

Before the Board of Trustees of
Yakima Valley Libraries

In the matter of)
Amending the 2017 YVL Budget)

RESOLUTION
#17-008

WHEREAS, Yakima Valley Libraries (known as Yakima Rural County 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 2016 Yakima Valley Libraries' Fiscal Year has demonstrated changes in actual revenues and expenditures due to cash basis reporting thus impacting the 2017 Budget beginning cash balance and carry forward projects;

THEREFORE, BE IT RESOLVED as follows:

Section 1 - Adoption of the Revised 2017 Budget

The Board of Trustees amends the 2017 Budget, including the General Operating Fund to incorporate revised beginning balance and 2016 unexpended projects including the materials collection, technology, and additional capital projects for 2017 plus the addition of reserved funds. A copy of the revised 2017 Budget is attached hereto as Attachment A, Reserved Funds 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 \$8,911,937

Section 2 - Budgeted Ending Cash Balance

Within the 2017 Budget the ending cash balance is classified as follows:

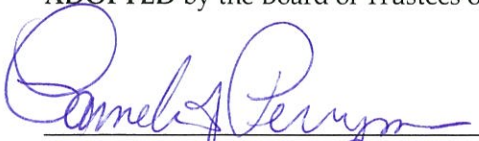
Reserved Cash - restrictions to be modified by Board resolution or motion.

Unreserved Cash - designations for liabilities and contingencies to include four months estimated operating expenditures (working capital).

Section 3 - Effective Date

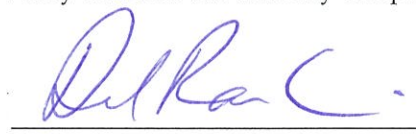
This resolution shall be effective immediately upon its adoption and approval.


ADOPTED by the Board of Trustees of Yakima Valley Libraries this 24th day of April, 2017.


Trustee


Trustee


Trustee


Trustee


Trustee

YAKIMA VALLEY LIBRARIES
2017 Budget Amendment April 24, 2017

Attachment A

	2016 Budget Amended 05-16	2017 Budget	2017 Budget	Notation	%Change
REVENUES					
Tax Revenues					
Property Tax Revenue	6,939,085	7,131,323	7,131,323	1	0.00
Other Taxes	36,100	36,100	36,100	2	0.00
Total Tax Revenues	6,975,185	7,167,423	7,167,423	3	0.00
Contract Cities					
Other Contract Cities	71,676	76,602	76,602		0.00
Total Contract Cities	71,676	76,602	76,602	4	0.00
Other Revenue					
Grants and Donations	41,610	41,610	41,610	5	0.00
Copies	27,000	27,000	27,000	6	0.00
Fines, Fees, Overdues	69,000	69,000	69,000	7	0.00
All Other Revenues	38,000	44,516	44,516	8	0.00
Total Other Revenue	175,610	182,126	182,126	9	0.00
Total All New Revenues	7,222,471	7,426,151	7,426,151	10	0.00
Other Resources					
Transfers in	0	0	0		0.00
Other Financing Resources	0	0	0	11	
Other Funding	0	0	0	12	0.00
Total Other Resources	0	0	0	13	0.00
Total All New Revenues	7,222,471	7,426,151	7,426,151	14	0.00

Notations

- 2017 property tax request is an estimated increase of \$69,647.77 over previous (.6575% increase) plus \$94,352.34 in new construction
- Estimated change in state taxes - wildlife in lieu, DNR, Utility, County Refund
- Estimated total tax revenues
- Cities contracting for library services: Granger, Mabton, Naches, Tieton, and Union Gap (All at 6% per contracts except Mabton & UG.)
- Grants and donations - includes McAuliff and Boaz Endowments - Miscellaneous Grants
- Fees for copies (photocopy and internet printing)
- Fines: fees, overdue, lost books
- Investment interest (Estimate only - Yakima Treasurer manages all investments.)
- Total Other Revenues
- Total All Revenues - estimated new revenues
- Other financing resources
- Other Funding
- Total Other Resources
- Total all new Revenues and Resources

YAKIMA VALLEY LIBRARIES
2017 Budget Amendment April 24, 2017

Attachment A

	<i>2016 Budget Amended 05-16</i>	<i>2017 Budget</i>	<i>2017 Budget</i>	Notation	%Change
EXPENDITURES					
Salary and Wages	3,564,592	3,802,704	3,802,704	15	0.00
Benefits	1,326,976	1,403,014	1,403,014	16	0.00
Supplies	238,520	213,025	213,025	17	0.00
Collection Materials - all	1,175,863	1,153,599	1,216,848	18	5.48
Professional Services	303,416	376,656	413,093	19	9.67
Communications	171,276	180,596	170,596	20	(5.54)
Travel & Training	70,972	85,972	80,972	21	(5.82)
Mileage and vehicle	16,960	18,877	18,877	22	0.00
Advertising	9,800	18,800	18,800	23	0.00
Rentals - Building Leases	8,401	8,401	8,401	24	0.00
Rentals - Equipment	6,120	6,120	15,573	25	154.46
Insurance	43,000	43,000	43,000	26	0.00
Utilities	132,340	132,340	132,340	27	0.00
Repairs & Maintenance - all	211,584	220,584	220,584	28	0.00
Miscellaneous - dues and other	23,971	24,471	14,471	29	(40.86)
Intergovernmental Services	11,500	11,500	11,500	30	0.00
Grant Expenditures	3,000	0	0	31	0.00
Total Operating Expenditures	<u>7,318,291</u>	<u>7,699,659</u>	<u>7,783,798</u>	32	1.09
Capital Projects	538,575	850,002	1,128,139	33	32.72
Debt Service	356,796	0	0	34	0.00
Total Operational Expenditures and Capital	<u>8,213,663</u>	<u>8,549,661</u>	<u>8,911,937</u>	35	4.24

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NOTATIONS

15. Includes estimated performance merit and restructured positions and reserve for leave payouts and Comp and Class
16. Proj increase in payroll benefits; and medical benefits at 10.76% increase.
17. Supplies.
18. Collection materials and databases. - Budget Amendment bringing \$63,249 forward from 2016.
19. Professional services - includes increase in outsourcing of processing - Collection HQ. Add State Auditor and snow removal
20. Includes all communication: postage, phones, WAN, and County fiber connections and services.
21. Training and travel for staff to conferences and other training (Staff and Trustees). Reduced Director travel for 2017.
22. Mileage only - fuel for library vehicles now classified under supplies (per BARS).
23. Advertising: local newspapers, theater advertising, promotional events.
24. Southeast and Zillah (S1) building rents, and storage unit.
25. Postage meter. Add new copy machines - leased instead of capital purchase.
26. Districtwide building, vehicle, D&O, and liability insurance.
27. Districtwide utilities for all branches, and Yakima Central Library and Service Center.
28. Repairs & maintenance includes building and software licensing maintenance.
29. As per BARS category all expenses not covered above including dues and library memberships - reduce expenditures.
30. Maintenance payments for designated library buildings-governmental only.
31. Grant projects.
32. Total estimated general operating expenditures.
33. One time expenditures & capital projects - replacement of self-checks due to outdated operating system. See attachment for adjustments.
34. Debt service principle and interest - retired 2016.
35. Total estimated general operating, capital expenditures, and debt service for 2017.

YAKIMA VALLEY LIBRARIES
2017 Budget Amendment April 24, 2017

Attachment A

	2016 Budget Amended 05-16	2017 Budget	2017 Budget	Notation	%Change
Transfers Out - General Fund					
Future Designated Funds	0	0	0	36	
Total Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	37	
Total Expenses & Transfer Out	<u>8,213,663</u>	<u>8,549,661</u>	<u>8,911,937</u>	38	
Cash Reconciliation - General Fund (GF)					
Estimated Balance January	6,241,720	5,500,528	6,539,872	39	
Estimated Operating Revenues Minus Expenditures	(95,820)	(273,508)	(357,647)	40	
Carry Forward Expenses 2016					
Debt Service and Capital Projects	(895,372)	(850,002)	(1,128,139)	41	
Estimated Ending Cash for GF	<u>5,250,528</u>	<u>2,208,857</u>	<u>5,054,086</u>	42	
Reserved Cash - General Fund					
Boaz Endowment for Books	42,979	53,284	53,284	43	
Carry Forward Fund (04)	429,728	429,728	434,757	44	
Facility Fund (05)	262,549	262,549	265,615	45	
Technology Fund (06)	683,921	683,921	691,937	46	
YCL Reserve Building Maintenance (roof)	300,000	300,000	300,000	47	
Reserve for Strategic Plan Implementation	100,000	100,000	100,000	48	
Reserve for fleet replacement	100,000	200,000	0	49	
Reserve for Facilities Assessment	0	0	300,000	50	
Total Reserved Cash - GF	<u>1,919,177</u>	<u>2,029,482</u>	<u>2,145,593</u>	51	
Unreserved Cash - GF					
Wage, Benefits, Comp Absence Liability	247,513	247,513	287,701	52	
Capital and/or Facility Contingency (deferred maint)	450,000	200,000	400,000	53	
Operating Cash - Working capital	2,633,839	1,900,024	2,220,792	54	
Unreserved Cash - GF	<u>3,331,352</u>	<u>2,347,537</u>	<u>2,908,493</u>	55	
Total Reserved and Unreserved Cash - General Fund	<u>5,250,528</u>	<u>4,377,019</u>	<u>5,054,086</u>	56	
Budget Totals					
Revenues Plus Beginning Cash	13,464,192	12,926,680	13,966,024	57	
Expenditures Plus Ending FB	13,464,192	12,926,682	13,966,024	58	
Cash Reconciliation					
General Fund Estimated Cash	5,250,528	4,377,019	5,054,086	59	
Designated Funds - All	889,662	893,271	893,271	60	
Total All Funds	<u>6,140,190</u>	<u>5,270,290</u>	<u>5,947,358</u>	61	

NOTATIONS

36. Future projects - designated funds
37. Total deferred funds to transfer to designated funds.
38. Total Transfer Out Funds and Expenditures.
39. Actual Beginning Cash Balance for January 2017 includes unspent 2016 capital (self checks) and payroll.
40. Estimated current year General Fund Operating Revenues minus Expenditures - use unreserved cash to fund.
41. Capital Project and Debt Service one time expenditures funded by unreserved cash.
42. Estimated 2017 ending cash balance for General Fund (not including YVL Capital and Plath Funds).
43. General Fund Ending Cash reserved for Boaz Endowment.
44. General Fund 2017 ending cash balance reserved for Fund 04 Carry Forward.
45. General Fund 2017 ending cash balance reserved for Fund 05 Facility Fund.
46. General Fund 2017 ending cash balance reserved for Fund 06 Technology Fund.
47. New reserve for Yakima Building maintenance - pending roof repair/replacement.
48. New reserve for Strategic Plan Implementation - to be determined.
49. New reserve to replace aging fleet vehicles including Courier Van and two new vehicles.
50. New reserve for Facilities Assessment.
51. General Fund 2016 reserved ending cash balance totals.
52. Unreserved funds - payroll contingency for potential leave liability - Schedule 9 from State Auditor Report.
53. Unreserved funds - Move to YCL Capital at start of 2018.
54. Unreserved funds - working capital for day to day operations and unfunded property tax months estimated @ 4 months.
55. Unreserved funds (cash) projected total.
56. General Fund 2017 reserved and unreserved ending cash balance totals.
57. Total Resources (revenues, transfers in, and beginning cash balance) for General Fund
58. Total Expenditures (including capital projects, debt service, and ending cash balance) for General Fund
59. General Fund 2017 Estimated Ending Cash Balance (see lines 42 and 51 plus and 55).
60. Total All Other Restricted Funds: West Valley and Plath Fund
61. Grand total all Funds for Yakima Valley Libraries.

Resolution #17-008
2017 YVL Budget Amendment

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

Boaz Endowment	\$ 53,284
Carry Forward Fund (04)	434,757
Facility Fund (05)	265,615
Technology Fund (06)	691,937
YCL Reserve Bldg. Maintenance (roof)	300,000
Reserve for Strategic Plan Implementation	100,000
Reserve for Facilities Assessment	<u>300,000</u>
Total Reserved Cash - General Fund	<u>\$2,145,593</u>

2017 Budget Amendment - Capital Expenditures
24-Apr-17

Attachment C

Department	Obj Code	Description	Amount	Change	GL	Notes
Accounting	Capital	Springbrook Upgrade Software	17,000.00	(20,000.00)	01-60-594-66-66-01	Reduce from 60,000
Accounting	Capital	Springbrook Upgrade Prof Svs	23,000.00	-	01-60-594-66-66-01	
Admin	Capital	Board Room Upgrade	30,000.00	-	01-60-594-65-62-06	No Change
Facility	Capital	Two Additional Vehicles	100,000.00	100,000.00	01-60-594-66-65-01	New Request
Facility	Capital	Two Courier Vehicles	60,000.00	60,000.00	01-60-594-66-65-01	2016 Carry Forward
Facility	Capital	Non Owned Bldgs	-	(15,000.00)	01-60-594-65-62-01	Moved to GR Circ Desk
GR	Capital	Circ Desk	15,000.00	15,000.00	01-60-594-66-64-01	New April 2017
IT	Capital	Copier Coin Box WV, SS, YK, MX, TO, WA, SL \$2543	17,801.00	17,801.00	01-60-594-66-66-(02,03,04,05,06,07	7 @ \$2543 each
IT	Capital	Servers, server software, print release	121,000.00	-	01-60-594-66-65-01	No Change
IT	Capital	ELS Stations ZI, GR, TO @ \$4982.21	15,000.00	15,000.00	01-60-594-66-65-01	New
IT	Capital	Revised Self Checks	435,000.00	(70,002.00)	01-60-594-66-65-01	Reduce from \$505,002
IT	Capital	Licensing for self checks	30,000.00	30,000.00	01-60-594-66-65-01	
IT	Capital	Credit Card Component for Self Checks	30,000.00	30,000.00	01-60-594-66-65-01	
IT	Capital	Cabling, power, fiber builds	50,000.00	(10,000.00)	01-60-594-66-65-01	\$2000 per machine (15 machines)
Selah	Capital	Selah Roof Repair	32,000.00	32,000.00	01-60-594-65-62-05	Add to original
Selah	Capital	Building: HVAC, Bumpers, Paint (parking lot & room)	11,000.00	-	01-60-594-65-62-05	New
SS	Capital	Miscellaneous repairs	5,000.00	5,000.00	01-60-594-65-62-03	No Change
WV	Capital	Parking lot repair	30,000.00	30,000.00	01-60-594-65-62-04	New
WV	Capital	DVD Shelving	3,000.00	-	01-60-594-65-62-04	No Change
WV	Capital	Misc	-	(5,000.00)	01-60-594-65-62-04	Change
YCL	Capital	Mobile tables for computers	10,000.00	10,000.00	01-60-594-65-62-02	New
YCL	Capital	Bar, charging statio, fireplace,etc	14,500.00	14,500.00	01-60-594-65-62-02	New
YCL	Capital	End Panels Mobile Shelving	15,000.00	-	01-60-594-65-62-02	No Change
YCL	Capital	Mezzanine and other furniture	63,838.00	38,838.00	01-60-594-65-62-02	Carry Fwd/New
		Total	1,128,139.00	278,137.00		