

Before the Board of Trustees of
Yakima Valley Libraries

In the matter of _____)
Approving the 2012 YVL Budget)

RESOLUTION
#11-010

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 2012 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 \$9,477,402 for the General Fund;

WHEREAS, estimated 2012 expenditures for the General Fund are expected to be \$9,477,402 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 2012 budget for \$9,477,402 in revenues, expenditures, resources, capital, and debt service for the General Fund.

ADOPTED THIS 14th day of November 2011.



Trustee



Trustee



Trustee

Trustee



Trustee

YAKIMA VALLEY LIBRARIES
2012 Budget - Draft November 2012

	2011 Budget Adopted	2011 Amended Budget	2012 Budget Draft November 2011	Notation	%Change
REVENUES					
Tax Revenues					
Property Tax Revenue	6,266,313	6,247,124	6,362,992	1	1.85
Other Taxes	20,000	20,000	20,698	2	3.49
Total Tax Revenues	<u>6,286,313</u>	<u>6,267,124</u>	<u>6,383,690</u>	3	1.86
Contract Cities					
Other Contract Cities	162,051	162,051	162,051		0.00
Total Contract Cities	<u>162,051</u>	<u>162,051</u>	<u>162,051</u>	4	0.00
Other Revenue					
Grants and Donations	5,000	5,000	7,500	5	50.00
Copies	20,000	20,000	20,000	6	0.00
Fines, Fees, Overdues	73,837	73,837	60,000	7	(18.74)
All Other Revenues	78,085	78,085	25,000	8	(67.98)
Total Other Revenue	<u>176,922</u>	<u>176,922</u>	<u>112,500</u>	9	(36.41)
Total All New Revenues	<u>6,625,286</u>	<u>6,606,097</u>	<u>6,658,241</u>	10	0.79
Other Resources					
Transfers in	-	0	0		0.00
Funds from Loan	2,000,000	0	0	11	
Carry Fwd Proj not completed	755,000	0	0	12	0.00
Total Other Resources	<u>2,755,000</u>	<u>0</u>	<u>0</u>	13	0.00
Total All Revenues and Resources	<u>9,380,286</u>	<u>6,606,097</u>	<u>6,658,241</u>	14	0.79

Notations

1. 2012 property tax request is a .7521% increase or \$47,127.67 plus new construction
2. No 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/no change 2012
5. Grants and donations - includes McAuliff and Boaz
6. Fees for copies
7. Fines: overdue, lost books-based on actual decrease
8. Investment interest - declining interest rate
9. Total Other Revenues
10. Total All Revenues-new revenues
11. Loan for Debt Service in 2010 - moved to West Valley Building Fund
12. Estimated 2011 Cash from projects not completed over budgeted ending cash - see designated cash
13. Total Other Resources
14. Total all Revenues and Resources - overall increase due to one time grant (see line 8)

YAKIMA VALLEY LIBRARIES
2012 Budget - Draft November 2012

	2011 Budget Adopted	2011 Amended Budget	2012 Budget Draft November 2011	Notation	%Change
EXPENDITURES					
Salary and Wages	3,074,828	3,074,828	3,180,620	15	3.44
Benefits	1,134,642	1,134,642	1,000,425	16	(11.83)
Supplies	259,497	259,497	309,525	17	19.28
Collection Materials - all	971,000	971,000	973,000	18	0.21
Professional Services	198,160	198,160	224,900	19	13.49
Communications	181,777	181,777	166,471	20	(8.42)
Travel & Training	46,550	46,550	45,550	21	(2.15)
Vehicle Expenses	27,000	27,000	27,150	22	0.55
Advertising	15,500	15,500	11,000	23	(29.03)
Rentals - Building Leases	191,608	191,608	150,744	24	(21.33)
Rentals - Equipment	3,500	3,500	3,800	25	8.57
Insurance	30,000	30,000	30,760	26	2.53
Utilities	145,000	145,000	135,039	27	(6.87)
Repairs & Maintenance - all	152,968	152,968	161,500	28	5.58
Miscellaneous - dues and other	24,400	24,400	24,900	29	2.05
Intergovernmental Services	39,000	39,000	25,000	30	(35.90)
Grant Expenditures	2,000	2,000	0	31	(100.00)
Total Operating Expenditures	6,497,429	6,497,429	6,470,384	32	(0.42)
Capital Projects	2,149,500	319,500	607,500	33	90.14
Debt Service	350,000	350,000	357,623	34	2.18
Total Operational Expenditures and Capital	8,996,929	7,166,929	7,435,506	35	3.75

NOTATIONS

15. Includes estimated performance merit and restructured positions-no increase in FTE.
16. Proj increase in PERS from 5.15 to 8.45%; benefits for 80% FTE and up
17. Supplies - includes scheduled computer replacements for Yakima Central and West Valley Community Library
18. Collection materials and databases - reduction of under-utilized databases, add e-resources
19. Professional services - State Auditor in 2012
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
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. Summtview, Selah, Southeast, Liberty Building - lease amount and CAM charges
25. Postage meter
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
31. Grant projects - Wellness Grant only for 2011
32. Total estimated general operating expenditures - slight decrease of .42%
33. One time large purchases and capital projects: Yakima Central Library, Sunnyside repairs, Sunnyside fiber match, phone sys
34. Debt service principle and interest
34. Total estimated general operating, capital expenditures, and debt service for 2012

YAKIMA VALLEY LIBRARIES
2012 Budget - Draft November 2012

	2011 Budget Adopted	2011 Amended Budget	2012 Budget Draft November 2011	Notation %Change
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>8,996,929</u>	<u>7,166,929</u>	<u>7,435,506</u>	<u>40</u>
Cash Balance - General Fund (GF)				
Estimated Balance January	2,041,894	3,064,667	2,819,159	41
Estimated Operating Revenues Minus Expenditures	383,357	108,668	187,858	42
Debt Service and Capital Projects	0	(669,500)	(965,123)	43
Less transfers out	0	0	0	44
Estimated Ending FB for GF	<u>2,425,251</u>	<u>2,503,834</u>	<u>2,041,894</u>	<u>45</u>
Designated Cash for GF				
For Boaz Fund	76,031	76,031	76,031	46
Reserved for facilities	0	0	0	47
Reserved Funds-Debt Service	364,169	461,940	0	48
Operating Cash-Revolving Funds	1,965,863	1,965,863	1,965,863	49
Total Designated Funds GF	<u>2,406,063</u>	<u>2,503,834</u>	<u>2,041,894</u>	<u>50</u>
Estimated Ending Unrestricted Fund Balance for GF	<u>19,188</u>	<u>0</u>	<u>0</u>	<u>51</u>
Budget Totals				
Revenues Plus Beginning Cash	11,422,181	9,670,765	9,477,402	52
Expenditures Plus Ending FB	11,422,181	9,670,765	9,477,402	53
Cash Reconciliation				
General Fund Estimated Cash	2,425,251	2,503,834	2,041,894	54
Designated Funds - All	1,937,378	1,748,560	1,889,870	55
Total All Funds	<u>4,362,629</u>	<u>4,252,394</u>	<u>3,931,764</u>	<u>56</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. Estimated Beginning Fund Balance (beginning cash)-includes additional unspent funds from 2011 to use for 2012 expenditures
42. Estimated Operating Revenues minus Expenditures
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 restricted Boaz Fund
47. Cash reserved for capital facility projects
48. Funds reserved for West Valley Building Fund
49. Funds designated by Board of Trustees for operating cash between property tax collections
50. Total designated General Fund (cash)
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: Cumulative Reserve, 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 2012

	West Valley Fund 002¹	Plath Fund 003²	Carry Forward Fund 004	Facility Fund 005	Technology Fund 006	Totals
Estimated Beginning						
Cash	2,260,813.38	65,321.62	416,319.51	254,365.70	662,549.73	3,659,369.94
Interest	20,000.00	500.00	3,000.00	2,000.00	5,000.00	30,500.00
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
Total Resources	<u>2,280,813.38</u>	<u>65,821.62</u>	<u>419,319.51</u>	<u>256,365.70</u>	<u>667,549.73</u>	<u>3,689,869.94</u>
Direct Expenditure	0.00	0.00	0.00	0.00	0.00	0.00
Capital Expenditures	1,800,000.00	0.00	0.00	0.00	0.00	1,800,000.00
Capital Transfers to General Fund	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures and Transfers	<u>1,800,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,800,000.00</u>
Estimated Ending Cash	<u>480,813.38</u>	<u>65,821.62</u>	<u>419,319.51</u>	<u>256,365.70</u>	<u>667,549.73</u>	<u>1,889,869.94</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