

**Town of San Anselmo Library  
Staff Report  
June 9, 2016**

**For June 14, 2016 Meeting**

**To:** Library Tax Oversight Committee  
**From:** Linda Kenton, Town Librarian  
**Subject:** 2016/17 Library Tax Budget

**Recommendation**

That the Library Tax Oversight Committee approve the 2016/17 Library Tax Budget.

**Background**

In June of 2014, voters of the Town of San Anselmo approved a renewal of the 2010 library parcel tax (Attachment 1). The 2014 renewal, known as Measure E, read as follows:

*To maintain and enhance San Anselmo Library open hours, adult and children's programs, and general library services, an ordinance was adopted approving a Special Library Services Tax of \$54.00 per year per real estate parcel located in San Anselmo with a three percent (3%) annual cost of living increase, for a period of nine (9) years to augment money from the Town of San Anselmo's funding of library services and with expenditures monitored by an oversight committee.*

The dollar amounts over the course of the parcel tax are projected in this chart.

<b>\$54.00, 9-Year Parcel tax with 3.00% Cost of Living (COLA) annual percentage increase</b>				
			<b>TAX</b>	<b>REVENUE</b>
<b>Year 1</b>	<b>2015-16</b>		\$54.00	\$254,826
<b>Year 2</b>	<b>2016-17</b>		\$55.62	\$262,471
<b>Year 3</b>	<b>2017-18</b>		\$57.29	\$270,345
<b>Year 4</b>	<b>2018-19</b>		\$59.01	\$278,455
<b>Year 5</b>	<b>2019-20</b>		\$60.78	\$286,809
<b>Year 6</b>	<b>2020-21</b>		\$62.60	\$295,413
<b>Year 7</b>	<b>2021-22</b>		\$64.48	\$304,276
<b>Year 8</b>	<b>2022-23</b>		\$66.41	\$313,388
<b>Year 9</b>	<b>2023-24</b>		\$68.40	\$322,779

The ballot measure passed with 73% of the vote.

The role of the Library Tax oversight committee was codified in this measure since it was not part of the original 2010 parcel tax. The group has been an instrumental part of the process.

## **Discussion**

Renewal of the parcel tax means that the library is able to keep our Children's Librarian and all the gains in services made during the previous six years. The projected revenue for FY2016/17 is \$250,000.00 according to the Marin County Assessor's office. It is about \$12,000.00 less than was projected in the original calculation. There is an anticipated beginning balance of \$46,000.00 carried over from previous years. As a result, total expenditures exceed total revenues by about \$2,400.00, but which is covered by the beginning balance.

Beyond just maintenance of services however, the library will continue to enhance services. Effective July 1, 2015, the Library expanded open hours from 46 to 51 hours per week. The new hours are on Tuesday evenings from 5-8pm and Wednesday mornings from 10am-12pm. This requires additional staff which accounts for salary increases. One regular part-time employee's hours were increased to full-time to be paid from the library parcel tax budget. In addition, extra hire librarian and library assistant hours are calculated.

The MARINet consortium continues to discover, evaluate, and add new services, and with our joint buying power, this is extremely cost-effective for smaller libraries like San Anselmo. The increase in automated catalog and circulation reflects anticipated increases in our membership dues to cover new products. Currently Link+, Mango Languages, eBooks, and Discover & Go are examples of additional services for patrons acquired through MARINet.

The materials budget is strong and is expected to fully cover new print, audio and eResources. Some new products the staff is currently researching include a popular resource called Lynda.com, another format for audio books called play-a-way, an online music service, among a variety of other new possibilities.

Programming and events allocations are slightly reduced but due to the Friends of the Library continued and very generous support for all library programs, staff feels like programming will not be impacted by the reduction in the Library Tax allocation. The category for outside services—other has been combined with outside services—programming.

It is important to remember that the parcel tax budget works in conjunction with the general fund budget. Not all library operations or services rely on the parcel tax, but rather the majority of the money to run the library is from the general fund library allocation.

The library anticipates many new offerings for library patrons as we continue to develop the best library possible for our community. The parcel tax funds continue to be spent in a steady, conservative manner with the intent to enhance services in the manner that most directly meets San Anselmo library patrons' needs.

Respectfully Submitted,

Linda Kenton  
Town Librarian

<b>Revenues &amp; Expenditures</b>			2014-2015	2015-2016	2015-2016	2016-2017
			Actuals	Revised Budget	Estimated Actuals	Proposed Budget
<b>REVENUE</b>						
	LIBRARY TAX		220,780	243,000	243,000	250,000
<b>TOTAL REVENUE</b>			<b>220,780</b>	<b>243,000</b>	<b>243,000</b>	<b>250,000</b>

<b>EXPENDITURES</b>						
<b>Labor Costs</b>						
	REGULAR SALARIES		87,161	109,034	109,034	115,828
	TEMPORARY HELP		32,165	40,000	40,000	42,000
	OVERTIME AND LEAVE BUYOUT		681	0	0	0
	RETIREMENT		11,399	9,281	9,281	10,532
	BENEFITS		22,774	24,610	24,610	24,399
	CASH BACK		6,519	11,101	11,101	11,101
	PAYROLL TAXES		9,679	11,725	11,725	8,804
	<b>Total Labor Costs</b>		<b>170,377</b>	<b>205,751</b>	<b>205,751</b>	<b>212,664</b>
<b>Services and Supplies</b>						
	OUTSIDE SERVICES - PROGRAMMING		10,106	5,000	5,000	1,000
	OUTSIDE SERVICES-OTHER		0	0	0	0
	AUTOMATED CATALOG AND CIRCULATION		14,924	20,000	7,170	5,000
	MAINTENANCE - COMPUTERS		4,058	2,000	3,000	1,248
	DEPARTMENTAL SUPPLIES		1,576	1,000	1,000	500
	ADULT BOOKS		16,668	10,000	20,000	10,000
	CHILDRENS BOOKS		7,478	10,000	12,000	10,000
	AUDIO/VISUAL BOOKS		1,350	5,000	5,000	3,000
	MAGAZINES AND NEWSPAPERS		3,308	3,000	3,000	2,000
	VIDEOS		2,853	2,500	7,500	5,000
	REFERENCE AND E BOOKS		102	100	100	0
	E BOOKS		499	5,000	2,000	2,000
	<b>Total Services and Supplies</b>		<b>62,923</b>	<b>63,600</b>	<b>65,770</b>	<b>39,748</b>
<b>TOTAL EXPENDITURES</b>			<b>233,300</b>	<b>269,351</b>	<b>271,521</b>	<b>252,412</b>

**TOWN OF SAN ANSELMO  
LIBRARY TAX FUND  
Proposed Budget, Fiscal Year 2016-2017**

Description	2014-2015	2015-2016		2016-2017
	Actual	Rev Budget	Est. Actual	Budget
<b>BEGINNING BALANCE</b>	<b>87,635</b>	<b>75,115</b>	<b>75,115</b>	<b>46,594</b>
<b>REVENUE</b>				
Revenue	220,780	243,000	243,000	250,000
<b>TOTAL REVENUE</b>	<b>220,780</b>	<b>243,000</b>	<b>243,000</b>	<b>250,000</b>
<b>TOTAL RESOURCES</b>	<b>308,415</b>	<b>318,115</b>	<b>318,115</b>	<b>296,594</b>
<b>EXPENDITURES</b>	233,300	269,351	271,521	252,412
<b>TOTAL EXPENDITURES</b>	<b>233,300</b>	<b>269,351</b>	<b>271,521</b>	<b>252,412</b>
<b>ENDING BALANCE - Committed</b>	<b>75,115</b>	<b>48,764</b>	<b>46,594</b>	<b>44,182</b>
<b>TOTAL BUDGET</b>	<b>308,415</b>	<b>318,115</b>	<b>318,115</b>	<b>296,594</b>

## **Attachment 1**

### **2010 Library Parcel Tax**

In June 2010, voters of the Town of San Anselmo approved a \$49 a year parcel tax in support of the Town Library. 75% of voters approved the five-year measure.

Purpose of the library parcel tax:

*The parcel tax is meant to **increase the San Anselmo Library open hours, improve children's services at the Library including hiring a special children's Librarian, and enhance general Library services.***

The Town Council, in November 2010, approved a plan of service for the parcel tax monies. This included hiring a Children's Librarian and a Library Assistant, increasing open hours from 36 to 46 and establishing the Library Tax Oversight Committee. The library increased open hours in January 2011, the appropriate staff was hired and increased services followed.

The Library Tax Oversight Committee has reviewed and approved each year's budget since first meeting in 2011.