



Sacramento Public Library Authority

March 26, 2015

Agenda Item 14.0: Mid-Year Budget Update and Position Control for FY 2014-15

TO: Sacramento Public Library Authority Board

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

RE: Mid-Year Budget Update and Position Control for FY 2014-15

RECOMMENDED ACTION(S):

Adopt Resolution 15-07, amending the Final Budget and Position Control for the Sacramento Public Library Authority for Fiscal Year 2014-15.

Revenue Update

- County property tax payments received year-to-date indicate the budgeted amount of \$19,500,000 appears accurate at this time.
- The City of Sacramento advised staff it will honor the Maintenance of Effort General Fund contribution for the current fiscal year of \$7,635,600.
- The City of Sacramento Parcel Tax revenues received year-to-date indicate the budgeted amounts for Measure X of \$4,975,000 and Measure B of \$1,900,000 appear accurate at this time.
- Library Galleria revenue exceeded projections through the first six months as a result of increased special-event reservations and is being increased \$50,000.
- Shared Cost revenues increased \$27,000. This is comprised of partner library contributions to the Sierra system increasing \$12,000, and SPL receiving a Literacy Grant from the State in the amount of \$15,000.
- Remaining interest on Tobacco Litigation funds of \$10 is added to the budget.
- E-rate revenues are increased \$350,000 based on revenues received year-to-date. Revenues are higher than anticipated due to the timing. The Library Authority received late funding in the prior e-rate cycle and early funding in the current e-rate cycle.
- In December 2014 the Board approved the gifts and donations received between July and October 2014 totaling \$114,214. In February 2015, the Board approved the gifts and donations received between November and December 2014 totaling \$58,314.

Expenditure Update

- The target revenue figure to trigger a one percent (1%) base wage increase for the Library Unit was not reached. Therefore, budgeted salary expenditures are reduced \$163,000.
- Expenditures for services and supplies are increased by \$9,000 for the development of a Veterans Resource Station at the Central Library.
- Expenditures are increased \$13,733 to fully spend the interest generated from Tobacco Litigation funds. These expenditures for the Rio Linda Library are for programs, supplies, and books and materials.
- Expenditures are also increased by the Literacy Grant in the amount of \$15,000.

- In December 2014, the Board approved the gifts and donations received between July and October 2014 totaling \$114,214. In February 2015, the Board approved the gifts and donations received between November and December 2014 totaling \$58,314.

Position Control Update

Changes in FTE:

- 1.0 FTE Early Literacy Specialist is a new position created to support the Library's priority of having a robust program of service to prepare young children to start school ready to read.
- 1.0 FTE Librarian (Youth Services) restores the level of youth services staffing the Arcade Library had in 2008 before the Great Recession required a contraction of staffing.
- .5 FTE Technology Assistant is a new position created to support the Galt Library due to increased levels of usage in that location.
- Expansion of a current .5 FTE Technology Assistant position at the North Highlands/Antelope Library to 1.0 FTE to support the public's access to technology.
- .5 FTE Library Services Assistant position is created to support the Central Library's increased services, including an expansion of passport services.
- Per agreement between SPL and Local 39, the position of Library Technician was retired from the unit. Due to a recent retirement, a Library Technician position is now eliminated and replaced with 1.0 FTE Library Services Assistant position. There is no net change in staffing.
- For other position control changes please see the Human Resources report.

Fiscal Impact

- The impact for the remainder of the fiscal year is \$45,000 for the modifications described above. However, there is no additional appropriation requested to the Mid-Year budget as the cost of these positions can be absorbed in year-to-date salary savings.

FY 2015-16 Anticipated Budget Challenges

- Staff is in the process of updating revenue projections from all sources as an element of the FY 2015-16 budget process.
- Staff is currently waiting on projections from the County Assessor for FY 2015-16.
- Staff has not yet received information from the City of Sacramento regarding its FY 2015-16 General Fund contribution to the Library Authority; however, City of Sacramento Parcel Tax revenues are expected to remain constant.
- City of Sacramento Parcel Tax Measure X expires on June 30, 2017. A new parcel tax will be voted on in 2016. Currently, Measure X revenues represent approximately 14% of the Library Authority's total revenues.
- Staff does not anticipate receiving any State funding in FY 2015-16.
- Staff anticipates presenting a FY 2015-16 Proposed Budget at the May 28, 2015, Authority Board meeting.

ATTACHMENT(S):

Resolution 15-07, amending the Final Budget and Position Control for the Sacramento Public Library Authority for Fiscal Year 2014-15.



Sacramento Public Library Authority

RESOLUTION NO. 15-07

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

March 26, 2015

AMENDING THE FINAL BUDGET AND POSITION CONTROL FOR THE SACRAMENTO PUBLIC LIBRARY AUTHORITY FOR FISCAL YEAR 2014-15

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

1. The Sacramento Public Library Authority's FY 2014-15 Proposed Mid-Year Budget totaling \$36,472,698 in resources available and \$36,663,465 in use of funds as presented in Exhibit A is approved.
2. The Sacramento Public Library's Position Control as presented in Exhibit B is approved.
3. The Library Director is authorized to take the necessary actions to implement budget changes as noted herein.

Jeff Slowey, Chair
Rick Jennings II, Vice Chair

ATTEST:

Rivkah K. Sass, Secretary

By: _____
Linda J. Beymer, Assistant Secretary

ATTACHMENT(S):

Exhibit A: Sacramento Public Library Authority Proposed Mid-Year Budget Changes for FY 2014-15
Exhibit B: Position Control

**Sacramento Public Library Authority
Proposed Mid-Year Budget Changes
FY 2014-15**

	101	111	201	202	203	204	210	300's	400's	600's	Total
	Shared	Sys Wide Books	County	City	Special Tax X	Special Tax B	Tobacco Litigation	Donations	IT Replacement	Grants & Projects	
REVENUES											
September Adopted Budget - Revenue	173,000		20,075,000	8,269,600	5,105,560	1,900,000			350,000	-	35,873,160
Carryover and Encumbrances funded from prior year fund balance										-	-
Use of fund balance										-	-
Internal transfers to Book Fund		4,227,000	(2,508,000)	(213,000)	(1,306,000)	(200,000)					-
Total Resources Available - September Adopted Budget	173,000	4,227,000	17,567,000	8,056,600	3,799,560	1,700,000	-	-	350,000	-	35,873,160
Previously Appropriated											
Donations Jul-Oct	13,563	3,886	45,614	12,967	7,785			15		30,383	114,214
Donations Nov - Dec	5,856	925	8,722	1,048	100					41,662	58,314
Grant											
LSTA Literacy Grant	15,000										15,000
Revenues											
Partner Libraries Membership Fees	12,000										12,000
Interest							10				10
Galleria				50,000							50,000
E-rate									350,000		350,000
Mid-Year Revenue Adjustment	46,419	4,811	54,337	64,016	7,885	-	10	15	350,000	72,045	599,538
Total Resources Available - Mid-Year Adopted Budget	219,419	4,231,811	17,621,337	8,120,616	3,807,445	1,700,000	10	15	700,000	72,045	36,472,698
EXPENSES											
September Adopted Budget - Expense	12,985,259		13,190,877	6,066,579	2,378,489	1,710,000			285,000		36,616,204
Shared Cost Allocation	(12,812,259)		7,687,355	3,074,942	2,049,961	-					-
Internal transfers to Book Fund		4,227,000	(2,508,000)	(213,000)	(1,306,000)	(200,000)					-
Total Use of Funds - September Adopted Budget	173,000	4,227,000	18,370,232	8,928,521	3,122,450	1,510,000	-	-	285,000	-	36,616,204
Previously Appropriated											
Donations Jul-Oct	13,563	3,886	45,614	12,967	7,785			15		30,383	114,214
Donations Nov - Dec	5,856	925	8,722	1,048	100					41,662	58,314
Grants											
LSTA Literacy Grant	15,000										15,000
Operating Expenses											
Salaries	(46,300)		(64,692)	(36,786)	(15,222)						(163,000)
Services & Supplies				21,072	(12,072)		11,733				20,733
Books and Materials				(12,072)	12,072		2,000				2,000
Mid-Year Expense Adjustment	(11,881)	4,811	(10,356)	(13,770)	(7,337)	-	13,733	15	-	72,045	47,261
Total Use of Funds - Mid-Year Adopted Budget	161,119	4,231,811	18,359,877	8,914,751	3,115,113	1,510,000	13,733	15	285,000	72,045	36,663,465
Difference between Resources Available & Use of Funds	58,300	-	(738,540)	(794,135)	692,332	190,000	(13,723)	-	415,000	-	(190,767)
Shared Cost Allocation	(58,300)	-	34,980	13,992	9,328						-
Net Inc/Dec to Fund Balance at Mid-Year	-	-	(703,560)	(780,143)	701,660	-	(13,723)	-	415,000	-	(380,767)
Actual Fund Balance at 6/30/14 (Audited)	-	-	23,369,560	2,269,881	4,178,961	-	13,723	233,826	668,033	16,453	30,750,437
Projected Fund Balance at 6/30/15 (Mid-Year)	-	-	22,666,000	1,489,738	4,880,621	190,000	-	233,826	1,083,033	16,453	30,559,670
Economic Uncertainty at 6/30/15 (Sept Final)			2,007,500	826,960	510,556	190,000					3,535,016
Unreserved Fund Balance 6/30/15 (Mid-Year)	-	-	20,658,500	662,778	4,370,065	-	-	233,826	1,083,033	16,453	27,024,654

**SACRAMENTO PUBLIC LIBRARY AUTHORITY
POSITION CONTROL REPORT
March 26, 2015**

PROPOSED MID-YEAR FY 2014-15 POSITION CONTROL

	FY 2014-15 Proposed December 16, 2014	FY 2014-15 Proposed March 26, 2015
Accountant/Budget Analyst	1	1
Accounting Specialist	2	2
Administrative Analyst	1	1
Administrative Assistant	3	3
Administrative Technician	1	1
Assistant Director - Infrastructure	1	1
Assistant Director - Public Services	1	1
Building Maintenance Worker	2	2
Capital Projects Manager	1	1
Circulation Supervisor	16	16
Collection Management Services Manager	1	1
Communications and Virtual Services Manager	1	1
Community Services Manager	1	1
Custodial and Logistics Supervisor	1	1
Custodian	11.5	11.5
Deputy Library Director	1	1
Early Literacy Specialist	0	1
Events Coordinator	0.5	0.5
Facilities Operations Manager	1	1
Field Custodial Supervisor	1	1
Finance Manager	1	1
General Services Worker	5.5	5.5
Human Resources Analyst	2	2
Human Resources Manager	1	1
Human Resources Technician	1	1
Information Technology Supervisor	1	1
Information Technology Technician	2	2
Integrated Library Services Supervisor	1	1
K-12 Specialist	1	1
Librarian	43.5	44.5
Library Associate	4	4
Library Communications Analyst	1	1
Library Director	1	1
Library Program Specialist	1	1
Library Services Assistant	91.5	89.5
Library Services Specialist	1	1
Library Supervisor I	14	14
Library Supervisor II	10	10
Library Supervisor III	13	13
Library Technician	2	1
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 Information Technology Analyst	2	2
Senior Information Technology Technician	2	2
Senior Payroll Technician	1	1
Special Projects and Remodeling Coordinator	1	1
Technology Assistant	13.5	18
Visual Communications Specialist	1	1
Youth and Literacy Services Manager	1	1

	FY 2014-15 Proposed December 16, 2014	FY 2014-15 Proposed March 26, 2015
Total FTEs	276.0	279.5

(*FTEs are full-time equivalent positions, equating part time positions into fraction of a full time po