

**RESOLUTION NO. 22-04**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF SPOKANE COUNTY LIBRARY DISTRICT, SPOKANE COUNTY, WASHINGTON, ADOPTING THE 2023 BUDGET; CERTIFYING TO THE BOARD OF COUNTY COMMISSIONERS OF SPOKANE COUNTY THE DISTRICT'S 2023 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 2023 maintenance and operation of the District, which is reflected in the 2023 Budget;

WHEREAS, pursuant to RCW 27.12.210(4) and RCW 84.52.020, the Board has determined to certify said 2023 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 2023 BUDGET**

The Board adopts 2023 Budgets as follows:

General Operating Fund (001-661):	\$ 18,034,500
Capital Projects Fund (008-661):	\$ 6,223,988
Debt Service Fund (005-661)	\$ 1,107,375

**Section 2: CERTIFICATION OF 2023 BUDGET**

The Board hereby certifies to the Board of County Commissioners of Spokane County the 2023 Budget (a copy of which is attached hereto as Exhibit A, B and C, and incorporated herein by reference), which includes estimates of the 2023 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 15<sup>th</sup> day of November 2022.

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 2023 General Operating Fund Budget

#### REVENUES

PROPERTY TAXES	\$	17,229,000
LESS: TAX INCREMENT FINANCING AREAS (TIF'S)		(179,000)
CONTRACT CITIES - AIRWAY HEIGHTS		366,000
CONTRACT CITIES - SPOKANE		86,000
FINES & FEES		20,000
E-RATE REIMBURSEMENTS		231,000
GRANTS & DONATIONS		10,000
INTEREST REVENUES AND OTHER		271,500
<b>TOTAL REVENUES BEFORE TRANSFERS</b>		<u>18,034,500</u>

TRANSFERS IN

<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	\$	<u>18,034,500</u>
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#### EXPENSES

SALARIES	\$	8,001,900
FRINGE BENEFITS		2,781,000
SUPPLIES		164,500
UTILITIES, INTERNET & BROADBAND		534,600
SERVICES		1,580,200
LIBRARY MATERIALS		2,200,300
ELECTRONIC LIBRARY MATERIALS		250,000
LIBRARY PROGRAMS		95,000
CAPITAL EXPENDITURES		420,000
<b>TOTAL EXPENSES BEFORE TRANSFERS</b>		<u>16,027,500</u>

TRANSFER TO DEBT SERVICE FUND 1,107,000

TRANSFER TO CAPITAL PROJECTS FUND 900,000

<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	\$	<u>18,034,500</u>
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<b>NET EXCESS OF REVENUES OVER (UNDER) EXPENSES</b>	\$	<u>-</u>
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Estimated Beginning Fund Balance: January 1, 2023 \$ 7,679,100

Net Excess of Revenues over Expenses -

Estimated Ending Fund Balance: December 31, 2023 \$ 7,679,100



## Exhibit B

### Spokane County Library District 2023 Capital Projects Fund Budget

#### REVENUES

Proceeds from Washington State Department of Commerce Grant	1,950,000
Contribution from City of Spokane Valley	839,000
Proceeds from Capital Campaign Donations	200,000
Transfers in from General Fund	900,000
Interest Income	167,400
<b>TOTAL REVENUES</b>	<b>\$ 4,056,400</b>

#### EXPENSES

Construction Costs, Including Sales Tax	\$ 4,953,510
Architect Fees	176,250
Furniture, Fixtures and Equipment	1,000,000
All Other Costs	94,228
<b>TOTAL EXPENSES</b>	<b>\$ 6,223,988</b>

**NET EXCESS OF REVENUES OVER (UNDER) EXPENSES** \$ (2,167,588)

Estimated Beginning Fund Balance: January 1, 2023	\$ 6,514,946
Net Excess of Revenues over (under) Expenses	(2,167,588)
Estimated Ending Fund Balance: December 31, 2023	<b>\$ 4,347,358</b>

**Exhibit C**

**Spokane County Library District  
2023 Debt Service Fund Budget**

**REVENUES**

Transfer in from General Fund	1,107,000
Interest Income	375
<b>TOTAL REVENUES</b>	<b>\$ 1,107,375</b>

**EXPENSES**

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

Payments of Principal	725,000
Payments of Interest	382,375
<b>TOTAL EXPENSES</b>	<b>\$ 1,107,375</b>

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

**\$ -**

Estimated Beginning Fund Balance: January 1, 2023	\$ -
Net Excess of Revenues over (under) Expenses	-
Estimated Ending Fund Balance: December 31, 2023	<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, Kristin Thompson, Ellen Clark, Jessica Hanson, and Jon Klapp.

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 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 15th day of November 2022.

SPOKANE COUNTY LIBRARY DISTRICT  
Spokane County, Washington



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Patrick Roewe  
Secretary to the Board of Trustees

(SEAL)