

Trustee

YAKIMA VALLEY LIBRARIES

Attachment A

2016 Budget Amended

	<i>2015 Budget Amended 04-2015</i>	<i>2016 Budget Adopted 11-2015</i>	<i>2016 Budget Amended 05-2016</i>	<i>Notation</i>
REVENUES				
Tax Revenues				
Property Tax Revenue	6,779,097	6,939,085	6,939,085	1
Other Taxes	43,600	36,100	36,100	2
Total Tax Revenues	<u>6,822,697</u>	<u>6,975,185</u>	<u>6,975,185</u>	3
Contract Cities				
Other Contract Cities	68,979	71,676	71,676	
Total Contract Cities	<u>68,979</u>	<u>71,676</u>	<u>71,676</u>	4
Other Revenue				
Grants and Donations	31,610	41,610	41,610	5
Copies	22,000	27,000	27,000	6
Fines, Fees, Overdues	65,000	69,000	69,000	7
All Other Revenues	43,000	38,000	38,000	8
Total Other Revenue	<u>161,610</u>	<u>175,610</u>	<u>175,610</u>	9
Total All New Revenues	<u>7,053,286</u>	<u>7,222,471</u>	<u>7,222,471</u>	10
Other Resources				
Transfers in	0	0	0	
Other Financing Resources	0	0	0	11
Other Funding	0	0	0	12
Total Other Resources	<u>0</u>	<u>0</u>	<u>0</u>	13
Total All New Revenues	<u>7,053,286</u>	<u>7,222,471</u>	<u>7,222,471</u>	14

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

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EXPENDITURES				
Salary and Wages	3,516,038	3,564,592	3,564,592	15
Benefits	1,294,364	1,326,976	1,326,976	16
Supplies	279,625	238,520	238,520	17
Collection Materials - all	1,155,600	1,073,599	1,175,863	18
Professional Services	255,474	303,416	303,416	19
Communications	170,364	171,276	171,276	20
Travel & Training	69,660	70,972	70,972	21
Mileage and vehicle	17,569	16,960	16,960	22
Advertising	9,500	9,800	9,800	23
Rentals - Building Leases	14,651	8,401	8,401	24
Rentals - Equipment	8,250	6,120	6,120	25
Insurance	41,000	43,000	43,000	26
Utilities	131,844	132,340	132,340	27
Repairs & Maintenance - all	185,846	211,584	211,584	28
Miscellaneous - dues and other	27,153	23,971	23,971	29
Intergovernmental Services	11,000	11,500	11,500	30
Grant Expenditures	7,000	0	3,000	31
Total Operating Expenditures	7,194,936	7,213,027	7,318,291	32
Capital Projects	1,465,898	463,900	538,575	33
Debt Service	353,362	356,796	356,796	34
Total Operational Expenditures and Capital	9,014,196	8,033,724	8,213,663	35

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. Reclassed 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.

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Transfers Out - General Fund				
Future Designated Funds	0	0	0	36
Total Transfers Out	0	0	0	37
Total Expenses & Transfer Out	9,014,196	8,033,724	8,213,663	38
Cash Reconciliation - General Fund (GF)				
Estimated Balance January	6,728,038	4,767,128	6,241,720	39
Estimated Operating Revenues Minus Expenditures	(141,650)	9,444	(95,820)	40
Debt Service and Capital Projects	(1,819,260)	(820,696)	(895,372)	41
Estimated Ending Cash for GF	4,767,128	3,955,876	5,250,528	42
Reserved Cash - General Fund				
Boaz Endowment for Books	31,509	42,979	42,979	43
Carry Forward Fund (04)	429,241	429,757	429,728	44
Facility Fund (05)	262,229	262,565	262,549	45
Technology Fund (06)	681,763	683,968	683,921	46
YCL Reserve Building Maintenance (roof)	0	0	300,000	47
Reserve for Strategic Plan Implementation	0	0	100,000	48
Reserve for fleet replacement	0	0	100,000	49
West Valley Debt Service	356,797	0	0	50
Total Reserved Cash - GF	1,761,538	1,419,269	1,919,177	51
Unreserved Cash - GF				
Wage, Benefits, Comp Absence Liability	349,692	247,513	247,513	52
Capital and/or Facility Contingency (deferred maint)	469,556	107,508	450,000	53
Operating Cash - Working capital	2,186,342	2,181,586	2,633,839	54
Unreserved Cash - GF	3,005,590	2,536,607	3,331,352	55
Total Reserved and Unreserved Cash - General Fund	4,767,128	3,955,876	5,250,528	56
Budget Totals				
Revenues Plus Beginning Cash	13,781,325	11,989,600	13,464,192	57
Expenditures Plus Ending FB	13,781,325	11,989,600	13,464,192	58
Cash Reconciliation				
General Fund Estimated Cash	4,767,128	3,955,876	5,250,528	59
Designated Funds - All	889,528	880,454	889,662	60
Total All Funds	5,656,655	4,836,330	6,140,190	61

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 - collection carry fwd from 2015 is \$102,264
41. Capital Project and Debt Service one time expenditures funded by unreserved-cash carry forward. Projects added mid-year.
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. New reserve for Yakima Building maintenance - pending roof repair/replacement.
48. New reserve for Strategic Plan Implementation - to be determined.
49. New reserve to replace aging fleet vehicles including Courier Van.
50. General Fund 2016 ending cash balance reserved for final West Valley debt service payment in 2016.
51. General Fund 2016 reserved ending cash balance totals.
52. Unreserved funds - payroll contingency moved to payroll budget.
53. Unreserved funds - funds moved to line 51 for future distribution.
54. Unreserved funds - working capital for day to day operations and unfunded property tax months.
55. Unreserved funds (cash) projected total.
56. General Fund 2016 reserved and unreserved ending cash balance totals.
57. Total Resources (revenues, transfers in, and beginning cash balance) for General Fund
58. Total Expenditures (including capital projects, debt service, and ending cash balance) for General Fund
59. General Fund 2016 Estimated Ending Cash Balance (see lines 48, 52, and 53).
60. Total All Other Restricted Funds: West Valley and Plath Fund
61. Grand total all Funds for Yakima Valley Libraries - reduced by Selah Building purchase and Sunnyside Building remodel in 2015.

Resolution #16-004
2016 YVL Budget Amendment

Reserved General Fund cash designations to be included in this resolution:

Boaz Endowment	\$ 42,979
Carry Forward Fund (04)	429,728
Facility Fund (05)	262,549
Technology Fund (06)	683,921
YCL Reserve Bldg. Maintenance (roof)	300,000
Reserve for Strategic Plan Implementation	100,000
Reserve for fleet replacement	<u>100,000</u>
 Total Reserved Cash – General Fund	 <u>\$1,919,177</u>