

YAKIMA VALLEY LIBRARIES  
2018 Budget

Attachment A

	2017 Budget - Ammended April	2018 Adopted Budget	Notation
<b>REVENUES</b>			
<b>Tax Revenues</b>			
Property Tax Revenue	7,131,323	7,247,817	1
Other Taxes	36,100	39,100	2
<b>Total Tax Revenues</b>	7,167,423	7,286,917	3
<b>Contract Cities</b>			
Other Contract Cities	76,602	80,348	
<b>Total Contract Cities</b>	76,602	80,348	4
<b>Other Revenue</b>			
Grants and Donations	41,610	23,000	5
Copies	27,000	27,000	6
Fines, Fees, Overdues	69,000	69,000	7
All Other Revenues	44,516	61,000	8
<b>Total Other Revenue</b>	182,126	180,000	9
<b>Total All New Revenues</b>	7,426,151	7,547,265	10
<b>Other Resources</b>			
Use of Carry Forward Fund - Line 44a	0	59,369	11
Use of Technology Fund - Line 46a	0	189,050	12
Use of Facility Assessment Fund - Line 44a	0	110,956	13
<b>Total Other Resources</b>	0	359,375	
<b>Total All New Revenues</b>	7,426,151	7,906,640	14

**Notations**

1. 2018 property tax request is an estimated increase of \$71,261.41 over previous (.6213% increase) plus \$77,398.25 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
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. Use of cash - Carry Forward Fund
12. Use of cash - Technology Fund
13. Use of cash - Carry Forward Fund
14. Total all new Revenues and Resources

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<b>EXPENDITURES</b>			
Salary and Wages	3,802,704	3,810,293	15
Benefits	1,403,014	1,551,799	16
Supplies	213,025	253,064	17
Collection Materials - all	1,216,848	945,949	18
Professional Services	413,093	351,893	19
Communications	170,596	156,934	20
Travel & Training	80,972	53,002	21
Mileage	18,877	14,507	22
Advertising	18,800	17,800	23
Rentals - Building Leases	8,401	8,401	24
Rentals - Equipment	15,573	30,914	25
Insurance	43,000	43,000	26
Utilities	132,340	127,440	27
Repairs & Maintenance - all	220,584	233,752	28
Miscellaneous - dues and other	14,471	7,885	29
Intergovernmental Services	11,500	0	30
Grant Expenditures	0	0	31
<b>Total Operating Expenditures</b>	<b>7,783,798</b>	<b>7,606,633</b>	<b>32</b>
Capital Projects	1,128,139	300,007	33
Debt Service	0	0	34
<b>Total Operational Expenditures and Capital</b>	<b>8,911,937</b>	<b>7,906,640</b>	<b>35</b>

**NOTATIONS**

15. Includes estimated performance merit and restructured positions and reserve moved to designated funds
16. Proj increase in payroll benefits; and medical benefits at 6.9% increase
17. Supplies and small equipment
18. Collection materials and databases - reduction due to Collection Hq - reserve in designated funds
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. Copiers and postage meter - copiers leased moved from capital
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, Rotary, ALA, WLA
30. Maintenance payments for designated library buildings-governmental only-moved to utility reimbursement
31. Grant projects - ALA Latino Grant, Wellness. No pending grants 2018
32. Total estimated general operating expenditures
33. One time expenditures & capital projects (Facility Assessment and Technology replacement)
34. Debt service principle and interest - retired 2016.
35. Total estimated general operating, capital expenditures, and debt service for 2018

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<b>Transfers Out - General Fund</b>			
Future Designated Funds	0	0	36
<b>Total Transfers Out</b>	<u>0</u>	<u>0</u>	37
<b>Total Expenses &amp; Transfer Out</b>	<u>8,911,937</u>	<u>7,906,640</u>	38
<b>Cash Reconciliation - General Fund (GF)</b>			
Estimated Balance January	6,539,872	5,054,086	39
Estimated Operating Revenues Minus Expenditures	(357,647)	0	40
Debt Service and Capital Projects	(1,128,139)	0	41
<b>Estimated Ending Cash for GF</b>	<u>5,054,086</u>	<u>5,054,086</u>	42
<b>Reserved Cash - General Fund</b>			
Boaz Endowment for Books	53,284	53,284	43
Carry Forward Fund (04)	434,757	429,728	44
Use for archive wages and benefits from Carry Fwd Fnd (04)	0	(59,369)	44a
Use for reserve for collection balance of Carry Fwd Fnd (04)	0	370,359	44b
Facility Fund (05)	265,615	262,549	45
Technology Fund (06)	691,937	683,921	46
Use for technology replacement schedule from Tech Fund (06)	0	(189,050)	46a
YCL Reserve Building Maintenance (roof)	300,000	300,000	47
Reserve for Strategic Plan Implementation	100,000	100,000	48
Reserve for fleet replacement	0	0	49
Reserve for Facility Assesment	300,000	300,000	50
Use for facility assesment & wages	0	(110,956)	50A
<b>Total Reserved Cash - GF</b>	<u>2,145,593</u>	<u>2,140,466</u>	51
<b>Unreserved Cash - GF</b>			
Wage, Benefits, Comp Absence Liability	247,513	247,513	52
Capital and/or Facility Contingency (deferred maint)	200,000	450,000	53
Operating Cash - Working capital	2,460,981	2,216,107	54
<b>Unreserved Cash - GF</b>	<u>2,908,494</u>	<u>2,913,620</u>	55
<b>Total Reserved and Unreserved Cash - General Fund</b>	<u>5,054,086</u>	<u>5,054,086</u>	56
<b>Budget Totals</b>			
Revenues Plus Beginning Cash	13,966,024	12,960,726	57
Expenditures Plus Ending FB	13,966,024	12,960,726	58
<b>Cash Reconciliation</b>			
General Fund Estimated Cash	5,054,086	5,054,086	59
Designated Funds - All	893,272	871,084	60
<b>Total All Funds</b>	<u>5,947,358</u>	<u>5,925,170</u>	61

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**NOTATIONS**

36. Future projects - designated funds
37. Total deferred funds to transfer to designated funds - see lines 44a and 44b
38. Total Transfer Out Funds and Expenditures
39. Estimated Beginning Cash Balance for January 2018 - includes 2017 carry forward cash
40. Estimated current year General Fund Operating Revenues minus Expenditures
41. Capital Project and Debt Service one time expenditures
42. Estimated 2018 ending cash balance for General Fund
43. General Fund Ending Cash reserved for Boaz Endowment
44. General Fund 2017 ending cash balance reserved for Fund 04 Carry Forward
- 44a. Use of Carry Fwd - Fund Archive Tech
- 44b. Reserve for Collection-balance of Carry Forward Fund 04]
45. General Fund 2017 ending cash balance reserved for Fund 05 Facility Fund
46. General Fund 2017 ending cash balance reserved for Fund 06 Technology Fund
- 46a. Use of Carry Fwd - Technology replacement schedule
47. New reserve for Yakima Building maintenance - pending roof repair/replacement
48. New reserve for Strategic Plan Implementation - to be determined
49. Fleet purchased 2017
50. Reserve for Facility Assessment
- 50a. 2018 projected Facility Assessment Expenses
51. General Fund 2018 estimated reserved ending cash balance totals.
52. Unreserved funds - payroll contingency
53. Unreserved funds - fund for contingency
54. Unreserved funds - working capital for day to day operations and unfunded property tax months.
55. Unreserved funds (cash) projected total.
56. General Fund 2017 reserved and unreserved ending cash balance totals.
57. Total Resouces (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 2018 Estimated Ending Cash Balance (see lines 51 + 55).
60. Total All Other Restricted Funds: West Valley and Plath Fund (Less 2018 tuition.)
61. Grand total all Funds for Yakima Valley Libraries.