

**RESOLUTION NO. 10-04**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF SPOKANE COUNTY LIBRARY DISTRICT, SPOKANE COUNTY, WASHINGTON, REVISING THE DISTRICT'S FINAL 2010 BUDGET ADOPTED ON DECEMBER 15, 2009 WITH RESOLUTION NO. 09-08; PROVIDING FOR OTHER MATTERS PROPERLY RELATING THERETO.**

**SPOKANE COUNTY LIBRARY DISTRICT  
Spokane County, Washington**

BE IT RESOLVED BY THE BOARD OF TRUSTEES OF SPOKANE COUNTY LIBRARY DISTRICT, SPOKANE COUNTY, WASHINGTON, as follows:

WHEREAS, Spokane County Library District, Spokane County, Washington (the "District") 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 27.12.210(5) provides the Board of Trustees (the "Board") with exclusive control of the finances of the District;

WHEREAS, the Board adopted a Final 2010 Budget with Resolution No. 09-08 on December 15, 2009;

WHEREAS, estimates of revenues and expenses necessary for District maintenance and operations and fund balance estimates have been updated since the December 15, 2009 budget adoption date;

WHEREAS, the Board has determined it is necessary to revise the District's 2010 budget to reflect these changes;

NOW THEREFORE, IT IS HEREBY FOUND, DETERMINED AND ORDERED as follows:

**Section 1: ADOPTION OF REVISED 2010 BUDGET**

The Board hereby adopts a Revised 2010 Budget, including the General Operating Fund, Bond Redemption Fund, Capital Reserve Fund, and Construction Fund (a copy of which is attached hereto as Exhibit A and incorporated herein by reference), as follows.

General Operating Fund (001-661):	\$ 10,479,309
Bond Redemption Fund (003-661)	\$ 0
Capital Reserve Fund (005-661):	\$ 133,261

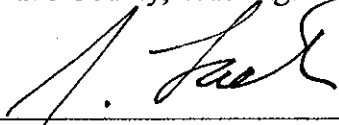
Construction Fund (008-661):     \$           7,500

**Section 2:     EFFECTIVE DATE**

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

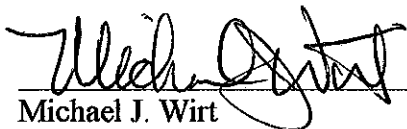
ADOPTED by the Board of Trustees of Spokane County Library District, Spokane County, Washington, at a regular meeting thereof, held this 20<sup>th</sup> day of April 2010.

SPOKANE COUNTY LIBRARY DISTRICT  
Spokane County, Washington



\_\_\_\_\_  
Jacob Laete, Chair

ATTEST



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Michael J. Wirt  
Secretary to the Board of Trustees

Exhibit A-1

Spokane County Library District  
2010 Budget: April 20, 2010 Revision  
General Operating Fund (001-661)  
Summary

**REVENUES**

Property Tax	\$ 9,657,565	
Contracted Cities, Services & Fees	472,863	
Miscellaneous Revenues	212,400	
Interest Earnings	30,000	
	<b>Total Revenues</b>	<b>\$ 10,372,828</b>
Transfer in From Capital Reserve Fund	133,261	
	<b>Total Transfers In</b>	<b>133,261</b>
	<b>Total Revenues &amp; Transfer In</b>	<b>\$ 10,506,089</b>

**EXPENSES**

Salaries	\$ 5,163,838	
Fringe Benefits	1,317,348	
Supplies	214,508	
Services	1,730,419	
Capital Outlay	378,100	
Library Materials	1,409,400	
Short Term Debt	500	
Operational Contingencies	40,000	
	<b>Total Expenses</b>	<b>\$ 10,254,113</b>
Transfer Out to Capital Reserve Fund	\$ 225,196	
	<b>Total Transfers Out</b>	<b>225,196</b>
	<b>Total Expenses &amp; Transfer Out</b>	<b>\$ 10,479,309</b>

Revenues Over/(Under) Expenses	\$ 26,780	
Beginning Fund Balance 01/01/10	2,573,831	
	<b>Estimated Ending Fund Balance 12/31/10</b>	<b>\$ 2,600,611</b>

(Less)

Reserved for Prepaid Items	(136,718)	
Reserved for Inventory	(60,190)	
Designated for Margaret Irving Program Fund	(6,221)	
Reserved for Public Library Directors Meetings	(4,492)	
Designated for Compensated Absences	(100,000)	

<b>Estimated Ending Undesignated Unrestricted Fund Balance</b>		
<b>12/31/10</b>		<b>\$ 2,292,990</b>

Exhibit A-2

Spokane County Library District  
2010 Budget: April 20, 2010 Revision  
Bond Redemption Fund (003-661)  
Summary

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**REVENUES**

Property Taxes: Prior Year	\$ 1,250
Interest Earnings	50
<b>Total Revenues</b>	<b><u>\$ 2,750</u></b>

**EXPENSES**

	\$ 0
<b>Total Expenses</b>	<b><u>\$ 0</u></b>

Revenues Over (Under) Expenses	\$ 1,300
Actual Beginning Fund Balance 01/01/10	<u>1,254</u>
<b>Estimated Ending Fund Balance 12/31/10</b>	<b><u>\$ 2,554</u></b>

Exhibit A-3

Spokane County Library District  
2010 Budget: April 20, 2010 Revision  
Capital Reserve Fund (005-661)  
Summary

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**REVENUES**

Interest Earnings	\$ 15,000
Transfer In from General Operating Fund	225,196
Transfer in from Construction Fund	7,500
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 247,696</b>

**EXPENSES**

Transfer Out to General Operating Fund	\$ 133,261
<b>Total Expenses</b>	<b>\$ 133,261</b>

Revenues Over (Under) Expenses	\$ 114,435
Actual Beginning Fund Balance 01/01/10	776,270
<b>Estimated Ending Fund Balance 12/31/10</b>	<b>\$ 890,705</b>

(Less)

Designated for Facility Maintenance Plan	\$ (103,464)
Designated for Technology Plan	(281,564)
Designated for Furniture, Fixtures & Equipment Plan	(67,826)
Designated for Library Materials Plan	(140,940)

<b>Estimated Ending Unrestricted, Undesignated Fund Balance 12/31/10</b>	<b>\$ 296,911</b>
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Exhibit A-4

Spokane County Library District  
2010 Budget: April 20, 2010 Revision  
Construction Fund (008-661)  
Summary

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**REVENUES**

Interest Earnings

\$ 5  
**Total Revenues**     \$ 5

**EXPENSES**

Transfer Out to Capital Reserve Fund

\$ 7,500  
**Total Expenses & Transfer Out**     \$ 7,500

Revenues Over (Under) Expenses

\$ (7,495)

**Actual Beginning Fund Balance 01/01/10**     \$ 7,864

**Estimated Ending Fund Balance 12/31/10**     \$ 369

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**CERTIFICATION**

I, Michael J. Wirt, Secretary of the Board of Trustees of Spokane County Library District, Spokane County, Washington, hereby certify that the foregoing resolution is a full, true, and correct copy of a resolution duly passed and adopted at a regular meeting of the Board of Trustees of Spokane County Library District, duly held at the District's Argonne Library on April 20, 2010, of which meeting all members of said Board had due notice, and at which a majority thereof was present; and that at said meeting said resolution was adopted by the following vote:

AYES, and in favor thereof, Trustees: Jacob Laete; Tim Hattenburg; Ann Apperson; Mary E. Lloyd; Daniel Davis

NAYS, Trustees: none

ABSENT, Trustees: none

ABSTAIN, Trustees: none

I further certify that I have carefully compared the same with the original resolution on file and of record in my office; that said resolution is a full, true and correct copy of the original resolution adopted at said meeting; and that said resolution has not been amended, modified, or rescinded since the date of its adoption, and is now in full force and effect.

IN WITNESS WHEREOF, I have set my hand on this 20<sup>th</sup> day of April 2010.



Michael J. Wirt  
Secretary to the Board of Trustees