

# YAKIMA COUNTY RURAL COUNTY LIBRARY DISTRICT

## 2008 Budget Amendment

Adopted August 26, 2008

	2007 Amended 03/08	2008 Adopted Budget		2008 Proposed Amendment
<b>REVENUES</b>				
<b>Tax Revenues</b>				
Property Tax Revenue	5,547,422	5,794,834	1	5,794,834
Other Taxes	30,015	25,841	2	26,983
<b>Total Tax Revenues</b>	<u>5,577,437</u>	<u>5,820,675</u>		<u>5,821,817</u>
<b>Contract Cities</b>				
Other Contract Cities	143,322	151,552	3	151,552
<b>Total Contract Cities</b>	<u>143,322</u>	<u>151,552</u>		<u>151,552</u>
<b>Other Revenue</b>				
Grants and Donations	43,745	20,000	4	25,000
Copies	16,900	17,000	5	20,000
Fines, Fees, Overdues	80,500	77,000	6	80,000
All Other Revenues	88,742	58,989	7	92,593
<b>Total Other Revenue</b>	<u>229,887</u>	<u>172,989</u>		<u>217,593</u>
<b>Total All Revenues</b>	<u>5,950,646</u>	<u>6,145,216</u>	8	<u>6,190,962</u>
<b>Other Resources</b>				
Transfers in	0	1,594,791	9	545,375
<b>Total Other Resources</b>	<u>0</u>	<u>1,594,791</u>		<u>545,375</u>
<b>Total All Revenues and Resources</b>	<u>5,950,646</u>	<u>7,740,007</u>	10	<u>6,736,337</u>

### Notations

1. Based on lawful max per Yakima County - 1 percent over 2007
2. Increase in Leasehold (+2,442), thermal (+554), and wildlife (+\$20); decrease private harvest (-\$1,599), increase remit (-\$275) total (\$1,142)
3. Cities contracting for Library Services: Granger, Mabton, Naches, Tieton, Union Gap
4. Donations and grants including Boaz and Big Read Award for 2008
5. Estimate of photo and Internet copies
6. Overdue fees, late fees, lost books, collection fees
7. Estimated investment increase from 51,000 to 70,500, miscellaneous insurance reimbursement, prior year refunds
8. Estimated total all new 2008 revenue funding
9. Transfers in by Board Resolution from designated funds - reduced by available cash in general fund from 2007
10. Estimated total new revenue and transfer in from designated funds - reduced by available cash from 2007

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<b>EXPENDITURES</b>				
Salary and Wages	2,490,000	2,933,406	<b>1</b>	2,966,840
Benefits	682,000	855,121	<b>2</b>	870,682
Supplies	290,000	231,147	<b>3</b>	231,147
Collection Materials - all	995,000	1,020,000	<b>4</b>	1,020,000
Professional Services	205,000	312,800	<b>5</b>	250,197
Communications	175,500	195,040	<b>6</b>	195,040
Travel & Training	38,500	64,500	<b>7</b>	64,500
Vehicle Expenses	22,000	21,000	<b>8</b>	21,000
Advertising	11,000	19,500	<b>9</b>	19,500
Rentals - Building Leases	123,000	123,401	<b>10</b>	144,401
Rentals - Equipment	12,000	4,700	<b>11</b>	7,950
Insurance	38,000	42,000	<b>12</b>	42,000
Utilities	101,700	101,500	<b>13</b>	101,500
Repairs & Maintenance - all	135,000	166,500	<b>14</b>	166,500
Miscellaneous - dues and other	15,000	25,900	<b>15</b>	25,900
Intergovernmental Services	15,000	28,700	<b>16</b>	33,805
Grant Expenditures	20,000	0	<b>17</b>	30,000
<b>Total Operating Expenditures</b>	<u>5,368,700</u>	<u>6,145,215</u>	<b>18</b>	<u>6,190,962</u>
Capital Projects	0	1,594,791	<b>19</b>	1,327,025
<b>Total Operational Expenditures and Capital</b>	<u>5,368,700</u>	<u>7,740,007</u>	<b>20</b>	<u>7,517,987</u>

### NOTATIONS

1. Includes estimated expenditures for 1.5 FTE janitorial (+\$33,434)
2. Includes estimated expenditures for 1.5 FTE janitorial (+\$15,561)
3. General supplies and small equipment - computer equipment to IT Assessment 2008
4. Collection materials and databases
5. Includes reduction budgeted contract janitorial services (-\$62,603)
6. All postage, phone, Internet, LAN, WAN, and Secure Data Costs
7. Training for staff and departments and bi-annual professional training
8. Sale of former courier vehicle, decrease in vehicle repairs
9. Reflects increase in advertising and marketing
10. Summitview (+\$6,000), Southeast, and Zillah: add Liberty Building (+\$15,000 rent and taxes & SV Increase)
11. Includes rental of copier not replaced until mid year (+\$3,250)
12. Includes building, boiler, directors, and liability - reduced rates in 2008
13. Moved budgeted janitorial contracts to professional services from 2007 to 2008
14. Includes integrated library system and 3M security gates maintenance
15. As per BARS category all expenses not covered above - includes Board approved dues
16. Maintenance payments for designated library buildings (+\$5,105 - prior year payments paid 2008)
17. Grant projects including The Big Read
18. Total estimated general operating expenditures - funded by 2008 new revenue - see revenue line 8
19. One time large purchases and capital projects - outside of ongoing operations - (see capital projects list)
20. Total estimated general operating and capital expenditures for 2008

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<b>Transfers Out</b>				
Capital Projects Carry Forward	100,000	0	21	0
Facility Maintenance Fund	100,000	0	22	0
Technology Fund	582,565	0	23	0
<b>Total Transfers Out</b>	<u>782,565</u>	<u>0</u>		<u>0</u>
<b>Total Expenses and Transfer Out</b>	<u>6,151,265</u>	<u>7,740,007</u>		<u>7,517,987</u>
<b>Fund Balance - General Fund</b>				
Estimated Balance 1/1/06 (1/1/07)	1,697,140	1,368,901	24	2,150,551
Estimated Operating Revenues Minus Expenditures	581,946	(0)	25	0
Carry Forward (cash)	654,030	(0)	26	(781,650)
Less transfers out	(782,565)	(0)	27	0
<b>Estimated Ending FB for GF</b>	<u>2,150,551</u>	<u>1,368,901</u>	<b>28</b>	<u>1,368,901</u>
<b>Less Designated Funds from General Fund</b>				
For Boaz Fund	48,026	48,026	29	48,026
Restricted donations	8,000	8,000	30	8,000
Operating Cash-Revolving Funds	<u>1,312,875</u>	<u>1,312,875</u>	<b>31</b>	<u>1,312,875</u>
<b>Total Designated Funds for General Fund</b>	<u>1,368,901</u>	<u>1,368,901</u>	<b>32</b>	<u>1,368,901</u>
<b>Estimated Ending Undesignated, Unrestricted Fund Balance for General Fund - Carry Forward</b>	<u>781,650</u>	<u>(0)</u>	<b>33</b>	<u>0</u>
<b>Revenues Plus Beginning Cash &amp; CF</b>	<u>8,301,816</u>	<u>9,108,909</u>	<b>34</b>	<u>8,886,889</u>
<b>Expenditures Plus Ending FB</b>	<u>8,301,816</u>	<u>9,108,909</u>	<b>35</b>	<u>8,886,889</u>
<b>NOTATIONS</b>				
21. Projects not completed prior year				
22. Funds for deferred and current district wide facility needs (owned buildings-Yakima and Sunnyside.)				
23. Technology improvements - 2007 Technology Assessment				
24. Estimated beginning Fund Balance - adjustment for actual in 2008 Draft Amendment				
25. Estimated operating revenues less operating expenditures - 2008 revenues fund 2008 expenditures				
26. Cash from 2007 to apply to resources in 2008 - see adjustment in revenue line 8				
27. Transfers out to designated funds per Board resolution from general fund				
28. Estimated ending Fund Balance (cash) for General Fund on December 31				
29. Funds restricted from Estimated Ending Fund Balance - Boaz is restricted for purchase of collection materials				
30. Funds restricted by donor from the Estimated Ending Fund Balance - maintenance, collection, and building				
31. Funds designated by Board of Trustees for operating cash between tax roll collections				
32. Total of General Fund with specific designations				
33. Estimated ending Fund Balance that is Undesignated at December 31 for the General Fund				
34. Total Resources (revenues and beginning cash balance) for General Fund				
35. Total Expenditures (including capital projects) and ending cash balance for General Fund				
36. Total Designated Funds: see Designated Funds total page				
General Fund Estimated Ending Cash Balance	2,150,551	1,368,901		1,368,901
<b>Designated Funds - See designated fund totals</b>	<u>2,310,202</u>	<u>749,860</u>	<b>36</b>	<u>1,077,460</u>
<b>Total All Funds - General and Designated</b>	<u>4,460,753</u>	<u>2,118,761</u>		<u>2,446,361</u>

## Yakima Valley Libraries - Designated Funds

2008 Budget - Amendment - August 2008

### Restricted Funds

Plath Fund	2008 Projections	Year to Date	NOTES
<i>Revenues &amp; Resources</i>			
Beginning Cash and Investments		39,000.00	Restricted from Plath Endowment
Endowment	14,000.00	14,000.00	
Interest	300.00	300.00	
<b>Total Resources</b>	<u>14,300.00</u>	<u>53,300.00</u>	
<i>Expenditures</i>			
Restricted Expenditures per Endowment	0.00	0.00	
<b>Total Expenditures</b>	<u>0.00</u>	<u>0.00</u>	
<b>Ending Cash - Plath Fund</b>		<u>53,300.00</u>	
Cumulative Reserve Fund	2008 Projections	Year to Date	NOTES
<i>Revenues &amp; Resources</i>			
Beginning Cash and Investments		702,035.00	Restricted for integrated library system: patron checkout, acquisitions, catalog, book and collection inventory
Interest	10,000.00	10,000.00	
Transfer from General Fund	0.00	0.00	
<b>Total Resources</b>	<u>10,000.00</u>	<u>712,035.00</u>	
<i>Expenditures</i>			
Capital - Equipment, Services, Structure	0.00	0.00	
<b>Total Expenditures</b>	<u>0.00</u>	<u>0.00</u>	
<b>Ending Cash - Cumulative Reserve Fund</b>		<u>712,035.00</u>	
<b>Total Restricted Funds</b>		<u><u>765,335.00</u></u>	

## Yakima Valley Libraries - Designated Funds

2008 Budget - Amendment - August 2008

### Designated Funds

<b>Capital Carry Forward Fund</b>	<b>2008 Projections</b>	<b>Year to Date</b>	<b>NOTES</b>
<i>Revenues &amp; Resources</i>			
Beginning Cash and Investments		472,008.00	Estimated Beginning Balance 2008
Interest	11,000.00	0.00	
<b>Total Resources</b>	<u>11,000.00</u>	<u>483,008.00</u>	
<i>Expenditures</i>			
Project List - August 2008	157,330.00		Carry Forward Projects
Phone System Upgrade	24,000.00		
Liberty Building Move	66,000.00		
<b>Total Expenditures</b>	<u>247,330.00</u>	<u>247,330.00</u>	
<b>Ending Cash - Capital Carry Forward</b>		<u><u>235,678.00</u></u>	Estimated Ending Cash Balance

  

<b>Facility Fund</b>	<b>2008 Projections</b>	<b>Year to Date</b>	<b>NOTES</b>
<i>Revenues &amp; Resources</i>			
Beginning Cash and Investments		236,751.00	Restricted for District facility projects
Interest	8,000.00	0.00	
<b>Total Resources</b>	<u>8,000.00</u>	<u>244,751.00</u>	
<i>Expenditures</i>			
Capital: 2008 Expenditures	18,000.00	18,000.00	
Ongoing Projects past 2009		0.00	
<b>Total Expenditures</b>	<u>18,000.00</u>	<u>18,000.00</u>	
<b>Ending Cash - Facility Fund</b>		<u><u>226,751.00</u></u>	Estimated Ending Cash Balance/Unfunded Projects

  

<b>Technology Fund</b>	<b>2008 Projections</b>	<b>Year to Date</b>	<b>NOTES</b>
<i>Revenues &amp; Resources</i>			
Beginning Cash and Investments		893,076.00	Restricted for future technology needs
Interest	20,000.00	0.00	
<b>Total Resources</b>		<u>913,076.00</u>	
<i>Expenditures</i>			
Capital - Technology 2008	298,045.00	298,045.00	
Ongoing projects beyond 2008		0.00	
<b>Total Expenditures</b>	<u>298,045.00</u>	<u>298,045.00</u>	
<b>Ending Cash - Technology Fund</b>		<u><u>615,031.00</u></u>	Estimated Ending Cash Balance
<b>Beginning Balance - Designated Funds</b>		<u>1,640,835.00</u>	
<b>Total transfers for Capital Projects - 2008</b>	<u>563,375.00</u>	<u>1,077,460.00</u>	Designated funds cash balance for future projects