



## BUDGET COMMITTEE AGENDA

Board of Library Trustees Budget Committee | Altadena Library District  
Virtual – Zoom – May 11, 2023 – 1:00 p.m.

### IMPORTANT NOTICE REGARDING MAY 11, 2023 SPECIAL MEETING

This meeting will be conducted in a hybrid fashion, utilizing teleconference, electronic, and in-person means consistent with the **State of California Executive Order N-29-20** dated March 17, 2020, regarding the COVID-19 pandemic and Altadena Library District Board of Trustees' Resolution 2021-05. 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 May 11, 2023 Meeting, you may submit by email to be read aloud at the meeting. For emailed comments, 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](mailto:hello@altadenalibrary.org) with the subject line: "Public Comment". Electronic Comments may also be submitted online at [www.altadenalibrary.org/publiccomment](http://www.altadenalibrary.org/publiccomment). If you wish to make your public comment during the live meeting, please state so in your email or select "*Yes – I want to provide this comment in real-time and need the Zoom link*" in the online form.

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

If you are unable to submit via email, online, 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 1:00 pm.

**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 x103 at least 48 hours prior to the meeting so the Altadena Library District may make reasonable arrangements to ensure accessibility to the meeting.

**LAND ACKNOWLEDGEMENT:** The Altadena Library District acknowledges its presence on the traditional, ancestral, and unceded land of the Gabrielino Tongva peoples. Altadena is located on the stolen homelands of the Xaxaamonga (Hahamongna) tribal band. The traditional territory of the Gabrielino Tongva is referred to as Tovaangar, which includes the areas currently known as Los Angeles County, Riverside County, West San Bernardino County, parts of Orange County as well as the four southern Channel Islands. Entities such as the U.S. government and non-Native settlers have subjected the Gabrielino Tongva peoples to historic and continuing injustices, including genocide, forced displacement, and cultural and linguistic erasure. Altadena Library commits to learning, educating, and informing its staff and residents of present-day Altadena about the rich histories, vibrant communities, and culture of Gabrielino Tongva people, present and past,

through our collection development, resources, and program offerings.

**I. Call to order**

- a. Land Acknowledgment

**II. Open Session**

- a. Roll Call
- b. Approval/Reordering of Agenda Items
- c. Adoption of Agenda
- d. Public Comment on Non-Agenda Items

**III. Consent Calendar**

*The Board of Library Trustees hereby approves the items and recommended actions in the Consent Calendar listed below:*

- a. Approval of Minutes – Special Meeting held February 2, 2022 **PAGES 3-5**

**IV. Consideration of Items Removed from the Consent Calendar**

*Items removed from the Consent Calendar discussed individually at this time.*

**V. Unfinished Business**

- a. None

**VI. New Business**

- a. Review and Approval of Committee’s Recommendation to Adopt the updated Salary Schedule and COLA for Fiscal Year 2023-2024 to be presented to Board of Trustees for final approval **(Action) PAGES 6-7**
- b. Review and Approval of Committee’s Recommendation to Adopt the Fiscal Year 2023-2024 Budget to be presented to Board of Trustees for final approval **(Action) PAGES 8-20**

**VII. Announcements & Planning**

- a. Proposed Future Agenda Items
- b. Governance
  - 1. Pacific West Bank update

**VIII. Adjournment**

- a. Adjourn Meeting



## SPECIAL BUDGET COMMITTEE MINUTES

Board of Library Trustees Budget Committee | Altadena Library District  
Virtual – Zoom – February 3, 2023 – 1:00 p.m..

### IMPORTANT NOTICE REGARDING FEBRUARY 3, 2023 SPECIAL MEETING

This meeting will be conducted in a hybrid fashion, utilizing teleconference, electronic, and in-person means consistent with the **State of California Executive Order N-29-20** dated March 17, 2020, regarding the COVID-19 pandemic and Altadena Library District Board of Trustees' Resolution 2021-05. 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 3, 2023 Meeting, you may submit by email to be read aloud at the meeting. For emailed comments, 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](mailto:hello@altadenalibrary.org) with the subject line: "Public Comment". Electronic Comments may also be submitted online at [www.altadenalibrary.org/publiccomment](http://www.altadenalibrary.org/publiccomment). If you wish to make your public comment during the live meeting, please state so in your email or select "*Yes – I want to provide this comment in real-time and need the Zoom link*" in the online form.

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

If you are unable to submit via email, online, 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 1:00 pm.

**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 x103 at least 48 hours prior to the meeting so the Altadena Library District may make reasonable arrangements to ensure accessibility to the meeting.

**LAND ACKNOWLEDGEMENT:** The Altadena Library District acknowledges its presence on the traditional, ancestral, and unceded land of the Gabrielino Tongva peoples. Altadena is located on the stolen homelands of the Xaxaamonga (Hahamongna) tribal band. The traditional territory of the Gabrielino Tongva is referred to as Tovaangar, which includes the areas currently known as Los Angeles County, Riverside County, West San Bernardino County, parts of Orange County as well as the four southern Channel Islands. Entities such as the U.S. government and non-Native settlers have subjected the Gabrielino Tongva peoples to historic and continuing injustices, including genocide, forced displacement, and cultural and linguistic erasure. Altadena Library commits to learning, educating, and informing its staff and residents of present-day Altadena about

the rich histories, vibrant communities, and culture of Gabrielino Tongva people, present and past, through our collection development, resources, and program offerings.

**I. Call to order**

- a. Land Acknowledgment  
Trustee Capell called the meeting to order at 1:04 pm

**II. Open Session**

- a. Roll Call  
Trustee Capell read the Land Acknowledgment.
- b. Approval/Reordering of Agenda Items  
No adjustments were made
- c. Adoption of Agenda  
**Moved by Trustee Boon to adopt the agenda.  
Seconded by Trustee Capell. Trustee Capell opened the floor for discussion.  
No discussion followed.  
Roll Call Vote:  
Trustee Capell: Aye  
Trustee Lim: Aye  
Motion passed.**
- d. Public Comment on Non-Agenda Items  
No public comment made

**III. Consent Calendar**

*The Board of Library Trustees hereby approves the items and recommended actions in the Consent Calendar listed below:*

- a. Approval of Minutes – Regular Meeting held September 16, 2022  
**Moved by Trustee Boon to adopt the Consent Calendar.  
Seconded by Trustee Capell. Trustee Capell opened the floor for discussion. No discussion followed.  
Roll Call Vote:  
Trustee Capell: Aye  
Trustee Lim: Aye  
Motion passed.**

**IV. Consideration of Items Removed from the Consent Calendar**

*Items removed from the Consent Calendar discussed individually at this time.*

**V. Unfinished Business**

- a. None

**VI. New Business**

- a. Review and Approval of Mid-Year Adjustments (**Action**)  
**Moved by Trustee Boon to recommend the mid-year budget adjustment be presented to the full Board of Trustees.  
Seconded by Trustee Capell. Trustee Capell opened the floor for discussion.  
No discussion followed.  
Roll Call Vote:**

**Trustee Capell: Aye**  
**Trustee Lim: Aye**  
**Motion passed.**

- b. Review and Approval of 2023 Budget Committee Dates (**Action**)  
**Moved by Trustee Boon to approve the 2023 Budget Committeedates.**  
**Seconded by Trustee Capell. Trustee Capell opened the floor for discussion.**  
**No discussion followed.**  
**Roll Call Vote:**  
**Trustee Capell: Aye**  
**Trustee Lim: Aye**  
**Motion passed.**

**VII. Announcements & Planning**

- a. Proposed Future Agenda Items  
None.

**VIII. Adjournment**

- a. Adjourn Meeting  
Trustee Capell adjourned the meeting at 2:01 pm.



**BOARD OF LIBRARY TRUSTEES – BUDGET COMMITTEE  
ITEM VI.A. STAFF REPORT FOR MAY 2023**

**REPORT:** Agenda Item VI.a.

**MEETING DATE:** May 11, 2023

**PREPARED BY:** Nikki Winslow

**LOCATION:** Main Library Community Room

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**TITLE:** Review and Approval of Committee’s Recommendation to Adopt the updated Salary Schedule for Fiscal Year 2023-2024 to be presented to Board of Trustees for final approval

**BACKGROUND:**

The Altadena Library District provides a Cost-of-Living Adjustment (COLA) to staff each fiscal year when there is enough expected revenue to accommodate this additional pay for staff. Last year the District gave a 7% COLA.

According to the [U.S. Bureau of Labor Statistics](#), over the last 12 months, the Consumer Price Index for all Urban Consumers (CPI-U) has dropped to 3.7 percent in the Los Angeles area. It is recommended by our accounting firm to reduce the COLA this year to be closer to alignment with the current CPI.

With the projected revenue numbers, we have built in a 4% COLA increase for all staff members into the Proposed Fiscal Year 2023-24 Budget.

In addition, two additional salary schedule steps have been proposed, Steps 7 and 8 at 2.5%. These proposed steps are meant to encourage retention and aid in future recruitment efforts.

These proposed changes would still allow coverage of all other expenses, and would leave some revenue to go into our reserve funds.

**FISCAL IMPACT:**

A 4% COLA increase adds \$84,400 to the expenditures on Salaries and Benefits for current staff.

**RECOMMENDATION:**

Staff recommends that the Budget Committee review the Salary Schedule for Fiscal Year 2023-24 with a 4% COLA increase and recommend that the Board of Trustees approve this updated schedule.



Altadena Library District Salary Schedule FY23-24  
Proposed 4% COLA Effective July 1, 2023

Salaries Fall in the Following Range: Steps 1 through 8 for all positions, excuding the District Director and Intern. District Director salary is determined by contract, and Intern salary maintains at step 1.

District Director								
	13,107.41					16,728.74		
	157,289					200,745	-	-
	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8
<b>Assistant Library Director</b>	53.01	55.66	58.44	61.36	64.43	67.65	69.35	71.08
Monthly	9,188	9,648	10,130	10,636	11,168	11,727	12,020	12,320
Annual	110,258	115,771	121,560	127,638	134,020	140,721	144,239	147,845
<b>IT &amp; Technical Services Manager</b>	51.71	54.29	57.01	59.86	62.85	65.99	67.64	69.34
Monthly	8,963	9,411	9,882	10,376	10,894	11,439	11,725	12,018
Annual	107,554	112,932	118,579	124,508	130,733	137,270	140,701	144,219
<b>Facilities Manager/Library Manager/Staff Accountant</b>	41.40	43.47	45.65	47.93	50.32	52.84	54.16	55.52
Monthly	7,176	7,535	7,912	8,308	8,723	9,159	9,388	9,623
Annual	86,117	90,423	94,944	99,691	104,676	109,910	112,657	115,474
<b>Librarian/Marketing Specialist</b>	35.71	37.50	39.37	41.34	43.41	45.58	46.72	47.89
Monthly	6,190	6,500	6,825	7,166	7,524	7,901	8,098	8,301
Annual	74,284	77,999	81,898	85,993	90,293	94,808	97,178	99,607
<b>Administrative Assistant</b>	30.04	31.54	33.11	34.77	36.51	38.33	39.29	40.27
Monthly	5,206	5,466	5,740	6,027	6,328	6,644	6,811	6,981
Annual	62,473	65,597	68,877	72,321	75,937	79,733	81,727	83,770
<b>Facilities Maintenance Worker/Library Assistant</b>	26.55	27.88	29.27	30.74	32.27	33.89	34.73	35.60
Monthly	4,602	4,832	5,074	5,328	5,594	5,874	6,021	6,171
Annual	55,226	57,988	60,887	63,932	67,128	70,485	72,247	74,053
<b>Library Technician</b>	24.06	25.26	26.52	27.85	29.24	30.70	31.47	32.26
Monthly	4,170	4,378	4,597	4,827	5,068	5,322	5,455	5,591
Annual	50,035	52,537	55,163	57,922	60,818	63,859	65,455	67,091
<b>Facilities Monitor/Library Clerk</b>	21.79	22.88	24.02	25.22	26.48	27.81	28.50	29.22
Monthly	3,777	3,965	4,164	4,372	4,590	4,820	4,940	5,064
Annual	45,319	47,585	49,964	52,462	55,086	57,840	59,286	60,768
<b>Library Aide</b>	17.02	17.88	18.77	19.71	20.69	21.73	22.27	22.83
Monthly	2,951	3,099	3,253	3,416	3,587	3,766	3,860	3,957
Annual	35,412	37,182	39,041	40,993	43,043	45,195	46,325	47,483
<b>Library Intern</b>	16.64							
Monthly	2,884							
Annual	34,611							



**BOARD OF LIBRARY TRUSTEES – BUDGET COMMITTEE  
AGENDA ITEM V.B. REPORT FOR MAY 2023**

**REPORT:** Agenda Item VI.b.

**MEETING DATE:** May 11, 2023

**PREPARED BY:** Nikki Winslow

**LOCATION:** Main Library Community Room

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**TITLE:** Review and Approval of proposed Fiscal Year 2023-2024 Budget to be presented to Board of Trustees for final approval

**BACKGROUND:**

In consultation with Kristi Even of Eide Bailly, I have drafted the District’s FY2023/24 budget for the committee’s review. This budget includes requests from all District department heads for programming and other operational needs. This budget includes a breakdown of staffing allocations and costs, a breakout of revenues and expenses by funding type:

- General Fund
- Donations & Grants
- Capital
- Community Facilities District (CFD) 2020-1 Special Assessment

We project to increase reserves in our general fund after accounting for the necessary expenses for the upcoming year. We plan to fully utilize donation and grant funds for programs and necessary technology upgrades. Please see the full financial narrative for these two funds following this report.

Additionally, we’re beginning to pick up renovation spending activity on both locations(phases of execution on Bob Lucas and planning the Main Library front). We feel strongly positioned in the next fiscal year with these projections.

The proposed budget for FY2023/24 for the Capital Fund is based on projected spending on the two library building projects. These projections were provided by Jennifer Pearson of Rachlin Partners based on the most updated timeline of the project schedules at this time. In addition to the use of bond proceeds, grant income will be used to complete renovations for the two projects. The projected interest income is approximately \$295,000. Total expenses including project management, contingencies and renovation costs are \$4,099,600. It is anticipated that this activity will draw down the capital fund to \$22,070,800 in FY2023/24.



The anticipated budget needed to cover the debt service payment and associated CFD Fund related administration costs is \$1,257,000 for FY2023/34. These funds will be collected through a Special Tax Lien on Altadena property tax owners annual tax bills.

**FISCAL IMPACT:**

The general funds are projected see an increase in reserves of \$156,600 at the end of the FY2023/24 with the proposed budget. Donations and Grants funding of \$269,000 have a fiscal impact of net \$0 as we intend to use these funds for their targeted use. Our capital budget sees a use of \$4,099,600 – leaving approximately \$22,070,800 in bond funds. Lastly, the CFD fund is projected to grow to \$513,000 due to tax assessments collected in advance of debt service payments for FY2023/24.

**RECOMMENDATION:**

Staff recommends that the Budget Committee vote to recommend adoption of this proposed Fiscal Year 2023-2024 Budget to be presented to Board of Trustees for their final approval

# Altadena Library District

## FY 24 Proposed Budget

### General Fund

#### Revenue

**Line 2 – Property Taxes & Assessments** includes Ad Valorem tax revenue and a redevelopment tax levied by Los Angeles County. **Increase 2%.**

**Line 3 – Library Fees** includes printing fees, video game rentals, community room fees, and passport services. **Increase 7% for increased passport services.**

**Line 4 – Interest Income** includes earnings from cash and investments held with the County of Los Angeles (COLA), a checking account at Pacific West Bank, and the California Cooperative Liquid Assets Securities System investment account CLASS). **Increase 53% for higher rates due to investment transfer from COLA to CLASS.**

**Line 5 – Other Revenue** is generated from film rentals, E-Rate reimbursement (internet), credit card rebates, and other miscellaneous revenue. **Decrease 5% for higher one-time revenue in FY 23.**

#### Expenses

**Line 10 – Salaried** includes employee wages and a \$400 annual wellness stipend, less a small portion funded from donations and grants. **Increase 9% for a 4% cost of living adjustment (COLA), 5% step increases, and two additional steps added to the salary schedule at 2.5% each.**

**Line 11 – Hourly** includes employee wages and a \$400 annual wellness stipend, less a small portion funded from donations and grants **Increase 4% for a 4% cost of living adjustment (COLA), 5% step increases, and two additional steps added to the salary schedule at 2.5% each. One vacant position was not filled.**

**Line 14 – Health Insurance - Employee** includes the District’s contribution toward health benefits for full-time employees. The total contribution from the District for health and other medical insurance is \$1,100 per month per full-time employee. **Increase 23% for increase in District coverage from \$745 to \$1,100.**

**Line 15 – Health Insurance - Retiree** includes health benefits for retired employees. **Increase 6% for higher premium rates.**

**Line 16 – Other Medical Insurance** includes the District’s contribution toward dental, vision, and life insurance for full-time employees. **There is no budget increase for FY 24 due to maximum allowance for health, dental, and vision benefits combined.**

**Line 17 – Workers’ Compensation** insurance based on employee wages by risk category. **Decrease 23% due to fewer claims in recent years.**

**Line 18 – Payroll Taxes** include the District’s portion of federal and state taxes. **Increase 14% due to employee wage increases.**

## **Altadena Library District**

### **FY 24 Proposed Budget**

**Line 19 – CalPERS Retirement (Normal Costs)** is the District’s portion of employee retirement costs. **Increase 11% for higher retirement rates.**

**Line 20 – CalPERS UAL Minimum Payment** is the annual required payment toward the unfunded accrued liability. **Decrease 2% due to actuarial calculation and 3% discount for paying in full at the beginning of the fiscal year.**

**Line 21 – CalPERS UAL Discretionary Payment** is a voluntary payment to CalPERS to reduce the unfunded accrued liability. **New budget line for FY 24. Payments may be made based on budget performance and investment returns.**

**Line 25 – Insurance** includes property, liability, and earthquake insurance. **Increase 13% for higher premium rates.**

**Line 26 – Utilities** includes electricity, gas, and water for the main library and the Bob Lucas branch. **Increase 9% for higher utility rates.**

**Line 27 – County Tax Collection Fees** are paid to the County at approximately 1% of property taxes collected in Line 2. **Increase 2% based on budgeted increase for property tax revenue.**

**Line 28 – Other Operating** includes membership dues & subscriptions, postage, printing, supplies, janitorial supplies, and non-capitalized equipment. **Increase 7% for inflation.**

**Line 29 – Facilities, Grounds & Maintenance** includes maintenance contracts, building maintenance and repairs, and landscaping services. **Increase 8% for a new landscape services contract.**

**Line 30 – Structures & Improvements** includes emergency funds for unanticipated expenses. **There is no budgeted increase for FY 24.**

**Line 31 – Vehicles & Equipment Maintenance** includes the cost of vehicle maintenance. **Increase 100% for a one-time set-up conversion fee and continued maintenance for a new mobile library van purchased in FY 23.**

**Line 32 – Staff Development, Training & Travel** is budgeted for staff conferences, training, and related expenses. **Increase 31% for additional participation in conferences and training.**

**Line 33 – Advertising & Marketing** includes general marketing for the District. **Increase 72% for additional direct mail and magazine printing, increased costs for recruiting, and expanding advertisement placement for open positions.**

**Line 34 – Miscellaneous Expenses** includes banking, payroll processing and timekeeping, and miscellaneous expenses not accounted for in other lines. **Increase 6% for payroll processing fees budgeted as Consultant – Other in FY 23.**

**Line 37 – Audit & Financial Consulting** includes annual audit services and external consulting services. **Increase 13% for higher rates and additional work due to capital and grant activity. A portion is reimbursed from the Community Facilities District (CFD) and grants.**

## **Altadena Library District**

### **FY 24 Proposed Budget**

**Line 38 – Legal Fees** are for general District matters. **Increase 5% for inflation.**

**Line 39 – Consultants-Other** includes consulting services for information technology (IT), human resources, and miscellaneous services **Increase 49% due to new agreements for human resources consulting and an IT and facilities assessment.**

**Line 42 – Internet Service / E-Rate** includes the total cost of providing internet service to the main library and the Bob Lucas branch. The E-Rate reimbursement is recorded separately in Other Revenue. **Increase 2% for increased costs.**

**Line 43 – Technology Equipment** includes office computers and misc. equipment. **Decrease 4% due to the purchase of a copier and hotspots in FY 23.**

**Line 44 – Technology Maintenance Fees** includes maintenance contracts for a printer, copier, and multi-functional machines. **There is no budget increase for FY 24.**

**Line 45 - Telecommunications** includes phone charges for the main library and the Bob Lucas branch. **Increase 70% due to service lines covered by donations and grants in FY 23.**

**Lines 48 - 56 – Library Materials** include items available for library members such as: books, downloadables, DVDs, videogames, electronic databases, periodicals, audio CDs, mobile library collection- seed library, purchase suggestions from members, and Library of Things. **Increase Total Library Materials 1% and shift toward digital resources and the mobile library.**

**Lines 59 – 66 – Programs** includes program costs for adult, teen, and youth services. It also supports the Summer Reading program, programs for the Bob Lucas Branch, Literacy services, and volunteer services. **Increase Total Program Expenses 25% for the summer reading program that was funded by donations and grants in FY 23.**

**Line 69 - Net Revenue / (Expenses)** is the year-to-date use of or (addition to) Operating Reserves. **A net increase of \$156,600 is budgeted to add to the General Fund Reserves for FY 24.**

# Altadena Library District

## FY 24 Proposed Budget

### Donations / Grants

#### Revenue

**Line 3 – Altadena Library Foundation** includes a grant to support operating and program services.

**Line 4 – Friends of the Library** includes a grant to support operating and program services.

**Line 5 – California Library Literary Services** includes annual grant funding and an additional grant to support English as a second language services.

**Line 6 - Emergency Connectivity Fund** is a reimbursable grant for the purchase of hot spots and related maintenance in Lines. **There is no budget for FY 24.**

**Line 7 - California State Libraries Facilities & Equipment** includes a carryover from FY 23 for two vending machines and website development.

**Line 8 – California State Library Facilities** included a one-time gift to support “open plus” which will allow patrons access to the Library during non-operating hours. **There is no budget for FY 24.**

#### Expenses

**Line 13 – Salaried** includes a portion of salaries at the Bob Lucas Branch funded by the California Library Literary Services grant.

**Line 14 – Hourly** includes a portion of hourly wages at the Bob Lucas Branch funded by the California Library Literary Services grant for English as a second language services.

**Lines 17-22 – Total Operating Expenses** includes staff recognition, development and training, and miscellaneous furniture and equipment funded by the Altadena Library Foundation and Friends of the Altadena Library. It also includes the purchase of two vending machines carried over from FY 23 funding from the Expanding our Footprint grant.

**Lines 25-33 – Total Programs** includes programming for adults, teens, youth, and all ages, the summer reading program, literacy services, and the Poet’s Laureate.

**Line 36 – Mobile Library Collection** includes the Seed Library.

**Lines 39-42 – Total Information Technology** includes website development carried over from FY 23 funding from the Expanding our footprint grant.

**Line 45 Net Revenue / (Expenses)** is the year-to-date use of or (deferred use of) donation and grant funds. **The FY 24 budget projects spending all donations and grants.**

**Altadena Library District**  
**FY 2023/24 Proposed Budget**  
**General Fund**

	A	B	C	D = C-A	E = D/A
	FY 2022/23 Projected Actuals	FY 2022/23 Adopted Budget	FY 2023/24 Proposed Budget	\$ Variance	% Variance
<b>1 REVENUES</b>					
2 Property Taxes & Assessments	\$ 4,237,400	\$ 4,080,000	\$ 4,302,900	\$ 65,500	2%
3 Library Fees	62,100	60,000	66,500	4,400	7%
4 Interest Income	83,700	20,000	128,000	44,300	53%
5 Other Revenues	68,300	65,000	64,900	(3,400)	-5%
<b>6 TOTAL REVENUE</b>	<b>\$ 4,451,500</b>	<b>\$ 4,225,000</b>	<b>\$ 4,562,300</b>	<b>\$ 110,800</b>	<b>2%</b>
<b>7 EXPENSE</b>					
<b>8 Salaries &amp; Benefits</b>					
<b>9 Wages</b>					
10 Salaried	1,159,600	1,226,400	1,262,400	102,800	9%
11 Hourly	869,400	890,000	902,500	33,100	4%
<b>12 Total Wages</b>	<b>2,029,000</b>	<b>2,116,400</b>	<b>2,164,900</b>	<b>135,900</b>	<b>7%</b>
<b>13 Benefits, Retirement &amp; Taxes</b>					
14 Health Insurance - Employee	153,200	145,700	188,900	35,700	23%
15 Health Insurance - Retiree	67,900	66,700	72,300	4,400	6%
16 Other Medical Insurance	17,800	21,000	17,800	-	0%
17 Workers' Compensation	20,000	20,000	15,500	(4,500)	-23%
18 Payroll Taxes (District-Paid)	151,200	169,400	173,000	21,800	14%
19 CalPERS Retirement (Normal Costs)	135,500	146,000	150,900	15,400	11%
20 CalPERS UAL Minimum Payment	226,000	226,000	220,600	(5,400)	-2%
21 CalPERS UAL Discretionary Payment	-	-	75,000	75,000	100%
<b>22 Total Benefits, Retirement &amp; Taxes</b>	<b>771,600</b>	<b>794,800</b>	<b>914,000</b>	<b>142,400</b>	<b>18%</b>
<b>23 Total Salaries &amp; Benefits</b>	<b>2,800,600</b>	<b>2,911,200</b>	<b>3,078,900</b>	<b>278,300</b>	<b>10%</b>
<b>24 Operating Expenses</b>					
25 Insurance	127,800	127,800	144,600	16,800	13%
26 Utilities	87,200	88,000	95,000	7,800	9%
27 County Tax Collection Fees	40,900	42,400	41,700	800	2%
28 Other Operating	75,800	78,000	81,300	5,500	7%
29 Facilities, Grounds & Maintenance	110,000	110,000	118,800	8,800	8%
30 Structures & Improvements	10,000	10,000	10,000	-	0%
31 Vehicles & Equipment Maintenance	10,000	10,000	20,000	10,000	100%
32 Staff Development, Training & Travel	21,300	20,500	27,800	6,500	31%
33 Advertising & Marketing	22,500	16,600	38,600	16,100	72%
34 Miscellaneous Expenses	7,700	2,600	8,200	500	6%
<b>35 Total Operating Expenses</b>	<b>513,200</b>	<b>505,900</b>	<b>586,000</b>	<b>72,800</b>	<b>14%</b>
<b>36 Professional Services</b>					
37 Audit and Financial Consulting	96,000	100,000	108,300	12,300	13%
38 Legal Fees	23,700	22,500	25,000	1,300	5%
39 Consultants - Other	71,000	65,000	100,000	35,000	49%
<b>40 Total Professional Services</b>	<b>190,700</b>	<b>187,500</b>	<b>233,300</b>	<b>48,600</b>	<b>25%</b>

**Altadena Library District  
FY 2023/24 Proposed Budget  
General Fund**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D = C-A</b>	<b>E = D/A</b>
	<b>FY 2022/23 Projected Actuals</b>	<b>FY 2022/23 Adopted Budget</b>	<b>FY 2023/24 Proposed Budget</b>	<b>\$ Variance</b>	<b>% Variance</b>
<b>41 Information Technology (IT)</b>					
42 Internet Service / E-Rate	53,500	58,000	54,600	1,100	2%
43 Technology Equipment	52,000	50,600	50,000	(2,000)	-4%
44 Technology Maintenance Fees	46,100	39,000	46,100	-	0%
45 Telecommunications	13,200	12,500	22,500	9,300	70%
<b>46 Total Information Technology (IT)</b>	<b>164,800</b>	<b>160,100</b>	<b>173,200</b>	<b>8,400</b>	<b>5%</b>
<b>47 Library Materials</b>					
48 Books	134,300	134,300	110,000	(24,300)	-18%
49 Downloadables	72,300	72,300	84,100	11,800	16%
50 DVD's & Videogames	14,600	14,600	14,600	-	0%
51 Electronic Databases / Subscriptions	29,000	29,000	29,000	-	0%
52 Periodicals	10,000	10,000	10,000	-	0%
53 Audio CD	9,100	9,100	9,100	-	0%
54 Mobile Library Collection	-	-	12,500	12,500	100%
55 Purchase Suggestions	11,200	11,200	14,000	2,800	25%
56 Library of Things	6,000	6,000	6,000	-	0%
<b>57 Total Library Materials</b>	<b>286,500</b>	<b>286,500</b>	<b>289,300</b>	<b>2,800</b>	<b>1%</b>
<b>58 Programs</b>					
59 Adult Services	14,600	15,000	12,000	(2,600)	-18%
60 Teen Services	5,600	5,500	5,500	(100)	-2%
61 Youth Services	8,700	10,000	10,000	1,300	15%
62 Summer Reading	-	-	11,000	11,000	100%
63 Bob Lucas Branch Services	5,600	5,500	5,500	(100)	-2%
64 Literacy Services	600	800	800	200	33%
65 Volunteer Services	200	200	200	-	0%
66 All Ages	3,900	3,900	-	(3,900)	-100%
<b>67 Total Programs</b>	<b>39,200</b>	<b>40,900</b>	<b>45,000</b>	<b>9,700</b>	<b>25%</b>
<b>68 TOTAL EXPENSE</b>	<b>\$ 3,995,000</b>	<b>\$ 4,092,100</b>	<b>\$ 4,405,700</b>	<b>\$ 416,700</b>	<b>10%</b>
<b>69 NET REVENUE / (EXPENSE)</b>	<b>\$ 456,500</b>	<b>\$ 132,900</b>	<b>\$ 156,600</b>	<b>\$ (305,900)</b>	<b>-67%</b>
70 Use Of / (Addition To) Reserves	(456,500)	(132,900)	(156,600)	305,900	
<b>71 NET BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

<b>72 Projected General Fund Reserves</b>			
73 Beginning Reserves 7/1	3,818,200	3,764,800	4,274,700
74 Addition / (Drawdown) of Reserves	456,500	132,900	156,600
<b>75 General Fund Reserves 6/30</b>	<b>\$ 4,274,700</b>	<b>\$ 3,897,700</b>	<b>\$ 4,431,300</b>

**Altadena Library District  
FY 2023/24 Proposed Budget  
Donations & Grants**

	<b>A</b>	<b>B</b>	<b>C</b>
	<b>FY 2022/23 Projected Actuals</b>	<b>FY 2022/23 Adopted Budget</b>	<b>FY 2023/24 Proposed Budget</b>
<b>1 REVENUES</b>			
<b>2 Donations &amp; Grants</b>			
3 Altadena Library Foundation	\$ 55,000	\$ 55,000	\$ 37,500
4 Friends of the Library	28,000	28,000	20,000
5 California State Library Literacy Services	35,000	35,000	37,500
6 Emergency Connectivity Fund	9,600	9,600	-
7 California State Library Expanding our Footprint	76,000	250,000	174,000
8 California State Library Facilities	5,000	5,000	-
<b>9 Total Donations &amp; Grants</b>	<b>208,600</b>	<b>382,600</b>	<b>269,000</b>
<b>10 TOTAL REVENUE</b>	<b>\$ 208,600</b>	<b>\$ 382,600</b>	<b>\$ 269,000</b>
<b>11 EXPENSES</b>			
<b>12 Wages</b>			
13 Salaried	20,400	20,400	24,500
14 Hourly	12,000	12,000	12,000
<b>15 Total Wages</b>	<b>32,400</b>	<b>32,400</b>	<b>36,500</b>
<b>16 Operating Expenses</b>			
17 Staff Recognition	4,500	4,500	1,500
18 Staff Development, Training & Travel	2,500	2,500	5,000
19 Equipment, Furniture & Fixtures	46,500	212,500	181,500
20 Structures & Improvements	2,500	2,500	-
21 Facilities, Grounds & Maintenance	15,000	15,000	-
22 Fab Lab	20,000	20,000	-
<b>23 Total Operating Expenses</b>	<b>91,000</b>	<b>257,000</b>	<b>188,000</b>
<b>24 Programs</b>			
25 Adult Services	18,000	18,000	10,500
26 Teen Services	500	500	1,700
27 Youth Services	1,000	1,000	7,000
28 Mobile Library Maintenance	10,000	10,000	-
29 Summer Reading	13,000	13,000	2,000
30 Bob Lucas Branch Services	500	500	300
31 Literacy Services	5,500	5,500	1,000
32 All Ages	2,100	2,100	8,000
33 Poets Laureate	5,000	5,000	5,000
<b>34 Total Programs</b>	<b>55,600</b>	<b>55,600</b>	<b>35,500</b>
<b>35 Library Materials</b>			
36 Mobile Library Collection	3,000	3,000	1,000
<b>37 Total Library Materials</b>	<b>3,000</b>	<b>3,000</b>	<b>1,000</b>





**Altadena Library District  
FY 2023/24 Proposed Budget  
Donations & Grants**

	<b>A</b>	<b>B</b>	<b>C</b>
	FY 2022/23 Projected Actuals	FY 2022/23 Adopted Budget	FY 2023/24 Proposed Budget
38 <b>Information Technology (IT)</b>			
39   Internet Service / E-Rate	2,500	2,500	-
40   Technology Equipment	7,000	7,000	-
41   Technology Maintenance Fees	5,100	5,100	-
42   Website Development	12,000	20,000	8,000
43 <b>Total Information Technology (IT)</b>	<b>26,600</b>	<b>34,600</b>	<b>8,000</b>
44 <b>TOTAL EXPENSES</b>	<b>\$ 208,600</b>	<b>\$ 382,600</b>	<b>\$ 269,000</b>
45 <b>NET REVENUES / (EXPENSES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Altadena Library District  
FY 2023/24 Proposed Budget  
Capital**

	<b>A</b>	<b>B</b>	<b>C</b>
	<b>FY 2022/23 Projected Actuals</b>	<b>FY 2022/23 Adopted Budget</b>	<b>FY 2023/24 Proposed Budget</b>
<b>1 REVENUE</b>			
2 Grant Income	\$ 3,789,800	\$ -	\$ -
3 Interest Income	188,300	110,000	295,000
<b>4 TOTAL REVENUE</b>	<b>3,978,100</b>	<b>110,000</b>	<b>295,000</b>
<b>5 EXPENSE</b>			
<b>6 CFD Bond</b>			
7 CFD Administration	10,400	20,000	-
8 CFD Project Management	31,200	100,000	192,000
9 Contingencies	-	50,000	192,000
<b>10 Total CFD Bond</b>	<b>41,600</b>	<b>170,000</b>	<b>384,000</b>
<b>11 Capital Project Expenses</b>			
12 Salaries and Financial Consulting	-		
13 Construction Cost	73,700		1,715,600
13 Architect Expenses	300,000		2,000,000
15 Legal Fees	1,300		-
16 Bob Lucas Memorial Library	125,000	200,000	1,238,500
17 Main Library	250,000	400,000	2,477,100
<b>18 Total Capital Project Expenses</b>	<b>375,000</b>	<b>600,000</b>	<b>3,715,600</b>
<b>19 TOTAL EXPENSE</b>	<b>416,600</b>	<b>770,000</b>	<b>4,099,600</b>
<b>20 NET REVENUE / (EXPENSE)</b>	<b>3,561,500</b>	<b>(660,000)</b>	<b>(3,804,600)</b>
21 Transfer Out - CFD	(151,200)	-	-
22 Use Of / (Addition To) Reserves	(3,410,300)	660,000	3,804,600
<b>23 NET BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>24 Projected Capital Fund</b>			
25 Beginning Capital Fund 7/1	22,465,100	21,538,700	25,875,400
26 Addition / (Drawdown) of Capital Fund	3,410,300	(660,000)	(3,804,600)
<b>27 Ending Capital Fund 6/30</b>	<b>25,875,400</b>	<b>20,878,700</b>	<b>22,070,800</b>



**Altadena Library District  
FY 2023/24 Proposed Budget**

**Community Facilities District 2020-1 Special Assessment (CFD)**

	<b>A</b>	<b>B</b>	<b>C</b>
	<b>FY2022/23 Projected Actuals</b>	<b>FY 2022/23 Adopted Budget</b>	<b>FY 2023/24 Proposed Budget</b>
<b>1 REVENUE</b>			
2 CFD Special Assessment	\$ 1,258,600	\$ 1,247,500	\$ 1,257,000
3 Transfer In - Capital	151,200	-	-
4 Interest Income	-	-	-
<b>5 TOTAL REVENUE</b>	<b>1,409,800</b>	<b>1,247,500</b>	<b>1,257,000</b>
<b>6 EXPENSE</b>			
8 Debt Service Principal	-	-	350,000
9 Debt Service Interest	883,400	878,500	868,900
7 CFD Administration	25,500	-	26,000
<b>10 TOTAL EXPENSE</b>	<b>908,900</b>	<b>878,500</b>	<b>1,244,900</b>
<b>11 NET REVENUE / (EXPENSE)</b>	<b>500,900</b>	<b>369,000</b>	<b>12,100</b>
12 Use Of / (Addition To) CFD Fund	(500,900)	(369,000)	(12,100)
<b>13 NET BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>14 Projected CFD Fund</b>			
15 Beginning CFD Fund 7/1	-	-	500,900
16 Addition (Drawdown) of CFD Fund	500,900	369,000	12,100
<b>17 Ending CFD Fund 6/30</b>	<b>500,900</b>	<b>369,000</b>	<b>513,000</b>

## Capital Fund Proceeds

### March 1, 2022 through March 31, 2023

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E= A+B+C+D</b>
	FY22	FY 23 Q1	FY 23 Q2	FY 23 Q3	Total
<b>1 Capital Revenue</b>					
2 Measure Z Bond Net Proceeds	\$ 22,940,593	\$ -	\$ -	\$ -	\$ 22,940,582
3 Grant Proceeds				3,789,833	3,789,833
4 Interest Income	(16,947)	44,488	24,701	77,132	129,373
5 Unrealized Gain/(Loss)	(157,458)	(165,655)	66,711	150,517	(105,884)
<b>6 Net Proceeds</b>	<b>22,766,188</b>	<b>(121,167)</b>	<b>91,412</b>	<b>4,017,472</b>	<b>26,753,904</b>
<b>7 Administrative CFD Costs</b>					
8 Administration	(26,598)	(5,878)	(3,189)	-	(35,664)
9 Salaries and Financial Consulting	(12,835)	-	(325)	(711)	(13,871)
<b>10 Total Administrative Costs</b>	<b>(39,432)</b>	<b>(5,878)</b>	<b>(3,514)</b>	<b>(711)</b>	<b>(49,535)</b>
<b>11 Direct Renovation Costs</b>					
12 Project Management	(186,042)	(1,201)	(19,957)	(720)	(207,919)
13 Contractor Fees	(21,723)	(11,889)	(1,650)	(14,021)	(49,283)
14 Architect and Design	(205,092)	(39,881)	(46,060)	(133,031)	(424,065)
15 Legal Fees	-	-	-	(1,320)	(1,320)
<b>16 Total Direct Renovation Costs</b>	<b>(412,857)</b>	<b>(52,971)</b>	<b>(67,668)</b>	<b>(149,092)</b>	<b>(682,588)</b>
<b>17 Net Activity</b>	<b>22,313,899</b>	<b>(180,016)</b>	<b>20,231</b>	<b>3,867,668</b>	<b>26,021,781</b>
<b>18 Capital Fund Ending Balance</b>	<b>\$ 22,313,899</b>	<b>\$ 22,133,884</b>	<b>\$ 22,154,114</b>	<b>\$ 26,021,771</b>	<b>\$ 26,021,781</b>
<b>19 Bond Proceeds Balance</b>					<b>22,207,483</b>
<b>20 Grant Proceeds Balance</b>					<b>3,814,298</b>