

RESOLUTION NO. 24-02

A RESOLUTION OF THE BOARD OF TRUSTEES OF SPOKANE COUNTY LIBRARY DISTRICT, SPOKANE COUNTY, WASHINGTON, ADOPTING THE 2025 BUDGET; CERTIFYING TO THE BOARD OF COUNTY COMMISSIONERS OF SPOKANE COUNTY THE DISTRICT'S 2025 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, 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 2025 maintenance and operation of the District, which is reflected in the 2025 Budget;

WHEREAS, pursuant to RCW 27.12.210(4) and RCW 84.52.020, the Board has determined to certify said 2025 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 2025 BUDGET

The Board adopts 2025 Budgets as follows:

General Operating Fund (001-661):	\$ 19,202,000
Capital Projects Fund (008-661):	\$ 1,700,000
Debt Service Fund (005-661)	\$ 1,106,000

Section 2: CERTIFICATION OF 2025 BUDGET

The Board hereby certifies to the Board of County Commissioners of Spokane County the 2025 Budget (a copy of which is attached hereto as Exhibit A, B and C, and incorporated herein by reference), which includes estimates of the 2025 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 19th day of November 2024.

SPOKANE COUNTY LIBRARY DISTRICT
Spokane County, Washington



Jessica Hanson, Chair
Board of Trustees

ATTEST



Patrick Roewe
Secretary to the Board of Trustees

Exhibit A

Spokane County Library District 2025 General Operating Fund Budget

REVENUES

PROPERTY TAXES	\$	18,616,000
LESS: TAX INCREMENT FINANCING AREAS (TIF'S)		(262,000)
CONTRACT CITIES - SPOKANE		111,000
FINES & FEES		45,000
E-RATE REIMBURSEMENTS		269,000
GRANTS & DONATIONS		53,000
INTEREST REVENUES AND OTHER		228,000
TOTAL REVENUES BEFORE TRANSFERS		<u>19,060,000</u>

TRANSFERS IN

TOTAL REVENUES & TRANSFERS IN	\$	<u><u>19,060,000</u></u>
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EXPENSES

SALARIES	\$	9,110,000
FRINGE BENEFITS		3,257,000
SUPPLIES		204,000
UTILITIES, INTERNET & BROADBAND		640,000
SERVICES		1,625,000
LIBRARY MATERIALS		2,285,000
ELECTRONIC LIBRARY MATERIALS		300,000
LIBRARY PROGRAMS		191,000
DEBT SERVICE EXPENDITURES		264,000
CAPITAL EXPENDITURES		220,000
TOTAL EXPENSES BEFORE TRANSFERS		<u>18,096,000</u>

TRANSFER TO DEBT SERVICE FUND 1,106,000

TRANSFER TO CAPITAL PROJECTS FUND -

TOTAL EXPENSES & TRANSFERS OUT	\$	<u><u>19,202,000</u></u>
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NET EXCESS OF REVENUES OVER (UNDER) EXPENSES \$ (142,000)

Estimated Beginning Fund Balance: January 1, 2025 \$ 8,000,000

Net Excess of Revenues over Expenses (142,000)

Estimated Ending Fund Balance: December 31, 2025 \$ 7,858,000

Exhibit B

Spokane County Library District 2025 Capital Projects Fund Budget

REVENUES

PROCEEDS FROM CAPITAL CAMPAIGN DONATIONS	\$	200,000
INTEREST INCOME		100,000
TOTAL REVENUES BEFORE TRANSFERS		<u>300,000</u>

TRANSFERS IN FROM GENERAL FUND		-
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TOTAL REVENUES & TRANSFERS IN	\$	<u>300,000</u>
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EXPENSES

CONSTRUCTION COSTS, INCLUDING SALES TAX	\$	1,500,000
FURNITURE, FIXTURES AND EQUIPMENT		200,000

TOTAL EXPENSES	\$	<u>1,700,000</u>
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NET EXCESS OF REVENUES OVER (UNDER) EXPENSES	\$	<u>(1,400,000)</u>
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Estimated Beginning Fund Balance: January 1, 2025	\$	4,430,000
Net Excess of Revenues over (under) Expenses		<u>(1,400,000)</u>
Estimated Ending Fund Balance: December 31, 2025	\$	<u>3,030,000</u>

Exhibit C

Spokane County Library District 2025 Debt Service Fund Budget

REVENUES

INTEREST INCOME	\$	-
TOTAL REVENUES BEFORE TRANSFERS		<u>-</u>
TRANSFERS IN FROM GENERAL FUND		1,106,000
TOTAL REVENUES & TRANSFERS IN	\$	<u><u>1,106,000</u></u>

EXPENSES

STATE OF WASHINGTON CERTIFICATES OF PARTICIPATION, SERIES 2022B

PAYMENTS OF PRINCIPAL	\$	800,000
PAYMENTS OF INTEREST		306,000
TOTAL EXPENSES	\$	<u><u>1,106,000</u></u>
NET EXCESS OF REVENUES OVER (UNDER) EXPENSES	\$	<u><u>-</u></u>

Estimated Beginning Fund Balance: January 1, 2025	\$	-
Net Excess of Revenues over (under) Expenses		-
Estimated Ending Fund Balance: December 31, 2025	\$	<u><u>-</u></u>

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: Jessica Hanson, Jon Klapp, Ellen Clark, Robert Paull, and Patti Stauffer

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 19th day of November 2024.

SPOKANE COUNTY LIBRARY DISTRICT
Spokane County, Washington



Patrick Roewe
Secretary to the Board of Trustees

(SEAL)