



TO: North County Library Authority (NCLA) Commission

FROM: Marcie Scott, Liaison

DATE: May 20, 2019

SUBJECT: Consideration and Adoption of FY 2019-2020 NCLA Operating Budget

Each May the NCLA Board considers and adopts an annual operating budget for the coming fiscal year.

The primary expenditure is the NCLA's funding paid to the Santa Clara County Library District for 17 additional operational hours per week at the Los Altos Library and 25 additional operational hours per week at the Woodland Branch Library. The proposed budget includes expenditures to support the Los Altos Library Redevelopment Project in the amount of \$157,000, as proposed in the preliminary budget prepared by the Redevelopment Task Force. Costs associated with this project have been separated so they can be tracked independent of other expenditures. Administrative costs are proposed consistent with the current fiscal year, with the understanding the NCLA Board will be discussing the payment of some administrative fees pursuant to the JPA language in an upcoming meeting.

The Board will see a change in the revenue side of the budget in FY 19/20. Santa Clara County is providing funding to reach a benchmark service level in all libraries across the County. As a result, additional funding of \$448,689 is available to pay for the extra hours currently funded by NCLA. This is referred to as the "ERAF credit" on the proposed budget. These funds are not permanent, but are expected for the next two years. Another modification in the proposed budget is a new line to reflect interest received only for NCLA's investment fund in LAIF. There is some uncertainty in the amount of interest earned in NCLA's other investment pooled with the City of Los Altos, therefore the actual FY 18/19 and proposed FY 19/20 will only reflect LAIF-generated interest.

Attachments:

- Operating Budget FY 2019/20
- Santa Clara County Library District Budget Request FY 19/20 dated 5/1/19
- Summary and Transaction Reports 7/1/18 – 4/15/19
- Summary and Transaction Reports 7/1/17 – 6/30/18

**NCLA
Operating Budget
Fiscal Year 2019/20**

Item #4a
5/20/19

	2015/16	2016/17	2017/18	2018/19	2019/20
	Actual	Actual	Actual	Actual	Budget
Rate per Parcel	76	76	76	76	76
OPERATING EXPENDITURES					
Service Costs					
County Staffing	545,158	600,704	665,653	723,670	738,523
(minus ERAF credit)					(448,689)
Administrative Costs	10,784	10,779	12,369	22,700	31,750*
Book Costs	25,000	0	0	0	0
Total Operating Expenditures	580,942	611,483	678,022	746,370	289,834
REVENUES					
Tax Revenue	1,046,401	1,048,695	1,049,447	1,048,695	1,048,695
Interest Income	14,045	9,480	10,461		
Interest Received-LAIF				6,437	6,500
Total Revenues	1,060,446	1,058,175	1,059,908	1,055,132	1,055,195
OPERATING SURPLUS/(DEFICIT)	479,504	446,692	381,886	308,762	765,361
Debt Payments	0	0	0	0	0
Activity Balance	479,504	446,692	381,886	308,762	765,361
LIBRARY REDEVELOPMENT PROJ					
Vendors, Consultants, other costs			17,000	39,000	82,000
Election Expenses					75,000
Total Library Project					157,000
FUND BALANCE as of June 30	\$3,127,134	\$3,573,826	\$3,955,712	\$4,264,474	\$4,872,835

*Administrative costs include: NBS parcel audit (6,350); BBK legal (11,800); Maze audit (2,800); MRG Liaison (10,800)



Services & Support Center, 1370 Dell Avenue, Campbell, CA 95008-6604 | www.scccl.org | 408-293-2326

Date: May 1, 2019
To: Marcie Scott, on behalf of the City of Los Altos
From: Nancy Howe, County Librarian, Santa Clara County Library District
Subject: NCLA Request for Fiscal Year 2019-2020

Personnel Budget

The total Santa Clara County Library District budget for personnel for the Los Altos Community Library and the Woodland Branch Library for FY 2019-20 is \$4,224,641, an increase of 6.74% from the current FY 2018-19 personnel budget. However, some of this increase is due to the addition of a full-time Library Clerk for the provision of Passport services. Annualizing this additional cost reduces the year-over-year increase to 4.67%.

NCLA's traditional portion of the personnel budget would be \$738,523, representing 17 hours/week of funding for the Los Altos Library and 25 hours/week funding at the Woodland Branch Library. However, due to increased property tax funding associated with ERAF reimbursements, an additional \$448,689 of Library funding is available for these hours, reducing the NCLA total to \$289,834.

Materials Budget

This request does not contemplate NCLA funding to augment the district's budget for library materials.

Total Request

\$289,834

cc: Marlene Iwamoto, Los Altos Community Librarian

North County Library Authority Personnel Budget Requests for FY 2019-20

ESTIMATED 2019/20 COSTS NCLA Extra Hours	Times	Salary & Benefit Cost/Hr	Hours per week	# of Staff	Cost per week	Weeks per year	Annual Cost
Librarian II	M-W 10-1	\$ 69.83	9	4.5	\$ 2,828.17	52	\$147,065
Senior Clerk	M-W 10-1	\$ 57.87	9	1	\$ 520.83	52	\$27,083
Library Clerk II	M-W 10-1	\$ 45.95	9	3	\$ 1,240.57	52	\$64,510
Library Page	M-W 10-1	\$ 33.86	9	3	\$ 914.31	52	\$47,544
Janitor (Prorated)	M-W 10-1	\$ 30.03	9	1	\$ 270.27	52	\$14,054
Librarian II	Th 6-9	\$ 69.83	3	2	\$ 418.99	52	\$21,787
Senior Clerk	Th 6-9	\$ 57.87	3	1	\$ 173.61	52	\$9,028
Library Clerk II	Th 6-9	\$ 45.95	3	1	\$ 137.84	52	\$7,168
Library Page	Th 6-9	\$ 33.86	3	2	\$ 203.18	52	\$10,565
Janitor (Prorated)	Th 6-9	\$ 30.03	3	1	\$ 90.09	52	\$4,685
Librarian II	Fri-Sun 6-7	\$ 69.83	3	2	\$ 418.99	52	\$21,787
Senior Clerk	Fri-Sun 6-7	\$ 57.87	3	1	\$ 173.61	52	\$9,028
Library Clerk II	Fri-Sun 6-7	\$ 45.95	3	1	\$ 137.84	52	\$7,168
Library Page	Fri-Sun 6-7	\$ 33.86	3	2	\$ 203.18	52	\$10,565
Janitor (Prorated)	Fri-Sun 6-7	\$ 30.03	3	1	\$ 90.09	52	\$4,685
Librarian II	Sun 10-12	\$ 69.83	2	2	\$ 279.33	52	\$14,525
Senior Clerk	Sun 10-12	\$ 57.87	2	1	\$ 115.74	52	\$6,019
Library Clerk II	Sun 10-12	\$ 45.95	2	1	\$ 91.89	52	\$4,779
Library Page	Sun 10-12	\$ 33.86	2	1	\$ 67.73	52	\$3,522
Janitor (Prorated)	Sun 10-12	\$ 30.03	2	1	\$ 60.06	52	\$3,123
Los Altos Subtotal							\$438,689
Librarian II		\$ 69.83	25	1	\$ 1,745.78	52	\$90,781
Senior Clerk		\$ 57.87	19	1	\$ 1,099.53	52	\$57,176
Library Clerk II		\$ 45.95	25	1	\$ 1,148.68	52	\$59,731
Library Clerk II		\$ 45.95	5	1	\$ 229.74	52	\$11,946
Library Page		\$ 33.86	25	1.5	\$ 1,269.88	52	\$66,034
Janitor (Prorated)		\$ 11.85	23	1	\$ 272.44	52	\$14,167
Woodland Subtotal*							\$299,835
GRAND TOTAL							\$738,523
ERAF FUNDING							(\$448,689)
NEW TOTAL							\$289,834

*Per the Santa Clara County Library JPA Agreement, Woodland Branch is operated a minimum of 20 hours per week (referred to as the "Platform.") Since 1991, NCLA has funded 12 additional hours per week. In FY 2008-09, NCLA funded an additional 7 hours per week (Mondays 1-8pm), bringing the total service hours per week to 45, of which 19 were funded by NCLA. Then, as of January 2018, NCLA began funding Sunday hours (11 am-5 pm), bringing the total services hours per week to 51, of which 25 are funded by NCLA.

**NORTH COUNTY LIBRARY AUTH FUND
CITY OF LOS ALTOS
Summary of Revenues and Expenditures
7/1/2018 - 4/15/2019**

		AS of 4/15/19
CASH		715,616.06
LAIF-NCLA		317,967.75
INVESTMENT CUSTODIAL		<u>3,132,000.00</u>
	CASH AND INVESTMENTS	<u>4,165,583.81</u>
CLAIM AGAINST CASH		
Due to Bond Holders		30,000.00
REVENUES		
	Taxes & Special Assessments	5,577.42
	Interest	38,895.52
	Unrealized Gain(Loss)	39,222.79
	Library Tax Collections	<u>643,189.18</u>
	TOTAL REVENUES	<u>726,884.91</u>
EXPENDITURES		
	Salaries & Wages	411,549.66
	Administrative Costs	52,740.29
	Book Costs	-
	TOTAL EXPENDITURES	<u>464,289.95</u>
NET CHANGE	revenues over expenditures	<u>262,594.96</u>

CITY OF LOS ALTOS
 7/1/2018 - 4/15/2019
 Transaction Details

Account Number 00050-4300 Org Key Title NORTH COUNTY LIBRARY AUTH FUND Object Desc. INTEREST INCOME

Date	Reference	Sb	Misc Description	Amount
10/31/2018	JE191014	2019 JE	LAIF Int - NCLA 9/18	-1,697.33
1/15/2019	JE190114	2019 JE	LAIF Int - NCLA 12/18	-1,897.97
4/15/2019	JE190413	2019 JE	LAIF Int - NCLA 3/19	-1,982.12

Object 4300 Total: Object Total: -5,577.42
 Net EN: 0
 Object Total with EN: -5,577.42

Account Number 00050-4305 Org Key Title NORTH COUNTY LIBRARY AUTH FUND Object Desc. PORTFOLIO INCOME

Date	Reference	Sb	Misc Description	Amount
10/31/2018	JE191012	2019 JE	PFM PORTFOLIO INTEREST 9/18	-12,106.62
1/15/2019	JE190109	2019 JE	PFM PORTFOLIO INTEREST 12/18	-13,906.96
4/15/2019	JE190412	2019 JE	PFM PORTFOLIO INTEREST 3/19	-12,881.94

Object 4305 Total: Object Total: -38,895.52
 Net EN: 0
 Object Total with EN: -38,895.52

Account Number 00050-4310 Org Key Title NORTH COUNTY LIBRARY AUTH FUND Object Desc. UNREALIZED GAIN/LOSS

Date	Reference	Sb	Misc Description	Amount
7/1/2018	JE190713	2019 JE	GASB 31 PFM MKT VAL 6/18 REV	-31,546.85
7/1/2018	JE190716	2019 JE	REV GASB 31 NCLALAI F MKT VAL	-582.38
7/31/2018	JE190731	2019 JE	REV GASB 31 PFM MKT VAL 6/18	31,546.85
12/31/2018	JE191226	2019 JE	GASB31 PFM MKT VAL 1st QTR	1,050.87
1/31/2019	JE190120	2019 JE	GASB 31 PFM MKT VAL ADJ-12/18	-15,936.74
4/15/19	JE190416	2019 JE	GASB 31 PFM MKT VAL ADJ-3/19	-23,754.54

Object 4310 Total:
 Object Total: -39,222.79
 Net EN: 0.00
 Object Total with EN: -39,222.79

Account Number 00050-4905 Org Key Title NORTH COUNTY LIBRARY AUTH FUND Object Desc. LIBRARY TAX COLLECTIONS

Date	Reference	Sb	Misc Description	Amount
1/31/2019	JE190119	2019 JE	CO SEC SEC 12/10/18 FINAL	-643,189.18
			Object 4905 Total:	-643,189.18
			Net EN:	0.00
			Object Total with EN:	-643,189.18

TOTAL REVENUES -726,884.91

Account Number 00050-5010 Org Key Title NORTH COUNTY LIBRARY AUTH FUND Object Desc. SALARIES

Date	Reference	Sb	Misc Description	Amount
2/6/2019	10319	2019 OH	SANTA CLARA COU LARL 070118-12	411,549.66

Object 5010 Total: 411,549.66
 Object Total with EN: 411,549.66

Account Number 00050-5270 Org Key Title NORTH COUNTY LIBRARY AUTH FUND Object Desc. PROFESSIONAL SERVICES

Date	Reference	Sb	Misc Description	Amount
8/9/2018	61800241	2019 OH	NBS GOVERNMENT QTR FEES 070118	1,541.58
8/22/2018	12470	2019 OH	GODBE RESEARCH 8-2018 NCLA BON	29,750.00
9/6/2018	828669	2019 OH	BEST BEST & KRI 38093.00001 TH	768
9/6/2018	828670	2019 OH	BEST BEST & KRI 38093.00002 TH	967.5
10/7/2018	830747	2019 OH	BEST BEST & KRI 38093.00001 TH	59
10/17/2018	918000799	2019 OH	NBS GOVERNMENT SVC 100118-123	1,590.56
10/31/2018	29840	2019 OH	MAZE & ASSOCIAT NCLA REPORT	1,360.00
10/31/2018	832791	2019 OH	BEST BEST & KRI 38093.00002 TH	103.31
10/31/2018	832792	2019 OH	BEST BEST & KRI 38093.00100 TH	260
11/28/2018	835962	2019 OH	BEST BEST & KRI 38093.00001 TH	1,328.44
11/28/2018	835963	2019 OH	BEST BEST & KRI 38093.00002 TH	22.5
11/28/2018	03-18-383	2019 OH	Municipal Resou 318017-los-08	900
1/8/2019	837123	2019 OH	BEST BEST & KRI 38093.00001 th	661
1/8/2019	837124	2019 OH	BEST BEST & KRI 38093.00002 TH	1,012.50
1/23/2019	840273	2019 OH	BEST BEST & KRI 38093.00001 th	413
1/24/2019	30476	2019 OH	MAZE & ASSOCIAT SVC DEC 2018	1,384.00
2/6/2019	1218000182	2019 OH	NBS GOVERNMENT QTR ADMIN FEE 0	1,590.45
3/20/2019	842776	2019 OH	BEST BEST & KRI 38093.00001 0	1,752.50
3/20/2019	842777	2019 OH	BEST BEST & KRI 38093.00002 0	900
3/20/2019	843670	2019 OH	BEST BEST & KRI 38093.00001 T	413
3/20/2019	843671	2019 OH	BEST BEST & KRI BBK serves as	472.5
4/4/2019	3/19/61	2019 OH	Municipal Resou 318017-LOS-08	3,900.00
4/4/2019	219000257	2019 OH	NBS GOVERNMENT TAX ROLL BILLIN	1,590.45

Object 5270 Total: 52,740.29
 Net EN: 0.00

Object Total with EN: 52,740.29

TOTAL EXPENDITURES 464,289.95

NET CHANGE -262,594.96

Account Number	Org Key Title	Object Desc.	Sb	Misc.	Description	Amount
00050-4300	NORTH COUNTY LIBRARY AUTH FUND	INTEREST INCOME				
Date	Reference		Sb	Misc.	Description	Amount
7/1/2017	JE180720		2018 JE		GASB 31 NCLA LAIF MKT VAL 6/17	-325.78
10/31/2017	JE181017		2018 JE		LAIF Int - NCLA 9/17	-833.69
1/31/2018	JE180112		2018 JE		LAIF Int - NCLA 12/17	-937.58
4/30/2018	JE180410		2018 JE		LAIF Int - NCLA 3/18	-1,152.50
6/30/2018	JE180636		2018 JE		NCLA LAIF INT ACCRUAL-6/18	-1,475.32
Object 4300 Total:						-4,724.87
Net EN:						0
Object Total with EN:						-4,724.87

Account Number	Org Key Title	Object Desc.	Sb	Misc.	Description	Amount
00050-4305	NORTH COUNTY LIBRARY AUTH FUND	PORTFOLIO INCOME				
Date	Reference		Sb	Misc.	Description	Amount
10/31/2017	JE181015		2018 JE		PFM PORTFOLIO INTEREST 6/17	-6,139.19
1/31/2018	JE180115		2018 JE		PFM PORTFOLIO INTEREST 12/17	-11,128.69
4/30/2018	JE180424		2018 JE		PFM PORTFOLIO INTEREST 3/18	-8,692.97
6/30/2018	JE180634		2018 JE		PFM PORTFOLIO INTEREST 6/18	-11,904.95
Object 4305 Total:						-37,865.80
Net EN:						0.00
Object Total with EN:						-37,865.80

Account Number	Org Key Title	Object Desc.	Sb	Misc.	Description	Amount
00050-4310	NORTH COUNTY LIBRARY AUTH FUND	UNREALIZED GAIN/LOSS				
Date	Reference		Sb	Misc. <td>Description</td> <td>Amount</td>	Description	Amount

Date	Reference	Sb	Misc.	Description	Amount
1/31/2018	JE180116	2018 JE		GASB31 PFM MKT VAL 1st QTR	820.46
4/30/2018	JE180425	2018 JE		GASB31 PFM MKT VAL 2nd QTR	14,076.75
4/30/2018	JE180427	2018 JE		GASB31 PFM MKT VAL 3RD QTR	15,174.34
Reverse in FY17/18 no					
6/30/2018	JE180639	2018 JE		GASB 31 NCLA LAIF MKT VAL ACC	582.38
6/30/2018	JE180637	2018 JE		GASB31 PFM MKT VAL 4TH QTR	1,475.30
loss, see FY18/19 reversal					
				Object 4310 Total:	32,129.23
				Net EN:	0.00
				Object Total with EN:	32,129.23

Account Number 00050-4905 Org Key Title NORTH COUNTY LIBRARY AUTH FUND Object Desc. LIBRARY TAX COLLECTIONS

Date	Reference	Sb	Misc.	Description	Amount
1/31/2018	JE180111	2018 JE		CO SC SEC 12/10/17 FINAL	-677,769.52
6/30/2018	JE180611	2018 JE		CO SC SEC 4/10/18 FINAL	-371,678.00
				Object 4905 Total:	-1,049,447.52
				Net EN:	0.00
				Object Total with EN:	-1,049,447.52

TOTAL REVENUES

-1,059,908.96

Account Number 00050-5010 Org Key Title NORTH COUNTY LIBRARY AUTH FUND Object Desc. SALARIES

Date	Reference	Sb	Misc.	Description	Amount
3/31/2018	JE180332	2018 JE		To reclass NCLA expense	372,883.61
6/30/2018		2018 OH	62818	SANTA CLARA COU LIBRARY COST O	292,762.39
6/30/2018	15528CM	2018 OH		SANTA CLARA COU REVERSE INV 01	-372,883.61
6/30/2018	15528DB	2018 OH		SANTA CLARA COU ADD POTO INV	372,883.61

Object 5010 Total: 665,646.00
 Object Total: 665,646.00
 Net EN: 0.00
 Object Total with EN: 665,646.00

Account Number	Org Key Title	Object Desc.	Misc.	Description	Amount
00050-5270	NORTH COUNTY LIBRARY AUTH FUND	PROFESSIONAL SERVICES			
Date	Reference	Sb			
8/16/2017		2017 OH		NBS GOVERNMENT NORTHCOUNTYLIBR	1,488.48
11/2/2017		2018 OH		NBS GOVERNMENT MEASURE I/TAX R	1,541.82
11/3/2017		2018 OH		MAZE & ASSOCIAT SVC OCTOBER-AU	1,200.00
11/15/2017		2018 OH		BERLINER COHEN 17395.001 SVC T	300
1/11/2018		2018 OH		NBS GOVERNMENT NORTHCOUNTYLIBR	1,541.82
2/22/2018		2018 OH		MAZE & ASSOCIAT SVC DEC 2017 F	1,058.00
2/22/2018		2018 OH		GROUP 4 ARCHITE 18510-01 SVC T	3,495.00
3/22/2018		2018 OH		SANTA CLARA COU LIBRARY COSTS	372,883.61
3/22/2018		2018 OH		BERLINER COHEN 17395.001 013 S	90
3/22/2018		2018 OH		GROUP 4 ARCHITE 18510-01 SVC	5,130.09
3/31/2018	JE180332	2018 JE		To reclass NCLA expense	-372,883.61
4/19/2018		2018 OH		GROUP 4 ARCHITE 18510-01 THRO	4,436.30
4/19/2018		2018 OH		STRATA A/P INC SVC THROUGH 040	30,695.40
5/4/2018		2018 OH		NBS GOVERNMENT SVC 040118-0630	1,541.84
5/14/2018		2018 AR		AutoId: AR180504 Job: 319693	-4,736.66
5/14/2018		2018 AR		AutoId: AR180503 Job: 319694	-4,736.66
5/16/2018		2018 OH		GROUP 4 ARCHITE 18510-01 THRO	1,148.61
5/22/2018		2018 AR		AutoId: AR180507 Job: 319980	-11,368.66
5/22/2018		2018 AR		AutoId: AR180506 Job: 319981	-11,368.66
6/1/2018		2018 OH		STRATA A/P INC 255-18 SVC APR	3,410.60
6/30/2018	JE180688	2018 JE		RECLASS NCLA PORTION FOR PFM	2,905.17
6/30/2018	JE180663	2018 JE		MRG Invoices Reclass 3-18-134, 3-18-240	6,800.00
6/30/2018		2018 OH		BEST BEST & KRI 38093.00001 TO	531
6/30/2018		2018 OH		BEST BEST & KRI 38093.00002 T	112.5
6/30/2018		2018 OH		BEST BEST & KRI 38093.00100 T	1,798.00