

LIBRARY PARCEL TAX OVERSIGHT COMMITTEE

November 15, 2023

7:00 PM to 7:30 PM

I. CALL TO ORDER & ORDERS OF THE DAY

II. CONSENT CALENDAR

A. APPROVE THE 11/15/2023 AGENDA

**B. APPROVE MINUTES FOR LIBRARY PARCEL TAX
OVERSIGHT COMMITTEE OF 11/16/2022**

III. PUBLIC RECORD

IV. OPEN FORUM

(2 MINUTES OF SPEAKING TIME IS AVAILABLE)

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V. DISCUSSION/ACTION ITEMS

**A) ACTION ITEM:
REVIEW THE INDEPENDENT AUDITOR'S
REPORT ON LIBRARY PARCEL TAX FUND
FOR FY 2022-2023 (A. MAESTRE)**



Parcel Tax Oversight Committee Meeting

November 15, 2023

Library and Education Commission



Oversight Role

- Understand the allowable costs
- Review expenditures for compliance with ballot language
- Review and approve outside audit of expenditures





Parcel Tax History

- 1995-2005: Library Benefit Assessment District
- November 2004 – Measure S approved
 - Parcel Tax: Sunset in 2015
- June 2014 – Measure B approved
 - Parcel Tax, subject to inflation
 - \$25 per year per single family home
 - Proportional assessment for other property types
 - Effective July 2015 - 2040



Appropriate Expenditures



Library Operations

- Open Hours
- Administration
- Repair and equipping of libraries



Homework and Educational Programming

- Children's reading programs/story times
- Teens, Senior, and Educational Programming
- Adult Literacy & Job Readiness Programming



Access and Collection

- Books & Materials
- Technology

2022-23 Expenditures



Library Operations

- FY 22-23 Budget
 - Staffing 73.49 FTE (19%), \$8,837,880
 - Non-Personal/Equipment \$10,971,228



Collection

- Books & materials, including e-resources
- Annual fees and software upgrades to Catalog



Technology

- Systemwide Technology Contract & Licensing
- Monthly Broadband Access for Branches



2022-23 Revenues & Expenditures



+3.00% inflation applied to all parcel rates



\$10,402,578 in annual revenue

Use of Funds	Expenditures/ Encumbrances
Personal Services	\$9,277,478
Materials Acquisition	522,190
Non-Personal Svcs/Equip	1,643,549
Automation Projects	377,375
Annual Audit	14,745
Transfers Out	59,450
TOTAL	\$11,894,787



2022-23 Balance Sheet

Activity	Balance
Beginning Fund Balance	\$5,338,815
Total Revenues	10,460,976
Total Expenditures	11,894,787
Change in Fund Balance	(1,433,811)
Ending Fund Balance	\$3,905,004



Audit Basis

- Financial Records
- Justification and backup documentation related to project management costs. Examples include:
 - Documentation of contracts
 - Invoice support for expenditures
 - Inquiries of liquidations
- Internal controls

No audit findings of inappropriate expenditures





Thank you!

November 15, 2023

Library and Education Commission

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Agenda Item

Code of Conduct

- Comment on the specific agenda item topic only
- Speakers' comments should be addressed to the full body. Requests to engage the Commissioners or Staff in conversation will not be honored.
- Abusive language is inappropriate.
- Repeated failure to comply with this Code of Conduct which will disturb, disrupt or impede the orderly conduct of the meeting may result in removal from the meeting.

Please unmute your device when your name is called. Phone in callers, please press *6 to unmute.

**VI. THE NEXT LIBRARY PARCEL TAX
OVERSIGHT MEETING WILL BE
NOVEMBER 20, 2024**

VII. ADJOURNMENT

LIBRARY BOND OVERSIGHT COMMITTEE

November 15, 2023

7:30 PM to 8:00 PM

(To immediately follow the Library Parcel Tax Oversight Committee meeting)

I. CALL TO ORDER & ORDERS OF THE DAY

II. CONSENT CALENDAR

**A. APPROVE THE 11/15/2023 LIBRARY BOND
OVERSIGHT COMMITTEE AGENDA**

**B. APPROVE MINUTES FROM THE LIBRARY BOND
OVERSIGHT COMMITTEE MEETING OF 01/18/2022**

III. PUBLIC RECORD

IV. OPEN FORUM

(2 MINUTES OF SPEAKING TIME IS AVAILABLE)

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V. DISCUSSION/ACTION ITEMS

**A) ACTION ITEM:
REVIEW THE INDEPENDENT AUDITOR'S
REPORT ON LIBRARY BOND PROJECTS
FUND FOR FY 2022-2023
(A. MAESTRE)**



Bond Oversight Committee Meeting

November 15, 2023

Library and Education Commission



Oversight Role

- Understand the allowable costs
- Review expenditures for compliance with ballot language
- Review and approve outside audit of expenditures





Bond History & Scope

- November 2000: Measure O approved
 - \$211,790,000 general obligation bond
- Restricted for the purchase of property and construction of improvements to libraries
 - × No administration/staffing
 - × New in 2019-2020, capital project management staff charges no longer allowed by the City - Previously capital project management staff could be charged to Bond Funds



2022-23 Expenditures

\$182,164 of Expenditures



Security Cameras

- Educational Park



Facility Improvements

- Berryessa Boiler & HVAC Replacement





Audit Basis

- Financial Records
- Justification and backup documentation related to project management costs. Examples include:
 - Documentation of contracts
 - Invoice support for expenditures
 - Inquiries of liquidations
 - Tasks performed by capital project staff
- Internal controls
 - No audit findings of inappropriate expenditures





Thank you!

November 15, 2023

Library and Education Commission

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Agenda Item

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**VI. THE NEXT LIBRARY BOND OVERSIGHT
MEETING WILL BE NOVEMBER 20, 2024**

VII. ADJOURNMENT

LIBRARY AND EDUCATION COMMISSION

November 15, 2023

8:00 PM to 9:00 PM

(To immediately follow the Library Bond Oversight Committee meeting)

I. CALL TO ORDER & ORDERS OF THE DAY

II. CONSENT CALENDAR

A. APPROVE THE 11/15/2023 AGENDA

**B. APPROVE MINUTES FOR REGULAR MEETING OF
10/18/2023**

III. PUBLIC RECORD

IV. OPEN FORUM

(2 MINUTES OF SPEAKING TIME IS AVAILABLE)

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V. DISCUSSION/ACTION ITEMS

**A) INFORMATION: COMMISSION
BUDGET ACTIVITIES SUB-COMMITTEE
APPOINTMENT TO PREPARE ANNUAL
BUDGET POSITION MESSAGE TO
COUNCIL
(A. MAESTRE)**

COMMISSION BUDGET ACTIVITIES SUB-COMMITTEE

November 15, 2023

FY2024-2025 SUB-COMMITTEE ROLE & BENEFITS

- **Role of Sub-Committee Members**
 - Draft Commission Annual Budget Position Message to City Council
- **Time Commitment: 3 Hours**
 - Sub-Committee Kickoff Meeting: Thirty-minute Zoom meeting
 - Independent Time: Two hours to review & make edits to the Annual Budget Position Message
 - Sub-Committee Regroup & Prepare for February Commission: Thirty-minute Zoom meeting
- **Benefits**
 - Learn about the City of San José's Annual Budget Process
 - Opportunity to Advocate for Library Services

FY2024-2025 SUB-COMMITTEE TIMELINE

- **November 2023**
 - Two to Three Commission Members JUMP to Volunteer for the Budget Activities Sub-Committee
 - Introduction Email to Sub-Committee Members

- **December 2023**
 - Sub-Committee Kick-Off Meeting to Review Timeline and Discuss Library Priorities
 - Sub-Committee Begins Drafting the Commission's Annual Budget Position Message

- **January 2024**
 - Sub-Committee Meeting to Finalize the Commission's Annual Budget Position Message

- **February 21, 2024: Commission Meeting**
 - Review and Adopt Annual Commission Budget Position Message to Council

WHO WANTS TO VOLUNTEER?

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Agenda Item

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VI. COUNCIL LIAISON'S ANNOUNCEMENTS

VII. CHAIR'S ANNOUNCEMENTS

VIII. LIBRARY DIRECTOR'S ANNOUNCEMENTS

IX. COMMENTS AND ANNOUNCEMENTS

**X. INFORMATION AND
UPCOMING OPPORTUNITIES
FOR COMMISSION
PARTICIPATION**

**XI. ITEM FOR FUTURE
COMMISSION MEETING
AGENDAS**

XII. MEETING SCHEDULE

**THE NEXT MEETING WILL BE WEDNESDAY
JANUARY 17, 2024, 7PM AT**

DR. MARTIN LUTHER KING JR. LIBRARY

XIII. ADJOURNMENT