

Before the Board of Trustees of  
Yakima Valley Libraries

In the matter of  
Approving the 2025 YVL Budget)

**RESOLUTION**  
**#24-011**

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 2025 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 \$10,152,583 and an estimated beginning cash balance of \$11,317,640 for the General Fund as outlined in Attachment A;

WHEREAS, estimated 2025 expenditures for the General Fund are expected to be \$10,540,926 in wages and benefits, operation, maintenance, capital projects including use of \$538,493 in reserve funds for an estimated ending cash balance of \$11,457,790 for the General Fund as outlined in Attachment A;

BE IT THEREFORE RESOLVED that the Board of Trustees adopts the 2025 budget as presented for the General Fund.

ADOPTED THIS 13th day of November 2024.



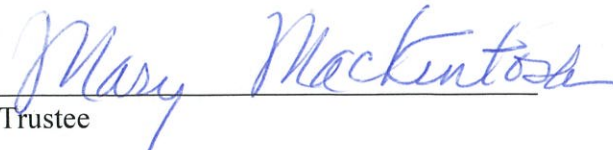
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# YAKIMA VALLEY LIBRARIES

Attachment A

## 2025 Budget

	2024 Budget - Amended June 2024	2025 Budget	Notation
<b>REVENUES</b>			
<b>Tax Revenues</b>			
Property Tax Revenue	8,872,987	9,162,412	1
Other Taxes	44,100	44,100	2
<b>Total Tax Revenues</b>	8,917,087	9,206,512	3
<b>Contract Cities</b>			
Other Contract Cities	74,893	79,385	
<b>Total Contract Cities</b>	74,893	79,385	4
<b>Other Revenue</b>			
Grants and Donations	30,000	680,685	5
Copies	20,000	20,000	6
Fees	10,000	10,000	7
All Other Revenues	306,000	156,000	8
<b>Total Other Revenue</b>	366,000	866,685	9
<b>Total All New Revenues</b>	9,357,980	10,152,583	10
<b>Other Resources</b>			
Use of Fund 04 Owned- Line 57	160,121	498,493	11
Use of Technology Fund - Line 62	32,500	40,000	12
Use of Norman J Lee Fund - Line 69	10,000	10,000	13
Use of Fund 05 Nonowned - Line 60	4,974	-	14
Use Deferred Maintenance Fund - Line 71	20,000	20,000	15
Use of Union Gap monies for startup - Line 67	401,898		16
YVL Fleet - Line 64	60,834		
Use of General Funds 2024 Carry Forward	183,971		17
<b>Total Other Resources</b>	874,298	568,493	18
<b>Total All New Revenues</b>	10,232,278	10,721,075	19

### Notations

1. 2025 property tax request is an estimated 1% increase of \$88,416.73 over previous year includes \$125,482.77 in new construction & \$105,249.13 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, Foundation, Wellness, and LCIP
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 2024
18. Total other Resources
19. Total all new Revenues and Resources

#### EXPENDITURES

Salary and Wages	4,369,768	4,301,758	20
Benefits	1,882,285	1,814,785	21
Supplies	686,424	496,604	22
Collection Materials - all	1,094,628	982,960	23
Professional Services	578,944	500,444	24
Communications	214,619	278,805	25
Travel & Training	46,307	39,300	26
Mileage	22,845	26,410	27
Advertising	29,500	27,500	28
Rentals - Building Leases	8,400	700	29
Rentals - Equipment	6,615	10,875	30
Insurance	87,000	96,000	31
Utilities	143,829	134,315	32
Repairs & Maintenance - all	375,117	390,710	33
Miscellaneous - dues and other	19,807	19,075	34
Intergovernmental Services	0	-	35
Grant Expenditures	0	1,223,000	36
Union Gap Estimated Startup Operations		-	37
Deferred Maintenance	238,870	152,289	38
Debt Service	43,567	45,396	39
Union Gap Startup Costs - In Capital			40
<b>Total Operating Expenditures</b>	<b>9,848,523</b>	<b>10,540,926</b>	<b>41</b>
Carry Forward Projects		-	
Capital Projects	315,946	40,000	42
Carry Forward Projects	67,809	140,150	43
<b>Total Operational Expenditures and Capital</b>	<b>10,232,277</b>	<b>10,721,076</b>	<b>44</b>
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#### NOTATIONS

20. Includes estimated performance merit
21. Projected increase in payroll benefits; and medical benefits at 6.5% increase
22. Supplies and small equipment, including \$243,600 for IT supplies, equipment, software, & replacements
23. Collection materials and databases
24. Professional services - increase in outsourcing of processing, \$30K Facilities Plan, and \$30K Rebranding
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 - One month for January
30. Storage Unit, Bookmobile Storage, Programming & Director Facilities Rental, Facilities Misc Rentals
31. Districtwide buildings, vehicle, D&O, and liability insurance + \$5,500 in admin fees
32. Districtwide utilities for all branches, and Yakima Central Library and Service Center
33. Repairs & maintenance includes building and \$213,200 software licensing maintenance. 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. Includes \$1,321,000 for the LCIP Grant
37. Monies will no longer be kept in an internal account now that building will is completed and opening October 9th 2024



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 \$101,526 and .5% to IT reserves in the amount of \$50,763 for a total of \$152,289
39. Debt Service expense - Change in BARS accounting that all lease payments must be paid out of A/C 591 - \$3400-postage machine. Change in 2023 BARS Software Contracts longer than 1 year are now considered a liability-Collection HQ \$21,996 and UKG (new P/R, HR, & Time software) \$20,000
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 2025- unspent cash from 2024 \$5,000 to move microfilm machine to NWRR, SS HVAC \$135,149.73 to be paid in 2025
44. Total estimated general operating, capital expenditures, and Carry Forward Projects for 2025

#### Transfers Out - General Fund

Future Designated Funds	0	-	45
<b>Total Transfers Out</b>	<u>0</u>	<u>-</u>	<b>46</b>
<b>Total Expenses &amp; Transfer Out</b>	<u>10,232,277</u>	<u>10,721,076</u>	<b>47</b>

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

Estimated Balance January	9,105,357	11,317,640	48
Estimated Carry Forward funds	67,809	140,150	49
Estimated Operating Revenues Minus Expenditures	365,637	180,150	50
Carry Forward Capital Projects	(67,809)	(140,150)	51
Capital Projects	(315,946)	(40,000)	52
Requested Expense Amendments & Carryforward	(217,017)		53
<b>Estimated Ending Cash for GF</b>	<u>8,938,031</u>	<u>11,457,790</u>	<b>54</b>

#### Reserved Cash - General Fund

Boaz Endowment for Books	124,574	154,508	55
Fund 04 - Now for use for owned YVL Capital Expenses	927,348	1,040,658	56
Use for Capital projects from Fnd (04)	(132,006)	(498,493)	57
Use for reserve for collection	494,053	517,765	58
Fund 05 - This is now the fund for Nonowned YVL capital exp	237,418	226,130	59
Use of Fund 05	(25,388)	0	60
Technology Fund (06)	588,374	407,990	61
Use for technology replacement schedule from Tech Fnd (06)	(268,156)	(40,000)	62
Fleet Monies Moved from Union Gap for OS Van	88,361	0	63
Outreach Van	(66,364)	0	64
Reserve for Union Gap Tax Revenue	496,552		65
Use for Union Gap startup costs	(150,000)		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	249,040	68
Use of Norman J Lee Donation	0	(10,000)	69
Deferred Maintenance Owned Buildings	468,926	743,335	70
Use of Deferred Maintenance - Fac Emergency Fund	0	(20,000)	71
Deferred Maintenance Technology	0	135,748	72
D Galloway Rst Donation		85,451	73
<b>Total Reserved Cash - GF</b>	<u>2,862,543</u>	<u>2,992,132</u>	<b>74</b>

#### Unreserved Cash - GF

Wage, Benefits, Comp Absence Liability	283,510	283,510	75
Operating Cash - Working capital	6,021,221	7,712,881	76
<b>Unreserved Cash - GF</b>	<u>6,304,732</u>	<u>7,996,391</u>	<b>77</b>
<b>Total Reserved and Unreserved Cash - General Fund</b>	<u>9,167,275</u>	<u>10,988,522</u>	<b>78</b>

#### Budget Totals

Revenues Plus Beginning Cash	19,170,309	22,178,865	79
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Expenditures Plus Ending FB	19,170,309	22,178,865	<b>80</b>
<b>Cash Reconciliation</b>			
General Fund Estimated Cash	8,938,031	11,457,790	<b>81</b>
Designated Funds - All	939,800	947,189	<b>82</b>
<b>Total All Funds</b>	<b>9,877,831</b>	<b>12,404,979</b>	<b>83</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 2025
49. 2024 carryforward - non completed projects
50. Estimated current year General Fund Operating Revenues minus Expenditures. Expenditures include 1,321,000 for the LCIP Grant
51. 2023 Carry Forward projects (cash not spent 2024) - \$5,000 to move microfilm machine to NWRR & \$135,149.73 for SS HVAC
52. Projected expense cash reserves \$40,000 for a Polaris App so Patrons can access Polaris on their phones.
53. Additional expense carryforward
54. Estimated 2025 ending cash balance for General Fund
55. General Fund Ending Cash reserved for Boaz Endowment
56. General Fund 2024 estimated ending cash balance reserved for Fund 04 Owned Capital Expenses.
57. Use of Fund 04, \$5,000 - 2024 carryforward Cabling to move MicroFilm to NWRR & SS HVAC \$135,149.75, New - \$3589,319 of LCIP Grant expense
58. Reserve for Collection
59. General Fund 05 Nonowned YVL Capital Expenses
60. Use of Fund 05
61. General Fund cash balance reserved for Fund 06 Technology Fund
62. Use of Fund 06 Technology \$40,000 Polaris App
63. Union Gap Tax Revenue moved to 05 now that the library is open
64. N/A for 2025
65. Internal reserve for Union Gap Tax Revenue. All monies except those in line 65 have been moved back in the GF investment account
66. N/A for 2025
67. N/A for 2025
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. 5% or \$50,763 to be moved to IT deferred maintenances
71. Use of Deferred Maintenance - New in 2024 \$20K for Owned Facilities Emergency Fund
72. Deferred Maintenance - Technology needs
73. D Galloway Restricted Donation - Digital Media and Large Print Books for Children and Elderly
74. General Fund 2025 estimated reserved and unreserved cash balance totals
75. Unreserved funds - payroll contingency
76. Unreserved funds - working capital for day to day operations and unfunded property tax months.
77. Unreserved funds (cash) projected total.
78. General Fund 2024 reserved and unreserved ending cash balance totals.
79. Total Resources (revenues, transfers in, and beginning cash balance) for General Fund
80. Total Expenditures (including capital projects and ending cash balance) for General Fund
81. General Fund 2025 Estimated Ending Cash Balance (see line 54)
82. Total All Other Restricted Funds: YVLCF and Plath Fund. Less 2025 tuition + Interest Earned + Estimated Endowment
83. Grand total all Funds for Yakima Valley Libraries.