

Sacramento Public Library Authority

February 28, 2013

Agenda Item 14.0: Mid-Year Budget Update

TO: Sacramento Public Library Authority Board Members

FROM: Rivkah K. Sass, Library Director

Denise M. Davis, Deputy Library Director

RE: Mid-Year Budget Update FY 2012-13

RECOMMENDED ACTION(S):

Adopt Resolution #13-05, a resolution amending the final budget for the Sacramento Public Library Authority for Fiscal Year 2012-13.

Revenue Update

Property tax revenues project to our budgeted amount of \$17,015,000. No change is required at this time.

The City of Sacramento advised staff it will honor its General Fund contribution for the current fiscal year of \$7,129,539.

The City of Sacramento Special Tax revenue is received later in the spring. The budgeted amount of \$4,560,600 appears accurate at this time.

Collections from fines and fees project to our budgeted amount of \$675,000.

Library Galleria revenue is on target at \$300,000.

Interest income received projects to our budgeted amount of \$400,000. Interest received through the first six months totaled \$194,601.

In November 2012, the Board approved the gifts and donations received between July and October 2012 totaling \$149,278. November through December donations total \$175,879 and include the final payment for the LSTA Freedom Readers grant in the amount of \$7,550.

Expenditure Update

Salary savings through the first six months of the year total \$785,000. Savings are not being doubled for the remainder of the year, although filling critical vacancies is unlikely.

Expenditures for services and supplies have been reduced by \$104,885. The reduction is principally composed of savings in RFID tags and office supplies.

Capital outlay expenditures for a climate-controlled room to aid in preserving Sacramento Room archives are reduced by \$25,700. The project has been postponed indefinitely because the bids were much higher than anticipated.

These expenditure savings have been removed from the expenditure budget and reflect an increase in fund balance.

Staff is recommending two capital projects in County branches. The North Highlands/Antelope branch is converting to the one-desk model with RFID pads and equipment for \$34,000. The second project involves refurbishing the Arcade computer lab for \$4,800. These projects are funded by internal budget savings and require no new appropriation.

The mid-year expense adjustment reflects actions the Board approved in October and November of 2012 to capture all activity since the Board approved the Final Budget in September 2012. These actions include gifts and donations totaling \$149,278 from July through October. Donations from November and December total \$175,879 and include the final payment for the LSTA Freedom Readers grant in the amount of \$7,550.

Budgeted Positions/Position Control

Overall FTEs for FY 2012-13 remain unchanged since September at 261.5 FTEs. Staff recommends the approval of the revised Position Control listing as shown in Exhibit B. The revision consists mainly of changes to position titles to better reflect the job responsibilities and the needs of the Library. These title changes would result in no fiscal impact.

FY 2013-14 Anticipated Budget Challenges

Staff is in the process of updating revenue projections from all sources as an element of the FY 2013-14 budget process.

Staff is currently waiting on projections from the County Assessor for FY 2013-14. Media reports indicate the real estate market is turning around. How quickly that is reflected in increasing property tax revenues is the question as there is typically a one-year lag time between assessed value increases and collections.

Staff has not yet received information from the City of Sacramento regarding its FY 2013-14 general fund contribution to the Library Authority. The Library has been forced to spend over \$2 million in fund balance in the last two years in order to fund operations in the City branches. That leaves only about \$350,000 in unreserved fund balance after accounting for economic uncertainty.

City of Sacramento Special Tax revenues are expected to remain constant.

Staff does not anticipate receiving any State funding in FY 2013-14.

Staff anticipates presenting a FY 2013-14 Proposed Budget at the May 23, 2013, Authority Board meeting.

ATTACHMENT(S):

Resolution #13-05, Sacramento Public Library Authority Fiscal Year 2012-13 Mid-Year Budget

Exhibit A: Proposed Mid-Year Budget Changes – FY 2012-13

Exhibit B: Position Control



Sacramento Public Library Authority

RESOLUTION NO. 13-05

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

February 28, 2013

SACRAMENTO PUBLIC LIBRARY AUTHORITY'S FISCAL YEAR 2012-13 MID-YEAR BUDGET

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

- 1. The Sacramento Public Library Authority's FY 2012-2013 Proposed Mid-Year Budget totaling \$33,455,180 in resources available and \$32,539,595 in use of funds as presented in Exhibit A is approved.
- **2.** The Library Director is authorized to take the necessary actions to implement budget changes as noted herein.

	Phil Serna, Chair	
ATTEST: Rivkah K. Sass, Secretary		
By:	retary	

ATTACHMENT(S):

Exhibit A: Sacramento Public Library Authority FY 2012-13 Proposed Mid-Year Budget

Exhibit B: Position Control

Sacramento Public Library Authority Proposed Mid-Year Budget Changes FY 2012-13

	101	111	201	202	203	210	300's	400's	s,009	Total
REVENUES September Adopted Budget - Revenue	Shared 123,864	Sys Wide Books	County 17,738,000	City 7,684,539	Special Tax 4,716,160	Tobacco Litigation	Donations	IT Replacement 300,000	Grants & Projects -	30,562,563
Carryover and Encumprances funded from prior year fund balance Use of fund balance Internal transfers to Book Fund		2.800.000	85,227 (1.932.000)	1,813,611 (168,000)	(637,660)	1,225,491		80,791		2,567,460
Total Resources Available - September Adopted Budget	123,864	2,800,000	15,891,227	9,330,150	3,378,500	1,225,491	•	380,791		33,130,023
Previously Appropriated Donations Jul-Oct	43,272	533	85,746	19,252	475					149,278
Grant LSTA Grant - Freedom Readers									7,550	7,550
Revenues Donations Nov-Dec Mid-Year Revenue Adjustment	1,941	704	67,447	57,168	561		40,508		7 550	168,329
Total Resources Available - Mid-Year Adopted Budget	169,077	2,801,236	16,044,420	9,406,570	3,379,536	1,225,491	40,508	380,791	7,550	33,455,180
EXPENSES September Adopted Budget - Expense Shared Cost Allocation Internal transfers to Book Fund	12,157,871 (12,034,007)	2.800.000	10,843,503 6,979,724 (1,932.000)	6,128,628 3,369,522 (168.000)	2,393,739 1,684,761 (700,000)	1,225,491		380,791		33,130,023
Total Use of Funds - September Adopted Budget	123,864	2,800,000	15,891,227	9,330,150	3,378,500	1,225,491		380,791		33,130,023
Previously Appropriated Donations Jul-Oct	43,272	533	85,746	19,252	475					- - 149,278
Grants LSTA Grant - Freedom Readers									7,550	7,550
Operating Expenses Donations Nov-Dec Salary Savings Direct Charges Salary Savings Shared Cost Services & Supplies Savings Shared Cost Capital Outlay Sharned Cost	1,941 (400,000) (104,885)	704	67,447 (200,000)	57,168 (185,000)	561		40,508			168,329 (385,000) (400,000) (104,885) (25,700)
Mid-Year Expense Adjustment	(485,372)	1,236	(46,807)	(108,580)	1,036		40,508		7,550	(590,428)
Total Use of Funds - Mid-Year Adopted Budget	(361,508)	2,801,236	15,844,420	9,221,570	3,379,536	1,225,491	40,508	380,791	7,550	32,539,595
Difference between Resources Available & Use of Funds Shared Cost Allocation	530,585 (530,585)		200,000 307,739	185,000 148,564	- 74,282					915,585
Net Additional Inc/Dec to Fund Balance at Mid-Year	•		507,739	333,564	74,282					915,585
Projected Fund Balance at 6/30/13 (Sept Final) Projected Fund Balance at 6/30/13 (Mid-Year)	٠.		20,337,978 20,845,717	781,195	3,610,707		•	432,401		25,162,281
Economic Uncertainty at 6/30/13 (Sept Final)			1,773,800	768,454 346,305	471,616			432.401		3,013,870
	s, no new appı	opriation required)						()		34,000
Aucade Computer Lad Returbishment Total County Capital Projects			38,800							38,800

SACRAMENTO PUBLIC LIBRARY AUTHORITY **POSITION CONTROL REPORT FEBRUARY 28, 2013**

PROPOSED FY 2012-13 POSITION CONTROL -February 28, 2013

	FY 2012-13	FY 2012-13 Proposed	
	September 27, 2012	February 28, 2013	
Accounting Specialist	2	2	
Administrative Assistant	2	2	
Administrative Analyst	1	1	
Administrative Technician	1	1	
Accountant/Budget Analyst	1	1	
Building Maintenance Worker	2	2	
Capital Projects Manager	1	1	
Circulation Supervisor	16	16	
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 Events Coordinator	1 0.5	1 0.5	
Field Custodial Supervisor	0.5 1	0.5 1	
Finance Manager	1	1	
General Services Worker	5.5	5.5	
Human Resources Generalist	1	3.3 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	42.5	42.5	
Library Associate	3	3	
Library Communications Analyst**	1	1	
Library Director	1	1	
Library Program Specialist	1	1	
Library Services Assistant	91	90	-1.0
Library Services Specialist	2	2	
Library Supervisor I	13	14	1.0
Library Supervisor II	10	9	-1.0
Library Supervisor III	14	14	
Library Technician	3	3	
Literacy and Homework Center Supervisor	1	1	
Materials Handler	1	1	
Procurement-Contract Coordinator	1	1	
Public Information Coordinator	1	1	
Public Services Manager	3	3	
Safety/Security Coordinator**	1	1	
Senior Accounts Payable Technician	1	1	
Senior HR Generalist	1	1	
Senior Information Technology Analyst	2	2	
Senior Information Technology Technician	2	2	
Senior Payroll Technician Special Projects and Remodeling Coordinates	1	1	
Special Projects and Remodeling Coordinator	1 6.5	1 7.5	1.0
Technology Assistant Visual Communications Specialist	6.5 1	7.5 1	1.0
Visual Communications Specialist	261.5	261.5	
*FTEs are fulltime equivalent positions, equating			nosition
**Risk Management Supervisor reclassified to S			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
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