

FORT VANCOUVER REGIONAL LIBRARY DISTRICT

Resolution 2008-14

(Budget Resolution #09-01)

RESOLUTION OF THE FORT VANCOUVER REGIONAL LIBRARY DISTRICT BOARD OF TRUSTEES AUTHORIZING THE INCREASE OF PROPERTY TAX REVENUES AND ADOPTING THE 2009 BUDGET.

WHEREAS, the Fort Vancouver Regional Library District Board of Trustees has properly given notice of the public hearing held on November 10, 2008 to consider the Library's current expense budget for the 2009 calendar year; and

WHEREAS, the Board of Trustees, after hearing, and after duly considering all relevant evidence and testimony presented, has determined that Fort Vancouver Regional Library District requires an increase in property tax revenue from the previous year, in addition to the increase resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, in order to discharge the expected expenses and obligations of the Fort Vancouver Regional Library District and in its best interest; and

WHEREAS, Initiative 747 limits property tax increases to no more than 1%;

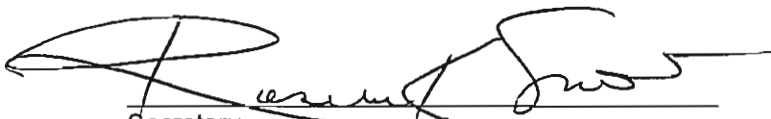
NOW, THEREFORE, BE IT RESOLVED by the Fort Vancouver Regional Library District Board of Trustees that an increase of 1% from the previous year in the amount of \$160,240 in the regular property tax levy is authorized (as also stated in the attached format required by Washington State Department of Revenue).

This increase is exclusive of additional revenue resulting from new construction, improvements on property, any increase in the value of state assessed property, any annexations that have occurred and refunds made.

BE IT FURTHER RESOLVED that the Fort Vancouver Regional Library District Board of Trustees adopts the 2009 budget in the amount of \$22,723,544.

Adopted this 10th day of November, 2008.


Chair


Secretary

Ordinance/Resolution No. 2008-14A

RCW 84.55.120

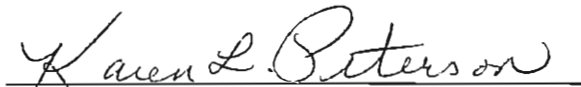
WHEREAS, the Board of Trustees of Fort Vancouver Regional Library District has met and considered its budget for the calendar year 2009; and now, therefore,

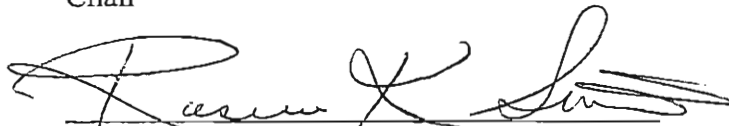
BE IT RESOLVED by the Fort Vancouver Regional Library District Board of Trustees that an increase in the regular property tax levy is hereby authorized for the 2009 levy in the amount of \$16,184,265 which is a percentage increase of 1% from the previous year.

This increase is exclusive of additional revenue resulting from new construction, improvements on property, any increase in the value of state assessed property, any annexations that have occurred and refunds made.

A CERTIFIED BUDGET request or estimate is filed with the County Legislative Authority, separate from this resolution. As required by RCW 84.52.020, that filing certifies the total amount to be levied by the regular property tax levy. The form for this purpose is titled "Levy Certification" and is available through the Assessor's Office. Certification is made in a manner prescribed by the County Legislative Authority.

Adopted this 10th day of November, 2008.


Chair


Secretary

**FORT VANCOUVER REGIONAL LIBRARY
2009 BUDGET REVENUES**

	2007 APPROVE REGULAR BUDGET 08/2007	2008 APPROVED REGULAR BUDGET 11/2007	2008 APPROVED REGULAR BUDGET 01/2008	2008 APPROVED REGULAR BUDGET 02/2008	2008 APPROVED REGULAR BUDGET 04/2008	2008 APPROVED REGULAR BUDGET 06/2008	2008 APPROVED REGULAR BUDGET 08/2008	2009 PROPOSED REGULAR BUDGET 10/2008
CASH BALANCE JANUARY 1	\$ 7,064,216	\$ 5,558,713	\$ 7,115,868	\$ 7,115,868	\$ 7,152,659	\$ 7,152,659	\$ 7,152,659	\$ 4,800,000
Technology Infrastructure Carryforward (2 yr project)								\$ 170,940
TOTAL ESTIMATED BEGINNING ASSIGNED EQUITY	7,064,216	5,558,713	7,115,868	7,115,868	7,152,659	7,152,659	7,152,659	4,970,940
TAXES								
311.10 Property Taxes/Clark Co	14,248,116	14,950,636	14,830,636	14,830,636	14,803,342	14,803,342	14,803,342	15,253,372
311.10 Property Taxes/Cowlitz Co.	155,991	163,566	163,566	163,566	165,912	165,912	165,912	178,017
311.10 Property Taxes/Klickitat Co.	639,499	709,893	709,893	709,893	686,864	686,864	686,864	764,374
311.10 Property Taxes/Skamania Co.	389,816	405,728	405,728	405,728	405,315	405,315	405,315	426,016
Subtotal Property Taxes	15,433,422	16,229,823	16,109,823	16,109,823	16,061,433	16,061,433	16,061,433	16,621,779
311.11 Other General Tax	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
318.20 Leasehold Excise Tax	32,500	32,500	50,000	50,000	50,000	50,000	50,000	50,000
TOTAL TAXES	15,565,922	16,362,323	16,259,823	16,259,823	16,211,433	16,211,433	16,211,433	16,771,779
INTERGOVERNMENTAL								
332.00 Federal In-Lieu of Taxes	1,000	1,000	2,500	2,500	2,500	2,500	2,500	2,500
335.02 State Forest Boards/Lands	200,000	300,000	350,000	350,000	350,000	350,000	350,000	50,000
338.72 State Grants								30,000
338.72 Contract - Three Creeks LCFA	105,060	-	-	-	-	-	-	-
338.72 Contract - Yale Valley Library District	55,411	55,965	55,965	55,965	55,965	55,965	55,965	56,525
338.72 PEG funds	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
338.72 Contract/Clark County Jail	500	500	500	500	500	500	500	500
338.72 Contract - City of White Salmon	-	-	-	-	-	-	-	-
338.72 Contract/City of Camas	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
338.72 Pass-thru/City of Camas	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100
338.72 Contract/SW WA Medical Center	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
338.72 Pass-thru SW WA Medical Center	4,700	4,700	4,700	4,700	4,700	4,700	4,700	4,700
338.72 Pass-thru VLCFA			200,000	200,000	200,000	200,000	200,000	126,000
338.72 Library Foundation - Personnel	190,500	275,000	275,000	275,000	275,000	275,000	275,000	286,000
TOTAL INTERGOVERNMENTAL	624,271	704,265	955,765	955,765	955,765	955,765	955,765	623,325
CHARGES FOR SERVICES								
341.60 Equipment Use Fees	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
347.21 Non-Resident Borrower Fees	2,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
347.90 Lost/Damaged Material Fees	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
347.50 Collection Agency Fees	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000
TOTAL CHARGES FOR SERVICES	74,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
MISCELLANEOUS								
361.11 Investment Interest	200,000	250,000	250,000	250,000	250,000	250,000	250,000	200,000
367.00 Gifts/Contributions	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
367.10 Foundation - grants/donations	47,825	15,000	15,000	15,000	15,000	15,000	15,000	15,000
369.90 Other Miscellaneous	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
369.90 Other Miscellaneous - E-Rate	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
395.00 Sale of Assets	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
TOTAL MISCELLANEOUS	315,325	332,500	332,500	332,500	332,500	332,500	332,500	282,500
GRAND TOTAL REVENUE	16,579,518	17,474,088	17,623,088	17,623,088	17,574,698	17,574,698	17,574,698	17,752,604
TOTAL REVENUES AND ESTIMATED BEGINNING FUND BALANCE	23,643,734	23,032,801	24,738,956	24,738,956	24,727,357	24,727,357	24,727,357	22,723,544

**FORT VANCOUVER REGIONAL LIBRARY
2009 BUDGET EXPENDITURES**

	2007 APPROVED BUDGET 08/2007	2008 APPROVED BUDGET 11/2007	2008 APPROVED BUDGET 01/2008	2008 APPROVED BUDGET 02/2008	2008 APPROVED BUDGET 04/2008	2008 APPROVED BUDGET 06/2008	2008 APPROVED BUDGET 08/2008	2009 PROPOSED BUDGET 10/2008
PERSONAL SERVICES								
572.00 Personnel **	11,862,829	12,160,651	12,042,539	12,042,539	12,042,539	11,984,589	11,984,589	11,923,947
572.28 Unemployment	5,000	5,000	1,000	1,000	1,000	1,000	1,000	10,000
TOTAL PERSONAL SERVICES	11,867,829	12,165,651	12,043,539	12,043,539	12,043,539	11,985,589	11,985,589	11,933,947
SUPPLIES/SMALL EQUIPMENT								
572.30 Supplies	392,910	508,532	408,532	408,532	408,532	558,532	558,532	470,664
572.35 & 38 Small Equipment	725,420	414,838	667,128	677,128	710,128	720,128	720,128	555,795
TOTAL SUPPLIES/SMALL EQUIPMENT	1,118,330	923,370	1,075,660	1,085,660	1,118,660	1,278,660	1,278,660	1,026,459
LIBRARY MATERIALS								
572.34 Library Books/Materials	1,592,100	1,641,000	1,694,160	1,694,160	1,694,160	1,694,160	1,694,160	1,708,000
572.39 Electronic Resources	219,500	301,500	301,500	301,500	301,500	301,500	301,500	273,175
TOTAL LIBRARY MATERIALS	1,811,600	1,942,500	1,995,660	1,995,660	1,995,660	1,995,660	1,995,660	1,981,175
OTHER SERVICES/CHARGES								
572.41 Professional Services	657,500	704,333	604,333	604,333	614,333	614,333	614,333	684,970
572.42 Communications	728,000	753,160	753,160	753,160	753,160	753,160	753,160	624,867
572.43 Training	192,325	189,457	139,457	139,457	139,457	139,457	139,457	84,023
572.44 Advertising	34,000	39,000	39,000	39,000	39,000	39,000	39,000	32,400
572.45 Rentals/Leases	339,300	382,539	382,539	382,539	382,539	382,539	382,539	399,860
572.46 Insurance	110,000	110,000	110,000	110,000	110,000	110,000	110,000	113,300
572.47 Utilities	251,425	275,025	275,025	275,025	275,025	275,025	275,025	309,260
572.48 Repairs/Maintenance	383,417	392,698	392,698	392,698	392,698	392,698	392,698	393,730
572.49 Miscellaneous	180,615	174,025	174,025	174,025	174,025	174,025	174,025	166,660
572.50 Intergovernmental Services	34,000	14,400	14,400	14,400	14,400	14,400	14,400	4,300
TOTAL OTHER SERVICES/CHARGES	2,910,582	3,034,637	2,884,637	2,884,637	2,894,637	2,894,637	2,894,637	2,813,370
CAPITAL OUTLAY								
572.62 Buildings/Non-Owned	186,000	27,300	57,300	57,300	87,300	87,300	87,300	-
594.62 Buildings/Owned	91,040	5,000	5,000	5,000	5,000	5,000	5,000	-
594.64 Machinery/Equipment	77,000	20,000	20,000	20,000	120,000	167,950	167,950	67,950
Battle Ground Building Fund	750,000						986,000	
TOTAL CAPITAL OUTLAY	1,104,040	52,300	82,300	82,300	212,300	260,250	1,246,250	67,950
DEBT SERVICE								
591.70 Debt Service Principal	59,671	59,671	59,671	59,671	59,671	59,671	59,671	59,671
592.80 Debt Service Interest	29,472	29,472	29,472	29,472	29,472	29,472	29,472	29,472
TOTAL DEBT SERVICE	89,143	89,143	89,143	89,143	89,143	89,143	89,143	89,143
GRAND TOTAL OPERATING EXPENDITURES								
572.51 Contract libraries' pass-thru	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500
GRAND TOTAL EXPENDITURES	18,913,024	18,219,101	18,182,439	18,192,439	18,365,439	18,515,439	19,501,439	17,923,544
Anticipated new revenue	16,559,458	17,474,088	17,623,088	17,623,088	17,574,698	17,574,698	17,574,698	17,752,604
Difference between expenditures and anticipated new revenue								
Intended amount to be expended against beginning fund balance	(2,353,566)	(745,013)	(522,290)	(52,361)	(85,751)	(85,751)	(85,751)	(170,940)
ESTIMATED ENDING CASH BALANCE 12/31	4,730,710	4,813,700	6,556,517	6,546,517	6,361,918	6,211,918	5,225,918	4,800,000

**Personnel at ____ %

95% 93.90%

**FORT VANCOUVER REGIONAL LIBRARY DISTRICT
2009 YEAR-END UNRESTRICTED CASH BALANCE**

This represents the anticipated cash balance on December 31, 2008. Its purpose is to meet ongoing operating expenses until tax collection for 2009 begins again in the second quarter of 2009.

	2007 APPROVED BUDGET 08/2007	2008 APPROVED BUDGET 11/2007	2008 APPROVED BUDGET 01/2008	2008 APPROVED BUDGET 02/2008	2008 APPROVED BUDGET 04/2008	2008 APPROVED BUDGET 06/2008	2008 APPROVED BUDGET 08/2008	2009 PROPOSED BUDGET 10/2008
REVOLVING FUND	\$ 3,507,119	\$ 3,590,409	\$ 5,283,226	\$ 5,283,226	\$ 4,538,627	\$ 4,388,627	\$ 4,388,627	\$ 4,698,000
The Board has set a goal of a year end revolving fund balance equivalent to four months of operating expenditures to meet ongoing expenses and a minimum balance equivalent to one month's operating expenditures at any one time during the year.								
PETTY CASH - Branches	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
UNRESTRICTED YEAR END CASH BALANCE	<u>\$ 3,509,119</u>	<u>\$ 3,592,409</u>	<u>\$ 5,285,226</u>	<u>\$ 5,285,226</u>	<u>\$ 4,540,627</u>	<u>\$ 4,390,627</u>	<u>\$ 4,390,627</u>	<u>\$ 4,700,000</u>

**FORT VANCOUVER REGIONAL LIBRARY DISTRICT
2008 YEAR-END RESTRICTED CASH BALANCE**

	2007 APPROVED BUDGET 08/2007	2008 APPROVED BUDGET 11/2007	2008 APPROVED BUDGET 01/2008	2008 APPROVED BUDGET 02/2008	2008 APPROVED BUDGET 04/2008	2008 APPROVED BUDGET 06/2008	2008 APPROVED BUDGET 08/2008	2009 PROPOSED BUDGET 10/2008
FACILITIES' RESERVE - NEW BUILDINGS	1,221,291	1,221,291	1,221,291	1,221,291	1,721,291	1,721,291	735,291	-
FACILITIES' MAINTENANCE RESERVE			50,000	40,000	100,000	100,000	100,000	100,000
BRAD PACE MEMORIAL FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Funds in memory of Brad Pace to be used for books in Stevenson/North Bonneville.								
WHITE SALMON RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City of White Salmon's contribution to a larger library to be used for materials								
1990 SPECIAL LEVY FUNDS	-	-	-	-	-	-	-	-
BATTLE GROUND TRUST FUND								
YALE VALLEY LIBRARY DISTRICT - TIMBER REVENUE								
RESTRICTED YEAR END CASH BALANCE	<u>\$ 1,221,291</u>	<u>\$ 1,221,291</u>	<u>\$ 1,271,291</u>	<u>\$ 1,261,291</u>	<u>\$ 1,821,291</u>	<u>\$ 1,821,291</u>	<u>\$ 835,291</u>	<u>\$ 100,000</u>

TOTAL YEAR-END UNRESTRICTED & RESTRICTED CASH	<u>\$4,730,410</u>	<u>\$4,813,700</u>	<u>\$ 6,556,517</u>	<u>\$ 6,546,517</u>	<u>\$ 6,361,918</u>	<u>\$ 6,211,918</u>	<u>\$ 5,225,918</u>	<u>\$ 4,800,000</u>
--	--------------------	--------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------

Levy Certification

Submit this document to the county legislative authority on or before November 30 of the year preceding the year in which the levy amounts are to be collected and forward a copy to the assessor.

In Accordance with RCW 84.52.020, I, Bruce Ziegman, Executive Director for **Fort Vancouver Regional Library District**, do hereby certify to the **Clark County** legislative authority that the Board of Trustees of said district requests that the following levy amounts be collected in 2009 as provided in the district's budget, which was adopted following a public hearing held on November 10, 2008.

General Fund Levy	\$15,218,372
Administrative Refund General Fund	\$35,000
Total General Fund	\$15,253,372

Signature: Karen L. Peterson Date: Nov. 10, 2008

Levy Certification

Submit this document to the county legislative authority on or before November 30 of the year preceding the year in which the levy amounts are to be collected and forward a copy to the assessor.

In Accordance with RCW 84.52.020, I, Bruce Ziegman, Executive Director for **Fort Vancouver Regional Library District**, do hereby certify to the **Cowlitz County** legislative authority that the Board of Trustees of said district requests that the following levy amounts be collected in 2009 as provided in the district's budget, which was adopted following a public hearing held on November 10, 2008.

General Fund Levy	\$177,517
Administrative Refund General Fund	\$500
Total General Fund	\$178,017

Signature: Karen L Peterson Date: Nov. 10, 2008

Levy Certification

Submit this document to the county legislative authority on or before November 30 of the year preceding the year in which the levy amounts are to be collected and forward a copy to the assessor.

In Accordance with RCW 84.52.020, I, Bruce Ziegman, Executive Director for **Fort Vancouver Regional Library District**, do hereby certify to the **Klickitat County** legislative authority that the Board of Trustees of said district requests that the following levy amounts be collected in 2009 as provided in the district's budget, which was adopted following a public hearing held on November 10, 2008.

General Fund Levy	\$762,774
Administrative Refund General Fund	\$1,600
Total General Fund	\$764,374

Signature: Karen L Peterson Date: Nov 10, 2008

Levy Certification

Submit this document to the county legislative authority on or before November 30 of the year preceding the year in which the levy amounts are to be collected and forward a copy to the assessor.

In Accordance with RCW 84.52.020, I, Bruce Ziegman, Executive Director for **Fort Vancouver Regional Library District**, do hereby certify to the **Skamania County** legislative authority that the Board of Trustees of said district requests that the following levy amounts be collected in 2009 as provided in the district's budget, which was adopted following a public hearing held on November 10, 2008.

General Fund Levy	\$425,016
Administrative Refund General Fund	\$1,000
Total General Fund	\$426,016

Signature: Karen Peterson Date: Nov. 10, 2008