



AGENDA

Board of Library Trustees
Budget Committee | Altadena Library District
Virtual – Zoom – February 11, 2021 – 2:00 p.m.

IMPORTANT NOTICE REGARDING FEBRUARY 11, 2021 BUDGET COMMITTEE MEETING

This meeting is being conducted utilizing teleconference and electronic means consistent with the **State of California Executive Order N-29-20** dated March 17, 2020, regarding the COVID-19 pandemic. The live stream of the meeting may be viewed by visiting the Altadena Library District's YouTube channel at the following URL <https://www.youtube.com/c/AltadenaLibrary>

SUBMISSION OF PUBLIC COMMENT: For those wishing to make Public Comments at the February 11, 2021 Budget Committee Meeting, please submit your comments by email or electronically to be read aloud at the meeting. If multiple comments are submitted, only the first comment will be read aloud during the meeting. Email and Electronic Comments submitted online will be accepted up to two (2) hours prior to the start of the meeting. Email comments can be submitted to hello@altadenalibrary.org. Electronic Comments may also be submitted online at www.altadenalibrary.org/publiccomment.

Email and Electronic Comments will be submitted to the standing committee and shall become part of the record of the meeting.

If you wish to make public comment during the live meeting, you can call in to (626) 798-0833 ext. 103, during the corresponding item of the agenda. For public comment on any non-agenda item, please plan to call at 2:00 p.m.

PUBLIC REQUESTS FOR DOCUMENTS: The District provides a public inspection copy of all materials included in the agenda packet distributed to the Board members. Members of the public who wish to obtain a copy of any document may do so by completing a Request for Public Document form and submitting it to Administration who will arrange for the documents to be copied at a charge of 15¢ per page. Request forms are available at the District Administration offices.

In compliance with the Americans with Disability Act, if you need special assistance to participate in the meeting, please contact Library Administration at (626) 798-0833 x 103 at least 48 hours prior to the meeting so the Altadena Library District may make reasonable arrangements to ensure accessibility to the meeting.

- I. **Call to order**
- II. **Roll Call**
 - 1) Rushmore Cervantes
 - 2) Kameelah Wilkerson
- III. **Public Comment on Non-Agenda Items**
- IV. **New Business**
 - a. Fiscal Year 2020-2021 Midyear Budget Review (**Information**) - Pages #3-8
- V. **Announcements & Planning**

a. Proposed Future Agenda Items

VI. Adjournment



**BOARD OF LIBRARY TRUSTEES
FY 2020-2021 MIDYEAR BUDGET REVIEW STAFF REPORT**

DEPARTMENT: Administration

MEETING DATE: February 11, 2021

PREPARED BY: Nicole Fabry

LOCATION: Virtual Meeting

BACKGROUND: This Midyear Budget Adjustment Report presents an overview of the District's operating revenues and expenditures for the first six months (July 2020 – December 2020) of the 2020-2021 Fiscal Year. The attached "Altadena Libraries 2020-21 Proposed Midyear Budget" compares the July – December 2020 actuals against the adopted Fiscal Year 20-21 budget, indicates any adjustments made to the adopted budget, and presents a Revised 20-21 budget.

REPORT HIGHLIGHTS:

REVENUES

Donations & Grants

Account 4705 – Altadena Library Foundation was increased by \$22,000 to reflect actual income received. \$20,000 has been allocated to the purchase of a Mobile Library vehicle; \$11,000 to the restoration of George Gardner Symons' *Millard Canyon at Granite Gate* Oil Painting, and \$1,000 is allocated to Literacy materials.

Account 4710 – Friends of the Library was increased by \$3,000 to reflect actual income received.

Account 4735 – Designated was increased by \$346,000 to reflect grant income received for Internet upgrades, programs and staff scholarships.

Account 4740 – CA Library Literacy Services was increased by \$3,000 to reflect actual income received.

Fines & Fees

All accounts under this heading were reduced for a total decrease of \$75,500 to reflect COVID-related loss of income.

Other Revenue & Adjustment

Account 4915 – Film Rental Revenue was increased by \$6,000 to reflect actual income received.

Account 4940 – Transfer in from Reserves was reduced by \$168,600. Total budget adjustments result in a net income of that same amount, which has been used to reduce the amount needed to be transferred from reserves to only \$25,950.

Property Taxes

Account 4010 – Current Secured was increased by \$128,000 to reflect actual income received.

Account 4060 – Special Assessment was increased by \$29,000 to reflect actual income received.

Account 4200 – Interest Income - County of LA was reduced by \$15,000 to reflect actual and anticipated income.

EXPENSES

Capital Expense

Account 7310 – Equipment, Furniture & Fixtures was decreased by \$10,000 as projects are unable to be completed this fiscal year. \$36,000 was then added from Foundation donations and Technical Services contracts renegotiating for the purchase of the Mobile Library vehicle. \$11,000 was added for the Symons' art restoration.

Account 7320 – Structures & Improvements was reduced by \$30,000 for E-Rate upgrades that were superseded by the added \$345,000 for grant-funded Internet upgrades.

Facilities, Grounds & Maintenance

All accounts in this category were adjusted to reflect actual and anticipated spending.

Library Materials

Account 6110 – Cataloging Expenses was reduced by \$16,000 due to a services adjustment with vendor OCLC and these funds were added to 7310 for the Mobile Library vehicle purchase.

Miscellaneous Expense

Account 7540 – Trustee Election was increased by \$50,000 from Account 7140 Architectural & Engineering to reflect anticipated actual cost based on estimates from the County.

OPERATING EXPENSES

Staff Costs & Professional Development

Four of five accounts in this section were reduced by a total of \$20,500 due to lack of training opportunities and cost related to COVID-19. We intend to replenish these budgets next fiscal year.

Other accounts in this section were either reduced or increased to reflect actual and anticipated spending.

PERSONNEL RELATED EXPENSES

Salaries & Wages – Accounts 5010 and 5020 were adjusted to reflect actual and anticipated costs. Hourly expenses have trended higher due to an increase in Vacation payouts upon termination or when reaching maximum accrual. Salaried expenses were adjusted accordingly.

PERS Retirement – Account 5210.01 and 5210.02 were adjusted to reflect actual and anticipated costs. Two of the District's newest hires are Classic members, requiring us to increase that line item and decrease PEPRA accordingly.

Information Technology

Account 7135 – Technology Consulting was reduced by \$7,000 as services were not needed for E-Rate consulting this year with the reception of the Internet grant. These funds were added to Account 7180 for Mobile Library vehicle hardware.

Account 7180 – Technology Equipment was increased by \$10,000 with funds from Accounts 6775, 6780 and 7135 for Mobile Library vehicle hardware.

Professional Services

Account 7125 – Audit & Financial Consulting received a transfer from Consultants-Other in the amount of \$30,000 for actual and anticipated spending on CFD-related financial services.

Account 7130 – Legal Fees was reduced by \$15,000 to reflect actual and anticipated spending.

Programs

Account 6200 – Youth & Family Services was decreased by \$6,400. \$400 was transferred to 6230 for additional supplies, \$1,000 to 6270 for programming, and a total of \$5,000 to 6120 and 6150 for additional Youth books and e-materials.

Account 6220 – Adult Services was decreased by \$15,000. \$1,500 was transferred to 6230 for additional programming and \$1,000 was added to 6270 for anticipated programming expenses. This large reduction is due to the higher costing programs, such as Second Saturday, being canceled due to COVID-19.

Account 6240 – Literacy Services transferred \$750 to Account 6270 for anticipated programming expenses.

Account 6250 – Volunteer Services was reduced by \$1,000 due to a lack of in-person volunteer events as a result of COVID-19.

Account 6270 – Mobile Library was created with an initial budget of \$2,750 in anticipated programming expenses.

FISCAL IMPACT:

The above changes result in a net zero impact to the budget and restore \$168,600 to our reserve balance.

STAFF RECOMMENDATION: That the Board of Trustees approve the proposed Midyear Budget Amendment for the 2020-21 Fiscal Year.



2020-21 PROPOSED MID-YEAR BUDGET

	YTD Actuals (July 2019- Feb. 2021)	Original 2020-21 Budget	Increases/ (Decreases)	Revised 2020-21 Budget	Over/(Under) Revised Budget	YTD % of Revised Budget
1 INCOME						
2 DONATIONS AND GRANTS						
3 4705 · Altadena Library Foundation	\$ 32,000	\$ 10,000	\$ 22,000	\$ 32,000	\$ -	320.0%
4 4710 · Friends of the Library	28,000	25,000	3,000	28,000	-	112.0%
5 4730 · Undesignated	50	-	-	-	50	100.0%
6 4735 · Designated	346,635		346,000	346,000	635	100.0%
7 4740 · CA Library Literacy Services	21,219	18,000	3,000	21,000	219	117.88%
8 TOTAL DONATIONS AND GRANTS	427,904	53,000	374,000	427,000	904	100.21%
9 FINES & FEES						
10 4305 · Fees	567	4,000	(3,000)	1,000	(433)	14.18%
11 4310 · MFM / Printer Revenue	34	8,000	(7,000)	1,000	(966)	0.43%
12 4340 · Passport Services Fees	2,100	90,000	(65,000)	25,000	(22,900)	2.33%
13 4350 · Sales of Products		1,500	(500)	1,000	(1,000)	0.0%
14 TOTAL FINES & FEES	2,701	103,500	(75,500)	28,000	(25,299)	9.65%
15 INTEREST INCOME & ADJUSTMENTS						
16 4210 · Interest Income (Savings)	1	400	(400)	-	1	100.0%
17 TOTAL INTEREST INCOME & ADJUSTMENTS	1	400	(400)	-	1	100.0%
18 OTHER REVENUE & ADJUSTMENT						
19 4910 · Miscellaneous Income	227				227	100.0%
20 4915 · Film Rental Revenue	7,143	1,000	6,000	7,000	143	714.28%
21 4930 · E-Rate Revenue	-	36,000	-	36,000	(36,000)	0.0%
22 4940 · Transfer in from Reserves	-	194,550	(168,600)	25,950	(25,950)	0.0%
23 4999 · Credit Card Rebates	-	10,000	-	10,000	(10,000)	0.0%
24 TOTAL OTHER REVENUE & ADJUSTMENT	7,370	241,550	(162,600)	78,950	(71,580)	9.34%
25 PROPERTY TAXES						
26 4010 · Current-Year Secured	2,704,867	2,576,000	128,000	2,704,000	867	100.03%
27 4020 · Current-Year Unsecured	88,920	86,900	-	86,900	2,020	102.33%
28 4030 · Prior-Year Secured	(34,395)	-	-	-	(34,395)	100.0%
29 4040 · Prior-Year Unsecured	(14,502)	-	-	-	(14,502)	100.0%
30 4050 · Homeowners Exemption	1,928	15,300	-	15,300	(13,372)	12.6%
31 4060 · Special Assessment	875,979	846,400	29,000	875,400	579	103.5%
32 4070 · Supplemental Current	(11,649)	-	-	-	(11,649)	100.0%
33 4075 · Supplemental Prior	3,539	-	-	-	-	100.0%
34 4080 · Penalties, Interest & Costs-Ref	9,269	10,000	-	10,000	(731)	92.69%
35 4200 · Interest Income - County of LA	3,136	21,000	(15,000)	6,000	(2,864)	14.93%
36 TOTAL PROPERTY TAXES	3,627,091	3,555,600	142,000	3,697,600	(70,509)	102.01%
37 TOTAL INCOME	4,065,067	3,954,050	277,500	4,231,550	(166,483)	96.07%
38 EXPENSE						
39 CAPITAL EXPENSE						
40 7310 · Equipment, Furniture & Fixtures	23,972	50,000	26,000	76,000	(52,028)	47.94%
41 7320 · Structures & Improvements	133,376	70,000	315,000	385,000	(251,624)	190.54%
42 TOTAL CAPITAL EXPENSE	157,348	120,000	341,000	461,000	(303,652)	34.13%
43 FACILITIES, GROUNDS & MAINT.						
44 7205 · Maintenance Contracts	6,954	12,000	2,000	14,000	(7,046)	57.95%
45 7210 · Building Maint & Repairs	6,842	30,000	(10,000)	20,000	(13,158)	22.81%
46 7220 · Landscape	11,291	19,000	5,000	24,000	(12,709)	59.43%
47 TOTAL FACILITIES, GROUNDS & MAINT.	25,087	61,000	(3,000)	58,000	(32,913)	41.13%
48 LIBRARY MATERIALS						
49 6110 · Cataloging Expenses	3,388	22,000	(16,000)	6,000	(2,612)	15.4%
50 6115 · Electronic Databases & Subscrip	14,371	30,000	(2,000)	28,000	(13,629)	47.9%
51 6120 · Books	55,877	130,000	5,000	135,000	(79,123)	42.98%
52 6125 · Audio CD	1,940	10,000	-	10,000	(8,060)	19.4%
53 6130 · DVD's & Videogames	920	45,000	-	45,000	(44,080)	2.05%
54 6140 · Periodicals	11,595	15,000	-	15,000	(3,405)	77.3%
55 6150 · Downloadables	16,045	43,000	1,000	44,000	(27,955)	37.31%
56 6155 · Library of Things	927	2,000	2,000	4,000	(3,073)	46.36%
57 TOTAL LIBRARY MATERIALS	105,063	297,000	(10,000)	287,000	(181,937)	35.38%

	YTD Actuals (July 2019- Feb. 2021)	Original 2020-21 Budget	Increases/ (Decreases)	Revised 2020-21 Budget	Over/(Under) Revised Budget	YTD % of Revised Budget	
58	MISCELLANEOUS EXPENSE						
59	7510 · Miscellaneous Expense	400	-	-	400	100.0%	
60	7540 · Trustee Election	-	70,000	50,000	120,000	(120,000)	
61	TOTAL MISCELLANEOUS EXPENSE	400	70,000	50,000	120,000	(119,600)	0.33%
62	OPERATING EXPENSES						
63	ADVERTISING & MARKETING						
64	6618 · Recruitment	319	2,500	(1,000)	1,500	(1,182)	12.74%
65	6627 · Advertising / Marketing	2,171	7,000	-	7,000	(4,830)	31.01%
66	TOTAL ADVERTISING & MARKETING	2,489	9,500	(1,000)	8,500	(6,011)	29.28%
67	FEES						
68	6745 · Banking & Service Fees	302	2,000	(1,000)	1,000	(698)	15.08%
69	6746 · Payroll Fees	4,500	10,200	-	10,200	(5,700)	44.12%
70	7530 · County Tax Collection Fees	35,366	33,700	2,700	36,400	(1,034)	104.94%
71	TOTAL FEES	40,167	45,900	1,700	47,600	(7,433)	87.51%
72	INSURANCE						
73	6430 · Insurance-Gen, Prop, Liab, Eq	49,028	48,800	-	48,800	228	100.47%
74	6432 · Earthquake Insurance	33,102	33,100	-	33,100	2	100.01%
75	TOTAL INSURANCE	82,130	81,900	-	81,900	230	100.28%
76	STAFF COSTS & PROF. DEVELOPMENT						
77	6623 · Trustee Prof. Development	47	3,000	(2,500)	500	(453)	1.56%
78	6625 · Training & Education	2,353	15,000	(10,000)	5,000	(2,647)	15.69%
79	6626 · Staff Recognition	1,258	2,000	-	2,000	(742)	62.91%
80	6710 · Meetings & Travel	1,347	10,000	(7,000)	3,000	(1,653)	13.47%
81	6730 · Mileage & Parking Reimbursement	-	2,000	(1,000)	1,000	(1,000)	0.0%
82	TOTAL STAFF COSTS & PROF. DEVELOPMENT	5,004	32,000	(20,500)	11,500	(6,496)	15.64%
83	UTILITIES						
84	6920 · Electricity	23,934	40,000	2,000	42,000	(18,066)	59.84%
85	6930 · Natural Gas	722	4,000	(2,000)	2,000	(1,278)	18.05%
86	6940 · Water & Sewage	4,243	8,000	-	8,000	(3,757)	53.04%
87	6950 · Refuse	3,259	7,000	-	7,000	(3,741)	46.56%
88	Total UTILITIES	32,158	59,000	-	59,000	(26,842)	54.51%
89	6620 · Membership Dues & Subscriptions	9,458	14,000	-	14,000	(4,542)	67.56%
90	6740 · Postage & Delivery	359	7,000	(5,000)	2,000	(1,641)	5.12%
91	6750 · Printing & Reproduction	2,910	5,000	1,000	6,000	(3,090)	58.2%
92	6755 · Small Equipment	1,997	7,000	(3,000)	4,000	(2,003)	28.53%
93	6765 · Janitorial Supplies	2,052	6,000	3,000	9,000	(6,948)	34.2%
94	6770 · Operating Supplies	9,080	15,000	4,000	19,000	(9,920)	47.79%
95	6775 · Technical Services Supplies	1,261	5,000	(1,500)	3,500	(2,239)	36.03%
96	6780 · Operating Software	-	1,500	(1,500)	-	-	0.0%
97	6960 · Sales of Products	-	200	-	200	(200)	0.0%
98	6970 · Equipment Lease & Rental	10,625	20,000	-	20,000	(9,375)	53.12%
99	TOTAL OPERATING EXPENSES	199,689	309,000	(22,800)	286,200	(86,511)	69.77%
100	PERSONNEL RELATED EXPENSES						
101	5000 · SALARIES & WAGES						
102	5010 · Salaried	392,649	908,300	(125,000)	783,300	(390,651)	50.13%
103	5020 · Hourly	561,211	974,100	125,000	1,099,100	(537,889)	51.06%
104	TOTAL 5000 · SALARIES & WAGES	953,860	1,882,400	-	1,882,400	(928,540)	50.67%
105	5100 · Employer-Portion Taxes/Benefits						
106	5120 · Payroll Taxes (ER)	71,980	155,600	-	155,684	(83,704)	46.24%
107	5210 · PERS Retirement						
108	5210.01 · CalPers CLASSIC (ER Contr)	10,901	20,300	5,000	25,300	(14,399)	43.09%
109	5210.02 · CalPers PEPPRA (ER Contr)	41,634	104,300	(5,000)	99,300	(57,666)	41.93%
110	5218 · PERS Unfunded	168,617	168,700	-	168,700	(83)	99.95%
111	Total 5210 · PERS Retirement	221,152	293,300	-	293,300	(72,148)	75.4%
112	5222 · OPEB Contribution	-	60,000	-	-	-	-
113	Total 5100 · Employer-Portion Taxes/Benefits	293,132	508,900	-	508,900	(215,768)	57.6%
114	5200 · Insurance						
115	5220 · Health Insurance	54,433	132,000	-	132,000	(77,567)	41.24%
116	5221 · Health Insurance - Retirees	36,089	71,700	-	71,700	(35,611)	50.33%
117	5230 · Dental Insurance	5,331	13,200	-	13,200	(7,869)	40.39%
118	5240 · Vision Insurance	2,146	3,900	-	3,900	(1,754)	55.03%



	YTD Actuals (July 2019- Feb. 2021)	Original 2020-21 Budget	Increases/ (Decreases)	Revised 2020-21 Budget	Over/(Under) Revised Budget	YTD % of Revised Budget	
119	5260 · Life Insurance	693	1,400	-	1,400	(707)	49.53%
120	5270 · Workers' Compensation	49,826	47,050	2,800	49,850	(24)	105.9%
121	Total 5200 · Insurance	148,519	269,250	2,800	272,050	(123,531)	55.16%
122	TOTAL PERSONNEL RELATED EXPENSES	1,395,510	2,660,550	2,800	2,663,350	(1,267,840)	52.4%
123	PROFESSIONAL & TECHNICAL						
124	INFORMATION TECHNOLOGY (IT)						
125	7135 · Technology Consulting	-	7,000	(7,000)	-	-	0.0%
126	7170 · Telecommunications	4,772	10,000	(500)	9,500	(4,728)	47.72%
127	7175 · Internet Service / E-Rate	10,212	53,000	-	53,000	(42,788)	19.27%
128	7180 · Technology Equipment	11,936	15,000	10,000	25,000	(13,064)	79.58%
129	7185 · Technology Maintenance Fees	15,027	18,000	500	18,500	(3,473)	83.48%
130	7190 · Website Development	162	500	-	500	(338)	32.45%
131	Total INFORMATION TECHNOLOGY (IT)	42,110	103,500	3,000	106,500	(64,390)	39.54%
132	PROFESSIONAL SERVICES						
133	7125 · Audit and Financial Consulting	45,264	60,000	30,000	90,000	(44,736)	50.29%
134	7130 · Legal Fees	18,844	60,000	(15,000)	45,000	(26,156)	41.88%
135	7140 · Architectural & Engineering	-	50,000	(50,000)	-	-	0.0%
136	7155 · Consultants - Other	27,273	100,000	(30,000)	70,000	(42,727)	38.96%
137	Total PROFESSIONAL SERVICES	91,381	270,000	(65,000)	205,000	(113,619)	44.58%
138	TOTAL PROFESSIONAL & TECHNICAL	133,492	373,500	(62,000)	311,500	(178,008)	42.85%
139	PROGRAMS						
140	6200 · Youth Services	1,491	11,000	(6,400)	4,600	(3,109)	32.42%
141	6210 · Teen Services	3,580	5,500	-	5,500	(1,920)	65.09%
142	6220 · Adult Services	2,132	25,000	(15,000)	10,000	(7,868)	21.32%
143	6230 · Bob Lucas Branch Services	4,147	4,500	1,900	6,400	(2,253)	64.79%
144	6240 · Literacy Services	1,478	5,000	(750)	4,250	(2,772)	34.78%
145	6250 · Volunteer Services	376	2,000	(1,000)	1,000	(624)	37.63%
146	6260 · Summer Reading	1,101	10,000	-	10,000	(8,899)	11.01%
147	6270 · Mobile Library	-	-	2,750	2,750	(2,750)	0.0%
148	TOTAL PROGRAMS	14,305	63,000	(18,500)	44,500	(48,695)	32.15%
149	TOTAL EXPENSE	2,030,894	3,954,050	277,500	4,231,550	(1,923,156)	47.99%
150	NET INCOME	\$ 2,034,173	\$ -	\$ -	\$ -	\$ 2,034,173	100.0%