

# **ADOPTED BUDGET**

for the

## **FISCAL YEAR ENDING JUNE 30, 2011**



**Madera County Government Center**

**The recommended Proposed Budget was adopted in its entirety without any changes by the Board of Supervisors on August 31, 2010. Please disregard any reference to “proposed” and/or “recommended” throughout the budget document.**

**COUNTY OF MADERA  
BUDGET UNIT EXPENDITURE DETAIL  
BUDGET FOR THE FISCAL YEAR 2010-11**

Department: **LIBRARY  
(09110)**  
Function: **Education**  
Activity: **Library Services**  
Fund: **General**

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2008-09</u>	<u>BOARD APPROVED EXPENDITURES 2009-10</u>	<u>DEPARTMENT REQUEST 2010-11</u>	<u>CAO RECOMMENDED 2010-11</u>
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>				
710102 Permanent Salaries	805,875	843,420	574,248	574,248
710103 Extra Help	93,718	83,000	23,000	23,000
710105 Overtime	0	0	0	0
710200 Retirement	215,907	219,400	153,919	153,919
710300 Health Insurance	166,679	176,500	105,312	105,312
710400 Workers' Compensation Insurance	8,773	8,357	7,258	7,258
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>1,290,952</b>	<b>1,330,677</b>	<b>863,737</b>	<b>863,737</b>
<b>SERVICES &amp; SUPPLIES</b>				
720300 Communications	5,031	6,180	6,180	6,180
720500 Household Expense	1,638	1,404	1,500	1,500
720600 Insurance	4,015	2,710	855	855
720800 Maintenance - Equipment	1,071	1,500	1,500	1,500
721100 Memberships	19,789	8,244	620	620
721300 Office Expense	47,256	44,000	20,000	20,000
721400 Professional & Specialized Services	93,695	39,900	0	0
721600 Rents & Leases - Equipment	6,356	6,500	6,100	6,100
721700 Rents & Leases - Buildings	46,066	48,000	48,000	48,000

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721900 Special Departmental Expense	182,645	80,000	50,000	50,000
722000 Transportation & Travel	573	0	500	500
722100 Utilities	117,412	112,500	106,500	106,500
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>525,547</b>	<b>350,938</b>	<b>241,755</b>	<b>241,755</b>
<b><u>OTHER CHARGES</u></b>				
731305 Contributions to Other Agencies	4,933	5,426	0	0
<b>TOTAL OTHER CHARGES</b>	<b>4,933</b>	<b>5,426</b>	<b>0</b>	<b>0</b>
<b>FIXED ASSETS</b>				
740300 Equipment / Furniture	12,626	0	0	0
<b>TOTAL FIXED ASSETS</b>	<b>12,626</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL - LIBRARY</b>	<b>1,834,058</b>	<b>1,687,041</b>	<b>1,105,492</b>	<b>1,105,492</b>

**COMMENTS**

The Madera County Library provides the public with valuable informational, cultural, and recreational resources. Books, magazines, music, reference materials, electronic media, and a range of support services are made available to patrons countywide. Services and resources are provided through five public facilities including the Main Library in Madera and Branch Libraries in Oakhurst, Chowchilla, North Fork, and Madera Ranchos.

Financing sources for the Library include approximately 90% discretionary County revenues, 5% Public Library Funds and 5% other miscellaneous revenues such as fines and fees. In order to receive Public Library Funds (PLF) in the 2010-11 fiscal year, the County is required to fund Library services at no less than 10% below the previous year appropriation. Based on this requirement, the recommended Library Budget will not meet the necessary maintenance of effort required to receive 2010-11 PLF allocation due primarily to significant reductions in staffing and hours of operation in all five branches. All efforts will be made to secure PLF funding, including pursuit of a “hardship waiver”, but as of the development of the 2010-11 budget, the proposed Library budget is projecting the loss of approximately \$53,000 for this funding source as indicated below.

**REVENUE**

	<b>Actual</b>	<b>Estimated</b>	<b>Projected</b>
	<b><u>2008-09</u></b>	<b><u>2009-10</u></b>	<b><u>2010-11</u></b>
Public Library Funds (PLF)	\$ 51,375	\$ 53,954	\$ 0
Public Library Funds (PLF) - Trust Fund	21,625	78,046	30,000
Fines & Fees (Library Services)	61,306	60,000	65,000
Copies	9,442	9,000	8,500
Lost Books	7,373	7,200	6,500
Room Rental	<u>225</u>	<u>200</u>	<u>250</u>
<b>Total</b>	<b>151,346</b>	<b>208,400</b>	<b>110,250</b>

**STAFFING**

	<b><u>2009-10 Authorized</u></b>	<b>2010-11 Recommended</b>	
		<b><u>Funded</u></b>	<b><u>Unfunded</u></b>
<b><u>Madera Branch</u></b>			
Administrative Assistant	1	0	1
County Librarian	1	1	
Librarian I/II/III	2	.75	1.25
Library Technician	1	0	1
Library Assistant	5	4.5	.5
Senior Librarian	1	1	
Supervising Librarian	<u>1</u>	<u>1</u>	
	12	9.5	3.75
<b><u>Oakhurst Branch</u></b>			
Library Assistant	3	2	1
Senior Library Branch Assistant	<u>1</u>	<u>1</u>	
	4	3	1
<b><u>Ranchos Branch</u></b>			
Library Branch Assistant	<u>3</u>	<u>3</u>	
	3	3	
<b><u>Chowchilla Branch</u></b>			
Library Assistant	1	1	
Senior Library Branch Assistant	<u>1</u>	<u>0</u>	<u>1</u>
	2	1	1
<b><u>North Fork Branch</u></b>			
Library Branch Assistant	<u>1</u>	<u>0*</u>	<u>1</u>
	1	0	1
<b>Total</b>	<b>22</b>	<b>15.25</b>	<b>6.75</b>

The total annualized General Fund savings resulting from the unfunded positions is \$307,304.

\*Staffing for the North Fork Branch is provided by a rotation of staff from the Oakhurst, Madera Ranchos and Madera branches.

**SALARIES & EMPLOYEE BENEFITS**

- 710102     **Permanent Salaries** are recommended at \$574,248 based on recommended staff.
- 710103     **Extra Help** (\$23,000) is recommended reduced by \$60,000. This account provides sick leave, vacation, and Library Page coverage for the Libraries.
- 710200     **Retirement** reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300     **Health Insurance** is based on the employer's share of health insurance premiums.
- 710400     **Workers' Compensation** reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

**SERVICES & SUPPLIES**

- 720300     **Communications** (\$6,180) is recommended unchanged to cover telephone expenses of the Department.
- 720500     **Household Expense** (\$1,500) is recommended increased by \$96 to provide funds for garbage pickup at the Oakhurst Branch.
- 720600     **Insurance** reflects the Department's contribution to the County's Self-Insured Liability Program.
- 720800     **Maintenance - Equipment** (\$1,500) is recommended unchanged. This account provides for the maintenance of typewriters, audio/visual equipment, book detection systems, and intrusion alarm systems.
- 721100     **Memberships** (\$620) is recommended reduced by \$7,624 for memberships in the California Library Association (\$300), the American Library Association (\$125), the California County Librarian's Association (\$75), and the Ohio College Library Consortium (\$120). This account also includes the County's membership in the San Joaquin Valley Library System (\$19,624); however, the actual cost of this contribution is to be paid utilizing TBR funds.
- 721300     **Office Expense** (\$20,000) is recommended reduced by \$24,000. This account pays for a wide variety of required collection processing materials, supplies for five coin-operated copy machines, book repairs, and clerical supplies.

**SERVICES & SUPPLIES** (continued)

- 721400      **Professional & Specialized Services** is recommended at \$0. This account provides for Madera County’s share (\$1,140) of maintaining the Automated Circulation System required to be used by all members of the San Joaquin Valley Library System (SJVLS). This SJVLS cost was actually \$51,140 for FY 2009-10 but the Department used \$50,000 in Transaction Based Recovery (TBR) funds from the State as a reduction of this amount. The TBR funds are set aside annually by the SJVLS on behalf of Madera County and usually used for new computers and databases. It is being recommended that TBR funds be used once again during this difficult budget year. This account also includes funds (\$38,760) for Central Site Operations including planning, delivery services, computer network connection charges and other miscellaneous items related to the centralized support function, all of which will be offset with TBR funds.
  
- 721600      **Rents & Leases - Equipment** (\$6,100) is recommended reduced by \$400. This account provides for copiers at the Madera, Chowchilla, Oakhurst and North Fork Libraries (\$5,000), and for the rental of a car from Central Garage for system meetings and distribution of books to the branch libraries (\$1,100).
  
- 721700      **Rents & Leases - Building** (\$48,000) is recommended unchanged to provide the rental cost for the Ranchos Branch Library.
  
- 721900      **Special Departmental Expense** (\$50,000) is recommended reduced by \$30,000. This account includes funds to purchase magazine/newspaper subscriptions, continuation subscriptions, book preservation, microfilm, book purchases and associated processing costs. As a temporary cost savings measure, PLF revenues (\$30,000) will be used to partially offset discretionary funding from the General Fund.
  
- 722000      **Transportation & Travel** (\$500) is recommended increased by \$500.
  
- 722100      **Utilities** (\$106,500) is recommended reduced by \$6000 based on current and anticipated usage for the Main Library, and the Branches at Chowchilla, Oakhurst, North Fork and Madera Ranchos.

**OTHER CHARGES**

- 731305      **Contributions to Other Agencies** (\$0) is recommended reduced by \$5,426 to provide for the County’s participation in the San Joaquin Valley Library System’s funding for the Blind and Handicapped Resource Center Librarian. The actual cost of this contribution (\$5,426) is to be paid utilizing TBR funds.