

**Town of San Anselmo Library
Staff Report
April 24, 2018**

For May 2, 2018 Meeting

To: Library Tax Oversight Committee
From: Linda Kenton, Town Librarian
Subject: 2018/19 Library Tax Budget

Recommendation

That the Library Tax Oversight Committee review the 2018/19 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.

\$54.00, 9-Year Parcel tax with 3.00% Cost of Living (COLA) annual percentage increase				
			TAX	REVENUE
Year 1	2015-16		\$54.00	\$254,826
Year 2	2016-17		\$55.62	\$262,471
Year 3	2017-18		\$57.29	\$270,345
Year 4	2018-19		\$59.01	\$278,455
Year 5	2019-20		\$60.78	\$286,809
Year 6	2020-21		\$62.60	\$295,413
Year 7	2021-22		\$64.48	\$304,276
Year 8	2022-23		\$66.41	\$313,388
Year 9	2023-24		\$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 seven years. The library is open 51 hours per week serving the recreational, informational and intellectual needs of our community and including a well-thought-out slate of programs for residents of all ages. The projected revenue for FY2018/19 is \$266,770.00 according to the Marin County Assessor's office. There is an estimated beginning balance of \$126,000.00 carried over from previous years. This budget is calculated earlier in the year than in previously which may account for the larger fund balance. Total expenditures exceed total revenues by about \$9,200.00, but which is covered by the beginning balance.

The MARINet consortium continues to discover, evaluate, and deliver 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 cost reflects anticipated increases in our membership dues to cover new products. Currently Link+, Mango Languages, eBooks, Ancestry.com, Brainfuse, Zinio digital magazines, 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 digital resources.

Programming and events allocations are 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.

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. Identifying one-time expenditures to spend down the ending balance remains a goal. In addition, the Library plans to reduce some overdue fines to be more in line with neighboring jurisdictions. This will come before Town Council at an upcoming meeting as part of a Town-wide fee study. The parcel tax is expected to absorb the small loss in fines revenues.

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

**TOWN OF SAN ANSELMO
LIBRARY TAX FUND
Proposed Budget, Fiscal Year 2018-2019**

Description	2016-2017	2017-2018		2018-2019
	Actual	Rev Budget	Est. Actual	Budget
BEGINNING BALANCE	94,705	93,212	93,212	126,194
REVENUE				
Revenue	251,658	259,000	259,000	266,770
TOTAL REVENUE	251,658	259,000	259,000	266,770
TOTAL RESOURCES	346,363	352,212	352,212	392,964
EXPENDITURES	253,151	265,964	226,018	276,028
TOTAL EXPENDITURES	253,151	265,964	226,018	276,028
ENDING BALANCE - Committed	93,212	86,248	126,194	116,936
TOTAL BUDGET	346,363	352,212	352,212	392,964

Library Tax Fund Revenue and Expenditure Summary		2016- 2017	2017-18	2017-18	2018-19
		Actuals	Revised Budget	Estimated Actuals	Proposed Budget
REVENUE					
	LIBRARY TAX	251,658	259,000	259,000	266,770
TOTAL REVENUE		251,658	259,000	259,000	266,770

EXPENDITURES					
Labor Costs					
	REGULAR SALARIES	116,322	117,325	87,705	118,010
	TEMPORARY HELP	36,242	40,000	34,660	40,000
	OVERTIME AND LEAVE BUYOUT	0	0	0	0
	RETIREMENT	9,911	10,217	7,751	10,822
	BENEFITS	23,204	24,715	16,990	26,565
	CASH BACK	2,322	6,702	5,509	6,702
	PAYROLL TAXES	11,849	12,035	9,782	9,028
	Total Labor Costs	199,850	210,994	162,397	211,127
Services and Supplies					
	OUTSIDE SERVICES - PROGRAMMING	667	500	738	500
	MARINET	9,758	6,605	6,405	6,898
	MAINTENANCE - COMPUTERS	344	1,200	4,312	2,000
	CENIC NETWORK SERVICES	0	8,265	8,265	10,003
	DEPARTMENTAL SUPPLIES	994	400	1,054	500
	ADULT BOOKS	20,772	15,000	21,473	22,000
	CHILDRENS BOOKS	9,700	15,000	12,713	15,000
	AUDIO/VISUAL BOOKS	2,391	1,000	613	1,000
	DVDS	5,816	4,000	5,125	2,000
	E BOOKS	2,859	3,000	2,923	5,000
	Total Services and Supplies	53,301	54,970	63,621	64,901
TOTAL EXPENDITURES		253,151	265,964	226,018	276,028

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.