Sacramento Public Library Authority

May 23, 2013 **Agenda Item 19.0: FY 2012-13 Adjustment to City General and City Special Tax Funds Expenses**

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

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

RE: **FY 2012-13 Adjustment to City General and City Special Tax Funds Expenses**

RECOMMENDED ACTION(S):
Adopt Resolution 13-26, approving expense adjustments to the City General and City Special Tax Funds in the amount of $420,816 for FY 2012-13.

BACKGROUND
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 12 libraries located in the City of Sacramento, including the Central Library. Additional revenue is realized from fines and fees, interest income and the Library Galleria.

Due to the recent economic downturn, the City of Sacramento maintained the City General Fund contribution to the Library at 2003 levels, creating the necessity to use fund balance to maintain service level at the City libraries. The Library has absorbed the cost of operating three new libraries: Valley Hi-North Laguna, North Natomas and Robbie Waters Pocket-Greenhaven.

RECOMMENDATION(S):
At the May 15, 2013 Budget/Audit Committee meeting, City of Sacramento staff requested that the Library Board adjusts City General Fund expenses in FY 2012-13 to reduce further erosion of the City General fund balance. The adjustment would move personnel expenses from City General Fund library positions that provide new public services to the City Special Tax Fund. The adjustment amount is $420,816.

The expense adjustments requested by the City are included in the proposed FY 2013-14 budget.

ATTACHMENT(S):
Resolution 13-26, approving expense adjustments to the City General and the City Special Tax Funds in the amount of $420,816 for FY 2012-13.

Sacramento Public Library Authority

RESOLUTION 13-26

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

May 23, 2013

A RESOLUTION APPROVING AN ADJUSTMENT FOR CITY GENERAL FUND EXPENSES FOR FY 2012-13

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

1. A City General Fund expense reduction in the amount of $420,816 is approved.

2. A City Special Tax Fund expense increase in the amount of $420,816 is approved.

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Phil Serna, Chair
Angelique Ashby, Vice Chair

ATTEST: Rivkah K. Sass, Secretary

By:_____
Linda J. Beymer, Assistant Secretary

ATTACHMENT(S):
None