



**Altadena Library District FY  
2023/24 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>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	-	-	225,000	225,000	100%
<b>22 Total Benefits, Retirement &amp; Taxes</b>	<b>771,600</b>	<b>794,800</b>	<b>1,064,000</b>	<b>292,400</b>	<b>38%</b>
<b>23 Total Salaries &amp; Benefits</b>	<b>2,800,600</b>	<b>2,911,200</b>	<b>3,228,900</b>	<b>428,300</b>	<b>15%</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 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>4,555,700</b>	<b>566,700</b>	<b>14%</b>
<b>69 NET REVENUE / (EXPENSE)</b>	<b>456,500</b>	<b>132,900</b>	<b>6,600</b>	<b>(455,900)</b>	<b>-100%</b>
70 Use Of / (Addition To) Reserves	(456,500)	(132,900)	(6,600)	455,900	
<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	6,600
<b>75 General Fund Reserves 6/30</b>	<b>\$ 4,274,700</b>	<b>\$ 3,897,700</b>	<b>\$ 4,281,300</b>



**Altadena Library District FY  
2023/24 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 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 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 Bob Lucas Memorial Library	125,000	200,000	1,238,500
13 Main Library	250,000	400,000	2,477,100
<b>14 Total Capital Project Expenses</b>	<b>375,000</b>	<b>600,000</b>	<b>3,715,600</b>
<b>15 TOTAL EXPENSE</b>	<b>416,600</b>	<b>770,000</b>	<b>4,099,600</b>
<b>16 NET REVENUE / (EXPENSE)</b>	<b>3,561,500</b>	<b>(660,000)</b>	<b>(3,804,600)</b>
17 Transfer Out - CFD	(151,200)	-	-
18 Use Of / (Addition To) Reserves	(3,410,300)	660,000	3,804,600
<b>19 NET BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>20 Projected Capital Fund</b>			
21 Beginning Capital Fund 7/1	\$ 22,465,100	\$ 21,538,700	\$ 25,875,400
22 Addition / (Drawdown) of Capital Fund	3,410,300	(660,000)	(3,804,600)
<b>23 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 Budget**

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

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

# Altadena Library District

## FY 24 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 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 of approximately \$2.1 M. **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 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 \$6,600 is budgeted to add to the General Fund Reserves for FY 24.**

# Altadena Library District

## FY 24 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 programing 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.**