

Before the Board of Trustees of
Yakima Valley Libraries

In the matter of
Approving the 2020 Yakima Valley Libraries' Budget)

RESOLUTION
#19-009

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 2020 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 \$8,079,840 and an estimated beginning cash balance of \$5,453,079 for the General Fund as outlined in Attachment A;

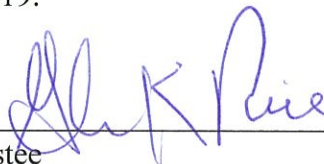
WHEREAS, estimated 2020 expenditures for the General Fund are expected to be \$8,278,538 in wages and benefits, operation, maintenance, capital projects including use of \$175,582 in reserve funds for an estimated ending cash balance of \$5,254,380 for the General Fund as outlined in Attachment A;

BE IT THEREFORE RESOLVED that the Board of Trustees adopts the 2020 budget as presented for the General Fund.

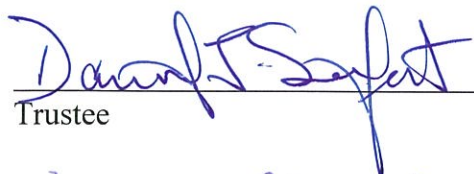
ADOPTED THIS 18th day of November, 2019.



Trustee



Trustee



Trustee

Trustee



Trustee

YAKIMA VALLEY LIBRARIES

Attachment A

2020 Budget

Notation

	2019 Budget - Amended April 2019	2020 Budget	
REVENUES			
Tax Revenues			
Property Tax Revenue	7,498,366	7,731,384	1
Other Taxes	39,100	39,100	2
<i>Total Tax Revenues</i>	<u>7,537,466</u>	<u>7,770,484</u>	3
Contract Cities			
Other Contract Cities	86,001	89,356	
<i>Total Contract Cities</i>	<u>86,001</u>	<u>89,356</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	86,000	101,000	8
<i>Total Other Revenue</i>	<u>205,000</u>	<u>220,000</u>	9
Total All New Revenues	<u>7,828,467</u>	<u>8,079,840</u>	10
Other Resources			
Use of Carry Forward Fund - Line 44a	429,181	23,116	11
Use of Technology Fund - Line 47a	85,700	42,500	12
Use of Facility Assessment Fund - Line 50a	236,534	112,170	13
Use of Facilities Fund (05) - Line 45a		20,912	14
<i>Total Other Resources</i>	<u>751,415</u>	<u>198,698</u>	14a
Total All New Revenues	<u>8,579,882</u>	<u>8,278,537</u>	15

Notations

1. 2020 property tax request is an estimated increase of \$75,048.79 over previous year plus \$95,823.44 in new construction, \$55,632.97 rebate
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 - Fund 04
- 13a. Total use of reserve cash resources
14. Use of cash - Facilities Fund 05
- 14a. Total use of reserve cash reserves
15. Total all new Revenues and Resources

EXPENDITURES	2019 Budget - Amended April 2019	2020 Budget	
Salary and Wages	3,890,138	4,035,229	15
Benefits	1,607,388	1,638,835	16
Supplies	193,092	311,172	17
Collection Materials - all	1,032,915	928,868	18
Professional Services	382,761	392,086	19
Communications	162,501	166,536	20
Travel & Training	65,213	54,344	21
Mileage	17,332	20,180	22
Advertising	30,742	32,100	23
Rentals - Building Leases	8,401	8,401	24
Rentals - Equipment	32,460	20,917	25
Insurance	48,000	49,920	26
Utilities	127,000	116,300	27
Repairs & Manteca - all	235,463	226,985	28
Miscellaneous - dues and other	15,095	17,501	29
Intergovernmental Services	0	0	30
Grant Expenditures	0	0	31
Deferred Maintenance	98,744	60,465	32
<i>Total Operating Expenditures</i>	<u>7,947,245</u>	<u>8,079,840</u>	33
Capital Projects	396,104	175,582	34
Carry Forward Projects	236,534	23,116	35
Total Operational Expenditures and Capital	<u><u>8,579,882</u></u>	<u><u>8,278,538</u></u>	36

NOTATIONS

15. Includes estimated performance merit and restructured positions and reserve moved to designated funds
16. Projected increase in payroll benefits; and medical benefits at 2.61% increase
17. Supplies and small equipment, including \$92,500 for IT equipment replacements
18. Collection materials and databases - reduction due to Collection Hq - reserve in designated funds. Does not include carryforward for April amendment
19. Professional services - includes increase in outsourcing of processing and collection development tools - Collection HQ
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)
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 (S1) building rents, and storage unit
25. Copiers and postage meter
26. Districtwide buildings, 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 including dues and library memberships, Rotary, ALA, WLA
30. Maintenance payments for designated library buildings-governmental only-moved to utility reimbursement
31. Grant Expenditures
32. Deferred maintenance from general fund (New 2019)
33. Total estimated general operating expenditures
34. One time expenditures & capital projects - to fund from reserve funds
35. Projects to be brought forward to 2020- unspent cash from 2019
36. Total estimated general operating, capital expenditures, and Carry Forward Projects for 2020

	2019 Budget - Amended April 2019	2020 Budget	
Transfers Out - General Fund			
Future Designated Funds	0	0	36
			38
Total Transfers Out	<u>0</u>	<u>0</u>	37
Total Expenses & Transfer Out	<u>8,579,882</u>	<u>8,278,538</u>	38
Cash Reconciliation - General Fund (GF)			
Estimated Balance January	5,842,312	5,429,963	39
Estimated Carry Forward funds	339,067	23,116	39a
Estimated Operating Revenues Minus Expenditures	0	(0)	40
Carry Forward Projects	(236,534)	(23,116)	41
Capital Projects	(396,104)	(175,582)	41a
Requested Expense Amendments & Carryforward	(118,777)		41b
Estimated Ending Cash for GF	<u>5,429,964</u>	<u>5,254,380</u>	42
Reserved Cash - General Fund			
Boaz Endowment for Books	76,441	88,181	43
Carry Forward Fund (04)	442,833	23,888	44
Use for Capital projects from carry Fwd Fnd (04)	(427,689)	(23,116)	44a
Use for reserve for collection	375,097	382,504	45
Facility Fund (05)	270,549	269,536	46
Use of Carry FWD - Facilities Fund	(6,355)	(20,912)	46a
Technology Fund (06)	704,790	582,059	47
Use for technology replacement schedule from Tech Fnd (06)	(136,647)	(42,500)	47a
YCL Reserve Building Maintenance (roof)	305,573	311,606	48
Reserve for Strategic Plan Implementation	101,858	103,869	49
Reserve for Facility Inventory, Assessment, Improvement	874,575	829,896	50
Use for facility assessment & consultant	(61,947)	(112,170)	50a
Total Reserved Cash - GF	<u>2,519,078</u>	<u>2,392,840</u>	51
Unreserved Cash - GF			
Wage, Benefits, Comp Absence Liability	283,510	283,510	52
Capital and/or Facility Contingency (deferred maint)	98,744	159,209	53
Operating Cash - Working capital	2,528,633	2,418,821	54
Unreserved Cash - GF	<u>2,910,887</u>	<u>2,861,540</u>	55
Total Reserved and Unreserved Cash - General Fund	<u>5,429,964</u>	<u>5,254,380</u>	56
Budget Totals			
Revenues Plus Beginning Cash	<u>14,009,846</u>	<u>13,532,918</u>	57
Expenditures Plus Ending FB	<u>14,009,846</u>	<u>13,532,918</u>	58
Cash Reconciliation			
General Fund Estimated Cash	5,429,964	5,254,381	59
Designated Funds - All	918,836	927,695	60
Total All Funds	<u>6,348,800</u>	<u>6,182,075</u>	61

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 2020 plus line 39a
- 39a. 2019 carryforward - non completed projects @ \$23,116 plus line 39
40. Estimated current year General Fund Operating Revenues minus Expenditures
41. 2019 Carry Forward projects (cash not spent 2019) - \$23,116
- 41a. Projected expense cash reserves \$175,582
- 41b. Additional expense carryforward and amendments requested \$0.00
42. Estimated 2020 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 \$23,116 to working fund
- 44a. Use of Carry Fwd - Capital Projects
45. Reserve for Collection
46. General Fund 2019 ending cash balance reserved for Fund 05 Facility Fund - move \$20,912 to working fund
- 46a. Use of Carry Fwd - Facility Fund
47. General Fund 2019 ending cash balance reserved for Fund 06 Technology Fund - move \$42,500 to working fund
- 47a. Use of Carry Fwd - Technology replacement schedule
48. New reserve for Yakima Building maintenance - pending roof repair/replacement
49. New reserve for Strategic Plan Implementation - to be determined
50. General Fund 2019 ending balance reserve for Facility Assessment - move \$112,170 to working fund
- 50a. 2020 projected Facility Assessment Expenses
51. General Fund 2020 estimated reserved ending cash balance totals.
52. Unreserved funds - payroll contingency
53. Unreserved funds - Deferred Maintenance owned buildings
54. Unreserved funds - working capital for day to day operations and unfunded property tax months.
55. Unreserved funds (cash) projected total.
56. General Fund 2020 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 and ending cash balance) for General Fund
59. General Fund 2020 Estimated Ending Cash Balance (see line 55).
60. Total All Other Restricted Funds: YVLCF and Plath Fund (Less 2020 tuition.)
61. Grand total all Funds for Yakima Valley Libraries.