

Before the Board of Trustees of  
**Yakima Valley Libraries**

In the matter of  
(Amending the 2022 YVL Budget)

**RESOLUTION**  
#22-005

**WHEREAS**, Yakima Valley Libraries (known as Yakima County Rural Library District), reports financial activity using the Cash Basis Budgeting, Accounting and Reporting System as prescribed by the State Auditor's Office under the Revised Code of Washington - RCW 43.09;

**WHEREAS**, RCW 27.12.210 provides the Board of Trustees with exclusive control of the finances of the Library District;

**WHEREAS**, the 2021 Yakima Valley Libraries' Fiscal Year has demonstrated changes in actual revenues and expenditures due to cash basis reporting thus impacting the 2022 Budget beginning cash balance and carry forward projects;

**THEREFORE, BE IT RESOLVED** as follows:

*Section 1 - Adoption of the Revised 2022 Budget*

The Board of Trustees amends the 2022 Budget, including the General Operating Fund to incorporate revised beginning balance and 2021 unexpended projects including the materials collection, operating expenses, technology, and additional capital projects for 2022 plus the addition of reserved funds. A copy of the Reserved Funds Attachment A, revised 2022 Budget is attached hereto as Attachment B, Capital Projects Attachment, and incorporated herein by reference. At the conclusion of the budget process, the total District revised expenditure authority for the General Fund is established as follows:

General Operating Fund - 001	\$9,464,047	
Beginning cash balance Fund - 001	\$8,606,062	General Fund
Estimated ending balance Fund - 001	\$8,498,726	General Fund

*Section 2 - Budgeted Ending Cash Balance*

Within the 2022 Budget the ending cash balance is classified as follows:

*Reserved Cash* - restrictions to be modified by Board resolution or motion.

*Unreserved Cash* - designations for liabilities and contingencies to include four months estimated operating expenditures (working capital), payroll liabilities, and deferred maintenance.

*Section 3 - Other Funds*

Beginning cash balance Fund - 002	\$ 803,022	YVL Capital Fund
Beginning cash balance Fund - 003	\$ 125,476	Plath Fund

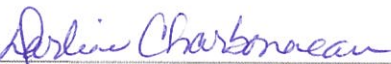
*Section 4 - Effective Date*

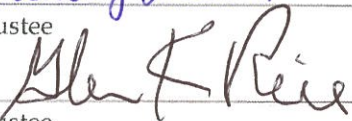
This resolution shall be effective immediately upon its adoption and approval.

**ADOPTED** by the Board of Trustees of Yakima Valley Libraries this 23<sup>rd</sup> day of May, 2022.

  
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Trustee

  
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Trustee

Resolution #22-005  
2022 YVL Budget Amendment

Reserved General Fund 001 cash designations to be included in this resolution:

Boaz Endowment	\$ 106,557
Carry Forward Fund (04)	\$ 0
Reserve for Collection Development	\$ 482,821
Facility Fund (05)	\$ 45,454
Technology Fund (06)	\$ 571,045
YCL Reserve Bldg. Maintenance (roof)	\$ 63,034
Reserve for Strategic Plan Implementation	\$ 107,264
Reserve for Facilities Inventory, Asst, & Imprv.	\$ 788,753
Reserve for Union Gap Startup Costs	\$ 139,254
Reserved for Bob Tuck Fund	\$ <u>1,383</u>
 Total Reserved Cash - General Fund	 \$ <u>2,305,565</u>

**DESIGNATED FUNDS**

*Yakima Valley Libraries Capital Fund 002*

Beginning Balance	\$ 803,022
Expenditures - YCL Misc.	\$ (11,505)
Estimated interest	\$ <u>7,900</u>
Estimated Ending Balance	\$ <u>799,417</u>

*Plath Fund 003*

Beginning Balance	\$ 125,476
Estimated endowment (2022)	\$ 12,000
Estimated interest	\$ 1,250
Estimated tuition	\$ (14,646)
Estimated Ending Balance	\$ <u>124,080</u>

Total designated funds	\$ 923,497
Total General fund	\$ <u>8,498,726</u>
Estimated ending balance all funds	\$ <u>9,422,223</u>

## YAKIMA VALLEY LIBRARIES

Attachment B

## 2022 Budget Amendment

	2022 Adopted	2021 Carry Forward	2022 New	Adjustments	2022 Adopted	Notation
<b>REVENUES</b>						
<b>Tax Revenues</b>						
Property Tax Revenue	8,373,470				8,373,470	1
Other Taxes	39,100				39,100	2
<b>Total Tax Revenues</b>	<b>8,412,570</b>				<b>8,412,570</b>	<b>3</b>
<b>Contract Cities</b>						
Other Contract Cities	66,657				66,657	4
<b>Total Contract Cities</b>	<b>66,657</b>				<b>66,657</b>	
<b>Other Revenue</b>						
Grants and Donations	90,188				90,188	5
Copies	27,000				27,000	6
Fines, Fees, Overdues	69,000				69,000	7
All Other Revenues	76,000				76,000	8
<b>Total Other Revenue</b>	<b>262,188</b>				<b>262,188</b>	<b>9</b>
<b>Total All New Revenues</b>	<b>8,741,415</b>				<b>8,741,415</b>	<b>10</b>
<b>Other Resources</b>						
Use of Carry Forward Fund - Line 56	-				-	11
Use of Technology Fund - Line 61	5,500				5,500	12
Use of Facility Assessment Fund - Line 66	38,439	5,000	14,548		57,987	13
Use of Facilities Fund (05) - Line 59	123,504		80,574		204,078	14
Use of YCL Building Maintenance Fund (roof) - Line 63	14,000				14,000	15
Use of Union Gap monies for startup - Line 68	150,000		365,000		365,000	16
Use of General Funds 2021 Carry Forward					76,067	17
<b>Total Other Resources</b>	<b>331,443</b>				<b>722,632</b>	<b>18</b>
<b>Total All New Revenues</b>	<b>9,072,858</b>	<b>5,000</b>	<b>460,122</b>	<b>0</b>	<b>9,464,047</b>	<b>19</b>

## Notations

- 2022 property tax request is an estimated increase of \$81,745 over previous year plus \$104,635.86 in new construction
- Estimated change in state taxes - wildlife in lieu, DNR, Utility, County Refund
- Estimated total tax revenues
- Cities contracting for library services: Granger, Mabton, Naches, and Tieton
- Grants and donations - includes McAuley and Boaz Endowments, Foundation, and ARPA (American Rescue Plan Act \$67,188)
- Fees for copies (photocopy and Internet printing)
- Fines: fees, overdue, lost books
- Investment interest (Estimate only - Yakima Treasurer manages all investments.)
- Total Other Revenues
- Total All Revenues - estimated *new revenues*
- Use of cash - Carry Forward Fund
- Use of cash - Technology Fund \$5,500
- Use of cash - Facilities Assessment Fund \$57,987
- Use of cash - Facilities Fund 05 \$196,178
- Use of cash - YCL Bldg. Maint Fund (Roof) Represents the retainage for this project - \$14,000. Approval by L&I, DOR, and ESD will not happen in 2021
- Use of cash - Union Gap Start up costs carry forward - \$150K Startup costs not needed in 2022. \$365K from fund for new bookmobile
- Use of General Funds 2021 Carry Forward \$76,067
- Total other Resources
- Total all new Revenues and Resources

## 2022 Budget Amendment

	2022 Adopted	2021 Carry Forward	2022 New	Adjustments	2022 Adopted	Notation
<b>EXPENDITURES</b>						
Salary and Wages	4,077,184			(54,519)	4,022,665	20
Benefits	1,693,355		10,000	(30,837)	1,672,718	21
Supplies	264,454	27,750	55,450		347,654	22
Collection Materials - all	928,868	54,090			982,959	23
Professional Services	367,012	1,327	1,485		370,724	24
Communications	242,819				242,819	25
Travel & Training	67,926				67,926	26
Mileage	16,721		6,750		23,471	27
Advertising	32,800				32,800	28
Rentals - Building Leases	8,400				8,400	29
Rentals - Equipment	4,580				4,580	30
Insurance	65,000				65,000	31
Utilities	118,415				118,415	32
Repairs & Maintenance - all	318,456		3,600		322,056	33
Miscellaneous - dues and other	21,617				21,617	34
Intergovernmental Services	0				0	35
Grant Expenditures	67,188				67,188	36
Union Gap Estimated Startup Operations	324,498				324,498	37
Deferred Maintenance	100,621				100,621	38
Debt Service	20,800	770			21,370	39
Union Gap Startup Costs - In Capital	150,000			(150,000)	0	40
<b>Total Operating Expenditures</b>	<b>8,891,415</b>	<b>83,937</b>	<b>77,285</b>	<b>(235,156)</b>	<b>8,817,481</b>	<b>41</b>
Capital Projects	129,900		460,122		590,022	42
Carry Forward Projects	51,543	5,000			56,543	43
<b>Total Operational Expenditures and Capital</b>	<b>9,072,859</b>	<b>88,938</b>	<b>537,408</b>	<b>(235,155)</b>	<b>9,464,047</b>	<b>44</b>
	0				(0)	
	0					

## NOTATIONS

20. Includes estimated performance merit and restructured positions. Reverse \$54,519 for UG staff not hired in 2022
21. Projected increase in PR benefits; & med benefits at 9.65% increase. Reverse \$30, 637 for UG staff not hired in 2022, Add \$10,000 for moving expenses for new ED
22. Supplies and small equipment, including \$82,749.62 carry forward and new for IT equipment & replacements. Also \$450 for supplies not budgeted for Selah
23. Collection materials and databases - reduction due to Collection Hq - reserve in designated funds. 2021 Carry forward of \$54,090 for 2021 Encumbered
24. Professional services - includes outsourcing of processing & collection develop tools. Also janitorial carryforward of \$1,327 & new of \$1,485
25. Includes all communication: postage, phones, WAN, and County fiber connections and services
26. Training and travel for staff to conferences and other training (Staff and Trustees)
27. Mileage only-fuel for library vehicles now classified under supplies (per BARS). New \$ for mileage missed of \$750 and \$6,000 for ED Candidate travel
28. Advertising: local newspapers, promotional events, social media
29. Southeast building rent
30. Storage Unit, Programming & Director Facilities Rental, Facilities Misc. Rentals
31. Districtwide buildings, vehicle, D&O, and liability insurance. Includes a 10% increase and \$5,500 in admin fees
32. Districtwide utilities for all branches, and Yakima Central Library and Service Center
33. Repairs & maintenance includes building and software licensing maintenance. Also \$3,600 for R&M at Naches missed in original budget
34. As per BARS category all expenses not covered above including dues and library memberships, Rotary, ALA, WLA
35. Maintenance payments for designated library buildings-governmental only-moved to utility reimbursement
36. Grant Expenditures - American Rescue Plan Act (ARPA) - SOS - IMLS (Institute of Museum and Library Scvs) \$67,188
37. These monies will be moved into an internal investment acct & represent the first & second years of Union Gap tax revenue
38. Deferred maintenance from general fund (New in 2019) - 1.16% of Total New Revenue
39. Debt Service expense-Change in BARS accounting; all lease payments paid out of A/C 591 - Copiers & postage machine + \$770 Carryforward from 2021
40. Union Gap Startup Costs \$150K - Estimate for 2019 - Reversed due to new library not expected to open until 2024. Will budget this again in 2023
41. Total estimated general operating expenditures
42. Capital projects - to fund from reserve funds. Includes \$70,000 for Van, \$365K for bookmobile, and \$17,222 additional for cabling projects at YCL, BU, and WH
43. Projects to be brought forward to 2022- unspent cash from 2021 + \$5,000 carryforward from 2021 projects not completed-cabling BU and WH
44. Total estimated general operating, capital expenditures, and Carry Forward Projects for 2022



## 2022 Budget Amendment

	2022 Adopted	2021 Carry Forward	2022 New	Adjustments	2022 Adopted	Notation
<b>Transfers Out - General Fund</b>						
Future Designated Funds	0				0	45
<b>Total Transfers Out</b>	0				0	46
<b>Total Expenses &amp; Transfer Out</b>	<u>9,072,859</u>				<u>9,464,047</u>	47
<b>Cash Reconciliation - General Fund (GF)</b>						
Estimated Balance January	8,606,062				8,606,062	48
Estimated Carry Forward funds	51,543				56,543	49
Estimated Operating Revenues Minus Expenditures	181,443				646,566	50
Carry Forward Capital Projects	(51,543)				(56,543)	51
Capital Projects	(129,900)				(590,022)	52
Requested Expense Amendments & Carryforward	0				(163,879)	53
<b>Estimated Ending Cash for GF</b>	<u>8,657,604</u>				<u>8,498,726</u>	54
<b>Reserved Cash - General Fund</b>				Adjustments	Balances as of 04/30/22	
Boaz Endowment for Books	106,000			557	106,557	55
Carry Forward Fund (04)	0				0	56
Use for Capital projects from carry Fwd Fund (04)	0				0	57
Use for reserve for collection	393,000	87,812		2,009	482,821	58
Facility Fund (05)	236,383			13,149	249,532	59
Use of Carry FWD - Facilities Fund	(123,504)		(80,574)		(204,078)	60
Technology Fund (06)	552,633			23,912	576,545	61
Use for technology replacement schedule from Tech Fund (06)	(5,500)				(5,500)	62
YCL Reserve Building Maintenance (roof)	76,605			429	77,034	63
Use of YCL Building Maintenance (roof)	(14,000)				(14,000)	64
Reserve for Strategic Plan Implementation	108,667			597	107,264	65
Reserve for Facility Inventory, Assessment, Improvement	790,902			55,838	846,740	66
Use for facility assessment projects	(38,439)	(5,000)	(14,548)		(57,987)	67
Reserve for Union Gap Startup costs	201,750			302,504	504,254	68
Use for Union Gap startup costs	(150,000)		(365,000)	150,000	(365,000)	69
Bob Tuck Fund	1,400			(17)	1,383	70
<b>Total Reserved Cash - GF</b>	<u>2,133,897</u>	<u>82,812</u>	<u>(460,122)</u>	<u>548,978</u>	<u>2,305,565</u>	71
<b>Unreserved Cash - GF</b>						
Wage, Benefits, Comp Absence Liability	283,510				283,510	72
Capital and/or Facility Contingency (deferred maint)	201,242			163,871	365,113	73
Operating Cash - Working capital	6,038,954				5,544,538	74
<b>Unreserved Cash - GF</b>	<u>6,523,706</u>				<u>6,193,161</u>	75
<b>Total Reserved and Unreserved Cash - General Fund</b>	<u>8,657,604</u>				<u>8,498,726</u>	76
<b>Budget Totals</b>						
Revenues Plus Beginning Cash	<u>17,730,463</u>				<u>17,962,773</u>	77
Expenditures Plus Ending FB	<u>17,730,462</u>				<u>17,962,773</u>	78
<b>Cash Reconciliation</b>						
General Fund Estimated Cash	8,657,604				8,498,726	79
Designated Funds - All	915,500				923,497	80
<b>Total All Funds</b>	<u>9,573,104</u>				<u>9,422,223</u>	81

## 2022 Budget Amendment

	2022 Adopted	2021 Carry Forward	2022 New	Adjustments	2022 Adopted	Notation
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## NOTATIONS

45. Future projects - designated funds
46. Total deferred funds to transfer to designated funds
47. Total Transfer Out Funds and Expenditures
48. Estimated Beginning Cash Balance for January 2022
49. 2021 carryforward - non completed projects @ \$56,543
50. Estimated current year General Fund Operating Revenues minus Expenditures
51. 2022 Carry Forward projects (cash not spent 2021) - \$56,543
52. Projected expense cash reserves \$582,122 includes \$365K for bookmobile
53. Additional expense carryforward and amendments requested \$76,067 + \$87,812 of unused 2021 Collection monies to be moved to the Collection Invest a/c
54. Estimated 2022 ending cash balance for General Fund
55. General Fund Ending Cash reserved for Boaz Endowment + Adjustment of \$557 for interest earned in 2022
56. General Fund 2022 ending cash balance reserved for Fund 04 Carry Forward - This fund will be at \$0 at 2021 year end
57. Use of Carry Fwd - Capital Projects
58. Reserve for Collection - Move \$87,812 balance of 2021 less encumbered from GF to Coll Inv Fund + Adj of \$2,009 for int earned in 2022 & to corr. balance
59. General Fund 2021 ending cash balance reserved for Fund 06 Facility Fund + \$13,149 for int earned in 2022 and to correct balance
60. Use of Carry Fwd - Facility Fund - Move \$196,178 to working fund. Includes \$70K for a new courier van
61. General Fund 2021 ending cash balance reserved for Fund 06 Technology Fund + \$23,882 for interest earned in 2022 & to corr. Balance
62. Use of Carry Fwd - Technology replacement schedule - Move \$5,500 to working fund
63. New reserve for Yakima Building maintenance - roof replacement + \$429 for interest earned in 2022 & to corr. Balance
64. Use of Yakima Building maintenance - roof retainage not paid in 2021 \$14,000
65. New reserve for Strategic Plan Implementation + \$597 for interest earned in 2022
66. General Fund 2021 ending balance reserve for Facility Assessment + \$55,838 for interest earned in 2022 & to corr. balance
67. 2022 use of Facility Assessment Fund - Move \$57,987 to working fund
68. New reserve fund for Union Gap startup costs + \$302,503.88 for interest earned at end of 2021 & beginning of 2022 & additional tax revenue received in 2021 & 2022
69. 2020 Union Gap Startup costs - \$150,000.00 startup estimate reversed & will re-budget 2023 when building begins. Add \$365K for Bookmobile
70. Bob Tuck Fund - Less \$17 to correct balance
71. General Fund 2021 estimated reserved ending cash balance totals.
72. Unreserved funds - payroll contingency
73. Unreserved funds-Capital and/or Facility contingency-Deferred Maint-Total is beginning balance + adjustment for monies transferred from GF thru 2022
74. Operating Cash - Working capital
75. Unreserved Cash - GF
76. Unreserved funds - working capital for day to day operations and unfunded property tax months.
77. Total Resources (revenues, transfers in, and beginning cash balance) for General Fund
78. Total Expenditures (including capital projects and ending cash balance) for General Fund
79. General Fund 2022 Estimated Ending Cash Balance (see line 54).
80. Total All Other Restricted Funds: YVLCF and Plath Fund (Less 2022 tuition.) - Reduction of estimated interest in Fund 02 and 03
81. Grand total all Funds for Yakima Valley Libraries.