

**MID-COLUMBIA LIBRARIES
GENERAL FUND
REVENUE STATEMENT BUDGET REVISION #2
FY 2010**

BARS NO.	2009 Actuals	2010 Original Budget	2010 Budget Revision #1	2010 Budget Revision #2	% of Variance From 2010 Budget Rev. #1	\$ of Variance From 2010 Budget Rev. #1	% of Variance From 2009 Actuals	\$ of Variance From 2009 Actuals	
Cash Carried Forward*	\$1,183,966.00	\$1,344,196.02	\$1,548,964.47	\$1,548,964.47	0.00%	\$0.00	30.83%	\$364,998.47	
Taxes									
310.00	Franklin County Taxes	707,973.56	748,379.13	712,412.37	712,412.37	0.00%	0.00	0.63%	4,438.81
311.11	Benton County Taxes	3,039,637.36	3,289,990.42	3,082,439.00	3,082,439.00	0.00%	(0.00)	1.41%	42,801.64
311.30	Sale of Tax Title	0.00	100.00	100.00	0.00	-100.00%	(100.00)	0.00%	0.00
317.20	Leasehold Excise	37,966.61	45,000.00	45,000.00	45,000.00	0.00%	0.00	18.53%	7,033.39
Intergovernmental Revenues									
332.81	In-Lieu of Taxes - PILT	164,545.92	135,000.00	165,000.00	171,504.00	3.94%	6,504.00	4.23%	6,958.08
333.45	Indirect Federal Grant	21,745.00	7,160.00	7,160.00	7,160.00	0.00%	0.00	-67.07%	(14,585.00)
335.00	Public Utility District PrivilegeTax	52,541.59	52,500.00	52,500.00	41,597.00	-20.77%	(10,903.00)	-20.83%	(10,944.59)
338.72	Library Services	1,911,173.04	2,185,393.00	1,997,573.62	1,997,573.62	0.00%	0.00	4.52%	86,400.58
Charges for Services									
341.60	Printing	28,428.53	28,000.00	28,000.00	28,000.00	0.00%	0.00	-1.51%	(428.53)
347.20	Use Fees	10,603.70	12,000.00	11,000.00	7,200.00	-34.55%	(3,800.00)	-32.10%	(3,403.70)
347.90	Inter-Library Loan Fees	1,094.08	1,000.00	1,000.00	550.00	-45.00%	(450.00)	-49.73%	(544.08)
359.70	Fines & Forfeits	169,858.87	165,000.00	170,000.00	160,000.00	-5.88%	(10,000.00)	-5.80%	(9,858.87)
Miscellaneous Revenues									
361.11	Investment Interest	6,621.73	9,000.00	7,000.00	2,800.00	-60.00%	(4,200.00)	-57.71%	(3,821.73)
367.11	Gifts	33,106.86	42,700.00	44,200.00	50,000.00	13.12%	5,800.00	51.03%	16,893.14
369.10	Surplus Materials	764.50	700.00	700.00	485.00	-30.71%	(215.00)	-36.56%	(279.50)
369.90	Misc.Revenues	5,319.71	4,000.00	4,000.00	4,350.00	8.75%	350.00	-18.23%	(969.71)
369.91	Lost Materials	6,653.60	7,500.00	7,500.00	5,000.00	-33.33%	(2,500.00)	-24.85%	(1,653.60)
369.92	E-Rate Reimbursements	71,743.14	90,000.00	73,826.53	72,000.00	-2.47%	(1,826.53)	2.90%	2,083.39

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Non-Revenue									
386.00	Agency Disbursement	\$0.00	\$3,000.00	\$3,000.00	\$0.00	-100.00%	(\$3,000.00)	0.00%	\$0.00
389.00	Other Non-Revenue	2,237.49	3,000.00	3,000.00	0.00	-100.00%	(3,000.00)	-100.00%	(2,237.49)
	Other Financing Sources								
395.10	Sale of Fixed Assets	1,154.20	1,400.00	1,400.00	1,299.00	-7.21%	(101.00)	12.55%	144.80
395.20	Insurance Recovery	2,670.22	0.00	0.00	0.00	0.00%	0.00	-100.00%	(2,670.22)
397.72.02	Transfers-In Library Capital Reserve Fund (LCRF)	500,000.00	250,000.00	250,000.00	0.00	-100.00%	(250,000.00)	-100.00%	(500,000.00)
397.72.04	Transfers-In Trust Funds	325,259.26	125,300.00	125,300.00	500.00	-99.60%	(124,800.00)	-99.85%	(324,759.26)
TOTAL REVENUES BUDGETED		\$8,285,064.97	\$8,550,318.57	\$8,341,075.99	\$7,938,834.46	-4.82%	(\$402,241.53)	-4.18%	(\$346,230.51)
TOTAL EXPENDITURES:		\$6,736,100.50	\$7,050,318.57	\$6,841,075.99	\$6,365,745.60	-6.95%	(\$475,330.39)	-5.50%	(\$370,354.90)
YEAR END CASH CARRIED FORWARD		\$1,548,964.47	\$1,500,000.00	\$1,500,000.00	\$1,573,088.86	4.87%	\$73,088.86	1.56%	\$24,124.39

* 2009 and 2010 Beginning and Ending Cash Carried Forward Balances do not include the \$520,000 required to be maintained in Imprest Accounts.

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572.10	ADMINISTRATIVE SUPPORT								
514.23	Budget, Accounting & Audit	\$8,843.20	\$8,000.00	\$1,415.00	\$1,455.00	2.83%	\$40.00	-83.55%	(\$7,388.20)
572.10.10	Salaries & Wages	348,916.93	330,348.80	332,511.80	337,966.40	1.64%	5,454.60	-3.14%	(10,950.53)
572.10.20	Personnel Benefits	90,340.85	85,945.03	78,544.95	82,695.57	5.28%	4,150.62	-8.46%	(7,645.28)
572.10.31	Office & Operating Supplies	4,495.68	9,954.55	9,954.55	6,254.55	-37.17%	(3,700.00)	39.12%	1,758.87
572.10.41	Professional Services	222,384.45	182,000.00	192,750.00	90,915.00	-52.83%	(101,835.00)	-59.12%	(131,469.45)
572.10.42	Communications	155.58	1,760.00	2,920.00	6,040.00	106.85%	3,120.00	3782.25%	5,884.42
572.10.43	Travel	11,851.51	18,936.00	19,967.00	19,660.00	-1.54%	(307.00)	65.89%	7,808.49
572.10.44	Advertising	1,264.40	1,000.00	1,000.00	-	-100.00%	(1,000.00)	-100.00%	(1,264.40)
572.10.45	Operating Rentals	773.28	850.00	850.00	300.00	-64.71%	(550.00)	-61.20%	(473.28)
572.10.46	Insurance	42,034.15	10,488.14	8,765.13	8,956.13	2.18%	191.00	-78.69%	(33,078.02)
572.10.48	Repairs & Maintenance	12,199.93	12,370.00	8,370.00	5,800.00	-30.70%	(2,570.00)	-52.46%	(6,399.93)
572.10.49	Miscellaneous	20,313.90	22,330.00	22,490.00	20,620.00	-8.31%	(1,870.00)	1.51%	306.10
572.10	TOTAL ADMINISTRATIVE SUPPORT	\$763,573.86	\$683,982.52	\$679,538.43	\$580,662.65	-14.55%	(\$98,875.78)	-23.95%	(\$182,911.21)
572.21	PUBLIC SERVICES								
572.21.10	Salaries & Wages	\$2,040,181.90	\$2,082,467.74	1,963,090.97	1,987,583.02	1.25%	\$24,492.05	-2.58%	(\$52,598.88)
572.21.20	Personnel Benefits	566,629.10	602,567.28	532,247.02	541,770.18	1.79%	9,523.16	-4.39%	(24,858.92)
572.21.31	Office & Operating Supplies	131,244.31	73,619.55	64,119.55	86,720.55	35.25%	22,601.00	-33.92%	(44,523.76)
572.21.41	Professional Services	9,488.76	31,760.00	31,960.00	27,444.00	-14.13%	(4,516.00)	189.23%	17,955.24
572.21.42	Communications	135,680.03	111,501.00	115,899.50	134,020.00	15.63%	18,120.50	-1.22%	(1,660.03)
572.21.43	Travel	11,852.19	5,309.00	7,309.00	10,045.00	37.43%	2,736.00	-15.25%	(1,807.19)
572.21.44	Advertising	33,164.82	32,000.00	40,000.00	24,150.00	-39.63%	(15,850.00)	-27.18%	(9,014.82)
572.21.45	Operating Rentals	907.58	7,300.00	7,300.00	8,295.00	13.63%	995.00	813.97%	7,387.42
572.21.46	Insurance	0.00	20,726.56	21,420.98	21,525.98	0.49%	105.00	0.00%	21,525.98
572.21.47	Utilities	0.00	2,544.00	2,544.00	2,296.00	-9.75%	(248.00)	0.00%	2,296.00
572.21.48	Repairs & Maintenance	6,377.17	18,638.00	20,092.07	40,464.00	101.39%	20,371.93	534.51%	34,086.83
572.21.49	Miscellaneous	643.00	100.00	100.00	5,899.00	5799.00%	5,799.00	817.42%	5,256.00
572.21	TOTAL PUBLIC SERVICES	\$2,936,168.86	\$2,988,533.13	\$2,806,083.09	\$2,890,212.73	3.00%	\$84,129.64	-1.57%	(\$45,956.13)

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572.22 ORGANIZATION OF MATERIALS								
572.22.10 Salaries & Wages	\$311,239.74	\$409,018.64	\$365,354.24	\$300,000.00	-17.89%	(\$65,354.24)	-3.61%	(\$11,239.74)
572.22.20 Personnel Benefits	89,162.12	112,504.81	93,832.30	79,000.00	-15.81%	(14,832.30)	-11.40%	(10,162.12)
572.22.31 Office & Operating Supplies	27,224.29	32,750.00	31,750.00	19,250.00	-39.37%	(12,500.00)	-29.29%	(7,974.29)
572.22.34 Materials	968,465.64	1,011,123.00	916,733.00	916,733.00	0.00%	0.00	-5.34%	(51,732.64)
572.22.41 Professional Services	118,832.75	145,000.00	156,500.00	156,500.00	0.00%	0.00	31.70%	37,667.25
572.22.42 Communications	0.00	1,400.00	1,400.00	1,400.00	0.00%	0.00	0.00%	1,400.00
572.22.43 Travel	133.67	100.00	4,181.00	100.00	-97.61%	(4,081.00)	-25.19%	(33.67)
572.22.46 Insurance	0.00	668.64	892.92	892.92	0.00%	0.00	0.00%	892.92
572.22.48 Repairs & Maintenance	162.10	250.00	6,000.00	4,000.00	-33.33%	(2,000.00)	2367.61%	3,837.90
572.22 TOTAL ORGANIZATION OF MATERIALS	\$1,515,220.31	\$1,712,815.09	\$1,576,643.46	\$1,477,875.92	-6.26%	(\$98,767.54)	-2.46%	(\$37,344.39)
572.23 INFORMATION TECHNOLOGY								
572.23.10 Salaries & Wages	\$147,058.05	\$139,864.00	\$124,710.40	\$150,000.00	20.28%	\$25,289.60	2.00%	\$2,941.95
572.23.20 Personnel Benefits	50,363.14	51,290.37	41,749.41	47,000.00	12.58%	5,250.59	-6.68%	(3,363.14)
572.23.31 Office & Operating Supplies	15,895.65	40,105.00	40,105.00	11,350.00	-71.70%	(28,755.00)	-28.60%	(4,545.65)
572.23.41 Professional Services	23,317.45	10,000.00	10,000.00	627.00	0.00%	(9,373.00)	-97.31%	(22,690.45)
572.23.42 Communications	0.00	39,525.00	20,363.00	4,250.00	-79.13%	(16,113.00)	0.00%	4,250.00
572.23.43 Travel	330.65	200.00	200.00	0.00	-100.00%	(200.00)	-100.00%	(330.65)
572.23.45 Operating Rentals	0.00	700.00	700.00	300.00	-57.14%	(400.00)	0.00%	300.00
572.23.46 Insurance	0.00	2,978.85	2,508.31	2,508.31	0.00%	0.00	0.00%	2,508.31
572.23.48 Repairs & Maintenance	72,653.93	104,300.00	94,800.00	100,000.00	5.49%	5,200.00	37.64%	27,346.07
572.23 TOTAL INFORMATION TECHNOLOGY	\$309,618.87	\$388,963.22	\$335,136.12	\$316,035.31	-5.70%	(\$19,100.81)	2.07%	\$6,416.44

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572.24	YOUTH SERVICES AND OUTREACH								
572.24.10	Salaries & Wages	\$175,939.60	\$179,415.86	\$157,522.78	\$141,290.00	-10.31%	(\$16,232.78)	-19.69%	(\$34,649.60)
572.24.20	Personnel Benefits	54,926.03	54,518.16	42,251.20	40,901.50	-3.19%	(1,349.70)	-25.53%	(14,024.53)
572.24.31	Office & Operating Supplies	24,046.67	75,790.00	66,690.00	63,427.00	-4.89%	(3,263.00)	163.77%	39,380.33
572.24.41	Professional Services	17,059.91	25,100.00	25,300.00	26,300.00	3.95%	1,000.00	54.16%	9,240.09
572.24.42	Communications	603.95	2,950.00	2,950.00	3,050.00	3.39%	100.00	405.01%	2,446.05
572.24.43	Travel	1,962.05	1,900.00	2,400.00	5,033.00	109.71%	2,633.00	156.52%	3,070.95
572.24.46	Insurance	0.00	4,982.27	4,584.83	4,584.83	0.00%	0.00	0.00%	4,584.83
572.24.48	Repairs & Maintenance	500.93	8,750.00	8,750.00	11,000.00	25.71%	2,250.00	2095.92%	10,499.07
572.24.49	Miscellaneous	885.00	0.00	0.00	220.00	0.00%	220.00	-75.14%	(665.00)
572.23	TOTAL YOUTH SERVICES AND OUTREACH	\$275,924.14	\$353,406.29	\$310,448.81	\$295,806.33	-4.72%	(\$14,642.48)	7.21%	\$19,882.19
572.40	TRAINING								
572.40.31	Office & Operating Supplies	\$139.73	\$200.00	\$200.00	\$200.00	0.00%	\$0.00	43.13%	\$60.27
572.40.41	Professional Services	0.00	5,000.00	19,000.00	13,000.00	-31.58%	(6,000.00)	0.00%	13,000.00
572.40.43	Travel	19,612.02	38,282.00	36,842.00	27,699.00	-24.82%	(9,143.00)	41.23%	8,086.98
572.23.48	Repairs & Maintenance	0.08	0.00	0.00	0.00	0.00%	0.00	-100.00%	(0.08)
572.40.49	Miscellaneous	3,970.12	34,070.00	32,930.00	10,896.00	-66.91%	(22,034.00)	174.45%	6,925.88
572.40	TOTAL TRAINING	\$23,721.95	\$77,552.00	\$88,972.00	\$51,795.00	-41.79%	(\$37,177.00)	118.34%	\$28,073.05
572.50	FACILITIES								
572.50.10	Salaries & Wages	\$29,894.27	\$31,078.74	\$23,544.50	\$28,000.00	18.92%	\$4,455.50	-6.34%	(\$1,894.27)
572.50.20	Personnel Benefits	12,437.12	14,429.44	9,500.45	11,150.00	17.36%	1,649.55	-10.35%	(1,287.12)
572.50.31	Office & Operating Supplies	24,477.06	615.00	615.00	5,075.00	725.20%	4,460.00	-79.27%	(19,402.06)
572.50.41	Professional Services	107,840.90	66,698.00	66,698.00	41,767.00	-37.38%	(24,931.00)	-61.27%	(66,073.90)
572.50.42	Communications	0.00	0.00	360.00	500.00	38.89%	140.00	0.00%	500.00
572.50.43	Travel	0.00	500.00	500.00	0.00	-100.00%	(500.00)	0.00%	0.00
572.50.44	Advertising	211.56	300.00	300.00	218.00	-27.33%	(82.00)	3.04%	6.44
572.50.45	Operating Rentals	12,274.00	2,350.00	3,350.00	6,000.00	79.10%	2,650.00	-51.12%	(6,274.00)
572.50.46	Insurance	0.00	4,246.00	3,649.35	3,438.35	-5.78%	(211.00)	0.00%	3,438.35
572.50.47	Utilities	37,467.84	39,600.00	39,600.00	39,600.00	0.00%	0.00	5.69%	2,132.16
572.50.48	Repairs & Maintenance	29,252.55	11,100.00	11,100.00	10,500.00	-5.41%	(600.00)	-64.11%	(18,752.55)
572.50.49	Miscellaneous	530.00	200.00	200.00	0.00	-100.00%	(200.00)	-100.00%	(530.00)
572.50	TOTAL FACILITIES	\$254,385.30	\$171,117.18	\$159,417.30	\$146,248.35	-8.26%	(\$13,168.95)	-42.51%	(\$108,136.95)

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586.00	Agency Disbursements--Photocopy	\$3,278.37	\$5,200.00	\$5,200.00	\$6,000.00	15.38%	\$800.00	83.02%	\$2,721.63
594.72	CAPITAL OUTLAYS								
594.72.62	Building	\$126,435.62	\$46,718.00	\$46,718.00	\$2,563.00	-94.51%	(\$44,155.00)	-97.97%	(\$123,872.62)
594.72.64	Machinery & Equipment	320,527.22	448,458.00	476,475.00	298,546.31	-37.34%	(177,928.69)	-6.86%	(21,980.91)
594.72	TOTAL CAPITAL OUTLAYS	\$446,962.84	\$495,176.00	\$523,193.00	\$301,109.31	-42.45%	(\$222,083.69)	-32.63%	(\$145,853.53)
597.72	TRANSFERS OUT	\$207,246.00	\$173,573.14	\$356,443.78	\$300,000.00	-15.84%	-\$56,443.78	44.76%	\$92,754.00
	TOTAL EXPENDITURES:	\$6,736,100.50	\$7,050,318.57	\$6,841,075.99	\$6,365,745.60	-6.95%	-\$475,330.39	-5.50%	-\$370,354.90

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