

**RESOLUTION NO. 09-02**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF SPOKANE COUNTY LIBRARY DISTRICT, SPOKANE COUNTY, WASHINGTON, REVISING THE DISTRICT'S FINAL 2009 BUDGET ADOPTED ON DECEMBER 16, 2008 THROUGH RESOLUTION NO. 08-11; 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 2009 Budget through Resolution No. 08-11 on December 16, 2008;

WHEREAS, estimates of revenues and expenses necessary for District maintenance and operations and fund balance estimates have been updated since the December 16, 2008 budget adoption date;

WHEREAS, the Board has determined it is necessary to revise the District's 2009 budget to reflect these changes;

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

**Section 1:            ADOPTION OF REVISED 2009 BUDGET**

The Board hereby adopts a Revised 2009 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):	\$ 10,050,832
Bond Redemption Fund (003-661)	\$     60,000
Capital Reserve Fund (005-661):	\$     65,000
Construction Fund (008-661):	\$     51,500

**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 21<sup>st</sup> day of April 2009.

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  
**2009 Budget: April 21, 2009 Revision**  
**General Operating Fund (001-661)**  
**Summary**

**REVENUES**

Property Tax	\$ 9,450,608	
Contracted Cities, Services & Fees	447,404	
Miscellaneous Revenues	201,749	
Interest Earnings	75,000	
	<b>Total Revenues</b>	<b>\$ 10,174,761</b>
Transfer in from Capital Reserve Fund	65,000	
	<b>Total Transfers In</b>	<b>65,000</b>
	<b>Total Revenues &amp; Transfer In</b>	<b>\$ 10,239,761</b>

**EXPENSES**

Salaries	\$ 5,119,510	
Fringe Benefits	1,408,632	
Supplies	189,908	
Services	1,581,082	
Capital Outlay	335,545	
Library Materials	1,336,263	
Short Term Debt	500	
Operational Contingencies	40,000	
	<b>Total Expenses</b>	<b>\$ 10,011,440</b>
Transfer Out to Capital Reserve Fund	\$ 39,392	
	<b>Total Transfers Out</b>	<b>39,392</b>
	<b>Total Expenses &amp; Transfer Out</b>	<b>\$ 10,050,832</b>

Revenues Over/(Under) Expenses	\$ 188,929	
Actual Beginning Fund Balance 01/01/09	2,300,688	
	<b>Estimated Ending Fund Balance 12/31/09</b>	<b>\$ 2,489,617</b>

(Less)

Reserved for Prepaid Items	(197,838)	
Reserved for Inventory	(59,882)	
Designated for Margaret Irving Program Fund	(6,123)	
Reserved for Public Library Directors Meetings	(4,938)	
Designated for Compensated Absences	(100,000)	

<b>Estimated Ending Undesignated Unrestricted Fund Balance</b>		
	<b>12/31/09</b>	<b>\$ 2,120,836</b>

Exhibit A-2

Spokane County Library District  
2008 Budget: April 21, 2009 Revision  
Bond Redemption Fund (003-661)  
Summary

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**REVENUES**

Property Taxes: Prior Year	\$	2,500
Interest Earnings		250
Miscellaneous Revenues		0
<b>Total Revenues</b>	<b>\$</b>	<b>2,750</b>

**EXPENSES**

Transfer Out to Capital Reserve Fund		60,000
<b>Total Expenses</b>	<b>\$</b>	<b>60,000</b>

Revenues Over (Under) Expenses	\$	(57,250)
Actual Beginning Fund Balance 01/01/09	\$	58,521

**Estimated Ending Fund Balance 12/31/09**      **\$**      **1,271**

Exhibit A-3

Spokane County Library District  
2009 Budget: April 21, 2009 Revision  
Capital Reserve Fund (005-661)  
Summary

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**REVENUES**

Interest Earnings	\$ 45,000
Transfer In from General Operating Fund	39,392
Transfer In from Bond Redemption Fund	60,000
Transfer in from Construction Fund	26,500
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 170,892</b>

**EXPENSES**

Transfer Out to General Operating Fund	\$ 65,000
<b>Total Expenses</b>	<b>\$ 65,000</b>

Revenues Over (Under) Expenses	\$ 105,892
Actual Beginning Fund Balance 01/01/09	703,673
<b>Estimated Ending Fund Balance 12/31/09</b>	<b>\$ 809,565</b>

(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)

<b>Estimated Ending Unrestricted, Undesignated Fund Balance 12/31/09</b>	<b>\$ 237,169</b>
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Exhibit A-4

Spokane County Library District  
2009 Budget: April 21, 2009 Revision  
Construction Fund (008-661)  
Summary

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**REVENUES**

Interest Earnings		\$	500
	<b>Total Revenues</b>	\$	<b>500</b>

**EXPENSES**

Demolition		\$	25,000
Transfer Out to Capital Reserve Fund		\$	26,500
	<b>Total Expenses &amp; Transfer Out</b>	\$	<b>51,500</b>

Revenues Over (Under) Expenses \$ (51,000)

**Actual Beginning Fund Balance 01/01/09** \$ **57,762**

**Estimated Ending Fund Balance 12/31/09** \$ **6,762**

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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 21, 2009, 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; Frank W. Payne; Mary E. Lloyd

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 21<sup>st</sup> day of April 2009.



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Michael J. Wirt  
Secretary to the Board of Trustees