Docusign Envelope ID: 4C920026-2069-8B52-8233-CA4C2B429271

Before the Board of Trustees of
# Yakima Valley Libraries

In the matter of
Approving the 2027 YVL Budget)

**RESOLUTION**
**#26-014**

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 2027 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 $9,877,233 and an estimated beginning cash balance of $12,364,967 for the General Fund as outlined in Attachment A;

WHEREAS, estimated 2027 expenditures for the General Fund are expected to be $11,166,704 in wages and benefits, operation, maintenance, capital projects including use of $309,550 in reserve funds for an estimated ending cash balance of $13,114,638 for the General Fund as outlined in Attachment A;

BE IT THEREFORE RESOLVED that the Board of Trustees adopts the 2027 budget as presented for the General Fund.

ADOPTED THIS 18th day of November 2026.

Trustee

Trustee

Trustee

Trustee

Signed by:
Judy LanninPanagakos
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Trustee

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YAKIMA VALLEY LIBRARIES

*Attachment A*

2027 Budget

| | 2026 Budget - Amended June 2026 | *2027 Budget* | Notation |
|---|---|---|---|
| **REVENUES** | | | |
| **Tax Revenues** | | | |
| Property Tax Revenue | 9,306,481 | 9,487,194 | *1* |
| Other Taxes | 44,100 | 44,100 | *2* |
| **Total Tax Revenues** | 9,350,581 | 9,531,294 | *3* |
| **Contract Cities** | | | |
| Other Contract Cities | 173,949 | 119,939 | |
| **Total Contract Cities** | 173,949 | 119,939 | *4* |
| **Other Revenue** | | | |
| Grants and Donations | 60,856 | 40,000 | *5* |
| Copies | 30,000 | 20,000 | *6* |
| Fees | 10,000 | 10,000 | *7* |
| All Other Revenues | 256,000 | 156,000 | *8* |
| **Total Other Revenue** | 356,856 | 226,000 | *9* |
| **Total All New Revenues** | 9,881,386 | 9,877,233 | *10* |
| **Other Resources** | | | |
| Use of Fund 04 Owned- Line 57 | 682,240 | 80,000 | *11* |
| Use of Technology Fund - Line 62 | 0 | - | *12* |
| Use of Norman J Lee Fund - Line 69 | 0 | 10,000 | *13* |
| Use of Fund 05 Nonowned - Line 60 | 0 | - | *14* |
| Use Deferred Maintenance Fund - Line 71 | 77,598 | 50,000 | *15* |
| Use Deferred Maintenance Fund - Technology | 0 | 20,000 | *16* |
| Use of Galloway Funds | 10,000 | 10,000 | *17* |
| Use of BOAZ Funds | 65,000 | 42,000 | *18* |
| Use of K&A Douthitt - Rst GR | 0 | 97,550 | *19* |
| Use of General Funds 2026 Carry Forward | 640,685 | 979,921 | *20* |
| Total Other Resources | 1,475,523 | 1,289,471 | *21* |
| Total All New Revenues | 11,356,909 | 11,166,704 | *22* |

**Notations**

1. **2027 property tax request is an estimated 1% increase of $92,333.33 over previous year includes $95,087.61 in new construction & $66,440.19 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, and Naches,**
5. **Grants and donations - includes McAuley and Boaz Endowments, Foundation $20,000, Wellness $2,000,**
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**

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YAKIMA VALLEY LIBRARIES

*Attachment A*

2027 Budget

| | 2026 Budget - Amended June 2026 | *2027 Budget* | Notation |
|---|---|---|---|
| **13. Use of cash - Norman J Lee Fund** | | | |
| **14. Use of cash - Fund 05** | | | |
| **15. Use of Deferred Maint Fund** | | | |
| **16. Use of cash Deferred Maintenance - Technology $20,000** | | | |
| **17. Use of cash - Galloway Funds CD $10,000 Audiobooks** | | | |
| **18. Use of Boaz Funds for $42,000 for Childrens, adult, Strategic Focus** | | | |
| **19. Use of K&A Douthitt - Rst GR** | | | |
| **20. Use of General Funds 2026 Carry Forward** | | | |
| **21. Total other Resources** | | | |
| **22. Total all new Revenues and Resources** | | | |

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YAKIMA VALLEY LIBRARIES

*Attachment A*

2027 Budget

| | 2026 Budget - Amended June 2026 | *2027 Budget* | Notation |
|---|---|---|---|
| **EXPENDITURES** | | | |
| Salary and Wages | 4,941,201 | 5,015,614 | ***23*** |
| Benefits | 1,942,629 | 1,934,500 | ***24*** |
| Supplies | 332,953 | 324,644 | ***25*** |
| Collection Materials - all | 1,127,440 | 1,062,033 | ***26*** |
| Professional Services | 548,787 | 608,867 | ***27*** |
| Communications | 77,086 | 67,300 | ***28*** |
| Travel & Training | 49,950 | 46,255 | ***29*** |
| Mileage | 29,310 | 25,340 | ***30*** |
| Advertising | 24,831 | 17,100 | ***31*** |
| Rentals - Building Leases | 0 | - | ***32*** |
| Rentals - Equipment | 2,665 | 3,490 | ***33*** |
| Insurance | 105,600 | 116,160 | ***34*** |
| Utilities | 174,081 | 175,325 | ***35*** |
| Repairs & Maintenance - all | 410,939 | 387,716 | ***36*** |
| Miscellaneous - dues and other | 24,777 | 26,858 | ***37*** |
| Intergovernmental Services | 0 | - | ***38*** |
| Grant Expenditures | 2,000 | 12,000 | ***39*** |
| Deferred Maintenance | 146,848 | 197,545 | ***40*** |
| Debt Service | 50,646 | 68,030 | ***41*** |
| **Total Operating Expenditures** | 9,991,741 | 10,088,778 | ***42*** |
| Carry Forward Projects | | - | ***43*** |
| Capital Projects | 724,483 | 213,130 | ***44*** |
| Carry Forward Projects | 640,685 | 864,796 | ***45*** |
| **Total Operational Expenditures and Capital** | 11,356,909 | 11,166,704 | ***46*** |
| | (0) | 0 | |

**NOTATIONS**

**23. Includes estimated performance merit 2.5% and 2.5% *COLA, *Not applicable to Grade A. Also includes an increase to grade N to maintain compliance with state mandate exempt status**

**24. Projected increase in payroll benefits; and medical benefits at 10.358% increase, Dental 5.358%**

**25. Supplies and small equipment, IT supplies, equipment, software, & replacements**

**26. Collection materials and databases**

**27. Professional services - increase in outsourcing of processing, also includes website redesign**

**28. Includes all communication: postage, phones, WAN, and erate service**

**29. Training and travel for staff to conferences and other training (Staff and Trustees) Includes**

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

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

**32. Not currently leasing building**

**33. Bookmobile Storage, Programming & Director Facilities Rental, Facilities Misc Rentals**

**34. Districtwide buildings, vehicle, D&O, and liability insurance + $5,500 in admin fees**

**35. Districtwide utilities for all branches, and Yakima Central Library and Service Center**

**FD**

**37. As per BARS category all expenses not covered above including dues and library memberships, Rotary, ALA, WLA**

**38. Maintenance payments for designated library buildings-governmental only-moved to utility reimbursement**

**39. Grant Expenditures. Includes Grant, $2,000 Wellness Grant**

**40. Deferred maintenance from general fund (New in 2019) - Increase to 2% in 2027 of Total New Revenue 1.5% Deferred Maint in the amount of $148,158.49 and .5% to Deferred Maint IT reserves in the amount of $49,386.16 for a total of $197,544.66**

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YAKIMA VALLEY LIBRARIES

*Attachment A*

2027 Budget

| | 2026 Budget - Amended June 2026 | *2027 Budget* | Notation |
|---|---|---|---|
| **41. 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 $24,675 and UKG (new P/R, HR, & Time software) $20,000, Rendever $4,200, Hoxhunt $5,430, $10,000 Phone System** | | | |
| **42. Total estimated general operating expenditures** | | | |
| **43. One time expenditures & capital projects - to fund from reserve funds** | | | |
| **44. New Capital Projects: SS Door replacement, Replace 2017 Ford Transit Van for Courier, Replace virtual server, SL Cabling** | | | |
| **45. Projects to be brought forward to 2027- unspent cash from 2026 LCIP Elevatior, Sump pump, Abaitment at YCL $864,796.15** | | | |
| **46. Total estimated general operating, capital expenditures, and Carry Forward Projects for 2027** | | | |

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YAKIMA VALLEY LIBRARIES

*Attachment A*

2027 Budget

| | 2026 Budget - Amended June 2026 | *2027 Budget* | Notation |
|---|---|---|---|
| | 2027 Estimated Reserve Funds | | |
| **Transfers Out - General Fund** | | | |
| **Future Designated Funds** | 0 | - | *47* |
| **Total Transfers Out** | 0 | - | *48* |
| **Total Expenses & Transfer Out** | 11,356,909 | 11,166,704 | *49* |
| **Cash Reconciliation - General Fund (GF)** | | | |
| Estimated Balance January | 14,115,174 | 12,364,967 | *50* |
| Estimated Carry Forward funds | 640,685 | 864,796 | *51* |
| Estimated Operating Revenues Minus Expenditures | 1,365,168 | 1,077,926 | *52* |
| Carry Forward Capital Projects | (640,685) | (864,796) | *53* |
| Capital Projects | (724,483) | (213,130) | *54* |
| Requested Expense Amendments & Carryforward | (101,925) | (115,125) | *55* |
| **Estimated Ending Cash for GF** | 14,653,934 | 13,114,638 | *56* |
| **Reserved Cash - General Fund** | | | |
| Boaz Endowment for Books | 112,507 | 134,165 | *57* |
| Fund 04 - Now for use for owned YVL Capital Expenses | 714,247 | 652,450 | *58* |
| Use for Capital projects from Fnd (04) | (682,240) | (80,000) | *59* |
| Use for reserve for collection | 546,032 | 559,397 | *60* |
| Fund 05 - This is now the fund for Nonowned YVL capital exp | 237,781 | 243,464 | *61* |
| Use of Fund 05 | 0 | 0 | *62* |
| Technology Fund (06) | 429,363 | 440,039 | *63* |
| Use for technology replacement schedule from Tech Fnd (06) | 0 | 0 | *64* |
| Norman J Lee Donation received 02/22/23 | 262,131 | 258,455 | *65* |
| Use of Norman J Lee Donation | 0 | (10,000) | *66* |
| Deferred Maintenance Owned Buildings | 666,851 | 742,913 | *67* |
| Use of Deferred Maintenance - Fac Emergency Fund | (77,598) | (50,000) | *68* |
| Deferred Maintenance Technology | 142,055 | 193,666 | *69* |
| Use of Deferred Maintenance Technology | 79,967 | (20,000) | *70* |
| D Galloway Rst Donation | 95,221 | 72,132 | *71* |
| K&A Douthitt - Rst GR | | 97,550 | *72* |
| K&A Douthitt - Rst GR | | (97,550) | *73* |
| **Total Reserved Cash - GF** | 2,431,096 | 3,136,680 | *74* |
| **Unreserved Cash - GF** | | | |
| Wage, Benefits, Comp Absence Liability | 283,510 | 2,320,031 | *75* |
| Operating Cash - Working capital | 7,712,881 | 1,025,178 | *76* |
| **Unreserved Cash - GF** | 7,996,391 | 3,345,210 | *77* |
| **Total Reserved and Unreserved Cash - General Fund** | 10,427,486 | 6,481,889 | *78* |
| **Budget Totals** | | | |
| Revenues Plus Beginning Cash | 26,010,843 | 24,281,342 | *79* |
| Expenditures Plus Ending FB | 26,010,843 | 24,281,342 | *80* |
| **Cash Reconciliation** | | | |
| General Fund Estimated Cash | 14,653,934 | 13,114,638 | *81* |
| Designated Funds - All | 1,017,328 | 1,032,689 | *82* |
| **Total All Funds** | 15,671,262 | 14,147,327 | *83* |

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YAKIMA VALLEY LIBRARIES

*Attachment A*

2027 Budget

| | 2026 Budget - Amended June 2026 | *2027 Budget* | Notation |
|---|---|---|---|

**NOTATIONS**

47. Future projects - designated funds
48. Total deferred funds to transfer to designated funds
49. Total Transfer Out Funds and Expenditures
50. Estimated Beginning Cash Balance for January 2027
51. 2026 carryforward - non completed projects LCIP Project
52. Estimated current year General Fund Operating Revenues minus Expenditures.
53. 2026 Carry Forward projects (cash not spent 2026) -
54. Projected expense cash reserves $80,000 replace courier van, replace virtual server $20,000, $15,580 SS door replacement
55. Additional expense carryforward, website redesign, camera replacement,
56. Estimated 2026 ending cash balance for General Fund
57. General Fund Ending Cash reserved for Boaz Endowment
58. General Fund 2026 estimated ending cash balance reserved for Fund 04 Owned Capital Expenses.
59. Use of Fund 04, , $80,000 vehicle replacement
60. Reserve for Collection
61. General Fund 05 Nonowned YVL Capital Expenses
62. Use of Fund 05
63. General Fund cash balance reserved for Fund 06 Technology Fund
64. Use of Fund 06 Technology
65. Unrestricted donation from Norman J Lee
66. Use of Norman J Lees funds
67. Unreserved funds - Deferred Maintenance owned buildings 1.5,.5% to be moved to IT deferred maintenance
68. Use of Deferred Maintenance - New in 2027 $50K for Owned Facilities Emergency Fund
69. Deferred Maintenance - Technology needs
70. Use of Deferred Maintenance - Technology needs
71. D Galloway Restricted Donation - Digital Media and Large Print Books for Children and Elderly
72. K&A Douthitt Restricted Donation - Granger Library
73. Use of K&A Douthitt Restricted Donation - Granger Library - Capital GR Project
74. General Fund 2027 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 2027 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 2027 Estimated Ending Cash Balance (see line 56)
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.