

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

In the Matter of the Final Amendment)
of the 2012 General Fund Budget)

**RESOLUTION
#13-010**

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 2012 Budget

The Board of Trustees adopt the final 2012 Budget, including the General Operating Fund and West Valley Building Fund. 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:

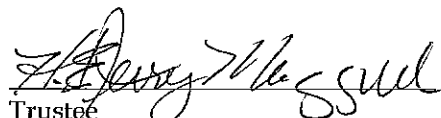
General Operating Fund - 001	\$6,271,428
West Valley Fund - 002	\$1,297,928


Section 2 - Effective Date

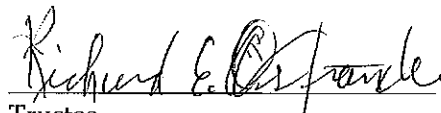
This resolution shall be effective immediately upon its adoption and approval.

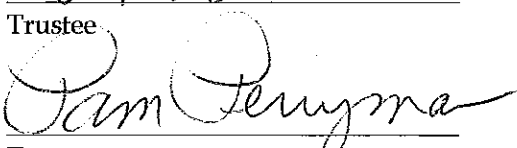
ADOPTED by the Board of Trustees of Yakima Valley Libraries this 17th day of June, 2013.


Trustee


Trustee


Trustee


Trustee


Trustee

YAKIMA VALLEY LIBRARIES
2012 Budget - Adopted November 2011
Final Amended - June 2013

	2011 Budget Final April 2012	2012 Budget November 2011	2012 Budget Amended April 2012	2012 Budget Final Amendment June 2013	Notation
REVENUES					
Tax Revenues					
Property Tax Revenue	6,249,552	6,362,992	6,362,992	6,371,592	1
Other Taxes	42,625	20,698	20,698	23,914	2
Total Tax Revenues	6,292,177	6,383,690	6,383,690	6,395,506	3
Contract Cities					
Other Contract Cities	162,051	162,051	153,095	153,098	
Total Contract Cities	162,051	162,051	153,095	153,098	4
Other Revenue					
Grants and Donations	21,513	7,500	7,500	29,531	5
Copies	26,328	20,000	20,000	25,072	6
Fines, Fees, Overdues	72,731	60,000	60,000	70,595	7
All Other Revenues	69,113	25,000	25,000	37,446	8
Total Other Revenue	189,685	112,500	112,500	162,644	9
Total All New Revenues	6,643,914	6,658,241	6,649,285	6,711,247	10
Other Resources					
Transfers in	-	0	0	-	
Funds from Loan	-	0	0	-	11
Carry Fwd Proj not completed	-	0	0	-	12
Total Other Resources	0	0	0	0	13
Total All Revenues and Resources	6,643,914	6,658,241	6,649,285	6,711,247	14

Notations

1. 2012 property tax request is a .7521% increase or \$47,127.67 plus new construction - Slight increase due to payment of taxes
2. No estimated change in state taxes - wildlife in lieu, DNR, Utility - Slight increase due to state collections
3. Estimated total tax revenues
4. Cities contracting for library services: Granger, Mabton, Naches, Tieton, Union Gap/no change 2012 - Loss of \$100,000 projected in 2013 UG
5. Grants and donations - includes McAuliff and Boaz - donated funds greater than anticipated (McAuliff \$8,899.76 - Boaz \$12,880.81)
6. Fees for copies
7. Fines: overdue, lost books-based on actual increase - (Fines & Fees - \$55,181.43, Lost Books - \$15,263.30, Non Resident - \$150)
8. All other revenues including interest and miscellaneous (Erate - \$6,136.74, Investment Interest GF - \$30,265.63)
9. Total Other Revenues
10. Total All Revenues-new revenues
11. Loan for Debt Service in 2010 - moved to West Valley Building Fund - no transfers in for 2012
12. Estimated Cash from projects not completed over budgeted ending cash - see designated cash - no transfers in for 2012
13. Total Other Resources
14. Total all Revenues and Resources - overall increase due to fines and fees, interest income, and donated funds

YAKIMA VALLEY LIBRARIES
2012 Budget - Adopted November 2011
Final Amended - June 2013

	2011 Budget Final April 2012	2012 Budget November 2011	2012 Budget Amended April 2012	2012 Budget Final Amendment June 2013	Notation
EXPENDITURES					
Salary and Wages	2,695,314	3,180,620	3,180,620	2,778,582	15
Benefits	875,606	1,000,425	1,000,425	910,314	16
Supplies	199,256	309,525	389,525	248,161	17
Collection Materials - all	607,348	973,000	1,000,000	638,430	18
Professional Services	167,603	224,900	238,900	145,851	19
Communications	121,152	166,471	166,471	97,757	20
Travel & Training	23,748	45,550	60,550	38,709	21
Vehicle Expenses	21,824	27,150	27,150	17,674	22
Advertising	7,797	11,000	11,000	5,116	23
Rentals - Building Leases	199,003	150,744	171,439	168,547	24
Rentals - Equipment	6,468	3,800	4,880	9,595	25
Insurance	30,760	30,760	30,760	34,100	26
Utilities	95,102	135,039	135,039	100,901	27
Repairs & Maintenance - all	145,929	161,500	164,000	133,755	28
Miscellaneous - dues and other	13,742	24,900	24,900	8,544	29
Intergovernmental Services	15,004	25,000	25,000	12,624	30
Grant Expenditures	0	0	0	0	31
Total Operating Expenditures	<u>5,225,656</u>	<u>6,470,384</u>	<u>6,630,659</u>	<u>5,348,661</u>	32
Capital Projects	147,031	607,500	1,002,500	564,971	33
Debt Service	357,245	357,623	357,623	357,796	34
Total Operational Expenditures and Capital	<u><u>5,729,932</u></u>	<u><u>7,435,506</u></u>	<u><u>7,990,781</u></u>	<u><u>6,271,428</u></u>	35

NOTATIONS

15. Includes estimated performance merit and reserve for leave (vacation, sick payout, & shared leave)
16. Proj increase in PERS from 5.15 to 8.45%; benefits for 80% FTE and up
17. Supplies - includes underspent technology items in 2012
18. Collection materials and databases - reduction of under-utilized databases, add e-resources - underspent collection materials
19. Professional services - State Auditor in 2012 - reduction in professional services
20. Includes all communication: postage, phones, WAN - reduced costs for Liberty Building
21. Training and travel for staff: ALA (CA), PLA (PA), PUG, WLA and other training - no one attended ALA, PLA, or PUG in 2012
22. Vehicle's fuel and repairs includes Outreach van, Facility van, and Courier vehicle
23. Decrease - using YVL web page and social networking sites
24. Summitview, Selah, Southeast, Liberty Building - lease amount and CAM charges
25. Includes postage meter, copy machines, and additional storage rentals for moves
26. Districtwide building, vehicle, D&O, and liability insurance
27. Districtwide utilities for all branches - anticipated decrease due to improved HVAC in Yakima, includes janitorial services also
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
30. Maintenance payments for designated library buildings - some billings not received until 2013
31. Grant projects - none
32. Total estimated general operating expenditures - increase of 2.35% over original budget
33. One time large purchases and capital projects: (Projects to carry forward to 2013 - telephone, fiber, YCL exterior)
34. Debt service principle and interest - West Valley
34. Total estimated general operating, capital expenditures, and debt service for 2012

YAKIMA VALLEY LIBRARIES
2012 Budget - Adopted November 2011
Final Amended - June 2013

	2011 Budget Final April 2012	2012 Budget November 2011	2012 Budget Amended April 2012	2012 Budget Final Amendment June 2013	Notation
Transfers Out - General Fund					
Capital Projects Carry Forward	0	0	0		36
Facility Maintenance Fund	0	0	0		37
Technology Fund	0	0	0		38
Total Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>		<u>39</u>
Total Expenses & Transfer Out	<u>5,729,932</u>	<u>7,435,506</u>	<u>7,990,781</u>	<u>6,271,428</u>	<u>40</u>
Cash Balance - General Fund (GF)					
Estimated Balance January	3,064,929	2,819,159	3,978,911	3,978,911	41
Estimated Operating Revenues Minus Expenditures	1,418,258	187,858	18,626	1,362,587	42
Debt Service and Capital Projects	(504,276)	(965,123)	(1,360,123)	(922,767)	43
Less transfers out	0	0	0	0	44
Estimated Ending FB for GF	<u>3,978,911</u>	<u>2,041,894</u>	<u>2,637,415</u>	<u>4,418,731</u>	<u>45</u>
Reserved Cash for GF					
For Boaz Fund	76,031	76,031	76,031	88,913	46
Assigned FB: Wages & Benefits	(47)	0	0	492,149	47
Assigned FB: Capital-building	1,937,064	0	595,521	450,559	48
Assigned FB: West Valley Debt	0	0	0	1,421,247	49
Assigned FB: Revolving Funds	1,965,863	1,965,863	1,965,863	1,965,863	50
Total GF Reserved Cash	<u>3,978,911</u>	<u>2,041,894</u>	<u>2,637,415</u>	<u>4,418,731</u>	<u>51</u>
Estimated Ending Unreserved Fund Balance for GF	<u>0</u>	<u>0</u>	<u>(0)</u>	<u>(0)</u>	<u>52</u>
Budget Totals					
Revenues Plus Beginning Cash	9,708,844	9,477,402	10,628,196	10,690,158	53
Expenditures Plus Ending FB	9,708,844	9,477,402	10,628,196	10,690,158	54
Cash Reconciliation					
General Fund Estimated Cash	3,978,911	2,041,894	2,637,415	4,418,731	55
Designated Funds - All	3,462,724	1,889,870	2,148,917	2,211,045	56
Total All Funds	<u>7,441,635</u>	<u>3,931,764</u>	<u>4,786,332</u>	<u>6,629,776</u>	<u>57</u>

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. Audited beginning General Fund Balance from 2011
42. Estimated Operating Revenues minus Expenditures - excludes capital and debt service
43. Capital Project and Debt Service funded by prior year unexpended resources
44. Cash transfers out of General Fund
45. Estimated ending Fund Balance (cash)
46. Cash reserved for Boaz Fund - reserved by external donor for books
47. Cash assigned for leave and payroll contingencies and liabilities - (\$239,998 - Schedule 9 absences, \$242,151 shared leave & PERS)
48. Funds committed for capital including building
49. Funds committed for repayment of West Valley Debt
50. Funds designated by Board of Trustees for operating cash between property tax collections
51. Total designated General Fund (cash)
52. Estimated ending Fund Balance that is Undesignated and/or Reserved at December 31 for General Fund
53. Total Resources (revenues, transfers in, and beginning cash balance) for General Fund
54. Total Expenditures (including capital projects and ending cash balance) for General Fund
55. General Fund Estimated Ending Cash Balance (see line 44)
56. Total All Other Designated Funds: Cumulative Reserve, Plath, Carry Forward, Facility, & Technology
57. Grand total all Funds for Yakima Valley Libraries

Yakima Valley Libraries
Board Designated Funds
Reconciled Ending Balances for Fiscal Year 2012

	West Valley Fund 002¹	Plath Fund 003²	Carry Forward Fund 004³	Facility Fund 005⁴	Technology Fund 006⁵	Totals
Estimated Beginning						
Cash	2,061,348.25	65,448.44	417,159.60	254,879.52	663,888.38	3,462,724.19
Interest	21,220.00	564.38	3,330.92	2,036.37	5,308.45	32,460.12
Donation-Distribution	0.00	13,789.13	0.00	0.00	0.00	13,789.13
Transfer in From GF	0.00	0.00	0.00	0.00	0.00	0.00
Total Resources	<u>2,082,568.25</u>	<u>79,801.95</u>	<u>420,490.52</u>	<u>256,915.89</u>	<u>669,196.83</u>	<u>3,508,973.44</u>
Direct Expenditure	0.00	0.00	0.00	0.00	0.00	0.00
Capital Expenditures	1,297,928.00	0.00	0.00	0.00	0.00	1,297,928.00
Capital Transfers to General Fund	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures and Transfers	<u>1,297,928.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,297,928.00</u>
Estimated Ending Cash	<u><u>784,640.25</u></u>	<u><u>79,801.95</u></u>	<u><u>420,490.52</u></u>	<u><u>256,915.89</u></u>	<u><u>669,196.83</u></u>	<u><u>2,211,045.44</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

³ Funds reported as a component of the General Fund in Annual Report per BARS Manual changes - will modify for 2013 budget

⁴ Funds reported as a component of the General Fund in Annual Report per BARS Manual changes - will modify for 2013 budget

⁵ Funds reported as a component of the General Fund in Annual Report per BARS Manual changes - will modify for 2013 budget