

Before the Board of Trustees of
Yakima Valley Libraries

In the matter of
Approving the 2023 YVL Budget)

RESOLUTION
#22-013

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 2023 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 \$8,897,373 and an estimated beginning cash balance of \$9,762,329 for the General Fund as outlined in Attachment A;

WHEREAS, estimated 2023 expenditures for the General Fund are expected to be \$9,675,010 in wages and benefits, operation, maintenance, capital projects including use of \$74,302 in reserve funds for an estimated ending cash balance of \$9,396,691 for the General Fund as outlined in Attachment A;

BE IT THEREFORE RESOLVED that the Board of Trustees adopts the 2023 budget as presented for the General Fund.

ADOPTED THIS 14th day of November 2022.



Trustee



Trustee



Trustee

Trustee



Trustee

YAKIMA VALLEY LIBRARIES

Attachment A

2023 Budget

	2022 Budget - Amended May 2022	2023 Budget	Notation
REVENUES			
Tax Revenues			
Property Tax Revenue	8,373,470	8,618,618	1
Other Taxes	39,100	44,100	2
Total Tax Revenues	8,412,570	8,662,718	3
Contract Cities			
Other Contract Cities	66,657	70,655	
Total Contract Cities	66,657	70,655	4
Other Revenue			
Grants and Donations	90,188	23,000	5
Copies	27,000	27,000	6
Fees	69,000	13,000	7
All Other Revenues	76,000	101,000	8
Total Other Revenue	262,188	164,000	9
Total All New Revenues	8,741,415	8,897,373	10
Other Resources			
Use of Fund 04 Ow ned- Line 57	0	116,952	11
Use of Technology Fund - Line 62	5,500	262,000	12
Use of Facility Assessment Fund - Line 66	57,987	-	13
Use of Fund 05 Nonow ned - Line 60	204,078	21,500	14
Use of YCL Building Maintenance Fund (roof) - Line 63	14,000	-	15
Use of Union Gap monies for startup & Vehicles - Line 69 & 71	365,000	377,185	16
Use of General Funds 2021 Carry Forward	76,067	-	17
Total Other Resources	722,632	777,637	18
Total All New Revenues	9,464,047	9,675,010	19

Notations

1. 2023 property tax request is an estimated increase of \$83,431 over previous year plus \$135,913.26 in new construction & \$56,193 in Rebates
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, and Foundation
6. Fees for copies (photocopy and Internet printing)
7. Fines: fees, lost books
8. Investment interest (Estimate only - Yakima Treasurer manages all investments.) and Misc Revenue
9. Total Other Revenues
10. Total All Revenues - estimated new revenues
11. Use of cash - Fund 04 Owned
12. Use of cash - Technology Fund
13. Use of cash - Fund 04 Owned
14. Use of cash - Fund 05
15. Use of cash 2022
16. Use of cash - Union Gap Start up & Vehicles
17. Use of General Funds 2022 Carry Forward \$
18. Total other Resources
19. Total all new Revenues and Resources

EXPENDITURES

Salary and Wages	4,022,665	4,023,157	20
Benefits	1,672,718	1,780,195	21
Supplies	347,654	584,618	22
Collection Materials - all	982,959	982,959	23
Professional Services	370,724	461,817	24
Communications	242,819	227,459	25
Travel & Training	67,926	35,955	26
Mileage	23,471	21,080	27
Advertising	32,800	32,300	28
Rentals - Building Leases	8,400	8,400	29
Rentals - Equipment	4,580	7,575	30
Insurance	65,000	65,000	31
Utilities	118,415	118,240	32
Repairs & Maintenance - all	322,056	336,751	33
Miscellaneous - dues and other	21,617	19,477	34
Intergovernmental Services	0	-	35
Grant Expenditures	67,188	-	36
Union Gap Estimated Startup Operations	324,498	347,499	37
Deferred Maintenance	100,621	103,813	38
Debt Service	21,370	3,080	39
Union Gap Startup Costs - In Capital	0	150,000	40
Total Operating Expenditures	8,817,481	9,309,373	41
Carry Forward Projects	0	-	
Capital Projects	590,022	74,302	42
Carry Forward Projects	56,543	291,335	43
Total Operational Expenditures and Capital	9,464,047	9,675,009	44
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NOTATIONS

- 20. Includes estimated performance merit and restructured positions
- 21. Projected increase in payroll benefits; and medical benefits at 11.87% increase
- 22. Supplies and small equipment, including \$384,000 for IT supplies, equipment, software, & replacements
- 23. Collection materials and databases
- 24. Professional services - increase in outsourcing of processing and collection development tools, and Strategic Plan, Security, and Substitute Pool
- 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)
- 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.
- 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
- 37. These monies will be moved into an internal investment acct & represent the third year 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 that all lease payments must be paid out of A/C 591 - postage machine
- 40. Union Gap Startup Costs - Estimate for 2023
- 41. Total estimated general operating expenditures
- 42. One time expenditures & capital projects - to fund from reserve funds
- 43. Projects to be brought forward to 2023- unspent cash from 2022
- 44. Total estimated general operating, capital expenditures, and Carry Forward Projects for 2023

Transfers Out - General Fund			
Future Designated Funds	0	-	45
		-	
Total Transfers Out	0	-	46
Total Expenses & Transfer Out	9,464,047	9,675,010	47
Cash Reconciliation - General Fund (GF)			
Estimated Balance January	8,606,062	9,105,357	48
Estimated Carry Forward funds	56,543	291,335	49
Estimated Operating Revenues Minus Expenditures	646,566	365,637	50
Carry Forward Capital Projects	(56,543)	(291,335)	51
Capital Projects	(590,022)	(74,302)	52
Requested Expense Amendments & Carryforward	(163,879)	-	53
Estimated Ending Cash for GF	8,498,726	9,396,691	54
Reserved Cash - General Fund			
Boaz Endowment for Books	106,557	122,755	55
Fund 04 - Now for use for owned YVL Capital Expenses	0	1,290,104	56
Use for Capital projects from Fnd (04)	0	(116,952)	57
Use for reserve for collection	482,821	486,840	58
Fund 05 - This is now the fund for Nonowned YVL capital exp	249,532	242,931	59
Use of Fund 05	(204,078)	(21,500)	60
Technology Fund (06)	576,545	579,784	61
Use for technology replacement schedule from Tech Fnd (06)	(5,500)	(262,000)	62
YCL Reserve Building Maintenance (roof)	77,034	0	63
Use of YCL Building Maintenance (roof)	(14,000)	0	64
Reserve for Strategic Plan Implementation	107,264	0	65
Reserve for Facility Inventory, Assessment, Improvement	846,740	0	66
Use for facility assessment & consultant	(57,987)	0	67
Reserve for Union Gap Tax Revenue	504,254	523,324	68
Use for Union Gap startup costs	(365,000)	(150,000)	69
Use of Union Gap Tax Funds for Bookmobile & New Van	0	(227,185)	70
Bob Tuck Fund	1,383	0	71
Total Reserved Cash - GF	2,305,565	2,468,102	72
Unreserved Cash - GF			
Wage, Benefits, Comp Absence Liability	283,510	283,510	73
Capital and/or Facility Contingency (deferred maint)	365,113	468,926	74
Operating Cash - Working capital	5,544,538	6,176,153	75
Unreserved Cash - GF	6,193,162	6,928,589	76
Total Reserved and Unreserved Cash - General Fund	8,498,727	9,396,691	77
Budget Totals			
Revenues Plus Beginning Cash	17,962,774	19,071,702	78
Expenditures Plus Ending FB	17,962,774	19,071,703	79
Cash Reconciliation			
General Fund Estimated Cash	8,498,726	9,396,691	80
Designated Funds - All	923,497	931,900	81
Total All Funds	9,422,223	10,328,591	82

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 2023
49. 2022 carryforward - non completed projects
50. Estimated current year General Fund Operating Revenues minus Expenditures
51. 2022 Carry Forward projects (cash not spent 2022) - \$291,335
52. Projected expense cash reserves \$74,302
53. Additional expense carryforward and amendments requested \$0.00
54. Estimated 2023 ending cash balance for General Fund
55. General Fund Ending Cash reserved for Boaz Endowment
56. General Fund 2022 ending cash balance reserved for Fund 04 Owned YVL Captial Expenses
57. Use of Fund 04
58. Reserve for Collection
59. General Fund 05 Nonowned YVL Capital Expenses
60. Use of Fund 05
61. General Fund 2022 ending cash balance reserved for Fund 06 Technology Fund
62. Use of Fund 06 Technology \$262,000
63. New reserve for Yakima Building maintenance - roof replacement - Project Completed \$0.00 balance
64. Use of Yakima Building maintenance - roof retainage - Project Completed
65. New reserve for Strategic Plan Implementation - These monies were moved to Fund 04 per the Board at their June 27, 2022 meeting
66. General Fund Facility Assessment - These monies were moved to fund 04 & 05 per the Board at the June 27, 2022 meeting
67. No monies for 2023 these expenses are not in either fund 04 or 05
68. New reserve fund for Union Gap startup costs
69. 2023 Union Gap Startup costs - \$150,000.00 Estimate
70. 2023 use of Union Gap reserves for completion of Bookmobile and New Van \$227,185
71. Bob Tuck Fund - These monies were moved to fund 04 per the Board at the June 27, 2022 meeting
72. General Fund 2023 estimated reserved ending cash balance totals.
73. Unreserved funds - payroll contingency
74. Unreserved funds - Deferred Maintenance owned buildings
75. Unreserved funds - working capital for day to day operations and unfunded property tax months.
76. Unreserved funds (cash) projected total.
77. General Fund 2023 reserved and unreserved ending cash balance totals.
78. Total Resources (revenues, transfers in, and beginning cash balance) for General Fund
79. Total Expenditures (including capital projects and ending cash balance) for General Fund
80. General Fund 2023 Estimated Ending Cash Balance (see line 54).
81. Total All Other Restricted Funds: YVLCF and Plath Fund (Less 2023 tuition.)
82. Grand total all Funds for Yakima Valley Libraries.