

RESOLUTION NO. 13-02

A RESOLUTION OF THE BOARD OF TRUSTEES OF SPOKANE COUNTY LIBRARY DISTRICT, SPOKANE COUNTY, WASHINGTON, REVISING THE DISTRICT'S FINAL 2013 BUDGET ADOPTED ON DECEMBER 18, 2012 WITH RESOLUTION NO. 12-09; 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 2013 Budget with Resolution No. 12-09 on December 18, 2012;

WHEREAS, estimates of revenues and expenses necessary for District maintenance and operations and fund balance estimates have been updated since the December 18, 2012 budget adoption date;

WHEREAS, the Board has determined it is necessary to revise the District's 2013 budget to reflect these changes;

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

Section 1: ADOPTION OF REVISED 2013 BUDGET

The Board hereby adopts a Revised 2013 Budget, including the General Operating Fund and Capital Projects Fund. A copy of the revised budget is attached hereto as Exhibit A and Exhibit B and incorporated herein by reference. At the conclusion of the budget process, the total District expenditure authority for each fund is established as follows.

General Operating Fund (001-661): \$ 11,661,500
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, held this 19th day of March 2013.

SPOKANE COUNTY LIBRARY DISTRICT
Spokane County, Washington



Tim Hattenburg, Chair

ATTEST



Nancy Ledwoer
Secretary to the Board of Trustees

Exhibit A
Spokane County Library District
2013 Budget: March 19, 2013 Revision
General Operating Fund (001-861)
Summary

REVENUES & TRANSFERS IN:		
TOTAL PROPERTY TAX	\$ 10,058,400	
TOTAL CONTRACT CITIES, SERVICES & FEES	701,200	
TOTAL MISCELLANEOUS REVENUES	208,600	
TOTAL INTEREST REVENUES	36,000	
TOTAL REVENUES		\$ 11,004,200
TRANSFER IN - CAPITAL PROJECTS		
TOTAL TRANSFERS IN		\$ 164,100
TOTAL REVENUES & TRANSFERS IN		\$ 11,168,300
EXPENSES & TRANSFERS OUT:		
TOTAL SALARIES	\$ 5,742,800	
TOTAL FRINGE BENEFITS	1,683,400	
TOTAL SUPPLIES	576,600	
TOTAL SERVICES	1,633,900	
TOTAL CAPITAL EXPENDITURES	70,000	
TOTAL LIBRARY MATERIALS	1,704,300	
SHORT TERM INTEREST EXPENSE	500	
OPERATIONAL CONTINGENCIES	240,000	
TOTAL EXPENSES		\$ 11,651,500
TOTAL TRANSFERS OUT TO CAPITAL PROJECTS FUND		-
TOTAL EXPENSES & TRANSFERS OUT		\$ 11,651,500
REVENUES OVER/(UNDER) TOTAL EXPENSES		\$ (483,200)
ACTUAL BEGINNING FUND BALANCE JANUARY 1, 2013		\$ 3,663,568
REVENUES OVER/(UNDER) TOTAL EXPENSES		(483,200)
SUBTOTAL		\$ 3,180,368
LESS:		
NONSPENDABLE FUNDS -- PREPAID ITEMS		(321,106)
NONSPENDABLE FUNDS -- INVENTORY		(51,535)
ASSIGNED FOR IRVING SPECIAL PROGRAM FUND		(6,092)
ASSIGNED FOR DIANE ZAHAND MEMORIAL FUND		(6,059)
ASSIGNED FOR DISTRICT WELLNESS PROGRAM		(1,262)
ESTIMATED UNASSIGNED ENDING FUND BALANCE DECEMBER 31, 2013		\$ 2,794,314

Exhibit B		
Spokane County Library District		
2013 Budget: March 19, 2013 Revision		
Capital Projects Fund (008-661)		
Summary		
Revenues		
	Interest Earnings	\$ 20,000
	Transfer in from General Fund	-
	Total Revenues & Transfers In	\$ 20,000
Expenses		
	Consultant Services - Proposed Spokane Valley Library	\$ 100,000
	Total Expenses	\$ 100,000
	Transfer Out to General Operating Fund	\$ 164,100
	Total Transfers Out	\$ 164,100
	Total Expenses & Transfers Out	\$ 264,100
	Excess of Revenues Over (Under) Expenses	\$ (244,100)
	Actual Beginning Assigned Fund Balance 1/1/13	\$ 1,322,349
	Assigned for District Infrastructure Plans	(745,000)
	Estimated Ending Assigned Fund Balance 12/31/13	\$ 333,249