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)
V. DISCUSSION/ACTION ITEMS
A) ACTION ITEM: REVIEW THE INDEPENDENT AUDITOR’S REPORT ON LIBRARY PARCEL TAX FUND FOR FY 2022-2023 (A. MAESTRE)
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

<table>
<thead>
<tr>
<th>Use of Funds</th>
<th>Expenditures/Encumbrances</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>$9,277,478</td>
</tr>
<tr>
<td>Materials Acquisition</td>
<td>522,190</td>
</tr>
<tr>
<td>Non-Personal Svcs/Equip</td>
<td>1,643,549</td>
</tr>
<tr>
<td>Automation Projects</td>
<td>377,375</td>
</tr>
<tr>
<td>Annual Audit</td>
<td>14,745</td>
</tr>
<tr>
<td>Transfers Out</td>
<td>59,450</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$11,894,787</strong></td>
</tr>
</tbody>
</table>
# 2022-23 Balance Sheet

<table>
<thead>
<tr>
<th>Activity</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Fund Balance</td>
<td>$5,338,815</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>10,460,976</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>11,894,787</td>
</tr>
<tr>
<td>Change in Fund Balance</td>
<td>(1,433,811)</td>
</tr>
<tr>
<td>Ending Fund Balance</td>
<td>$3,905,004</td>
</tr>
</tbody>
</table>
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
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)

2 minutes 00 seconds
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
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 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)
1. 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)

2m 00s
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?
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. 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