RESOLUTION NO. 08-53

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

September 25, 2008

A RESOLUTION ADOPTING THE SEPTEMBER FINAL BUDGET FOR THE SACRAMENTO PUBLIC LIBRARY AUTHORITY FOR FISCAL YEAR 2008/09

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

1. The Board approves the FY 2008/09 September Final Budget, as stated in Exhibit A.

2. The Board approves the Fine and Fee Schedule, dated September 25, 2008, as stated in Exhibit B.

3. The Board directs the Library Director to implement the approved budget according to the following procedures:

Section 1. Scope:

These procedures define the authority and responsibilities of the Library Director in implementing the September Final Budget of the Sacramento Public Library Authority.

Section 2. Definitions:

2.1 Final Budget means the expenditure and revenue budget adopted by the Sacramento Public Library Authority Board on September 25, 2008 for the Fiscal Period 2008/09, per attachments.

2.2 "Current Budget" means the 2008/09 September Final Budget, incorporating any subsequent appropriation or revenue increases, decreases or transfers.

2.3 "Expenditure Class" means Salaries and Benefits, Services and Supplies, Materials and Books, Capital Projects and Equipment, Debt Service, Labor Offset and Transfers out.

2.4 "Authority" means the Sacramento Public Library Authority.

2.5 "Authority Board" means the Sacramento Public Library Authority Board.

2.6 "Division" means a sub-unit of the Authority.

2.7 "Organization" means a department, branch or other sub-unit of a division.

2.8 "Library Director" means the Library Director or, if so designated, the Deputy Library Director.

2.9 "Full Time Equivalent" means the decimal equivalent of a position; i.e., one full time position is 1.00 FTE and one quarter-time position is 0.25 FTE.

Section 3. Authorized Staffing and Appropriations:

3.1 The Library Director is authorized to make any expenditure and resource adjustment to the Final Budget based on final Authority Board action to adopt the Budget. This is to include adjustments to all Attachments referenced in this resolution.

3.2 The appropriations as shown in Exhibits A to this Resolution are hereby adopted.

3.3 Any increase or decrease in Full Time Equivalent (FTE) staffing levels as authorized in the approved budget for the Authority must be approved by the Authority Board, except as specified in Section 3.4.

3.4 Any reassignment of authorized FTE and employee services funding associated with these FTE within the Authority may be made at the request of the department or division head with the approval of the Library Director as long as there is no net change to authorized FTE and funding levels.

3.5 Any positions which were approved on the basis of the Authority receiving a grant or other reimbursements must have funding verified prior to filling the position. Grant funded positions shall be terminated upon completion or cancellation of the grant unless specifically continued by resolution including a source of replacement funding.

3.6 The Library Director is authorized to make adjustments for updated labor factors such as retirement rates, health benefits and social security costs.

Section 4. New Positions:

All new positions or job classifications are approved by the Authority Board.

Section 5. Appropriation Increases:

5.1 All increases or decreases in excess of $100,000 to approved appropriations shall be authorized by Authority Board resolution.

5.2 No appropriation increase in excess of $100,000 shall be approved without written certification in the Authority Board Resolution for additional revenues to support such appropriation increase and the appropriate revenue amendment to the revenue budget.

Section 6. Appropriation Transfers and Designation of Reserves from Undesignated Fund Balance:

6.1 Authority Reserves are appropriated as follows:

	County of Sac	City of Sac	Assessment	Total
Reserves for Economic Uncertainty	$2,114,895	$956,075	$437,920	$3,508,260

This reserve will be maintained for the purpose of absorbing unforeseen revenue reductions and allowing continuation of Approved Budget program levels. Appropriation transfers from Reserves for Economic Uncertainty shall be approved by the Authority Board by resolution.

6.2 Authority Reserves are appropriated as follows:

Reserves for Supplemental Funds:

County of Sacramento	$179,718
Citrus Heights	32,460
Elk Grove	86,650
Isleton	1,860
Galt	15,207
Rancho Cordova	51,893
Total	**$367,788**

This reserve will be maintained for the purpose of holding these funds for future use for Library related services and expenditures. These funds will be held in the Library's investment pool and will be allocated their proportional share of interest earned. Appropriation transfers from Supplemental Funds Reserves shall be approved by the Authority Board by resolution.

6.3 Appropriation transfers from Undesignated Fund Balance up to $100,000 may be approved by the Library Director. Such transfers in excess of $100,000 shall be approved by the Authority Board by resolution, except for payments to employees for vacation and sick leave terminations, which may be approved by the Library Director.

Section 7. Other Appropriation Transfers:

7.1 Operating appropriation transfers within the same organization, up to and including $100,000 may be approved by the Library Director or designee. Operating appropriation transfers in excess of $100,000 shall be approved by the Authority Board by resolution.

7.2 Operating appropriation transfers between two or more divisions, up to and including $100,000, must be approved by the Library Director or designee. Operating appropriation transfers in excess of $100,000 shall be approved by the Authority Board by resolution.

Section 8. Operating Grants:

8.1 All operating grants shall be approved by the Authority Board.

8.2 Operating grant funds appropriated in the Final Budget do not require additional Authority Board approval to be expended upon receipt of such grants. Grant funds not previously appropriated do require Authority Board action to amend the budget to include the grant revenue and appropriations before grant funds received can be expended.

8.3 The Library Director or designee is authorized to apply for grant funds which do not require matching funds beyond appropriations in the approved budget. Applications for grants that require specific matching funds that are not allocated in the final budget require approval of the Authority Board by resolution prior to acceptance of grant and expenditure of funds.

Section 9. Miscellaneous Controls:

9.1 No expenditures at the Authority level shall exceed the approved, final or amended budget.

9.2 Operating expenditures shall be controlled by expenditure class within the Authority.

9.3 Projected deficiencies in an expenditure class of the Authority must be corrected by:

- An appropriation transfer from another expenditure class;
- Reducing other expenditures in the same expenditure class;
- An appropriation transfer from Unreserved Fund Balance, subject to the provisions of Section 6;
- A contribution from a member of the Authority;
- A donation from a third party.

If such additional funds are not available, the Library Director shall take such steps necessary to reduce expenditures in the Authority, including a freeze on filling vacant positions or restriction on purchase orders.

Section 10. Midyear Budget Review:

10.1 Before the last day of each fiscal year, the Authority Board shall be provided a midyear Budget Review, including a re-estimate of the financial condition of the Authority, including prior year actual fund balances, re-estimated revenues and expenditures, projected ending fund balances or deficits, and recommendations for eliminating any projected deficits.

10.2 The Authority Board shall act on any projected fund deficits prior to the close of the fiscal period.

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Robbie Waters, Chair

ATTEST:

Anne Marie Gold, Secretary

By:_____
Brenda Haggard, Assistant Secretary

Exhibit A: FY 2008/09 September Final Budget
Exhibit B: Fines and Fees Schedule dated September 25, 2008