

Before the Board of Trustees of
Yakima Valley Libraries

In the matter of
Approving the 2021 YVL Budget)

RESOLUTION
#20-012

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 2021 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 \$8,514,091 and an estimated beginning cash balance of \$5,514,441 for the General Fund as outlined in Attachment A;

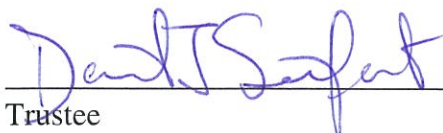
WHEREAS, estimated 2021 expenditures for the General Fund are expected to be \$8,671,021 in wages and benefits, operation, maintenance, capital projects including use of \$72,452 in reserve funds for an estimated ending cash balance of \$5,357,510 for the General Fund as outlined in Attachment A;

BE IT THEREFORE RESOLVED that the Board of Trustees adopts the 2021 budget as presented for the General Fund.

ADOPTED THIS 16th day of November 2020.


Trustee


Trustee


Trustee


Trustee


Trustee

	2020 Budget - Amended Oct 2020	2021 Budget	Notation
REVENUES			
Tax Revenues			
Property Tax Revenue	7,731,384	8,207,106	1
Other Taxes	39,100	39,100	2
<i>Total Tax Revenues</i>	7,770,484	8,246,206	3
Contract Cities			
Other Contract Cities	89,356	62,885	
<i>Total Contract Cities</i>	89,356	62,885	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	101,000	86,000	8
<i>Total Other Revenue</i>	220,000	205,000	9
Total All New Revenues	8,079,840	8,514,091	10
Other Resources			
Use of Carry Forward Fund - Line 44a	237,845	9,268	11
Use of Technology Fund - Line 47a	42,500	80,500	12
Use of Facility Assessment Fund - Line 50	154,957	56,862	13
Use of Facilities Fund (05) - Line 46a	21,107	10,300	14
<i>Total Other Resources</i>	456,409	156,930	14a
Total All New Revenues	8,536,248	8,671,021	15

Notations

1. 2021 property tax request is an estimated increase of \$76,728 over previous year plus \$121,889.63 in new construction, \$16,098.80 rebate, and \$319,589.34 for Union Gap
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, and Tieton
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

Salary and Wages	4,035,229	4,013,208	15
Benefits	1,638,835	1,676,836	16
Supplies	311,172	231,686	17
Collection Materials - all	928,868	919,578	18
Professional Services	392,086	389,513	19
Communications	166,536	171,612	20
Travel & Training	54,344	37,826	21
Mileage	20,180	16,801	22
Advertising	32,100	32,800	23
Rentals - Building Leases	8,401	8,401	24
Rentals - Equipment	20,917	20,214	25
Insurance	49,920	60,412	26
Utilities	116,300	117,425	27
Repairs & Manteca - all	226,985	233,543	28
Miscellaneous - dues and other	17,501	18,901	29
Intergovernmental Services	0	0	30
Grant Expenditures	0	0	31
Union Gap Estimated Startup Costs		316,572	31a
Deferred Maintenance	60,465	98,763	32
Union Gap Startup Costs - In Capital		150,000	32a
<i>Total Operating Expenditures</i>	<u>8,079,839</u>	<u>8,514,092</u>	33
Capital Projects	218,564	72,452	34
Carry Forward Projects	<u>237,845</u>	<u>84,478</u>	35
Total Operational Expenditures and Capital	<u><u>8,536,247</u></u>	<u><u>8,671,021</u></u>	36
	0	(0)	37
	0		

NOTATIONS

15. Includes estimated performance merit and restructured positions
16. Projected increase in payroll benefits; and medical benefits at 9.65% increase
17. Supplies and small equipment, including \$63,450 for IT equipment & replacements
18. Collection materials and databases - reduction due to Collection Hq - reserve in designated funds. No 2020 carryforward
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 (\$1) building rents, and storage unit
25. Copiers and postage meter
26. Districtwide buildings, vehicle, D&O, and liability insurance. Includes a 10% increase and \$5,500 in admin fees
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
- 31a. These monies will be moved into an internal investment acct & represent the first year of Union Gap Est Startup Costs
32. Deferred maintenance from general fund (New in 2019) - 1.16% of Total New Revenue
- 32a. Union Gap Startup Costs - Estimate
33. Total estimated general operating expenditures
34. One time expenditures & capital projects - to fund from reserve funds
35. Projects to be brought forward to 2021- unspent cash from 2020
36. Total estimated general operating, capital expenditures, and Carry Forward Projects for 2021

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>8,536,247</u>	<u>8,671,021</u>	38
Cash Reconciliation - General Fund (GF)			
Estimated Balance January	5,629,450	5,429,963	39
Estimated Carry Forward funds	237,845	84,478	39a
Estimated Operating Revenues Minus Expenditures	0	(0)	40
Carry Forward Projects	(23,116)	(84,478)	41
Capital Projects	(175,582)	(72,452)	41a
Requested Expense Amendments & Carryforward	(257,711)	0	41b
Estimated Ending Cash for GF	<u>5,410,886</u>	<u>5,357,510</u>	42
Reserved Cash - General Fund			
Boaz Endowment for Books	92,218	95,000	43
Carry Forward Fund (04)	233,006	13,509	44
Use for Capital projects from carry Fwd Fnd (04)	(275,021)	(9,268)	44a
Use for reserve for collection	388,881	390,000	45
Facility Fund (05)	271,146	262,979	46
Use of Carry FWD - Facilities Fund	(22,717)	(10,300)	46a
Technology Fund (06)	589,559	630,000	47
Use for technology replacement schedule from Tech Fnd (06)	(50,000)	(80,500)	47a
YCL Reserve Building Maintenance (roof)	316,801	329,833	48
Reserve for Strategic Plan Implementation	105,600	107,565	49
Reserve for Facility Inventory, Assessment, Improvement	906,712	794,542	50
Use for facility assessment & consultant	(112,170)	(56,862)	50a
Reserve for Union Gap Startup costs		0	
Use for Union Gap startup costs		(150,000)	50b
Total Reserved Cash - GF	<u>2,444,015</u>	<u>2,316,498</u>	51
Unreserved Cash - GF			
Wage, Benefits, Comp Absence Liability	283,510	283,510	52
Capital and/or Facility Contingency (deferred maint)	161,726	260,489	53
Operating Cash - Working capital	2,521,636	2,497,012	54
Unreserved Cash - GF	<u>2,966,872</u>	<u>3,041,012</u>	55
Total Reserved and Unreserved Cash - General Fund	<u>5,410,886</u>	<u>5,357,510</u>	56
Budget Totals			
Revenues Plus Beginning Cash	13,947,134	14,028,531	57
Expenditures Plus Ending FB	13,947,133	14,028,531	58
Cash Reconciliation			
General Fund Estimated Cash	5,410,886	5,357,511	59
Designated Funds - All	940,183	945,000	60
Total All Funds	<u>6,351,069</u>	<u>6,302,510</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. 2020 carryforward - non completed projects @ \$84,478 plus line 39
40. Estimated current year General Fund Operating Revenues minus Expenditures
41. 2020 Carry Forward projects (cash not spent 2020) - \$84,478
- 41a. Projected expense cash reserves \$72,452
- 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 2020 ending cash balance reserved for Fund 04 Carry Forward - Move \$9,268 to working fund
- 44a. Use of Carry Fwd - Capital Projects
45. Reserve for Collection
46. General Fund 2020 ending cash balance reserved for Fund 05 Facility Fund - move \$10,300 to working fund
- 46a. Use of Carry Fwd - Facility Fund
47. General Fund 2020 ending cash balance reserved for Fund 06 Technology Fund - move \$80,500 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 2020 ending balance reserve for Facility Assessment - move \$56,862 to working fund
- 50a. 2021 projected Facility Assessment Expenses
- 50b. 2020 Union Gap Startup costs - \$150,000.00 Estimate
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 2021 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 2021 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.