

Yakima Valley Libraries
2025 Budget Amendment
June 23, 2025

Our Budget Amendment contains:

2024 Carry forward:

- Supplies: Yakima Foundation Donation for Staff Development and Programming Incentives.
- Collection Material \$79,543
- Professional Services: State Auditor \$25,580.49 was incurred in 2024 but paid in 2025; Carpet Cleaning 2024 expense paid in 2025; \$26,724 Charter invoice for payments in 2025.

2025 New:

- Supplies: Foundation Donation for Staff Development \$5,000, \$11,675 Programing Incentives.
- Professional Services: Arb trimming at WV
- Repair & Maintenance: Xerox charges for unresolve invoices & copies from 2024

Adjustments:

- The expenditure amounts in red are adjustments that were originally overfunded for 2025.
- Communications adjustment of (\$160,131.81), is due to the E-rate funding we applied for and received for 2025.

Capital:

- Capital amount (\$40,000) original budgeted to Capital Projects was moved to Professional Services.
- Adjustment (\$24,474.13), SS HVAC final cost total less than budgeted.

Before the Board of Trustees of
Yakima Valley Libraries

In the matter of
(Amending the 2025 YVL Budget)

RESOLUTION
#25-007

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 2024 Yakima Valley Libraries' Fiscal Year has demonstrated changes in actual revenues and expenditures due to cash basis reporting thus impacting the 2025 Budget beginning cash balance and carry forward projects;

THEREFORE, BE IT RESOLVED as follows:

Section 1 – Adoption of the Revised 2025 Budget

The Board of Trustees amends the 2025 Budget, including the General Operating Fund to incorporate revised beginning balance and 2024 unexpended projects including the materials collection, operating expenses, technology, and additional capital projects for 2025 plus the addition of reserved funds. A copy of the Reserved Funds Attachment A, revised 2025 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	\$10,714,545	
Beginning cash balance Fund - 001	\$12,364,967	General Fund
Estimated ending balance Fund - 001	\$12,480,642	General Fund

Section 2 – Budgeted Ending Cash Balance

Within the 2025 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.

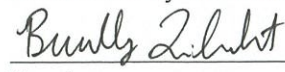
Section 3 – Other Funds

Beginning cash balance Fund - 002	\$ 869,369	YVL Capital Fund
Beginning cash balance Fund - 003	\$ 89,697	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 23rd day of June, 2025.



Trustee



Trustee



Trustee

Trustee



Trustee

Resolution #25-007
2025 YVL Budget Amendment

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

Boaz Endowment	\$ 156,886
Carry Forward Fund (04)	\$ 320,929
Reserve for Collection Development	\$ 527,134
Facility Fund (05)	\$ 229,551
Technology Fund (06)	\$ 414,502
Reserve Union Gap Tax Rev - Less Startup and Bookmobile	
Norman J Lee Donation (received 02/02/23)	\$ 243,058
Deferred Maintenance - Owned Buildings	\$ 575,236
Deferred Maintenance - Technology	\$ 137,138
D Galloway Res Donattion (received 12/01/23)	\$ <u>86,854</u>
Total Reserved Cash - General Fund	\$ <u>2,691,288</u>

DESIGNATED FUNDS

Yakima Valley Libraries Capital Fund 002

Beginning Balance	\$ 869,369
Estimated interest	\$ 8,000
Estimated Ending Balance	\$ <u>877,369</u>

Plath Fund 003

Beginning Balance	\$ 89,697
Estimated endowment (2025)	\$ 7,000
Estimated interest	\$ 1,500
Estimated tuition	\$ (15,000)
Estimated Ending Balance	\$ <u>83,197</u>

Total designated funds	\$ 960,566
Total General fund	\$ <u>12,480,642</u>
Estimated ending balance all fund	\$ <u>13,441,208</u>

YAKIMA VALLEY LIBRARIES

Attachment A

2025 Budget Amendment

Notation

REVENUES	2025 Budget Amendment				Notation
	2025 Adopted	2024 Carry Forward	2025 New	Adjustments	
Tax Revenues					
Property Tax Revenue	9,162,412				1
Other Taxes	44,100				2
Total Tax Revenues	9,206,512				3
Contract Cities					
Other Contract Cities	79,385				
Total Contract Cities	79,385				4
Other Revenue					
Grants and Donations	680,685	7,944	50,000		5
Copies	20,000				6
Fees	10,000				7
All Other Revenues	156,000				8
Total Other Revenue	866,685				9
Total All New Revenues	10,152,582				10
Other Resources					
Use of Fund 04 Owned - Line 57	498,493				11
Use of Technology Fund - Line 62	40,000			(40,000)	12
Use of Norman J Lee Fund - Line 69	10,000				13
Use of Fund 05 Nonowned - Line 60	0				14
Use Deferred Maintenance Fund - Line 71	20,000			20,000	15
Use of Union Cap monies for startup - Line 67	0				16
YML Fleet - Line 64	0				17
Use of General Funds 2024 Carry Forward	0				18
Total Other Resources	568,493				
Total All New Revenues	10,721,075	7,944	50,000	(40,000)	19
				10,714,545	

Notations

- 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
- Estimated change in state taxes - wildlife in lieu, DNR, Utility, County Refund
- Estimated total tax revenues

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2025 Budget Amendment

	2025 Adopted	2024 Carry Forward	2025 New	Adjustments	2025 Amended Budget	Notation
4. Cities contracting for library services: Granger, Mabton, Naches, and Tilton						
5. Grants and donations - includes McAuley and Boaz Endowments, Foundation, Wellness, and LCP, carry forward balance of Foundation \$7943.50 and adj for Balmar Grant received in 2024 not budgeted and not used \$30,000 plus an additional \$20,000 to be received in 2025						
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						

YAKIMA VALLEY LIBRARIES

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EXPENDITURES

	2025 Adopted	2024 Carry Forward	2025 New	Adjustments	2025 Amended Budget	
Salary and Wages	4,301,758				4,301,758	20
Benefits	1,814,785				1,814,785	21
Supplies	496,604	19,309	22,544	(2,000)	536,457	22
Collection Materials - all	982,960	79,543			1,062,503	23
Professional Services	500,444	31,906	18,967	15,000	566,317	24
Communications	278,805	26,724		(160,132)	145,397	25
Travel & Training	39,300				39,300	26
Mileage	26,410				26,410	27
Advertising	27,500				27,500	28
Rentals - Building Leases	700				700	29
Rentals - Equipment	10,875		255		11,130	30
Insurance	96,000				96,000	31
Utilities	134,315				134,315	32
Repairs & Maintenance - all	390,710		9,665	(5,140)	395,236	33
Miscellaneous - dues and other	19,075		1,200	101	20,376	34
Intergovernmental Services	0				-	35
Grant Expenditures	1,223,000				1,223,000	36
Union Gap Estimated Startup Operations					-	37
Deferred Maintenance	152,289				152,289	38
Debt Service	45,396				45,396	39
Union Gap Startup Costs - In Capital					-	40
Total Operating Expenditures	10,540,926	157,482	52,632	(152,171)	10,598,869	41
Carry Forward Projects					-	
Capital Projects	40,000			(40,000)	-	42
Carry Forward Projects	140,150			(24,474)	115,676	43
Total Operational Expenditures and Capital	10,721,076	157,482	52,632	(216,645)	10,714,545	44
	(1)				(0)	

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; Adj TS reduction (\$2,000), carry forward - CD \$5,437.52 Collection Merch, IT TechSoup & Microsoft Acad \$5,928
23. Collection materials and databases 2024 encumbered

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	2025 Adopted	2024 Carry Forward	2025 New	Adjustments	2025 Amended Budget	Notation
24. Professional services - increase in outsourcing of processing, \$30K Facilities Plan, and \$30K Rebranding; 2024 State audit paid in 2025 \$25,590.49, Misc expense carry forward of \$2,511.28; Adjustments \$40,000 move from capital IT, reduction and expense for TS of (25,000), includes supplies of \$6,997 after adj to the budget to Director						
25. Includes all communication: postage, phones, WAN, and County fiber connections and services, carry forward Charter \$26723.79, adj County fiber now eRate (\$160,131.81)						
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; Sales tax for postage machine not budgeted in 2025						
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; New xerox charges not budgeted \$6,191.42, HH Maint \$2,074.00, UKG Employee count coverage \$1,400, WW Arb trimming \$7,000, Adj BKQMB R&M reduction for \$5,319.13,						
34. As per BARS category all expenses not covered above including dues and library memberships, Rotary, ALA, VLA; Adj WW & YCL stormwater fees \$101, New HR staff parking \$6,500, TS Lib of Congress dues \$1,200						
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 AIC 591 - \$3400-postage machine. Change in 2023 BARS Software Contracts longer than 1 year are now considered a liability-Collection HQ \$21,986 and UKG (new PIR, HR, & Time software) \$20,000						
40. 2024 Union Cap 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 NWPR, SS HVAC \$135,149.73 to be paid in 2025; SS HVAC was only \$110,675.52						
44. Total estimated general operating, capital expenditures, and Carry Forward Projects for 2025						

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2025 Budget Amendment

Notation

	2025 Adopted	2024 Carry Forward	2025 New	Adjustments	2025 Amended Budget	
Transfers Out - General Fund						
Future Designated Funds	0		0		-	45
Total Transfers Out	0				-	46
Total Expenses & Transfer Out	10,721,076				10,714,545	47
Cash Reconciliation - General Fund (GF)						
Estimated Balance January	11,317,640				12,364,967	48
Estimated Carry Forward funds	140,150	157,482	52,632	(152,171)	115,676	49
Estimated Operating Revenues Minus Expenditures	180,149				115,676	50
Carry Forward Capital Projects	(140,150)				(115,676)	51
Capital Projects	(40,000)				0	52
Requested Expense Amendments & Carryforward	0				0	53
Estimated Ending Cash for GF	11,457,789				12,480,642	54
Reserved Cash - General Fund						
Boaz Endowment for Books	154,508			2,378	156,886	55
Fund 04 - Now for use for owned YVL Capital Expenses	1,040,658			(245,710)	794,948	56
Use for Capital projects from Fund (04)	(498,493)			24,474	(474,019)	57
Use for reserve for collection	517,765			9,369	527,134	58
Fund 05 - This is now the fund for Nonowned YVL capital exp	226,130			3,421	229,551	59
Use of Fund 05	0					60
Technology Fund (06)	407,990			6,512	414,502	61
Use for technology/replacement schedule from Tech Fund (06)	(40,000)			40,000	0	62
Fleet Monies Moved from Union Gap for OS Van	0				0	63
Outreach Van	0				0	64
Reserve for Union Gap Tax Revenue	0					65
Use for Union Gap startup costs	0					66
2023 Use for Union Gap Tax funds for Bookmobile & New Van	0				0	67
Norman J Lee Donation received 02/22/23	249,040			4,018	253,058	68
Use of Norman J Lee Donation	(10,000)				(10,000)	69
Deferred Maintenance Owned Buildings	743,335				595,236	70
Use of Deferred Maintenance - Fac Emergency Fund	(20,000)			(148,099)	(20,000)	71
Deferred Maintenance Technology	135,748			1,390	137,138	72
D Galloway Rst Donation	85,451			1,402	86,853	73
Total Reserved Cash - GF	2,992,132	-	-	(300,844)	2,691,288	74
Unreserved Cash - GF						

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Wage, Benefits, Comp Absence Liability	2025 Adopted	2024 Carry Forward	2025 New	Adjustments	2025 Amended Budget	75
Operating Cash - Working capital	283,510				283,510	
Unreserved Cash - CF	6,021,221				9,505,845	76
Total Reserved and Unreserved Cash - General Fund	6,304,732				9,789,355	77
	9,167,275				12,480,642	78
Budget Totals						
Revenues Plus Beginning Cash	22,178,864				23,195,187	79
Expenditures Plus Ending FB	22,178,865				23,195,187	80
Cash Reconciliation						
General Fund Estimated Cash	11,457,789				12,480,642	81
Designated Funds - All	939,800				960,566	82
Total All Funds	12,397,589				13,441,208	83

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2025 Adopted	2024 Carry Forward	2025 New	Adjustments	2025 Amended Budget	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 2025

49. 2024 carryforward - non completed projects

50. Estimated current year General Fund Operating Revenues minus Expenditures. Expenditures include 1,321,000 for the LQIP Grant

51. 2023 Carry Forward projects (cash not spent 2024) - \$5,000 to move microfilm machine to NMRR & \$135,148.73 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. Reduction due to Entry not made for IT Deferred Maint, UG Balance moved to was budgeted at \$232,455.10 actual was \$173,765.48 and it was move to GF Investment leaving it there.

57. Use of Fund 04, \$5,000 - 2024 carryforward Cabling to move MicroFilm to NMRR & SS HVAC \$135,148.73, New - \$388,343 of LQIP Grant expense. Paid \$105,141.84 for SS HVAC 02/01/2025, adj for amount budgeted 135149.75 less amount paid 105141.84 and retainage of 5,533.78.

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 + Interest Earned

62. Use of Fund 06 Technology \$40,000 Polaris App, moved to professional services per IT

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 + Interest earned

69. Use of Norman J Lees funds \$10K for additional staff training

70. Unreserved funds - Deferred Maintenance owned buildings. Ending balance adj due to moving monies to IT deferred maintenance, includes estimated interest

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 + Interest Earned

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.

YAKIMA VALLEY LIBRARIES

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2025 Amended Budget

Adjustments

2025 New

2024 Carry Forward

2025 Adopted

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: YMLCF and Plath Fund. Less 2025 tuition + Interest Earned + Estimated Endowment
83. Grand total all Funds for Yakima Valley Libraries.

2025 Capital Budget Amendment

Account Number	Description	2025 Approved Budget	2025 Amendment Requested	2024 Additional Carry Forward	2025 Proposed Budget Total	Total Adjustments	Notes	Director's Notes
01-60-594-65-62-01	Capital-Facility nonowned bldg				\$ -	\$ -		
01-60-594-65-62-02	Capital - Yakima Building	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	A second network port has to be installed in the OPAC section of the NWRR for the micronlin readers	0
01-60-594-65-62-03	Capital - Facility - Sunnyside							
01-60-594-65-62-04	Capital - West Valley	\$ 135,149.73	(24,474.13)	\$ -	\$ 110,675.60	(24,474.13)	SS HVAC final total less than budgeted	0
01-60-594-65-62-05	Capital - Selah Building	\$ -	\$ -	\$ -	\$ -	\$ -		0
01-60-594-65-62-06	Capital - Service Center	\$ -	\$ -	\$ -	\$ -	\$ -		0
01-60-594-65-62-07	Capital - Granger - Nonowned	\$ -	\$ -	\$ -	\$ -	\$ -		0
01-60-594-65-62-08	Capital - Special Projects	\$ -	\$ -	\$ -	\$ -	\$ -		0
01-60-594-65-62-09	Capital-Yakima Central Library	\$ -	\$ -	\$ -	\$ -	\$ -		0
01-60-594-65-62-10	Capital - Union Gap	\$ -	\$ -	\$ -	\$ -	\$ -		0
01-60-594-66-65-01	Capital - Facilities-Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -		0
01-60-594-66-66-01	Capital - Technology	\$ 40,000.00	(40,000.00)	\$ -	\$ -	(40,000.00)	Polis Inventory device/surface moved to Professional Services	0
01-60-594-66-66-02	Capital Technology-Springbrook	\$ -	\$ -	\$ -	\$ -	\$ -		0
01-60-594-66-66-03	Capital-Facility Inv.Ast&Imp	\$ -	\$ -	\$ -	\$ -	\$ -		0
01-60-594-66-66-10	Capital-Deferred Maint Owned	\$ 152,288.74	\$ -	\$ -	\$ 152,288.74	\$ -	Deferred Maintenance	0
		\$ 332,438.47	(64,474.13)	\$ -	\$ 267,964.34	(64,474.13)		
	Total Capital less Deferred Revenue				\$ 115,675.60			

Capital Fund Allocations

Fund 04 - Owned	\$ 115,675.60
Fund 05 - Nonowned	\$ -
YVL Fleet	\$ -
Technology	\$ -
Union Gap	\$ -
General Fund Inv	\$ 152,288.74
	Deferred Maintenance
	\$ 267,964.34

Capital Fund 02

Carry Forward from 2021	\$ -
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