

2019 BUDGET

Presented to
YAKIMA VALLEY LIBRARIES
Board of Trustees

Budget Prepared by:

Kim Hixson MLIS
Executive Director

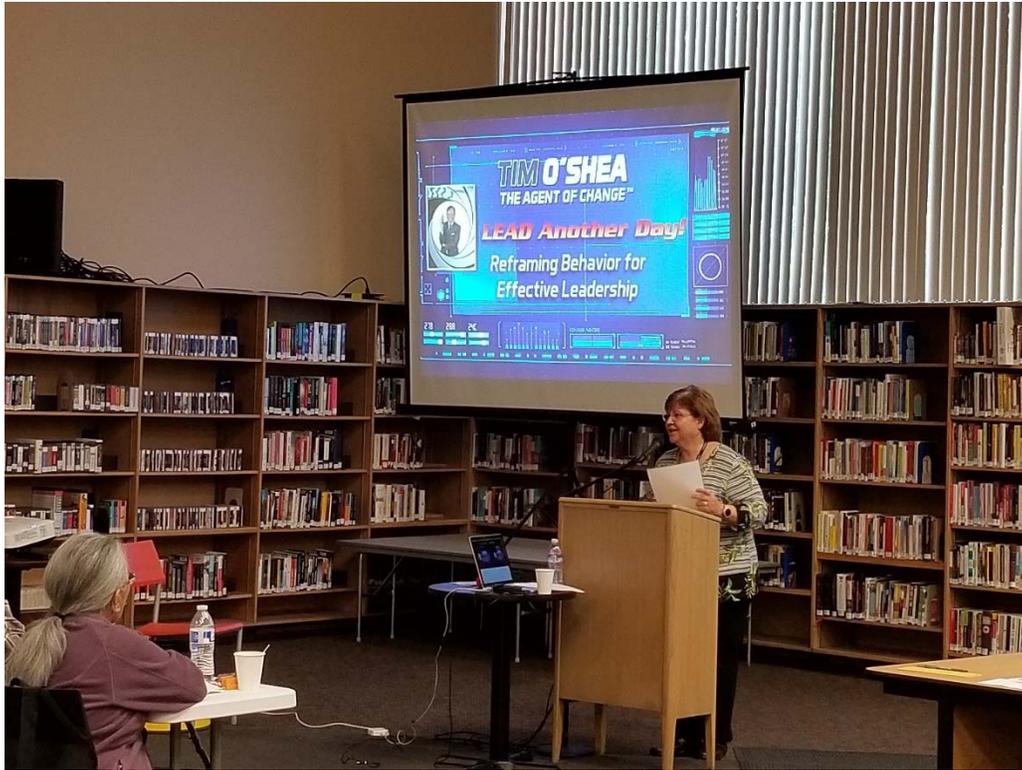
And

John Slaughter
Accounting Manager

With Assistance From:

Darline Charbonneau SPHR - *Human Resources Director*
Francisco Garcia-Ortiz PhD – *Public Library Services Director*
Georgia Reitmire - *Zone 1 Managing Librarian*
Jared Fair - *Zone 2 Managing Librarian*
Heather VanTassell MLIS - *Zone 3/4 Managing Librarian*
Rondi Downs MLS - *Zone 5 Managing Librarian*
Deb Stilson MLS - *Zone 6 Managing Librarian*
LeNee Gatton MLS - *Collection Development Librarian*
Sherrie Prentice MLS – *Outreach and Technical Services Manager*
Krystal Corbray MLIS – *Programming and Marketing Librarian*
Terri Reeder, *Executive Assistant*
Susan Miller - *Facility Manager*
Melissa Vickers – *Information Technology Manager*

Staff Enrichment Day – 2019



Staff Enrichment Day – HR Director Darline Charbonneau



Staff Enrichment Day at the Yakima Central Library

YAKIMA VALLEY LIBRARIES

2019 Budget

This document contains the 2019 Budget for Yakima Valley Libraries including the revenues and expenditures for the General Fund as well as the Designated Funds. To obtain copies of this document, please contact:

Terri Reeder
Executive Assistant/Public Records Officer

Yakima Valley Libraries

102 North 3rd Street

Yakima, WA 98901

(509) 575-3406

treeder@yvl.org

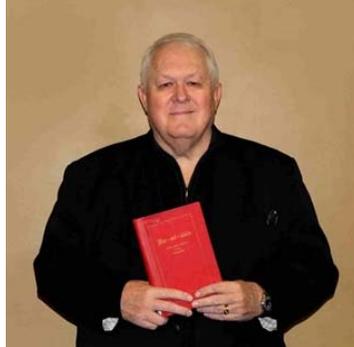
This document will also be available online at the Library's website: <http://www.yvl.org>

YAKIMA VALLEY LIBRARIES

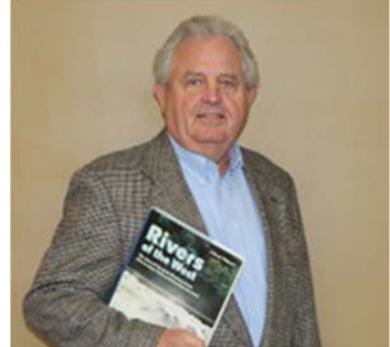
Board of Trustees



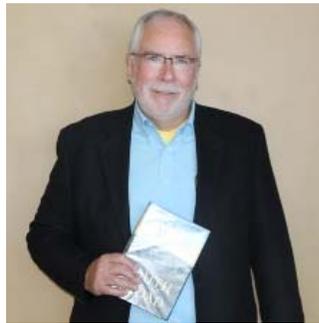
Del Rankin, President



Glenn Rice, Vice President



Jim Davenport, Secretary



Dan Seifert, Trustee



Mary MacKintosh, Trustee

TRUSTEE

Del Rankin
Glenn Rice
Jim Davenport
Dan Seifert
Mary MacKintosh

POSITION

President
Vice President
Secretary
Trustee
Trustee

TERM EXPIRES

December 2022
December 2018
December 2019
December 2021
December 2022

YAKIMA VALLEY LIBRARIES

Board of Trustees – Governance

Yakima Valley Libraries is a rural county library district as defined under the Revised Code of Washington (RCW) 27.12. It is governed by a five member Board of Trustees appointed by the Yakima County Commissioners. The RCWs maintain that the management and control of the Library be vested with its Trustees. This legislation specifically outlines the powers and duties including fiduciary responsibility and the power to make library policy. RCW 27.12.212 delegates the following duties to the Trustees:

The trustees, immediately after their appointment or election, shall meet and organize by the election of such officers as they deem necessary. They shall:

- (1) Adopt such bylaws, rules, and regulations for their own guidance and for the government of the library as they deem expedient;
- (2) Have the supervision, care, and custody of all property of the library, including the rooms or buildings constructed, leased, or set apart therefor;
- (3) Employ a librarian, and upon his recommendation employ such other assistants as may be necessary, all in accordance with the provisions of RCW 27.08.010, prescribe their duties, fix their compensation, and remove them for cause;
- (4) Submit annually to the legislative body a budget containing estimates in detail of the amount of money necessary for the library for the ensuing year; except that in a library district the board of library trustees shall prepare its budget, certify the same and deliver it to the board of county commissioners in ample time for it to make the tax levies for the purpose of the district;
- (5) Have exclusive control of the finances of the library;
- (6) Accept such gifts of money or property for library purposes as they deem expedient;
- (7) Lease or purchase land for library buildings;
- (8) Lease, purchase, or erect an appropriate building or buildings for library purposes, and acquire such other property as may be needed therefor;
- (9) Purchase books, periodicals, maps, and supplies for the library; and
- (10) Do all other acts necessary for the orderly and efficient management and control of the library.

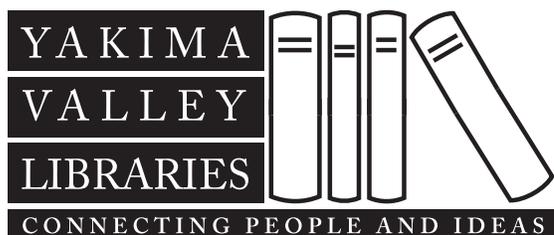
YAKIMA VALLEY LIBRARIES

About the Library District

Yakima Valley Libraries is located in Yakima County in South Central Washington State. Yakima County is 4,296 square miles or approximately 2.75 million acres and is the second largest county in Washington State. Yakima Valley Libraries is a junior taxing district that provides library services to the general public and is supported primarily through property taxes. The rural county library district was formed in 1945. Yakima Valley Libraries is comprised of a central library and 16 community libraries located throughout Yakima County. All towns and cities, with the exception of the City of Grandview, are either annexed or contract with Yakima Valley Libraries for library services. The five contract cities include: Union Gap, Mabton, Granger, Tieton, and Naches. Yakima Valley Libraries currently serves over 239,064 people in Yakima County less the population from the City of Grandview. Annexed cities include Harrah, Moxee, Selah, Sunnyside, Toppenish, Wapato, Yakima, and Zillah. Buena, Nile Express, Terrace Heights, and White Swan are representative of the rural county libraries.

In 2017 the library district was open a total of 36,583 hours and served 651,765 visitors. There were 926,666 items circulated and over 131,710 computer appointments were scheduled using the 165 Internet computers available to the public. Yakima Valley Libraries held 1,966 programs which were attended by 22,399 children, 1,118 teens, and 9,799 adults. The staff at Yakima Valley Libraries is comprised of 104 employees including 22 master's level professional librarians.

Yakima Valley Libraries – Connecting People and Ideas!



YAKIMA VALLEY LIBRARIES

MISSION STATEMENT

Yakima Valley Libraries supports lifelong learning and an informed citizenry by providing free, open, and full access to a vast array of ideas and information.

Adopted August 24, 1999

YAKIMA VALLEY LIBRARIES

VALUES and VISION

Dynamic organizations have values, principles, and philosophies that employees exemplify to both internal and external customers. In the pursuit of providing quality service to our citizens, Yakima Valley Libraries is committed to the following core values. Our approach is to consider each task, each customer, and each day as an opportunity to service our community and our customers in a positive, helpful way:



Yakima Valley Libraries believes we have a responsibility to positively affect the future for our citizens by what we do today. We value planning for our tomorrows to make a better community for those who follow us.

YAKIMA VALLEY LIBRARIES

Community Libraries



Pout Pout Fish at Yakima Central Library

YAKIMA VALLEY LIBRARIES

Community Library Hours and Locations

[Buena Library](#)

801 Buena Road
865-2298
Tues, Wed, Thurs 2-7
Friday 1-6 Sat 9-2

[Granger Library](#)

508 Sunnyside Ave
854-1446
Mon & Wed 12-6
Tues & Thurs 10-6
Saturday 12:30-5

[Harrah Library](#)

21 E. Pioneer
848-3458
Tues & Thurs 1-6
Saturday 9-2

[Mabton Library](#)

415 B Street
894-4128
Mon – Fri 2-6

[Moxee Library](#)

255 W. Seattle
575-8854
Mon 10-6
Tues & Thurs 12-7
Wed & Fri 1-6
Saturday 1-5

[Naches Library](#)

303 Naches Ave
653-2005
Tues & Thurs 2-7
Wed, Fri & Saturday 10-3

[Nile Express](#)

1891 Nile Road
653-2005
1st & 3rd Saturday 10-2

[Selah Library](#)

106 S 2nd Street
698-7345
Mon-Thurs 9-7
Friday 9-6 Sat 10-5

[Southeast Library](#)

1211 S 7th Street
576-0723
Mon – Fri 1-5

[Sunnyside Library](#)

621 Grant
837-3234
Mon-Thurs 9-7
Fri 9-6
Sat & Sun 10-5

[Terrace Heights Library](#)

4011 Commonwealth
457-5319
Mon & Wed 12-7
Tues & Thurs 10-6
Fri & Sat 10-2

[Tieton Library](#)

418 Maple
673-2621
Mon - Thurs 12-5

[Toppenish Library](#)

1 S. Elm
865-3600
Mon - Thurs 12-7
Fri 12 – 6 Sat 10-5

[Wapato Library](#)

119 E. 3rd St.
877-2882
Mon- Thurs 11-7
Fri 11-6
Saturday 10-3

[West Valley Library](#)

223 South 72nd Ave
966-7070
Mon - Thurs 9-8
Fri – Saturday 9-6
Sunday 10-5

[White Swan Library](#)

391 1st St.
874-2060
Mon-Fri 12-5

[Yakima Library](#)

102 N. 3rd St.
452-8541
Mon - Wed 9-7
Thurs & Fri 9-6
Saturday 10-6
Sunday 10-5

[Zillah Library](#)

109 7th
829-6707
Mon-Thurs 2-7
Saturday 2-5

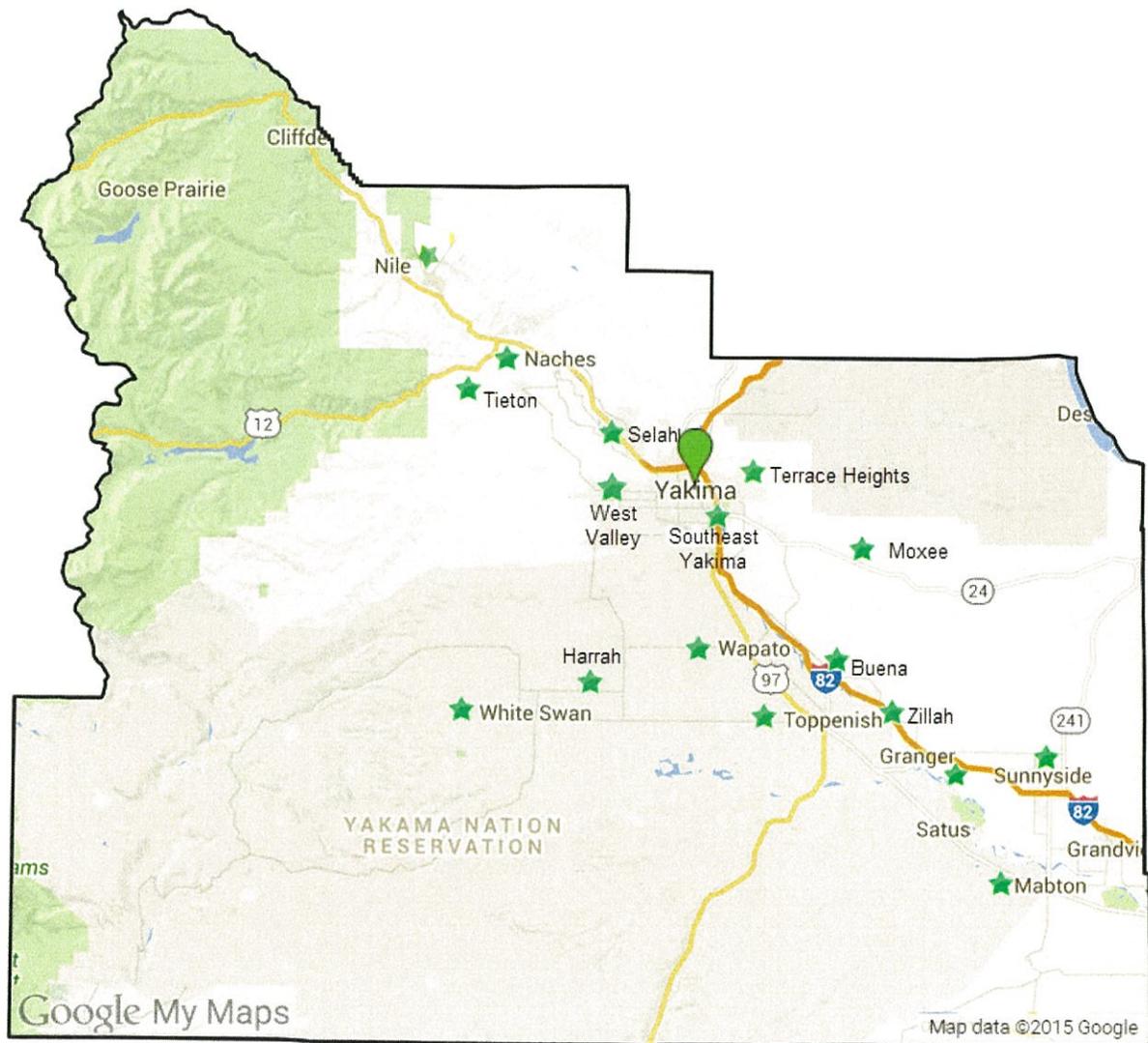
[Outreach Services](#)

102 N 3rd Street
575-3444
Mon - Fri 8-5

YAKIMA VALLEY LIBRARIES

Where to find your community library

Yakima Valley Libraries offers 18 locations in Yakima County to serve you!



YAKIMA VALLEY LIBRARIES

What we do and who we serve – Engaging the Community



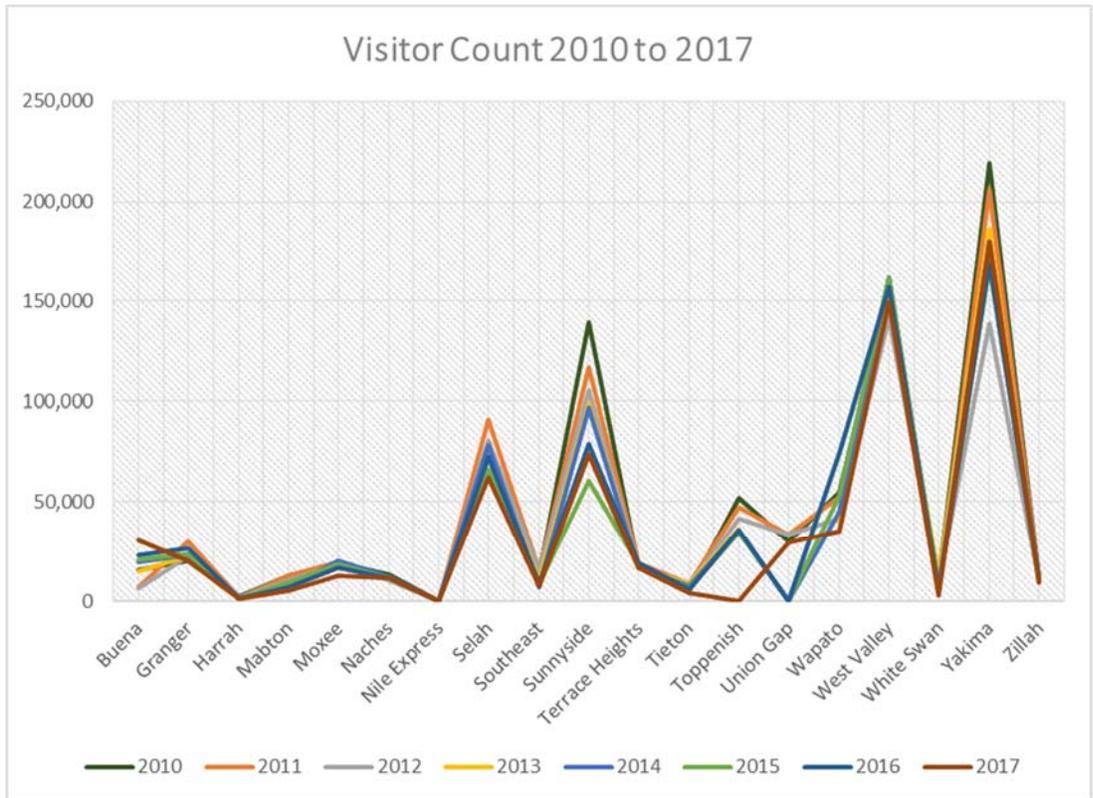
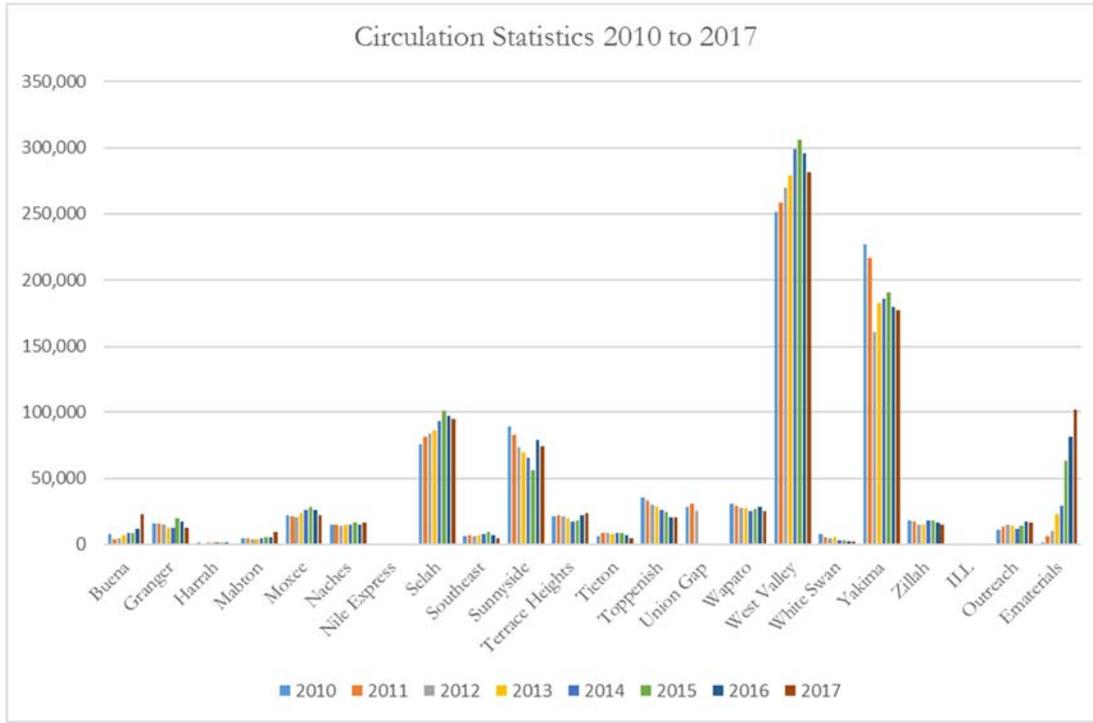
2018 Summer Reading Program Hike – Cowiche Canyon



Harmon Center Program

YAKIMA VALLEY LIBRARIES

What we do and who we serve – Books and Visitors!

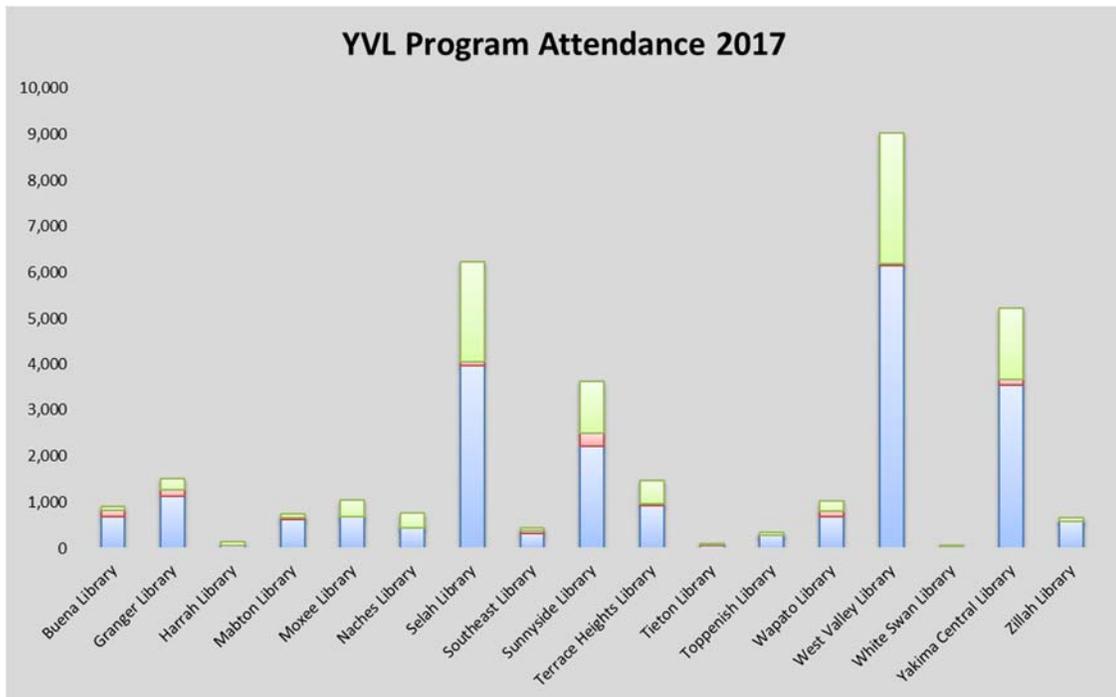


YAKIMA VALLEY LIBRARIES

What we do and who we serve – Programs!



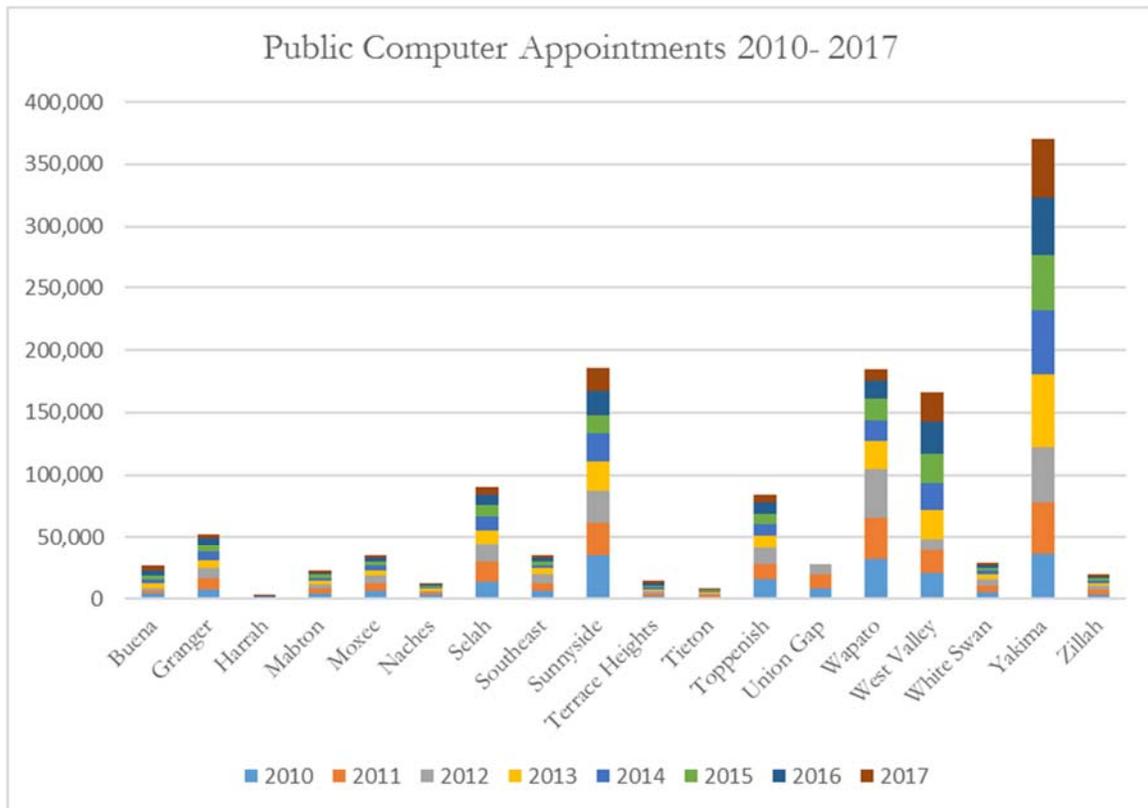
Brickstravaganza



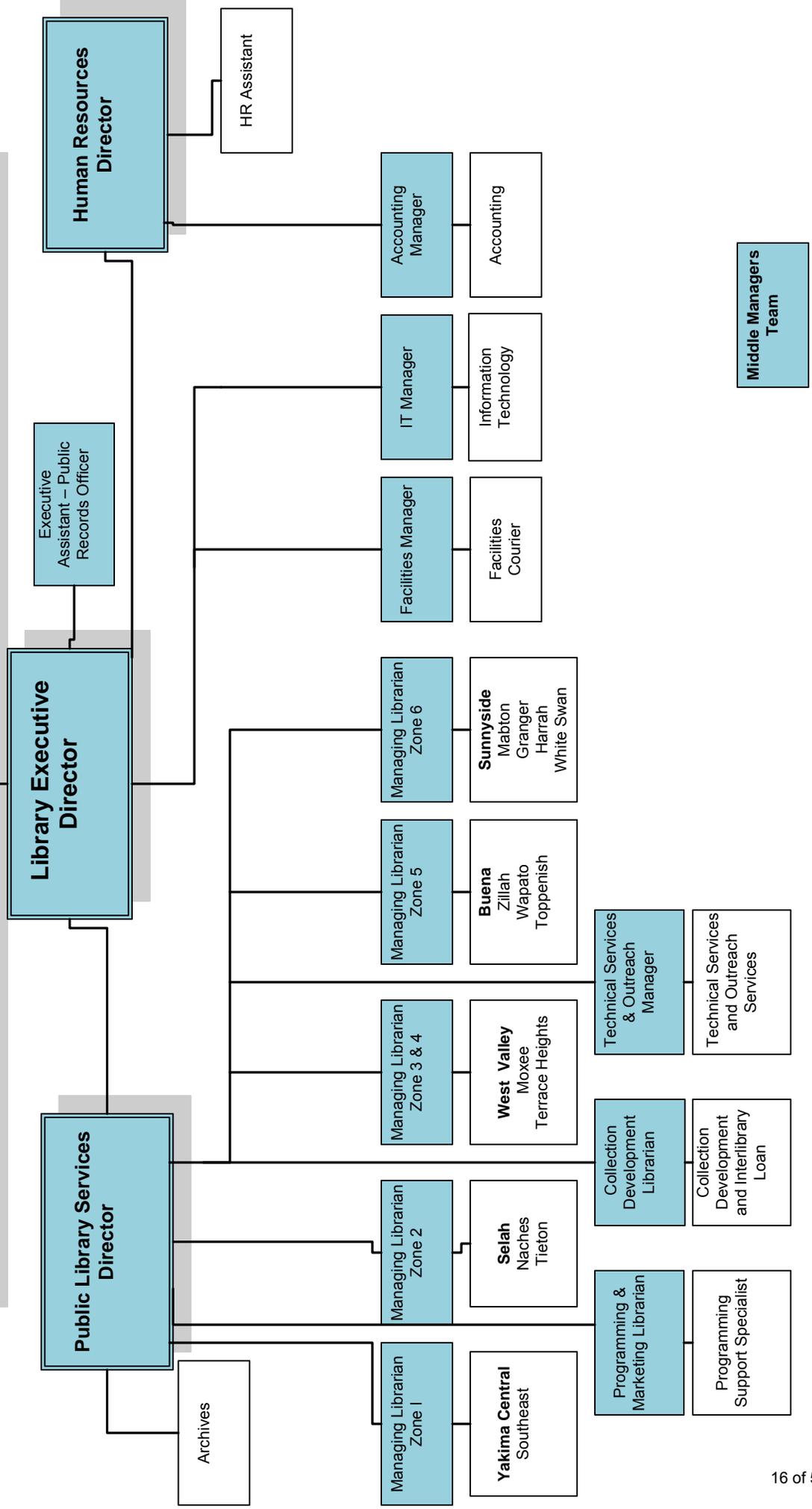
YAKIMA VALLEY LIBRARIES

What we do and who we serve – Computers and Internet!

“Access to high-speed broadband is no longer a luxury; it is a necessity for American families, businesses, and consumers. Affordable, reliable access to high-speed broadband is critical to U.S. economic growth and competitiveness. High-speed broadband enables Americans to use the Internet in new ways, expands to access health services and education, increases the productivity of businesses, and drives innovation throughout the digital ecosystem.” – former President Barak Obama



Board of Trustees



Middle Managers Team

**Yakima Valley Libraries
Organizational Chart 4.2018**

YAKIMA VALLEY LIBRARIES

ORGANIZATIONAL STRUCTURE

September 2018

Board of Trustees

Established by RCW 27.12.192 – Governing body of Yakima Valley Libraries. Trustees are responsible for management and control of a library. Specific powers and duties are outlined in RCW 27.12.212 and include employing a librarian.

Library Executive Director

Employed by Trustees to manage the library district. Has authority to provide staff, enter into contracts, and manage library operations. The following departments are direct reports:

- *Public Library Services* – direct public services and support
- *Human Resources* – staffing and accounting
- *Public Records* -- administration
- *Facilities* – janitorial, building, courier
- *Information Technology* – communication, computers, and networks

- **Human Resources Director**
Oversees staffing resources, policies, and personnel law.
 - Oversees all staff resources – recruitment, benefits, and personnel requirements.
 - Accounting department

- **Public Library Services Director**
Oversees all public library services as well as special departments:
 - *Community Libraries* – public service
 - *Archives* – historical material
 - *Programming and Marketing* – district programs and marketing
 - *Collection Development* – oversight and purchase of materials
 - *Technical Services and Outreach Services* – materials processing and cataloging and services to homebound and nursing homes

The **Middle Manager Team** is comprised of all department managers as advisors to Executive Director.

The **Managing Librarians** are comprised of Zone and Department library managers to promote and develop public service ideas.



Computers at the Yakima Central Library

YAKIMA VALLEY LIBRARIES

Public Services and District-wide Departments

ADMINISTRATION

Kim Hixson, MLIS, Executive Director

The Administration Department provides direction and oversight of the business and administrative operations as well as the public services provided by Yakima Valley Libraries. The Executive Director is the Head Librarian for the District. Administration is responsible for the Library's human resources, financial, accounting, printing, purchasing and general administrative services. It also supports the Board of Trustees in the fulfillment and implementation of budgeting priorities, policies, strategic planning, and long range plans.

HUMAN RESOURCES

Darline Charbonneau, Human Resources Director

The Human Resources Department ensures effective and efficient use and development of human talent to offer outstanding library services to the public. Staff is a high-level investment and asset to the library. Yakima Valley Libraries strives to support and develop a workforce that is flexible, welcoming, knowledgeable, and innovative. The Human Resource Department aids Yakima Valley Libraries by fostering a positive work environment for all employees.

ACCOUNTING

John Slaughter, Accounting Manager

The accounting department is a department of Administration and is responsible for all fiscal responsibilities, financial reporting, audit, payroll, accounts payable, accounts receivable, cash receipts, inventory, and purchasing for the entire library district. The Accounting Department supports

Yakima Valley Libraries by providing information and resources to better serve library staff and its patrons.

INFORMATION TECHNOLOGIES DEPARTMENT

Melissa Vickers, Information Technology Manager

Information Technology (IT) is responsible to maintain and manage the computer systems and networks, administer inventory and replacement schedules, implement the Technology Plan and to oversee help desk service to internal and external customers. The IT Department supports Yakima Valley Libraries by offering updated technology information and resources to help the district best utilize resources available to serve library staff and the public.

FACILITIES

Susan Miller, Facility Manager

Facility staff maintains the community library buildings, the fleet, transports books and materials district wide via the staff courier, and responds to and manages all district facility needs. The facility staff also works closely with library staff on all construction and other library projects. The Facility Department supports Yakima Valley Libraries by making sure workflows are efficient and effective for all library facilities throughout the District.

COMMUNITY LIBRARIES

Francisco Garcia-Ortiz, PhD, Public Library Services Director

The **Community Libraries** support lifelong learning and an informed citizenry in the Yakima Valley by providing high quality customer service directly to patrons. The Community Libraries not only reflect the communities they serve, they function in concert to provide a comprehensive library district that serves the people of Yakima County. Books and materials, databases, research, programs for everyone, and computer access are just some of the library services that you will find at your Community Library.

ARCHIVES AND SPECIAL COLLECTIONS

Terry Walker, MLS Archive Librarian

The primary focus of **Special Collections** is local and regional history from the territorial period through the mid-20th century. Collections include Relander, Luebke, Yakima Memory, and others.

COLLECTION DEVELOPMENT AND INTERLIBRARY LOANS

LeNee Gatton, MLS, Collection Development and Interlibrary Loan Manager

Collection Development selects library materials and provide programs that will support lifelong learning, offer access to information, and affords recreational activities to the people of the community. **Interlibrary Loans** provides library patrons the opportunity to borrow materials not owned by Yakima Valley Libraries.

PROGRAMMING AND MARKETING SERVICES

Krystal Corbray, MLIS Programming and Marketing Librarian

District wide **programming** to include Summer Reading, Authors Out Loud, the Valley Reads, the Winter Reading Challenge are services designed to engage the public in reading activities.

TECHNICAL SERVICES DEPARTMENT AND OUTREACH SERVICES

Sherrie Prentice, Technical Services and Outreach Manager

Technical Services is comprised of cataloging and processing of books, ematerials, periodicals, books on cassettes, DVDs and any other material loaned by the library. The goal of Technical Services is to order and receive materials efficiently and precisely; to enter data into the database efficiently, and make sure that the materials are available to the public as quickly as possible.

Outreach Services delivers library materials to people who are homebound, in assisted living facilities or nursing homes.

COMMUNITY LIBRARIES – MANAGING LIBRARIANS

In January of 2012, the District created six zones to better oversee and manage the day to day operations of the Community Libraries throughout the district. Managing Librarians were hired to oversee these zones. The zones are defined as follows:

- Zone 1:** **Yakima Central Library and Southeast Community Library**
Managing Librarian, *Georgia Reitmire, MLIS*
- Zone 2:** **Naches, Selah, and Tieton Community Libraries**
Managing Librarian, *Jared Fair, MLIS*
- Zone 3:** **Richard E Ostrander West Valley Community Library**
Managing Librarian, *Heather VanTassell, MLIS*
- Zone 4:** **Moxee and Terrace Heights Community Libraries**
Managing Librarian, *Heather VanTassell, MLIS*
- Zone 5:** **Buena, Toppenish, Wapato, and Zillah Community Libraries**
Managing Librarian, *Rondi Downs, MLS*
- Zone 6:** **Granger, Harrah, Mabton, Sunnyside, and White Swan Community Libraries**
Managing Librarian, *Deb Stilson, MLS*

YAKIMA VALLEY LIBRARIES

2019 Budget Preparation Calendar

May 2018

May 21	2019 Budget Calendar Adopted by Trustees
May 23	Distribute Budget Format to Middle Managers
July	Facility Assessment discussion with Staff and Trustees
August	Meetings with Middle Managers Determine functional needs, short, and long term projects
August 31	Budget Drafts Due to Kim from Middle Managers
September 14	Administration: Review of all requests Accounting: Review of trends Payroll and Benefit Discussions Draft and format document for 2019
September 26	Draft Document to Middle Management Team
October 5	All comments due to Director
October 12	Budget Document ready for Board Packet and Managers
October 15	Mail proposed 2019 Budget Document to Trustees
October 22	Library Board – Yakima Central Library Boardroom Study Session 1:00 p.m. <i>Draft</i> Budget Document presented and reviewed Regular Meeting 2:00 p.m.
October 26	Final changes due for 2019 Draft Budget Document
November 12	Mail final 2019 Budget Document Draft to Trustees
November 19 (3 rd Monday)	Library Board – Yakima Central Library Boardroom Public Hearing 1:00 p.m. Regular Board Meeting 2:00 p.m. <ul style="list-style-type: none">▪ Adopt 2019 Budget and Levy resolutions due to County Commissioners▪ Resolutions due to County Commissioner’s on or before Friday, November 21, 2018

Yakima Valley Libraries

Basis of Accounting and Financial Procedures

The District reports financial activity using the revenue and expenditure classifications, statements and schedule contained in the Cash Basis Budgeting, Accounting and Reporting System (BARS) manual for libraries. This basis of accounting and reporting is an other comprehensive basis of accounting (OCBOA) that is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

- Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid.
- Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of fixed assets, nor allocation of depreciation expense. Inventory, including collection materials, is expensed when purchased.
- It is Yakima Valley Libraries' policy to invest all temporary cash surpluses. The amount is included on the statement of resources and uses arising from cash transactions as net cash and investments.
- As required by Washington State statute, Yakima Valley Libraries is audited by the Washington State Auditor every two years.
- Yakima Valley Libraries' budget is prepared on a cash basis to guide the current year expenditures. Every effort is made to meet the goals and criteria established in the budget.
- All proposed transfers to/from General Operating to/from Designated Funds are authorized by Board action.
- Yakima Valley Libraries policy regarding approval of claims and payroll designates the Director and Trustees as Auditing Officers, and establishes the responsibilities of this position for review and certification of all claims and payroll. The Board shall review all claims and payroll at any time or at the next regularly scheduled Board meeting where they are officially approved.

YAKIMA VALLEY LIBRARIES

Yakima Valley Reads



Garth Stein – *A Sudden Light* Author speaker for the fall Yakima Valley Reads Program



Free books for the Yakima Valley Reads program were generously donated by the *Yakima Valley Libraries' Foundation*.

ANTICIPATED REVENUES FOR 2019

REVENUES FOR 2019

Classification of revenues by Basic and Subaccount Codes as Defined by the State of Washington *Budgeting, Accounting, and Reporting System (BARS) Manual for Library Districts*.

311 – Taxes

General property taxes – real and personal property.

331 – Federal Funds

National Endowment for the Arts

332 – Payment In-Lieu

US Department of Energy

334 – State Funding

State direct/indirect grant from Washington State Library

335-337 Various State Distributed Taxes

PUD Privilege Tax, DNR Timber Trust, DNR PILT, Other

341 – Sale of Merchandise

Photocopies and Internet copies.

347 – Library Services

Nonresident fees.

359 – Library Fines and Fees

Fines, fees, and overdues.

361 – Other Revenues

Investment interest.

367 – Contributions and Donations – Non-governmental Sources

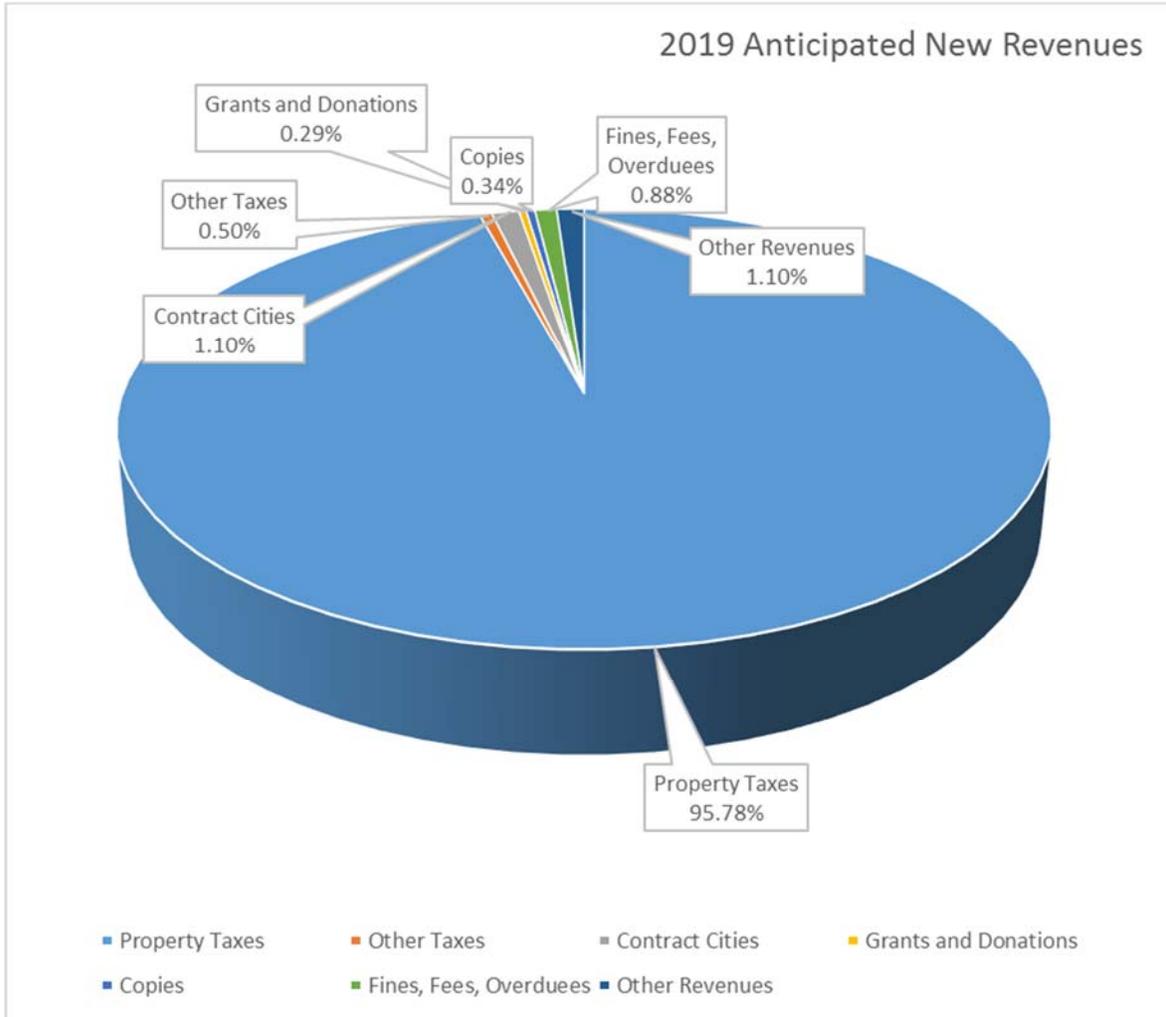
Includes, gifts, grants, and bequests from non-governmental source.

369 – Miscellaneous

All other revenue not recorded in other categories.

YAKIMA VALLEY LIBRARIES

2019 Budget - Revenues



YAKIMA VALLEY LIBRARIES

Attachment A

2019 Budget

	2018 Budget - Amended April 2018	2019 Budget	Notation
REVENUES			
Tax Revenues			
Property Tax Revenue	7,247,817	7,498,366	1
Other Taxes	39,100	39,100	2
Total Tax Revenues	<u>7,286,917</u>	<u>7,537,466</u>	3
Contract Cities			
Other Contract Cities	80,348	86,001	
Total Contract Cities	<u>80,348</u>	<u>86,001</u>	4
Other Revenue			
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	86,000	8
Total Other Revenue	<u>180,000</u>	<u>205,000</u>	9
Total All New Revenues	<u>7,547,265</u>	<u>7,828,467</u>	10
Other Resources			
Use of Carry Forward Fund - Line 44a	59,369	85,912	11
Use of Technology Fund - Line 46a	189,050	51,200	12
Use of Facility Assessment Fund - Line 50	110,956	-	
Projects funded with 2018 funds		167,000	13
Total Other Resources	<u>359,375</u>	<u>304,112</u>	13a
Total All New Revenues	<u>7,906,640</u>	<u>8,132,578</u>	14

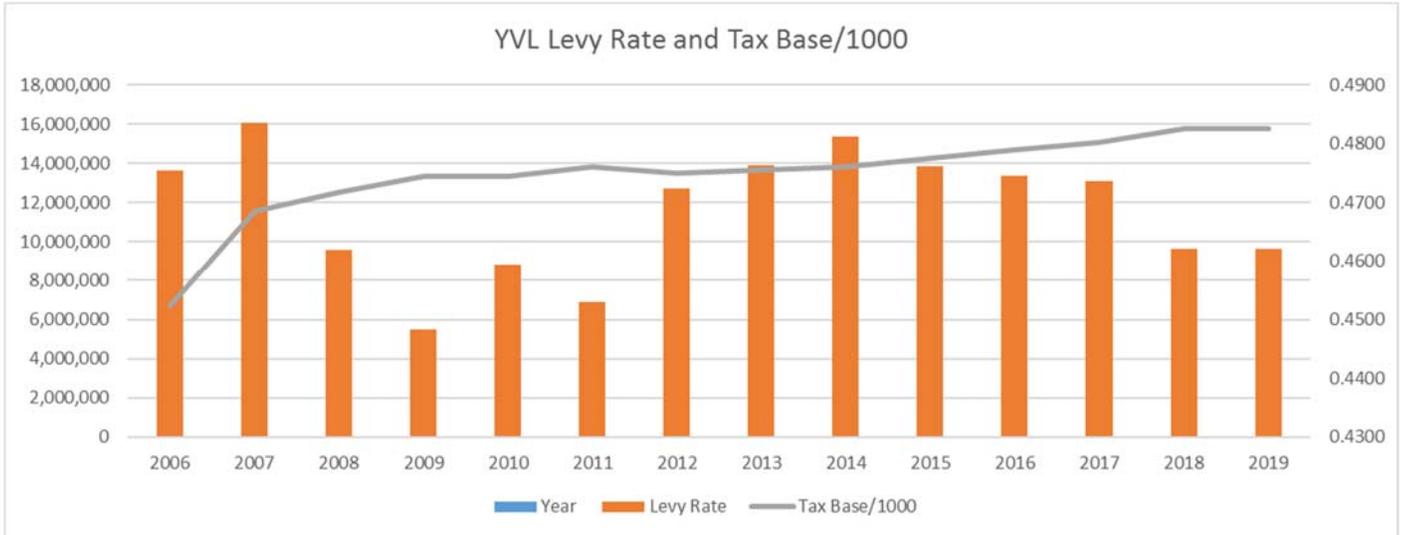
Notations

1. 2019 property tax request is an estimated increase of \$73,332.75 over previous plus \$107,9898.89 in new construction, \$56,375.34 rebate
2. Estimated change in state taxes - wildlife in lieu, DNR, Utility
3. Estimated total tax revenues
4. Cities contracting for library services: Granger, Mabton, Naches, Tieton, and Union Gap
5. Grants and donations - includes McAuley 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 - 2018 projects
- 13a. Total use of reserve cash resources
14. Total all new Revenues and Resources

YAKIMA VALLEY LIBRARIES

Levy Rate and Property Tax Base

The Levy Rate Chart provides a history of the Yakima Valley Libraries' levy rate and tax base/1000 from 2006 through estimated 2019. The City of Yakima annexed to the library district in 2006 and property taxes were collected beginning in 2007. Currently, all cities within Yakima County with the exceptions of Grandview, Granger, Mabton, Naches, Tieton, and Union Gap are annexed to the library district and reflected in the tax base.



ANTICIPATED EXPENDITURES FOR 2019

YAKIMA VALLEY LIBRARIES

EXPENDITURES FOR 2019

Classification of expenditures by Object/Subobject Codes as Defined by the State of Washington *Budgeting, Accounting, and Reporting System (BARS) Manual for Library Districts*.

10 – Salaries and Wages

Amounts paid for personal services rendered by employees in accordance with the rates, hours, terms and conditions authorized by law or stated in employment contracts.

20 – Personnel Benefits

Those benefits paid by the employer as part of the conditions of employment.

30 - Supplies

Office, operating, fuel, collection materials, and small tools and minor equipment.

41 - Professional Services

Accounting, auditing, computer programming, custodial and cleaning, engineering and architectural, management consulting, special legal services, investments, advertising, etc.

42 - Communication

Facsimili, postage, on-line charges, telephone, shipping, etc.

43 - Travel

Lodging, mileage, meals, per diem, etc.

45 - Operating Rentals and Leases

All rentals and leases including building and equipment.

46 - Insurance

All insurance including risk, casualty, fire, theft, liability.

47 - Utility Services

All utilities including electricity, gas, sewer, waste, water, etc.

YAKIMA VALLEY LIBRARIES

EXPENDITURES FOR 2019

48 - Repairs and Maintenance

Contracted labor, buildings, equipment, and software maintenance.

49 - Miscellaneous

Judgements, damages, dues, subscriptions, memberships, etc.

50 - Intergovernmental

Amounts paid to other governments for services rendered.

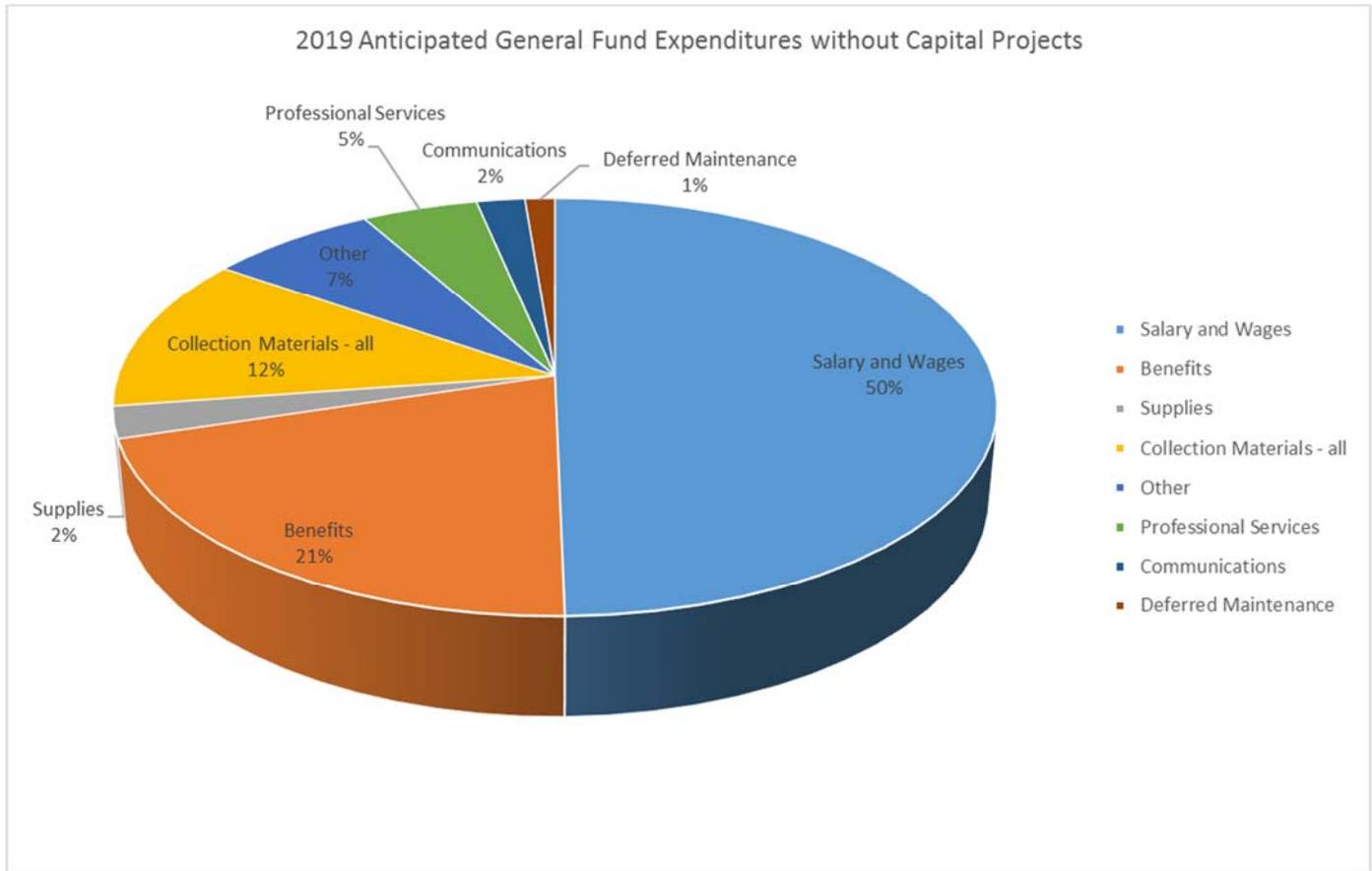
60- Capital

Amounts paid for capital assets including land, building and structures, and other improvements.



YAKIMA VALLEY LIBRARIES

2019 Budget – Expenditures



Capital Projects 2019 - Summary

1 Non Owned Building Projects	\$ 8,165.00
2 Owned Building -YCL	\$ 4,550.00
3 Owned Building -West Valley	\$ 7,400.00
4 Service Center	\$ 62,291.00
5 NW Reading Room	\$ 123,576.00
6 YCL Equipment (shelving, chairs)	\$ 9,930.00
7 IT Projects	\$ 88,200.00
	<u>\$ 304,112.00</u>

YAKIMA VALLEY LIBRARIES

Attachment A

2019 Budget

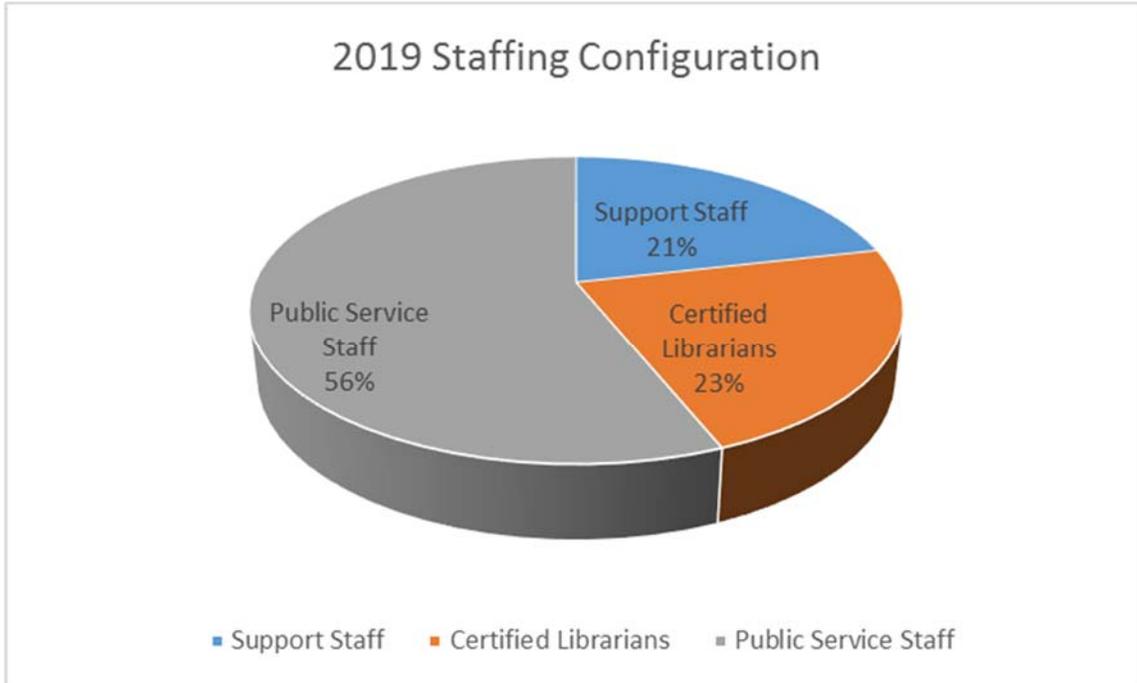
	2018 Budget - Amended April 2018	2019 Budget	Notation
EXPENDITURES			
Salary and Wages	3,870,293	3,890,138	15
Benefits	1,566,799	1,607,388	16
Supplies	253,064	192,200	17
Collection Materials - all	1,081,119	938,251	18
Professional Services	364,359	382,577	19
Communications	156,934	160,000	20
Travel & Training	58,002	64,331	21
Mileage	16,507	17,332	22
Advertising	27,800	30,580	23
Rentals - Building Leases	9,101	8,401	24
Rentals - Equipment	30,914	32,460	25
Insurance	43,000	45,000	26
Utilities	127,440	127,000	27
Repairs & Maintenance - all	234,752	218,970	28
Miscellaneous - dues and other	12,885	15,095	29
Intergovernmental Services	0	0	30
Deferred Maintenance	0	98,744	31
Total Operating Expenditures	7,852,969	7,828,467	32
Capital Projects - new 2019	552,174	137,112	33
Carry Forward Projects - carry forward 2018	0	167,000	34
Total Operational Expenditures and Capital	8,405,143	8,132,578	35

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 7.75% increase
17. Supplies and small equipment including computer replacements
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
20. Includes all communication: postage, phones, WAN, and County fiber connctions 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, promotional events, social media
24. Southeast and Zillah building rents, and storage unit
25. Copiers and postage meter
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 inc. dues, library memberships, Rotary, ALA, WLA
30. Maintenance payments for designated library buildings-governmental only-moved to utility reimbursement
31. Deferred maintenance from general fund (NEW)
32. Total estimated general operating expenditures
33. One time expenditures & capital projects - to fund from reserve funds
34. Projects to be brought forward to 2019 - unspent cash from 2018
35. Total estimated general operating, capital expenditures

YAKIMA VALLEY LIBRARIES

2019 Budget – Expenditures – Staffing Configuration



YVL Staffing 2019

Position	FTE	Department	Job_Title
ADAD01	1.0000	10-11	Executive Director
ADAD02	1.0000	10-11	Exec Asst - Pub Rec
	2.0000	10-11 Total	
ADAT06	1.0000	10-12	Acct Assist Manager
ADAT05	1.0000	10-12	Accounting Assistant
ADAT04	1.0000	10-12	Accounting Assistant
ADAT01	1.0000	10-12	Accounting Manager
ADAT03	0.2000	10-12	Accounting Assistant
	4.2000	10-12 Total	
ADHR01	1.0000	10-13	HR Director
ADHR02	0.8000	10-13	HR Assistant
	1.8000	10-13 Total	
ADPS01	1.0000	20-10	Pub Lib Svc Director
	1.0000	20-10 Total	
ZOAR02	1.0000	21-10	Archive Technician
ZOAR01	1.0000	21-10	Librarian II Archive
	2.0000	21-10 Total	
ADPM01	1.0000	20-11	Prog Mktg Librarian
ADPM03	0.2000	20-11	Office Clerk
ADPM02	1.0000	20-11	Lib Asst 2-Prog Supp
	2.2000	20-11 Total	
Z1YK03	1.0000	21-11	Library Assoc Super
Z1YK01	1.0000	21-11	Asst. Branch Mgr
Z1YK08	1.0000	21-11	Library Assistant 1
Z1LB03	1.0000	21-11	Librarian I
Z1YK16	0.5000	21-11	Library Assistant 1
Z1YK14	0.3750	21-11	Library Assistant 1
Z1LB02	1.0000	21-11	Librarian I
Z1YK12	0.3750	21-11	Library Assistant 1
Z1YK06	1.0000	21-11	Library Assistant 1
Z1YK18	1.0000	21-11	Library Assistant 1
Z1YK04	1.0000	21-11	Library Assoc Super
Z1YK09	1.0000	21-11	Library Assistant 1
Z1AD01	0.8020	21-11	Managing Librarian
Z1YK17	0.6000	21-11	Library Assistant 2
Z1YK07	0.5000	21-11	Library Assistant 1
	12.1520	21-11 Total	
Z1SE01	0.5000	21-12	CL Supervisor 1
Z1AD01	0.1980	21-12	Managing Librarian
	0.6980	21-12 Total	
Z2AD01	0.2351	21-22	Managing Librarian
Z2NA02	0.5000	21-22	Library Assistant 2
Z2NA01	0.5962	21-22	CL Supervisor II

YVL Staffing 2019

Position	FTE	Department	Job_Title
	1.3313	21-22 Total	
Z2AD01	0.0743	21-25	Managing Librarian
Z2NI01	0.1288	21-25	CL Supervisor II
	0.2031	21-25 Total	
Z2AD01	0.5050	21-23	Managing Librarian
Z2SL06	0.3750	21-23	Library Assistant 1
Z2SL01	1.0000	21-23	CL Supervisor III
Z2SL04	1.0000	21-23	Library Assistant 2
Z2SL03	1.0000	21-23	Library Assistant 2
Z2SL02	1.0000	21-23	Library Assistant 2
	4.8800	21-23 Total	
Z2AD01	0.1856	21-24	Managing Librarian
Z2TI01	0.5000	21-24	CL Supervisor I
	0.6856	21-24 Total	
Z3WV08	0.4250	21-31	Library Assistant 1
Z3WV06	1.0000	21-31	Library Assistant 2
Z3LB12	1.0000	21-31	Librarian I
Z3WV03	1.0000	21-31	Library Assoc Super
Z3WV09	0.4250	21-31	Library Assistant 1
Z3WV10	0.3750	21-31	Library Assistant 1
Z3WV04	1.0000	21-31	Library Assoc Super
Z3AD01	0.4686	21-31	Managing Librarian
Z3WV05	0.6000	21-31	Library Assistant 1
Z3WV07	0.5000	21-31	Library Assistant 1
Z3WV13	0.4250	21-31	Library Assistant 1
Z3WV02	1.0000	21-31	Asst. Branch Mgr
Z3WV11	0.4500	21-31	Library Assistant 1
Z3WV14	1.0000	21-31	Library Assistant 2
	9.6686	21-31 Total	
Z4MX01	1.0000	21-41	CL Supervisor II
Z4MX02	0.5000	21-41	Library Assistant 2
Z3AD01	0.2657	21-41	Managing Librarian
	1.7657	21-41 Total	
Z4TH02	0.5000	21-42	Library Assistant 2
Z3AD01	0.2657	21-42	Managing Librarian
Z4TH01	0.8000	21-42	CL Supervisor II
	1.5657	21-42 Total	
Z5AD01	0.1460	21-51	Managing Librarian
Z5FLO1	0.5250	21-51	FLT Lib Assistant 2
Z5BU02	0.5000	21-51	Library Assistant 2
Z5BU01	0.6500	21-51	CL Supervisor II
	1.8210	21-51 Total	
Z5AD01	0.3650	21-52	Managing Librarian

YVL Staffing 2019

Position	FTE	Department	Job_Title
Z5TO01	1.0000	21-52	CL Supervisor II
Z5TO02	0.3750	21-52	Library Assistant 2
	1.7400	21-52 Total	
Z5AD01	0.3212	21-53	Managing Librarian
Z5WA03	1.0000	21-53	Library Assistant 2
Z5WA01	1.0000	21-53	Librarian II
Z5WA02	0.6750	21-53	Library Assistant 2
	2.9962	21-53 Total	
Z5ZI02	0.3750	21-54	Library Assistant 2
Z5AD01	0.1678	21-54	Managing Librarian
Z5ZI01	0.5750	21-54	CL Supervisor II
	1.1178	21-54 Total	
Z6GR01	1.0000	21-61	CL Supervisor II
Z6GR02	0.5000	21-61	Library Assistant 2
Z6AD02	0.1908	21-61	Librarian II
Z6GR03	0.2500	21-61	Library Assistant 2
Z6AD01	0.1908	21-61	Managing Librarian
	2.1316	21-61 Total	
Z6HH01	0.3750	21-62	CL Supervisor I
Z6AD03	0.0987	21-62	Librarian II
Z6AD01	0.0987	21-62	Managing Librarian
	0.5724	21-62 Total	
Z6MA01	0.5375	21-63	CLSupervisor 1
Z6AD04	0.1316	21-63	Librarian II
Z6AD01	0.1316	21-63	Managing Librarian
	0.8007	21-63 Total	
Z6SS02	1.0000	21-64	Library Assistant 2
Z6SS04	0.4625	21-64	Library Assistant 2
Z6SS06	0.5375	21-64	Library Assistant 2
Z6SS01	1.0000	21-64	CL Supervisor III
Z6AD05	0.4145	21-64	Librarian II
Z6SS05	0.2500	21-64	Library Assistant 1
Z6AD01	0.4145	21-64	Managing Librarian
Z6SS03	1.0000	21-64	Library Assistant 2
	5.0790	21-64 Total	
Z6WH01	0.6375	21-65	CL Supervisor I
Z6AD06	0.1644	21-65	Librarian II
Z6AD01	0.1644	21-65	Managing Librarian
	0.9663	21-65 Total	
TSDD06	0.6250	22-22	Library Asst 1
TSDD04	0.2500	22-22	Library Asst 1- TS
TSDD05	0.2500	22-22	Library Asst 1-TS
TSDD01	1.0000	22-22	Library Asst 2

YVL Staffing 2019

Position	FTE	Department	Job_Title
TSAD01	0.5000	22-22	Tech Scvs Manager
TSDD02	1.0000	22-22	Librarian 2
	3.6250	22-22 Total	
ZOAD01	0.8500	23-23	Coll Dev Librarian
ZOCD02	1.0000	23-23	Asst CD Librarian
ZOCD01	1.0000	23-23	Collection Dev Coord
	2.8500	23-23 Total	
ZOOR02	1.0000	24-24	Outreach Librarian II
TSAD01	0.5000	24-24	Outreach Manager
TSDD05	0.2500	24-24	Library Asst 1-OR
ZOOR01	1.0000	24-24	Library Assist 1
	2.7500	24-24 Total	
ZOAD01	0.1500	25-25	ILL Librarian
ZOIL02	1.0000	25-25	Lib Asst 2 - ILL
	1.1500	25-25 Total	
ITDD03	1.0000	26-26	IT Technician
ITDD04	1.0000	26-26	IT Technician
ITDD02	1.0000	26-26	IT Systems Asst Mgr
ITAD01	1.0000	26-26	IT Manager
	4.0000	26-26 Total	
FADD01	1.0000	50-50	Assist Facility Mgr
FADD05	1.0000	50-50	Facilities Tech
FADD04	1.0000	50-50	Facilities Tech
FADD02	1.0000	50-50	Facilities Tech
FADD03	1.0000	50-50	Facilities Tech
FAAD01	1.0000	50-50	Facilities Manager

6.0000 **50-50 Total**

83.75 Full Time Equivalent Grand Total

OTHER DESIGNATED FUNDS

YAKIMA VALLEY LIBRARIES

DESIGNATED AND TRUST FUNDS

Yakima Valley Libraries has one Trustee Designated Funds and one Trust Fund.

Yakima Valley Libraries Capital Fund – Board Designated

This fund was originally named the Cumulative Reserve Fund, and was established in 1941 by the Yakima City Council to create a fund for the Yakima City Library Building Fund. It was to be used for capital expenditures for buildings and/or land. The City Library merged with the Rural County Library in 1951 forming the Yakima Valley Regional Library. The ownership of this fund was the subject of discussion from 1951 through 1959 when the Attorney General was requested to give an opinion regarding the legality of transfer of funds from City Treasurer to County Treasurer. On May 4, 1959, the Attorney General ruled that the transfer was legal. On May 13, 1959 a City ordinance was passed thus transferring the funds from the City Treasurer to the County Treasurer.

As the funds were no longer needed for a building, it was determined that the purchase of a bookmobile as well as much needed books could be paid for from this fund. During the 1959 and 1960 audit, the State Auditor recommended that the Cumulative Reserve Fund be kept separate from the General Fund. In 1961 a study session was convened to discuss the use of the Cumulative Reserve. It was determined to use part of the funds to increase the book budget, and to invest the remainder to generate interest income. In 1968 it was voted to purchase a bookmobile chassis with some of the funds. In 1970 the library air conditioning broke down and funds from the Cumulative Reserve were used for the repair. In 2001, Resolution #01-002 transferred \$400,000 from the General Fund to the Cumulative Reserve.

In 2010, the Trustees, through Resolution #10-001, redesignated a portion of the Cumulative Reserve Fund to purchase property to relocate the Summitview Library in West Valley. In 2010 a bond was issued to pay for the new library building. It was this fund that the procedures from the bond were deposited for the building of the Richard E. Ostrander West Valley Community Library. All expenditures for the new library building will be expensed through this fund.

August 13, 2012 highlighted the grand opening of the Richard E Ostrander West Valley Community Library. The new library building was completed ahead of schedule and under budget.

In March of 2017, Resolution #17-004 renamed the fund Yakima Valley Libraries Capital Fund to support buildings owned by the District: Yakima Central Library, the Richard E. Ostrander West Valley Community Library, the Selah Community Library, and the Sunnyside Community Library.

Plath – Endowment Trust Fund

The Library is a recipient of the Delores Plath Endowment. The library receives an income distribution once a year equal to the minimum of 37.5 percent of the total trust earnings for that year. The principal of the trust is held by an outside trustee. In the event that the trust must be discontinued, any amounts remaining are to be divided proportionately among the beneficiaries. The Plath funds are to be used for the benefit of employees toward career advancement and learning in the field of library sciences and services. The fund equity represents the excess of annual distributions and earnings over expenditures. The Plath Fund currently supports two Yakima Valley Staff as they work on their Masters in Library and Information Science degree at San Jose State University's online degree program. The Plath Fund is maintained as a separate fund account with the Yakima County Treasurer's Office. No public tax resources are in this restricted endowment trust fund. Resolution #18-004 clarifies purpose of fund to be used for the benefit of employees toward career advancement and learning in field of library science and services.

YAKIMA VALLEY LIBRARIES

Appendices – Wage and Grade Scale

Yakima Valley Libraries													
Draft: Recommended Wage Scale 2019												2 Year Step Hold at Step 11	
GRADE	1	2	3	4	5	6	7	8	9	10	11	12	13
Job Titles													
Library Assistant 1	12.50												
	2,166.63												
	25,999.50												
Library Assistant 2	13.80	14.21	14.64	15.08	15.53	16.00	16.48	16.97	17.48	18.01	18.55	19.10	19.68
	2,391.95	2,463.71	2,537.62	2,613.75	2,692.17	2,772.93	2,856.12	2,941.80	3,030.06	3,120.96	3,214.59	3,311.02	3,410.35
	28,703.45	29,584.55	30,451.49	31,366.03	32,305.98	33,275.16	34,273.42	35,301.62	36,360.67	37,451.49	38,575.03	39,732.28	40,924.25
CL Supervisor I, Facility Maintenance Technician, Accounting Assistant	14.25	14.68	15.12	15.57	16.04	16.52	17.02	17.53	18.05	18.59	19.15	19.73	20.32
	2,469.95	2,544.05	2,620.37	2,698.98	2,779.95	2,863.35	2,949.25	3,037.73	3,128.86	3,222.73	3,319.41	3,418.99	3,521.56
	29,639.43	30,528.61	31,444.47	32,387.81	33,359.44	34,360.22	35,391.03	36,452.76	37,546.34	38,672.73	39,832.92	41,027.90	42,258.74
Community Library Supervisor II	16.25	16.74	17.24	17.76	18.29	18.84	19.40	19.99	20.59	21.20	21.84	22.49	23.17
	2,816.61	2,901.11	2,988.14	3,077.79	3,170.12	3,265.23	3,363.18	3,464.08	3,568.00	3,675.04	3,785.29	3,898.85	4,015.82
	33,799.35	34,813.33	35,857.73	36,933.46	38,041.47	39,182.71	40,358.19	41,568.94	42,816.01	44,100.49	45,423.50	46,786.21	48,189.79
Library Associate Supervisor	17.62	18.15	18.69	19.25	19.83	20.43	21.04	21.67	22.32	22.99	23.68	24.39	25.12
	3,054.07	3,145.70	3,240.07	3,337.27	3,437.39	3,540.51	3,646.72	3,756.13	3,868.81	3,984.87	4,104.42	4,227.55	4,354.38
	36,648.90	37,748.36	38,880.81	40,047.24	41,248.65	42,486.11	43,760.70	45,073.52	46,425.72	47,818.50	49,253.05	50,730.04	52,252.56
Collection Development Coord, IT Technician, HR Assistant	18.50	19.06	19.63	20.22	20.82	21.45	22.09	22.75	23.44	24.14	24.86	25.61	26.38
	3,206.61	3,302.80	3,401.88	3,503.94	3,609.06	3,717.33	3,828.85	3,943.72	4,062.03	4,183.89	4,309.41	4,438.69	4,571.85
	38,479.26	39,633.64	40,822.65	42,047.33	43,308.75	44,608.01	45,946.25	47,324.64	48,744.38	50,206.71	51,712.91	53,264.30	54,862.22
Community Library Supervisor III, Librarian I	20.25	20.86	21.48	22.13	22.79	23.48	24.18	24.90	25.65	26.42	27.21	28.03	28.87
	3,509.93	3,615.23	3,723.69	3,835.40	3,950.46	4,068.97	4,191.04	4,316.78	4,446.28	4,579.67	4,717.06	4,858.57	5,004.32
	42,119.19	43,382.77	44,684.25	46,024.78	47,405.52	48,827.68	50,292.52	51,801.29	53,355.33	54,956.99	56,604.67	58,302.61	60,051.89
Executive Assistant-Public Records Officer, IT Asst. Mgr., Facilities Asst. Mgr., Accounting Asst. Mgr.	21.00	21.63	22.28	22.95	23.64	24.34	25.08	25.83	26.60	27.40	28.22	29.07	29.94
	3,639.93	3,749.13	3,861.60	3,977.45	4,096.77	4,219.68	4,346.27	4,476.65	4,610.95	4,749.28	4,891.76	5,038.51	5,189.67
	43,679.16	44,989.53	46,339.22	47,729.40	49,161.28	50,636.12	52,155.20	53,719.86	55,331.45	56,991.40	58,701.14	60,462.17	62,276.04
Librarian II	23.55	24.26	24.98	25.73	26.51	27.30	28.12	28.96	29.83	30.73	31.65	32.60	33.58
	4,081.92	4,204.38	4,330.51	4,460.43	4,594.24	4,732.07	4,874.03	5,020.25	5,170.86	5,325.98	5,485.76	5,650.33	5,819.84
	48,983.06	50,452.55	51,966.13	53,525.11	55,130.86	56,784.79	58,488.33	60,242.98	62,050.27	63,911.78	65,829.13	67,804.01	69,838.13
Assistant Branch Manager - Librarian	25.00	25.75	26.52	27.32	28.14	28.98	29.85	30.75	31.67	32.62	33.60	34.61	35.64
	4,333.25	4,463.25	4,597.14	4,735.06	4,877.11	5,023.42	5,174.13	5,329.35	5,489.23	5,653.91	5,823.53	5,998.23	6,178.18
	51,999.00	53,568.97	55,165.74	56,820.71	58,555.33	60,281.09	62,099.53	63,952.21	65,870.78	67,846.90	69,882.31	71,978.78	74,138.14
Department Managers (non-librarian)	30.00	31.04	32.11	33.21	34.36	35.54	36.77	38.04	39.35	40.71	42.11	43.57	45.07
	5,199.90	5,379.30	5,564.88	5,756.87	5,955.48	6,160.95	6,373.50	6,593.39	6,820.86	7,056.18	7,299.61	7,551.45	7,811.98
	62,398.80	64,561.56	66,778.59	69,082.45	71,465.79	73,931.36	76,481.99	79,120.62	81,850.29	84,674.12	87,595.38	90,617.42	93,743.72
Department Managers (Librarian), Managing Librarians, HR Director	32.00	33.10	34.25	35.43	36.65	37.91	39.22	40.58	41.98	43.42	44.92	46.47	48.07
	5,546.56	5,737.92	5,935.67	6,140.66	6,352.51	6,571.68	6,798.40	7,032.94	7,275.58	7,526.59	7,785.26	8,051.88	8,327.78
	66,558.72	68,855.00	71,230.49	73,687.95	76,230.18	78,860.12	81,580.79	84,395.33	87,306.97	90,319.06	93,435.07	96,658.58	99,993.30
Public Library Services Director	45.00	46.55	48.16	49.82	51.54	53.32	55.16	57.06	59.03	61.06	63.17	65.35	67.60
	7,799.85	8,068.94	8,347.32	8,635.31	8,933.22	9,241.42	9,560.25	9,899.08	10,231.29	10,584.27	10,949.42	11,327.18	11,717.96
	83,598.20	86,827.34	90,167.88	93,623.67	97,208.69	100,927.04	104,783.84	108,782.11	112,926.94	117,222.99	121,675.43	126,289.13	131,065.56
Deputy Director	48.00	49.66	51.37	53.14	54.97	56.87	58.83	60.86	62.96	65.14	67.38	69.71	72.11
	8,319.84	8,606.87	8,903.81	9,210.99	9,528.77	9,857.52	10,197.60	10,549.42	10,913.37	11,289.88	11,679.38	12,082.32	12,499.16
	99,838.08	103,282.49	106,845.74	110,531.92	114,345.27	118,280.18	122,371.19	126,593.00	130,960.46	135,478.59	140,152.60	144,987.57	149,989.95
Director - Set by Board of Trustees	TBD by Trustees												

RESOLUTIONS AND CERTIFICATIONS

YAKIMA VALLEY LIBRARIES

Before the Board of Trustees of
Yakima Valley Libraries

In the matter of _____)
Approving the 2019 YVL Budget)

RESOLUTION
#18-010

BE IT RESOLVED by the Board of Trustees of Yakima Rural County Library District doing business as the Yakima Valley Libraries, Yakima County, Washington as follows:

WHEREAS, Yakima Rural County Library District, Yakima County, Washington is a rural county library district duly organized and existing under and by virtue of the Constitution and the laws of the State of Washington;

WHEREAS, RCW 27.12.050 provides for libraries to establish and maintain library service for the district by making a tax levy on the property in the district of not more than fifty cents per thousand dollars of assessed value per year sufficient for library service as shown to be required by submission of a budget;

WHEREAS the Board of Trustees has been provided with expenditure estimates for operation of the Library for 2019 that demonstrate a need for the maximum levy rate as allowed by law;

WHEREAS, the Board of Library Trustees expects to have new revenues and resources in the amount of \$7,828,467 and an estimated beginning cash balance of \$5,631,838 for the General Fund as outlined in Attachment A;

WHEREAS, estimated 2019 expenditures for the General Fund are expected to be \$8,132,578 in wages and benefits, operation, maintenance, capital projects including use of \$137,112 in reserve funds for an estimated ending cash balance of \$5,327,726w for the General Fund as outlined in Attachment A;

BE IT THEREFORE RESOLVED that the Board of Trustees adopts the 2019 budget as presented for the General Fund.

ADOPTED THIS 19th day of November 2018.

Trustee

Trustee

Trustee

Trustee

Trustee

YAKIMA VALLEY LIBRARIES

Attachment A

2019 Budget

	2018 Budget - Amended April 2018	2019 Budget	Notation
REVENUES			
Tax Revenues			
Property Tax Revenue	7,247,817	7,498,366	1
Other Taxes	39,100	39,100	2
Total Tax Revenues	7,286,917	7,537,466	3
Contract Cities			
Other Contract Cities	80,348	86,001	
Total Contract Cities	80,348	86,001	4
Other Revenue			
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	86,000	8
Total Other Revenue	180,000	205,000	9
Total All New Revenues	7,547,265	7,828,467	10
Other Resources			
Use of Carry Forward Fund - Line 44a	59,369	85,912	11
Use of Technology Fund - Line 46a	189,050	51,200	12
Use of Facility Assessment Fund - Line 50	110,956	-	
Projects funded with 2018 funds		167,000	13
Total Other Resources	359,375	304,112	13a
Total All New Revenues	7,906,640	8,132,578	14

Notations

1. 2019 property tax request is an estimated increase of \$73,332.75 over previous plus \$107,9898.89 in new construction, \$56,375.34 rebate
2. Estimated change in state taxes - wildlife in lieu, DNR, Utility
3. Estimated total tax revenues
4. Cities contracting for library services: Granger, Mabton, Naches, Tieton, and Union Gap
5. Grants and donations - includes McAuley 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 - 2018 projects
- 13a. Total use of reserve cash resources
14. Total all new Revenues and Resources

YAKIMA VALLEY LIBRARIES

Attachment A

2019 Budget

	2018 Budget - Amended April 2018	2019 Budget	Notation
EXPENDITURES			
Salary and Wages	3,870,293	3,890,138	15
Benefits	1,566,799	1,607,388	16
Supplies	253,064	192,200	17
Collection Materials - all	1,081,119	938,251	18
Professional Services	364,359	382,577	19
Communications	156,934	160,000	20
Travel & Training	58,002	64,331	21
Mileage	16,507	17,332	22
Advertising	27,800	30,580	23
Rentals - Building Leases	9,101	8,401	24
Rentals - Equipment	30,914	32,460	25
Insurance	43,000	45,000	26
Utilities	127,440	127,000	27
Repairs & Maintenance - all	234,752	218,970	28
Miscellaneous - dues and other	12,885	15,095	29
Intergovernmental Services	0	0	30
Deferred Maintenance	0	98,744	31
Total Operating Expenditures	7,852,969	7,828,467	32
Capital Projects - new 2019	552,174	137,112	33
Carry Forward Projects - carry forward 2018	0	167,000	34
Total Operational Expenditures and Capital	8,405,143	8,132,578	35

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 7.75% increase
17. Supplies and small equipment including computer replacements
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
20. Includes all communication: postage, phones, WAN, and County fiber connctions 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, promotional events, social media
24. Southeast and Zillah building rents, and storage unit
25. Copiers and postage meter
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 inc. dues, library memberships, Rotary, ALA, WLA
30. Maintenance payments for designated library buildings-governmental only-moved to utility reimbursement
31. Deferred maintenance from general fund (NEW)
32. Total estimated general operating expenditures
33. One time expenditures & capital projects - to fund from reserve funds
34. Projects to be brought forward to 2019 - unspent cash from 2018
35. Total estimated general operating, capital expenditures

YAKIMA VALLEY LIBRARIES

Attachment A

2019 Budget

	2018 Budget - Amended April 2018	2019 Budget	Notation
Transfers Out - General Fund			
Future Designated Funds	0	0	36
Total Transfers Out	<u>0</u>	<u>0</u>	37
Total Expenses & Transfer Out	<u>8,405,143</u>	<u>8,132,578</u>	38
Cash Reconciliation - General Fund (GF)			
Estimated Balance January	5,963,341	5,464,838	39
Estimated carry forward funds		167,000	39a
Estimated Operating Revenues Minus Expenditures	(246,336)	(0)	40
Carry Forward Projects		(167,000)	41
Capital Projects	(252,167)	(137,112)	41a
Estimated Ending Cash for GF	<u>5,464,838</u>	<u>5,327,726</u>	42
Reserved Cash - General Fund			
Boaz Endowment for Books	64,333	76,938	43
Carry Forward Fund (04)	434,757	180,446	44
Use for carry Fwd Fnd (04)	(59,369)	(85,912)	44a
Use for reserve for collection	370,359	370,100	44b
Facility Fund (05)	265,615	268,705	45
Technology Fund (06)	691,937	510,936	46
Use for technology replacement schedule from Tech Fnd (06)	(189,050)	(51,200)	46a
YCL Reserve Building Maintenance (roof)	300,000	303,490	47
Reserve for Strategic Plan Implementation	100,000	101,163	48
Reserve for fleet replacement	0	0	49
Reserve for Facility Inventory, Assesment, Improvement	863,527	857,658	50
Use for facility assesment & consultant	(110,956)	0	50A
Total Reserved Cash - GF	<u>2,731,153</u>	<u>2,532,323</u>	51
Unreserved Cash - GF			
Wage, Benefits, Comp Absence Liability	247,513	283,510	52
Capital and/or Facility Contingency (deferred maint)	0	98,744	53
Operating Cash - Working capital	2,486,173	2,413,149	54
Unreserved Cash - GF	<u>2,733,686</u>	<u>2,795,403</u>	55
Total Reserved and Unreserved Cash - General Fund	<u>5,464,838</u>	<u>5,327,726</u>	56
Budget Totals			
Revenues Plus Beginning Cash	<u>13,869,981</u>	<u>13,460,305</u>	57
Expenditures Plus Ending FB	<u>13,869,981</u>	<u>13,460,305</u>	58
Cash Reconciliation			
General Fund Estimated Cash	5,464,838	5,327,726	59
Designated Funds - All	924,846	871,084	60
Total All Funds	<u>6,389,684</u>	<u>6,198,810</u>	61

YAKIMA VALLEY LIBRARIES

Attachment A

2019 Budget

2018 Budget -
Amended April
2018

2019 Budget

Notation

NOTATIONS

36. Future projects - designated funds
37. Total deferred funds to transfer to designated funds
38. Total Transfer Out Funds and Expenditures
39. Estimated Beginning Cash Balance for January 2019 plus line 39a
- 39a. 2018 cash carryforward - non completed projects @ \$167,000 plus line 39
40. Estimated current year General Fund Operating Revenues minus Expenditures
41. 2018 Carry forward projects (cash not spent 2018) - \$167,000
- 41a. Projected capital expense from reserves - \$137,112
42. Estimated 2019 ending cash balance for General Fund
43. General Fund Ending Cash reserved for Boaz Endowment
44. General Fund 2019 ending cash balance reserved for Fund 04 Carry Forward - move \$200,000 to working fund
- 44a. Use of Carry Fwd - Capital projects
- 44b. Reserve for Collection
45. General Fund 2018 ending cash balance reserved for Fund 05 Facility Fund
46. General Fund 2018 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. 2019 projected Facility Assessment Expenses
51. General Fund 2019 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 2019 reserved and unreserved ending cash balance totals.
57. Total Resources (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 2019 Estimated Ending Cash Balance (see lines 51 + 55).
60. Total All Other Restricted Funds: West Valley and Plath Fund (Less 2019 tuition.)
61. Grand total all Funds for Yakima Valley Libraries.

Before the Board of Trustees of
YAKIMA VALLEY LIBRARIES

*A Resolution In the Matter of Levying
the 2019 Ad Valorem Property Taxes*

RESOLUTION
18-011

WHEREAS, the Yakima Rural County Library District Board of Trustees (doing business as Yakima Valley Libraries) has met and considered its budget for the calendar year 2019; and

WHEREAS, the Board of Trustees in the course of considering the budget for 2019 has reviewed all sources of revenue and examined all anticipated expenses and obligations; and

WHEREAS, the Board of Trustees has determined, in accordance with the provisions in RCW 27.12.050, that the revenue required for the maintenance of library service in the district is as shown in the 2019 budget, adopted November 19, 2018 by Resolution #18-010;

WHEREAS, the Board of Trustees has determined that it is in the best interest of and necessary to meet the expenses and obligations of Yakima Valley Libraries and that a substantial need exists for the property tax revenue to be increased in 2019 to support ongoing and capital library services operations;

NOW, THEREFORE, BE IT RESOLVED, that the regular levy is \$7,498,366, which is a \$73,332.76 dollar increase from the 2018 levy amount and a 1% increase of that same 2018 levy amount, plus additional amounts allowed for new construction, annexations, and increase in state assessed values and eligible amount from the refund levy.

RESOLVED this 19th day of November 2018.

Trustee

Trustee

Trustee

Trustee

Trustee

Before the Board of Trustees of
YAKIMA VALLEY LIBRARIES

*A Resolution In the Matter the 2019 Property Tax Levy
For the Yakima Rural County Library District
Above the "limit factor," up to 101 percent*

**RESOLUTION
18-012**

WHEREAS, the Board of Trustees for the Yakima Rural County Library District, doing business as Yakima Valley Libraries has met, considered and approved its budget for the calendar year 2019, according to the provisions of RCW 27.12.050 and Resolution #18-010; and

WHEREAS, the Board of Trustees, in the course of considering the budget for 2019 has reviewed all sources of revenue and examined all anticipated expenses and obligations; and

WHEREAS, the Board of Trustees has determined that, due to increased expenditures, (day to day operations and capital projects), to carry on the services, operations and maintenance of the Library District, the Board of Trustees find there is a substantial need to increase the regular property tax levy rate above the rate of inflation;

NOW, THEREFORE, BE IT RESOLVED, the limit factor for the regular levy for the calendar year of 2019 shall be 101 percent of the highest amount of regular property taxes that could have been lawfully levied in this taxing district in any year.

RESOLVED this 19th day of November 2018.

Trustee

Trustee

Trustee

Trustee

Trustee

YAKIMA RURAL COUNTY LIBRARY DISTRICT
YAKIMA VALLEY LIBRARIES

Tax Levy Request Certification
CERTIFICATION

State of Washington)
County of Yakima)

Yakima Rural County Library District
2019 Tax Levy Request Certification

I, Jim Davenport, Secretary of the Yakima Rural County Library District, do hereby certify that the Yakima Rural County Library District Board of Trustees of said Library District and appearing in the minutes of a meeting held on the 19th day of November, 2018, requesting the Board of Commissioners of Yakima County to levy taxes as follows:

Regular levy request in the amount of \$7,498,366, which is a \$73,332.75 dollar increase from the 2018 levy amount and a 1% increase of that same 2018 levy amount, plus any amount allowed for new construction, refunds, and increase in state assessed values.

At this time, I also certify that the population of said Library District is approximately 239,064 as published on the US Census Bureau website as of November 19, 2018:

<https://www.census.gov/quickfacts/fact/table/grandviewcitywashington,yakimacountywashington/PST045216>

Jim Davenport
Secretary
Yakima Rural County Library District

Date