



YAKIMA VALLEY LIBRARIES

Attachment A

2015 - Amended Budget

	2014 Budget Amended 5-14	2015 Adopted Budget 11-14	2015 Amended Budget 04-15	Notation
<b>REVENUES</b>				
<b>Tax Revenues</b>				
Property Tax Revenue	6,616,128	6,779,097	6,779,097	1
Other Taxes	33,200	43,600	43,600	2
<b>Total Tax Revenues</b>	<b>6,649,328</b>	<b>6,822,697</b>	<b>6,822,697</b>	<b>3</b>
<b>Contract Cities</b>				
Other Contract Cities	66,596	69,229	68,979	
<b>Total Contract Cities</b>	<b>66,596</b>	<b>69,229</b>	<b>68,979</b>	<b>4</b>
<b>Other Revenue</b>				
Grants and Donations	19,400	26,610	31,610	5
Copies	22,000	22,000	22,000	6
Fines, Fees, Overdues	65,000	65,000	65,000	7
All Other Revenues	32,100	34,400	43,000	8
<b>Total Other Revenue</b>	<b>138,500</b>	<b>148,010</b>	<b>161,610</b>	<b>9</b>
<b>Total All New Revenues</b>	<b>6,854,424</b>	<b>7,039,936</b>	<b>7,053,286</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>6,854,424</b>	<b>7,039,936</b>	<b>7,053,286</b>	<b>14</b>

Notations

1. 2015 property tax request is an estimated increase of \$38,759.89 over previous (.5835% increase) plus \$87,319.55 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 - ALA Latino Grant
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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<b>EXPENDITURES</b>				
Salary and Wages	3,509,365	3,516,038	3,516,038	15
Benefits	1,238,367	1,294,364	1,294,364	16
Supplies	541,460	279,625	279,625	17
Collection Materials - all	1,124,565	1,005,600	1,155,600	18
Professional Services	252,007	255,474	255,474	19
Communications	143,818	170,364	170,364	20
Travel & Training	54,007	69,660	69,660	21
Mileage and vehicle	13,100	17,569	17,569	22
Advertising	7,500	9,500	9,500	23
Rentals - Building Leases	28,101	14,651	14,651	24
Rentals - Equipment	6,880	8,250	8,250	25
Insurance	39,000	41,000	41,000	26
Utilities	134,500	131,844	131,844	27
Repairs & Maintenance - all	193,919	185,846	185,846	28
Miscellaneous - dues and other	21,050	27,153	27,153	29
Intergovernmental Services	20,500	11,000	11,000	30
Grant Expenditures	0	2,000	7,000	31
<b>Total Operating Expenditures</b>	<b>7,328,139</b>	<b>7,039,936</b>	<b>7,194,936</b>	<b>32</b>
Capital Projects	620,000	962,565	1,465,898	33
Debt Service	354,849	353,362	353,362	34
<b>Total Operational Expenditures and Capital</b>	<b>8,302,988</b>	<b>8,355,863</b>	<b>9,014,196</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 10% increase - \$33,000 estimated increase in PERS as of July 1.
17. Supplies - move computer replacement to capital funds for 2015.
18. Collection materials and databases - includes carry forward for Sunnyside Collection.- Modify to include 2014 carry forward.
19. Professional services - includes reimbursements to some cities and all janitorial and facility services.
20. Includes all communication: postage, phones, WAN - increase in County fiber connections and services.
21. Training and travel for staff: ALA (CA), PUG, WLA, WALE, national book fair (NY), 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. Selah, Southeast, and Moxee (\$1), and storage unit (end of Selah contract in May).
25. Postage meter and bank card machine rentals, reduced storage rentals for discarded materials.
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 - fewer building repairs scheduled.
29. As per BARS category all expenses not covered above including dues and library memberships
30. Maintenance payments for designated library buildings-governmental only, others moved to professional services
31. Grant projects.
32. Total estimated general operating expenditures - computer equipment moved to capital, increase collection budget for 2015.
33. One time expenditures & capital projects uncompleted 2014: technology, SS Remodel Project, Selah Lib Building (City not to participate)
34. Debt service principle and interest - to retire debt in December 2016
35. Total estimated general operating, capital expenditures, and debt service for 2015.

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<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>8,302,988</u>	<u>8,355,863</u>	<u>9,014,196</u>	38
<b>Cash Reconciliation - General Fund (GF)</b>				
Estimated Balance January	6,456,225	5,962,661	6,728,038	39
Estimated Operating Revenues Minus Expenditures	(473,715)	(0)	(141,650)	40
Debt Service and Capital Projects	(974,849)	(1,315,927)	(1,819,260)	41
<b>Estimated Ending Cash for GF</b>	<u>5,007,661</u>	<u>4,646,734</u>	<u>4,767,128</u>	42
<b>Reserved Cash - General Fund</b>				
Boaz Endowment for Books	45,359	50,000	31,509	43
Carry Forward Fund (04)	423,781	402,631	429,241	44
Facility Fund (05)	258,923	258,222	262,229	45
Technology Fund (06)	674,444	672,610	681,763	46
West Valley Debt Service	710,159	356,797	356,797	47
<b>Total Reserved Cash - GF</b>	<u>2,112,666</u>	<u>1,740,259</u>	<u>1,761,538</u>	48
<b>Unreserved Cash - GF</b>				
Wage, Benefits, Comp Absence Liability	349,692	349,692	349,692	49
Capital and/or Facility Contingency (deferred maint)	469,556	469,556	469,556	50
Operating Cash - Working capital	2,075,747	2,087,226	2,186,342	51
<b>Unreserved Cash - GF</b>	<u>2,894,995</u>	<u>2,906,474</u>	<u>3,005,590</u>	52
<b>Total Reserved and Unreserved Cash - General Fund</b>	<u>5,007,661</u>	<u>4,646,733</u>	<u>4,767,128</u>	53
<b>Budget Totals</b>				
Revenues Plus Beginning Cash	13,310,650	13,002,598	13,781,325	54
Expenditures Plus Ending FB	13,310,650	13,002,598	13,781,325	55
<b>Cash Reconciliation</b>				
General Fund Estimated Cash	5,007,661	4,646,734	4,767,128	56
Designated Funds - All	874,092	898,355	889,528	57
<b>Total All Funds</b>	<u>5,881,753</u>	<u>5,545,089</u>	<u>5,656,655</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. Revised Actual Beginning Cash Balance for January 2015.
40. Estimated current year General Fund Operating Revenues minus Expenditures - use of unobligated cash for 2015 projects.
41. Capital Project and Debt Service funded by prior year cash - separate from general operating (funded by reserves-cash carry forward).
42. Estimated 2015 ending cash balance for General Fund.
43. General Fund Ending Cash reserved for Boaz Endowment.
44. General Fund 2015 ending cash balance reserved for Fund 04 Carry Forward.
45. General Fund 2015 ending cash balance reserved for Fund 05 Facility Fund.
46. General Fund 2015 ending cash balance reserved for Fund 06 Technology Fund.
47. General Fund 2015 ending cash balance reserved for final West Valley debt service payment in 2016.
48. General Fund 2015 reserved ending cash balance totals.
49. Unreserved funds - general designation for comp and class project.
50. Unreserved funds - deferred maintenance or emergency project.
51. Unreserved funds - working capital for day to day operations and unfunded property tax months.
52. Unreserved funds (cash) projected total.
53. General Fund 2015 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 2015 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

**Yakima Valley Libraries**  
**Board Designated Funds**  
*Estimated Balances for Fiscal Year 2015*

	<b>West Valley Fund 002<sup>1</sup></b>	<b>Plath Fund 003<sup>2</sup></b>	<b>Totals</b>
Estimated Beginning Cash	792,184.18	99,092.14	891,276.32
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>	<u>798,158.47</u>	<u>111,769.14</u>	<u>909,927.61</u>
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>	<u>0.00</u>	<u>20,400.00</u>	<u>20,400.00</u>
<b>Estimated Ending Cash</b>	<u>798,158.47</u>	<u>91,369.14</u>	<u>889,527.61</u>

<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**