

BUDGET SUMMARIES

2020

GENERAL FUND (OPERATING BUDGET)

CAPITAL FUND

SPECIAL PURPOSE FUND

LEVY SUSTAINABILITY FUND

GENERAL FUND

AS OF DECEMBER 3, 2019	2019 Approved 12/2018	2020 Final	Change (\$)	Change (%)
-- REVENUE --				
Property Taxes	\$ 34,425,500	\$ 37,745,400	\$ 3,319,900	9.64%
Excise Taxes	83,000	83,000	-	
Timber Taxes	15,000	15,000	-	
Fees (Printer, Fax, Copier)	187,500	187,500	-	
Fines	400,000	400,000	-	
Investment Income	100,000	200,000	100,000	100.00%
Sales of Goods/Services	5,000	5,000	-	
Donors & Reimbursements	540,000	490,000	(50,000)	-9.26%
Other (Erate, P-card Rebates, Unclaimed Property)	618,000	618,000	-	
TOTAL REVENUE	\$ 36,374,000	\$ 39,743,900	\$ 3,369,900	9.26%
-- EXPENDITURES --				
PERSONNEL				
Salaries & Wages	\$ 18,032,900	\$ 19,268,400	\$ 1,235,500	6.85%
Overtime Wages	20,800	22,800	2,000	9.62%
Employee Benefits	6,279,000	7,141,300	862,300	13.73%
TOTAL PERSONNEL	\$ 24,332,700	\$ 26,432,500	\$ 2,099,800	8.63%
MAINTENANCE & OPERATIONS				
Supplies and Consumables	\$ 353,800	\$ 366,100	\$ 12,300	3.48%
Fuel	35,000	35,000	-	
Equipment (Computers, Software, Furnishings)	764,430	1,658,100	893,670	116.91%
Professional, Legal, Other Services	538,300	727,500	189,200	35.15%
Networking, Phones, Postage	723,400	724,000	600	0.08%
Travel & Mileage	86,700	117,800	31,100	35.87%
Advertising	94,500	81,800	(12,700)	-13.44%
Rentals & Leases	426,900	615,600	188,700	44.20%
Insurance	222,000	230,000	8,000	3.60%
Utilities	377,000	377,000	-	
Repairs & Maintenance, Maintenance Contracts	963,050	780,900	(182,150)	-18.91%
Registrations	64,700	80,300	15,600	24.11%
Dues, Taxes, Licenses, Fees, Misc Expenses	113,420	165,500	52,080	45.92%
Contingency	400,000	300,000	(100,000)	-25.00%
Intergovernmental	13,000	-	(13,000)	-100.00%
TOTAL MAINTENANCE & OPERATIONS	\$ 5,176,200	\$ 6,259,600	\$ 1,083,400	20.93%
MATERIALS				
Books, DVDs, Music, eBooks, Databases	\$ 3,805,100	\$ 3,971,800	\$ 166,700	4.38%
SET-ASIDES & TRANSFERS				
Capital Fund Transfer	\$ 1,460,000	1,500,000	\$ 40,000	2.74%
Special Purpose Fund Transfer	1,100,000	1,080,000	(20,000)	-1.82%
Set Aside for Apr/Oct Cashflow	500,000	500,000	-	
TOTAL SET-ASIDES AND TRANSFERS	\$ 3,060,000	\$ 3,080,000	\$ 20,000	0.65%
TOTAL EXPENDITURES	\$ 36,374,000	\$ 39,743,900	\$ 3,369,900	9.26%
NET OF REVENUE AND EXPENDITURES	\$ -	\$ -	\$ -	

CAPITAL IMPROVEMENT FUND

FINAL AS OF DECEMBER 3, 2019	2020 Final	Notes
-- FUNDING SOURCES --		
USE OF FUND BALANCE		
Carryforward funds from prior fiscal year	\$ 595,000	Unspent funds from 2019 projects
Available cash in the Capital Fund	250,000	Allocated to increase contingency
TOTAL USE OF FUND BALANCE	\$ 845,000	
NEW REVENUE		
Transfer from General Fund	\$ 1,500,000	
TOTAL NEW REVENUE	\$ 1,500,000	
TOTAL FUNDS AVAILABLE	\$ 2,345,000	
-- EXPENDITURES --		
COMMITMENTS		
UP 5,000 sq ft Expansion (10 years--2012-21)	\$ 120,000	Second to final payment
CURRENT BUILDING IMPROVEMENTS		
Buckley Site Evaluation	\$ 100,000	
Landscaping Refresh & Lot Maintenance	230,000	
PKS Refresh	250,000	Facilities Master Plan
BLK Refresh Study	10,000	Facilities Master Plan
ACL Server Room Refresh Study	10,000	
Furniture Updates	200,000	
TOTAL CURRENT BUILDING IMPROVEMENTS	\$ 800,000	
FUTURE BUILDINGS		
Lakewood, Tillicum, Sumner Libraries Planning Phase	\$ 360,000	Facilities Master Plan
TECHNOLOGY UPDATES		
EDEN Financial/HR System Replacement	\$ 100,000	Carried forward to 2020
IT Technology Plan	500,000	Year 2 Implementation of 5 Year Plan
Server Storage/Cloud Computing/Cyber Security	215,000	Carried forward to 2020
TOTAL TECHNOLOGY PROJECTS	\$ 815,000	
Contingency	\$ 250,000	Increased for unanticipated emergent needs
TOTAL EXPENDITURES	\$ 2,345,000	
NET OF REVENUE AND EXPENDITURES	\$ -	Balanced

SPECIAL PURPOSE FUND

FINAL AS OF DECEMBER 3, 2019	2019 Approved 12/2019	2020 Final	Change (\$)	Change (%)
-- FUNDING SOURCES --				
USE OF FUND BALANCE				
Use of Special Purpose Election Set Aside	\$ 625,000	\$ -	\$ (625,000)	-100.00%
NEW REVENUE				
Transfer from General Fund for Committed Setasides	\$ 1,100,000	\$ 1,080,000	\$ (20,000)	-1.82%
Investment Income	60,000	30,000	(30,000)	-50.00%
TOTAL NEW REVENUE	\$ 1,160,000	\$ 1,110,000	\$ (50,000)	-4.31%
TOTAL FUNDS AVAILABLE	\$ 1,785,000	\$ 1,110,000	\$ (675,000)	-37.82%
-- OUTFLOWS --				
PROGRAMS				
None planned for 2020	\$ -	\$ -	\$ -	
TOTAL PROGRAMS	\$ -	\$ -	\$ -	
PROJECTS				
None planned for 2020	\$ 625,000	\$ -	\$ (625,000)	-100.00%
TOTAL PROJECTS	\$ 625,000	\$ -	\$ (625,000)	-100.00%
TRANSFERS OUT				
None planned for 2020	\$ -	\$ -	\$ -	
TOTAL TRANSFERS OUT	\$ -	\$ -	\$ -	
TOTAL OUTFLOWS	\$ 625,000	\$ -	\$ (625,000)	-100.00%
NET OF FUNDING SOURCES AND EXPENDITURES (TO BE DESIGNATED AS COMMITTED DURING THE FY)	\$ 1,160,000	\$ 1,110,000	\$ (50,000)	-4.31%
-- COMMITTED SET-ASIDES IN FUND BALANCE --				
PROJECTED BALANCES AS OF 12/31				
Future Election Costs	\$ 600,000	\$ 1,037,000	\$ 437,000	72.83%
Future Land, Property & Facilities	1,124,263	2,124,263	1,000,000	88.95%
Levy Sustainability for Future Operations (Moved to LSF)	4,805,140	-	(4,805,140)	-100.00%
TOTAL COMMITTED SET-ASIDES	\$ 6,529,403	\$ 3,161,263	\$ (3,368,140)	-51.58%

LEVY SUSTAINABILITY FUND

FINAL AS OF DECEMBER 3, 2019	2019 Projected	2020 Final	Change (\$)	Change (%)
-- FUNDING SOURCES --				
USE OF FUND BALANCE				
Use of Levy Sustainability Set Aside	\$ -	\$ -	\$ -	
NEW REVENUE				
Transfer from Special Purpose Fund	\$ -	\$ 5,450,000	\$ 5,450,000	new
Property Taxes (Funding Cycle Revenue)	\$ -	3,473,600	3,473,600	new
Investment Income	-	60,000	60,000	new
TOTAL NEW REVENUE	\$ -	\$ 8,983,600	\$ 8,983,600	new
TOTAL FUNDS AVAILABLE	\$ -	\$ 8,983,600	\$ 8,983,600	new
-- OUTFLOWS --				
EXPENDITURES				
None planned	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	
TRANSFERS OUT				
None planned		\$ -	-	
TOTAL TRANSFERS	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	
NET OF FUNDING SOURCES AND OUTFLOWS	\$ -	\$ 8,983,600	\$ 8,983,600	new
(TO BE DESIGNATED AS COMMITTED DURING THE FY)				
-- COMMITTED SET-ASIDES IN FUND BALANCE --				
PROJECTED BALANCES AS OF 12/31				
Levy Sustainability for Future Operations	-	8,983,600	8,983,600	new
TOTAL COMMITTED SET-ASIDES	\$ -	\$ 8,983,600	\$ 8,983,600	new