

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

In the Matter of Amending the 2009 General Fund Budget)

**RESOLUTION  
#09-005**

**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: Opportunity Online Hardware Grant was received in 2008 but budgeted in 2009 which is a decrease of \$72,150; a projected decrease of \$31,500 from investment interest, a projected decrease in lost book fines of \$15,300, and an increase of \$3,109 from City of Granger which is a contract payment from 2008, for a total decrease in Revenues of \$115,841 bringing the total Revenues to \$6,331,653; and,

**General Fund Budgeted Expenditures and Capital**

A overall increase in operating expenditures of \$34,999 which includes a increase in building leases of \$4,500 and an increase in utilities of \$30,000 for an ending Expenditure balance of \$6,482,493; and, an increase of \$161,924 in the capital line item to accommodate the upgrades for the Downtown Yakima and the Sunnyside Buildings, and;

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

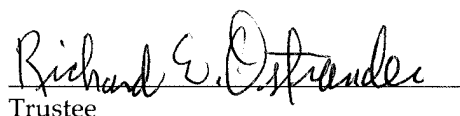
Due to the fact that the Library operates on a cash basis, and not all projects were completed within the prior fiscal year, the projected ending cash balance for Fiscal Year 2008 was more than anticipated for the 2009 Beginning Cash Balance when the budget was prepared in November of 2008; therefore a decrease in the Transfers in from Designated Funds from \$613,774 to zero is requested. The expenditures and capital will be funded from the difference in the beginning cash balance. Additionally, as the Library also owns two buildings that require ongoing upkeep, it is requested that \$220,722 be set aside in the General Fund for this deferred maintenance.

**THEREFORE, BE IT THEREFORE RESOLVED** that the Board of Trustees amend the 2009 Budget in the amount of \$8,939,970 in revenues, expenditures, and resources for the General Fund.

**ADOPTED** by the Board of Trustees this 30th day of June, 2009.

  
Trustee

  
Trustee

  
Trustee

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Trustee

  
Trustee

**YAKIMA VALLEY LIBRARIES**  
**2009 Amended Budget**  
**Draft - June 2009**

|   | 2008 Adopted<br>Budget | 2008 Amended<br>Budget | 2008 Final Budget<br>03/2009 | 2009 Adopted<br>Budget | 2009 Amended<br>Draft-June |    |
|---|------------------------|------------------------|------------------------------|------------------------|----------------------------|----|
| <b>REVENUES</b>                         |                        |                        |                              |                        |                            |    |
| <b>Tax Revenues</b>                     |                        |                        |                              |                        |                            |    |
| Property Tax Revenue                    | 5,794,834              | 5,794,834              | 5,718,235                    | 5,958,382              | 5,958,382                  | 1  |
| Other Taxes                             | 25,841                 | 26,983                 | 37,895                       | 30,075                 | 30,075                     | 2  |
| <b>Total Tax Revenues</b>               | <u>5,820,675</u>       | <u>5,821,817</u>       | <u>5,756,130</u>             | <u>5,988,457</u>       | <u>5,988,457</u>           |    |
| <b>Contract Cities</b>                  |                        |                        |                              |                        |                            |    |
| Other Contract Cities                   | 151,552                | 151,552                | 148,413                      | 158,165                | 161,274                    | 3  |
| <b>Total Contract Cities</b>            | <u>151,552</u>         | <u>151,552</u>         | <u>148,413</u>               | <u>158,165</u>         | <u>161,274</u>             |    |
| <b>Other Revenue</b>                    |                        |                        |                              |                        |                            |    |
| Grants and Donations                    | 20,000                 | 25,000                 | 92,070                       | 82,150                 | 10,000                     | 4  |
| Copies                                  | 17,000                 | 20,000                 | 22,615                       | 20,000                 | 20,000                     | 5  |
| Fines, Fees, Overdues                   | 77,000                 | 80,000                 | 85,204                       | 89,137                 | 73,837                     | 6  |
| All Other Revenues                      | 58,989                 | 92,593                 | 109,581                      | 109,585                | 78,085                     | 7  |
| <b>Total Other Revenue</b>              | <u>172,989</u>         | <u>217,593</u>         | <u>309,470</u>               | <u>300,872</u>         | <u>181,922</u>             |    |
| <b>Total All Revenues</b>               | <u>6,145,216</u>       | <u>6,190,962</u>       | <u>6,214,013</u>             | <u>6,447,494</u>       | <u>6,331,653</u>           | 8  |
| <b>Other Resources</b>                  |                        |                        |                              |                        |                            |    |
| Transfers in                            | 1,594,791              | 545,375                | 366,669                      | 613,774                | 0                          |    |
| Insurance Recoveries                    | 0                      | 0                      | 6,130                        | 0                      | 0                          |    |
| <b>Total Other Resources</b>            | <u>1,594,791</u>       | <u>545,375</u>         | <u>372,799</u>               | <u>613,774</u>         | <u>0</u>                   | 9  |
| <b>Total All Revenues and Resources</b> | <u>7,740,007</u>       | <u>6,736,337</u>       | <u>6,586,812</u>             | <u>7,061,267</u>       | <u>6,331,653</u>           | 10 |

**Notations**

1. 2009 tax request \$26,915.58 over previous, a .4643% increase excluding new construction
2. Estimates for private harvest, leasehold, wildlife in lieu, and thermal excise tax
3. Cities contracting for Library Services: Granger, Mabton, Naches, Tieton, Union Gap - *change Granger paid 4th quarter 2008 in 2009*
4. Donations and grants including Gates Online Opportunity Hardware Grant for \$72,150 - *Gates Funds received in 2008 - Expenses in 2009*
5. Estimate of Internet and photocopies copies
6. Overdue fees, late fees, lost books, collection fees - decrease in lost book fees
7. Includes Investment, miscellaneous, and transfer in for Opportunity Online Hardware Grant for \$24,050 Year 1 - Decrease in Investment Interest
8. Estimated total all new 2009 revenue funding
9. Transfers in by Resolution for capital projects - use operating cash carry forward after audit and insurance recoveries, Gates Match
10. Total all new resources for year

**YAKIMA VALLEY LIBRARIES**  
**2009 Amended Budget**  
**Draft - June 2009**

|   | 2008 Adopted<br>Budget  | 2008 Amended<br>Budget  | 2008 Final Budget<br>03/2009 | 2009 Adopted<br>Budget  | 2009 Amended<br>Draft-June |           |
|---|-------------------------|-------------------------|------------------------------|-------------------------|----------------------------|-----------|
| <b>EXPENDITURES</b>                                   |                         |                         |                              |                         |                            |           |
| Salary and Wages                                      | 2,933,406               | 2,966,840               | 2,675,896                    | 3,026,389               | 3,026,389                  | 11        |
| Benefits  | 855,121                 | 870,682                 | 753,890                      | 1,001,337               | 1,001,337                  | 12        |
| Supplies  | 231,147                 | 231,147                 | 166,543                      | 245,515                 | 245,515                    | 13        |
| Collection Materials - all                            | 1,020,000               | 1,020,000               | 934,588                      | 1,020,000               | 1,020,000                  | 14        |
| Professional Services                                 | 312,800                 | 250,197                 | 178,877                      | 182,545                 | 182,545                    | 15        |
| Communications  | 195,040                 | 195,040                 | 186,444                      | 224,318                 | 224,318                    | 16        |
| Travel & Training                                     | 64,500                  | 64,500                  | 36,114                       | 63,650                  | 63,650                     | 17        |
| Vehicle Expenses                                      | 21,000                  | 21,000                  | 20,272                       | 24,200                  | 24,200                     | 18        |
| Advertising   | 19,500                  | 19,500                  | 11,031                       | 19,500                  | 19,500                     | 19        |
| Rentals - Building Leases                             | 123,401                 | 144,401                 | 144,171                      | 165,358                 | 169,858                    | 20        |
| Rentals - Equipment                                   | 4,700                   | 7,950                   | 7,163                        | 3,000                   | 3,500                      | 21        |
| Insurance   | 42,000                  | 42,000                  | 28,648                       | 36,000                  | 36,000                     | 22        |
| Utilities   | 101,500                 | 101,500                 | 108,132                      | 113,206                 | 143,206                    | 23        |
| Repairs & Maintenance - all                           | 166,500                 | 166,500                 | 151,548                      | 168,935                 | 168,935                    | 24        |
| Misc - dues and other                                 | 25,900                  | 25,900                  | 18,502                       | 23,340                  | 23,340                     | 25        |
| Intergovernmental Services                            | 28,700                  | 33,805                  | 25,966                       | 34,000                  | 34,000                     | 26        |
| Grant Expenditures                                    | 0                       | 30,000                  | 27,831                       | 96,200                  | 96,200                     | 27        |
| <b>Total Operating Expenditures</b>                   | <u>6,145,215</u>        | <u>6,190,962</u>        | <u>5,475,616</u>             | <u>6,447,494</u>        | <u>6,482,493</u>           | <b>28</b> |
| Capital Projects                                      | 1,594,791               | 1,327,025               | 653,432                      | 613,774                 | 775,698                    | 29        |
| <b>Total Operational Expenditures<br/>and Capital</b> | <u><u>7,740,007</u></u> | <u><u>7,517,987</u></u> | <u><u>6,129,047</u></u>      | <u><u>7,061,268</u></u> | <u><u>7,258,191</u></u>    | <b>30</b> |

**NOTATIONS**

11. Includes staffing changes, merits, and projected cost of living increase of 2%
12. Benefit increase for medical is 11% for 2009 - benefits budgeted at maximum eligible for staff
13. General supplies and small equipment - includes chairs, software, tables for branches
14. Collection materials and databases
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
17. Training for staff and departments and bi-annual professional training
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 - reduced in 2008
23. 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 maintenance
25. As per BARS category all expenses not covered above - includes dues - Chamber, Downtown Yakima, Sister City, WLA
26. Maintenance payments for designated libraries
27. Online Opportunity Hardware Grant from Gates Foundation 25/75% match
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) funded from Designated Funds Yak and SS building upgrades
30. Total estimated general operating and capital expenditures for 2009

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|--|------------------------|------------------------|------------------------------|------------------------|----------------------------|-----------|
| <b>Transfers Out</b>   |                        |                        |                              |                        |                            |           |
| Transfer Designated Funds                                    | 0                      | 0                      | 0                            | 0                      | 0                          |           |
| <b>Total Transfers Out</b>                                   | <u>0</u>               | <u>0</u>               | <u>0</u>                     | <u>0</u>               | <u>0</u>                   | <b>31</b> |
| <b>Total Expenses &amp; Trans Out</b>                        | <u>7,740,007</u>       | <u>7,517,987</u>       | <u>6,129,047</u>             | <u>7,061,268</u>       | <u>7,258,191</u>           | <b>32</b> |
| <b>Fund Balance - General Fund</b>                           |                        |                        |                              |                        |                            |           |
| Estimated Balance January                                    | 1,368,901              | 2,150,551              | 2,150,551                    | 1,396,906              | 2,608,316                  | <b>33</b> |
| Revenue - Expenditure  | (0)                    | 0                      | 457,765                      | 0                      | (150,840)                  | <b>34</b> |
| Capital Projects (cash)                                      | 0                      | 0                      | 0                            | 0                      | (775,698)                  | <b>35</b> |
| Carry Forward (cash)   | (0)                    | (781,650)              | 0                            | 0                      | 0                          | <b>36</b> |
| Less transfers out   | 0                      | 0                      | 0                            | 0                      | 0                          | <b>37</b> |
| <b>Ending Bal General Fnd</b>                                | <u>1,368,901</u>       | <u>1,368,901</u>       | <u>2,608,316</u>             | <u>1,396,907</u>       | <u>1,681,778</u>           | <b>38</b> |
| <b>Less Designated Funds from<br/>General Fund</b>           |                        |                        |                              |                        |                            |           |
| For Boaz Fund  | 48,026                 | 48,026                 | 76,031                       | 76,031                 | 76,031                     | <b>39</b> |
| Reserved for Facility  | 0                      | 0                      | 0                            | 0                      | 220,722                    | <b>40</b> |
| Restricted Funds   | 8,000                  | 8,000                  | 73,150                       | 8,000                  | 72,150                     | <b>41</b> |
| Operating Cash-Rev Funds                                     | 1,312,875              | 1,312,875              | 1,312,875                    | 1,312,875              | 1,312,875                  | <b>42</b> |
| <b>Total Designated Funds for<br/>General Fund</b>           | <u>1,368,901</u>       | <u>1,368,901</u>       | <u>1,462,056</u>             | <u>1,396,906</u>       | <u>1,681,778</u>           | <b>43</b> |
| <b>Est Ending Unrestricted Fund<br/>Balance General Fund</b> | <u>(0)</u>             | <u>0</u>               | <u>1,146,260</u>             | <u>(0)</u>             | <u>(0)</u>                 | <b>44</b> |
| <b>BUDGET TOTALS</b>   |                        |                        |                              |                        |                            |           |
| Revenues + Beginning Cash                                    | <u>9,108,909</u>       | <u>8,886,889</u>       | <u>8,737,363</u>             | <u>8,458,176</u>       | <u>8,939,970</u>           | <b>45</b> |
| Expenditures + Ending FB                                     | <u>9,108,909</u>       | <u>8,886,889</u>       | <u>8,737,364</u>             | <u>8,458,176</u>       | <u>8,939,970</u>           | <b>46</b> |
| <b>Cash Reconciliation</b>                                   |                        |                        |                              |                        |                            |           |
| General Fund Estimated Cash                                  | 1,368,901              | 1,368,901              | 2,608,316                    | 1,396,907              | 1,681,778                  | <b>47</b> |
| Designated Funds - All                                       | 749,860                | 1,113,460              | 2,065,794                    | 1,523,965              | 2,121,294                  | <b>48</b> |
| <b>Total All Funds</b>                                       | <u>2,118,761</u>       | <u>2,482,361</u>       | <u>4,674,110</u>             | <u>2,920,871</u>       | <u>3,803,071</u>           | <b>49</b> |

**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
41. Cash restricted by donor includes 2009 Opportunity Online Hardware Grant
42. Cash restricted by Board of Trustees for operating cash between property tax collections
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
49. Total all Cash (Designated and Undesignated) for Yakima Valley Libraries