

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2008-09**

Department: **LIBRARY
(09110)**
Function: **Education**
Activity: **Library Services**
Fund: **General**

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2006-07</u>	<u>BOARD APPROVED EXPENDITURES 2007-08</u>	<u>DEPARTMENT REQUEST 2008-09</u>	<u>CAO RECOMMENDATION 2008-09</u>
<u>SALARIES & EMPLOYEE BENEFITS</u>				
710102 Permanent Salaries	569,274	770,000	812,000	812,000
710103 Extra Help	193,605	90,000	108,873	85,000
710105 Overtime	448	0	0	0
710200 Retirement	133,014	155,000	213,000	213,000
710300 Health Insurance	129,531	157,400	166,000	166,000
710400 Workers' Compensation Insurance	13,648	13,506	8,773	8,773
TOTAL SALARIES & EMPLOYEE BENEFITS	1,039,520	1,185,906	1,308,646	1,284,773
<u>SERVICES & SUPPLIES</u>				
720300 Communications	6,307	6,000	6,900	6,000
720500 Household Expense	1,520	1,320	1,320	1,320
720600 Insurance	3,769	3,295	4,015	4,015
720800 Maintenance - Equipment	6,488	4,000	5,800	4,000
721100 Memberships	9,196	19,020	26,244	20,244
721300 Office Expense	45,676	47,500	59,150	47,500
721306 Equipment<Fixed Asset Limit	0	3,970	0	0
721400 Professional & Specialized Services	77,586	90,000	119,743	95,000
721500 Publication & Legal Notices	250	0	0	0
721600 Rents & Leases - Equipment	1,977	2,500	9,580	8,500
721700 Rents & Leases - Buildings	43,766	45,000	48,000	45,000
721900 Special Departmental Expense	186,020	185,000	224,900	185,000
722000 Transportation & Travel	3,178	2,500	4,631	2,000
722100 Utilities	104,874	112,500	112,500	112,500
TOTAL SERVICES & SUPPLIES	490,607	522,605	622,783	531,079

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<u>OTHER CHARGES</u>				
731305 Contributions to Other Agencies	4,068	5,365	5,426	5,426
TOTAL OTHER CHARGES	4,068	5,365	5,426	5,426
<u>FIXED ASSETS</u>				
740200 Buildings & Improvements	0	120,000	0	0
740300 Equipment / Furniture	65,611	11,000	69,750	6,250
TOTAL FIXED ASSETS	65,611	131,000	69,750	6,250
TOTAL - LIBRARY	1,599,806	1,844,876	2,006,605	1,827,528

COMMENTS

The Madera County Library provides the public with a valuable informational, cultural, and recreational resources. Books, magazines, music, reference materials, electronic media, and a range of support services are made available to patrons countywide. Services and resources are provided through five public facilities including the Main Library in Madera and Branch Libraries in Oakhurst, Chowchilla, North Fork, and Madera Ranchos.

Financing sources for the Library include discretionary County revenues ($\pm 90\%$), Public Library Funds ($\pm 5\%$) and other miscellaneous revenues ($\pm 5\%$). In order to receive Public Library Funds (PLF) in the 2008-09 fiscal year, the County is required to appropriate, at a minimum, the same amount of funding that was appropriated in the previous fiscal year. Based on this requirement, the following recommended Library Budget will meet the necessary maintenance of effort required to receive the estimated 2008-09 PLF allocation of \$57,000.

REVENUE

	<u>Actual</u> <u>2006-07</u>	<u>Actual &</u> <u>Estimated</u> <u>2007-08</u>	<u>Projected</u> <u>2008-09</u>
Public Library Funds (PLF)	\$ 70,000	\$ 82,500	\$ 71,250
Fines & Fees (Library Services)	61,929	50,439	51,000
Copies	10,253	8,532	9,000
Lost Books	10,068	2,459	4,000
Room Rental	225	550	500

STAFFING

<u>Permanent</u>	<u>2007-08 Authorized</u>	<u>2008-09 Request & Recommend</u>
<u>Madera Branch</u>		
Administrative Assistant	1	1
County Librarian	1	1
Librarian I/II/III	2	2
Library Technician	1	1
Library Assistant	5	5
Senior Librarian	1	1
Supervising Librarian	<u>1</u>	<u>1</u>
	12	12
<u>Oakhurst Branch</u>		
Library Assistant	3	3
Senior Library Branch Assistant	<u>1</u>	<u>1</u>
	4	4
<u>Ranchos Branch</u>		
Library Branch Assistant	<u>3</u>	<u>3</u>
	3	3
<u>Chowchilla Branch</u>		
Library Assistant	1	1
Senior Library Branch Assistant	<u>1</u>	<u>1</u>
	2	2
<u>North Fork Branch</u>		
Library Branch Assistant	<u>1</u>	<u>1</u>
	1	1
Total	<u>22</u>	<u>22</u>

SALARIES & EMPLOYEE BENEFITS

- 710102 **Permanent Salaries** are recommended at \$812,000 based on the proposed staffing level.
- 710103 **Extra Help** is recommended at \$85,000. This account provides sick leave, vacation, and Library Page coverage for the Libraries.
- 710200 **Retirement** reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300 **Health Insurance** is based on the employer's share of health insurance premiums.
- 710400 **Workers' Compensation** reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

SERVICES & SUPPLIES

- 720300 **Communications** (\$6,000) covers telephone expenses of the Department.
- 720500 **Household Expense** (\$1,320) provides funds for garbage pickup at the Oakhurst Branch.
- 720600 **Insurance contribution** reflects the Department's contribution to the County's Self-Insured Liability Program.
- 720800 **Maintenance - Equipment** is recommended at \$4,000. This account provides for the maintenance of typewriters, audio/visual equipment, book detection systems, and intrusion alarm systems.
- 721100 **Memberships** is recommended at \$20,244 for membership in the California Library Association (\$300), the American Library Association (\$125), and the California County Librarian's Association (\$75). This account also includes the County's membership in the San Joaquin Valley Library System (\$19,624) and Ohio College Library Consortium (\$120).
- 721300 **Office Expense** is recommended at \$47,500. This account pays for a wide variety of required collection processing materials, supplies for five coin-operated copy machines, book repairs, and clerical supplies.

SERVICES & SUPPLIES (continued)

- 721400 **Professional & Specialized Services** is recommended at \$95,000. This account provides for Madera County's share (\$52,275) of maintaining the Automated Circulation System required to be used by all members of the San Joaquin Valley Library System. This account also includes funds (\$21,587) for Central Site Operations including delivery services and other miscellaneous items related to the centralized operations support function. The increase in this account is due primarily to a reduction in State reimbursements for library programs.
- 721600 **Rents & Leases - Equipment** is recommended at \$8,500. This account provides for copiers at the Madera, Chowchilla, Oakhurst and North Fork Libraries (\$7,000), and for the rental of a car from Central Garage for system meetings and distribution of books to the branch libraries (\$1,500).
- 721700 **Rents & Leases - Building** is recommended at \$45,000 to provide the rental cost for the Ranchos Branch Library.
- 721900 **Special Departmental Expense** is recommended at \$185,000. This account includes funds to purchase magazine/newspaper subscriptions, continuation subscriptions, book preservation, microfilm, book purchases and associated processing costs. Revenue from PLF will finance \$65,000 of the expenditures in this account.
- 722000 **Transportation & Travel** is recommended at \$2,000.
- 722100 **Utilities** is recommended at \$112,500 based on current and anticipated usage for the Main Library, and the Branches at Chowchilla, Oakhurst, North Fork and Madera Ranchos.

OTHER CHARGES

- 731305 **Contributions to Other Agencies** (\$5,426) provides for the County's participation in the San Joaquin Valley Library System's funding for the Blind and Handicapped Resource Center Librarian.

FIXED ASSETS

The following fixed asset purchase is recommended using \$6,250 in Public Library Funds (PLF):

Security Cameras (5) - Main Library (N) (\$6,250)

The following fixed assets were requested but are not recommended:

Paint Building Exterior - Main Library (R) (\$12,000)

Window Solar Screens - Main Library (N) (\$8,000)

Security Gate - Main Library (R) (\$6,250)

Self Checkout System - Oakhurst Branch (N) (\$17,500)

Microfilm Cabinet - Main Library (N) (\$2,000)

Store Front Doors (double, glazed) - Main Library (R) (\$8,000)

LCD Projector and Computer for Powerpoint - Main Library (R) (\$4,000)