

Before the Board of Trustees of
Yakima Valley Libraries

In the matter of
Approving the 2022 YVL Budget)

RESOLUTION
#20-011

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;

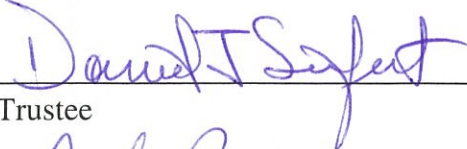
WHEREAS the Board of Trustees has been provided with expenditure estimates for operation of the Library for 2022 that demonstrate a need for the maximum levy rate as allowed by law;

WHEREAS, the Board of Library Trustees expects to have new revenues and resources in the amount of \$8,741,415 and an estimated beginning cash balance of \$6,185,568 for the General Fund as outlined in Attachment A;


WHEREAS, estimated 2022 expenditures for the General Fund are expected to be \$9,072,858 in wages and benefits, operation, maintenance, capital projects including use of \$129,900 in reserve funds for an estimated ending cash balance of \$6,004,124 for the General Fund as outlined in Attachment A;

BE IT THEREFORE RESOLVED that the Board of Trustees adopts the 2022 budget as presented for the General Fund.


ADOPTED THIS 15th day of November 2021.


Trustee


Trustee


Trustee


Trustee


Trustee

2022 Budget

	2021 Budget - Amended May 2021	2022 Budget	Notation
REVENUES			
Tax Revenues			
Property Tax Revenue	8,207,106	8,373,470	1
Other Taxes	39,100	39,100	2
Total Tax Revenues	8,246,206	8,412,570	3
Contract Cities			
Other Contract Cities	62,885	66,657	
Total Contract Cities	62,885	66,657	4
Other Revenue			
Grants and Donations	23,000	90,188	5
Copies	27,000	27,000	6
Fines, Fees, Overdues	69,000	69,000	7
All Other Revenues	86,000	76,000	8
Total Other Revenue	205,000	262,188	9
Total All New Revenues	8,514,091	8,741,415	10
Other Resources			
Use of Carry Forward Fund - Line 56	13,509	-	11
Use of Technology Fund - Line 57	100,038	5,500	12
Use of Facility Assessment Fund - Line 66	61,671	38,439	13
Use of Facilities Fund (05) - Line 59	37,005	123,504	14
Use of YCL Building Maintenance Fund (roof) - Line 63	285,000	14,000	15
Use of Union Gap monies for startup - Line 68		150,000	
Total Other Resources	497,223	331,443	17
Total All New Revenues	9,011,314	9,072,858	18

Notations

1. 2022 property tax request is an estimated increase of \$81,745 over previous year plus \$104,535.85 in new construction
2. Estimated change in state taxes - wildlife in lieu, DNR, Utility, County Refund
3. Estimated total tax revenues
4. Cities contracting for library services: Granger, Mabton, Naches, and Tieton
5. Grants and donations - includes McAuley and Boaz Endowments, Foundation, and ARPA (American Rescue Plan Act)
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
14. Use of cash - Facilities Fund 05
15. Use of cash - YCL Bldg Maint Fund (Roof) Represents the retainage for this project. Approval by L&I, DOR, and ESD will not happen in 2021
16. Use of cash - Union Gap Start up costs carry forward
17. Total other Resources
18. Total all new Revenues and Resources

EXPENDITURES

Salary and Wages	3,976,273	4,077,184	19
Benefits	1,660,874	1,693,355	20
Supplies	234,882	264,454	21
Collection Materials - all	957,061	928,868	22
Professional Services	393,579	367,912	23
Communications	171,612	242,819	24
Travel & Training	37,826	67,926	25
Mileage	16,801	16,721	26
Advertising	32,800	32,800	27
Rentals - Building Leases	8,401	8,400	28
Rentals - Equipment	21,320	4,580	29
Insurance	60,412	65,000	30
Utilities	117,425	118,415	31
Repairs & Maintenance - all	239,383	318,456	32
Miscellaneous - dues and other	20,106	21,617	33
Intergovernmental Services	0	-	34
Grant Expenditures	0	67,188	35
Union Gap Estimated Startup Operations	316,572	324,498	36
Deferred Maintenance	98,763	100,621	37
Debt Service	0	20,600	38
Union Gap Startup Costs - In Capital	150,000	150,000	39
Total Operating Expenditures	8,514,090	8,891,415	40
Carry Forward Projects	0	-	
Capital Projects	372,152	129,900	41
Carry Forward Projects	125,071	51,543	42
Total Operational Expenditures and Capital	9,011,314	9,072,858	43
	0	(0)	

NOTATIONS

19. Includes estimated performance merit and restructured positions
20. Projected increase in payroll benefits; and medical benefits at 9.65% increase
21. Supplies and small equipment, including \$87,413 for IT equipment & replacements
22. Collection materials and databases - reduction due to Collection Hq - reserve in designated funds. No 2021 carryforward
23. Professional services - includes increase in outsourcing of processing and collection development tools - Collection HQ
24. Includes all communication: postage, phones, WAN, and County fiber connections and services
25. Training and travel for staff to conferences and other training (Staff and Trustees)
26. Mileage only - fuel for library vehicles now classified under supplies (per BARS)
27. Advertising: local newspapers, promotional events, social media
28. Southeast building rent
29. Storage Unit, Programming & Director Facilities Rental, Facilities Misc Rentals
30. Districtwide buildings, vehicle, D&O, and liability insurance. Includes a 10% increase and \$5,500 in admin fees
31. Districtwide utilities for all branches, and Yakima Central Library and Service Center\
32. Repairs & maintenance includes building and software licensing maintenance.
33. As per BARS category all expenses not covered above including dues and library memberships, Rotary, ALA, WLA
34. Maintenance payments for designated library buildings-governmental only-moved to utility reimbursement
35. Grant Expenditures - American Rescue Plan Act - SOS - IMLS (Institute of Museum and Library Scvs
36. These monies will be moved into an internal investment acct & represent the first & second years of Union Gap tax revenue
37. Deferred maintenance from general fund (New in 2019) - 1.16% of Total New Revenue
38. Debt Service expense - Change in BARS accounting that all lease payments must be paid out of A/C 591 - Copiers & postage machine
39. Union Gap Startup Costs - Estimate for 2019
40. Total estimated general operating expenditures
41. One time expenditures & capital projects - to fund from reserve funds
42. Projects to be brought forward to 2022- unspent cash from 2021
43. Total estimated general operating, capital expenditures, and Carry Forward Projects for 2022

Transfers Out - General Fund			
Future Designated Funds	0	-	44
		-	
Total Transfers Out	0	-	45
Total Expenses & Transfer Out	9,011,314	9,072,858	46
Cash Reconciliation - General Fund (GF)			
Estimated Balance January	5,429,963	5,952,582	47
Estimated Carry Forward funds	84,478	51,543	48
Estimated Operating Revenues Minus Expenditures	0	181,443	49
Carry Forward Capital Projects	(125,071)	(51,543)	50
Capital Projects	(372,152)	(129,900)	51
Requested Expense Amendments & Carryforward	0	-	52
Estimated Ending Cash for GF	5,017,217	6,004,124	53
Reserved Cash - General Fund			
Boaz Endowment for Books	95,000	106,000	54
Carry Forward Fund (04)	13,509	0	55
Use for Capital projects from carry Fwd Fnd (04)	(13,509)	0	56
Use for reserve for collection	390,000	393,000	57
Facility Fund (05)	262,979	236,383	58
Use of Carry FWD - Facilities Fund	(37,005)	(123,504)	59
Technology Fund (06)	630,000	552,633	60
Use for technology replacement schedule from Tech Fnd (06)	(100,038)	(5,500)	61
YCL Reserve Building Maintenance (roof)	329,833	76,605	62
Use of YCL Building Maintenance (roof)	(285,000)	(14,000)	63
Reserve for Strategic Plan Implementation	107,565	106,667	64
Reserve for Facility Inventory, Assessment, Improvement	794,542	790,902	65
Use for facility assessment & consultant	(61,671)	(38,439)	66
Reserve for Union Gap Startup costs	173,252	201,750	67
Use for Union Gap startup costs	(150,000)	(150,000)	68
Bob Tuck Fund	0	1,400	69
Total Reserved Cash - GF	2,149,457	2,133,897	70
Unreserved Cash - GF			
Wage, Benefits, Comp Absence Liability	283,510	283,510	71
Capital and/or Facility Contingency (deferred maint)	260,489	361,110	72
Operating Cash - Working capital	2,497,012	3,225,606	73
Unreserved Cash - GF	3,041,012	3,870,226	74
Total Reserved and Unreserved Cash - General Fund	5,190,469	6,004,124	75
Budget Totals			
Revenues Plus Beginning Cash	14,028,532	15,076,982	76
Expenditures Plus Ending FB	14,028,532	15,076,982	77
Cash Reconciliation			
General Fund Estimated Cash	5,017,217	6,004,124	78
Designated Funds - All	935,365	915,500	79
Total All Funds	5,952,582	6,919,624	80

NOTATIONS

44. Future projects - designated funds
45. Total deferred funds to transfer to designated funds
46. Total Transfer Out Funds and Expenditures
47. Estimated Beginning Cash Balance for January 2020 plus line 39a
48. 2021 carryforward - non completed projects @ \$ plus line 39
49. Estimated current year General Fund Operating Revenues minus Expenditures
50. 2022 Carry Forward projects (cash not spent 2021) - \$51,543
51. Projected expense cash reserves \$129,900
52. Additional expense carryforward and amendments requested \$0.00
53. Estimated 2022 ending cash balance for General Fund
54. General Fund Ending Cash reserved for Boaz Endowment
55. General Fund 2022 ending cash balance reserved for Fund 04 Carry Forward - This fund will be at \$0 at 2021 year end
56. Use of Carry Fwd - Capital Projects
57. Reserve for Collection
58. General Fund 2021 ending cash balance reserved for Fund 05 Facility Fund. Move \$123,504 to working fund
59. Use of Carry Fwd - Facility Fund
60. General Fund 2021 ending cash balance reserved for Fund 06 Technology Fund - move \$5,500 to working fund.
61. Use of Carry Fwd - Technology replacement schedule
62. New reserve for Yakima Building maintenance - roof replacement
63. Use of Yakima Building maintenance - roof retainage not paid in 2021 \$14,000
64. New reserve for Strategic Plan Implementation - to be determined
65. General Fund 2021 ending balance reserve for Facility Assessment - move \$62,429 to working fund
66. 2022 projected Facility Assessment Expenses - Now \$62,439
67. New reserve fund for Union Gap startup costs
68. 2020 Union Gap Startup costs - \$150,000.00
Estimate
69. Bob Tuck Fund
70. General Fund 2021 estimated reserved ending cash balance totals.
71. Unreserved funds - payroll contingency
72. Unreserved funds - Deferred Maintenance owned buildings
76. Unreserved funds - working capital for day to day operations and unfunded property tax months.
74. Unreserved funds (cash) projected total.
75. General Fund 2022 reserved and unreserved ending cash balance totals.
76. Total Resources (revenues, transfers in, and beginning cash balance) for General Fund
77. Total Expenditures (including capital projects and ending cash balance) for General Fund
78. General Fund 2022 Estimated Ending Cash Balance (see line 55).
79. Total All Other Restricted Funds: YVLCF and Plath Fund (Less 2022 tuition.) - Reduction of estimated interest in Fund 02 and 03
80. Grand total all Funds for Yakima Valley
Libraries.