RESOLUTION NO. 12-09

A RESOLUTION OF THE BOARD OF TRUSTEES OF SPOKANE COUNTY LIBRARY DISTRICT, SPOKANE COUNTY, WASHINGTON, ADOPTING A 2013 FINAL 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 (30th) 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, the Board adopted a 2013 Preliminary Budget with Resolution No. 12-06 on November 20, 2012, and certified same to the Board of County Commissioners of Spokane County;

WHEREAS, there have been no changes in estimated revenue and expenses subsequent to the adoption of the 2013 Preliminary Budget;

WHEREAS, the Board has determined it not necessary to revise the 2013 Preliminary Budget nor to incorporate any changes in revenue and expenses, in order to adopt a 2013 Final Budget.

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

Section 1: ADOPTION OF 2013 FINAL BUDGET
The Board hereby adopts a 2013 Final Budget (a copy of which is attached hereto as Exhibit A and incorporated herein by reference), in the amount of:

   General Operating Fund (001-661): $11,799,700  
   Capital Projects Fund (008-661): $ 264,100

**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, notice of which was given as required by law, held on this 18th of December, 2012.

SPOKANE COUNTY LIBRARY DISTRICT
Spokane County, Washington

Tim Hattenburg, Chair
Board of Trustees

ATTEST

Nancy Ledebur
Secretary to the Board of Trustees
### Exhibit A-1

Spokane County Library District  
2013 Budget -- Final  
General Operating Fund (001-861)  
Summary

#### REVENUES & TRANSFERS IN:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL PROPERTY TAX</td>
<td>$10,151,500</td>
</tr>
<tr>
<td>TOTAL CONTRACT CITIES, SERVICES &amp; FEES</td>
<td>$705,900</td>
</tr>
<tr>
<td>TOTAL MISCELLANEOUS REVENUES</td>
<td>$207,800</td>
</tr>
<tr>
<td>TOTAL INTEREST REVENUES</td>
<td>$36,000</td>
</tr>
<tr>
<td><strong>TOTAL REVENUES</strong></td>
<td><strong>$11,101,200</strong></td>
</tr>
<tr>
<td>TRANSFER IN - CAPITAL PROJECTS</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL TRANSFERS IN</strong></td>
<td><strong>$164,100</strong></td>
</tr>
<tr>
<td><strong>TOTAL REVENUES &amp; TRANSFERS IN</strong></td>
<td><strong>$11,265,300</strong></td>
</tr>
</tbody>
</table>

#### EXPENSES & TRANSFERS OUT:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL SALARIES</td>
<td>$5,661,100</td>
</tr>
<tr>
<td>TOTAL FRINGE BENEFITS</td>
<td>$1,674,200</td>
</tr>
<tr>
<td>TOTAL SUPPLIES</td>
<td>$580,900</td>
</tr>
<tr>
<td>TOTAL SERVICES</td>
<td>$1,633,700</td>
</tr>
<tr>
<td>TOTAL CAPITAL EXPENDITURES</td>
<td>$77,000</td>
</tr>
<tr>
<td>TOTAL LIBRARY MATERIALS</td>
<td>$1,621,300</td>
</tr>
<tr>
<td>SHORT TERM INTEREST EXPENSE</td>
<td>$500</td>
</tr>
<tr>
<td>OPERATIONAL CONTINGENCIES</td>
<td>$311,000</td>
</tr>
<tr>
<td><strong>TOTAL EXPENSES</strong></td>
<td><strong>$11,559,700</strong></td>
</tr>
<tr>
<td>TOTAL TRANSFERS OUT TO CAPITAL PROJECTS FUND</td>
<td>$240,000</td>
</tr>
<tr>
<td><strong>TOTAL EXPENSES &amp; TRANSFERS OUT</strong></td>
<td><strong>$11,799,700</strong></td>
</tr>
</tbody>
</table>

#### REVENUES OVER/(UNDER) TOTAL EXPENSES

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES OVER/(UNDER) TOTAL EXPENSES</strong></td>
<td><strong>$(534,400)</strong></td>
</tr>
</tbody>
</table>

Estimated Beginning Fund Balance January 1, 2013  
$3,202,368

**REVENUES OVER/(UNDER) TOTAL EXPENSES**  
$(534,400)

SUBTOTAL  
$2,667,968

**LESS:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>NONSPENDABLE FUNDS -- PREPAID ITEMS</td>
<td>$(257,613)</td>
</tr>
<tr>
<td>NONSPENDABLE FUNDS -- INVENTORY</td>
<td>$(53,763)</td>
</tr>
<tr>
<td>ASSIGNED FOR IRVING SPECIAL PROGRAM FUND</td>
<td>$(6,282)</td>
</tr>
<tr>
<td>ASSIGNED FOR DISTRICT WELLNESS PROGRAM</td>
<td>$(1,316)</td>
</tr>
<tr>
<td>ASSIGNED FOR CONTINGENCY RESERVE PLAN</td>
<td>$(578,800)</td>
</tr>
</tbody>
</table>

**ESTIMATED UNASSIGNED ENDING FUND BALANCE DECEMBER 31, 2013**  
$1,770,194
## Exhibit A-2

**Spokane County Library District**  
2013 Budget - Final  
Capital Projects Fund (008-661)

### Summary

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Total Revenues &amp; Transfers In</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest Earnings</td>
<td>$ 20,000</td>
</tr>
<tr>
<td>Transfer in from General Fund</td>
<td>$ 240,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenses</th>
<th>Total Expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Consultant Services - Proposed Spokane Valley Library</td>
<td>$ 100,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Total Transfers Out</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfer Out to General Operating Fund</td>
<td>$ 164,100</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Total Expenses &amp; Transfers Out</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$ 264,100</td>
</tr>
</tbody>
</table>

| Excess of Revenues Over (Under) Expenses | $ (4,100) |

<table>
<thead>
<tr>
<th>Estimated Beginning Assigned Fund Balance 1/1/13</th>
<th>$ 1,208,544</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assigned for Facility Maintenance Plan</td>
<td>(195,240)</td>
</tr>
<tr>
<td>Assigned for Technology Plan</td>
<td>(245,160)</td>
</tr>
<tr>
<td>Assigned for Furniture, Fixtures &amp; Equipment Plan</td>
<td>(132,906)</td>
</tr>
<tr>
<td>Assigned for Library Materials Plan</td>
<td>(162,130)</td>
</tr>
</tbody>
</table>

| Estimated Ending Assigned Fund Balance 12/31/13 | $ 469,008 |

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