



LIBRARY JOINT POWERS AUTHORITY BOARD  
FINANCE SUBCOMMITTEE

Monday, November 28, 2011  
Downtown Branch Community Meeting Room  
224 Church Street, Santa Cruz

5:00 PM PUBLIC MEETING

1. ROLL CALL
2. APPROVE AGENDA OF NOVEMBER 28, 2011
3. APPROVE MINUTES OF August 22, 2011
4. ORAL COMMUNICATIONS
5. STAFF REPORTS
  - a. Mid Year Budget Review
    - i. Mid Year Status report (p.5-6)
    - ii. Financial reports through October 2011 (p.7-9)
      - a) Consolidated balance sheet showing assets and liabilities (p.10)
      - b) Summary page showing fund balances for fiduciary and contingency funds (p.11)
      - c) Revenue and Expense report (Financial Status Balances) including encumbrances (p.12-14)
      - d) Interagency labor charges (52149) broken out into detail showing payroll costs and specific benefit costs; (p.15)
      - e) Month End Cash Balances (p.16)
  - b. Library audit (available at the meeting)

The Santa Cruz City-County Library System does not discriminate against persons with disabilities. Out of consideration for people with chemical sensitivities, we ask that you attend fragrance free. Upon request, the agenda can be provided in a format to accommodate special needs. Additionally, if you wish to attend this public meeting and will require assistance such as an interpreter for American Sign Language, Spanish, or other special equipment, please call the Library Administration Office at 427-7706 at least five days in advance so that we can arrange for such special assistance, or email [subfinder@santacruzpl.org](mailto:subfinder@santacruzpl.org).

- c. PERS rate projections (p.17)
- d. Next meeting- January 23 due to holiday in December. Need to confirm meeting time

6. NEXT MEETING

The next regularly scheduled meeting is January 23, 2012.

6. ADJOURN

The Library Joint Powers Authority Board Finance Subcommittee will adjourn from the regularly scheduled meeting of November 28, 2011 to the next regularly scheduled public meeting on January 23, 2012 at 7:00 pm in the Community Meeting Room of the Central Branch Library.

The Santa Cruz City-County Library System does not discriminate against persons with disabilities. Out of consideration for people with chemical sensitivities, the Library requests that you attend fragrance free. The Central Branch Library is a fully accessible facility. If you wish to attend this public meeting, and you will require special assistance such as sign language or other special devices in order to attend and participate, please call (831) 427-7706 seventy-two (72) hours prior to the event to make arrangements for assistance. Upon request, agendas for public meetings can be provided in a format to accommodate special needs.

SANTA CRUZ PUBLIC LIBRARIES  
A CITY-COUNTY SYSTEM

LIBRARY JOINT POWERS BOARD  
FINANCE COMMITTEE

MINUTES

August 22, 2011

Central Branch Meeting Room  
224 Church Street, Santa Cruz

7:00 PM PUBLIC MEETING

I. ROLL CALL

Present: Citizenmember Gorson, Councilmember Storey and Councilmember Terrazas

Staff: Teresa Landers, Library Director

II. APPROVAL OF MEETING AGENDA OF AUGUST 22, 2011

**Councilmember Terrazas moved, seconded by Councilmember Storey**

**that the Board approve the agenda of August 22, 2011.**

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III. APPROVAL OF MINUTES OF MAY 23, 2011

**Councilmember Terrazas moved, seconded by Councilmember Storey**

**that the Board approve the minutes of May 23, 2011.**

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IV. ORAL COMMUNICATIONS

None

V. STAFF REPORTS

A. Year End Report FY 10/11

Year-end projections look good, ending the year with approximately a \$1 million dollar surplus. This surplus is credited to two things: personnel savings and an increase in the amount of revenue received.

B. Financial Reports through July 2011

These reports are preliminary since the City's Finance Department is still uploading the FY 11/12 budget into the financial software and all invoices have not been posted for July yet.

C. Emergency Cash Needs

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Three large expenses have emerged as required by law and/or in consideration of health and safety. These include:

- Mold removal and replacement of infrastructure at Aptos- \$32,000
- Sliding door in meeting room to be replaced with a window so that it can be excluded from the fire exit plan for the Aptos meeting room. There are two other exits from this room that can serve this purpose.- \$675
- Legally required emission control modifications to the Bookmobile- \$22,000 (contingent on not getting a grant for a new bookmobile)

**Councilmember Terrazas moved, seconded by Councilmember Storey**

**that the Finance Subcommittee recommend to the Library Joint Powers Board, a maximum allocation of \$54,675 to pay for unexpected emergency capital needs.**

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D. Financial Performance Indicators for New Service Model

Director Landers discuss with the subcommittee financial indicators that would help to evaluate the new library service model going into effect January 2012. The Finance Subcommittee gave the Director some direction and acknowledged this would be part of a larger discussion during the next regularly scheduled Library Joint Powers Authority Board meeting in September.

E. PLF Funds for FY 11/12

During the most recent state budget discussions, the Public Library Fund was in flux. Our library system may receive \$16,000 from this fund but because of the uncertainty earlier this year our library system budgeted zero dollars for this income to be received from the State.

VII. NEXT MEETING

The next regularly scheduled meeting will be held Monday, September 26, 2011 at 6:00PM in the Central Library meeting room.

VIII. ADJOURN

The regular meeting adjourned at 8:15 p.m.

Respectfully submitted,

Kira Henifin  
Clerk of the Board

All documents referred to in these minutes are available in the Library Office.

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## STAFF REPORT

DATE: November 22, 2011  
TO: LJPB Finance Committee  
FROM: Teresa Landers, Director of Libraries <sup>TZ</sup>  
RE: Mid-year budget review

**RECOMMENDATION:** Recommend to the LJPB that no changes be made to the 2011/12 budget at this time.

### SUMMARY

The October budget reports reflect 33% of the fiscal year completed. All categories are considered to be at an appropriate expenditure or revenue level and no changes for the current fiscal year are recommended at this time.

### BACKGROUND

Every December the LJPB requests an update on the financial situation for the year to date. If any changes are needed for the current fiscal year, December is when these come up for consideration.

### DISCUSSION

#### Fund Balance:

- The combined fund balance subject to the final library audit is \$1,638, 913. Of this \$495,929 is the ending fund balance for fiscal year 2009-10. The Library ended fiscal year 2010-11 with a fund balance of \$957,419 and the fiscal year 2011-12 year to date fund balance is \$185,565. These two fiscal years combined equals the \$1,142,984 that is shown as unreserved fund balance (which actually is now called unassigned fund balance).
- Carrying over the project budgets for the new ILS and the training grant will not have any effect on the unreserved fund balance. The carryover process is a budgetary transaction. When funds are spent on these carryover projects the current year fund balance will be reduced accordingly. Any funds that have already been spent on these projects in the current year will already be reflected in the current year fund balance of \$185,565.

#### Revenues:

- Sales tax revenues are running slightly above at 35% and this confirms predictions from the County. Other maintenance of effort revenues are at 33%. The County predicts a possible slight decline in revenues from property taxes

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which will balance out the additional sales tax revenue. While sales tax revenue may ultimately be greater than the loss in maintenance of effort revenues, it is not anticipated to be a significant enough amount to warrant additional expenditures at this time. If this situation changes then a request to supplement the materials budget may be made in February or March.

- Charges for services are slightly high but fines and lost item revenues are low. Fines, in particular, will most likely be lower over the next couple of months as many fines are forgiven as a result of the migration to a new ILS.

**Expenditures:**

- Nothing unusual to report other than continuing problems with the boiler at the Downtown location and other unforeseen building related expenses could result in spending the majority of the capital maintenance budget on fixing problems rather than ongoing maintenance.
- Computer related expenditures are high due to the transition to the new ILS. Approximately \$35,000 remains in the budget for the new ILS and will be spent on training and software development as needs are identified.
- E-rate for FY2011-2012 has not been approved yet. The e-rate staff is still reviewing our application.
- Personnel expenditures are on target. Payment for the agreed on Y-rating of salaries and benefits from January to June will cause over expenditures during the second half of the fiscal year but the LJPB has already agreed to access the cash reserve for this purpose.
- The \$54,675 that was approved in September will be needed to cover three large expenses as required by law and/or in consideration of health and safety. These include:
  - Mold removal and replacement of infrastructure at Aptos- \$32,000
  - Fire approved exit door and concrete pad for Aptos meeting room- \$675
  - Legally required emission control modifications to the Bookmobile- \$22,000

LIBRARY JOINT POWERS AUTHORITY

COMBINED BALANCE SHEET

JPA FUND AND ACCOUNT GROUPS

OCTOBER 2011

	JPA Total
<b>Assets</b>	
Pooled cash	925,761
Pooled cash interest receivable	2,886
Other interest receivable	344
Taxes receivable - current	412,643
Accounts receivable	429,778
Infrastructure	579,683
Accumulated depreciation - infrastructure	(217,892)
Lease improvements - buildings	2,018,032
Accumulated depreciation - lease imp-buildings	(1,134,479)
Machinery and equipment	1,648,085
Accumulated depreciation - machinery & equip	(1,515,684)
Software	3,983
Accumulated depreciation-software	(3,983)
Construction in progress	71,354
<b>Total Assets</b>	<b>3,220,511</b>
<b>Liabilities</b>	
Accounts payable	128,436
Payments payable	-
Sales tax payable	821
Deferred grant revenue - unearned	3,098
Unclaimed funds	144
Payable to the County - noncurrent	80,586
Other intergovernmental payable-noncurrent	350,179
<b>Total Liabilities</b>	<b>563,264</b>
<b>Equities</b>	
Unreserved, undesignated fund balance	1,142,984
Committed - cash flow/unexpected expenditures	495,929
Investment in capital assets - Library	1,449,099
Reserved for long-term debt	(430,765)
<b>Total Equities</b>	<b>2,657,247</b>
<b>Total Liabilities and Equities</b>	<b>3,220,511</b>

LIBRARY JOINT POWERS AUTHORITY						
COMBINED BALANCE SHEET						
SPECIAL FUNDS						
OCTOBER 2011						
Fund #	955	956	957	960	Spec Funds	
Fund Description	Contingency	Technology	Projects	Felton	Total	
<b>Assets</b>						
Pooled cash	-	4,797	-	1,141	5,938	
Pooled cash interest receivable	-	13	-	3	16	
Due from other govt - Inv principal	-	7	-	2	9	
<b>Total Assets</b>	-	4,817	-	1,146	5,963	
<b>Equities</b>						
Unreserved, undesignated fund balance	-	4,817	-	1,146	5,963	
<b>Total Equities</b>	-	4,817	-	1,146	5,963	



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LIBRARY JOINT POWERS AUTHORITY							
COMBINED BALANCE SHEET							
TRUST FUNDS							
OCTOBER 2011							
	Fund #	931	932	933	934	935	Trust Funds
	Fund Description	McCaskill Loc His	McCaskill Vis Imp	Finkeldey	Whalen	Leet-Corday	Total
<b>Assets</b>							
	Pooled cash	256,128	236,867	9,370	144,903	89,605	736,873
	Pooled cash interest receivable	725	686	27	402	249	2,089
	Due from other govt - inv principal	362	343	13	169	60	947
	<b>Total Assets</b>	<b>257,215</b>	<b>237,896</b>	<b>9,410</b>	<b>145,474</b>	<b>89,914</b>	<b>739,909</b>
<b>Equities</b>							
	Net assets held in trust-library prog	257,215	237,896	9,410	145,474	89,914	739,909
	<b>Total Equities</b>	<b>257,215</b>	<b>237,896</b>	<b>9,410</b>	<b>145,474</b>	<b>89,914</b>	<b>739,909</b>

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 11/17/2011  
 Periods: 4 through 4

Revenue Status Report  
 Library JPA  
 CITY OF SANTA CRUZ  
 10/1/2011 through 10/31/2011

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951 Library Joint Powers Authority

33% Prct Rcvd

Account Number	Adjusted Estimate	Revenues	Year-to-date Revenues	Balance	Prct Rcvd
951-41000 TAXES					
951-00-00-0000-41211 Sales and use tax	5,501,530.00	412,643.48	1,943,115.84	3,558,414.16	36.32
Total TAXES	5,501,530.00	412,643.48	1,943,115.84	3,558,414.16	36.32
951-43000 INTERGOVERNMENTAL					
951-36-00-0000-43210 State operating grants and contributions	0.00	5,000.00	5,000.00	-5,000.00	0.00
951-36-00-0000-43311 Maintenance of effort contributions	5,146,100.00	428,530.10	1,714,120.39	3,431,979.61	33.31
951-36-55-3531-43210 State operating grants and contributions	2,500.00	661.49	889.49	1,610.51	35.58
951-36-55-3560-43190 Federal grants - other	9,000.00	0.00	0.00	9,000.00	0.00
Total INTERGOVERNMENTAL	5,157,600.00	434,191.59	1,720,009.88	3,437,590.12	33.35
951-44000 CHARGES FOR SERVICES					
951-36-00-0000-44613 Internet use fee	4,100.00	383.55	1,626.30	2,473.70	39.67
951-36-00-0000-44630 Room rentals-library JPA	2,500.00	205.00	965.00	1,535.00	38.60
951-36-00-0000-44901 Photocopy fee	7,000.00	608.71	2,381.86	4,618.14	34.03
Total CHARGES FOR SERVICES	13,600.00	1,197.26	4,973.16	8,626.84	36.57
951-45000 FINES AND FORFEITS					
951-36-00-0000-45131 Library fines	200,000.00	15,060.03	64,555.96	135,444.04	32.28
951-36-00-0000-45132 Lost library items	25,000.00	1,252.75	5,827.80	19,172.20	23.31
Total FINES AND FORFEITS	225,000.00	16,312.78	70,383.76	154,616.24	31.28
951-46000 MISCELLANEOUS REVENUES					

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Account Number	Library Joint Powers Authority	Adjusted Estimate	Revenues	Year-to-date Revenues	Balance	Pct Rcvd
951-00-00-0000-46110	Pooled cash and investment interest	0.00	1,893.17	3,587.94	-3,587.94	0.00
951-00-00-0000-46190	Interest earnings - other	4,096.00	344.18	811.32	3,284.68	19.81
951-00-00-0000-46910	Miscellaneous operating revenue	8,500.00	0.00	2,238.64	6,261.36	26.34
951-00-00-0000-46990	Miscellaneous non-operating revenue	0.00	3,543.00	22,303.44	-22,303.44	0.00
951-36-00-0000-46303	Donations - library	12,000.00	12,156.00	12,196.00	-196.00	101.63
951-36-00-0000-46309	Donations - library - Friends of the Lib	100,000.00	158.25	21,376.69	78,623.31	21.38
951-36-00-0000-46916	Cash over/short	0.00	-3.00	173.45	-173.45	0.00
Total	MISCELLANEOUS REVENUES	124,596.00	18,091.60	62,687.48	61,908.52	50.31
951-49000	OTHER FINANCING SOURCES					
951-00-00-0000-49122	From Library Private Trust Fund	15,190.00	15,190.00	15,190.00	0.00	100.00
951-00-00-0000-49191	Intra-entity fund transfer in	9,959.00	10,036.41	10,036.41	-77.41	100.78
Total	OTHER FINANCING SOURCES	25,149.00	25,226.41	25,226.41	-77.41	100.31
Total	Library Joint Powers Authority	11,047,475.00	907,663.12	3,826,396.53	7,221,078.47	34.64
Grand Total		11,047,475.00	907,663.12	3,826,396.53	7,221,078.47	34.64

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 11/17/2011  
 Periods: 4 through 4

Expenditure Status Report  
 Library JPA  
 CITY OF SANTA CRUZ  
 10/1/2011 through 10/31/2011

951 Library Joint Powers Authority

33 %

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Prct Used
951-52000	SERVICES					
951-36-50-3510-52135	Financial services - outside	7,644.00	1,048.04	6,831.96	-236.00	103.09
951-36-50-3510-52199	Other professional & technical services	110,000.00	7,000.00	3,000.00	100,000.00	9.09
951-36-50-3510-52240	Office equipment operation/maint	4,020.00	924.49	0.00	3,095.51	23.00
951-36-50-3510-52248	Software maintenance services	16,000.00	1,075.00	0.00	5,900.00	63.13
951-36-50-3510-52302	Travel and meetings	4,000.00	0.00	0.00	4,000.00	0.00
951-36-50-3510-52402	Telecommunications service - internal	42,600.00	3,550.00	14,200.00	28,400.00	33.33
951-36-50-3510-52403	Telecommunications service - outside	3,300.00	0.00	112.91	3,187.09	3.42
951-36-50-3510-52933	Liability insurance/surety bonds-outside	14,774.00	0.00	10,440.00	4,334.00	70.66
951-36-50-3510-52961	Dues and memberships	17,250.00	175.00	12,186.00	5,064.00	70.64
951-36-50-3510-52971	Printing and binding-internal	100.00	21.37	26.69	73.31	26.69
951-36-50-3510-52972	Printing and binding-outside	3,900.00	0.00	430.98	3,469.02	11.05
951-36-50-3540-52135	Financial services - outside	550,000.00	49,312.84	187,086.61	362,913.39	34.02
951-36-51-3520-52131	Claims management services - outside	10,000.00	402.75	1,798.60	-384.50	103.85
951-36-51-3520-52199	Other professional & technical services	37,440.00	0.00	0.00	37,440.00	0.00
951-36-51-3520-52244	Other equipment operation/maintenance	1,680.00	0.00	0.00	1,680.00	0.00
951-36-51-3520-52248	Software maintenance services	46,320.00	27,781.12	35,810.06	10,709.94	76.88
951-36-51-3520-52302	Travel and meetings	100.00	0.00	0.00	100.00	0.00
951-36-51-3520-52972	Printing and binding-outside	2,500.00	287.53	482.83	2,017.17	19.31
951-36-52-3530-52240	Office equipment operation/maint	1,500.00	0.00	248.00	1,252.00	16.53
951-36-52-3530-52244	Other equipment operation/maintenance	2,180.00	0.00	0.00	2,180.00	0.00
951-36-52-3530-52302	Travel and meetings	2,150.00	38.30	284.17	1,865.83	13.22
951-36-52-3530-52972	Printing and binding-outside	4,000.00	1,199.83	2,030.31	1,969.69	50.76
951-36-53-3515-52201	Water, sewer and refuse	66,640.00	6,326.59	18,307.56	48,332.44	27.47
951-36-53-3515-52211	Janitorial services	125,000.00	8,676.70	26,077.67	98,922.33	20.86
951-36-53-3515-52223	Vehicle operation charges - internal	111,000.00	0.00	8,226.75	102,773.25	7.41
951-36-53-3515-52246	Building and facility o & m - outside	143,800.00	33,424.60	77,293.16	21,247.82	66.53
951-36-53-3515-52247	Landscaping maintenance services	17,000.00	41.95	363.86	16,636.14	2.14
951-36-53-3515-52261	Equipment, building and land rentals	312,530.00	25,938.11	105,602.44	12,950.00	37.93
951-36-53-3515-52302	Travel and meetings	150.00	0.00	0.00	150.00	0.00
951-36-53-3515-52932	Liability insurance/surety bonds-interna	17,050.00	5,683.32	5,683.32	11,366.68	33.33
951-36-53-3515-52933	Liability insurance/surety bonds-outside	36,506.00	0.00	25,714.00	10,792.00	70.44

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Expenditure Status Report  
 Library JPA  
 CITY OF SANTA CRUZ  
 10/1/2011 through 10/31/2011

951 Library Joint Powers Authority

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Pct Used
951-36-54-3550-52199	28,000.00	1,746.50	2,520.50	13,479.50	12,000.00	57.14
951-36-54-3550-52248	71,023.00	19,851.25	24,451.82	22,447.54	24,123.64	66.03
951-36-54-3550-52249	91,700.00	718.64	8,497.96	40.04	83,162.00	9.31
951-36-54-3550-52302	1,350.00	111.56	277.51	0.00	1,072.49	20.56
951-36-54-3550-52403	73,234.00	18,933.01	40,573.06	68,520.17	-35,858.23	148.97
951-36-55-3560-52304	13,975.00	11,332.93	30,286.13	1,478.50	-17,789.63	227.30
951-36-55-3560-52306	9,000.00	0.00	0.00	0.00	9,000.00	0.00
951-36-55-3560-52960	3,000.00	0.00	0.00	0.00	3,000.00	0.00
951-36-55-3560-52972	6,500.00	693.56	1,505.45	0.00	4,994.55	23.16
Total SERVICES	2,008,916.00	218,090.95	659,390.88	158,581.43	1,190,943.69	40.72
951-53000						
	SUPPLIES					
951-36-50-3510-53101	8,000.00	499.27	1,564.64	0.00	6,435.36	19.56
951-36-50-3510-53102	2,400.00	192.82	1,387.22	0.00	1,012.78	57.80
951-36-51-3520-53106	769,269.00	101,227.47	200,477.15	0.00	568,791.85	26.06
951-36-51-3520-53107	75,000.00	2,223.28	5,285.20	0.00	69,714.80	7.05
951-36-51-3520-53112	113,550.00	2,738.25	9,382.63	8,680.39	95,486.98	15.91
951-36-52-3530-53102	12,300.00	3,444.87	9,255.10	444.26	2,600.64	78.86
951-36-52-3530-53109	6,630.00	1,033.20	1,558.70	0.00	5,071.30	23.51
951-36-53-3515-53108	2,370.00	0.00	678.87	0.00	1,691.13	28.64
951-36-53-3515-53113	18,360.00	690.49	3,284.61	0.00	15,075.39	17.89
951-36-53-3515-53311	167,748.00	19,586.70	66,770.80	0.00	100,977.20	39.80
951-36-53-3515-53312	26,133.00	977.77	2,803.61	0.00	23,329.39	10.73
951-36-54-3550-53110	22,000.00	743.08	2,030.42	4,000.00	15,969.58	27.41
Total SUPPLIES	1,223,760.00	133,357.20	304,478.95	13,124.65	906,156.40	25.95
951-54000						
	OTHER MATERIALS AND SERVICES					
951-36-50-3510-54990	3,445.00	59.00	557.00	0.00	2,888.00	16.17
951-36-52-3530-54990	7,000.00	6.98	6.98	0.00	6,993.02	0.10
951-36-53-3515-54992	40,000.00	0.00	0.00	0.00	40,000.00	0.00
951-36-55-3531-54990	0.00	209.00	836.00	0.00	-836.00	0.00
951-36-55-3560-54990	12,061.00	5,818.04	12,374.47	0.00	-313.47	102.60
Total OTHER MATERIALS AND SERVICES	62,506.00	6,093.02	13,774.45	0.00	48,731.55	22.04

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 11/17/2011  
 Periods: 4 through 4

Expenditure Status Report  
 Library JPA  
 CITY OF SANTA CRUZ  
 10/1/2011 through 10/31/2011

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951 Library Joint Powers Authority

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Pct Used
951-56000 OTHER CHARGES						
951-36-52-3530-56995 Refunded fees and fines	2,000.00	59.50	677.50	0.00	1,322.50	33.88
Total OTHER CHARGES	2,000.00	59.50	677.50	0.00	1,322.50	33.88
951-57000 CAPITAL OUTLAY						
951-36-55-3560-57401 Office furniture/equipment	25,000.00	6,972.47	6,972.47	0.00	18,027.53	27.89
Total CAPITAL OUTLAY	25,000.00	6,972.47	6,972.47	0.00	18,027.53	27.89
951-58000 DEBT SERVICE						
951-36-50-3540-58140 Loan principal	40,961.00	0.00	0.00	0.00	40,961.00	0.00
951-36-50-3540-58190 Other debt principal	40,293.00	0.00	40,293.07	0.00	-0.07	100.00
951-36-50-3540-58240 Loan interest	19,600.00	0.00	0.00	0.00	19,600.00	0.00
951-36-50-3540-58290 Other debt interest	3,500.00	0.00	414.21	0.00	3,085.79	11.83
Total DEBT SERVICE	104,354.00	0.00	40,707.28	0.00	63,646.72	39.01
951-59000 OTHER FINANCING USES						
Total OTHER FINANCING USES	0.00	0.00	0.00	0.00	0.00	0.00
<b>Grand Total</b>	<b>3,426,536.00</b>	<b>364,573.14</b>	<b>1,026,001.53</b>	<b>171,706.08</b>	<b>2,228,828.39</b>	<b>34.95</b>

Expenditure Status Report  
 Library Personnel Costs  
 CITY OF SANTA CRUZ  
 10/1/2011 through 10/31/2011

951 Library Joint Powers Authority

36 Library (JPA)

Account Number	Adjusted Appropriation	Expenditures	Year-to-date Expenditures	Year-to-date Encumbrances	Balance	Pct Used
PERSONNEL SERVICES						
951-36-51000						
Total	4,219,805.00	297,179.98	1,360,664.06	0.00	2,859,140.94	32.24
Total	Regular full time	58,287.30	249,018.80	0.00	498,275.20	33.32
Total	Regular part time	625.62	1,111.47	0.00	1,888.53	37.05
Total	Overtime	12,306.72	25,970.31	0.00	-25,970.31	0.00
Total	Termination pay	39,768.45	178,670.68	0.00	376,627.32	32.18
Total	Temporary	187.63	242.16	0.00	-242.16	0.00
Total	Other pay	0.00	0.00	0.00	4,400.00	0.00
Total	Special vacation pay	0.00	0.00	0.00	0.00	0.00
Total	Special sick leave pay	155.00	780.00	0.00	1,020.00	43.33
Total	Vehicle-phone-data allowance	0.00	0.00	0.00	0.00	0.00
Total	Salary savings	54,677.03	247,408.40	0.00	507,437.60	32.78
Total	Retirement contribution	2,077.29	8,934.40	0.00	-8,934.40	0.00
Total	F.I.C.A.	87,408.95	375,092.30	0.00	743,975.70	33.52
Total	Group health insurance	8,039.84	35,094.24	0.00	72,327.76	32.67
Total	Group dental insurance	1,355.10	5,930.08	0.00	12,311.92	32.51
Total	Vision insurance	5,272.15	23,856.15	0.00	40,452.85	37.10
Total	Medicare insurance	218.38	970.22	0.00	1,773.78	35.36
Total	Group life insurance	3,042.48	13,429.23	0.00	59,648.77	18.38
Total	Disability insurance	1,972.95	8,684.03	0.00	14,937.97	36.76
Total	Unemployment insurance	16,661.34	75,329.98	0.00	133,310.02	36.11
Total	Workers' compensation	0.00	0.00	0.00	0.00	0.00
Total	Intrafund labor - credit	589,156.21	2,611,186.51	0.00	5,292,381.49	33.04
<b>Grand Total</b>	<b>7,903,568.00</b>	<b>589,156.21</b>	<b>2,611,186.51</b>	<b>0.00</b>	<b>5,292,381.49</b>	<b>33.04</b>

000015

Library - Fund 951  
 Month-End Cash Balances

	July	August	September	October	November	December	January	February	March	April	May	June
FY 2012 Pooled cash	894,190.39	994,042.19	759,933.36	925,760.72								
FY 2011 Pooled cash	72,541.96	250,794.12	312,507.59	1,397,052.22	604,129.15	539,173.69	1,586,968.17	875,122.12	1,076,342.48	1,227,629.78	1,164,416.13	806,095.53
FY 2010 Pooled cash	(908,343.59)	(797,637.50)	(752,924.76)	(597,787.31)	(558,459.72)	(707,533.76)	290,832.95	(390,345.22)	(62,933.26)	15,984.66	25,912.58	120,299.01
FY 2009 Pooled cash	(1,028,955.46)	(397,327.61)	(356,999.20)	252,949.44	(714,416.36)	(711,714.61)	(812,054.05)	(668,015.42)	(595,048.05)	(543,689.74)	222,502.65	(667,431.15)
FY 2008 Pooled cash	555,177.28	285,993.39	362,222.74	452,678.88	381,688.89	348,644.66	414,873.10	180,026.54	267,117.50	988,379.63	877,239.75	65,274.00
FY 2007 Pooled cash	378,173.37	260,209.81	(47,055.07)	77,967.52	141,276.32	331,082.13	1,134,207.34	1,970,264.04	582,080.73	698,990.25	693,402.17	260,082.00



PERS RATE COMPARISON  
Oct-11

	FIRE	POLICE	MISCELLANEOUS
2011/12	25.821%	25.821%	15.365%
2012/13	26.416%	26.416%	15.244%
2013/14 projected by PERS	26.9%	26.9%	15.5%
2014/15 projected by PERS	Not available	Not available	15.8%