

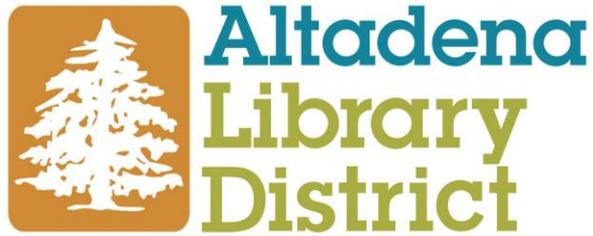


# FISCAL YEAR BUDGET 2017/18

Adopted June 26, 2017



**Altadena**  
Libraries



June 26, 2017

To the Honorable Board of Trustees  
of the Altadena Library District:

It is our pleasure to submit to you the Adopted Fiscal Year 2017/18 Operating Budget for the Altadena Library District. This budget is a balanced budget and represents the continuing support of current programs and supports the District's financial policies. The Altadena Library District remains committed to our Mission, goals set forth in the District's Strategic Plan and our commitment to provide a high level of service to the community.

Over the past few years, the District's revenue sources (property taxes, fines & fees, grants, and passport services) have seen some growth; therefore, there are some increases in spending during this fiscal year which reflect our continued efforts to provide outstanding service, programs, educational opportunities and materials to our community while also addressing many facility maintenance issues.

The Adopted Operating Budget for the Altadena Library District beginning July 1, 2017 is \$ 3,554,900, which is a decrease of approximately \$166,660, (4.69%) in spending. The main factor driving the decrease in spending is the HUD Grant funds and donations which were almost \$400,000 and were used in 2016/2017 for the Phase I Renovation. Slightly higher revenues from the Property and Parcel taxes have afforded the District with the opportunity to provide a small salary increase.

## OVERVIEW

### **Salaries, Wages, Retirement and Employee Benefits**

- Personnel continue to be our largest area of investment with 70.73% of our funding allocated to this expenditure.
- The total District staffing for FY 2017/18 will include 21 FTE's of regular full-time positions and 6.775 FTE's of part-time positions.
- The Adopted Operating Budget for FY 2017/18 includes a District wide 2.71% COLA increase which was based on CPI this year and a 1.29% Merit increase for all employees.
- The District has added a 19 hour position for Marketing.

### **Capital**

- Last fiscal year our focus was on the Phase I Renovations. At this time there are no plans for a Phase II Renovation.

- \$350,000 has been allocated to address major facilities maintenance issues such as a much-needed roof repair, A/C repair, re-paving, Bridge repairs and monument signage at the main library and paint and flooring at the branch library.

### **Facilities, Grounds & Maintenance**

- The major reduction in this segment of the budget is related to the Phase I Renovation items that were completed in the 16/17 budget year and were unusual for the District.

### **Library Materials**

- Spending for materials in order to increase popular titles and replace outdated printed material, remains substantially higher than in past years. We also increased the e-Book budget to reflect the growing demand from our patrons. During the 16/17 Budget year staff was unable to spend all funds due to the Phase I Renovation and the additional workload placed on the Collection Development Department.

### **Operating Expenses**

- The major reductions in this area are due to the completion of the Phase I Renovation and the 50<sup>th</sup> Anniversary Celebration on June 10<sup>th</sup>.
- We continue to monitor savings due to the conversion of all lighting to LED.
- This fiscal year the Public Library will be having its bi-annual conference and we will be encouraging staff to again attend the California Library Association Conference and have budgeted accordingly.

### **Professional & Technical**

- Two major changes in the financial operations of the District are reflected in the budget for Financial Consulting.
  - The District has contracted with a CPA firm for monthly review and audit of accounting and some specific tasks. The CPA firm will also do the preparation of documents for the annual audit.
  - The District has contracted with an outside firm to review and create the annual documentation for the Measure A taxes.
- The Phase I Renovation also included a substantial amount of funding for the addition of and replacement of technology in the Library. This level of funding is not needed for the current year.
- The installation of VOIP has substantially reduced our telecommunications costs.
- The District is moving to an Open Source ILS, KOHA, in July of 2018. This change provides a substantial amount of savings in technology maintenance fees.
- Improvements to the Libraries website are scheduled and budgeted for in the 2017/2018 year.

### **Library Services**

- The District is committed to building community and providing experiences and opportunities that changes lives. Accordingly, our budget continues to fund programming in all areas including Youth, Young Adult and Adult/Family. The goal is to create educational, informational, participatory programming that

reflects the requests of the community and will increase usage by the community as a whole.

- Adult Programming is reduced from the 16/17 numbers to reflect the completion of the June 10<sup>th</sup> Grand Re-Opening, but remains substantial in part due to a grant from the Tournament of Roses Foundation in the amount of \$5,500 to fund Second Saturdays.

## **Reserves**

The District continues to maintain reserves for economic uncertainties and contingencies:

- \$1,602,450 Six months of Operating Reserve (Govt Code #53646)
- \$200,000 Capital Asset Replacement Reserve
- \$125,000 Trustee Election Reserves
- \$65,000 Parcel Election Reserves
- \$0 Operating Reserves – Removed – See Operating Reserve above.
- \$830,616 Undesignated General Reserves Fund (estimate)

## **Budget Strategy 2017/18**

The administrative team's planning efforts have provided a disciplined and integrated approach to the budgeting process. Tactical plans are used to drive priorities and objectives throughout the entire library district. This 2017/18 budget allows for continued commitment to the library's mission and strategic planning while monitoring increasing service demands and changing service expectations.

The following strategies were used to guide the 2017/18 budget plan development. These strategies have been developed to maintain a level of service and funding while the District is implementing necessary upgrades and changes to its policies and procedures, culture, mode of operation and its physical structures.

- Fund Balance. An undesignated reserve will be maintained at a level that will mitigate the risk of unforeseen conditions.
- Technology. Administration will continue to proactively improve upon technology and maintain a rotation schedule that will ensure that we remain up-to-date with both our hardware and software.
- Staff Development. Administration is committed to investing in staff development to ensure a healthy workplace and to ensure consistent communication of the District's mission and strategic goals.
- Flexibility. Budget development and approval will be coordinated in a way that allows for flexibility through the year to address unexpected events and anticipated refinement of our mission, operations and strategic plan.

## **CHALLENGES & OPPORTUNITIES 2017/18 and Beyond**

- Planning and partnering with the Board, Friends and Foundation to determine priorities and plan for the necessary funding for facilities renovation and possible expansion.

- Continue training staff on a new service model that is responsive and current and additional training in technology.
- Increased service demands, customer and community expectations. Finding ways to reach out to the community who are not using the library to find out what their needs are.
- Changes in library technologies that create new and more varied expectations and also challenge library staff with acquiring the necessary skills to provide the level of service required by today's users.
- Continued efforts and education with the Foundation, Friends, Library Board and Staff to ensure a clear, concise and consistent message to the public of the organizations goals and strategies.
- Increasing our return on investment – or the value to the community - for each tax dollar the District spends.

**FY16/17 ACCOMPLISHMENTS**  
**July 2016 – June 2017**  
**(Sorted by Strategic Initiative)**

**Goal 1 – Funding: The Altadena Library District will seek to establish a stable source of funding to sustain current levels of customer service. The District will expand sources of revenue.**

- The District received the Settlement Class Fund Grant to purchase a Nomad LT Q Multimedia Podium for \$18,239.
- The District received the Pitch a Grant from the California State Library for the interactive Water Conservation Technology in the amount of approximately \$19,000.
- An anonymous donor provided funding to professionally repair the statue “Lady”.
- LA Arts Council provided funding for the October Second Saturday Concert in 2016 and has committed to doing so again in 2017.
- The CLLS funded the District with \$23,300 for Literacy for the 2016-2017 year.
- The Bohland and Kumanchik Families donated \$10,000 to the Foundation to be used for furnishing in the Children’s Room.
- Altadena Library Foundation contributed \$75,000 for flooring in the Phase I Renovations.
- Tournament of Roses granted the Altadena Library Foundation \$5,500 to supplement the free monthly concert series, Second Saturdays.
- The District received funding from the California State Library for a VR-enabled computer system with Oculus Rift headsets and training.
- Christmas Tree Lane Association donated \$400 to offset the cost of the new metal banner posts placed on the corner of Mariposa and Santa Rose.
- A partnership was formed between Pasadena Playhouse and Altadena Library Foundation – Library patrons received a discount code to the Playhouse and 108 was raised for the Foundation.



- The Foundation also spearheaded a Casino Trip which raised funds for the library.

**Goal 2 – Outreach: The Altadena Library District will tell its story to the community through enhanced print, electronic and social media communications.**

- The District hired a Marketing/Design consultant who consulted on marketing initiatives for Phase I Renovation, 50th Anniversary, and Summer Reading.
- Significant increases were observed in engagement on social media platforms, including Facebook, Instagram, and Twitter.
- Under the guidance of the American Library Association's "Libraries Transforming Communities" initiative and led by the Harwood "Turning Outward" approach, the District sponsored Community Conversations across Altadena and a culminating Town Hall Meeting.
- In preparation for the initiative, the California State Librarian provided funding for 4 staff members to be part of Harwood Training.
- Over 220 residents participated in 23 Conversations in homes, schools, organizations, houses of worship, and local businesses.
- The results were reviewed at a Town Hall Meeting for approximately 120 guests.
- A final report was created and shared with all stakeholders and the community. This report will provide guidance and information for future planning.
- A part-time Volunteer Coordinator was hired to engage community members in the Library's volunteer opportunities
- All of the buzz surrounding the District's anniversary resulted in increased media coverage of its initiatives including articles in the Pasadena Weekly, Outlook and online at Pasadena Now including a video.
- The District's Children's Librarian hosted story times at venues out in the community including Altadena Farmers Market and Loma Alta Pool.
- All Board Packages are now located on the Libraries Website providing a new level of transparency for the District.
- Growing Up Dena, Altadena Library's Grand Reopening, Summer Reading Kick-Off, and 50th Anniversary Celebration drew thousands of Altadena residents to the Library for a day of



music, reading, and fun. The committee that created the day was made up of volunteers from the community and staff.

- Over 2,253 people entered the library that day, 350 signed up for the newsletter and over 852 attended the outdoor events throughout the day.
- Among the honored guests were several elected officials – Congresswoman Judy Chu, Senator Anthony Portantino, Assemblymember Chris Holden, and Supervisor Kathryn Barger – they also shared the story on their social media accounts. The elected officials presented the library with certificates of recognition.

**Goal 3 – Facilities: The Altadena Library District will provide a facility that is comfortable, welcoming, safe, energy efficient, flexible and fully disabled-accessible.**

- The Water Conservation Demonstration Garden had its Grand Opening on July 9, 2016. Later in the year handicap access was added to the garden entrance and to help the community further learn about water conservation, the Save Water interactive display was installed inside the Library.
- The Bob Lucas Branch Library received all new furnishings, technology and some mobile shelving. The Branch parking lot lighting was converted to LED.
- A quiet study room/small meeting room was created from the Children’s Staff Office much to the delight of our patrons.
- A new alarm and security camera system was installed. This was made possible because of the replacement of the main doors into the library.
- New flooring was placed in the Staff Lounge and the Community Room. New ceiling tiles were placed in the community room as well.
- The Phase I Renovation addressed needed updates to shelving, flooring, carpets, electrical capacity, Community Room, and signage. Installation of new shelving brought the library into compliance with seismic safety code and Americans with Disabilities Act (ADA) requirements. Additional electrical outlets were added to the library to allow users of mobile devices increased opportunities for charging and for future expansion of technological capacity. The installation of new signage and brightly colored flooring, carpets, and furniture highlight the Library’s modern take on its classic mid-century architecture. The addition of its Fab Lab that features 3D printing, video and sound production, and coding technology further highlights its commitment to adapting to the 21st century and meeting the diverse needs of the community. This project was completed with only six weeks of closure and came in under budget.



**Goal 4 – Lifelong Learning: The Altadena Library District will fuel Altadena’s passion for reading, personal growth, and learning.**

- The summer of 2016 received the highest rates of teens participating in Summer Reading – at least 43% read at least 10 hours versus the past 20-25%.

- Adult participation in the Summer Reading program had its highest number of participants to date.
- Computerized Literacy training for volunteers was initiated for the Literacy Program.
- Patrons are now able to pick up their own hold items providing a layer of privacy and efficiency for those wanting to quickly access their items and check out.
- Thanks to the innovation of Library staff, the Library's displays have engaged the public with educational and artistic pieces. A guest curator program is in development to further engage the community in the display process.
- The District partnered with Open Studios and was their headquarters for their Winter tour. The Library was open on Sunday as part of this event.
- Attendance in the wide variety of programming and educational events for adults was up 12% over the previous year. Second Saturday's drew large crowds to the Main Library and provided ample opportunity for community engagement.



**Goal 5 – Technology: The Altadena Library District will provide access to the digital world through state-of-the-art technologies.**

- As part of the Phase I Renovation, the Fab Lab space was created to allow for increased technology education and training.
- The Bob Lucas Branch Library WiFi was significantly upgraded in December 2016. The Branch also received an AWE computer specifically created for children's learning activities. Additionally, the Branch now has more computers than ever before with 7 laptops, 5 Chromebooks and 3 large screen desktops.
- Printing from any device (your laptop, phone, ipad, etc.) is now available at the library.
- The District converted its telephone system to VOIP.
- All of our internal wiring and equipment that utilizes the 1G Internet including category 6 copper was upgraded so that it could fully utilize the speeds available to it. This increased our WiFi speeds substantially. 90% of this almost \$90,000 project was paid for by e-rate funds.
- The District implemented the Unique Phone System to assist with answering calls, scheduling appointments, forwarding calls, placing holds on books, and more.
- A free chat service was added on the Library website to allow increased opportunities to meet the public on an immediate basis.
- With grant funding, the fully equipped Nomad presentation podium was installed.
- The District launched an interactive Community Calendar for the public to share their events.



- Summer Reading went digital with the implementation of the online summer reading platform called Beanstack, which allows participants to track reading, unlock achievements, and browse summer programs online.
- The Library offers Office 365 Pro Plus to all patrons for free via Microsoft's Office for Education and Libraries.

### **Library Staff Training and Development**

- A full day of Staff Training was held in October 2016 (Professional Development Day).
- Two staff licenses for Lynda.com were acquired and almost all staff have used the tool to increase proficiency and knowledge.
- The District added a much-needed Volunteer Coordinator to its staff.
- Staff training by HRNETwork has improved communication and teamwork in the organization.
- An internal Intranet was set up for staff to streamline the sharing of files and communication.
- The Staff Activities Club is growing and has held a number events that were well attended over the past year. Staff enjoys having this time to build relationships and socialize.

Thank you for the time and effort of staff, budget subcommittee and the board in contributing and helping to develop the 2017/2018 budget. This budget will continue to be carefully evaluated to ensure that we are using our funds judiciously and in the best interest of our community while increasing return on the taxpayers' investment in the Library District.

Respectfully submitted,  
Mindy Kittay  
District Director

## HISTORY & DEMOGRAPHICS

The Altadena Library District is an independent special district that was formed on December 8, 1926 under the provision of Section 19600-19734 of the California Education Code. The District's Sphere of Influence encompasses the approximate 8 square miles of Altadena, which is an unincorporated area of Los Angeles County.



The purpose of forming the special library district was to permit residents of unincorporated towns and villages to create for themselves an independent, locally controlled library district supported by property taxes and governed by a locally elected Board of Library Trustees responsive directly to the service needs of the community. The District contracted with the County of Los Angeles for library services until 1955, when it became independent, providing its own building, collection, personnel, and services for the District.

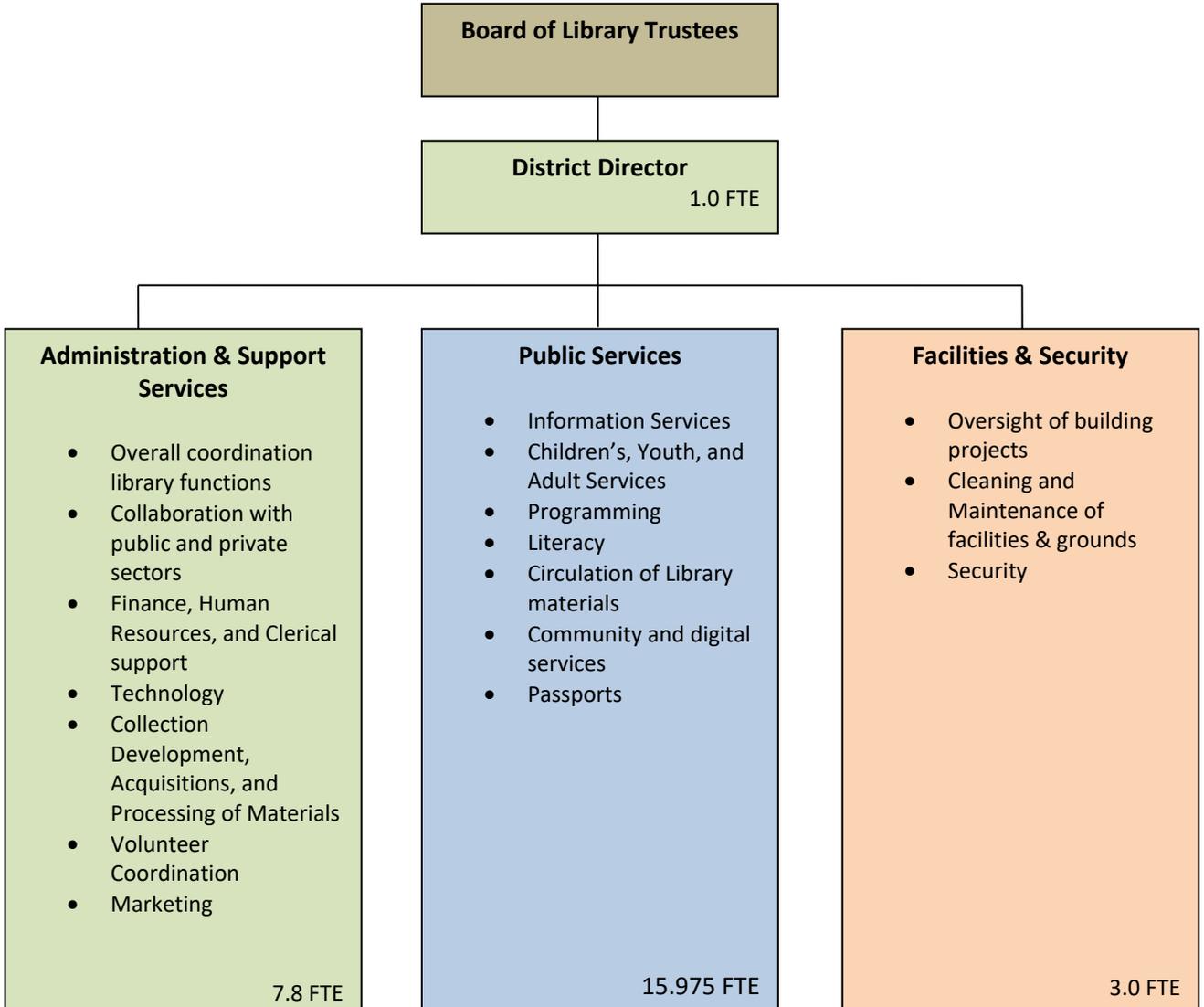


Currently, the District provides library services to a population of approximately 53,183 people according to California State Library estimates.

The Main Library located at 600 E. Mariposa Street was built in 1967. A park-like setting surrounds the 25,000 square foot building, which was designed by architect Boyd Georgi. The Branch Library, known as the Bob Lucas Memorial Branch Library in which the District Literacy Services are housed, was dedicated on the current site on Lincoln Avenue in 1957.

Demographics / Population								
<b>Total Population</b>								
State Population Figure			53,183					
<b>Demographics by Age</b>								
Under 10	10-19	20-29	30-39	40-49	50-59	60-69	70-79	80+
2556	2804	2271	2397	3285	3256	2180	1038	551
<b>Household, Population, Median Income</b>								
2010 Census			2000 Census					
HH	Pop	Income	HH	Pop	Income			
15,212	42,777	\$ 82,854	14,780	42,610	\$ 60,549			

# ORGANIZATIONAL CHART



## GENERAL FUND

The Altadena Library District (ALD) is an independent non-enterprise district, in which operations are financed by and operated primarily on property taxes. The District also receives a voter approved per parcel benefit assessment placed on the property tax roll and collected annually. Other revenues are received from passport services, fines and fees and donations.

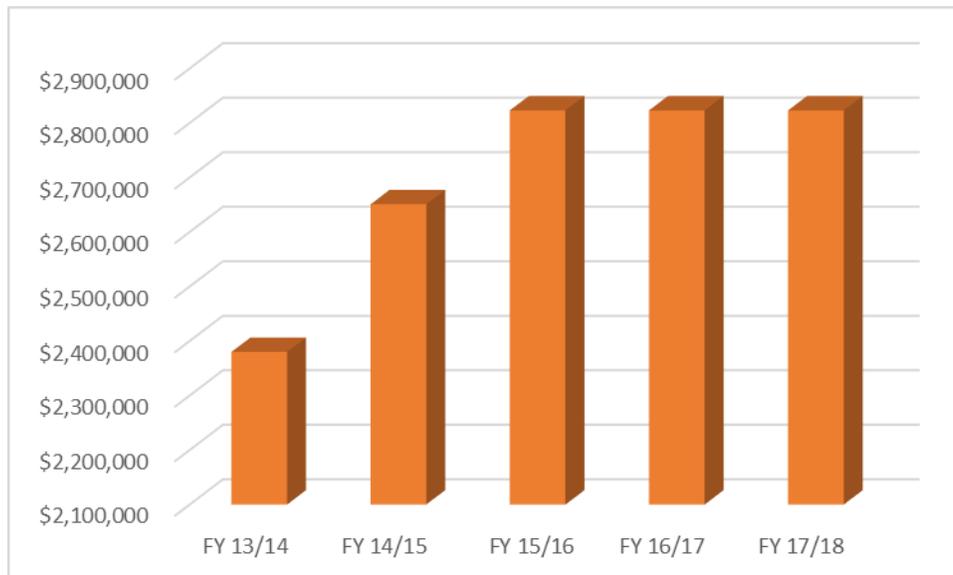
The General Fund is the general operating fund of the Altadena Library District. All General Fund tax revenues and all other receipts and fees are accounted for in this fund. Expenditures of this fund include the general operating expenses and capital improvement costs.

(Cash Balance)	FY 13/14	FY 14/15	FY 15/16	Estimated FY 16/17	Estimated FY 17/18
<b>Fund Balance as of July 1</b>	<b>\$ 2,066,106</b>	<b>\$ 2,379,983</b>	<b>\$ 2,650,860</b>	<b>\$ 2,823,066</b>	<b>\$ 2,823,066</b>
Net Increase/(Decrease) in Fund	\$ 313,877	\$ 270,877	\$ 172,206		
<b>Fund Balance as of June 30</b>	<b>\$ 2,379,983</b>	<b>\$ 2,650,860</b>	<b>\$ 2,823,066</b>	<b>\$ 2,823,066</b>	<b>\$ 2,823,066</b>

The General Fund balance is based on generally accepted accounting principles that report beginning balances, plus revenues, less expenses and transfers both in and out. Analysis of the General Fund gives management and the Board of Trustees a tool to use to help determine the overall financial health of the District and long-term sustainability of the library.

Management, staff and the Board of Trustees has worked diligently to adopt a balanced budget for FY 2016/17 to ensure there are limited to no reductions to the General Fund while still addressing severe maintenance issues. Through efficient use of its resources the District has a fund (cash) balance that is healthy and goes a long way to providing fiscal sustainability of the General Fund.

**General Fund**  
FY 2013/14 to 2017/18



## GANN APPROPRIATIONS LIMIT

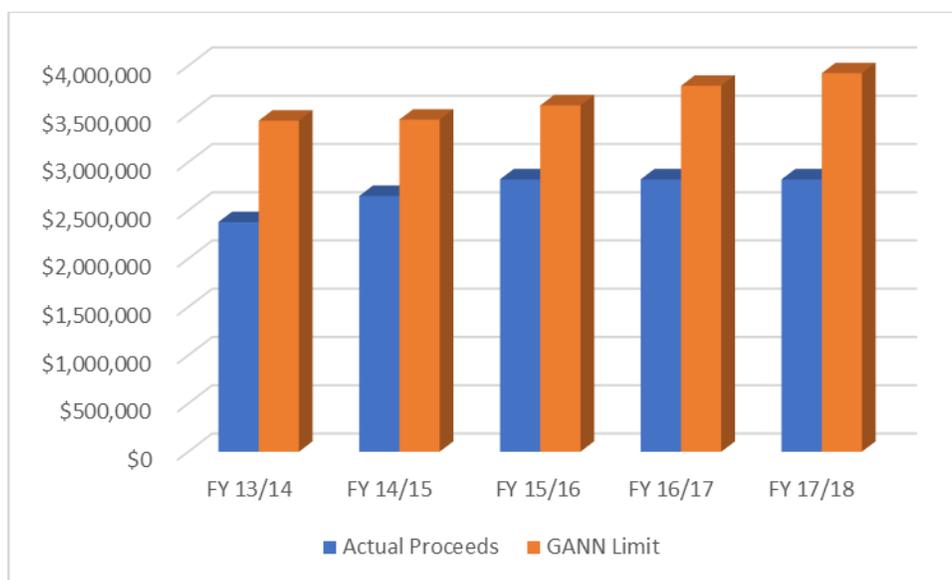
Commonly referred to as the Gann Limit, this was a ballot initiative adopted in 1980, and modified by Proposition 111, which passed in 1990, to limit the amount of tax proceeds state and local governments can spend each year. The Gann Limit now appears in California's State Constitution as Article XIII B.

The limit changes annually and is different for every organization. Each year's limit is based on the amount of tax proceeds that were authorized to be spent in FY 1978-79 in each jurisdiction, and modified for changes in inflation and population in each subsequent year. By law, inflationary adjustments are based on the California Department of Finance's official report on changes in the state's per capita income of non-residential assessed valuation due to new construction. Population adjustments are based on the changes in the District's population levels. Each year the Board of Trustees must adopt an appropriations limit for the following year. Using the cost of living data provided by the State of California, and the population and per capita personal income data provided by the California State Department of Finance, the Altadena Library District's Appropriation Limit for FY 2017/18 is \$3,922,812.

Additional appropriations to the budget funded by non-tax sources, such as service charges, fines & fees, passport revenue, restricted revenues from other agencies, grants, or beginning fund balances are unaffected by the Appropriations Limit.

The FY 2017/18 limit has been computed to be \$3,922,812. The District's budgeted tax proceeds subject to the FY2017/18 Gann limit equals \$3,554,900. Therefore, the District is within the Gann limitation by \$437,912 and in compliance with state law.

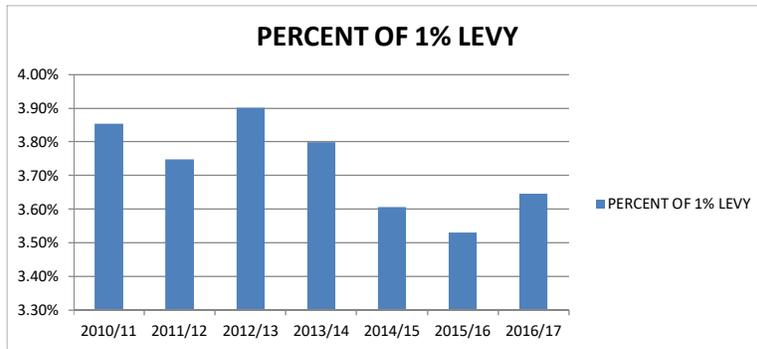
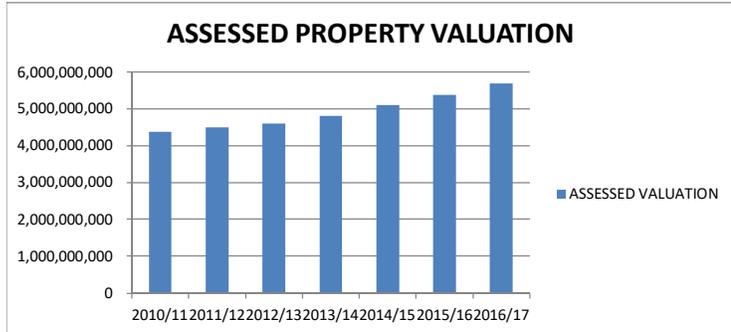
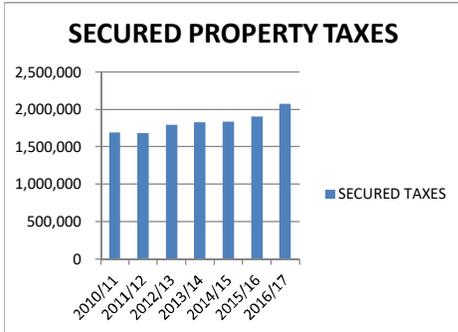
**Comparison**  
GANN Appropriation Limit vs Actual Proceeds  
FY2013/14 to 2017/18



**TAX LEVY ASSESSED VALUATION REPORT**

Fiscal Year Comparisons  
2010/11 through 2016/17

	<b>SECURED TAXES</b>	<b>ASSESSED VALUATION</b>	<b>PERCENT OF 1% LEVY</b>	<b>% ASSESSED VALUATION INCREASE</b>
2010/11	1,687,374	4,378,592,420	<b>3.85%</b>	
2011/12	1,683,375	4,492,520,452	<b>3.75%</b>	<b>2.60%</b>
2012/13	1,795,532	4,603,295,061	<b>3.90%</b>	<b>2.47%</b>
2013/14	1,825,000	4,804,535,704	<b>3.80%</b>	<b>4.37%</b>
2014/15	1,838,056	5,098,525,249	<b>3.61%</b>	<b>6.12%</b>
2015/16	1,898,654	5,379,343,812	<b>3.53%</b>	<b>5.51%</b>
2016/17	2,074,579	5,692,248,108	<b>3.64%</b>	<b>5.82%</b>



The largest component of most property owners annual property tax bill is the 1 percent rate - often called the 1 percent general tax levy, or countywide rate.

California voters approved Proposition 13 over 20 years ago, limiting the rate at which property is taxed to 1 percent, limiting increases in assessments and giving state government the authority to allocate local property tax revenues

To assess what percent of the 1 percent the Altadena Library District receives each fiscal year, the District utilizes the Los Angeles County Auditor-Controller Assessed Valuations Report in comparison to the Total Secured Property Taxes received in a given fiscal year

**Altadena Library District**  
**BUDGET SUMMARY**  
For the years Ended and Fiscal Year Ending June 30, 2018

	ACTUAL 2015/16	ADOPTED BUDGET 2016/17	PROPOSED BUDGET 2017/18	VARIANCE POSITIVE (NEGATIVE)	PERCENT
<b>Beginning General Fund Balance</b>	<b>2,650,860</b>	<b>2,823,066</b>	<b>2,823,066</b>		
<b>REVENUES:</b>					
Property Taxes	2,200,393	2,146,679	2,210,839	64,160	2.90%
Parcel Taxes	762,876	807,496	828,661	21,165	2.55%
Interest	20,302	10,020	3,500	(6,520)	-186.29%
Fees & Passports	116,652	112,500	101,500	(11,000)	-10.84%
Donations, Grants, Misc.	134,683	510,179	60,400	(449,779)	-744.67%
Transfer in from Reserves	0	134,684	350,000	215,316	61.52%
<b>TOTAL REVENUES</b>	<b>3,234,907</b>	<b>3,721,559</b>	<b>3,554,900</b>	<b>(166,657)</b>	<b>-4.69%</b>
<b>EXPENDITURES:</b>					
Wages and Benefits	1,923,342	2,169,794	2,266,707	96,913	4.28%
Library Materials	260,297	316,070	305,000	(11,070)	-3.63%
Library Services	70,817	55,500	43,569	(11,931)	-27.39%
Operating Expenses	327,027	333,925	300,824	(33,101)	-11.00%
Professional and Technical	164,741	292,114	234,800	(57,314)	-24.41%
Facilities, Grounds and Maintenance	38,605	128,000	53,000	(75,000)	-141.51%
Capital	25,253	425,156	350,000	(75,156)	-21.47%
Depreciation	18,692				
Misc. Expenses	763	1,000	1,000	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>2,829,538</b>	<b>3,721,558</b>	<b>3,554,900</b>	<b>(166,659)</b>	<b>-4.69%</b>
Change in Net Position	405,369	0	0		
<b>RESERVED / DESIGNATED FUNDS:</b>					
Six months of operating expenses (govt. code #53646)		1,670,846	1,602,450	(68,396)	-4.27%
Capital Asset Replacement Reserve		143,939	200,000	56,061	28.03%
Trustee Election Reserves		122,123	125,000	2,877	2.30%
Parcel Election Reserves		65,000	65,000	0	0.00%
Operating Reserve		100,000	0	(100,000)	
Undesignated Reserves		721,158	830,616	109,458	13.18%
<b>TOTAL RESERVES</b>	<b>0</b>	<b>2,823,066</b>	<b>2,823,066</b>	<b>(0)</b>	
Adjustment for non-cash expenses (p. 22 audit)	(233,163)	0	0		
<b>Ending General Fund Balance</b>	<b>2,823,066</b>	<b>2,823,066</b>	<b>2,823,066</b>		

Financial Notes:

- Projected Revenues is based on a conservative 3% increase
- Parcel Tax Revenue Increase based on CPI 2.71%
- General Fund Balance per Audited Financial Statements, dated June 30, 2016
- Operating Reserve is eliminated (see Six months of operating expenses), seemed duplicative
- \$350,000 transferred from Reserves to be used for major facilities work at Main and Branch

**Altadena Library District**  
**17/18 Budget Worksheet**  
For Fiscal Year End June 30, 2018

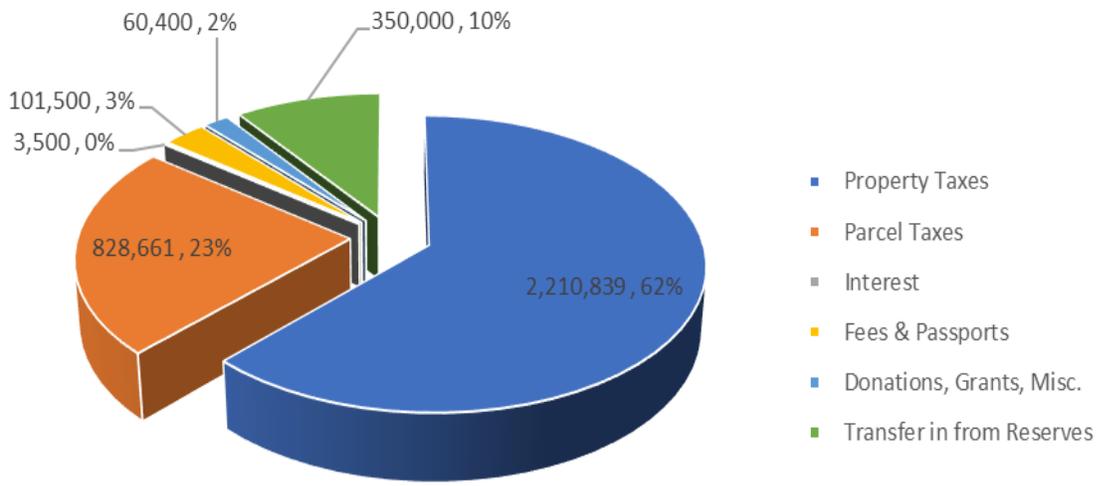
	15/16 Final Actual	Final Budget 16/17	YTD 7/16-5/17	Proposed Budget	% of Budget*	Change
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
<b>DONATIONS AND GRANTS</b>						
4710 · Friends of the Library	40,000.00	21,000.00	20,000.00	20,000.00	0.62%	(1,000.00)
4730 · Undesignated	380.00	16,916.00	17,503.00	0.00	0.0%	(16,916.00)
4735 · Designated	28,510.00	87,750.00	1,875.00	1,100.00	0.03%	(86,650.00)
4740 · CA Library Literacy Services	25,165.00	26,300.00	26,300.00	26,300.00	0.82%	0.00
4750 · Cal State Library	27,000.00	13,500.00	13,500.00	0.00	0.0%	(13,500.00)
4755 · HUD Grant		318,263.64	293,176.90	0.00	0.0%	(318,263.64)
<b>Total DONATIONS AND GRANTS</b>	121,055.00	483,729.64	372,354.90	47,400.00	1.48%	(436,329.64)
<b>FINES &amp; FEES</b>						0.00
4305 · Fees	31,613.27	28,000.00	17,085.72	14,000.00	0.44%	(14,000.00)
4310 · Printer & Copy Machine	6,695.52	8,500.00	5,452.30	7,500.00	0.23%	(1,000.00)
4340 · Passport Services Fees	78,343.00	76,000.00	67,801.50	80,000.00	2.5%	4,000.00
<b>Total FINES &amp; FEES</b>	116,651.79	112,500.00	90,339.52	101,500.00	3.17%	(11,000.00)
<b>INTEREST INCOME &amp; ADJUSTMENTS</b>						0.00
4210 · Chase Bank	15.19	20.00	834.89	0.00	0.0%	(20.00)
4220 · County Interest Allocation	17,321.72	10,000.00	1,539.01	500.00	0.02%	(9,500.00)
4221 · CalTRUST Interest Income/Other	2,964.69	0.00	187.57	3,000.00	0.09%	3,000.00
<b>Total INTEREST INCOME &amp; ADJUSTMENTS</b>	20,301.60	10,020.00	2,561.47	3,500.00	0.11%	(6,520.00)
<b>OTHER REVENUE &amp; ADJUSTMENT</b>						
4080 · Penalties, Interest & Costs-Ref	12,971.71	15,450.00	11,497.84	10,000.00	0.31%	(5,450.00)
4910 · Miscellaneous Income	656.52	5,000.00	243.51	0.00	0.0%	(5,000.00)
4940 · Transfer in from Reserves		134,683.74		350,000.00	10.92%	215,316.26
4999 · Rewards & Incentives		6,000.00	2,000.00	3,000.00	0.09%	(3,000.00)
<b>Total OTHER REVENUE &amp; ADJUSTMENT</b>	13,628.23	161,133.74	13,741.35	363,000.00	11.33%	201,866.26
<b>REVENUES</b>						0.00
<b>Property Taxes</b>						0.00
4010 · Current-Year Secured	2,074,911.88	2,056,554.00	2,041,651.31	2,118,250.62	66.09%	61,696.62
<b>Total 4010 · Current-Year Secured</b>	2,074,911.88	2,056,554.00	2,041,651.31	2,118,250.62	66.09%	61,696.62
4020 · Current-Year Unsecured	83,395.35					0.00
4020 · Current-Year Unsecured - Other		72,100.00	64,864.72	74,263.00	2.32%	2,163.00
<b>Total 4020 · Current-Year Unsecured</b>	83,395.35	72,100.00	64,864.72	74,263.00	2.32%	2,163.00
<b>4030 · Prior-Year Secured</b>						0.00
<b>Total 4030 · Prior-Year Secured</b>	(7,481.51)	10,300.00	(4,827.02)	10,600.00	0.33%	300.00
<b>4050 · Homeowners Exemption</b>	14,111.58	7,725.00	7,007.94	7,725.00	0.24%	0.00
<b>4060 · Special Assessment</b>						0.00
4060.01 · Per Parcel Benefit Assessment	762,876.00	780,996.00	447,123.11	802,160.99	25.03%	21,164.99
4060.02 · Direct Assessments			2,566.94		0.0%	0.00
<b>Total 4060 · Special Assessment</b>	762,876.00	780,996.00	449,690.05	802,160.99	25.03%	21,164.99
<b>4090 · RDA ABx126 Income</b>	35,456.03	26,500.00	0.00	26,500.00	0.83%	0.00
<b>Property Taxes - Other</b>	0.00	0.00	2,372.90	0.00	0.0%	0.00
<b>Total REVENUES</b>	2,963,269.33	2,954,175.00	2,560,759.90	3,039,499.61		85,324.61
<b>Total Income</b>	3,234,905.95	3,721,558.38	3,039,757.14	3,554,899.61	100.0%	(166,658.77)

	15/16 Final Actual	Final Budget 16/17	YTD 7/16-5/17	Proposed Budget	% of Budget*	Change
<b>Expense</b>						
<b>PERSONNEL RELATED EXPENSES</b>						
<b>5000 · SALARIES &amp; WAGES</b>						
5010 · Exempt	1,207,304.06	1,139,365.00	911,124.18	373,972.29	11.67%	(765,392.71)
5020 · Non-Exempt	263,114.94	332,693.00	360,348.66	1,169,448.66	36.49%	836,755.66
<b>Total 5000 · SALARIES &amp; WAGES</b>	<b>1,470,419.00</b>	<b>1,472,058.00</b>	<b>1,271,472.84</b>	<b>1,543,420.94</b>	<b>48.16%</b>	<b>71,362.94</b>
<b>5100 · Employer-Portion Taxes/Benefits</b>						
5120 · Payroll Taxes (ER)	110,042.23	116,820.00	107,225.40	118,071.70	3.68%	1,251.70
5210 PERS Retirement	87,921.83	180,765.00	56,812.35	85,179.46	2.66%	(95,585.54)
5211 PERS Unfunded Liability		0.00	69,918.00	91,806.00	2.86%	91,806.00
5222 · OPEB Contribution	100,998.00	140,000.00	140,004.00	144,000.00	4.49%	4,000.00
5351 SUI	6,931.72	17,698.00	809.65	40,128.94	1.25%	22,430.94
<b>Total 5100 · Employer-Portion Taxes/Benefits</b>	<b>305,893.78</b>	<b>455,283.00</b>	<b>374,769.40</b>	<b>479,186.11</b>	<b>14.95%</b>	<b>23,903.11</b>
<b>5200 · Insurance</b>						
5220 · Health Insurance - Current Employees	115,744.14	204,000.00	122,051.60	126,000.00	3.93%	(78,000.00)
5221 Health Insurance - Retirees		0.00	69,441.77	75,600.00	2.36%	75,600.00
5230 · Dental Insurance	14,133.84	14,435.00	14,594.59	14,000.00	0.44%	(435.00)
5240 · Vision Insurance	4,748.95	4,308.00	4,375.64	4,000.00	0.12%	(308.00)
5260 · Life Insurance	1,615.20	1,710.00	1,196.12	2,000.00	0.06%	290.00
5270 · Workers' Compensation	10,787.05	18,000.00	17,802.97	20,000.00	0.62%	2,000.00
5280 · Disability Insurance		0.00	425.92	2,500.00	0.08%	2,500.00
<b>Total 5200 · Insurance</b>	<b>147,029.18</b>	<b>242,453.00</b>	<b>229,888.61</b>	<b>244,100.00</b>	<b>7.62%</b>	<b>1,647.00</b>
<b>Total PERSONNEL RELATED EXPENSES</b>	<b>1,923,341.96</b>	<b>2,169,794.00</b>	<b>1,876,130.85</b>	<b>2,266,707.05</b>	<b>70.73%</b>	<b>96,913.05</b>
<b>CAPITAL</b>						
7310 · Equipment, Furniture & Fixtures	25,252.80	297,000.00	300,717.98	0.00		(297,000.00)
7320 · Structures & Improvements		128,156.00	82,426.75	350,000.00		221,844.00
<b>Total CAPITAL</b>	<b>25,252.80</b>	<b>425,156.00</b>	<b>383,144.73</b>	<b>350,000.00</b>		<b>(75,156.00)</b>
<b>7700 Depreciation Expense</b>						
	18,692.21					
<b>FACILITIES, GROUNDS &amp; MAINTENAN</b>						
						0.00
7205 · Maintenance Contracts	5,934.00	18,000.00	16,142.69	18,000.00	0.56%	0.00
7210 · Building Maint & Repairs	30,994.29	85,000.00	72,293.64	20,000.00	0.62%	(65,000.00)
7220 · Landscape	1,676.78	25,000.00	22,724.79	15,000.00	0.47%	(10,000.00)
<b>Total FACILITIES, GROUNDS &amp; MAINTENAN</b>	<b>38,605.07</b>	<b>128,000.00</b>	<b>111,161.12</b>	<b>53,000.00</b>	<b>1.65%</b>	<b>(75,000.00)</b>
<b>LIBRARY MATERIALS</b>						
						0.00
6110 · Cataloging Expenses	18,928.60	19,604.00	14,435.66	20,000.00	0.62%	396.00
6115 · Electronic Databases & Subscrip	11,228.00	17,658.77	17,658.77	16,500.00	0.51%	(1,158.77)
6120 · Books	116,742.45	166,944.00	89,223.91	160,000.00	4.99%	(6,944.00)
6125 · Audio CD	24,649.99	19,253.00	11,723.83	18,000.00	0.56%	(1,253.00)
6130 · DVD's & Videogames	20,223.19	25,110.00	17,452.70	23,000.00	0.72%	(2,110.00)
6135 · Processing of Materials	42,553.62	35,000.00	22,803.19	35,000.00	1.09%	0.00
6140 · Periodicals	12,571.80	12,500.00	12,160.99	12,500.00	0.39%	0.00
6150 · Downloadables	13,399.55	20,000.00	16,721.91	20,000.00	0.62%	0.00
<b>Total LIBRARY MATERIALS</b>	<b>260,297.20</b>	<b>316,069.77</b>	<b>202,180.96</b>	<b>305,000.00</b>	<b>9.52%</b>	<b>(11,069.77)</b>
<b>MISCELLANEOUS EXPENSE</b>						
7510 · Miscellaneous Expense	763.35	0.00	(579.20)	0.00	0.0%	0.00
7520 · Refunds/Parcel		1,000.00		1,000.00	0.03%	0.00
<b>Total MISCELLANEOUS EXPENSE</b>	<b>763.35</b>	<b>1,000.00</b>	<b>(579.20)</b>	<b>1,000.00</b>	<b>0.03%</b>	<b>0.00</b>

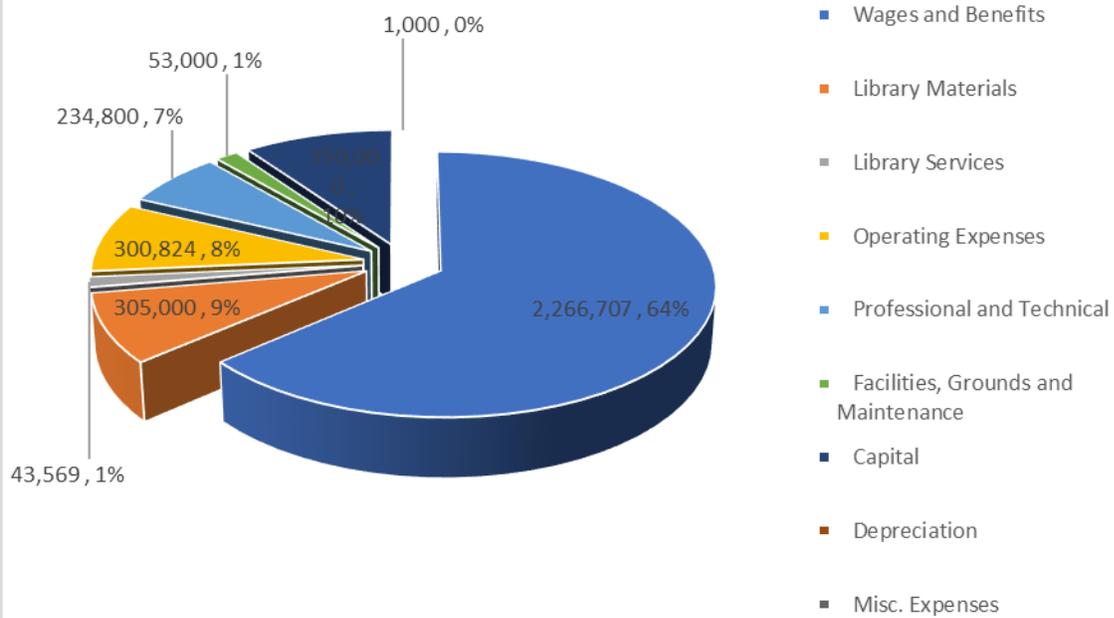
	15/16 Final Actual	Final Budget 16/17	YTD 7/16-5/17	Proposed Budget	% of Budget*	Change
<b>OPERATING EXPENSES</b>						
6430 · Insurance-Gen, Prop, Liab, Eq	29,381.49	41,467.61	41,517.61	42,000.00	1.31%	532.39
6620 · Membership Dues & Subscriptions	15,052.16	13,000.00	12,882.00	13,000.00	0.41%	0.00
6625 · Training & Education	5,238.00	8,000.00	5,612.94	12,000.00	0.37%	4,000.00
6626 · Recruitment, Gifts and Memorial	4,391.74	7,000.00	6,725.03	5,000.00	0.16%	(2,000.00)
6627 · Advertising / Marketing	23,408.15	34,000.00	23,406.90	20,000.00	0.62%	(14,000.00)
6710 · Meetings & Travel	8,561.05	9,000.00	11,202.09	10,000.00	0.31%	1,000.00
6730 · Mileage & Parking Reimbursement	884.96	800.00	435.69	800.00	0.02%	0.00
6740 · Postage & Delivery	11,164.87	9,500.00	8,218.80	9,000.00	0.28%	(500.00)
6745 · Banking & Service Fees	1,961.23	2,000.00	1,116.53	2,000.00	0.06%	0.00
6746 · Payroll Fees	13,365.04	13,000.00	11,739.78	12,000.00	0.37%	(1,000.00)
6750 · Printing & Reproduction	21,769.92	11,000.00	6,198.17	11,000.00	0.34%	0.00
6755 · Equipment, Furniture, Fixtures	6,382.28	25,000.00	19,396.89	10,000.00	0.31%	(15,000.00)
6765 · Janitorial Supplies	15,061.48	14,500.00	11,804.20	13,000.00	0.41%	(1,500.00)
6770 · Operating Supplies	28,713.07	30,000.00	35,759.20	30,000.00	0.94%	0.00
6780 · Operating Software	32,350.95	1,000.00	319.54	3,000.00	0.09%	2,000.00
6790 · Hardware (Computers / Tech)	6,218.93	3,000.00	2,931.52	0.00	0.0%	(3,000.00)
6920 · Electricity	42,480.22	42,000.00	29,169.33	37,000.00	1.15%	(5,000.00)
6930 · Natural Gas	5,673.39	5,500.00	4,076.72	5,500.00	0.17%	0.00
6940 · Water & Sewage	3,753.33	5,600.00	4,642.18	5,600.00	0.17%	0.00
6950 · Refuse	4,552.19	4,500.00	4,284.13	4,500.00	0.14%	0.00
6960 · Products for Resale	229.86	8,500.00	2,164.71	5,000.00	0.16%	(3,500.00)
6970 · Equipment Lease & Rental	14,458.24	15,424.00	10,806.29	15,424.00	0.48%	0.00
7530 · Direct Assessments/Admin Costs	31,974.53	30,133.00	27,677.23	35,000.00	1.09%	4,867.00
<b>Total OPERATING EXPENSES</b>	<b>327,027.08</b>	<b>333,924.61</b>	<b>282,087.48</b>	<b>300,824.00</b>	<b>9.39%</b>	<b>(33,100.61)</b>
<b>PROFESSIONAL &amp; TECHNICAL</b>						
7125 · Audit, HR and Financial Consulting	10,843.75	47,000.00	46,954.14	75,000.00	2.34%	28,000.00
7130 · Legal Fees	23,245.33	20,000.00	18,980.98	5,000.00	0.16%	(15,000.00)
7135 · Technology Consulting	23,644.39	10,000.00	1,078.80	1,500.00	0.05%	(8,500.00)
7140 · Architectural & Engineering	11,128.92	5,000.00	5,000.00	5,000.00	0.16%	0.00
7145 · Collection Agency	1,136.65	1,800.00	1,163.50	1,800.00	0.06%	0.00
7155 · Consultants - Other	12,485.00	73,939.00	41,942.08	74,000.00	2.31%	61.00
7170 · Telecommunications	22,546.75	10,000.00	(2,350.51)	3,500.00	0.11%	(6,500.00)
7175 · Internet Service	9,190.92	6,575.00	39,882.33	4,000.00	0.12%	(2,575.00)
7180 · Technology Equipment (Hardware/Computers)	31,681.41	63,000.00	56,735.47	15,000.00	0.47%	(48,000.00)
7185 · Technology Maintenance Fees	18,478.30	52,800.00	46,706.74	32,000.00	1.0%	(20,800.00)
7190 · Website Development	360.00	2,000.00	360.00	18,000.00	0.56%	16,000.00
<b>Total PROFESSIONAL &amp; TECHNICAL</b>	<b>164,741.42</b>	<b>292,114.00</b>	<b>256,453.53</b>	<b>234,800.00</b>	<b>7.33%</b>	<b>(57,314.00)</b>
<b>PROGRAMS</b>						
6200 · Youth Services	11,632.22	10,000.00	5,941.74	10,000.00	0.31%	0.00
6210 · Teen Services	31,562.21	5,500.00	1,982.08	5,500.00	0.17%	0.00
6220 · Adult Services	20,851.49	35,000.00	18,221.28	23,068.56	0.72%	(11,931.44)
6230 · Bob Lucas Branch Services	1,480.74	2,000.00	1,297.64	3,000.00	0.09%	1,000.00
6240 · Literacy Services	5,290.73	3,000.00	84.35	2,000.00	0.06%	(1,000.00)
<b>Total PROGRAMS</b>	<b>70,817.39</b>	<b>55,500.00</b>	<b>27,527.09</b>	<b>43,568.56</b>	<b>1.36%</b>	<b>(11,931.44)</b>
<b>Total Expense</b>	<b>2,829,538.48</b>	<b>3,721,558.38</b>	<b>3,138,106.56</b>	<b>3,554,899.61</b>	<b>100.0%</b>	<b>(166,658.77)</b>
<b>Net Income</b>	<b>405,367.47</b>	<b>0.00</b>	<b>(98,349.42)</b>	<b>(0.00)</b>		<b>(0.00)</b>

\* % is calculated less Capital Expenditures

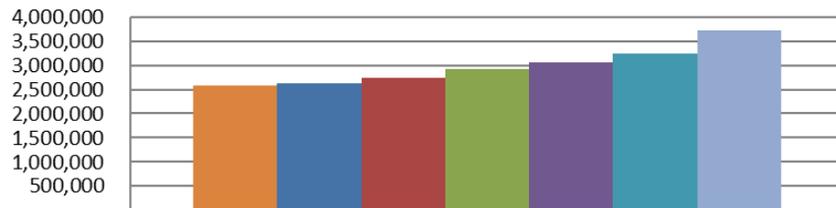
### REVENUES FISCAL YEAR ENDING JUNE 30, 2018



### EXPENDITURES FISCAL YEAR ENDING JUNE 30, 2018

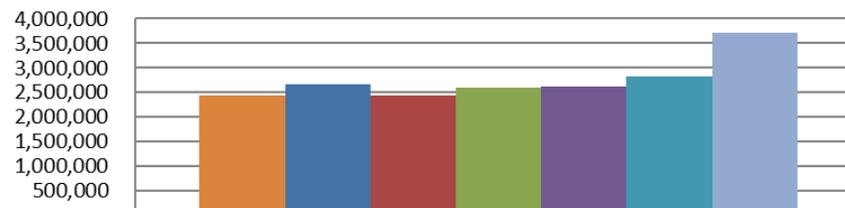


### Revenue by Year



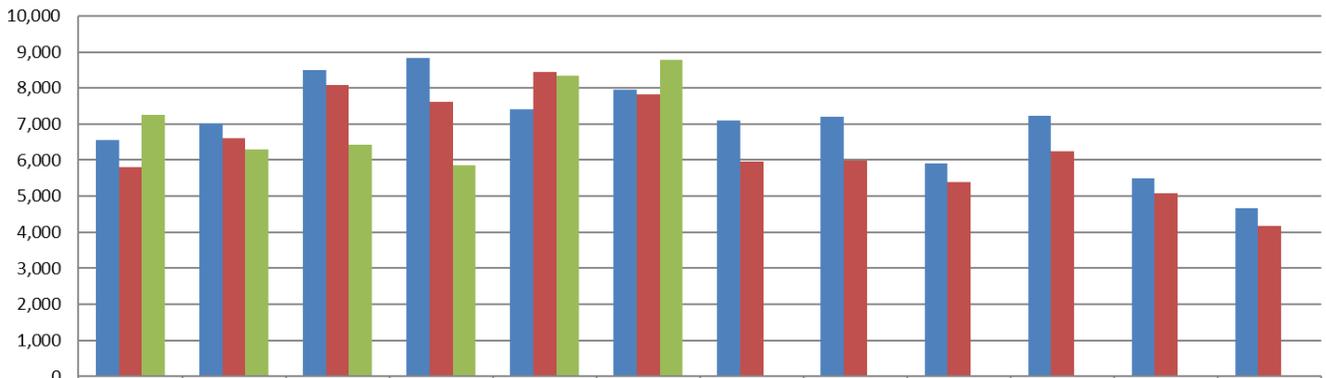
	Income
10/11	2,571,238
11/12	2,636,337
12/13	2,731,610
13/14	2,922,854
14/15	3,067,166
15/16 Actual	3,234,907
16/17 Final Adopted Budget	3,721,558

### Expense by Year

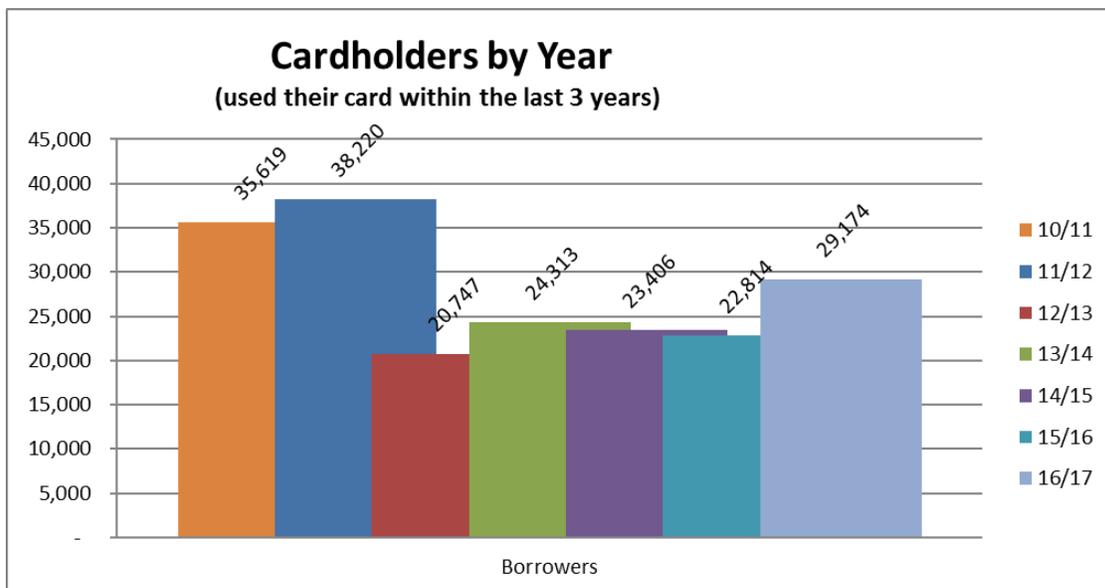
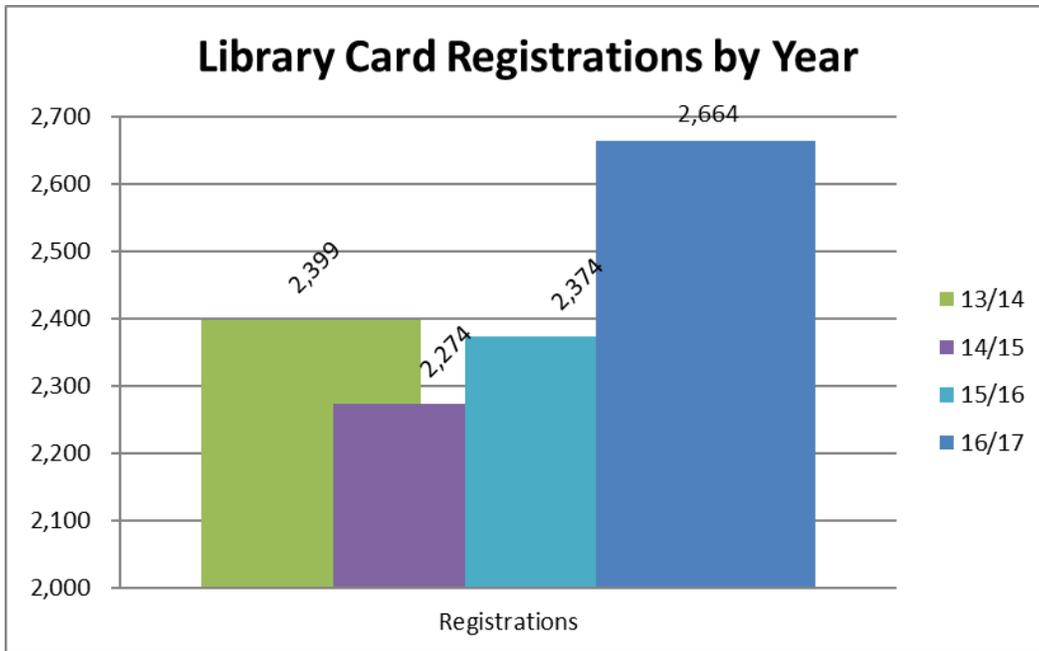
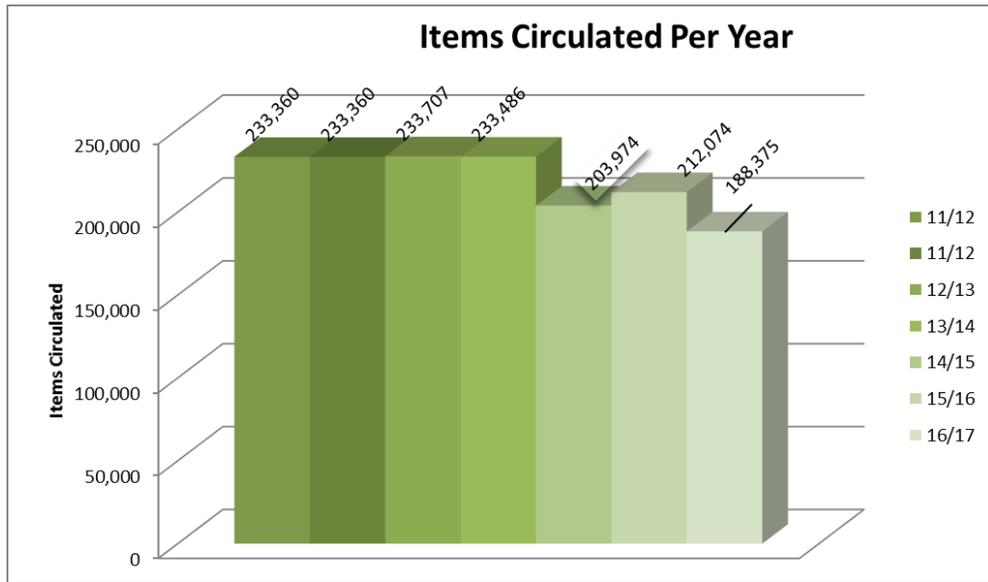


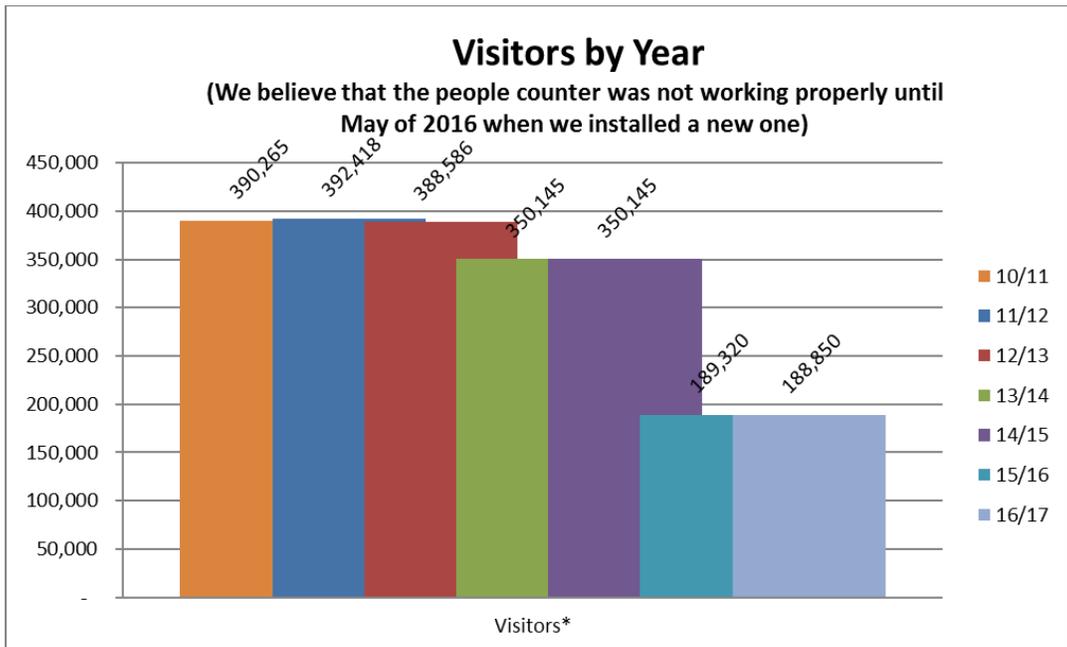
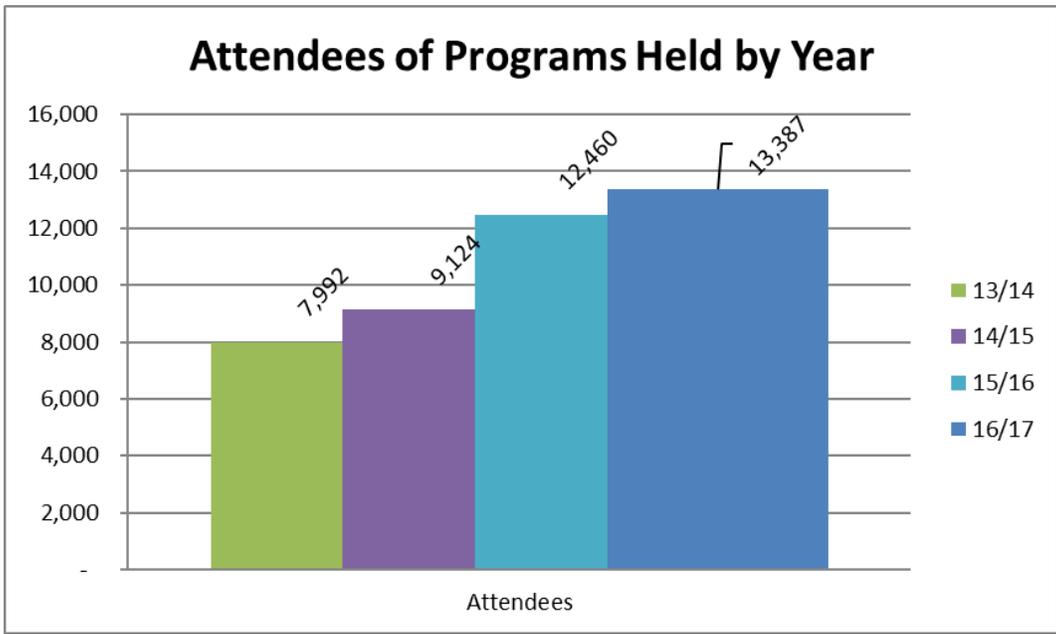
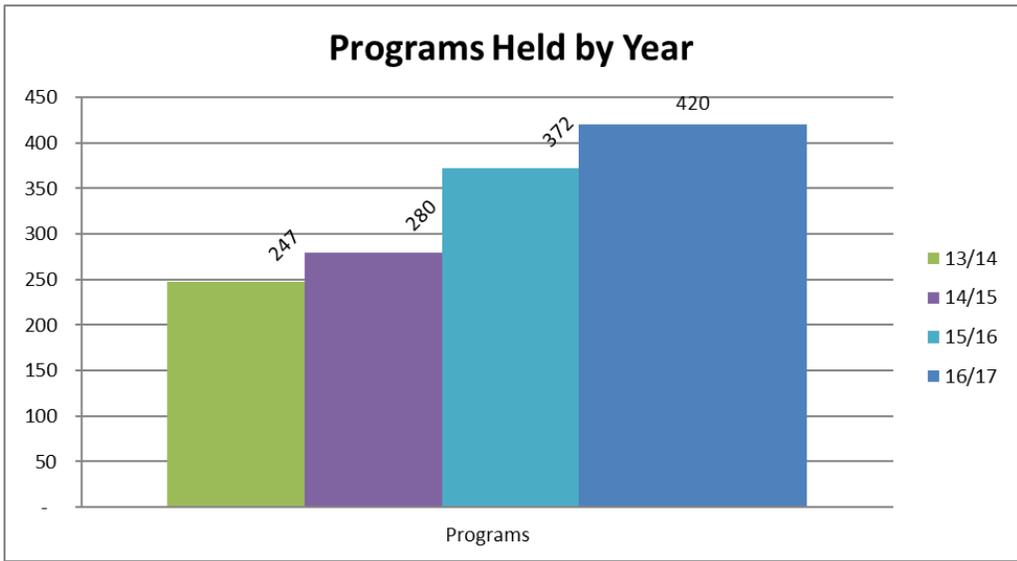
	Expenses
10/11	2,445,706
11/12	2,659,837
12/13	2,432,950
13/14	2,608,977
14/15	2,623,122
15/16 Actual	2,829,538
16/17 Final Adopted Budget	3,721,558

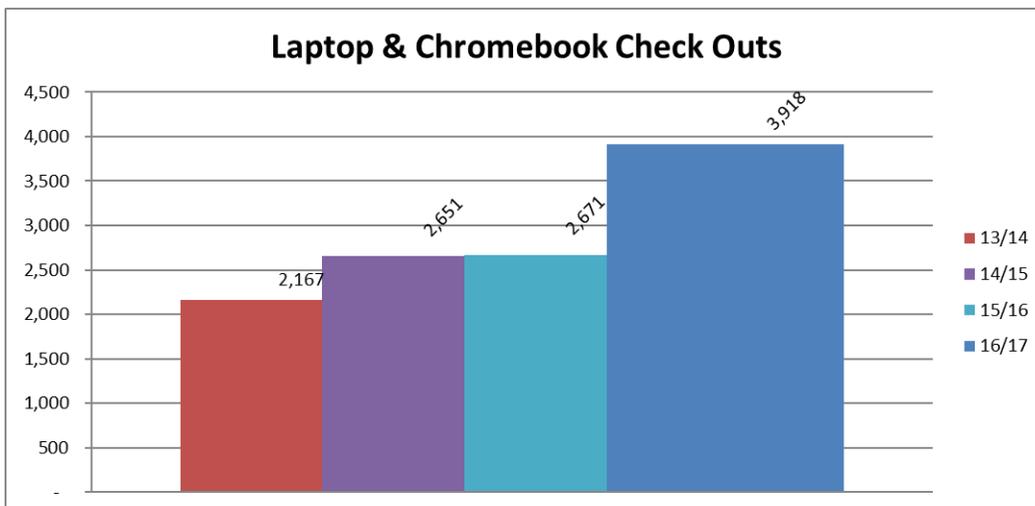
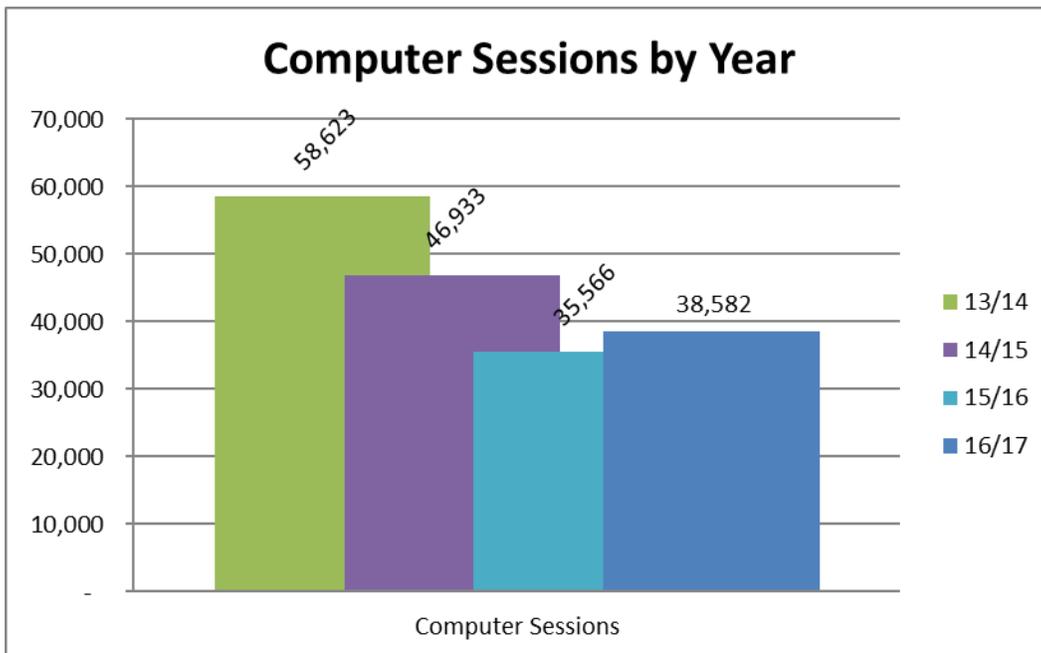
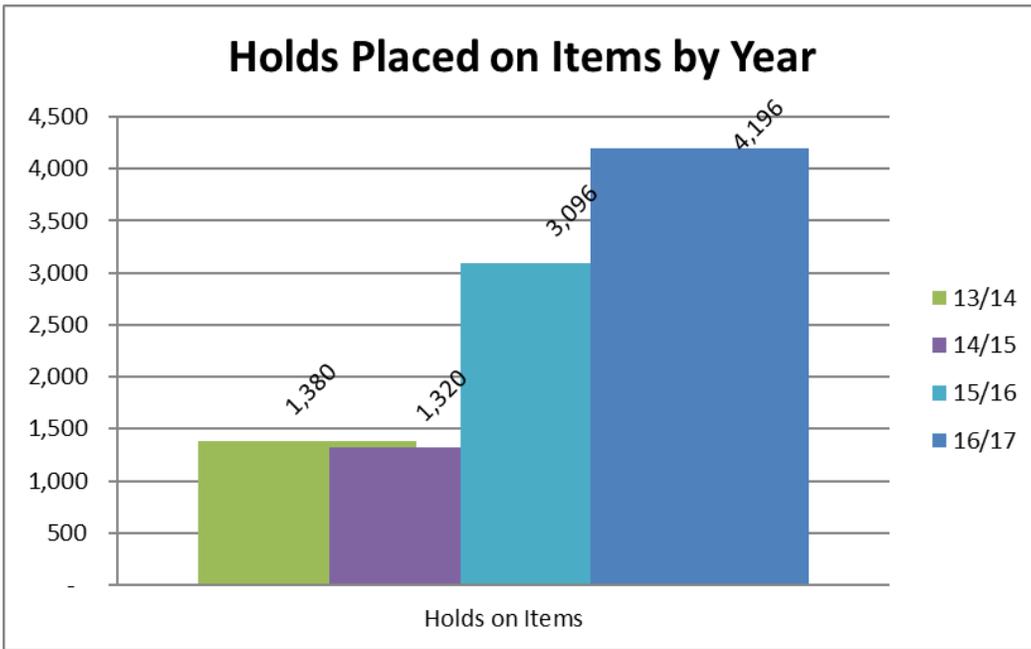
### Business Office Revenue



	January	February	March	April	May	June	July	August	September	October	November	December
2016	6,554	7,009	8,504	8,826	7,421	7,941	7,097	7,192	5,903	7,240	5,490	4,662
2015	5,812	6,604	8,069	7,612	8,453	7,827	5,956	5,986	5,399	6,238	5,079	4,178
2017	7,260	6,293	6,429	5,864	8,338	8,785						







## DEFINITIONS

**Adopted Budget** - The official budget as approved by the Library Board of Trustees at the start of each fiscal year.

**Appropriation** – A legal authorization to incur obligations and to make expenditures for specific purposes.

**Assets** - Physical items owned by the District for which a value has been attached.

**Balanced Budget** - A balanced financial budget in which planned revenues equal expenditures.

**Beginning/Ending (Unappropriated) Fund Balance** - Unencumbered resources available in a fund from the prior/current fiscal year after payment of the prior/current fiscal year's expenditures/expenses. It is essentially the amount of money still available for future purposes.

**Budget** - A plan of financial operation comprised of estimated expenditures for a given period (usually a single fiscal year) and the proposed means of financing the expenditures (through revenues). The Altadena Library District's fiscal year budget is July 1 through June 30.

**Budget Preparation** - Process by which the annual fiscal spending plan is prepared by District staff for presentation as the Library Director's recommended budget to the Library Board of Trustees.

**CalPERS** - Acronym used to denote the California Public Employees Retirement System.

**Capital Expenditures** - Money spent to purchase or construct capital improvement projects.

**Capital Improvement** - A permanent physical addition to the District's assets, including the design, construction, and/or purchase of land, buildings, facilities, or major renovations.

**Capital Improvement Program** - A financial plan of proposed capital improvement projects with single and multiple-year capital expenditures/expenses. The Capital Improvement Program plans for five years and is updated annually.

**Capital Outlay** - A budget appropriation category for equipment having a unit cost of more than \$5,000 and an estimated useful life of over one year.

**Capital Projects** - A major construction, acquisition, or renovation activity which adds value to fixed assets or which increases its useful life of one year or more. Capital Projects are \$5,000 or more and can also be called a capital improvement.

**Department** - A major organizational group of the District with overall management responsibility of an operation or a group or related operations within a function area.

**Employee (or Fringe) Benefits** - Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the governments share of costs for Social Security and the various pension, medical and life insurance plans.

**Expenditure** - The actual spending of Governmental Funds set aside by an appropriation.

**Expense** - The actual total current cost of operations during a period regardless of the timing of related expenditures.

**Fiscal Year** - A twelve-month period of time to which the annual operating budget applies. The Altadena Library District's fiscal year is July 1 - June 30.

**Full-Time Equivalent (FTE)** - A position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time employee working for 20 hours per week would be the equivalent to .5 of a full-time position.

**Fund Balance** - The amount of financial resources available for use. Generally, this represents the detail of all the annual operating surpluses and deficits since the fund's inception.

**Gann Appropriations Limit** - Article XIII-B of the California State Constitution provides limits regarding the total amount of appropriations in any fiscal year from tax proceeds.

**General Fund** - The primary fund of the District used to account for all revenues and expenditures of the District not legally restricted as to use. This fund is used to offset the cost of the District's general operations.

**Goal** – A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

**Grant** - Contributions, gifts of cash, or other assets from another governmental or private entity to be used or expended for a specific purpose, activity, or facility.

**Hourly** – Employees who are paid on a per-hour basis, and receive limited benefits.

**Interest** - Income resulting from the prudent investment of idle cash. The types of investments are controlled by the District’s investment policy in accordance with the California Government Code.

**Materials and Services** – Books, non-print materials, subscriptions and digital materials which compose the library collections, program supplies and expense necessary to provide services to the public; and operating supplies necessary to conduct department operations.

**Objectives** - The expected results or achievements of a budget activity.

**Operating Budget** - A budget that focuses on everyday operating activities and programs.

**Parcel (or Special Assessment, Benefit Assessment) Tax** - A tax placed on per parcel within the District’s boundaries. A parcel tax must be approved by 2/3 of the voters. The Altadena Library District currently levies a parcel tax with the help of the LA County Assessor’s office. The parcel tax was approved by 2/3<sup>ds</sup> of the voters during the November 2014 election and began June 30<sup>th</sup> 2015 and is set to expire June 30<sup>th</sup> 2025.

**Property Tax** - A tax levied on real estate and personal property.

**Reserves** - A portion of the fund balance set aside for a specific purpose.

**Revenues** - Moneys that the District receives as income such as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, donations and interest income.

**Salaries and Benefits** - A budget category which generally accounts for full-time, part-time and on call employees, overtime expenses, and all employee benefits, such as medical, dental, and retirement.

**Taxes** – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term

does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**Undesignated Reserves** – The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.