

**BEFORE THE BOARD OF TRUSTEES  
Of Yakima Valley Libraries**

In the Matter of the final Amendment of the 2009 General Fund Budget) **RESOLUTION  
#10-006**

**WHEREAS**, the 2009 Yakima Valley Libraries Fiscal Year has demonstrated changes in actual revenues and expenditures;

**WHEREAS**, the Board of Trustees approve budget modifications;

**WHEREAS**, the following reflects changes from the 2009 Amended Budget as summarized in Attachment A:

**General Fund Budgeted Revenues**

An overall decrease in revenues: a decrease in property taxes received in 2009 by \$74,860; a decrease in other state taxes by \$13,827; a decrease in contract cities by \$3,248; an increase in grants and donations of \$30,216 and a decrease in copies, fines and fees, and other revenues of \$11,421 total decrease in Revenues of \$73,140 bringing the total Revenues to \$6,258,513; and,

**General Fund Budgeted Expenditures and Capital**

A overall decrease in operating expenditures: a decrease of \$203,341 in wages and \$162,761 in benefits; a decrease of \$101,450 in collection materials ordered but not received in 2009, an increase of \$14,326 in grant expenditures due to timing of invoices received, and a decrease of \$397,013 in other expenditures for an overall expenditure decrease of \$748,789, and a decrease of \$329,149 for capital projects not yet completed;

**General Fund Capital, Fund Transfers, and Cash Balances**


Due to a restructure of staffing, the elimination of the costly frame relay, the timing of items ordered but not received, Yakima Valley Libraries has an increase of \$1,005,339 over the 2009 original budget.

**Recommendation for Designated Funds for Budget Year End 2009**


As not all capital projects were completed in 2009, it is recommended that the amount reserved for facility projects be increased by \$380,000 for a total of \$600,722 and that the Operating Cash be increased by \$652,988 for a total of \$1,965,863 to ensure adequate cash flow for the period of time between property tax collections.

**THEREFORE, BE IT THEREFORE RESOLVED** that the Board of Trustees amend the 2009 Budget in the amount of \$8,867,371 in revenues, expenditures, and resources for the General Fund.

**ADOPTED** by the Board of Trustees this 29th day of June, 2010

  
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**YAKIMA VALLEY LIBRARIES**  
**2009 Final Amended Budget - DRAFT**  
 June 2010

	2008 Final Budget 03/2009	2009 Adopted Budget	2009 Amended - June	2009 Final Amended	
<b>REVENUES</b>					
<b>Tax Revenues</b>					
Property Tax Revenue	5,718,235	5,958,382	5,958,382	5,883,521	1
Other Taxes	37,895	30,075	30,075	16,248	2
<b>Total Tax Revenues</b>	<b>5,756,130</b>	<b>5,988,457</b>	<b>5,988,457</b>	<b>5,899,769</b>	
<b>Contract Cities</b>					
Other Contract Cities	148,413	158,165	161,274	158,026	3
<b>Total Contract Cities</b>	<b>148,413</b>	<b>158,165</b>	<b>161,274</b>	<b>158,026</b>	
<b>Other Revenue</b>					
Grants and Donations	92,070	82,150	10,000	40,216	4
Copies	22,615	20,000	20,000	17,523	5
Fines, Fees, Overdues	85,204	89,137	73,837	68,196	6
All Other Revenues	109,581	109,585	78,085	74,783	7
<b>Total Other Revenue</b>	<b>309,470</b>	<b>300,872</b>	<b>181,922</b>	<b>200,717</b>	
<b>Total All Revenues</b>	<b>6,214,013</b>	<b>6,447,494</b>	<b>6,331,653</b>	<b>6,258,513</b>	8
<b>Other Resources</b>					
Transfers in	366,669	613,774	0	0	
Insurance Recoveries	6,130	0	0	0	
<b>Total Other Resources</b>	<b>372,799</b>	<b>613,774</b>	<b>0</b>	<b>0</b>	9
<b>Total All Revenues and Resources</b>	<b>6,586,812</b>	<b>7,061,267</b>	<b>6,331,653</b>	<b>6,258,513</b>	10

**Notations-Final Budget Amendment**

1. 2009 assessment due in 2010
2. Estimates for private harvest, leasehold, wildlife in lieu, and thermal excise tax - lower than actual
3. Cities contracting for Library Services: Granger, Mabton, Naches, Tieton, Union Gap - *Granger paid 4th quarter 2009 in 2010*
4. Donations and grants including Gates Online Opportunity Hardware Grant for \$72,150 - *Funds received in 2008 - Expenses in 2009*
5. Actual Internet and photocopies fees received were lower in 2009
6. Overdue fees, late fees, lost books, collection fees - decrease in lost book fees
7. Includes Investment, miscellaneous, decrease in Investment Interest
8. Estimated total all new 2009 revenue funding
9. Transfers in by Resolution for capital projects.
10. Total new revenues (cash) received for 2009

**YAKIMA VALLEY LIBRARIES**  
**2009 Final Amended Budget - DRAFT**  
June 2010

	2008 Final Budget 03/2009	2009 Adopted Budget	2009 Amended - June	2009 Final Amended	
<b>EXPENDITURES</b>					
Salary and Wages	2,675,896	3,026,389	3,026,389	2,823,048	11
Benefits	753,890	1,001,337	1,001,337	838,576	12
Supplies	166,543	245,515	245,515	177,459	13
Collection Materials - all	934,588	1,020,000	1,020,000	918,550	14
Professional Services	178,877	182,545	182,545	141,534	15
Communications	186,444	224,318	224,318	181,466	16
Travel & Training	36,114	63,650	63,650	38,004	17
Vehicle Expenses	20,272	24,200	24,200	18,487	18
Advertising	11,031	19,500	19,500	10,734	19
Rentals - Building Leases	144,171	165,358	169,858	164,014	20
Rentals - Equipment	7,163	3,000	3,500	2,046	21
Insurance	28,648	36,000	36,000	27,988	22
Utilities	108,132	113,206	143,206	130,109	23
Repairs & Maintenance - all	151,548	168,935	168,935	111,872	24
Misc - dues and other	18,502	23,340	23,340	15,813	25
Intergovernmental Services	25,966	34,000	34,000	23,479	26
Grant Expenditures	27,831	96,200	96,200	110,526	27
<b>Total Operating Expenditures</b>	<b>5,475,616</b>	<b>6,447,494</b>	<b>6,482,493</b>	<b>5,733,704</b>	<b>28</b>
Capital Projects	653,432	613,774	775,698	446,549	29
<b>Total Operational Expenditures and</b>	<b>6,129,047</b>	<b>7,061,268</b>	<b>7,258,191</b>	<b>6,180,253</b>	<b>30</b>

**NOTATIONS**

11. Includes staffing changes, merit increases, and restructure of key positions
12. Benefit increase for medical is 11% for 2009 - benefits budgeted at max eligible for staff/not all staff use all budgeted benefits
13. General supplies and small equipment - includes chairs, software, tables for branches/items not purchased in 2009
14. Collection materials and databases - cash basis - some ordered items received in 2010
15. Professional services including preprocessing of materials and media - janitorial services terminated and no audit in 2009
16. All postage, phone, Internet, LAN, WAN, and Secure Data Costs/termination of costly frame relay
17. Training for staff and departments and bi-annual professional training/budgeted for ALA - not all staff budgeted attended
18. Vehicle expenses including fuel for fleet and courier van
19. Program and human resource advertising
20. Includes Summitview, Zillah, Southeast, and adds Liberty Building - increase in SV rent and cam charges both SV and LB
21. Reduced line item with purchase instead of lease of copiers - increase in postage meter rental
22. Includes building, boiler, directors, and liability - reduction in 2009
23. Initial increase in power and natural gas - additional increase in power and natural gas
24. Includes integrated library system maintenance, 3M security gates maintenance, copier maintenance, and District facility maint.
25. As per BARS category all expenses not covered above - includes dues - Chamber, Downtown Yakima, Sister City, WLA
26. Maintenance payments for designated libraries-not all 2009 invoices received
27. Online Opportunity Hardware Grant from Gates Foundation 25/75% match/Big Read Grant received later in year
28. Total estimated general operating expenditures - funded by 2009 estimated resources (see line 8)
29. One time capital projects - outside of operations (see capital projects list) not all completed in 2009
30. Total estimated general operating and capital expenditures for 2009

**YAKIMA VALLEY LIBRARIES**  
**2009 Final Amended Budget - DRAFT**  
**June 2010**

	2008 Final Budget 03/2009	2009 Adopted Budget	2009 Amended - June	2009 Final Amended	
<b>Transfers Out</b>					
Transfer Designated Funds	0	0	0	0	
<b>Total Transfers Out</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	31
<b>Total Expenses &amp; Trans Out</b>	<u>6,129,047</u>	<u>7,061,268</u>	<u>7,258,191</u>	<u>6,180,253</u>	32
<b>Fund Balance - General Fund</b>					
Estimated Balance January	2,150,551	1,396,906	2,608,316	2,608,857	33
Revenue - Expenditure	457,765	0	(150,840)	524,809	34
Capital Projects (cash)	0	0	(775,698)	(446,549)	35
Carry Forward (cash)		0	0	0	36
Less transfers out	0	0	0	0	37
<b>Ending Bal General Fund</b>	<u>2,608,316</u>	<u>1,396,907</u>	<u>1,681,778</u>	<u>2,687,116</u>	38
<b>Less Designated Funds from General Fund</b>					
For Boaz Fund	76,031	76,031	76,031	76,031	39
Reserved for Facility	0	0	220,722	600,722	40
Restricted Funds	73,150	8,000	72,150	44,500	41
Operating Cash-Rev Funds	1,312,875	1,312,875	1,312,875	1,965,863	42
<b>Total Designated Funds for General Fund</b>	<u>1,462,056</u>	<u>1,396,906</u>	<u>1,681,778</u>	<u>2,687,116</u>	43
<b>Ending Unrestricted Fund Balance General Fund</b>	<u>1,146,260</u>	<u>(0)</u>	<u>(0)</u>	<u>0</u>	44
<b>BUDGET TOTALS</b>					
Revenues + Beginning Cash	<u>8,737,363</u>	<u>8,458,176</u>	<u>8,939,970</u>	<u>8,867,371</u>	45
Expenditures + Ending FB	<u>8,737,364</u>	<u>8,458,176</u>	<u>8,939,970</u>	<u>8,867,371</u>	46
<b>Cash Reconciliation</b>					
General Fund Estimated Cash	2,608,316	1,396,907	1,681,778	2,687,116	47
Designated Funds - All (Attch B)	2,065,794	1,523,965	2,121,294	2,111,266	48
<b>Total All Funds</b>	<u>4,674,110</u>	<u>2,920,871</u>	<u>3,803,072</u>	<u>4,798,382</u>	49

**NOTATIONS**

31. Transfers out to designated funds - no transfers 2009
32. Total transfers out and current year expenditure total
33. Estimated beginning Fund Balance (cash) from prior year ending Fund Balance
34. Estimated operating revenues minus operating expenditures (line 8 minus line 28)
35. Use of cash brought forward from close of 2008 - apply to 2009 capital projects
36. Cash adjustments to actual after year end
37. Cash transfers out to designated funds as per Board resolution from General Fund
38. Estimated Ending Cash Balance for General Fund
39. Restricted cash funds - Boaz Fund
40. Cash reserved for deferred facility maintenance-increase for 2010 HVAC Repair
41. Cash restricted by donor includes 2010 Opportunity Online Hardware Grant
42. Cash restricted by Board of Trustees for operating cash between property tax collections-increase for 2010 by \$652,988
43. Total Cash (Designated) General Fund
44. Total Cash (Undesignated) General Fund
45. Total Resources (revenues and beginning cash balance) for General Fund (line 10 plus line 33)
46. Total Expenditures (including capital) and ending cash balance for General Fund (line 32 plus 38)
47. General Fund Ending Cash Balance - same as line 41
48. Total Other Designated Funds: Cumulative Reserve, Plath, Carry Forward, Facility, and Technology (*Attachment B*)
49. Grand total all Cash (Designated and Undesignated) for Yakima Valley Libraries

## Yakima Valley Libraries - Designated Funds

2009 Amended Final - June 2010

**Restricted Funds**

Plath Fund	2009 Projections	Year to Date	NOTES
<b>Revenues &amp; Resources</b>			
Beginning Cash and Investments		54,422.78	Restricted from Plath Endowment
Endowment	15,500.00	15,500.00	
Interest	1,054.00	1,054.00	
<b>Total Resources</b>	<u>16,554.00</u>	<u>70,976.78</u>	
<b>Expenditures</b>			
Restricted Expenditures per Endowment	8,029.00	8,029.00	
<b>Total Expenditures</b>	<u>8,029.00</u>	<u>8,029.00</u>	
<b>Ending Cash - Plath Fund</b>		<u>62,947.78</u>	
<b>Cumulative Reserve Fund</b>			
<b>Revenues &amp; Resources</b>			
Beginning Cash and Investments		727,335.12	Restricted for integrated library system: patron checkout, acquisitions, catalog, book and collection inventory
Interest	13,362.00	13,362.00	
Transfer from General Fund	0.00	0.00	
<b>Total Resources</b>	<u>13,362.00</u>	<u>740,697.12</u>	
<b>Expenditures</b>			
Capital - Equipment, Services, Structure	0.00	0.00	
<b>Total Expenditures</b>	<u>0.00</u>	<u>0.00</u>	
<b>Ending Cash - Cumulative Reserve Fund</b>		<u>740,697.12</u>	
<b>Total Restricted Funds</b>		<u>803,644.90</u>	

# Yakima Valley Libraries - Designated Funds

## 2009 Amended Final - June 2010

### Designated Funds

Capital Carry Forward Fund	2009 Projections	Year to Date	NOTES
<b>Revenues &amp; Resources</b>			
Beginning Cash and Investments		400,959.31	Estimated Beginning Balance 2008
Interest	7,364.00	7,364.00	
<b>Total Resources</b>	<u>7,364.00</u>	<u>408,323.31</u>	
<b>Expenditures</b>			
Projects 2009	0.00	249,685.35	Carry Forward Projects
<b>Total Expenditures</b>	<u>0.00</u>	<u>0.00</u>	
<b>Ending Cash - Capital Carry Forward</b>		<u><u>408,323.31</u></u>	Estimated Ending Cash Balance

Facility Fund	2009 Projections	Year to Date	NOTES
<b>Revenues &amp; Resources</b>			
Beginning Cash and Investments		244,986.03	Restricted for District facility projects
Interest	4,495.00	4,495.00	0.00
<b>Total Resources</b>	<u>4,495.00</u>	<u>249,481.03</u>	
<b>Expenditures</b>			
Capital: 2000 Expenditures	0.00	0.00	
Ongoing Projects past 2009		0.00	
<b>Total Expenditures</b>	<u>0.00</u>	<u>0.00</u>	
<b>Ending Cash - Facility Fund</b>		<u><u>249,481.03</u></u>	Estimated Ending Cash Balance/Unfunded Projects

Technology Fund	2009 Projections	Year to Date	NOTES
<b>Revenues &amp; Resources</b>			
Beginning Cash and Investments		638,090.56	Restricted for future technology needs
Interest	11,726.00	20,000.00	0.00
<b>Total Resources</b>		<u>649,816.56</u>	
<b>Expenditures</b>			
Capital - Technology 2000	0.00	0.00	
Gates Match	0.00	0.00	
<b>Total Expenditures</b>	<u>0.00</u>	<u>0.00</u>	
<b>Ending Cash - Technology Fund</b>		<u><u>649,816.56</u></u>	Estimated Ending Cash Balance
<b>Ending Balance Designated Funds</b>		<u>1,307,620.90</u>	
<b>Total transfers for Capital Projects</b>	<u>0.00</u>	<u>1,307,620.90</u>	Designated funds cash balance for future projects
<b>Total all designated funds</b>		<u><u>2,111,265.80</u></u>	