



Sacramento Public Library Authority

February 25, 2016

Agenda Item 14.0: Mid-Year Budget Update FY 2015-16

TO: Sacramento Public Library Authority Board

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

RE: Mid-Year Budget Update FY 2015-16

RECOMMENDED ACTION(S):

Adopt Resolution 16-10, amending the Final Budget for the Sacramento Public Library Authority for Fiscal Year 2015-16.

Revenue Update

- County property tax payments received year-to-date indicate that the original budgeted amount is low and is being increased \$400,000 to \$20,800,000. This increase reflects the continued improvement in the housing market over the last three fiscal years.
- 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.
- City of Sacramento Parcel Tax revenues are received later in the year. The budgeted amounts for Measure X of \$5,125,000 and Measure B of \$1,961,000 appear accurate at this time.
- Library Galleria revenue declined through the first six months as a result of a temporary closure for roof repairs and is being decreased \$70,000.
- Shared Cost revenues increased \$77,761. This is made up of partner library contributions to the Sierra system increasing \$14,000, the Library receiving a \$55,761 Literacy grant from the State of California, and an \$8,000 refund from the State. The State collected taxes on Dell computer warranties, which are a service and not a product and therefore should not be taxed.
- E-rate revenues are decreased \$200,000 based on revenues received year-to-date. Revenues are lower due to the timing of funding in the current e-rate cycle, as well as discounts decreasing at a faster rate than anticipated.
- Reflecting revenues received year-to-date, a \$50,000 budget is created for the I Street Press.
- In December 2015, the Board approved the gifts and donations received between July and October 2015 totaling \$1,216,280. In January 2016, the Board approved the gifts and donations received between November and December 2015 totaling \$137,156.

Expenditure Update

- Staff recommends adding a position in Facilities at a cost of \$15,000 for the remainder of the fiscal year. Salaries are also increased \$5,000 for on-call help with the I Street Press.
- Expenditures for services and supplies are increased by \$194,811. The majority of this amount is for City libraries and includes a Downtown Navigator social service for \$57,000, deferred maintenance for \$50,000, \$42,811 in services and supplies for I Street Press, and \$20,000 for fire alarm testing. It is recommended that improvements to Central Library come from the Library Galleria deferred

maintenance fund balance. In the past, the Library has waited until the end of the year, but wants to begin improvements earlier. Additional revenue allocation from the Galleria to the Central Library may occur at the end of the fiscal year.

- Capital outlay expenditures are increased by \$600,000 for an Automated Materials Handling System (AMHS) for system-wide sorting and distribution support. The anticipated project costs are included in FY 15-16 Mid-Year Budget Adjustment, even though the Library anticipates completion of the project to extend into FY 16-17.
- Expenditures are increased by the Literacy grant in the amount of \$55,761.
- Thanks to a program administered by the California State Library, the Library received 55 scholarships to enable adults to complete their high school education through Smart Horizons Career Online High School. In order to receive the scholarships, the Library must commit to providing an additional 50 scholarships at a cost of \$54,750. Fifty percent of this purchase in the amount of \$27,375 for the scholarships will be funded through cost savings in FY 2015-16. The remaining \$27,375 for the scholarships purchase will be included in the upcoming FY 2016-17 budget. Because this program was forged through an exclusive relationship with Smart Horizons Career Online High School, the Library will use the sole-source justification as outlined in the Library's Procurement Policy in order to honor its commitment.
- In December 2015 the Board approved the gifts and donations received between July and October 2015, totaling \$78,705. In January 2016, the Board approved the gifts and donations received between November and December 2015, totaling \$21,656.

Position Control Update

The Position Control Listing will show the following additions/reductions:

Changes in FTE:

- 1.0 FTE Senior Maintenance Worker is a new position created to assist with remodeling projects and workload as part of the Library's commitment to maintaining quality buildings and libraries.
- 1.0 FTE Volunteer Coordinator was approved by the Board on May 28, 2015 but was not included in the Position Control Report on September 24, 2015. A 1.0 Library Associate was converted to more accurately reflect the job duties and represents no change in FTE.

Fiscal Impact

- 1.0 FTE Senior Maintenance Worker: Including salary and benefits the impact for a fiscal year is \$69,000 and approximately \$15,000 is recommended for the remainder of the current fiscal year.
- 1.0 FTE Volunteer Coordinator: The position is funded through the vacancy of 1.0 FTE Library Associate.

FY 2016-17 Anticipated Budget Challenges

- Staff is in the process of updating revenue projections from all sources as an element of the FY 2016-17 budget process.
- Staff is currently waiting on projections from the County Assessor for FY 2016-17.
- Staff has not yet received information from the City of Sacramento regarding its FY 2016-17 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 parcel tax renewal will be on the June 7, 2016 ballot. Currently, Measure X revenues represent approximately 14% of the Library Authority's total revenues.
- Staff does not anticipate receiving any State funding in FY 2016-17.
- Staff anticipates presenting a FY 2016-17 Proposed Budget at the May 26, 2016 Authority Board meeting.

ATTACHMENT(S):

Resolution 16-10, amending the Final Budget for the Sacramento Public Library Authority for Fiscal Year 2015-16.



Sacramento Public Library Authority

RESOLUTION NO. 16-10

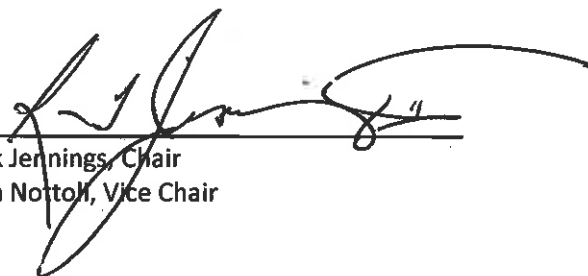
Adopted by the Governing Board of the Sacramento Public Library Authority on the date of:

February 25, 2016

AMENDING THE FINAL BUDGET AND POSITION CONTROL FOR THE SACRAMENTO PUBLIC LIBRARY AUTHORITY FOR FISCAL YEAR 2015-16

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 2015-16 Proposed Mid-Year Budget totaling \$38,946,797 in resources available and \$39,115,568 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.



Rick Jennings, Chair
Don Nottol, Vice Chair

ATTEST:

Rivkah K. Sass, Secretary

By: 

Linda J. Beymer, Assistant Secretary

ATTACHMENT(S):

- Exhibit A: Sacramento Public Library Authority FY 2015-16 Proposed Mid-Year Budget
- Exhibit B: Position Control

**Sacramento Public Library Authority
Proposed Mid-Year Budget Changes
FY 2015-16**

Item 14.0, Exhibit A

	101	111	115	201	202	203	204	300's	400's	600's	Total
REVENUES											
September Adopted Budget - Revenue	Shared	Sys Wide Books	Hurst	County	City	Special Tax X	Special Tax B	Donations	IT Replacement	Grants & Projects	
September Adopted Budget - Revenue	177,000			20,980,000	8,332,600	5,260,000	1,961,000		625,000	-	37,335,600
Carryover and Encumbrances funded from prior year fund balance										-	-
Use of fund balance											-
Internal transfers to Book Fund		4,700,000		(2,820,000)	(213,000)	(1,667,000)					-
Total Resources Available - September Adopted Budget	177,000	4,700,000		18,160,000	8,119,600	3,593,000	1,961,000	-	625,000	-	37,335,600
Previously Appropriated											
Donations Jul-Oct	5,880	1,637	1,137,575	39,523	6,538	4,119		15,000		6,008	1,216,280
Donations Nov - Dec	7,599	567	115,500	11,129	2,361						137,156
LSTA Literacy Grant	55,761										55,761
Revenues											
Partner Libraries Membership Fees	14,000										14,000
Refund	8,000										8,000
County Property Taxes				400,000							400,000
Galleria					(70,000)						(70,000)
E-rate									(200,000)		(200,000)
I Street Press										50,000	50,000
Mid-Year Revenue Adjustment	91,240	2,204	1,253,075	450,652	(61,101)	4,119	-	15,000	(200,000)	56,008	1,611,197
Total Resources Available - Mid-Year Adopted Budget	268,240	4,702,204	1,253,075	18,610,652	8,058,499	3,597,119	1,961,000	15,000	425,000	56,008	38,946,797
EXPENSES											
September Adopted Budget - Expense	13,374,200			14,083,700	5,974,000	2,984,195	1,295,040		433,500		38,144,635
Shared Cost Allocation	(13,197,200)			7,918,320	3,431,270	1,187,750	659,860				-
Internal transfers to Book Fund		4,700,000		(2,820,000)	(213,000)	(1,667,000)	-				-
Total Use of Funds - September Adopted Budget	177,000	4,700,000		19,182,020	9,192,270	2,504,945	1,954,900	-	433,500	-	38,144,635
Previously Appropriated											
Donations Jul-Oct	5,880	1,637		39,523	6,538	4,119		15,000		6,008	78,705
Donations Nov - Dec	7,599	567		11,129	2,361						21,656
LSTA Literacy Grant	55,761										55,761
Operating Expenses											
Salaries	15,000									5,000	20,000
Services & Supplies				8,000	144,000	29,650	(29,650)			42,811	194,811
Capital Outlay	600,000										600,000
Mid-Year Expense Adjustment	684,240	2,204	-	58,652	152,899	33,769	(29,650)	15,000	-	53,819	970,933
Total Use of Funds - Mid-Year Adopted Budget	861,240	4,702,204	-	19,240,672	9,345,169	2,538,714	1,925,250	15,000	433,500	53,819	39,115,568
Difference between Resources Available & Use of Funds	(593,000)	-	1,253,075.00	(630,020)	(1,286,670)	1,058,405	35,750	-	(8,500)	2,189	(168,771)
Shared Cost Allocation	593,000	-	-	(355,800)	(154,180)	(53,370)	(29,650)				-
Net Inc/(Dec) to Fund Balance at Mid-Year	-	-	1,253,075	(985,820)	(1,440,850)	1,005,035	6,100	-	(8,500)	2,189	(168,771)
Actual Fund Balance at 6/30/15 (Audited)	835,151	188,881	500,078	24,914,470	2,327,714	5,376,276	190,000	279,665	1,502,245	(2,189)	36,112,291
Projected Fund Balance at 6/30/16 (Mid-Year)	835,151	188,881	1,753,153	23,928,650	886,864	6,381,311	196,100	279,665	1,493,745	-	35,943,520
Economic Uncertainty at 6/30/16 (Sept Final)	-	-	-	2,098,000	833,260	526,000	196,100	-	-	-	3,653,360
Unreserved Fund Balance 6/30/16 (Mid-Year)	835,151	188,881	1,753,153	21,830,650	53,604	5,855,311	-	279,665	1,493,745	-	32,290,160

SACRAMENTO PUBLIC LIBRARY AUTHORITY

POSITION CONTROL REPORT

February 25, 2016

PROPOSED MID-YEAR FY 2015-16 POSITION CONTROL

	FY 2015-16 Adopted December 9, 2015	FY 2015-16 Proposed February 25, 2016	Change
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	19	19	
Collection Management Services Manager	1	1	
Communications Assistant	1	1	
Communications and Virtual Services Manager	1	1	
Community Services Manager	1	1	
Creative Project Coordinator	1	1	
Custodial and Logistics Supervisor	1	1	
Custodian	11.5	11.5	
Deputy Library Director	1	1	
Early Literacy Specialist	1	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	45.5	45.5	
Library Associate*	5	4	-1
Library Communications Analyst	1	1	
Library Executive Director	1	1	
Library Program Specialist	1	1	
Library Services Assistant*	90.5	90.5	
Library Services Specialist	1	1	
Library Supervisor I	11	11	
Library Supervisor II	9	9	
Library Supervisor III	13	13	
Library Technician	0	0	
Literacy and Homework Center Supervisor	1	1	
Materials Handler	1	1	
Procurement and Contracts 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 Budget/Finance Analyst	1	1	
Senior Information Technology Analyst	2	2	
Senior Information Technology Technician	2	2	
Senior Maintenance Worker	0	1	1
Senior Payroll Technician	1	1	
Special Projects and Remodeling Coordinator	1	1	
Technology Assistant	19.5	19.5	
Visual Communications Specialist	1	1	

	FY 2015-16 Adopted December 9, 2015	FY 2015-16 Proposed February 25, 2016	Change
Volunteer Coordinator	0	1	1
Youth and Literacy Services Manager	1	1	
Total FTEs	285.0	286.0	1.0

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

*There are three grant funded positions included one FTE Library Associate and two 0.5 FTEs Library Services Assistant - starting July 1, 2015 and ending June 30, 2018.

