

Before the Board of Trustees of  
**Yakima Valley Libraries**

In the matter of \_\_\_\_\_ )  
Approving the 2016 YVL Budget)

**RESOLUTION**  
**#15-005**

BE IT RESOLVED by the Board of Trustees of Yakima Rural County Library District doing business as the Yakima Valley Libraries, Yakima County, Washington as follows:

WHEREAS, Yakima Rural County Library District, Yakima County, Washington is a rural county library district duly organized and existing under and by virtue of the Constitution and the laws of the State of Washington;

WHEREAS, RCW 27.12.050 provides for libraries to establish and maintain library service for the district by making a tax levy on the property in the district of not more than fifty cents per thousand dollars of assessed value per year sufficient for library service as shown to be required by submission of a budget;

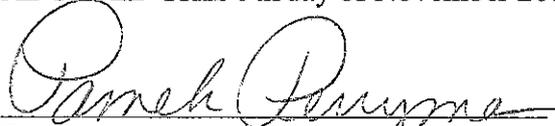
WHEREAS the Board of Trustees has been provided with expenditure estimates for operation of the Library for 2016 that demonstrate a need for the maximum levy rate as allowed by law;

WHEREAS, the Board of Library Trustees expects to have revenues and resources in the amount of \$11,989,600 including an estimated beginning cash balance of \$4,767,128 for the General Fund as outlined in Attachment A;

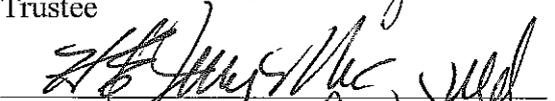
WHEREAS, estimated 2016 expenditures for the General Fund are expected to be \$11,989,600 in wages and benefits, operation, maintenance, capital projects, debt service, and remaining estimated ending cash balance of \$3,950,866 for the General Fund as outlined in Attachment A;

BE IT THEREFORE RESOLVED that the Board of Trustees adopts the 2016 budget for \$11,989,600 in revenues, expenditures, resources, capital, debt service and beginning and ending cash balance for the General Fund.

ADOPTED THIS 9th day of November 2015.

  
Trustee

  
Trustee

  
Trustee

\_\_\_\_\_  
Trustee

  
Trustee

YAKIMA VALLEY LIBRARIES  
2016 Budget DRAFT

Attachment A

	2015 Adopted Budget 11-14	2015 Amended Budget 04-15	2016 Budget Draft 11-2015	Notation
<b>REVENUES</b>				
<b>Tax Revenues</b>				
Property Tax Revenue	6,779,097	6,779,097	6,939,085	1
Other Taxes	43,600	43,600	36,100	2
<b>Total Tax Revenues</b>	<b>6,822,697</b>	<b>6,822,697</b>	<b>6,975,185</b>	<b>3</b>
<b>Contract Cities</b>				
Other Contract Cities	69,229	68,979	71,676	
<b>Total Contract Cities</b>	<b>69,229</b>	<b>68,979</b>	<b>71,676</b>	<b>4</b>
<b>Other Revenue</b>				
Grants and Donations	26,610	31,610	41,610	5
Copies	22,000	22,000	27,000	6
Fines, Fees, Overdues	65,000	65,000	69,000	7
All Other Revenues	34,400	43,000	38,000	8
<b>Total Other Revenue</b>	<b>148,010</b>	<b>161,610</b>	<b>175,610</b>	<b>9</b>
<b>Total All New Revenues</b>	<b>7,039,936</b>	<b>7,053,286</b>	<b>7,222,471</b>	<b>10</b>
<b>Other Resources</b>				
Transfers in	0	0	0	
Other Financing Resources	0	0	0	11
Other Funding	0	0	0	12
<b>Total Other Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13</b>
<b>Total All New Revenues</b>	<b>7,039,936</b>	<b>7,053,286</b>	<b>7,222,471</b>	<b>14</b>

**Notations**

1. 2016 property tax request is an estimated increase of \$67,950.38 over previous (.8790% increase) plus \$76,097 in new construction
2. Estimated change in state taxes - wildlife in lieu, DNR, Utility, County Refund
3. Estimated total tax revenues
4. Cities contracting for library services: Granger, Mabton, Naches, Tieton, and Union Gap (All at 6% per contracts except Mabton & UG.)
5. Grants and donations - includes McAuliff and Boaz Endowments - Miscellaneous Grants
6. Fees for copies (photocopy and internet printing)
7. Fines: fees, overdue, lost books
8. Investment interest (Estimate only - Yakima Treasurer manages all investments.)
9. Total Other Revenues
10. Total All Revenues - estimated *new revenues*
11. Other financing resources
12. Other Funding
13. Total Other Resources
14. Total all new Revenues and Resources

## YAKIMA VALLEY LIBRARIES

Attachment A

## 2016 Budget DRAFT

	2015 Adopted Budget 11-14	2015 Amended Budget 04-15	2016 Budget Draft 11-2015	Notation
<b>EXPENDITURES</b>				
Salary and Wages	3,516,038	3,516,038	3,564,592	15
Benefits	1,294,364	1,294,364	1,326,985	16
Supplies	279,625	279,625	238,520	17
Collection Materials - all	1,005,600	1,155,600	1,073,599	18
Professional Services	255,474	255,474	303,416	19
Communications	170,364	170,364	171,276	20
Travel & Training	69,660	69,660	70,972	21
Mileage and vehicle	17,569	17,569	16,960	22
Advertising	9,500	9,500	9,800	23
Rentals - Building Leases	14,651	14,651	8,401	24
Rentals - Equipment	8,250	8,250	6,120	25
Insurance	41,000	41,000	43,000	26
Utilities	131,844	131,844	132,340	27
Repairs & Maintenance - all	185,846	185,846	211,584	28
Miscellaneous - dues and other	27,153	27,153	23,971	29
Intergovernmental Services	11,000	11,000	11,500	30
Grant Expenditures	2,000	7,000	5,000	31
<b>Total Operating Expenditures</b>	<b>7,039,936</b>	<b>7,194,936</b>	<b>7,218,037</b>	<b>32</b>
Capital Projects	962,565	1,465,898	463,900	33
Debt Service	353,362	353,362	356,796	34
<b>Total Operational Expenditures and Capital</b>	<b>8,355,863</b>	<b>9,014,196</b>	<b>8,038,733</b>	<b>35</b>

## NOTATIONS

15. Includes estimated performance merit and restructured positions and reserve for leave payouts.
16. Proj increase in payroll benefits; and medical benefits at 2.75% increase - minor change in WCIF from Plus to Prime.
17. Supplies - general district wide needs - reduction in Tech Services supplies (outsourcing) and computer needs for 2016.
18. Collection materials and databases. Reclassified collection tools to professional services - will revisit budget after close of 2015.
19. Professional services - includes increase in outsourcing of processing and collection development tools - Collection HQ.
20. Includes all communication: postage, phones, WAN, and County fiber connections and services.
21. Training and travel for staff to conferences and other training (Staff and Trustees).
22. Mileage only - fuel for library vehicles now classified under supplies (per BARS).
23. Advertising: local newspapers, theater advertising, promotional events.
24. Southeast and Zillah (\$1) building rents, and storage unit.
25. Postage meter and bank card machine rentals.
26. Districtwide building, vehicle, D&O, and liability insurance.
27. Districtwide utilities for all branches, and Yakima Central Library and Service Center.
28. Repairs & maintenance includes building and software licensing maintenance.
29. As per BARS category all expenses not covered above including dues and library memberships
30. Maintenance payments for designated library buildings-governmental only.
31. Grant projects - ALA Latino Grant, Wellness.
32. Total estimated general operating expenditures.
33. One time expenditures & capital projects - replacement of self-checks due to outdated operating system.
34. Debt service principle and interest - to retire debt in December 2016
35. Total estimated general operating, capital expenditures, and debt service for 2016.

YAKIMA VALLEY LIBRARIES

Attachment A

2016 Budget DRAFT

	2015 Adopted Budget 11-14	2015 Amended Budget 04-15	2016 Budget Draft 11-2015	Notation
<b>Transfers Out - General Fund</b>				
Future Designated Funds	0	0	0	36
<b>Total Transfers Out</b>	<u>0</u>	<u>0</u>	<u>0</u>	37
<b>Total Expenses &amp; Transfer Out</b>	<u>8,355,863</u>	<u>9,014,196</u>	<u>8,038,733</u>	38
<b>Cash Reconciliation - General Fund (GF)</b>				
Estimated Balance January	5,962,661	6,728,038	4,767,128	39
Estimated Operating Revenues Minus Expenditures	(0)	(141,650)	4,434	40
Debt Service and Capital Projects	(1,315,927)	(1,819,260)	(820,696)	41
<b>Estimated Ending Cash for GF</b>	<u>4,646,734</u>	<u>4,767,128</u>	<u>3,950,866</u>	42
<b>Reserved Cash - General Fund</b>				
Boaz Endowment for Books	50,000	31,509	42,979	43
Carry Forward Fund (04)	402,631	429,241	429,757	44
Facility Fund (05)	258,222	262,229	262,565	45
Technology Fund (06)	672,610	681,763	683,968	46
West Valley Debt Service	356,797	356,797	0	47
<b>Total Reserved Cash - GF</b>	<u>1,740,259</u>	<u>1,761,538</u>	<u>1,419,269</u>	48
<b>Unreserved Cash - GF</b>				
Wage, Benefits, Comp Absence Liability	349,692	349,692	247,513	49
Capital and/or Facility Contingency (deferred maint)	469,556	469,556	107,508	50
Operating Cash - Working capital	2,087,226	2,186,342	2,176,576	51
<b>Unreserved Cash - GF</b>	<u>2,906,474</u>	<u>3,005,590</u>	<u>2,531,597</u>	52
<b>Total Reserved and Unreserved Cash - General Fund</b>	<u>4,646,733</u>	<u>4,767,128</u>	<u>3,950,866</u>	53
<b>Budget Totals</b>				
Revenues Plus Beginning Cash	13,002,598	13,781,325	11,989,600	54
Expenditures Plus Ending FB	13,002,598	13,781,325	11,989,600	55
<b>Cash Reconciliation</b>				
General Fund Estimated Cash	4,646,734	4,767,128	3,950,866	56
Designated Funds - All	898,355	889,528	880,454	57
<b>Total All Funds</b>	<u>5,545,089</u>	<u>5,656,655</u>	<u>4,831,320</u>	58

NOTATIONS

36. Future projects - designated funds
37. Total deferred funds to transfer to designated funds.
38. Total Transfer Out Funds and Expenditures.
39. Estimated Beginning Cash Balance for January 2016.
40. Estimated current year General Fund Operating Revenues minus Expenditures - for use to revise after year end close of 2015.
41. Capital Project and Debt Service one time expenditures funded by unreserved-cash carry forward.
42. Estimated 2016 ending cash balance for General Fund.
43. General Fund Ending Cash reserved for Boaz Endowment.
44. General Fund 2016 ending cash balance reserved for Fund 04 Carry Forward.
45. General Fund 2016 ending cash balance reserved for Fund 05 Facility Fund.
46. General Fund 2016 ending cash balance reserved for Fund 06 Technology Fund.
47. General Fund 2016 ending cash balance reserved for final West Valley debt service payment in 2016.
48. General Fund 2016 reserved ending cash balance totals.
49. Unreserved funds - payroll contingency moved to payroll budget.
50. Unreserved funds - funds moved to line 51 for future distribution.
51. Unreserved funds - working capital for day to day operations and unfunded property tax months.
52. Unreserved funds (cash) projected total.
53. General Fund 2016 reserved and unreserved ending cash balance totals.
54. Total Resources (revenues, transfers in, and beginning cash balance) for General Fund
55. Total Expenditures (including capital projects, debt service, and ending cash balance) for General Fund
56. General Fund 2016 Estimated Ending Cash Balance (see lines 48, 52, and 53).
57. Total All Other Restricted Funds: West Valley and Plath Fund
58. Grand total all Funds for Yakima Valley Libraries - reduced by Selah Building purchase and Sunnyside Building remodel in 2015.

# Yakima Valley Libraries

## Board Designated Funds

*Estimated Balances for Fiscal Year 2016*

	<b>West Valley Fund 002<sup>1</sup></b>	<b>Plath Fund 003<sup>2</sup></b>	<b>Totals</b>
Estimated Beginning Cash	797,758.00	84,445.00	882,203.00
Interest	5,974.29	677.00	6,651.29
Donation-Distribution	0.00	12,000.00	12,000.00
Transfer in From GF	0.00	0.00	0.00
<b>Total Resources</b>	<b>803,732.29</b>	<b>97,122.00</b>	<b>900,854.29</b>
Direct Expenditure	0.00	20,400.00	20,400.00
Capital Expenditures	0.00	0.00	0.00
Capital Transfers to General Fund	0.00	0.00	0.00
<b>Total Expenditures and Transfers</b>	<b>0.00</b>	<b>20,400.00</b>	<b>20,400.00</b>
Estimated Ending Cash	<b>803,732.29</b>	<b>76,722.00</b>	<b>880,454.29</b>

<sup>1</sup> Restricted funds for the Richard E Ostrander West Valley Community Library Building and Yakima Central Libraries

<sup>2</sup> Funds restricted per donor for advanced training (degree) for librarians

**Funds 004, 005, 006 moved to General Fund Reporting**