

**RESOLUTION NO. 23-04**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF SPOKANE COUNTY LIBRARY DISTRICT, SPOKANE COUNTY, WASHINGTON, ADOPTING THE 2024 BUDGET; CERTIFYING TO THE BOARD OF COUNTY COMMISSIONERS OF SPOKANE COUNTY THE DISTRICT'S 2024 BUDGET; AND 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, RCW 84.52.070 requires the Board to certify to the county legislative authority budgets or estimates of the amounts to be raised by taxation and to file such certified budget or estimates with the county legislative authority on or before the thirtieth (30<sup>th</sup>) day of November;

WHEREAS, RCW 84.52.025 requires that such budgets or estimates clearly indicate an estimate of cash balance at the beginning and ending of each budget period;

WHEREAS, a budget forms the basis for Board action required prior to November 30, pursuant to RCW 84.55.0101 and RCW 84.55.120, to authorize a property tax levy increase and to establish a levy limit factor for taxes to be collected;

WHEREAS, the Board has made a determination of funding necessary for normal 2024 maintenance and operation of the District, which is reflected in the 2024 Budget;

WHEREAS, pursuant to RCW 27.12.210(4) and RCW 84.52.020, the Board has determined to certify said 2024 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 2024 BUDGET**

The Board adopts 2024 Budgets as follows:

General Operating Fund (001-661):	\$ 18,585,500
Capital Projects Fund (008-661):	\$ 1,000,000
Debt Service Fund (005-661)	\$ 1,110,125

**Section 2: CERTIFICATION OF 2024 BUDGET**

The Board hereby certifies to the Board of County Commissioners of Spokane County the 2024 Budget (a copy of which is attached hereto as Exhibit A, B and C, and incorporated herein by reference), which includes estimates of the 2024 beginning and ending cash balances.

**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 this 21<sup>st</sup> day of November 2023.

SPOKANE COUNTY LIBRARY DISTRICT  
Spokane County, Washington



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John Craig, Chair  
Board of Trustees

ATTEST



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Patrick Roewe  
Secretary to the Board of Trustees

## Exhibit A

### Spokane County Library District 2024 General Operating Fund Budget

#### REVENUES

PROPERTY TAXES	\$	17,724,000
LESS: TAX INCREMENT FINANCING AREAS (TIF'S)		(184,000)
CONTRACT CITIES - AIRWAY HEIGHTS		377,000
CONTRACT CITIES - SPOKANE		103,000
FINES & FEES		45,000
E-RATE REIMBURSEMENTS		265,000
GRANTS & DONATIONS		26,000
INTEREST REVENUES AND OTHER		229,500
<b>TOTAL REVENUES BEFORE TRANSFERS</b>		<u>18,585,500</u>

TRANSFERS IN

-

#### TOTAL REVENUES & TRANSFERS IN

\$ 18,585,500

#### EXPENSES

SALARIES	\$	8,510,600
FRINGE BENEFITS		2,863,400
SUPPLIES		193,100
UTILITIES, INTERNET & BROADBAND SERVICES		575,500
LIBRARY MATERIALS		1,697,800
ELECTRONIC LIBRARY MATERIALS		2,222,800
LIBRARY PROGRAMS		300,000
CAPITAL EXPENDITURES		142,300
<b>TOTAL EXPENSES BEFORE TRANSFERS</b>		<u>16,875,500</u>

TRANSFER TO DEBT SERVICE FUND

1,110,000

TRANSFER TO CAPITAL PROJECTS FUND

600,000

#### TOTAL EXPENSES & TRANSFERS OUT

\$ 18,585,500

#### NET EXCESS OF REVENUES OVER (UNDER) EXPENSES

\$ -

Estimated Beginning Fund Balance: January 1, 2024

\$ 8,000,000

Net Excess of Revenues over Expenses

-

Estimated Ending Fund Balance: December 31, 2024

\$ 8,000,000

## Exhibit B

### Spokane County Library District 2024 Capital Projects Fund Budget

#### REVENUES

Proceeds from Capital Campaign Donations	\$	200,000
Transfers in from General Fund		600,000
Interest Income		30,000

**TOTAL REVENUES** \$ 830,000

#### EXPENSES

Construction Costs, Including Sales Tax	\$	800,000
Furniture, Fixtures and Equipment		200,000

**TOTAL EXPENSES** \$ 1,000,000

**NET EXCESS OF REVENUES OVER (UNDER) EXPENSES** \$ (170,000)

Estimated Beginning Fund Balance: January 1, 2024	\$	4,350,000
Net Excess of Revenues over (under) Expenses		(170,000)
Estimated Ending Fund Balance: December 31, 2024	\$	<u>4,180,000</u>

## Exhibit C

### Spokane County Library District 2024 Debt Service Fund Budget

#### REVENUES

Transfer in from General Fund	\$	1,110,000
Interest Income		125
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>1,110,125</b>

#### EXPENSES

##### State of Washington Certificates of Participation, Series 2022B

Payments of Principal	\$	765,000
Payments of Interest		345,125
<b>TOTAL EXPENSES</b>	<b>\$</b>	<b>1,110,125</b>

#### NET EXCESS OF REVENUES OVER (UNDER) EXPENSES

Estimated Beginning Fund Balance: January 1, 2024	\$	-
Net Excess of Revenues over (under) Expenses		-
Estimated Ending Fund Balance: December 31, 2024	<b>\$</b>	<b>-</b>

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## CERTIFICATION

I, Patrick Roewe, Secretary to the Board of Trustees of Spokane County Library District, Spokane County, Washington, hereby certify as follows:

1. 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;
2. That such meeting was duly convened and held in all respects in accordance with the law; and to the extent required by law, due and proper notice of such meeting was given; that a quorum of the Board of Trustees was present throughout the meeting and a majority of members of the Board of Trustees so present voted in the proper manner for the adoption of such resolution;
3. Such resolution was adopted by the following vote:

AYES, and in favor thereof, Trustees: John Craig, Jessica Hanson, Ellen Clark, Jon Klapp, and Robert Paull

NAYS, Trustees:

ABSENT, Trustees:

ABSTAIN, Trustees:

I further certify that I have carefully compared the same with the original resolution on file and of record in my office; that such resolution is a full, true, and correct copy of the original resolution adopted at such meeting; and that such 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 and the seal of the District on the 21st day of November 2023.

SPOKANE COUNTY LIBRARY DISTRICT  
Spokane County, Washington



Patrick Roewe  
Secretary to the Board of Trustees

(SEAL)