

Before the Board of Trustees of  
Yakima Valley Libraries

In the matter of  
Approving the 2024 YVL Budget)

**RESOLUTION**  
**#23-009**

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 2024 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 \$9,257,980 and an estimated beginning cash balance of \$10,703,146 for the General Fund as outlined in Attachment A;

WHEREAS, estimated 2024 expenditures for the General Fund are expected to be \$9,774,435 in wages and benefits, operation, maintenance, capital projects including use of \$185,525 in reserve funds for an estimated ending cash balance of \$10,703,146 for the General Fund as outlined in Attachment A;

BE IT THEREFORE RESOLVED that the Board of Trustees adopts the 2024 budget as presented for the General Fund.

ADOPTED THIS 15th day of November 2023.

  
Trustee

  
Trustee

  
Trustee

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Trustee

# YAKIMA VALLEY LIBRARIES

Attachment A

## 2024 Budget

	2023 Budget - Amended June 2023	2024 Budget	
<b>REVENUES</b>			
<b>Tax Revenues</b>			
Property Tax Revenue	8,618,618	8,872,987	1
Other Taxes	44,100	44,100	2
<b>Total Tax Revenues</b>	<b>8,662,718</b>	<b>8,917,087</b>	<b>3</b>
<b>Contract Cities</b>			
Other Contract Cities	70,655	74,893	
<b>Total Contract Cities</b>	<b>70,655</b>	<b>74,893</b>	<b>4</b>
<b>Other Revenue</b>			
Grants and Donations	23,000	30,000	5
Copies	27,000	20,000	6
Fees	13,000	10,000	7
All Other Revenues	101,000	206,000	8
<b>Total Other Revenue</b>	<b>164,000</b>	<b>266,000</b>	<b>9</b>
<b>Total All New Revenues</b>	<b>8,897,373</b>	<b>9,257,980</b>	<b>10</b>
<b>Other Resources</b>			
Use of Fund 04 Owned- Line 57	132,006	92,650	11
Use of Technology Fund - Line 62	268,156	32,500	12
Use of Norman J Lee Fund - Line 69	0	10,000	13
Use of Fund 05 Nonowned - Line 60	25,388	11,200	14
Use Deferred Maintenance Fund - Line 71	0	20,000	15
Use of Union Gap monies for startup - Line 66	325,423	330,106	16
Use of General Funds 2023 Carry Forward	210,861	20,000	17
<b>Total Other Resources</b>	<b>961,834</b>	<b>516,455</b>	<b>18</b>
<b>Total All New Revenues</b>	<b>9,859,207</b>	<b>9,774,435</b>	<b>19</b>

### Notations

1. 2024 property tax request is an estimated 1% increase of \$86,186.18 over previous year plus \$104,161.13 in new construction & \$82,986.59 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. 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 - Norman J Lee Fund
14. Use of cash - Fund 05
15. Use of Deferred Maint Fund
16. Use of cash - Union Gap Start up from internal investment account setup to hold UG taxes from annexation
17. Use of General Funds 2023 Carry Forward \$20,000 from the State audit cxld until 2024 budgeted in 2023. These monies are included in Business Services 2024 budget
18. Total other Resources
19. Total all new Revenues and Resources

**EXPENDITURES**

Salary and Wages	4,023,157	4,369,768	20
Benefits	1,790,195	1,882,285	21
Supplies	592,987	630,756	22
Collection Materials - all	1,065,207	982,960	23
Professional Services	558,505	582,914	24
Communications	236,504	186,078	25
Travel & Training	35,955	46,307	26
Mileage	21,080	22,845	27
Advertising	32,300	29,500	28
Rentals - Building Leases	8,400	8,400	29
Rentals - Equipment	7,575	6,615	30
Insurance	70,000	77,000	31
Utilities	118,240	117,925	32
Repairs & Maintenance - all	342,418	390,408	33
Miscellaneous - dues and other	19,477	14,934	34
Intergovernmental Services	0	-	35
Grant Expenditures	0	-	36
Union Gap Estimated Startup Operations	347,499	-	37
Deferred Maintenance	103,813	138,870	38
Debt Service	3,080	25,196	39
Union Gap Startup Costs - In Capital	150,000	-	40
<b>Total Operating Expenditures</b>	<b>9,526,390</b>	<b>9,512,760</b>	<b>41</b>
Carry Forward Projects	0	-	
Capital Projects	86,702	185,525	42
Carry Forward Projects	246,115	76,150	43
<b>Total Operational Expenditures and Capital</b>	<b>9,859,207</b>	<b>9,774,435</b>	<b>44</b>
	0	(0)	

**NOTATIONS**

20. Includes estimated performance merit, restructured positions, and 3% COLA for staff due to 2024 minimum wage increase from \$15.74 to \$16.28

21. Projected increase in payroll benefits; and medical benefits at 10.34% increase

22. Supplies and small equipment, including \$350,850 for IT supplies, equipment, software, & replacements

23. Collection materials and databases - Includes \$125,100.36 for Union Gap collection. Monies for UG coming from internal investment account

24. Professional services - increase in outsourcing of processing, \$30K Facilities Plan, \$20K Rebranding, \$30K Comp and Class, and \$30K 3 year State Audit (\$20K of the the \$30k is a carry forward from 2023 as the audit was moved out 1 year)

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) Includes 10K from the Norman J Lee Donation

27. Mileage only - fuel for library vehicles now classified under supplies (per BARS)

28. Advertising: Board meetings, local newspapers, promotional events, social media

29. Southeast building rent

30. Storage Unit, Bookmobile Storage, 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 \$198,920 software licensing maintenance. Also includes \$30,000 for new PR, HR, and Timekeeping software. Plus 20K for Deferred Maint Emergency FD

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. Monies will no longer be kept in an internal account now that building will be completed

38. Deferred maintenance from general fund (New in 2019) - Increased from 1.16% in 2023 to 1.5% in 2024 of Total New Revenue 1% to Deferred Maintenance in the amount of \$90,580.11 and .5% to IT reserves in the amount of \$48,289.89

39. Debt Service expense - Change in BARS accounting that all lease payments must be paid out of A/C 591 - \$3200-postage machine. Change in 2023 BARS Software Contracts are now considered a liability-Collection HQ \$21,996

40. 2024 Union Gap Startup Costs have now been moved to UG capital & expenses & are included in expense totals

41. Total estimated general operating expenditures

42. One time expenditures & capital projects - to fund from reserve funds

43. Projects to be brought forward to 2024- unspent cash from 2023



#### 44. Total estimated general operating, capital expenditures, and Carry Forward Projects for 2024

##### Transfers Out - General Fund

Future Designated Funds	0	-	45
		-	
<b>Total Transfers Out</b>	<b>0</b>	<b>-</b>	<b>46</b>
<b>Total Expenses &amp; Transfer Out</b>	<b>9,859,207</b>	<b>9,774,435</b>	<b>47</b>

##### Cash Reconciliation - General Fund (GF)

Estimated Balance January	9,105,357	10,646,997	48
Estimated Carry Forward funds	246,115	76,150	49
Estimated Operating Revenues Minus Expenditures	365,637	261,675	50
Carry Forward Capital Projects	(246,115)	(76,150)	51
Capital Projects	(86,702)	(185,525)	52
Requested Expense Amendments & Carryforward	(217,017)	(20,000)	53
<b>Estimated Ending Cash for GF</b>	<b>9,167,274</b>	<b>10,703,146</b>	<b>54</b>

##### Reserved Cash - General Fund

Boaz Endowment for Books	124,574	136,632	55
Fund 04 - Now for use for owned YVL Capital Expenses	927,348	789,244	56
Use for Capital projects from Fnd (04)	(132,006)	(92,650)	57
Use for reserve for collection	494,053	500,078	58
Fund 05 - This is now the fund for Nonowned YVL capital exp	237,418	240,313	59
Use of Fund 05	(25,388)	(11,200)	60
Technology Fund (06)	588,374	324,129	61
Use for technology replacement schedule from Tech Fnd (06)	(268,156)	(32,500)	62
Fleet Monies Moved from Union Gap for OS Van	88,361	69,846	63
Outreach Van	(66,364)	0	64
Reserve for Union Gap Tax Revenue	496,552	330,106	65
Use for Union Gap startup costs	(150,000)	(330,106)	66
2023 Use for Union Gap Tax funds for Bookmobile & New Van	(109,059)	0	67
Norman J Lee Donation received 02/22/23	187,910	240,070	68
Use of Norman J Lee Donation	0	(10,000)	69
Deferred Maintenance Owned Buildings	468,926	559,509	70
Use of Deferred Maintenance - Fac Emergency Fund	0	(20,000)	71
Deferred Maintenance Technology	0	48,290	72
<b>Total Reserved Cash - GF</b>	<b>2,862,543</b>	<b>2,741,762</b>	<b>73</b>

##### Unreserved Cash - GF

Wage, Benefits, Comp Absence Liability	283,510	283,510	74
Operating Cash - Working capital	6,021,221	7,677,874	75
<b>Unreserved Cash - GF</b>	<b>6,304,732</b>	<b>7,961,384</b>	<b>76</b>
<b>Total Reserved and Unreserved Cash - General Fund</b>	<b>9,167,275</b>	<b>10,703,146</b>	<b>77</b>

##### Budget Totals

Revenues Plus Beginning Cash	19,026,482	20,477,581	78
Expenditures Plus Ending FB	19,026,482	20,477,581	79

##### Cash Reconciliation

General Fund Estimated Cash	9,167,274	10,703,146	80
Designated Funds - All	939,800	935,000	81
<b>Total All Funds</b>	<b>10,107,074</b>	<b>11,638,146</b>	<b>82</b>

## 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 2024
49. 2023 carryforward - non completed projects
50. Estimated current year General Fund Operating Revenues minus Expenditures
51. 2023 Carry Forward projects (cash not spent 2023) - \$76,150.00 This includes \$6,000 for the new OS van wrap and \$70150 for the SS HVAC
52. Projected expense cash reserves \$185,525 which includes \$11,200 Mabton Internet buildout, \$125,325.03 UG - Smart Shelf, Circ Desk, Shelving, and Furniture, \$11,500 WV Furniture, \$5000 NWRR cabling, and \$32,500 for Polaris inventory device
53. Additional expense carryforward - 20K budgeted in 2023 for State Audit that was moved to 2024
54. Estimated 2024 ending cash balance for General Fund
55. General Fund Ending Cash reserved for Boaz Endowment
56. General Fund 2023 estimated ending cash balance reserved for Fund 04 Owned Capital Expenses.
57. Use of Fund 04, \$92,650 - 2023 carryforward Van wrap \$6,000 and \$70149.73 SS HVAC, New 2024 \$5000 NWRR Cabling for Microfilm reader move and \$11,500 for WV updates
58. Reserve for Collection
59. General Fund 05 Nonowned YVL Capital Expenses
60. Use of Fund 05 \$11,200 Mabton internet buildout
61. General Fund cash balance reserved for Fund 06 Technology Fund
62. Use of Fund 06 Technology \$32,500 Polaris inventory device w/surface
63. Monies moved from Union Gap Tax Revenue for OS Van. Van is supposed to be delivered by 2023 year end see note 64
64. Outreach Van - Supposed to be delivered by and purchased by year end. If not then the monies for the van will be rolled forward in the April amendment
65. Internal reserve for Union Gap Tax Revenue. All monies except those in line 66 have been moved back in the GF investment account
66. Union Gap startup costs - Capital (\$125,325.03), Equipment (\$41,210.98), Furniture(\$38,469.63), and Collection (\$125,100.36)
67. Bookmobile paid for in 2023. OS van in line 63 & 64
68. Unrestricted donation from Norman J Lee
69. Use of Norman J Lees funds \$10K for additional staff training
70. Unreserved funds - Deferred Maintenance owned buildings. New in 2024 .5% or \$48,289.89 to be moved to IT deferred maintenance
71. Use of Deferred Maintenance - New in 2024 \$20K for Owned Facilities Emergency Fund - Monies in Facilities department
72. Deferred Maintenance - Technology needs
73. General Fund 2024 estimated reserved and unreserved cash balance totals
74. Unreserved funds - payroll contingency
75. Unreserved funds - working capital for day to day operations and unfunded property tax months.
76. Unreserved funds (cash) projected total.
77. General Fund 2024 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 2024 Estimated Ending Cash Balance (see line 54)
81. Total All Other Restricted Funds: YVLCF and Plath Fund. Less 2024 tuition + Interest Earned + Estimated Endowment
82. Grand total all Funds for Yakima Valley Libraries.