Sacramento Public Library Authority

May 24, 2012 **Agenda Item 16.0: Proposed Budget and Position Control Listing for FY 2012-13**

TO: **Sacramento Public Library Authority Board Members**

FROM: **Rivkah K. Sass, Library Director**
Denise M. Davis, Deputy Library Director

RE: **FY 2012-13 Proposed Budget, Position Control Listing and Fine and Fee Structure**

RECOMMENDED ACTION:

ADOPT Resolution #12-26, a Resolution Approving the Sacramento Public Library Authority Proposed Budget and Position Control Listing for FY 2012-13

FY 2012-13 PROPOSED BUDGET

Despite the continued depressed financial climate, the Library's presence in the communities of Sacramento County continues to increase in value and importance. The Library is a resource for no-cost family entertainment, job search assistance, and continuing education. In FY 2011-12, 62,931 new customers registered, visits year to date are 3,042,642, circulation is at 5,749,157 items, and program attendance is 111,704 representing an increase of 15.7% from last year. In addition, the Library has more than 620,000 cardholders, indicating that more than 46.4% of the Library's service area residents have library cards. Staff is projecting circulation to surpass 6.5 million items next year and visits to the library to be just over 4.0 million.

Over-shadowing these affirming increases in use are stark financial challenges. This budget document highlights the major issues and challenges facing the Library in the year ahead. It also provides insight on the approach to managing costs while maximizing diminishing revenues available to the Library.

Sacramento Public Library Budget Summary – FY 2012-13

Attached to this report are Summary Schedules (Exhibits A-1 through A-5), which provide an overview of the Authority's Proposed Budget for FY 2012-13, including detailed summaries that outline anticipated revenues and expenditures for FY 2012-13 (Exhibits A-3 and A-4) in the County/Cities Fund, and the City of Sacramento General and Special Tax Funds. Library staff anticipates continuing revenue shortfalls for the coming fiscal year. Therefore, this budget focuses on significantly narrowing shortfalls through administrative staffing and operational cost reductions, reduction and reallocation of service staff, and prudent use of available reserves to maintain adequate public service levels. This preliminary budget does not include projected savings from concessions achieved with bargaining units.

The Authority's proposed budget for FY 2012-13 for all services, support and operations reflects a shortfall between revenues and expenses of $1,699,019 – the smallest in three fiscal years. The budget proposal recommends the use of fund balance to balance the budget.

The budget includes ongoing revenues of $30,517,699 reflecting a reduction of $2,106,548 from the prior year. The use of fund balance is necessitated by the reduction in City general fund contributions of $506,061 below the maintenance of effort for two consecutive years. In addition, the Authority opened three new City library facilities during a period of sharply declining revenues. Using fund balance allows us to continue our commitment to serving our communities, albeit at reduced levels.

Although cost increases due to contractual obligations such as step increases, PERS contributions, health care insurance costs and payroll taxes have strained the Authority's ability to continue current service levels in our 28 locations, staff is committed to maintaining the highest possible degree of service to the public.

<u>The Revenue Challenge</u>
The vast majority of Library funding comes from three primary sources:

- Property Tax revenues in the County 56%
- General Fund contributions from the City of Sacramento 23%
- Special Tax on parcels in the City of Sacramento 15%

The remaining 6% of funding comes from fines and fees, investment earnings, Galleria rental revenue, and donations. Exhibit A-3 provides revenue details by fund source, with comparisons against the FY 2011-12 proposed budget approved in May, 2011.

The net result of changes in revenue figures is a total projected decrease of $2,106,548 reflecting the following:

• Property Tax – County of Sacramento	$ (1,985,000)
• Sac City Special Tax	$ 39,892
• State Funding	$ (365,000)
• Fines/Fees	$ (75,000)
• Interest Income	$ 40,000
• Galleria Income	$ (75,000)
• Other Revenue	$ 313,560
Total Revenue Reduction:	$ (2,106,548)

The overall reduction in ongoing revenues represents a 6.5% decrease from the proposed FY 2011-12 budget.

Information from the Sacramento County Assessor's Office indicates that property values on the assessment roll are expected to decrease between 2 to 3%. Factoring in Teeter delinquencies, the total amount of property taxes available to the Library is anticipated to be $17,015,000 for FY 2012-13.

The City of Sacramento notified the Library that its FY 2012-13 General Fund contribution will remain the same as the prior year at $7,129,539. There is no immediate anticipated impact on City Special Parcel Tax revenue caused by the continued reduction below the maintenance of effort, provided all City non-public safety departments experience proportional reductions (Sacramento City Code section 3.148.050). It is unknown whether the City's General Fund contribution to the Library Authority will be restored to the maintenance of effort amount of $7,635,600 in FY 2013-14. The City of Sacramento Special Tax Fund will increase approximately $100,000; $90,000 is due to Teeter delinquencies, which were not budgeted in the Special Tax fund in prior years, as well as the North Natomas Unified School District again contributing $10,000 for security services at the North Natomas Library.

It is assumed that the Library will not receive any revenues from the State of California in FY 2012-13 because of the difficult budgetary challenges currently facing the State. This represents a decrease of $365,000 from the prior May budget.

Fine and Fee revenue is expected to decrease by $75,000 in FY 2012-13 to $675,000.

An increase in interest earning rates currently available on invested funds has resulted in an investment income increase of $40,000, or about 11%, for the FY 2012-13 fiscal year.

Library Galleria income is projected to decrease by $75,000 next year, to $300,000.

Other revenues include gifts, donations, grants and miscellaneous funds received by the Library Authority. The Authority's practice is to recognize the gifts, donations and grants as they are received during the year since they are not predictable from a budgetary perspective. As gifts and donations are received and grants are awarded, staff will present them to the Authority Board for inclusion in the FY 2012-13 Budget. At this time, this revenue category is anticipated to increase by $313,560 from the FY 2011-12 approved proposed budget amount, of which $300,000 is attributable to the inclusion of E-rate rebates in this year's revenue budget. In prior years E-rate was budgeted as a negative expenditure to more accurately reflect actual phone and data expenses. It is being reported as revenue because a portion of the rebates are internally transferred to build reserve for large technology and telephone improvements (approved as a strategy by the Board with the FY 2011-12 budget).

Library staff has determined that use of fund balance is necessary to satisfy the remaining revenue shortfalls for the 2012-13 fiscal year.

County/Cities Budget Unit

The County/Cities budget unit utilizes property taxes collected in the unincorporated areas of the County and within the cities of Citrus Heights, Elk Grove, Galt, Isleton, and Rancho Cordova. These funds finance the operation of 16 branch libraries. Additional revenue is realized from fines and fees, interest income, and the Sylvan Oaks cell tower.

As shown in Exhibit A-3, this budget unit has projected County contributions of $17,015,000, a decrease of $1,985,000 over the prior year's proposed budget. Decreases in State appropriations and fines and fees offset increases in interest income, resulting in a net decrease to fund revenues of $2,225,850 or -11.1%

With decreases in salaries, services and supplies, and books and materials offsetting a small increase in capital projects, expenditures in the County/Cities fund reflect an overall decrease of $1,695,408 or -13.3% from the approved FY 2011-12 budget.

No Supplemental Funds are available for distribution to member jurisdictions in FY 2012-13.

City of Sacramento Budget Unit

The City of Sacramento budget unit utilizes revenue from the City General Fund and funding received from a Special Library Tax that is levied on parcels within the city limits to fund the operation of 11 library branches located in the City of Sacramento, plus the Central Library. Additional revenue is realized from fines and fees, interest income, and the Library Galleria

As shown in Exhibit A-3, this budget unit has total revenues of $12,379,699, a decrease of $155,698 or -1.2% from the prior year. The use of fund balance is necessary because current contribution levels are insufficient to fund the cost of operations.

Due to the City keeping its general fund contribution flat for the 2012-13 fiscal year, the Library Authority continues to absorb the cost of operating the new Valley Hi-North Laguna, North Natomas and Robbie Waters Pocket-Greenhaven libraries from fund balance and Special Tax revenue, which was designed to provide for new library services within the City. This impacts use of the Special Tax funds to refresh computers and laptops, maintain collections and provide programs, and may impact the number of open hours.

Expenditures in the City's budget unit reflect a decrease of $1,279,733 or -12.8%, with the majority of savings coming from adjustments in retiree positions, eliminating positions or holding vacancies open, and reductions in services and supplies expenditures.

The decrease of $202,049 in Service and Supplies reflects reductions in expenditures for security services, utilities, and the termination of the old Valley-Hi Library lease.

Obviously, books and materials are some of the Library's most important resources. The decrease in Books and Materials expenditures of $58,226 brings the City's total contribution (General Fund and Parcel Tax) for materials to $868,000 or 31% of the total materials budget. This reduction negatively impacts the system-wide books and materials collection.

The increase in Equipment and Capital Projects expenditures of $87,000 is due to the reinstatement of computer refresh for some City branches in this year's budget.

Shared Cost Budget Unit

The Shared Cost Fund functions as an internal service fund, and is determined through a comprehensive cost allocation plan that is updated annually. The fund collects the common costs for operating and administering the Library organization that are then distributed to the operating funds through the cost allocation plan. The updated Cost Allocation Report for FY 2012-13 is included with this report as Attachment A. The FY 2012-13 net expense within the fund is $11,922,924, a decrease of -7.2% from the previous year.

Revenues of $100,000 are directly attributed to the fund from cost recovery for IT support to partner libraries using the Library's Millennium database.

Budgeted Positions/Position Control

Position Control for FY 2012-13 shows a total of 261.5 FTEs (Exhibit B), a reduction of 17 FTEs compared to the Position Control Listing approved in May 2011. This difference is a reflection of the actions taken last fiscal year including elimination of three positions and 15 frozen positions in May 2012, and additional reductions in the final budget.

The FY 2012-13 position budget recommends holding 26 positions vacant (representing 20 FTEs) pending strategic review during summer 2012. These vacancies, if held for the fiscal year, offer additional potential savings of $1,147,952.

These recommended actions are a critical element of the Library Authority's budget balancing strategy for FY 2012-13, and will reduce labor costs, while preserving positions that directly serve the public.

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Future Challenges

In addition to the challenge of funding three new library branches without additional City funding, staff anticipates further contraction of operating funds to support the Library system in future years. The Library anticipates decreasing property tax assessments county-wide, flat City of Sacramento General Fund contributions, and no State contributions. The combined impact of ongoing funding reductions will require flexible and nimble response by the Library Authority to ensure that the highest quality of service possible will be maintained.

Staff will present a Final Budget for FY 2012-13 at the September 27, 2012 Authority Board meeting. This Final Budget will include updates on funding from the County, City of Sacramento and the State of California, as well as refinements to expenditure amounts as a result of cost-saving measures.

ATTACHMENTS:

Attachment A: Cost Allocation Plan Update for FY 2012-13

Resolution #12-26, a Resolution Approving the Sacramento Public Library Authority Proposed Budget and Position Control Listing for FY 2012-13

- Exhibit A-1: Budget Summary by Fund FY 2012-13
- Exhibit A-2: Proposed Budget Summary FY 2012-13
- Exhibit A-3: Revenue Details by Fund Source FY 2012-13
- Exhibit A-4: Expense Details by Fund Source FY 2012-13
- Exhibit A-5: Books and Materials Fund FY 2012-13
- Exhibit B: Position Control Listing FY 2012-13

TO: **Sacramento Public Library Authority Board Members**

FROM: **Denise Davis, Deputy Library Director**

RE: **Cost Allocation Plan Annual Update**

RECOMMENDED ACTION: None – Information only

INFORMATION

A Cost Allocation Plan (the Plan) is required to be updated annually per the Sacramento Public Library Authority's (SPLA) Joint Powers Agreement. The Plan is an analytical tool through which the Library can apportion administrative costs (shared costs) across the organization.

The Plan was professionally prepared by NBS, Local Government Solutions and updated for use in SPLA's Fiscal Year 2012-13 Budget. The audited actual expenditures and related statistics/data from Fiscal Year 2010-11 were used to support the development of this Plan.

COST ALLOCATION PLAN REPORT

The key results for this project include two versions of the Plan:

- Full Cost Allocation Plan: This version of the Plan is typically applied as the internal budgeting tool for establishing overhead support costs at the department or branch level.

- OMB A-87 Cost Allocation Plan: This version of the Plan is used for claiming reimbursement of overhead costs from State and Federal grants.

Both the Full and OMB A-87 versions of the Plan were developed utilizing guidelines for developing cost allocation set forth by the original OMB A-87 Circular, as well as Generally Accepted Accounting Principles (GAAP).

Based on the iterations above, the Full Cost Allocation Plan outcome included $13.2 million in allocable indirect costs for Fiscal Year 2010-11 for use in Fiscal Year 2012-13 Budget (page 5 of Attachment A). The corresponding percentages to be applied in Fiscal Year 2012-13 Budget are as follows (page 6 of Attachment A):

FUND	PERCENTAGE OF TOTAL
City/County	56.16%
City General	27.62%
City Assessment	13.47%
Other Funds	2.74%
Total	**100.00%**

Nicole Kissam, Director of Financial Consulting from NBS presented the results of SPLA's updated Cost Allocation Plan to the Budget-Audit Committee on May 10, 2012 and is being submitted to the Board for review. In addition to the summary of the Plan as shown on attachment A, detailed versions of both the Full and OMB A-87 Plans (approximately 200 pages each) are available to the Board upon request.

ATTACHMENTS

Attachment A: Sacramento Public Library Authority Cost Allocation Plan – Final Results (Summary)

Sacramento Public Library Authority Cost Allocation Plan – Final Results

SPLA Budget-Audit Committee Review

May 10, 2012

Nicole Kissam, Associate Director of Financial Consulting
Tel: 800.676.7516 Web: www.nbsgov.com

NBS Local Government Solutions

Purpose and Context

- Cost Allocation Plan:
  - Apportions administrative costs with broad or specific benefit across the organization
  - Required annually per JPA Agreement
- Costs allocated to various County, City and City Special Tax Library Branches:
  - Overhead / indirect services (aka. “shared costs”)
  - Support services and oversight
- Scope Includes Two Versions:
  - Full Cost Iteration: Internal analytical tool used in the budget process
  - OMB A-87 Iteration: Documentation for claiming reimbursement of overhead costs from State and Federal Grants

Outcomes from Current Practices

Cost Allocation Percentage History				
Fund	FY 08/09	FY 09/10	FY 10/11	FY 11/12
County/Cities	59%	65%	66%	57%
City General	28%	21%	20%	28%
City Special Tax	13%	14%	14%	13%
Other Funds				2%
Total:	100%	100%	100%	100%

Cost Allocation Plan: Methods and Uses

- Method:
  - Organizational analysis to identify departments or functions providing indirect services broadly or specifically
  - Identification of line-item expenditures linked to indirect services and establishment of allocable cost pools for each indirect service
  - Assignment of allocation factors for each indirect service cost pool (Allocation Schedule 3)
  - Allocation of cost pools (Detail Schedules)
  - Generation of various outcomes (Schedule Allocation 1)
- Uses:
  - Define Interfund Transfers
    - Reconcile the 101 – Shared Cost Fund, which provides indirect services
  - Recover costs through direct billings of labor time, and other forms of internal or external cost recovery

Full Cost Allocation Structure

$13.2 million in Allocable Indirect Service Cost Pools for FY 2010/11 for use in FY 2012/13

Allocable Budget Unit		Total Allocable Expense
1101	Director	$ 723,245
1102/1201	Communications & Graphics	$ 376,158
2101/2102	Administrative Services	$ 1,082,089
2104	Finance	$ 962,795
2105	Human Resources	$ 591,311
2106	Systems (IT)	$ 1,597,808
2202	Facilities	$ 2,782,857
3001	Shared Public Service (General)	$ 674,659
3006	Collection Mgt Svcs (CDV/TEC)	$ 1,835,387
3007	Youth Services	$ 131,775
3502	Tellis	$ 375,517
3504	Sacramento Room	$ 166,711
3601	Community Services	$ 252,403
3602	Bookmobiles	$ 84,470
3606	Literacy Program	$ 238,457
3002	County Services - General	$ 1,326,098
3003	City Services - General	$ 17,703
3004	City Assessment - General	$ 1,990
Grand Total		**$ 13,221,431**

Outcomes from Full Cost Allocation Plan

To be Applied in FY 2012/13 Budget Process

Fund	Resulting Allocations	% of Total
County Branches	$7,425,649	56.16%
City Branches	$3,651,995	27.62%
City Assessment	$1,781,456	13.47%
Other Funds	$362,332	2.74%
Total	**$13,221,431**	**100.00%**

- Detail of allocations at the Branch / Program level are shown in Schedule Allocation 1

Final Results, Implications, and Considerations

- Final Results :
  - The Full Cost version of the Plan has also been completed, reviewed and finalized
  - The OMB A-87 version of the Plan has also been completed, reviewed and finalized
    - Costs not allocated per OMB A-87 Guidelines are costs associated with SPLA Board support (1101) and Public Information Coordination (1102/1201)
  - Delivery of analytical models and final report
- Implications and Considerations:
  - Final results for the Cost Allocation Plans represent the maximum amount recoverable.

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Sacramento Public Library Authority

RESOLUTION NO. 12-26

Adopted by the Governing Board of the Sacramento Public Library Authority on the date of:

May 24, 2012

A RESOLUTION APPROVING THE SACRAMENTO PUBLIC LIBRARY AUTHORITY PROPOSED BUDGET AND POSITION CONTROL LISTING FOR FY 2012-13

BE IT HEREBY RESOLVED BY THE GOVERNING BOARD OF THE SACRAMENTO PUBLIC LIBRARY AUTHORITY AS FOLLOWS:

1. The Sacramento Public Library Authority's Proposed Budget for FY 2012-13 totaling $32,216,718 as presented in Exhibit A is approved.

2. The Position Control Listing as shown in Exhibit B is approved effective July 1, 2012.

3. Authority Reserves are appropriated as follows:

	County / Cities Fund	Sac City Fund	Sac City Special Tax Fund	Total
Reserves for Economic Uncertainty	$1,773,800	$766,354	$471,616	$3,011,770

This designated reserve will be maintained at the level of 10% of budgeted revenues for the purpose of absorbing unforeseen contingencies and allowing continuation of Approved Budget program levels.

_____
Sophia Scherman, Chair

ATTEST: Rivkah K. Sass, Secretary

By:_____
Brenda Haggard, Assistant Secretary

ATTACHMENTS:

Exhibit A: Sacramento Public Library Authority Proposed Final Budget Schedules for FY 2012-13

Exhibit B: Sacramento Public Library Authority Position Control Listing for FY 2012-13

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FY 2012-13

PROPOSED BUDGET EXHIBITS

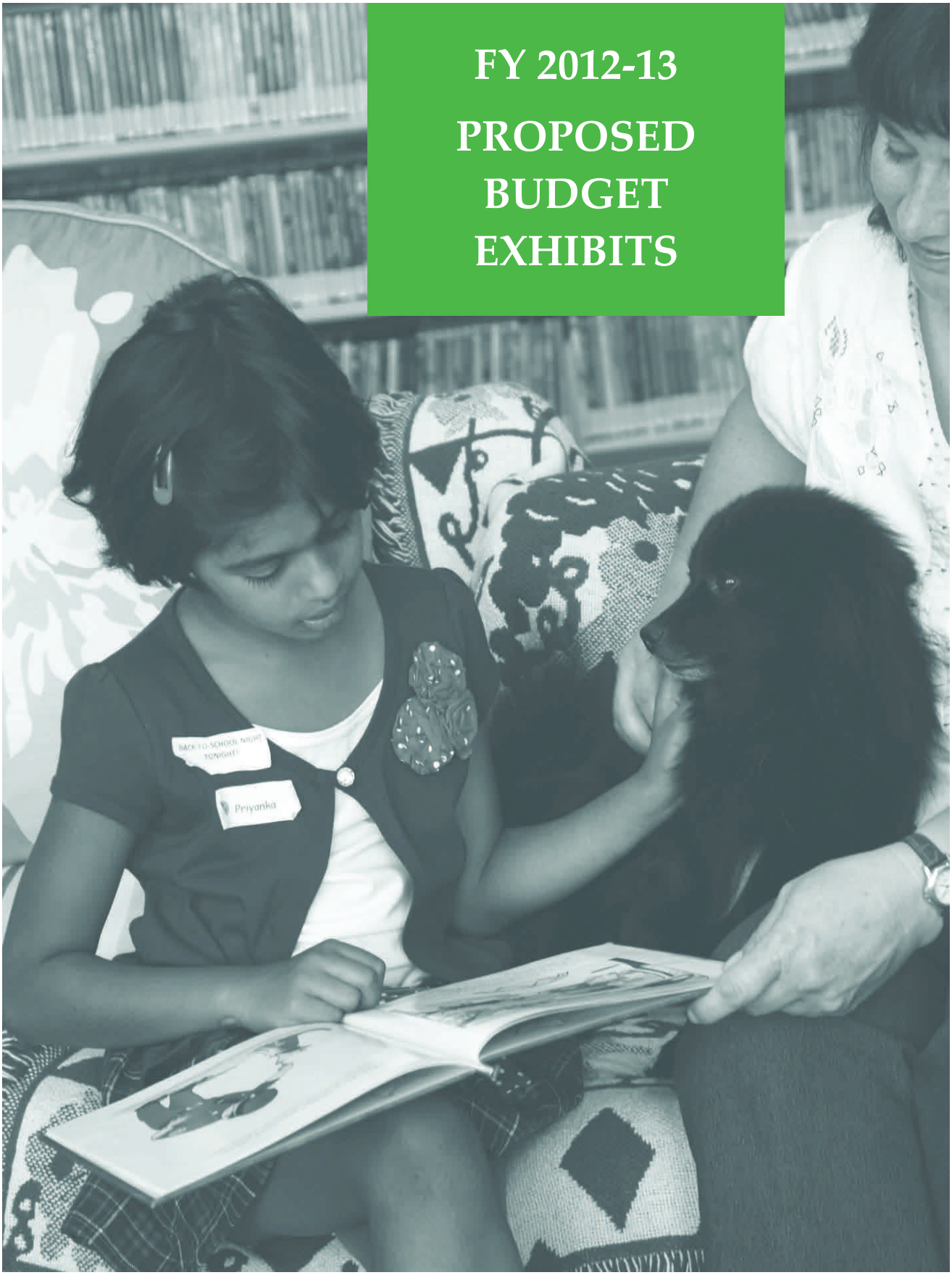

EXHIBIT A-1

Sacramento Public Library Authority
Budget Summary by Fund
Fiscal Year 2012-13

Fund	Beginning Fund Balance 06/30/11	Estimated Activity FY 2011-12 Revenues	Estimated Activity FY 2011-12 Expenses	Estimated Fund Balance 06/30/12	Proposed Budget FY 2012-13 Revenues	Proposed Budget FY 2012-13 Expenses	Estimated Fund Balance 06/30/13	Economic Uncertainty Reserve	Unreserved Fund Balance 06/30/13
County/Cities	$ 19,606,765	$ 17,479,819	$ 17,150,000	**$19,936,584**	$ 17,738,000	$ 17,975,499	**$19,699,085**	$ 1,773,800	**$17,925,285**
Sacramento City	3,188,944	7,716,000	8,000,000	**2,904,944**	7,663,539	9,653,730	**914,753**	766,354	**148,399**
Sac City Special Tax	3,245,567	4,733,000	4,860,000	**3,118,567**	4,716,160	4,106,698	**3,728,029**	471,616	**3,256,413**
Tech/Equip Replace	210,555	372,637	60,000	**523,192**	300,000	380,791	**442,401**	-	**442,401**
Shared Cost *	-	100,000	100,000	**-**	100,000	100,000	**-**	-	**-**
Total	**$26,251,831**	**$30,401,456**	**$ 30,170,000**	**$26,483,287**	**$ 30,517,699**	**$32,216,718**	**$24,784,268**	**$ 3,011,770**	**$21,772,498**

Note: * Direct revenues and expenses

EXHIBIT A-2

SACRAMENTO PUBLIC LIBRARY AUTHORITY
PROPOSED BUDGET SUMMARY
FISCAL YEAR 2012-13

	FY 11-12 PROPOSED BUDGET	FY 12-13 PROPOSED BUDGET	CHANGE	
Total Sources of Funds	**$ 32,624,247**	**$ 30,517,699**	**$ (2,106,548)**	**-6.5%**
Salaries and Benefits	24,863,944	21,544,431	(3,319,513)	-13.4%
Services and Supplies	7,393,157	7,067,516	(325,641)	-4.4%
Materials/Books	3,007,040	2,800,000	(207,040)	-6.9%
Equipment/Capital Projects	500,576	804,771	304,195	60.8%
Total Expenses	**$ 35,764,717**	**$ 32,216,718**	**$ (3,547,999)**	**-9.9%**
Total Use of Fund Balance	**$ (3,140,470)**	**$ (1,699,019)**	**$ 1,441,451**	**-45.9%**

EXHIBIT A-3

SACRAMENTO PUBLIC LIBRARY
SOURCES OF FUNDS
FISCAL YEAR 2012-13

SOURCES OF FUNDS	FY 11-12 PROPOSED BUDGET	FY 12-13 PROPOSED BUDGET	CHANGE	
COUNTY/CITIES FUND				
County Contributions	$ 19,000,000	$ 17,015,000	$ (1,985,000)	-10.4%
State Appropriations	221,800	-	(221,800)	-100.0%
Interest Income	223,200	304,000	80,800	36.2%
Fines and Fees	494,850	392,000	(102,850)	-20.8%
Other Revenue	24,000	27,000	3,000	12.5%
TOTAL	**$ 19,963,850**	**$ 17,738,000**	**$ (2,225,850)**	**-11.1%**
SAC CITY FUND				
City Contributions	$ 7,129,539	$ 7,129,539	$ -	0.0%
State Appropriations	118,200	-	(118,200)	-100.0%
Galleria	375,000	300,000	(75,000)	-20.0%
Interest Income	64,800	45,000	(19,800)	-30.6%
Fines and Fees	217,150	189,000	(28,150)	-13.0%
TOTAL	**$ 7,904,689**	**$ 7,663,539**	**$ (241,150)**	**-3.1%**
SAC CITY SPECIAL TAX				
Special Taxes	$ 4,520,708	$ 4,560,600	$ 39,892	0.9%
Interest Income	72,000	51,000	(21,000)	-29.2%
Fines and Fees	38,000	94,000	56,000	147.4%
Other Revenue	-	10,560	10,560	100.0%
TOTAL	**$ 4,630,708**	**$ 4,716,160**	**85,452**	**1.8%**
SHARED FUND				
State Foundation/Grants	$ 25,000	$ -	$ (25,000)	-100.0%
Other Revenue	100,000	100,000	-	0.0%
TOTAL	**$ 125,000**	**$ 100,000**	**$ (25,000)**	**-20.0%**
400s FUND				
E-rate Rebate	**-**	300,000	300,000	**100.0%**
TOTAL	**-**	**$ 300,000**	**$ 300,000**	**100.0%**
GRAND TOTAL	**$ 32,624,247**	**$ 30,517,699**	**$ (2,106,548)**	**-6.5%**

EXHIBIT A-4

SACRAMENTO PUBLIC LIBRARY
EXPENSES DETAILS BY FUND
FISCAL YEAR 2012-13

EXPENSE	FY 11-12 PROPOSED BUDGET	FY 12-13 PROPOSED BUDGET	CHANGE	
COUNTY/CITIES FUND				
Salaries and Benefits	8,270,385	7,166,620	(1,103,765)	-13.3%
Services and Supplies	2,381,212	1,926,983	(454,229)	-19.1%
Materials/Books	2,080,814	1,932,000	(148,814)	-7.2%
Capital Projects	23,200	34,600	11,400	49.1%
TOTAL	**$12,755,611**	**$11,060,203**	**$ (1,695,408)**	**-13.3%**
SAC CITY FUND				
Salaries and Benefits	4,761,301	5,065,623	304,322	6.4%
Services and Supplies	1,164,293	1,072,088	(92,205)	-7.9%
Materials/Books	166,927	168,000	1,073	0.6%
Capital Projects	11,200	9,600	(1,600)	-14.3%
TOTAL	**$ 6,103,721**	**$ 6,315,311**	**$ 211,590**	**3.5%**
SAC CITY SPECIAL TAX				
Salaries and Benefits	2,857,888	1,447,108	(1,410,780)	-49.4%
Services and Supplies	306,025	196,181	(109,844)	-35.9%
Materials/Books	759,299	700,000	(59,299)	-7.8%
Capital Projects	5,600	94,200	88,600	1582.1%
TOTAL	**$ 3,928,812**	**$ 2,437,489**	**$ (1,491,323)**	**-38.0%**
SHARED FUND				
Salaries and Benefits	8,974,370	7,865,080	(1,109,290)	-12.4%
Services and Supplies	3,541,627	3,872,264	330,637	9.3%
Materials/Books	-	-	-	-
Equipment/Capital Projects	460,576	285,580	(174,996)	-38.0%
TOTAL	**$12,976,573**	**$12,022,924**	**$ (953,649)**	**-7.3%**
400s FUND				
Equipment	**-**	380,791	380,791	100.0%
TOTAL	**-**	**$ 380,791**	**$ 380,791**	**100.0%**
TOTAL	**$35,764,717**	**$32,216,718**	**$ (3,547,999)**	**-9.9%**

EXHIBIT A-5

SACRAMENTO PUBLIC LIBRARY BOOKS AND MATERIALS FUND FISCAL YEAR 2012-13				
	FY 11-12 PROPOSED BUDGET	**FY 12-13 PROPOSED BUDGET**	**CHANGE**	
REVENUES				
Transfers in from:				
County/Cities Fund	2,080,814	1,932,000	(148,814)	-7.2%
Sac City Fund	166,927	168,000	1,073	0.6%
Sac City Special Tax	759,299	700,000	(59,299)	-7.8%
TOTAL	**$ 3,007,040**	**$ 2,800,000**	**$(207,040)**	**-6.9%**
EXPENDITURES				
Books/Materials	3,007,040	2,800,000	(207,040)	-6.9%
TOTAL	**$ 3,007,040**	**$ 2,800,000**	**(207,040)**	**-6.9%**

SACRAMENTO PUBLIC LIBRARY AUTHORITY
POSITION CONTROL REPORT
MAY 24, 2012

PROPOSED FY 2012-13 POSITION CONTROL - May 24, 2012

	FY 2011-12 Proposed May 26, 2011	FY 2012-13 Proposed May 24, 2012	
Accounting Specialist	2	2	
Administrative Assistant	3	2	-1.0
Administrative Technician	2	2	
Accountant/Budget Analyst	1	1	
Building Maintenance Worker	2	2	
Capital Projects Manager	1	1	
Circulation Supervisor	16	16	
Collection Management Supervisor	1	0	-1.0
Collection Management Services Manager	1	1	
Community Services Manager	1	1	
Custodial and Logistics Supervisor	1	1	
Custodian	10.5	10.5	
Deputy Library Director	1	1	
Director of Facilities	1	1	
Events Coordinator	0.5	0.5	
Facility Services Supervisor	0	0	
Field Custodial Supervisor	1	1	
Finance Manager	1	1	
General Services Worker	5.5	5.5	
Human Resources Generalist	1	1	
Human Resources Manager	1	1	
Human Resources Technician	1	1	
Information Technology Manager	1	1	
Information Technology Supervisor	2	2	
Information Technology Technician	1	1	
Librarian	49	42.5	-6.5
Library Associate	2	2	
Library Director	1	1	
Library Program Specialist	1	1	
Library Services Assistant	98	93.5	-4.5
Library Services Specialist	2	3	1.0
Library Supervisor I	10	11	1.0
Library Supervisor II	9	10	1.0
Library Supervisor III	17	15	-2.0
Library Technician	4	3	-1.0
Literacy and Homework Center Supervisor	1	1	
Management Analyst	1	0	-1.0
Materials Handler	0.5	0.5	
Procurement-Contract Coordinator	1	1	
Public Information Coordinator	1	1	
Public Services Manager	4	3	-1.0
Risk Management Supervisor	1	1	
Security Coordinator	0	0	
Senior Accounts Payable Technician	1	1	
Senior Accountant	0	0	
Senior HR Generalist	1	1	
Senior Information Technology Analyst	2	2	
Senior Information Technology Technician	2	2	
Senior Payroll Technician	1	1	
Special Projects and Remodeling Coordinator	1	1	
Strategic Communications Officer	1	1	
Technology Assistant	6.5	4.5	-2.0
Trainer	0	0	
Visual Communications Specialist	0	1	1.0
Visual Communications Supervisor	1	0	-1.0
Web Developer	1	1	
Youth Services Manager	0	0	
	278.5	**261.5**	**-17.0**

* FTEs are full time equivalent positions, equating part time positions into a fraction of a full time position.