

**BEFORE THE BOARD OF TRUSTEES
Of Yakima Valley Libraries**

In the Matter of the Final Amendment)
of the 2013 General Fund Budget)

**RESOLUTION
#13-011**

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 2012 Yakima Valley Libraries Fiscal Year has demonstrated changes in actual revenues and expenditures due to cash basis reporting;

THEREFORE, BE IT THEREFORE RESOLVED as follows:

Section 1 - Adoption of the Revised 2013 Budget

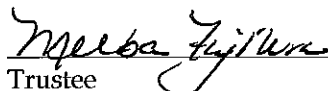
The Board of Trustees amend the 2013 Budget, including the General Operating Fund to include revised beginning balance and inclusion of Big Read Grant. A copy of the revised budget is attached hereto as Exhibit A and Exhibit B and incorporated herein by reference. At the conclusion of the budget process, the total District expenditure authority for each fund is established as follows:

General Operating Fund - 001 \$7,403,603

Section 2 - Effective Date

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


ADOPTED by the Board of Trustees of Yakima Valley Libraries this 17th day of June, 2013.



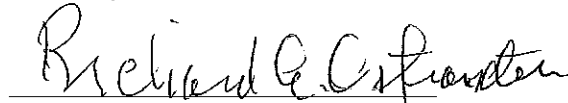
Trustee




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YAKIMA VALLEY LIBRARIES
2013 Budget -Amended June 2013

	2013 Budget Adopted November 2012	2013 Budget Amended June 2013	Notation
REVENUES			
Tax Revenues			
Property Tax Revenue	6,487,681	6,487,681	1
Other Taxes	24,800	24,800	2
Total Tax Revenues	<u>6,512,481</u>	<u>6,512,481</u>	3
Contract Cities			
Other Contract Cities	65,382	65,382	
Total Contract Cities	<u>65,382</u>	<u>65,382</u>	4
Other Revenue			
Grants and Donations	15,000	32,000	5
Copies	22,000	22,000	6
Fines, Fees, Overdues	65,000	65,000	7
All Other Revenues	36,000	36,000	8
Total Other Revenue	<u>138,000</u>	<u>155,000</u>	9
Total All New Revenues	<u>6,715,862</u>	<u>6,732,863</u>	10
Other Resources			
Transfers in	0	0	
Other Financing Resources	0	0	11
Carry Fwd Proj not completed	0	0	12
Total Other Resources	<u>0</u>	<u>0</u>	13
Total All New Revenues	<u>6,715,862</u>	<u>6,732,863</u>	14

Notations

1. 2013 property tax request is a .7800% increase or \$49,756.07 plus \$59,071.20 in new construction
2. Estimated change in state taxes - wildlife in lieu, DNR, Utility
3. Estimated total tax revenues
4. Cities contracting for library services: Granger, Mabton, Naches, Tieton, Union Gap - decrease due to UG closing of building
5. Grants and donations - includes McAuliff and Boaz - Big Read Grant \$17,000 Add June 2013
6. Fees for copies
7. Fines: fees, overdue, lost books
8. Investment interest
9. Total Other Revenues
10. Total All Revenues-new revenues
11. Other financing resources
12. Estimated prior year carry forward cash
13. Total Other Resources
14. Total all Revenues and Resources

YAKIMA VALLEY LIBRARIES
2013 Budget -Amended June 2013

	<i>2013 Budget Adopted November 2012</i>	<i>2013 Budget Amended June 2013</i>	Notation
EXPENDITURES			
Salary and Wages	3,201,224	3,201,224	15
Benefits	1,119,668	1,119,668	16
Supplies	409,693	409,693	17
Collection Materials - all	960,600	960,600	18
Professional Services	253,225	253,225	19
Communications	187,795	187,795	20
Travel & Training	49,000	49,000	21
Mileage and vehicle	15,455	15,455	22
Advertising	6,500	6,500	23
Rentals - Building Leases	42,712	42,712	24
Rentals - Equipment	6,880	6,880	25
Insurance	35,322	35,322	26
Utilities	147,053	147,053	27
Repairs & Maintenance - all	225,385	225,385	28
Miscellaneous - dues and other	34,850	34,850	29
Intergovernmental Services	20,500	20,500	30
Grant Expenditures	0	17,000	31
Total Operating Expenditures	<u>6,715,863</u>	<u>6,732,863</u>	32
Capital Projects	314,500	314,500	33
Debt Service	356,240	356,240	34
Total Operational Expenditures and Capital	<u><u>7,386,603</u></u>	<u><u>7,403,603</u></u>	35

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. - Big Read Grant Expenditures - 2013
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 2013

YAKIMA VALLEY LIBRARIES
2013 Budget -Amended June 2013

	2013 Budget Adopted November 2012	2013 Budget Amended June 2013	Notation
Transfers Out - General Fund			
Capital Projects Carry Forward	0	0	36
Facility Maintenance Fund	0	0	37
Technology Fund	0	0	38
Total Transfers Out	<u>0</u>	<u>0</u>	39
Total Expenses & Transfer Out	<u>7,386,603</u>	<u>7,403,603</u>	40
Cash Balance - General Fund (GF)			
Estimated Balance January-Funds 001,004,005,006 (2013)	3,348,239	5,765,334	41
Estimated Operating Revenues Minus Expenditures	(0)	0	42
Debt Service and Capital Projects	(670,740)	(670,740)	43
Less transfers out	0	0	44
Estimated Ending FB for GF	<u>2,677,498</u>	<u>5,094,594</u>	45
Designated Cash for General Fund (GF)			
Restricted Fund: Boaz	76,031	88,913	46
Assigned FB: Wages & Benefits	0	492,149	47
Assigned FB: Capital-Building	0	136,059	48
Assigned FB: West Valley Debt	0	1,065,007	49
Assigned FB: Carry Forward	0	420,491	50
Assigned FB: Facility	0	256,916	51
Assigned FB: Technology	0	669,197	52
Reserved Funds-Debt/Capital	635,604	0	53
Operating Cash-Revolving Funds	1,965,863	1,965,863	54
Total Designated Funds GF	<u>2,677,498</u>	<u>5,094,594</u>	55
Estimated Ending Undesignated Fund Balance for GF	<u>0</u>	<u>0</u>	56
Budget Totals			
Revenues Plus Beginning Cash	10,064,102	12,498,198	57
Expenditures Plus Ending FB	10,064,102	12,498,198	58
Cash Reconciliation			
General Fund Estimated Cash	2,677,498	5,094,594	59
Designated Funds - Fund 002-West Valley, Fund 003-Plath	2,282,600	868,842	60
Total All Funds	<u>4,960,098</u>	<u>5,963,436</u>	61

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. Est Beginning FB - includes Funds 001 (\$4,418,731), Fund 004 (420,490), Fund 005 (\$256,915) Fund 006 (\$669,196)
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 Donation (endowment).
47. Assigned for Wages & Benefits Schedule 9
48. Assigned for Capital Building Projects
49. Assigned for West Valley Debt
50. Assigned for Carry Forward Projects Resolution
51. Assigned for Facility Projects Resolution
52. Assigned for Technology Projects Resolution

YAKIMA VALLEY LIBRARIES
2013 Budget -Amended June 2013

	<i>2013 Budget Adopted November 2012</i>	<i>2013 Budget Amended June 2013</i>	Notation
53. Reassigned per Auditor to General Fund Accounts			
54. Assigned by Board of Trustees for operating cash between property tax collections.			
55. Total designated General Fund (cash) year end 2013.			
56. Estimated ending Fund Balance that is Undesignated at December 31 for General Fund.			
57. Total Resouces (revenues, transfers in, and beginning cash balance) for General Fund.			
58. Total Expenditures (including capital projects and ending cash balance) for General Fund.			
59. General Fund Estimated Ending Cash Balance (see line 45).			
60. Total All Other Designated Funds: West Valley (Cumulative) and Plath Fund (Other funds moved to GF line 41 for 2013)			
61. Grand total all Funds for Yakima Valley Libraries.			

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

	West Valley Fund 002¹	Plath Fund 003²	Totals
Estimated Beginning Cash	784,640.25	79,801.95	864,442.20
Interest	4,000.00	400.00	4,400.00
Donation-Distribution	0.00	0.00	0.00
Transfer in From GF	0.00	0.00	0.00
Total Resources	<u>788,640.25</u>	<u>80,201.95</u>	<u>868,842.20</u>
Direct Expenditure	0.00	0.00	0.00
Capital Expenditures	0.00	0.00	0.00
Capital Transfers to General Fund	0.00	0.00	0.00
Total Expenditures and Transfers	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Estimated Ending Cash	<u><u>788,640.25</u></u>	<u><u>80,201.95</u></u>	<u><u>868,842.20</u></u>

¹ Restricted funds for the Richard E Ostrander West Valley Community Library Building

² Funds restricted per donor for advanced training (degree) for librarians