

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;

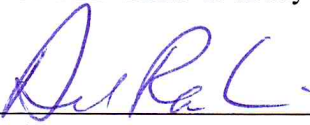
WHEREAS the Board of Trustees has been provided with expenditure estimates for operation of the Library for 2019 that demonstrate a need for the maximum levy rate as allowed by law;

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.

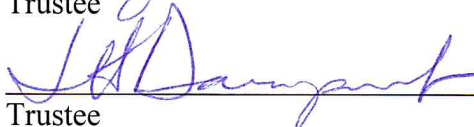
ADOPTED THIS 19th day of November 2018.



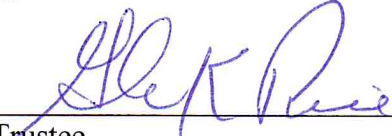
Trustee



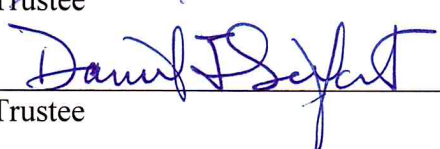
Trustee



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 \$107,989.89 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

2019 Budget

Attachment A

	2018 Budget - Ammended 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 - Ammended 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, Assessment, 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

2019 Budget

Attachment A

	2018 Budget - Ammended 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 revolving			
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.)			