

RESOLUTION NO. 08-11

A RESOLUTION OF THE BOARD OF TRUSTEES OF SPOKANE COUNTY LIBRARY DISTRICT, SPOKANE COUNTY, WASHINGTON, ADOPTING A FINAL 2009 BUDGET SUPERCEDING THE PRELIMINARY 2009 BUDGET ADOPTED ON NOVEMBER 18, 2008 BY RESOLUTION NO. 08-07; CERTIFYING SAID BUDGET TO THE BOARD OF COUNTY COMMISSIONERS OF SPOKANE COUNTY; 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 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 (4) requires that the Board of Trustees (the "Board") submit annually to the legislative body of the county a budget containing estimates in detail of the amount of money necessary for the District for the ensuing year;

WHEREAS, the Board adopted a Preliminary 2009 Budget with Resolution No. 08-07 on November 18, 2008;

WHEREAS, the Board provided an estimate of property taxes to be levied in 2008 for collection in 2009 with Resolution No. 08-08 on November 18, 2008;

WHEREAS, there have been changes in estimated revenue or expenses subsequent to the adoption of the Preliminary 2009 Budget;

WHEREAS, pursuant to RCW 27.12.050 and RCW 27.12.210 (4), the Board has determined to certify a Final 2009 Budget to the Board of County Commissioners of Spokane County.

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

Section 1: ADOPTION OF FINAL 2009 BUDGET

The Board adopts a Final 2009 Budget by fund as follows.

General Operating Fund (001-661):	\$ 9,953,497
Bond Redemption Fund (003-661):	60,000
Capital Reserve Fund (005-661):	65,000
Construction Fund (008-661):	51,500

Section 2: CERTIFICATION OF 2009 FINAL BUDGET

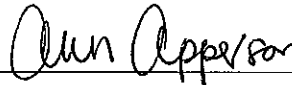
The Board hereby certifies to the Board of County Commissioners of Spokane County the Final 2009 Budget (a copy of which is attached hereto as Exhibit A and incorporated herein by reference).

Section 3: EFFECTIVE DATE

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

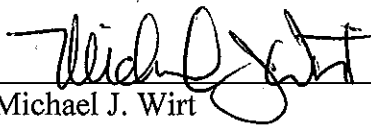
ADOPTED by the Board of Trustees of Spokane County Library District, Spokane County, Washington, at a regular meeting thereof, notice of which was given as required by law, held on December 16, 2008.

SPOKANE COUNTY LIBRARY DISTRICT
Spokane County, Washington



Ann Apperson
Chair, Board of Trustees

ATTEST



Michael J. Wirt
Secretary to the Board of Trustees

Exhibit A-1

Spokane County Library District
Final 2009 Budget (December 16, 2008)
General Operating Fund (001-661)
Summary

REVENUES

Property Tax	\$ 9,497,652	
Contracted Cities, Services & Fees	447,404	
Miscellaneous Revenues	209,500	
Interest Earnings	75,000	
	Total Revenues	\$ 10,229,557
Transfer in from Capital Reserve Fund	65,000	
	Total Transfers In	65,000
	Total Revenues & Transfer In	\$ 10,294,557

EXPENSES

Salaries	\$ 5,119,510	
Fringe Benefits	1,405,267	
Supplies	189,908	
Services	1,535,502	
Capital Outlay	335,545	
Library Materials	1,321,750	
Short Term Debt	500	
Operational Contingencies	40,000	
	Total Expenses	\$ 9,947,982
Transfer Out to Capital Reserve Fund	\$ 5,515	
	Total Transfers Out	5,515
	Total Expenses & Transfer Out	\$ 9,953,497

Revenues Over/(Under) Expenses	\$ 341,060	
Estimated Beginning Fund Balance 01/01/09	2,451,233	
	Estimated Ending Fund Balance 12/31/09	\$ 2,792,293

(Less)

Reserved for Prepaid Items	(137,135)	
Reserved for Inventory	(56,249)	
Designated for Margaret Irving Program Fund	(5,926)	
Reserved for Public Library Directors Meetings	(4,218)	
Designated for Compensated Absences	(100,000)	

Estimated Ending Undesignated Unrestricted Fund Balance		
	12/31/09	\$ 2,488,764

Exhibit A-2

Spokane County Library District
Final 2009 Budget (December 16, 2008)
Bond Redemption Fund (001-661)
Summary

REVENUES

Property Taxes: Prior Year	\$ 2,500
Interest Earnings	250
Total Revenues	\$ 2,750

EXPENSES

Transfer Out to Capital Reserve Fund	\$ 60,000
Total Expenses	\$ 60,000
Excess of Revenues Over (Under) Expenses	\$ (57,250)
Estimated Beginning Fund Balance 01/01/09	\$ 69,443
Estimated Ending Fund Balance 12/31/09	\$ 12,193

Exhibit A-3

Spokane County Library District
Final 2009 Budget (December 16, 2008)
Capital Reserve Fund (001-661)
Summary

REVENUES

Interest Earnings	\$	45,000
Transfer In from General Operating Fund		5,515
Transfer In from Bond Redemption Fund		60,000
Transfer In from Construction Fund		26,500
Total Revenues & Transfers In	\$	137,015

EXPENSES

Transfer Out to General Operating Fund	\$	65,000
Total Expenses	\$	65,000

Excess of Revenues Over (Under) Expenses	\$	72,015
Estimated Beginning Fund Balance 01/01/09		713,112
Estimated Ending Fund Balance 12/31/09	\$	785,127

(Less)

Designated for Facility Maintenance Plan	\$	(103,464)
Designated for Technology Plan		(276,428)
Designated for Furniture, Fixtures & Equipment Plan		(69,004)
Designated for Library Materials Plan		(123,500)

Estimated Ending Unrestricted, Undesignated Fund Balance 12/31/09	\$	212,731
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Exhibit A-4

Spokane County Library District
Final 2009 Budget (December 16, 2008)
Construction Fund (001-661)
Summary

REVENUES

Interest Earnings

\$ 500

Total Revenues & Transfer In

\$ 500

EXPENSES

Demolition

\$ 25,000

Transfer Out to Capital Reserve Fund

26,500

Total Expenses

\$ 51,500

Excess of Revenues Over (Under) Expenses

\$ (51,000)

Estimated Beginning Fund Balance 01/01/09

\$ 56,000

**Estimated Ending Unrestricted, Undesignated Fund Balance
12/31/09**

\$ 5,000

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 December 16, 2008, 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: Ann Apperson; Frank W. Payne; Tim Hattenburg; Mary E. Lloyd

NAYS, Trustees: none

ABSENT, Trustees: Jacob Laete

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 16th day of December 2008.



Michael J. Wirt
Secretary to the Board of Trustees