\$ 182.01	\$ 17.99	\$ 200.00
	Hall/event rental					\$ 400.00		
	Directories expense				\$ 401.90	\$ 286.36	\$ -	\$ 300.00
	Gifts, hospitality, holiday tea				\$ 605.66	\$ 751.84	\$ 426.54	\$ 500.00
	Total Membership Expense				\$ 4,017.55	\$ 3,620.21	\$ 3,444.53	\$ 4,000.00
Miscellaneous Expenses								
	Bank service charge				\$ -	\$ -	\$ 26.00	\$ -
	Miscellaneous				\$ -	\$ -	\$ 40.06	\$ -
	Total Miscellaneous Expenses				\$ -	\$ -	\$ 66.06	\$ -
Total Expenses Before Depreciation, etc.					\$ 68,970.94	\$ 80,755.99	\$ 87,484.30	\$108,925.00
Other Expenses								
	Depreciation Expense				\$ 5,990.80	\$ 5,990.80	\$ 4,452.50	\$ -
	Gain/loss on disposal of fixed assest							
	Restricted Net assets used/recd				\$ (374.93)	\$ (889.53)	\$ (1,937.61)	\$ (2,150.00)
	Unrestricted assets used/recd				\$ -	\$ -	\$ -	\$ (19,675.00)
	Total Other Expenses				\$ 5,615.87	\$ 5,101.27	\$ 2,514.89	\$ (21,825.00)
Total Expenses					\$ 74,586.81	\$ 85,857.26	\$ 89,999.19	\$ 87,100.00
Net Income					\$ 19,998.36	\$ 27,251.90	\$ 20,070.77	\$ -
**We are on a May 1 through April 30 fiscal year. This YTD net income amount is for 10 months and does not include the month of March or the month of April. March and April are low revenue generating months when we run deficits of \$5,000 to \$7,000 per month.								