Before the Board of Trustees of
Yakima Valley Libraries

In the matter of
(Amending the 2026 YVL Budget)

RESOLUTION
#26-009

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 2025 Yakima Valley Libraries' Fiscal Year has demonstrated changes in actual revenues and expenditures due to cash basis reporting thus impacting the 2026 Budget beginning cash balance and carry forward projects;

THEREFORE, BE IT RESOLVED as follows:

Section 1 – Adoption of the Revised 2026 Budget
The Board of Trustees amends the 2026 Budget, including the General Operating Fund to incorporate revised beginning balance and 2025 unexpended projects including the materials collection, operating expenses, technology, and additional capital projects for 2026 plus the addition of reserved funds. A copy of the Reserved Funds Attachment A, revised 2026 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	$11,325,311	
Beginning cash balance Fund – 001	$14,115,174	General Fund
Estimated ending balance Fund – 001	$14,653,934	General Fund

Section 2 – Budgeted Ending Cash Balance
Within the 2026 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	$ 889,543	YVL Capital Fund
Beginning cash balance Fund - 003	$ 92,285	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 22nd day of June, 2026.

Bradley Zilhdt
Trustee

Trustee

Trustee

Signed by:
Judith Lannin Panagakos
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Trustee

Attachment A

Resolution #26-009
2026 YVL Budget Amendment

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

Boaz Endowment	$ 112,507
Carry Forward Fund (04)	$ 32,007
Reserve for Collection Development	$ 546,032
Facility Fund (05)	$ 237,781
Technology Fund (06)	$ 429,363
Reserve Union Gap Tax Rev - Less Startup and Bookmobile	
Norman J Lee Donation (received 02/02/23)	$ 262,131
Deferred Maintenance - Owned Buildings	$ 560,218
Deferred Maintenance – Technology	$ 142,055
D Galloway Res Donation (received 12/01/23)	$ 79,967
Total Reserved Cash – General Fund	$ 2,402,061

DESIGNATED FUNDS

Yakima Valley Libraries Capital Fund 002	
Beginning Balance	$ 889,543
Estimated interest	$ 27,600
Estimated Ending Balance	$ 917,143

Plath Fund 003	
Beginning Balance	$ 92,285
Estimated endowment (2026)	$ 7,000
Estimated interest	$ 5,900
Estimated tuition	$ (5,000)
Estimated Ending Balance	$ 100,185

Total designated funds	$ 1,017,328
Total General fund	$ 14,653,934
Estimated ending balance all fund	$ 15,671,262