

Before the Board of Trustees of  
**Yakima Valley Libraries**

In the matter of \_\_\_\_\_ )  
Amending the 2018 YVL Budget)

**RESOLUTION**  
**#18-005**

**WHEREAS**, Yakima Valley Libraries (known as Yakima Rural County Library District), reports financial activity using the Cash Basis Budgeting, Accounting and Reporting System as prescribed by the State Auditor's Office under the Revised Code of Washington - RCW 43.09;

**WHEREAS**, RCW 27.12.210 provides the Board of Trustees with exclusive control of the finances of the Library District;

**WHEREAS**, the 2017 Yakima Valley Libraries' Fiscal Year has demonstrated changes in actual revenues and expenditures due to cash basis reporting thus impacting the 2018 Budget beginning cash balance and carry forward projects;

**THEREFORE, BE IT RESOLVED** as follows:

*Section 1 - Adoption of the Revised 2018 Budget*

The Board of Trustees amends the 2018 Budget, including the General Operating Fund to incorporate revised beginning balance and 2017 unexpended projects including the materials collection, technology, and additional capital projects for 2017 plus the addition of reserved funds. A copy of the revised 2018 Budget is attached hereto as Attachment A, Reserved Funds Attachment B, Capital Projects Attachment, and incorporated herein by reference. At the conclusion of the budget process, the total District revised expenditure authority for the General Fund is established as follows:

General Operating Fund - 001	\$8,405,143	
Beginning cash balance Fund - 001	\$5,963,341	General Fund
Estimated ending balance Fund - 001	\$5,464,838	General Fund

*Section 2 - Budgeted Ending Cash Balance*

Within the 2018 Budget the ending cash balance is classified as follows:

*Reserved Cash* - restrictions to be modified by Board resolution or motion.

*Unreserved Cash* - designations for liabilities and contingencies to include four months estimated operating expenditures (working capital), payroll liabilities, and deferred maintenance.

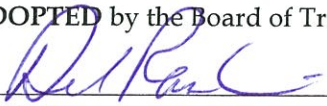
*Section 3 - Other Funds*

Beginning cash balance Fund - 002	\$ 813,628	YVL Capital Fund
Beginning cash balance Fund - 003	\$ 99,489	Plath Fund

*Section 4 - Effective Date*

This resolution shall be effective immediately upon its adoption and approval.

**ADOPTED** by the Board of Trustees of Yakima Valley Libraries this 23rd day of April, 2018.

  
\_\_\_\_\_  
Trustee

  
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Trustee

  
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Trustee

YAKIMA VALLEY LIBRARIES  
2018 April Amended Budget

Attachment A

	2018 Adopted Budget	Changes	2018 April Amended Budget	Notation
<b>REVENUES</b>				
<b>Tax Revenues</b>				
Property Tax Revenue	7,247,817		7,247,817	1
Other Taxes	39,100		39,100	2
<b>Total Tax Revenues</b>	<u>7,286,917</u>		<u>7,286,917</u>	3
<b>Contract Cities</b>				
Other Contract Cities	80,348		80,348	
<b>Total Contract Cities</b>	<u>80,348</u>		<u>80,348</u>	4
<b>Other Revenue</b>				
Grants and Donations	23,000		23,000	5
Copies	27,000		27,000	6
Fines, Fees, Overdues	69,000		69,000	7
All Other Revenues	61,000		61,000	8
<b>Total Other Revenue</b>	<u>180,000</u>		<u>180,000</u>	9
<b>Total All New Revenues</b>	<u>7,547,265</u>		<u>7,547,265</u>	10
<b>Other Resources</b>				
Use of Carry Forward Fund - Line 44a	59,369		59,369	11
Use of Technology Fund - Line 46a	189,050		189,050	12
Use of Facility Assessment Fund - Line 44a	110,956		110,956	13
<b>Total Other Resources</b>	<u>359,375</u>		<u>359,375</u>	
<b>Total All New Revenues</b>	<u>7,906,640</u>		<u>7,906,640</u>	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

YAKIMA VALLEY LIBRARIES  
2018 April Amended Budget

Attachment A

	2018 Adopted Budget	Changes	2018 April Amended Budget	Notation
<b>EXPENDITURES</b>				
Salary and Wages	3,810,293	60,000	3,870,293	15
Benefits	1,551,799	15,000	1,566,799	16
Supplies	253,064		253,064	17
Collection Materials - all	945,949	135,170	1,081,119	18
Professional Services	351,893	12,466	364,359	19
Communications	156,934		156,934	20
Travel & Training	53,002	5,000	58,002	21
Mileage	14,507	2,000	16,507	22
Advertising	17,800	10,000	27,800	23
Rentals - Building Leases	8,401	700	9,101	24
Rentals - Equipment	30,914		30,914	25
Insurance	43,000		43,000	26
Utilities	127,440		127,440	27
Repairs & Maintenance - all	233,752	1,000	234,752	28
Miscellaneous - dues and other	7,885	5,000	12,885	29
Intergovernmental Services	0	0	0	30
Grant Expenditures	0		0	31
<b>Total Operating Expenditures</b>	<b>7,606,633</b>	<b>246,337</b>	<b>7,852,969</b>	<b>32</b>
Capital Projects	300,007	252,167	552,174	33
Debt Service	0	0	0	34
<b>Total Operational Expenditures and Capital</b>	<b>7,906,640</b>	<b>498,504</b>	<b>8,405,143</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 - 2017 carryforward
19. Professional services - includes increase in outsourcing of processing and collection development tools - Collection HQ- Audit
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) - add training Archive & HR
22. Mileage only - fuel for library vehicles now classified under supplies (per BARS) - add mileage incl Nile Express
23. Advertising: local newspapers, theater advertising, promotional events - increase marketing
24. Southeast and Zillah (\$1) building rents, and storage unit - add December for SE
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 - add window replace SL
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) - see capital chart
34. Debt service principle and interest - retired 2016.
35. Total estimated general operating, capital expenditures, and debt service for 2018

YAKIMA VALLEY LIBRARIES  
2018 April Amended Budget

Attachment A

	2018 Adopted Budget	Changes	2018 April Amended Budget	Notation
<b>Transfers Out - General Fund</b>				
Future Designated Funds	0		0	36
<b>Total Transfers Out</b>	0		0	37
<b>Total Expenses &amp; Transfer Out</b>	7,906,640		8,405,143	38
<b>Cash Reconciliation - General Fund (GF)</b>				
Estimated Balance January	5,054,086	909,255	5,963,341	39
Estimated Operating Revenues Minus Expenditures	0	(246,336)	(246,336)	40
Debt Service and Capital Projects	0	(252,167)	(252,167)	41
<b>Estimated Ending Cash for GF</b>	5,054,086	410,752	5,464,838	42
<b>Reserved Cash - General Fund</b>				
Boaz Endowment for Books	53,284	11,049	64,333	43
Carry Forward Fund (04)	429,728	5,029	434,757	44
Use for archive wages and benefits from Carry Fwd Fnd (04)	(59,369)		(59,369)	44a
Facility Fund (05)	262,549	3,066	265,615	45
Technology Fund (06)	683,921	8,016	691,937	46
Use for technology replacement schedule from Tech Fund (06)	(189,050)		(189,050)	46a
YCL Reserve Building Maintenance (roof)	300,000		300,000	47
Reserve for Strategic Plan Implementation	100,000		100,000	48
Reserved for Collection	370,359		370,359	49
Reserve for Facilities Inventory, Assesment, Improvement	300,000	563,527	863,527	50
Use for facility assesment & consultant	(110,956)		(110,956)	50A
<b>Total Reserved Cash - GF</b>	2,140,466	590,687	2,731,153	51
<b>Unreserved Cash - GF</b>				
Wage, Benefits, Comp Absence Liability	247,513	0	247,513	52
Capital and/or Facility Contingency (deferred maint)	450,000	(450,000)	0	53
Operating Cash - Working capital	2,216,108	270,064	2,486,172	54
<b>Unreserved Cash - GF</b>	2,913,621	(179,935)	2,733,685	55
<b>Total Reserved and Unreserved Cash - General Fund</b>	5,054,086	410,752	5,464,838	56
<b>Budget Totals</b>				
Revenues Plus Beginning Cash	12,960,727		13,869,981	57
Expenditures Plus Ending FB	12,960,727		13,869,981	58
<b>Cash Reconciliation</b>				
General Fund Estimated Cash	5,054,086		5,464,838	59
Designated Funds - All	871,084		924,846	60
<b>Total All Funds</b>	5,925,170		6,389,684	61

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2018 April Amended Budget

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	<i>2018 Adopted Budget</i>	<i>Changes</i>	<i>2018 April Amended Budget</i>	<i>Notation</i>
<b>NOTATIONS</b>				
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. Actual beginning cash balance for 1/1/18 after year end close.				
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-endowment added				
44. General Fund 2017 ending cash balance reserved for Fund 04 Carry Forward-interest added				
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-interest added				
46. General Fund 2017 ending cash balance reserved for Fund 06 Technology Fund-interest added				
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. Reserve for Collection				
50. April 23, 18 Board created Reserve Facilities Inventory, Assessment, and Improvement Fund				
50a. 2018 projected Faciltiy Assessment Expenses				
51. General Fund 2018 estimated reserved ending cash balance totals.				
52. Unreserved funds - payroll contingency				
53. Unreserved funds - April 23, 18 - Board moved funds to Reserved Facilities, inventory, & Improvement Fund				
54. Unreserved funds - working capital for day to day operations and unfunded property tax months - revised 2018				
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.				

Resolution #18-005  
2018 YVL Budget Amendment

Reserved General Fund 001 cash designations to be included in this resolution:

Boaz Endowment	\$ 64,333
Carry Forward Fund (04)	375,388
Facility Fund (05)	265,615
Technology Fund (06)	502,887
YCL Reserve Bldg. Maintenance (roof)	300,000
Reserve for Strategic Plan Implementation	100,000
Reserve for Facilities Inventory, Asst, & Imprv.	752,571
Reserve for Collection Development	<u>370,359</u>
 Total Reserved Cash – General Fund	 <u>\$2,731,153</u>

**DESIGNATED FUNDS**

*Yakima Valley Libraries Capital Fund 002*

Beginning Balance	\$ 813,628
Estimated interest	\$ <u>10,344</u>
Estimated Ending Balance	\$ <u>823,972</u>

*Plath Fund 003*

Beginning Balance	\$ 99,489
Estimated endowment	\$ 15,235
Estimated interest	\$ 1,150
Estimated tuition	\$ <u>(15,000)</u>
Estimated Ending Balance	\$ <u>100,874</u>

Total designated funds	\$ 924,846
Total General fund	\$ <u>5,464,838</u>
Estimated ending balance all funds	\$ <u>6,389,684</u>