

**Town of San Anselmo Library  
Staff Report  
May 16, 2019**

**For June 5, 2019 Meeting**

**To:** Library Tax Oversight Committee  
**From:** Linda Kenton, Town Librarian  
**Subject:** 2019/20 Library Tax Budget

**Recommendation**

That the Library Tax Oversight Committee review the 2019/20 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 eight 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 FY2019/20 is \$274,773.00 according to the Marin County Assessor's office. There is an estimated beginning balance of \$26,000.00 carried over from previous years.

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, 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 Town Council approved reductions in some Library overdue fines to be more in line with neighboring jurisdictions. Attachment 2 itemized the changes. The parcel tax is expected to help absorb the loss, approximately \$7000.00 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,

A handwritten signature in cursive script that reads "Linda M. Kenton".

Linda Kenton  
Town Librarian

		2017-2018	2018-2019		2019-2020
		Actuals	Revised Budget	Estimated Actuals	Budget
REVENUE					
	Library Tax	258,623	266,770	266,770	274,773
<b>TOTAL REVENUE</b>		<b>258,623</b>	<b>266,770</b>	<b>266,770</b>	<b>274,773</b>

EXPENDITURES					
<i>LABOR COSTS</i>					
	Regular Salaries	117,153	123,268	123,223	125,932
	Temporary Help	49,033	41,200	40,000	38,500
	Retirement	10,313	11,145	11,418	12,471
	Other Benefits	32,187	33,267	40,552	42,820
	Payroll Taxes	13,226	12,581	13,260	13,093
	<i>TOTAL LABOR COSTS</i>	<i>221,912</i>	<i>221,461</i>	<i>228,453</i>	<i>232,816</i>
<i>SERVICES AND SUPPLIES</i>					
	Outside Services - Programming	2,009	10,000	1,300	250
	MARINet Database	6,405	8,266	6,898	9,788
	Equipment Maintenance	5,085	2,000	2,882	500
	Internet - CENIC	8,265	10,003	10,003	12,090
	Department Supplies	1,749	500	126	-
	Adult Books	26,496	22,000	18,428	6,000
	Childrens' Books	15,115	15,000	9,158	6,000
	Audio/Visual Books	3,783	1,000	1,943	500
	DVDs	5,965	2,000	6,466	1,000
	E Books	5,378	7,500	5,447	5,000
	<i>TOTAL SERVICES AND SUPPLIES</i>	<i>80,250</i>	<i>78,269</i>	<i>62,651</i>	<i>41,128</i>
<b>TOTAL EXPENDITURES</b>		<b>302,162</b>	<b>299,730</b>	<b>291,104</b>	<b>273,944</b>

TOWN OF SAN ANSELMO  
LIBRARY TAX FUND  
FISCAL YEAR 2019-2020

Description	2017-2018	2018-2019		2019-2020
	Actual	Rev Budget	Est. Actual	Budget
<b>BEGINNING BALANCE</b>	93,213	49,674	49,674	25,340
<b>REVENUE</b>				
Revenue	258,623	266,770	266,770	274,773
<b>TOTAL REVENUE</b>	258,623	266,770	266,770	274,773
<b>TOTAL RESOURCES</b>	351,836	316,444	316,444	300,113
<b>EXPENDITURES</b>				
<b>TOTAL EXPENDITURES</b>	302,162	299,730	291,104	273,944
Net Increase/(Decrease)	(43,539)	(32,960)	(24,334)	829
<b>ENDING BALANCE</b>	49,674	16,714	25,340	26,169
<b>TOTAL BUDGET</b>	351,836	316,444	316,444	300,113

## **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.

**Library**

Miscellaneous Items						
#	Description	Current Fee/Charge	Proposed Fee/Charge	Unit	Type	Notes
1	<b>Overdue Fines</b>					
2	Books, Magazines, Audio Tapes, Compact Discs, Books on CD, MP3, Music CDs - Adult	\$0.30	\$0.25 (\$10 Max)	Per day	Fine	\$15 max.
3	Books, Magazines, Audio Tapes, Compact Discs, Books on CD, MP3, Music CDs - Child	\$0.15	\$0.10 (\$5 Max)	Per day	Fine	\$7.50 max
4	DVDs, Blu-Ray - Adult	\$1.00	\$0.50 (\$14 Max)	Per day	Fine	\$15 max.
5	DVDs, Blu-Ray - Child	\$1.00	\$0.50 (\$7 Max)	Per day	Fine	\$15 max.
6	<b>Print Materials</b>					
7	Books lost or damaged beyond use	Actual Cost	Actual Cost		Fee	
8	Processing Fee	\$5.00	\$5.00	Per incident	Fee	
9	Books missing supplement (like map or CD)	\$3 - \$6	\$3 - \$6	Per incident	Fee	
10	Damage (ink markings, stains, etc.)	\$4.00	\$4.00	Per incident	Fee	
11	<b>Audio Visual Materials</b>					
12	Lost or Damaged A/V Case	\$3 - \$7	\$3.00 - \$7.00	Per case	Fee	
13	Lost or Damaged A/V Disc	\$7.00	\$8.00	Per disc	Fee	
14	Lost or Damaged A/V Insert	\$3 - \$7 or replacement cost	\$3.00 - \$7.00	Per insert	Fee	
15	<b>Inter-Library Loan Fees:</b>					
16	Link +	\$1.00 (\$15 Max)	\$1.00 (\$15 Max)	Per day	Fee	\$115 Replacement
17	ILL - Other	\$5.00	\$5.00	Per request	Fee	Postage may apply
18	<b>Other Fees</b>					
19	Library Card Replacement	\$1.00	\$1.00	Per card	Fee	
20	Photocopies/Computer Printing Black and White	\$0.20	\$0.20	Per page	Fee	
21	Photocopies/Computer Printing Color	\$0.20	\$0.75	Per page	Fee	
22	Take & Make Kits	New	\$1.00 (\$10 Max)	Per day	Fee	\$50 Fee if item is returned to other library
23	Museum Passes	\$2.00 (\$10 Max)	\$2.00 (\$10 Max)	Per day	Fee	

Library Proposed Fee Changes  
 Approved by Town Council, December 2018  
 Attachment 2