

**RESOLUTION NO. 24-05**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF SPOKANE COUNTY LIBRARY DISTRICT, SPOKANE COUNTY, WASHINGTON, ADOPTING AN AMENDMENT TO THE 2024 BUDGET; AND PROVIDING FOR OTHER MATTERS PROPERLY RELATED THERETO.**

**SPOKANE COUNTY LIBRARY DISTRICT  
Spokane, 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 (5) provides the Board of Trustees (the "Board") with exclusive control of the finances of the District;

WHEREAS, the Board adopted the final expenditure budget for 2024 through Resolution 23-04 for the General Fund, the Capital Projects Fund, and the Debt Service Fund;

WHEREAS, RCW 27.12.240 dictates the Board shall not make expenditures in any year in excess of the amount of money appropriated for library purposes.

WHEREAS, the District desires to reclassify certain operating expenditures and transfer classifications within the General Fund to accommodate current year operational needs;

WHEREAS, the District has transferred funds from the General Fund to the Debt Service Fund in prior years sufficient to meet the current year debt service obligations. The District desires to reclassify the current year General Fund transfer to the Debt Service Fund to the Capital Project Fund in order to fund anticipated costs associated with the Argonne heating, ventilation, and air conditioning project in 2025 that are forecasted to exceed that year's budgeted operating transfer;

WHEREAS, the Capital Project Fund accounts for financial resources that are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets. The amount of construction work anticipated in 2025 is forecasted to exceed the current year transfer-in, resulting in a decrease in fund balance. The District is proposing to increase the transfer-in for 2024 in order to provide additional resources to stabilize the fund for projects in future years;

WHEREAS, the Debt Service Fund accounts for financial resources that are restricted, committed, or assigned to expenditures for principal, interest, and related costs on general long-term debt. The District has pre-funded the debt expenditures for the current fiscal year and therefore a current year transfer is not necessary to meet the current obligations. The District is proposing to decrease the transfer in revenue for 2024 to provide additional resources to the Capital Project Fund;

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

**Section 1:     AMENDMENT OF 2024 BUDGET**

The Board hereby amends the 2024 Budget (attached hereto as Exhibits A, B and C) resulting in the revised appropriated expenditures amount by fund of:

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:     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 19<sup>th</sup> day of December 2024.

SPOKANE COUNTY LIBRARY DISTRICT  
Spokane County, Washington



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Jessica Hanson, 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

<b>TOTAL REVENUES &amp; TRANSFERS IN</b>	\$	<u>18,585,500</u>
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#### EXPENSES

SALARIES	\$	8,510,600
FRINGE BENEFITS		2,863,400
SUPPLIES		193,100
UTILITIES, INTERNET & BROADBAND SERVICES		575,500
LIBRARY MATERIALS		1,437,800
LIBRARY MATERIALS		2,222,800
ELECTRONIC LIBRARY MATERIALS		300,000
LIBRARY PROGRAMS		173,300
DEBT SERVICE EXPENDITURES		260,000
CAPITAL EXPENDITURES		450,000
<b>TOTAL EXPENSES BEFORE TRANSFERS</b>		<u>16,986,500</u>

TRANSFER TO DEBT SERVICE FUND

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TRANSFER TO CAPITAL PROJECTS FUND

1,599,000

<b>TOTAL EXPENSES &amp; TRANSFERS OUT</b>	\$	<u>18,585,500</u>
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#### 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		1,599,000
Interest Income		30,000
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>1,829,000</b>

#### EXPENSES

Construction Costs, Including Sales Tax	\$	800,000
Furniture, Fixtures and Equipment		200,000
<b>TOTAL EXPENSES</b>	<b>\$</b>	<b>1,000,000</b>

<b>NET EXCESS OF REVENUES OVER (UNDER) EXPENSES</b>	<b>\$</b>	<b>829,000</b>
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Estimated Beginning Fund Balance: January 1, 2024	\$	4,350,000
Net Excess of Revenues over (under) Expenses		829,000
Estimated Ending Fund Balance: December 31, 2024	<b>\$</b>	<b>5,179,000</b>

**Exhibit C**

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

**REVENUES**

Transfer in from General Fund	-
Interest Income	125
<b>TOTAL REVENUES</b>	<u>\$ 125</u>

**EXPENSES**

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

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

<b>NET EXCESS OF REVENUES OVER (UNDER) EXPENSES</b>	<u>\$ (1,110,000)</u>
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Estimated Beginning Fund Balance: January 1, 2024	\$ 1,110,000
Net Excess of Revenues over (under) Expenses	<u>(1,110,000)</u>
Estimated Ending Fund Balance: December 31, 2024	<u>\$ -</u>

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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: 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 17th day of December 2024.

SPOKANE COUNTY LIBRARY DISTRICT  
Spokane County, Washington



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Patrick Roewe  
Secretary to the Board of Trustees

(SEAL)