

Before the Board of Trustees of  
Yakima Valley Libraries

In the matter of )  
Approving the 2013 YVL Budget)

RESOLUTION  
#12-006

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;

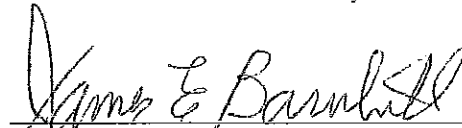
WHEREAS the Board of Trustees has been provided with expenditure estimates for operation of the Library for 2013 that demonstrate a need for the maximum levy rate as allowed by law;


WHEREAS, the Board of Library Trustees expects to have revenues and resources in the amount of \$10,064,102 for the General Fund;

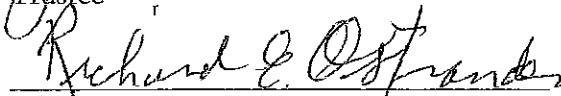
WHEREAS, estimated 2013 expenditures for the General Fund are expected to be \$10,064,102 in wages and benefits, operation, maintenance, capital projects, debt service, and remaining fund balance;

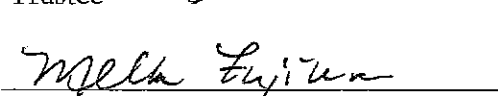
BE IT THEREFORE RESOLVED that the Board of Trustees adopts the 2013 budget for \$10,064,102 in revenues, expenditures, resources, capital, and debt service for the General Fund.

RESOLVED THIS 13th day of November 2012.

  
Trustee

  
Trustee

  
Trustee

  
Trustee

  
Trustee

YAKIMA VALLEY LIBRARIES

2013 Budget -Adopted

	2012 Budget Adopted	2012 Budget Amended April 2012	2013 Budget November 2012	Notation	%Change
<b>REVENUES</b>					
<b>Tax Revenues</b>					
Property Tax Revenue	6,362,992	6,362,992	6,487,681	1	1.96
Other Taxes	20,698	20,698	24,800	2	19.82
<b>Total Tax Revenues</b>	<b>6,383,690</b>	<b>6,383,690</b>	<b>6,512,481</b>	<b>3</b>	<b>2.02</b>
<b>Contract Cities</b>					
Other Contract Cities	162,051	153,095	65,382		(57.29)
<b>Total Contract Cities</b>	<b>162,051</b>	<b>153,095</b>	<b>65,382</b>	<b>4</b>	<b>(57.29)</b>
<b>Other Revenue</b>					
Grants and Donations	7,500	7,500	15,000	5	100.00
Copies	20,000	20,000	22,000	6	10.00
Fines, Fees, Overdues	60,000	60,000	65,000	7	8.33
All Other Revenues	25,000	25,000	36,000	8	44.00
<b>Total Other Revenue</b>	<b>112,500</b>	<b>112,500</b>	<b>138,000</b>	<b>9</b>	<b>22.67</b>
<b>Total All New Revenues</b>	<b>6,658,241</b>	<b>6,649,285</b>	<b>6,715,862</b>	<b>10</b>	<b>1.00</b>
<b>Other Resources</b>					
Transfers in	0	0	0		0.00
Other Financing Resources	0	0	0	11	
Carry Fwd Proj not completed	0	0	0	12	0.00
<b>Total Other Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13</b>	<b>0.00</b>
<b>Total All New Revenues</b>	<b>6,658,241</b>	<b>6,649,285</b>	<b>6,715,862</b>	<b>14</b>	<b>1.00</b>

**Notations**

- 2013 property tax request is a .7800% increase or \$49,756.07 plus \$59,071.20 in new construction
- Estimated change in state taxes - wildlife in lieu, DNR, Utility
- Estimated total tax revenues
- Cities contracting for library services: Granger, Mabton, Naches, Tieton, Union Gap - decrease due to UG closing of building
- Grants and donations - includes McAuliff and Boaz
- Fees for copies
- Fines: fees, overdue, lost books
- Investment interest
- Total Other Revenues
- Total All Revenues-new revenues
- Other financing resources
- Estimated prior year carry forward cash
- Total Other Resources
- Total all Revenues and Resources

YAKIMA VALLEY LIBRARIES

2013 Budget -Adopted

	2012 Budget Adopted	2012 Budget Amended April 2012	2013 Budget November 2012	Notation	%Change
<b>EXPENDITURES</b>					
Salary and Wages	3,180,620	3,180,620	3,201,224	15	0.65
Benefits	1,000,425	1,000,425	1,119,668	16	11.92
Supplies	309,525	389,525	409,693	17	5.18
Collection Materials - all	973,000	1,000,000	960,600	18	(3.94)
Professional Services	224,900	238,900	253,225	19	6.00
Communications	166,471	166,471	187,795	20	12.81
Travel & Training	45,550	60,550	49,000	21	(19.08)
Mileage and vehicle	27,150	27,150	15,455	22	(43.08)
Advertising	11,000	11,000	6,500	23	(40.91)
Rentals - Building Leases	150,744	171,439	42,712	24	(75.09)
Rentals - Equipment	3,800	4,880	6,880	25	40.98
Insurance	30,760	30,760	35,322	26	14.83
Utilities	135,039	135,039	147,053	27	8.90
Repairs & Maintenance - all	161,500	164,000	225,385	28	37.43
Miscellaneous - dues and other	24,900	24,900	34,850	29	39.96
Intergovernmental Services	25,000	25,000	20,500	30	(18.00)
Grant Expenditures	0	0	0	31	0.00
<b>Total Operating Expenditures</b>	<b>6,470,384</b>	<b>6,630,659</b>	<b>6,715,863</b>	<b>32</b>	<b>1.28</b>
Capital Projects	607,500	1,002,500	314,500	33	(68.63)
Debt Service	357,623	357,623	356,240	34	(0.39)
<b>Total Operational Expenditures and Capital</b>	<b>7,435,506</b>	<b>7,990,781</b>	<b>7,386,603</b>	<b>35</b>	<b>(7.56)</b>

**NOTATIONS**

15. Includes estimated performance merit and restructured positions and reserve for leave payouts -no increase in FTE.
16. Proj increase in payroll benefits; and medical benefits for 80% FTE and up.
17. Supplies - includes scheduled 1/3 computer replacements per Technology Plan.
18. Collection materials and databases - reduction of under-utilized databases, add e-resources, reduce 4% for Union Gap loss.
19. Professional services - State Auditor in 2012/2013., includes all janitorial and facility services.
20. Includes all communication: postage, phones, WAN - increase access for West Valley and Sunnyside fiber.
21. Training and travel for staff: ALA (CA), PLA (PA), PUG, WLA and other training
22. Mileage only - fuel for library vehicles now classified under supplies.
23. Decrease - using YVL web page and social networking sites
24. Selah, Southeast, Liberty Building - lease amount and CAM charges - Summitview lease retired 2012
25. Postage meter and bank card machine rentals.
26. Districtwide building, vehicle, D&O, and liability insurance - added West Valley.
27. Districtwide utilities for all branches - increase for unanticipated at West Valley.
28. Repairs & maintenance includes building and software licensing maintenance - increase Envisionware, Polaris, ArcServe
29. As per BARS category all expenses not covered above including dues and library memberships.
30. Maintenance payments for designated library buildings
31. Grant projects.
32. Total estimated general operating expenditures - slight increase of 1.28%
33. One time large purchases and capital projects: telephone system, technology projects, Sunnyside facility.
34. Debt service principle and interest - to retire debt in December 2016.
34. Total estimated general operating, capital expenditures, and debt service for 2012

YAKIMA VALLEY LIBRARIES

2013 Budget -Adopted

	2012 Budget Adopted	2012 Budget Amended April 2012	2013 Budget November 2012	Notation %Change
<b>Transfers Out - General Fund</b>				
Capital Projects Carry Forward	0	0	0	36
Facility Maintenance Fund	0	0	0	37
Technology Fund	0	0	0	38
<b>Total Transfers Out</b>	<u>0</u>	<u>0</u>	<u>0</u>	<b>39</b>
<b>Total Expenses &amp; Transfer Out</b>	<u>7,435,506</u>	<u>7,990,781</u>	<u>7,386,603</u>	<b>40</b>
<b>Cash Balance - General Fund (GF)</b>				
Estimated Balance January	2,819,159	3,978,911	3,348,239	41
Estimated Operating Revenues Minus Expenditures	187,857	18,626	(0)	42
Debt Service and Capital Projects	(965,123)	(1,360,123)	(670,740)	43
Less transfers out	0	0	0	44
<b>Estimated Ending FB for GF</b>	<u>2,041,892</u>	<u>2,637,413</u>	<u>2,677,498</u>	<b>45</b>
<b>Designated Cash for GF</b>				
For Boaz Fund	76,031	76,031	76,031	46
Reserved as designated	0	0	0	47
Reserved Funds-Debt/Capital	0	595,521	635,604	48
Operating Cash-Revolving Funds	1,965,863	1,965,863	1,965,863	49
<b>Total Designated Funds GF</b>	<u>2,041,894</u>	<u>2,637,415</u>	<u>2,677,498</u>	<b>50</b>
<b>Estimated Ending Undesignated Fund Balance for GF</b>	<u>0</u>	<u>0</u>	<u>0</u>	<b>51</b>
<b>Budget Totals</b>				
Revenues Plus Beginning Cash	9,477,400	10,628,197	10,064,102	52
Expenditures Plus Ending FB	9,477,398	10,628,196	10,064,102	53
<b>Cash Reconciliation</b>				
General Fund Estimated Cash	2,041,894	2,637,413	2,677,498	54
Designated Funds - All	1,889,870	2,148,917	2,282,600	55
<b>Total All Funds</b>	<u>3,931,764</u>	<u>4,786,332</u>	<u>4,960,098</u>	<b>56</b>

**NOTATIONS**

36. Future projects - designated funds.
37. Funds for deferred and current district wide facility needs (owned buildings-Yakima and Sunnyside).
38. Funds for deferred and future technology.
39. Total deferred funds to transfer to designated funds.
40. Total Transfer Out Funds and Expenditures.
41. Estimated Beginning Fund Balance - includes estimated unspent cash from 2012.
42. Estimated current year Operating Revenues minus Expenditures.
43. Capital Project and Debt Service funded by prior year cash reserve.
44. Cash transfers out of General Fund.
45. Estimated ending Fund Balance (cash) for 2013.
46. Cash reserved for restricted Boaz Fund.
47. Cash reserved for designated projects or funds.
48. Funds reserved for capital projects and debt service.
49. Funds designated by Board of Trustees for operating cash between property tax collections.
50. Total designated General Fund (cash) year end 2013.
51. Estimated ending Fund Balance that is Undesignated at December 31 for General Fund.
52. Total Resources (revenues, transfers in, and beginning cash balance) for General Fund.
53. Total Expenditures (including capital projects and ending cash balance) for General Fund.
54. General Fund Estimated Ending Cash Balance (see line 44).
55. Total All Other Designated Funds: West Valley, Plath, Carry Forward, Facility, & Technology.
56. Grand total all Funds for Yakima Valley Libraries.

**Yakima Valley Libraries**  
**Board Designated Funds**  
*Estimated Balances for Fiscal Year 2013*

	<b>West Valley Fund 002<sup>1</sup></b>	<b>Plath Fund 003<sup>2</sup></b>	<b>Carry Forward Fund 004</b>	<b>Facility Fund 005</b>	<b>Technology Fund 006</b>	<b>Totals</b>
Estimated Beginning Cash	848,800.00	79,700.00	419,500.00	256,500.00	667,700.00	2,272,200.00
Interest	4,000.00	400.00	2,000.00	1,000.00	3,000.00	10,400.00
Donation-Distribution	0.00	0.00	0.00	0.00	0.00	0.00
Transfer in From GF	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Resources</b>	<u>852,800.00</u>	<u>80,100.00</u>	<u>421,500.00</u>	<u>257,500.00</u>	<u>670,700.00</u>	<u>2,282,600.00</u>
Direct Expenditure	0.00	0.00	0.00	0.00	0.00	0.00
Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
Capital Transfers to General Fund	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures and Transfers</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Estimated Ending Cash</b>	<u><u>852,800.00</u></u>	<u><u>80,100.00</u></u>	<u><u>421,500.00</u></u>	<u><u>257,500.00</u></u>	<u><u>670,700.00</u></u>	<u><u>2,282,600.00</u></u>

<sup>1</sup> Restricted funds for the Richard E Ostrander West Valley Community Library Building

<sup>2</sup> Funds restricted per donor for advanced training (degree) for librarians