

LIBRARY SERVICES
(Reviewed by Council 06/29/11)

Expended 2007-08	Expended 2008-09	Expended 2009-10	Original Budget 2010-11	Adjusted Budget 2010-11	Estimate/ Actual 2010-11	Staff Request 2011-12	Council Approve 2011-12	% Change	Projection 2012-13
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OTHER CURRENT EXPENSES

Library Services									
From Property Tax	667,117	721,374							
From Parcel Tax	117,846	118,985							
Parcel Tax Collection Charge by County	7,002	7,004							
TOTALS:	791,965	847,363	0	0	0	0	0	0	N/A

FINANCING SOURCES									
Restricted Property Taxes	667,117	721,374							
Special Parcel Tax	124,848	125,989							
TOTALS	791,965	847,363	0	0	0	0	0	0	N/A

COMMENTARY

This activity covers payments to the County of Marin for providing library services pursuant to a Joint Exercise of Powers Agreement, County of Marin and Town of Corte Madera, Marin County-Corte Madera Public Library Authority, originally dated July 1, 1970, and subsequently amended several times. The Town receives special property taxes and effective July 1, 1994, special "voter approved" parcel taxes, both of which can only be used for library services and which are passed through the Town to the County of Marin. The expense is the same as the special tax revenue. Because of continuing increases in assessed valuations, the special property tax revenue increases resulting in an identical increase in the expense. The parcel tax is fixed at \$36 per parcel per year.

In FY 1992-93, the County Auditor Controller's Office discovered that the Town had been incorrectly billed for several years pursuant to the agreement. For FY 1996-97 and forward, the amount budgeted reflects the terms of the agreement.

In 1997 the Town Council determined the Library Parcel Tax had been adopted in perpetuity.

Effective July 1, 2009, the Marin County-Corte Madera Public Library Authority is dissolved. Revenue for Library Services is retained by the County of Marin for use at the Corte Madera branch of the County Library System.