CITY OF CARMEL-BY-THE-SEA
HARRISON MEMORIAL LIBRARY BOARD OF TRUSTEES

All meetings are held in the City Council Chambers
East Side of Monte Verde Street
Between Ocean and 7th Avenues

REGULAR MEETING
Wednesday, June 28, 2023

9:00 AM

THIS MEETING WILL BE HELD IN PERSON AND VIA TELECONFERENCE. The public is welcome to attend the meeting in person or remotely via Zoom, however, the meeting will proceed as normal even if there are technical difficulties accessing zoom. The City will do its best to resolve any technical issues as quickly as possible. To view or listen to the meeting from home, you may watch the Youtube Live Stream at: https://www.youtube.com/@CityofCarmelbytheSea/streams, or use the link below to view or listen to the meeting via Zoom teleconference:

https://ci-carmel-ca-us.zoom.us/j/84973498249 Meeting ID: 849 7349 8249 Passcode: 106420 Dial in: 669-444-9171

HOW TO OFFER PUBLIC COMMENT: Public comment may be given in person at the meeting, or using the Zoom teleconference module, provided that there is access to Zoom during the meeting. Zoom comments will be taken after the in-person comments. The public can also email comments to LSFenton@ci.carmel.ca.us. Comments must be received 2 hours before the meeting in order to be provided to the legislative body. Comments received after that time and up to the beginning of the meeting will be made part of the record.

The COVID-19 Community Level for Monterey County as of the date of this agenda posting is [LOW/MEDIUM] (mask wearing not required). Seating will be limited and available on a first come first served basis.

Prior to calling the meeting to order, the Board/Commission will conduct an on-site tour of inspection of the properties listed on the agenda and the public is welcome to join. After the tour is complete, the Board/Commission will begin the meeting in the City Council Chambers no earlier than the time noted on the agenda.

CALL TO ORDER AND ROLL CALL

PLEDGE OF ALLEGIANCE

PUBLIC APPEARANCES

Members of the public are entitled to speak on matters of municipal concern not on the agenda during Public Appearances. Each person's comments shall be limited to 3 minutes, or as otherwise established by the Chair.

Matters not appearing on the agenda will not receive action at this meeting and may be referred to staff. Persons are not required to provide their names, and it is helpful for speakers to state their names so they may be identified in the minutes of the meeting.

ANNOUNCEMENTS

A. Announcements from the Trustees

B. Announcements from the Library Director

ORDERS OF BUSINESS

Orders of Business are agenda items that require Commission discussion, debate, direction to staff, and/or action.

1. Receive a report from the Carmel Public Library Foundation on recent activities

2. Approval of the Minutes for the April 26, 2023 Regular Meeting

3. Receive the Librarian's Report for April and May 2023

4. Receive the Treasurer's Report and approve the check registers for April and May 2023

5. Receive and adopt the Fiscal Year 2023-2024 budget

6. Consideration of the adoption of a new "Library Finance Policy" and the rescinding of the "Library Policy for Cash Handling and Receipting Money".

FUTURE AGENDA ITEMS

ADJOURNMENT

This agenda was posted at City Hall, Monte Verde Street between Ocean Avenue and 7th Avenue, Harrison Memorial Library, located on the NE corner of Ocean Avenue and Lincoln Street, the Carmel-by-the-Sea Post Office, 5th Avenue between Dolores Street and San Carlos Street, and the City's webpage http://www.ci.carmel.ca.us in accordance with applicable legal requirements.

SUPPLEMENTAL MATERIAL RECEIVED AFTER THE POSTING OF THE AGENDA
Any supplemental writings or documents distributed to a majority of the Board of Trustees regarding any item on this agenda, received after the posting of the agenda will be available in the Library and Community Activities Director's Office located at the Park Branch Library at the NE corner of Mission Street and Sixth Avenue during normal business hours.

SPECIAL NOTICES TO PUBLIC
In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Clerk's Office at 831-620-2000 at least 48 hours prior to the meeting to ensure that reasonable arrangements can be made to provide accessibility to the meeting (28CFR 35.102-35.104 ADA Title II).

REGULAR MEETING
Wednesday, April 26, 2023
9:00 AM

THIS MEETING WILL BE HELD IN PERSON IN THE COUNCIL CHAMBERS AND VIA TELECONFERENCE. This meeting will be held via teleconference and in-person in the City Council Chambers at City Hall located on Monte Verde Street between Ocean and Seventh Avenues. To participate via teleconference click the following link to attend via Zoom (or copy and paste link in your browser):

Zoom Link https://ci-carmel-ca-us.zoom.us/j/82795749840, Meeting ID: 827 9574 9840
Passcode: 995097 Dial in: (669) 444-9171

The COVID-19 Community Level for Monterey County as of the date of this agenda posting on April 21, 2023 is LOW OR MEDIUM (mask wearing not required). Seating will be limited and available on a first come first served basis.

The public can also email comments to lsfenton@ci.carmel.ca.us. Comments must be received 2 hours before the meeting in order to be provided to the legislative body. Comments received after that time and up to the beginning of the meeting will be added to the agenda and made part of the record.

CALL TO ORDER AND ROLL CALL

PRESENT:	Krisher, Murphy, Pardue
ABSENT:	None
STAFF PRESENT:	Ashlee Wright, Library & Community Activities Director Leslie Fenton, Executive Assistant

PLEDGE OF ALLEGIANCE

Members of the public joined the Board in the Pledge of Allegiance.

PUBLIC APPEARANCES

None

ANNOUNCEMENTS

Item A: Announcements from the Trustees

Trustee Murphy announced that the Friends of the Library was still going strong at the farmers' market.

Item B: Announcements from the Library Director

Library & Community Activities Director Wright announced that due to the storms and scheduling conflicts that interviews to appoint two new Board members have been delayed and will be scheduled with the interviews in May.

ORDERS OF BUSINESS

Item 3: Receive a report from the Carmel Public Library Foundation on recent activities

Library & Community Activities Director Wright presented the report.

Item 4: Approval of the Minutes for the February 22, 2023 Regular Meeting

Trustee Pardue moved to approve the Minutes for the February 22, 2023 meeting, seconded by Trustee Krisher and carried by the following roll call vote:

AYES: Krisher, Murphy, Pardue
NOES: None
ABSENT: None
ABSTAIN: None

Item 5: Receive the Librarian's Report for February and March 2023

Library & Community Activities Director Wright presented the report.

Item 6: Receive the Treasurer's Report and approve the check register for February and March 2023

Library & Community Activities Director Wright and Treasurer Krisher presented the report.

Trustee Pardue moved to approve the check register for February and March 2023, seconded by Trustee Krisher and carried by the following roll call vote:

AYES: Krisher, Murphy, Pardue
NOES: None
ABSENT: None
ABSTAIN: None

Item 7: Receive the proposed Fiscal Year 2023-2024 budget

Library & Community Activities Director Wright presented the report.

FUTURE AGENDA ITEMS

- FY 2023-2024 budget review
- Financial Policy review

- Summer Reading program update

ADJOURNMENT

There being no further business before the Board, the meeting was adjourned at 9:35 am. The next Regular Meeting is scheduled for May 24, 2023.

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Respectfully submitted,
Leslie Fenton, Executive Assistant

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Susan Murphy,
President, Library Board of Trustees

LIBRARIAN'S MONTHLY REPORT

April 30, 2023

CIRCULATION	YTD Percentage Change	This Month	Last Month	This YTD	Last YTD
Adult Circulation:					
Fiction	**21.55**	1,621	1,941	16,429	13,516
Non-Fiction	**30.72**	1,066	1,183	9,698	7,419
Magazines	**27.41**	35	52	581	456
Audio/Video	**21.59**	875	1,049	9,122	7,502
ADULT CIRCULATION TOTAL:	**24.01**	**3,597**	**4,225**	**35,830**	**28,893**
Juvenile Circulation:					
Fiction	**24.40**	1,674	1,773	14,239	11,446
Non-Fiction	**61.42**	429	491	4,373	2,709
Magazines	**129.03**	25	13	71	31
Audio/Video	**53.56**	111	109	1,078	702
JUVENILE CIRCULATION TOTAL:	**32.73**	**2,239**	**2,386**	**19,761**	**14,888**
CIRCULATION TOTAL:	**26.98**	**5,836**	**6,611**	**55,591**	**43,781**
ELECTRONIC CHECKOUTS:	**25.59**	**3,929**	**5,354**	**49,858**	**39,700**
HOLD REQUESTS:	**-17.68**	**802**	**959**	**9,977**	**12,120**
INTERLIBRARY LOAN:					
ILL to Other Libraries	**#DIV/0!**	0	0	0	0
ILL from Other Libraries	**#DIV/0!**	0	0	0	0

LIBRARIAN'S MONTHLY REPORT

April 30, 2023

CIRCULATION BY BORROWERS	YTD Percentage Change	This Month	Last Month	This YTD	Last YTD
Residents: Carmel-by-the-Sea	**6.98**	**1283**	**1,492**	**12644**	**11819**
Non-Residents:					
Monterey County	**34.12**	4,168	4,744	40,026	29,843
Other Zip Codes	**51.87**	385	375	2,878	1,895
NON-RESIDENT CIRCULATION TOTAL	**35.18**	**4,553**	**5,119**	**42,904**	**31,738**
PATRON REGISTRATION:	Patron Data Base Purge 04/23				
Carmel by-the-Sea Residents	**44.57**	17	24	133	92
Monterey County Residents	**88.44**	87	76	929	493
Other Borrowers	**153.71**	52	38	444	175
REGISTRATION TOTAL:	**98.16**	**156**	**138**	**1,506**	**760**
TOTAL # OF CARDHOLDERS:	**8.00**	**10,997**	**11,675**	**10,997**	**10,182**

Patron Visit Count					
HML Building	**351.36**	5,983	6,725	50,895	11,276
Park Branch Building	**#DIV/0!**				
Local History	**175.61**	30	20	226	82
Youth Services Dept.	**644.89**	4,616	5,502	46,377	6,226
PATRON VISIT TOTAL:	**454.47**	**10,629**	**12,247**	**97,498**	**17,584**

LIBRARIAN'S MONTHLY REPORT

April 30, 2023

REFERENCE QUESTIONS	YTD Percentage Change	This Month	Last Month	This YTD	Last YTD
Reference Desk	**83.27**	716	992	8678	4735
Youth Services Desk	**23.94**	260	265	2568	2072
Local History Desk	**1.94**	84	45	682	669
TOTAL REFERENCE QUESTIONS:	**59.55**	**1,060**	**1,302**	**11,928**	7,476
ELECTRONIC SEARCH ACTIVITY					
Public in-Library Computer Use:	**#DIV/0!**				
Public WiFi Use:	**121.94**	884	727	8,660	3,902
VOLUNTEER HOURS	**YTD Percentage Change**	**This Month**	**Last Month**	**This YTD**	**Last YTD**
Local History	**-22.90**	13	5	101	131
Park Branch	**#DIV/0!**		0	0	0
Harrison - Main	**20.75**	29	36	256	212
TOTALS:	**4.08**	**42**	**41**	**357**	**343**

OUTREACH SERVICES					
Visits	**#DIV/0!**	0	0	0	0
Circulation	**#DIV/0!**	0	0	0	0

LIBRARIAN'S MONTHLY REPORT

April 30, 2023

	YTD Percentage Change	This Month	Last Month	This YTD	Last YTD
SUMMER READING PROGRAMS	#DIV/0!	0	0	0	0
TOTAL ATTENDANCE	#DIV/0!	0	0	0	0
PRESCHOOL PROGRAMS (0-5 YRS)	#DIV/0!	6	7	49	0
TOTAL ATTENDANCE	#DIV/0!	208	297	1,285	0
SCHOOL AGE PROGRAMS (6-11 YRS)	#DIV/0!	5	4	44	0
TOTAL ATTENDANCE	#DIV/0!	127	87	1,169	0
TEEN PROGRAMS (12-18 YRS)	#DIV/0!	0	0	0	0
TOTAL ATTENDANCE:	#DIV/0!	0	0	0	0
ADULT PROGRAMS	-16.67	1	4	10	12
TOTAL ATTENDANCE	-4.52	45	356	1,585	1,660
OFFSITE PROGRAMS	-100.00	1	4	0	12
TOTAL ATTENDANCE	-100.00	131	832	0	1,660
LOCAL HISTORY PROGRAMS	#DIV/0!	0	0	0	0
TOTAL ATTENDANCE	#DIV/0!	0	0	0	0

LIBRARIAN'S MONTHLY REPORT

5/31/2023

CIRCULATION	YTD Percentage Change	This Month	Last Month	This YTD	Last YTD
Adult Circulation:					
Fiction	**17.48**	1,605	1,621	18,034	15,351
Non-Fiction	**25.67**	1,013	1,066	10,711	8,523
Magazines	**15.79**	35	35	616	532
Audio/Video	**17.62**	892	875	10,014	8,514
ADULT CIRCULATION TOTAL:	**19.61**	**3,545**	**3,597**	**39,375**	**32,920**
Juvenile Circulation:					
Fiction	**24.79**	1,651	1,674	15,890	12,733
Non-Fiction	**50.20**	492	429	4,865	3,239
Magazines	**163.64**	16	25	87	33
Audio/Video	**53.69**	110	111	1,188	773
JUVENILE CIRCULATION TOTAL:	**31.30**	**2,269**	**2,239**	**22,030**	**16,778**
CIRCULATION TOTAL:	**23.56**	**5,814**	**5,836**	**61,405**	**49,698**
ELECTRONIC CHECKOUTS:	**25.64**	**5415**	**3,929**	**55,273**	**43,992**
HOLD REQUESTS:	**-16.35**	**864**	**802**	**10,841**	**12,960**
INTERLIBRARY LOAN:					
ILL to Other Libraries	**#DIV/0!**	0	0	0	0
ILL from Other Libraries	**#DIV/0!**	0	0	0	0

LIBRARIAN'S MONTHLY REPORT

5/31/2023

CIRCULATION BY BORROWERS	YTD Percentage Change	This Month	Last Month	This YTD	Last YTD
Residents: Carmel-by-the-Sea	**3.22**	**1137**	**1283**	**13,801**	**13,370**
Non-Residents:					
Monterey County	**30.45**	4,334	4,168	44,360	34,005
Other Zip Codes	**53.89**	343	385	3,221	2,093
NON-RESIDENT CIRCULATION TOTAL	**31.81**	**4,677**	**4,553**	**47,581**	**36,098**
PATRON REGISTRATION:	Patron Data Base Purge 04/23				
Carmel by-the-Sea Residents	**34.26**	12	17	145	108
Monterey County Residents	**80.07**	74	87	1003	557
Other Borrowers	**143.60**	70	52	514	211
REGISTRATION TOTAL:	**89.73**	**156**	**156**	**1,662**	**876**
TOTAL # OF CARDHOLDERS:	**7.31**	**11,022**	**10,997**	**11,022**	**10,271**

Patron Visit Count					
HML Building	**302.38**	6,150	5,983	57,045	14,177
Park Branch Building					
Local History	**157.73**	24	30	250	97
Youth Services Dept.	**597.20**	4,156	4,616	50,533	7,248
PATRON VISIT TOTAL:	**401.01**	**10,330**	**10,629**	**107,828**	**21,522**

LIBRARIAN'S MONTHLY REPORT

5/31/2023

REFERENCE QUESTIONS	YTD Percentage Change	This Month	Last Month	This YTD	Last YTD
Reference Desk	**73.45**	782	716	9,460	5,454
Youth Services Desk	**21.16**	220	260	2,788	2,301
Local History Desk	**-0.68**	48	84	730	735
TOTAL REFERENCE QUESTIONS:	**52.86**	**1,050**	**1,060**	**12,978**	8,490
ELECTRONIC SEARCH ACTIVITY					
Public in-Library Computer Use:	**#DIV/0!**	0	0	0	0
Public WiFi Use:	**119.34**	1,061	884	9,721	4,432
VOLUNTEER HOURS	**YTD Percentage Change**	**This Month**	**Last Month**	**This YTD**	**Last YTD**
Local History	**-18.38**	10	13	111	136
Park Branch	**#DIV/0!**	0	0	0	0
Harrison - Main	**25.11**	28	29	284	227
TOTALS:	**8.82**	**38**	**42**	**395**	**363**

OUTREACH SERVICES					
Visits	**#DIV/0!**	0	0	0	0
Circulation	**#DIV/0!**	0	0	0	0

LIBRARIAN'S MONTHLY REPORT

5/31/2023

	YTD Percentage Change	This Month	Last Month	This YTD	Last YTD
SUMMER READING PROGRAMS	**#DIV/0!**	0	0	0	0
TOTAL ATTENDANCE	**#DIV/0!**	**0**	**0**	**0**	**0**
PRESCHOOL PROGRAMS (0-5 YRS)	**5,400.00**	**6**	**6**	**55**	1
TOTAL ATTENDANCE	**6,504.35**	**233**	**208**	**1,519**	**23**
SCHOOL AGE PROGRAMS (6-11 YRS)	**#DIV/0!**	**3**	**5**	**47**	0
TOTAL ATTENDANCE	**#DIV/0!**	**96**	**127**	**1,265**	**0**
TEEN PROGRAMS (12-18 YRS)	**#DIV/0!**	**0**	**0**	**0**	0
TOTAL ATTENDANCE:	**#DIV/0!**	**0**	**0**	**0**	**0**
ADULT PROGRAMS	**9.09**	**2**	**1**	**12**	11
TOTAL ATTENDANCE	**-0.36**	**69**	**45**	**1,654**	**1,660**
OFFSITE PROGRAMS	**50.00**	**0**	**1**	**12**	8
TOTAL ATTENDANCE	**77.50**	**0**	**131**	**2,524**	**1,422**
LOCAL HISTORY PROGRAMS	**#DIV/0!**	**0**	**0**	**0**	0
TOTAL ATTENDANCE	**#DIV/0!**	**0**	**0**	**0**	**0**

July through May

Fiscal Year-to-Date

	2018	2019	2020	2021	2022	2023
Adult Circulation	67,521	69,312	55,814	25,599	32,920	39,375
Kids Circulation	22,310	25,092	27,692	14,213	16,778	22,030
Electronic checkouts	12,942	14,702	23,963	41,681	43,992	55,273
TOTAL CIRCULATION	**102,773**	**109,106**	**107,469**	**81,493**	**93,690**	**116,678**
Patron visits	74,840	80,115	64,541	0	21,522	103,672
Questions	24,356	23,481	12,946	9,354	8,490	12,978
Programs	136	109	129	72	20	112
Program Attendance	4,667	4,279	5,214	1,593	3,105	4,368

Financial statements

Of

HARRISON MEMORIAL LIBRARY For

the Period

Ended April 30, 2023

Harrison Memorial Library

Balance Sheet

Attachment 1

As of April 30, 2023

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
10000 Wells Fargo Checking	343,404.37
12000 Petty Cash Main	260.00
13000 Petty Cash Park Branch	200.00
14000 LAIF	754,402.49
14100 LAIF - Operating Reserve	175,127.25
14200 LAIF - Equipment Replacement	100,000.00
14300 LAIF - Bradney	46,747.05
14400 LAIF - Evans Restricted Fund	123,000.00
Total 14000 LAIF	**1,199,276.79**
Total Bank Accounts	**$1,543,141.16**
Total Current Assets	**$1,543,141.16**
TOTAL ASSETS	**$1,543,141.16**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
11000 Accounts Payable	0.00
Total Accounts Payable	**$0.00**
Total Current Liabilities	**$0.00**
Total Liabilities	**$0.00**
Equity	
15000 Restricted Funds	
15100 Temporarily Restricted	0.00
15110 LAIF - Restricted - Operating Reserve	175,127.25
15120 LAIF - Equipment Replacement	100,000.00
15130 WF - Designated Gifts	0.00
15140 Broadband Equipment Grant	3,379.77
Total 15100 Temporarily Restricted	**278,507.02**
15200 Permanently Restricted	46,747.05
15300 Evans Trust Book Fund	100,000.00
Total 15000 Restricted Funds	**425,254.07**
16000 Unrestricted Net Assets	1,123,848.33
Opening Balance Equity	0.00
Net Income	-5,961.24
Total Equity	**$1,543,141.16**
TOTAL LIABILITIES AND EQUITY	**$1,543,141.16**

X	**Harrison Memorial Library**			Attachment 1			
X	**Budget vs:Actuals: FY2022-2023-FYP&L**						
X	**July 2022 - April 2023**						
X							
X		**Actual**	**Budget**	**over Budget**			
X	**INCOME**						
X	**Total 21000 CARMEL LIBRARY FOUNDATION**	**$ 218,326.00**	**$ 242,500.00**	-24,175.00			
X	**28000 Uncategorized Revenue**		**$ 91,250.00**	**-$ 91,250.00**			
X	**24000 Friends of HML**	25,000.00	18,333.30	6,666.70			
X	**25000 Library Operations**	$7,695.57	1,666.70	6,027.87			
X	**23100 Interest Bradney**	**$ 2,044.51**	**$ 333.50**	**$ 1,711.21**			
X	**23200 Interest - Other**	$18,569..44	$2,416..60	6,666.70			
X	**Total 23000 INTEREST INCOME**	$20,613.95	$2,416.60	$18,197.35	Great news		
X	**TOTAL INCOME**	271,633.52	**$ 356,166.60**	-84,533.08			,
X	**Expenses**						
X	**30000 ADMINISTRATION**						
X	**Total 31000 Finance**	**$ 3,604.44**	**$ 6,666.60**	**-$ 3,662.16**			
X	**Total 32000 Library Promotions**	**$ 4,331.53**	**$ 7,500.00**	**-$ 3,168.47**			
X	**Total 33000 Supplies**	**$ 14,766.39**	**$ 10,583.30**	**$ 4,163.30**			
X	**Total 34000 Organizational Development**	**$ 15,105.02**	**$ 15,749.90**	**-$ 644.86**			
X	**Total 30000 ADMINISTRATION**	**$ 37,207.38**	**$ 40,499.80**	**-$ 3,292.42**			
X	**40000 EQUIPMENT**						
X	**Total 40000 EQUIPMENT**	**$ 30,142.46**	**$ 95,450.60**	**-$ 65,308.12**	**not yet billed**		
X	**50000 IT**						
X	**Total 50000 IT**	706.15	3,083.30	-2,377.16			
X	**60000 HARD COPY MATERIAL**						
X	**Total 61000 ADULT COLLECTION**	**$ 26,145.31**	**$ 33,083.20**	**-$ 6,937.89**			
X	**Total 62000 TEEN COLLECTION**	**$ 3,194.38**	**$ 5,208.30**	**-$ 2,013.92**			
X	**Total 63000 KID'S COLLECTION**	**$ 18,628.57**	**$ 22,499.90**	**-$ 3,871.33**			
X	**Total 64000 REFERENCE**	**$ 3,164.90**	**$ 6,000.00**	**-$ 2,635.10**			
X	**Total 65000 ZIP BOOKS**	**$ 15,578.41**	**$ 20,833.30**	**-$ 5,254.89**			
X	**Total 60000 HARD COPY MATERIAL**	**$ 66,711.57**	**$87,62470**	**-$ 20,913.13**			
X	**66000 TECHNICAL SERVICES**						
X	**Total 66000 TECHNICAL SERVICES**	**$ 25,466.72**	**$ 27,816.60**	**-$ 2,349.98**			
X	**70000 ELECTRONIC MATERIALS**						
X	**Total 70000 ELECTRONIC MATERIALS**	**$ 12,471.82**	**$ 11,262.50**	**$ 1,209.32**			
X	**Total 72000 eResources**	**$ 65,847.76**	**$ 60,000.00**	**$ 5,847.76**			
X	**80000 PROGRAMS**						
X	**Total 81000 ADULT PROGRAMS**	**$ 2,054.67**	**$ 3,750.10**	**-$ 1,695.43**			
X	**Total 82000 TEEN PROGRAMS**	**$ 1,422.58**	**$ 2,624.40**	**-$ 1,201.82**			
X	**Total 83000 KIDS PROGRAMS**	**$ 14,119.36**	**#11,833.40**	**$ 2,225.96**			
X	**Total 85000 LOCAL HISTORY PROGRAMS**	**$18,735,33**	**$ 18,583.20**	**$ 152.12**			
X	**85400 Archival Storage Off-site**	**$ 3,640.00**	**$ 3,333.30**	**$ 206.70**			
X	**Total 86000 SUMMER READING PROGRAM**	**$ 2,708.94**	**$ 3,333.30**	**-$ 624.36**			
X	**Total 80000 PROGRAMS**	**$ 39,040.68**	**$ 40,124.40**	**-$ 1,083.52**			
X	**Total Expenses**	**$ 277,594.76**	**$ 385,862.90**	**$ 88,267.14**	**budget adjustments**		
	NET OPERATING INCOME	-$5,961.24	$9,695.30	$3,734.06			
	NET INCOME	-$5,961.24	$9,695.30	$3,734.06			

Harrison Memorial Library

Check Detail

April 2023

Attachment 2

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
10000 Wells Fargo Checking						
04/05/2023	Bill Payment (Check)	6185	Amazon Capital Services, Inc.		R	-388.67
						-388.67
04/05/2023	Bill Payment (Check)	6186	BAKER & TAYLOR		R	-893.73
						-893.73
04/05/2023	Bill Payment (Check)	6187	COPIES BY THE SEA		R	-71.01
						-71.01
04/05/2023	Bill Payment (Check)	6188	KANOPY		R	-1,484.00
						-1,484.00
04/05/2023	Bill Payment (Check)	6189	OFFICE DEPOT		R	-477.89
						-477.89
04/05/2023	Bill Payment (Check)	6190	OVERDRIVE		R	-2.99
						-2.99
04/05/2023	Bill Payment (Check)	6191	PEAK ENTERPRISES		R	-278.10
						-278.10
04/05/2023	Bill Payment (Check)	6192	GOLDEN GATE BOOKKEEPING		R	-325.00
						-325.00
04/05/2023	Bill Payment (Check)	6193	KAL-WEST		R	-200.00
						-200.00
04/18/2023	Bill Payment (Check)	6194	ALHAMBRA		R	-99.39
						-99.39
04/18/2023	Bill Payment (Check)	6195	Amazon Capital Services, Inc.		R	-1,583.91
						-1,583.91
04/18/2023	Bill Payment (Check)	6196	BAKER & TAYLOR		R	-670.85
						-670.85
04/18/2023	Bill Payment (Check)	6197	DEMCO		R	-267.60
						-267.60
04/18/2023	Bill Payment (Check)	6198	HOOPLA		R	-3,641.99
						-3,641.99
04/18/2023	Bill Payment (Check)	6199	KEN HALLA		R	-2,650.00
						-2,650.00
04/18/2023	Bill Payment (Check)	6200	NEWS BANK		R	-507.00
						-507.00
04/18/2023	Bill Payment (Check)	6201	OVERDRIVE		R	-769.44
						-769.44
04/18/2023	Bill Payment (Check)	6202	PACIFIC GROVE SELF STORAGE		R	-354.00
						-354.00
04/18/2023	Bill Payment (Check)	6203	VIVIAN SARUBBI		C	-250.00
						-250.00

Harrison Memorial Library

Check Detail

April 2023

Attachment 2

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
04/18/2023	Bill Payment (Check)	6204	WELLS FARGO 4798		R	-1,223.85
						-1,223.85
04/27/2023	Bill Payment (Check)	6205	Amazon Capital Services, Inc.		C	-556.01
						-556.01
04/27/2023	Bill Payment (Check)	6206	BAKER & TAYLOR		C	-3,777.88
						-3,777.88
04/27/2023	Bill Payment (Check)	6207	Blackstone Publishing		C	-41.60
						-41.60
04/27/2023	Bill Payment (Check)	6208	City of Carmel-by-the-Sea		C	-149.60
						-149.60
04/27/2023	Bill Payment (Check)	6209	Megan Cassamas		C	-300.00
						-300.00
04/27/2023	Bill Payment (Check)	6210	OVERDRIVE		C	-489.76
						-489.76
04/27/2023	Bill Payment (Check)	6211	RAZZOLINK		C	-14.99
						-14.99
04/30/2023	Expense				R	-7.12
				FEDERAL TAX WITHHELD		7.12

Financial statements

Of

HARRISON MEMORIAL LIBRARY

For the Period Ended

May 31, 2023

Harrison Memorial Library

Balance Sheet

Attachment 3

As of May 31, 2023

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
10000 Wells Fargo Checking	243,800.63
12000 Petty Cash Main	260.00
13000 Petty Cash Park Branch	200.00
14000 LAIF	754,402.49
14100 LAIF - Operating Reserve	175,127.25
14200 LAIF - Equipment Replacement	100,000.00
14300 LAIF - Bradney	46,747.05
14400 LAIF - Evans Restricted Fund	123,000.00
Total 14000 LAIF	**1,199,276.79**
Total Bank Accounts	**$1,443,537.42**
Total Current Assets	**$1,443,537.42**
TOTAL ASSETS	**$1,443,537.42**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
11000 Accounts Payable	5,242.70
Total Accounts Payable	**$5,242.70**
Total Current Liabilities	**$5,242.70**
Total Liabilities	**$5,242.70**
Equity	
15000 Restricted Funds	
15100 Temporarily Restricted	0.00
15110 LAIF - Restricted - Operating Reserve	175,127.25
15120 LAIF - Equipment Replacement	100,000.00
15130 WF - Designated Gifts	0.00
15140 Broadband Equipment Grant	3,379.77
Total 15100 Temporarily Restricted	**278,507.02**
15200 Permanently Restricted	46,747.05
15300 Evans Trust Book Fund	100,000.00
Total 15000 Restricted Funds	**425,254.07**
16000 Unrestricted Net Assets	1,123,848.33
Opening Balance Equity	0.00
Net Income	-110,807.68
Total Equity	**$1,438,294.72**
TOTAL LIABILITIES AND EQUITY	**$1,443,537.42**

x	**Harrison Memorial Library**			Attachment 3			
	Budget vs. Actuals: FY2022-2023 - FY23 P&L						
X	**July 2022-May 2023**						
X		**Total**					
X		**Actual**	**Budget**	**over Budget**			
X	**INCOME**						
X	**Total 21000 CARMEL LIBRARY FOUNDATION**	**$ 218,325.00**	**$ 266,750.00**	$48,425.00			
X	**Total 22000 DONATIONS**						
X	**24000 Friends of HML**	25,000.00	20,166.63	$4,833.37	better then budgeted		
X	23100 Interest Bradney	2,044.51	366.63	1,677.88			
X	**23200 Interest - Other**	**$ 18,695.07**	**$ 2,291.63**	**$ 16,303.44**			
X	**Total 23000 INTEREST INCOME**	20,639.58	2,658.26	17,981.32	Great news		
X	**25000 Library Operations**	**$ 8,456.36**	**$ 1,833.37**	**$ 6,622.99**	**better then budgeted**		
X	**TOTAL INCOME**	**$ 272,420.94**	**$ 391,763.26**	**-$ 119,362.32**			,
X	**Expenses**						
X	**30000 ADMINISTRATION**						
X	**Total 31000 Finance**	**$ 3,335.59**	**$ 7,333.26**	**-$ 3,997.67**	**well under budget**		
X	**Total 32000 Library Promotions**	**$ 3,335.59**	**$ 8,250.00**	**-$ 3,997.67**	**well under budget**		
X	**Total 33000 Supplies**	**$ 14,966.11**	**$ 11,641.63**	**$ 3,354.48**	**resupplying /ink/ programs**		
X	**Total 34000 Organizational Development**	**$ 15,725.37**	**$ 17,324.89**	**-$ 1,599.52**	under budget		
X	**Total 30000 ADMINISTRATION**	**$ 38,453.60**	**$ 44,549.78**	**-$ 6,096.18**	well under budget		
X	**40000 EQUIPMENT**						
X	**Total 40000 EQUIPMENT**	**$ 109,341.89**	**$ 104,995.66**	**$ 4,436.23**	budget adjustment		
X	**50000 IT**						
X	**Total 50000 IT**	1,269.00	3,391.63	-$2,122.63	**well under budget**		
X	**60000 HARD COPY MATERIAL**						
X	**Total 61000 ADULT COLLECTION**	**$ 28,671.43**	36,391.52	-$7,720.09	**well under budget**		
X	**Total 62000 TEEN COLLECTION**	**$ 4,698.94**	**$ 5,729.13**	**-$ 1,030.19**	under budget		
X	**Total 63000 KID'S COLLECTION**	**$ 20,434.18**	**$ 24,749.89**	**-$ 4,315.71**	**well under budget**		
X	**Total 64000 REFERENCE**	**$ 3,455.02**	**$6.600.00**	**-$ 3,144.96**	well under budget		
X	**Total 65000 ZIP BOOKS**	**$ 16,958.78**	**$ 22,916.63**	**-$ 5,957.85**	**well under budget**		
X	**Total 60000 HARD COPY MATERIAL**	**$ 74,218.35**	**$ 96,387.17**	**-$ 22,168.82**	**well under budget**		
X	**66000 TECHNICAL SERVICES**						
X	**Total 66000 TECHNICAL SERVICES**	**$ 28,064.87**	**$ 30,598.26**	**-$ 2,533.39**	**under budget**		
X	**70000 ELECTRONIC MATERIALS**						
X	**Total 70000 ELECTRONIC MATERIALS**	13,982.30	12,383.75	1,598.55			
X	**Total 72000 eResources**	**$ 73,468.06**	**$ 65,750.00**	**$ 7,718.06**	ebooks/hoopla		
X	**80000 PROGRAMS**						
X	**Total 81000 ADULT PROGRAMS**	**$ 3,873.44**	**$ 4,125.11**	**-$ 251.67**	under budget		
X	**Total 82000 TEEN PROGRAMS**	**$ 1,642.08**	**$ 2,886.84**	**-$ 1,244.76**	**under budget**		
X	**Total 83000 KIDS PROGRAMS**	**$ 14,755.13**	**$ 13,016.74**	**$ 1,738.39**	**over budget**		
X	**Total 85000 LOCAL HISTORY PROGRAMS**	**$ 20,111.18**	**$ 20,441.52**	**-$330,34**			
X	**85400 Archival Storage Off-site**	**$3,894..00**	**$ 3,666.63**	**$ 227.37**	**adjusted next year**		
X	**Total 86000 SUMMER READING PROGRAM**	**$ 4,048.72**	**$ 3,666.63**	**$382,09**	**little over budget**		
X	**Total 80000 PROGRAMS**	**$ 44,430.55**	**$ 44,136.84**	**$ 293.71**	**little over budget**		
X	**Total Expenses**	$383,228.62	**$ 402,193.09**	**-$ 18,964.47**	**looks great**		
	NET OPERATING INCOME	$110,807.68	-$10,409.83	-$100,397.85			
	Net Come	$110,807.68	-$10,409.83	-$100,397.85			

Harrison Memorial Library

Attachment 4

Check Detail

May 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
10000 Wells Fargo Checking						
05/10/2023	Bill Payment (Check)	6212	Amazon Capital Services, Inc.		R	-1,228.02
						-1,228.02
05/10/2023	Bill Payment (Check)	6213	BAKER & TAYLOR		R	-1,074.56
						-1,074.56
05/10/2023	Bill Payment (Check)	6214	BENJAMIN BREGMAN		R	-200.00
						-200.00
05/10/2023	Bill Payment (Check)	6215	GOLDEN GATE BOOKKEEPING		R	-325.00
						-325.00
05/10/2023	Bill Payment (Check)	6216	HOOPLA		R	-3,498.53
						-3,498.53
05/10/2023	Bill Payment (Check)	6217	KAL-WEST		R	-200.00
						-200.00
05/10/2023	Bill Payment (Check)	6218	KANOPY		R	-1,582.00
						-1,582.00
05/10/2023	Bill Payment (Check)	6219	KUMIKO UYEDA		R	-200.00
						-200.00
05/10/2023	Bill Payment (Check)	6220	OVERDRIVE		R	-506.47
						-506.47
05/10/2023	Bill Payment (Check)	6221	PROQUEST		R	-1,510.48
						-1,510.48
05/10/2023	Bill Payment (Check)	6222	SYSTEMS & SPACE, INC.		R	-68,850.72
						-68,850.72
05/17/2023	Bill Payment (Check)	6223	ALHAMBRA		R	-90.90
						-90.90
05/17/2023	Bill Payment (Check)	6224	Amazon Capital Services, Inc.		R	-597.04
						-597.04
05/17/2023	Bill Payment (Check)	6225	BAKER & TAYLOR		R	-1,012.05
						-1,012.05
05/17/2023	Bill Payment (Check)	6226	BYWATER SOLUTIONS		R	-9,403.90

Attachment 4

Harrison Memorial Library

Check Detail

May 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
						-9,403.90
05/17/2023	Bill Payment (Check)	6227	DANTE RONDO MOST		C	-400.00
						-400.00
05/17/2023	Bill Payment (Check)	6228	OVERDRIVE		R	-381.61
						-381.61
05/17/2023	Bill Payment (Check)	6229	PACIFIC GROVE SELF STORAGE		R	-354.00
						-354.00
05/17/2023	Bill Payment (Check)	6230	WELLS FARGO 4798		R	-1,749.06
						-1,749.06
05/17/2023	Bill Payment (Check)	6231	Amazon Capital Services, Inc.		R	-0.03
						-0.03
05/24/2023	Bill Payment (Check)	6232	Amazon Capital Services, Inc.		R	-556.67
						-556.67
05/24/2023	Bill Payment (Check)	6233	BAKER & TAYLOR		C	-4,013.18
						-4,013.18
05/24/2023	Bill Payment (Check)	6234	BRODART		R	-1,283.69
						-1,283.69
05/24/2023	Bill Payment (Check)	6235	DEMCO		C	-944.79
						-944.79
05/24/2023	Bill Payment (Check)	6236	OVERDRIVE		R	-288.01
						-288.01
05/24/2023	Bill Payment (Check)	6237	PLAYAWAY PRODUCTS LLC		C	-134.30
						-134.30
05/31/2023	Expense		STATE OF CALIFORNIA		R	-6.15
				FEDERAL TAX WITHHELD		6.15

CITY OF CARMEL-BY-THE-SEA
HARRISON MEMORIAL LIBRARY BOARD
Staff Report

June 28, 2023
ORDERS OF BUSINESS

TO:	Harrison Memorial Library Board of Trustees
SUBMITTED BY:	Ashlee Wright, Library and Community Activities Director
SUBJECT:	Receive and adopt the Fiscal Year 2023-2024 budget

RECOMMENDATION:

Receive and adopt the Fiscal Year 2023-2024 budget

BACKGROUND/SUMMARY:

The Board received the proposed budget at the April 203 regular meeting. Staff responded to initial questions from the Trustees and no formal action was taken.

OVERVIEW

The budget for FY 2023-2024 proposes an increase in both expenditures and income for Fiscal Year (FY) 2023-2024.

FY 2022-2023 BUDGET REVIEW

As discussed during the budget process last year staff has worked to fill vacant positions that in turn support the expansion of open hours and the continued gradual expansion of library services. Filling vacancies means additional staff capacity to engage in program development, curated ordering, and special projects which in turn support the expenditure of budgeted funds. Two key vacant positions were filled last fiscal year: Technical Services Librarian and Children's Librarian. As a result the library was able to expand hours in both buildings, undertake the RFID project, conduct oral history interviews, and increase children's programming amongst other things.

At the time of writing this staff report one key position at the library remains vacant: Head of Reference. There have been two failed recruitments for this position with a third recruitment currently underway. Hiring continues to be a slow process due to a combination of factors, including the competitive job market and the high-cost of living on the peninsula.

In December 2022 and February 2023 the Trustees approved a series of budget adjustments, utilizing unexpended funds from previous fiscal years to increase the library budget overall from the adopted $317,900 to $427,4000 for special projects - such as moveable shelves in the Kid's Department, program support, and recalibration in funds for hard copy and ematerials.

The Library is on track to expend budgeted funds by the end of the fiscal year, with several subscription invoices coming due later this spring, adult non-fiction replacement project, and the ramp up to Summer Reading.

FISCAL IMPACT:

FY 2023-2024 PROPOSED BUDGET

Expenditures

Because of increases in costs and increases in library activities and programs staff is proposing an increase in expenditures across the board.

The Kids' Library now has weekly story time, toddler and new mom yoga sessions, and Friday nights at the Library featuring movies, games, Legos, and crafts. This year staff worked with the River School and Tularcitos Elementary to do an author visit from esteemed children's author, illustrator, and producer Dan Yaccarino who spoke with kids about illustrating and the importance of art. Building this program has been a great way to strengthen our relationship with the school district and this is a program that we would like to continue to hold annually going forward. In addition, staff will be doing outreach for Summer Reading at the schools and we have an excellent slate of performers and an end of summer reading party planned in partnership with the Farmers' Market.

Prior to the start of the pandemic staff had been working on programs at the Harrison Library for adults, like craft or game nights, and small programs. This is now even more achievable thanks to the new Gathering Place. This year we have been experimenting with music at the library and have a slate of programs lined up through the end of July. So far they have proven popular, in particular the music sessions.

Local History has restarted the My Carmel oral history program with a new process that allows for a more rigorous approach to collecting interviews – both audio only format and video. Since the launch of the program over 7 years ago, staff has collected 23 interviews and with the new process have collected 5 since January alone.

In addition, it is critical that the Library continue making investments in improved IT programs, including upgrades to public computers and print management systems, which will also restore wireless printing capabilities, so that anyone working in the library will be able to print. Last year CPLF also funded the RFID project, including new self-check machines that will increase efficiency. In addition, staff plans to purchase new tablet catalog stations for all levels of the Harrison Library and Park Branch.

While hardcopy circulation of materials has not rebounded to pre-pandemic levels, e-books, audios, movies, comic books, magazines have remained robust. Knowing what a literary community we have it is paramount that both the hardcopy materials budget and the budget for e-resources are not reduced.

Income

The library has 4 sources of income: 1. Interest Income; 2. Library Operations; 3. The Friends of the Library; and 4. The Carmel Public Library Foundation.

Interest Income

Interest income from the LAIF funds decreased during the pandemic years with the lowest quarterly apportionment rate decreasing to 0.23% in the 4th quarter of 2021 from 2.57% in 2019 - the highest since the 2008 recession.

Due to inflation, interest rates have continued to rise throughout 2022 and 2023, which resulted in additional and unanticipated income for FY 2022-2023. After the first quarter of 2023 the quarterly apportionment rate sits at 2.74%. Based upon the ups and downs of interest rates 2018 through 2023, staff are estimating

$15,000 in interest income for FY 2023-2024.

Library Operations
Library Operations funds include monies taken in by library staff and include: small donations, printing/copying fees, lost/damaged book replacements. With the expansion of library hours there has followed an increase in revenue from library operations from the anticipated $2,000 to $7,694 year-to-date. Staff is estimating $9,000 in library operations income for next fiscal year.
Friends of the Library
This year the Friends of the Library will hold their 50th and last annual large book sale. The revenue from the book sale, supplemented with additional funds from selling books at the Farmers' Market, is anticipated to be $25,000.
For FY 2024-2025, the first year without the annual book sale, the Friends are making plans to continue selling books at the Farmers' Market and are working with library staff on some ideas regarding making additional books available for sale at the libraries. There will likely be a reduction in the disbursement amount from the Friends for FY 2024-2025, estimated to be in the $10,000 range at this point, but should be a little clearer next spring.
Carmel Public Library Foundation (CPLF)
The CPLF has provided the library with $291,000 for operations since FY 2015-2016 when it was increased from $280,000. After working with the Treasurer to develop the draft budget and understanding the increases in costs and increases in library activities and programs, staff submitted a formal request to the CPLF for an increase in the annual disbursement in the amount of $50,000 bringing the total new disbursement amount to $341,000 going forward. The CPLF finance committee and board directors considered this request at their March meeting and it was approved.

ATTACHMENTS:

FY 2023-2024 Proposed Library Budget

Harrison Memorial Library
Proposed FY 2023-2024 Budget

	FY 2022-2023 (Adopted)	FY 2022-2023 (Amended)	FY 2022-2023 (Actual 22-06-19)	FY 2023-2024 (Proposed)
Income				
20000 Income				
21100 CPLF - Operating Expenses	291,000.00	291,000.00	218,325.00	341,000.00
Total 21000 CARMEL PUBLIC LIBRARY FOUNDATION (CPLF)	**291,000.00**	**$ 291,000.00**	**$ 218,325.00**	**341,000.00**
22000 DONATIONS				
Total 22000 DONATIONS	0.00	400.00	$ 275.00	0.00
23000 INTEREST INCOME				
Total 23000 INTEREST INCOME	2,900.00	$ 2,900.00	$ 20,613.95	20,000.00
24000 Friends of HML	22,000.00	22,000.00	25,000.00	25,000.00
25000 Library Operations	2,000.00	2,000.00	7,694.57	9,000.00
28000 Uncategorized Revenue		109,500.00	109,500.00	0.00
Total 20000 Income	**317,900.00**	**$ 427,400.00**	**$ 381,408.52**	**397,900.00**
ADMINISTRATION				
31000 Finance				
Total 31000 Finance	**8,000.00**	**8,000.00**	**$ 3,654.44**	**8,975.00**
32000 Library Promotions				
Total 32000 Library Promotions	**9,000.00**	**9,000.00**	**$ 4,461.53**	**10,000.00**
33000 Supplies				
Total 33000 Supplies	**5,700.00**	**12,700.00**	**$ 15,918.19**	**11,840.00**
34000 Organizational Development				
Total 34000 Organizational Development	**13,400.00**	**$ 18,900.00**	**$ 16,776.90**	**20,100.00**
Total 30000 ADMINISTRATION	**36,100.00**	**48,600.00**	**$ 40,811.06**	**50,915.00**
OPERATIONS				
40000 EQUIPMENT				
Total 40000 EQUIPMENT	**47,370.00**	**$ 114,540.72**	**$ 109,341.89**	**34,500.00**
50000 IT				
Total 50000 IT	**3,700.00**	**3,700.00**	**$ 3,005.70**	**11,000.00**

Harrison Memorial Library
Proposed FY 2023-2024 Budget

	FY 2022-2023 (Adopted)		FY 2022-2023 (Amended)		FY 2022-2023 (Actual 22-06-19)	FY 2023-2024 (Proposed)
Total Operations	51,070.00		118,240.72		112,347.59	45,500.00
LIBRARY ASSETS						
60000 HARD COPY MATERIAL						
61000 ADULT COLLECTION						
Total 61000 ADULT COLLECTION	40,200.00	$	41,700.00	$	30,933.35	44,400.00
62000 TEEN COLLECTION						
Total 62000 TEEN COLLECTION	3,250.00	$	6,250.00	$	4,883.19	8,500.00
63000 KID'S COLLECTION						
Total 63000 KID'S COLLECTION	26,000.00	$	27,000.00	$	22,285.73	26,500.00
64000 REFERENCE						
Total 64000 REFERENCE	7,200.00		7,200.00	$	3,514.25	4,950.00
65000 PURCHASE SUGGESTIONS/ZIP BOOKS						
Total 65000 PURCHASE SUGGESTIONS/ZIP BOOKS	25,000.00	$	25,000.00	$	17,324.14	20,000.00
Total 60000 HARD COPY MATERIAL	101,650.00	$	107,150.00	$	78,940.66	104,350.00
66000 TECHNICAL SERVICES						
Total 66000 TECHNICAL SERVICES	25,380.00	$	33,380.00	$	22,336.49	38,980.00
70000 DATABASES						
Total 70000 DATABASES	9,005.00		9,005.00	$	12,600.98	13,455.00
72000 eMaterial						
Total 72000 eMaterial	71,500.00	$	71,500.00	$	80,286.81	87,300.00
Total Library Assets	207,535.00		221,035.00		194,164.94	244,085.00
PROGRAMS						
80000 PROGRAMS						
81000 ADULT PROGRAMS	0.00		2,000.00		2,695.99	0.00
Total 81000 ADULT PROGRAMS	1,000.00	$	3,000.00	$	3,506.24	12,000.00
82000 TEEN PROGRAMS						
Total 82000 TEEN PROGRAMS	1,000.00	$	3,149.28	$	1,869.14	5,600.00

Harrison Memorial Library
Proposed FY 2023-2024 Budget

	FY 2022-2023 (Adopted)		FY 2022-2023 (Amended)		FY 2022-2023 (Actual 22-06-19)	FY 2023-2024 (Proposed)
83000 KIDS PROGRAMS						
Total 83000 KIDS PROGRAMS	10,200.00	$	18,200.00	$	18,028.22	26,800.00
85000 LOCAL HISTORY PROGRAMS						
Total 85000 LOCAL HISTORY PROGRAMS	10,500.00	$	22,300.00	$	22,143.26	13,000.00
Total 80000 PROGRAMS	26,700.00	$	50,649.28	$	50,815.42	57,400.00
Total Expenses	317,900.00	$	427,400.00	$	398,139.01	397,900.00

CITY OF CARMEL-BY-THE-SEA
HARRISON MEMORIAL LIBRARY BOARD
Staff Report

June 28, 2023
ORDERS OF BUSINESS

TO:	Harrison Memorial Library Board of Trustees
SUBMITTED BY:	Ashlee Wright, Library and Community Activities Director
SUBJECT:	Consideration of the adoption of a new "Library Finance Policy" and the rescinding of the "Library Policy for Cash Handling and Receipting Money".

RECOMMENDATION:

Adopt a new "Library Finance Policy" and rescind the "Library Policy for Cash Handling and Receipting Money".

BACKGROUND/SUMMARY:

At the April 26, 2023 regular Board of Trustees meeting, the Trustees received the proposed Fiscal Year 2023-2024 Proposed Budget. One question that was raised was with regards to what happens if the Library overspends the approved budget in any given year. Both the Trustees' by-laws nor the "Library Policy for Cash Handling and Receipting Money" are silent on this matter.

In an effort to be more comprehensive with regards to the governance of Library finances, staff has drafted a new "Library Finance Policy" to replace the Library Policy for Cash Handling and Receipting Money" which is much more narrow in scope. The new "Library Finance Policy" more fully addresses the financial functions of the Library, their relation to City policy, and the Trustees' role in governance.

In addition to providing guidance, should there be danger of the budget being overspent, the new policy addresses the following:

- Purchasing,
- Travel and Training,
- Gifts and Donations,
- Surplus Library Materials; and
- Fund Balance Policy (part of which appears in Articles VII-IX of the Trustees' by-laws)

The "Library Policy for Cash Handling and Receipting Money" was last reviewed and amended in October 2022. Staff are also proposing to return in the next few months with some proposed revisions to Carmel-by-the-Sea Municipal Code, Chapter 2.72 and the Memorandum of Agreement between the City and Trustees regarding funding and staffing.

The examination and revision of Library finance related policies meets Library's Strategic Plan Goal 3 to "Increase Operational Excellence", specifically the following objective: "Review, reaffirm, and amend financial policies and procedures to ensure maximum transparency and efficiency".

FISCAL IMPACT:

ATTACHMENTS:

Attachment 1 - Cash Handling Policy
Attachment 2 - New Draft Library Policy
Attachment 3 - Board of Trustees By-Laws

Library Policy for Cash Handling and Receipting Money

Petty Cash and Receipts Of Money
The handling, recording and processing of petty cash, the receipt of money and the handling of cash for change at the Library conforms to City of Carmel-by-the-Sea Policy No. C89-26.

Authorized Personnel
The Library Director will designate staff authorized to handle, receipt or deposit money and provide current information, including name and position of authorized personnel, to the Administrative Services department as changes occur or at the start of each fiscal year.

Handling Of Cash And Checks
Only authorized staff members shall handle, receipt or deposit money. The Library will maintain a cash drawer at the circulation desk in the Main Library building and in the Park Branch to collect library operations revenue. Each cash drawer shall be locked in the fireproof safe unit in the Main Library and Park Branch at the end of the business day. At no time shall money be left unattended by personnel authorized to handle library cash receipts.

Security
The library shall maintain a fireproof safe in each building. Each library facility shall have a security alarm system.

Receipts and Deposit Transfers
The cash drawer receipts at both the Main Library building and the Park Branch shall be reconciled by the authorized personnel on ~~Friday~~ Monday mornings and returned to the starting cash balance of ~~$130 and $100~~ <u>$100 for Main Library and $50 for Park Branch</u> ~~respectivel~~y. Cash and receipts in excess of starting cash will be transported to the Park Branch administrative office. Authorized personnel shall deposit library revenues to the library bank of record <u>(Wells Fargo)</u> every week on ~~Friday~~ <u>Monday</u>. <u>No personal checks are to be cashed or personal change made.</u>

Return of Funds
Circulation desk staff are authorized to refund money collected for lost library materials, if the materials are subsequently found and returned to the library.

Ratification by Library Board of Trustees
The Library Board shall ratify a monthly financial statement prepared by an independent CPA firm, including a register of the month's payments, at their regular meeting.

Investment of Funds
Library reserve funds shall be invested in the California State Local Agency Investment Fund (LAIF), as approved by the Harrison Memorial Library Board of Trustees October 31, 1986. Authorized personnel shall transfer funds between the LAIF account and library Bank of Record checking accounts to fund library operations.

<u>After the close of each fiscal year, unexpended funds from the operating budget shall be transferred to LAIF. Prior to the close of the fiscal year, June 30, if it is anticipated that the library will have unexpended funds of $5,000 or more the Library Director shall notify the Executive Director of the Carmel Public Library Foundation of that amount and request that the Executive Director reduce the 4th quarter distribution by the amount that is anticipated to be unexpended at the close of the fiscal year.</u>

Procedure: Circulation Cash Drawer Funds

The Main Library building circulation desk cash drawer fund shall be ~~$130.00~~ $100; the Park Branch Circulation desk cash drawer fund shall be ~~$100.00~~ $50.

These funds are maintained for processing cash library transactions, including the following:

1) making change for ~~payment of late materials charges and~~ payment for lost materials
2) issuing refunds for materials which are found and returned
3) funding petty cash transactions of $20 or less for the purchase of newspapers which are not delivered, postage stamps, storytime craft supplies, or other small miscellaneous operating expenses.

These Funds Should be Handled as Follows:

1. The funds are kept in a cash drawer at the circulation desk in each building where materials are checked out. A staff person is always at the circulation station during business hours.

2. Monies are handled by authorized personnel only.

3. The cash is reconciled on Friday at both the Main Library Building and at Park Branch. The procedure is a two person check. Cash deposits are made weekly on ~~Friday~~ Monday.

4. Funds will be subject to audit, at which time the established balance will be verified through cash and receipts.

5. No personal checks are to be cashed or personal change made.

The policies are maintained by employer, department, City and audit security.

Library Finance Policy

The purpose of the Harrison Memorial Library's Finance Policy is to provide a framework for the Harrison Memorial Library Board of Trustees and staff for the fiscal operations of the Library, to assure sound fiscal management and to outline responsibilities for management of the Library's funds. The Trustees and the staff understand it has an obligation to adhere to all California statutes and state-mandated accounting practices.

The Library is supported by the City of Carmel-by-the-Sea, the Carmel Public Library Foundation, and the Harrison Memorial Friends of the Library. The City of Carmel-by-the-Sea funds library staffing and other services in accordance with the Memorandum of Agreement between the City and the Board. The Carmel Public Library Foundation and the Harrison Memorial Friends of the Library work to raise funds for 100% of the Library's operating budget including books, materials, programs, equipment and services.

RATIFICATION BY LIBRARY BOARD OF TRUSTEES
The Trustees have financial oversight of the Library's operating budget. The Trustees shall ratify a monthly financial statement prepared by an independent CPA firm, including a register of the month's payments, at their regular meeting.

BUDGET AND REPORTING
Per the Trustee's' by-laws the Library has a Trustee-approved written budget. This budget is developed annually as a cooperative process between the Library Director and additional staff members with responsibility for budgetary elements, the Board Treasurer, and the Carmel Public Library Foundation.

On a monthly basis, the Library Director presents written reports on library operations to the Board of Trustees. These reports include such areas as finance, library usage, collection development and programming in addition to any other relevant and pertinent information.

The Library maintains adequate records of library operations in a manner easily understood by the public as well as the Trustees and Library Director. This record of library operations is presented at each Trustee monthly meeting and clearly indicates the financial position of the library. In addition to the general financial position of the library, this record clearly indicates the current position of each budgetary line item including budgeted amount, receipts, monthly and year to date expenditures and remaining budget.

AUTHORIZED PERSONNEL
The Library Director will designate staff authorized to handle, receipt or deposit money and provide current information, including name and position of authorized personnel, to the Administrative Services department as changes occur or at the start of each fiscal year.

PURCHASING
Purchases of the Library are governed by the City of Carmel-by-the-Sea Municipal Code Chapter 3.12. It is the policy of the Trustees, in addition to any statutory requirements, use the most responsible business practices in its purchases.

Purchases Up To $5,000

- Purchases valued up to $5,000 may be made by designated staff members with attention to lowest possible cost and highest possible quality, performance, and service capacity.

Purchases $5,000 to $24,999

- The Library Director will approve or oversee all purchases between $5,000 and $24,999 for approved budget line items.

- Purchases not included in the annual budget that are between $5,000 and $24,999 will be presented to the Trustees for approval.
- These purchases or contracts may be made without competitive bid requirements, but will, whenever possible and required, be based on at least three documented price quotes.

Purchases Exceeding $25,000 to $59,999

- Purchases and contracts that are approved budget line items exceeding $25,000 will require City Administrator approval and may be made without competitive bid requirements, but will, whenever possible and required, be based on at least three documented price quotes.
- Purchases not included in the annual budget exceeding $25,000 will be presented to the Trustees for approval and will require City Administrator approval and may be made without competitive bid requirements, but will, whenever possible and required, be based on at least three documented price quotes.

Purchases Exceeding $60,000

- Purchases and contracts exceeding $60,000 require City Council and a formal competitive bid unless exempt under applicable exceptions.

In an extreme emergency, such as a condition that threatens the safety of the public or staff, or the integrity of the Library's building or other major property, the Library Director may make purchases over $25,000 per vendor to restore stability to the situation. The director will document the circumstances surrounding the emergency and the response.

RECEIPTS AND DISBURSEMENTS

The handling, recording and processing of petty cash, the receipt of money and the handling of cash for change at the Library conform to City Policy No. C89-26.

Only authorized staff members shall handle, receipt or deposit money. The Library will maintain a cash drawer at the circulation desk in the Main Library building and in the Park Branch to collect library operations revenue. At no time shall money be left unattended by personnel authorized to handle library cash receipts.

1. All monies received shall be deposited as soon as is practicable.
2. Employee expense reimbursements will be submitted, approved, processed and paid.
3. Two (2) of any designated signers shall sign any check drawn on a Library account.
4. Disbursement checks may be signed by authorized staff signers although final approval of expenses rests with the Board of Trustees.
5. The Board of Trustees authorizes electronic payment of regular ongoing expenses, such as recurring online services from organizations that do not issue invoices
6. The Board of Trustees authorizes the following cash balances:
   a. The Harrison Memorial Library building service desk cash drawer fund shall be $100;
   b. The Park Branch Library service desk cash drawer fund shall be $50.
7. The Library Director shall maintain a corporate credit card account for library expenses. Designated staff shall be authorized cardholders, at the Library Director's discretion.

The library shall maintain a fireproof safe in each building. Each library facility shall have a security alarm system. Each cash drawer shall be locked in the fireproof safe unit in either the Harrison Memorial Library and Park Branch Library at the end of the business day.

The cash drawer receipts at both the Harrison Memorial Library and the Park Branch Library shall be reconciled by the authorized personnel on Monday mornings and returned to the starting cash balance of $100 for Main and $50 for Park Branch. Cash and receipts in excess of starting cash will be transported to the Park Branch administrative office. Authorized personnel shall deposit library revenues to the library bank of record (Wells Fargo) every week on Monday. No personal checks are to be cashed or personal change made.

Service desk staff are authorized to refund money collected for lost library materials, if the materials are subsequently found and returned to the library.

TRAVEL AND TRAINING

Procedures for travel and training for Library staff conform to City Policy No. C2007-02.

1. When using privately owned vehicles for library-related business, staff will be reimbursed for tolls, parking fees and mileage using the IRS-approved rate.
2. Travel, whether by private or commercial vehicle, shall be done at the lowest possible total cost, with consideration for staff time pursuant to
3. Cost of lodging will be fully reimbursed at GSA per diem rates, upon presentation of appropriate documentation.
4. Meal expense will be reimbursed in full, up to the GSA per diem rate, for the following:
    a. Full day events
    b. When lunch is included in registration fee for local events
    c. For overnight stays
5. The cost of alcoholic beverages shall not be reimbursed.

GIFTS AND DONATIONS TO THE LIBRARY

Receipt of gifts and donations to the Library conform to City Policy No. 2017-02 "Donation and Gift Policy". The Library welcomes gifts and encourages those wishing to donate to the Library to donate to the Carmel Public Library Foundation. All donations are subject to the approval of the Library Director, Trustees, and/or City Council. In addition:

- Offers of donations of cash or items valued at $2,499 or below may be accepted by the City Administrator or his/her designee (Library Director).
- Offers of donations of cash or items valued at $2,500 or more must be accepted by the Board and the City Council.

Donations valued at more than $10,000 shall be accepted through a written donation agreement consistent with guidelines set forth in City Policy No. 2017-02 and approved by the Trustees and the City Council.

Tax-deductible contributions in support of the Library may also be made through the Carmel Public Library Foundation and the Friends of the Harrison Memorial Library, which are 501(c)3 organizations.

Exceptions

Regular disbursements from the Carmel Public Library Foundation and the Friends of the Library for the Library's annual operating expenses are exempt from the provisions of this section and City Policy No. 2017-02.

DISPOSAL OF SURPLUS LIBRARY MATERIALS

Purchases of the Library are governed by the City of Carmel-by-the-Sea Municipal Code Chapter 3.12. Library property (i.e., print and non-print materials, equipment, supplies, and/or any personal property whether purchased by the Library or donated) which in the judgment of the Library Director is no longer necessary or useful for library purposes may be disposed of in the following manner:

- Discarded
- Given to local philanthropic, educational, cultural, government, or other not-for-profit organizations.
- Traded in on new equipment

- Made available for sale
- Items valued $1,000 or more will be displayed at the Library and/or a public notice of its availability, the date, and terms of the proposed sale posted

INVESTMENT OF FUNDS

Library reserve funds shall be invested in the California State Local Agency Investment Fund (LAIF), as approved by the Trustees October 31, 1986. Authorized personnel shall transfer funds between the LAIF account and library Bank of Record checking accounts to fund library operations.

After the close of each fiscal year, unexpended funds from the operating budget shall be transferred to LAIF. Prior to the close of the fiscal year, June 30, if it is anticipated that the library will have unexpended funds of $5,000 or more the Library Director shall notify the Executive Director of the Carmel Public Library Foundation of that amount and may request that the Executive Director reduce the 4th quarter distribution by the amount that is anticipated to be unexpended at the close of the fiscal year.

FUND BALANCE POLICY

The Fund Balance Policy set forth in the Trustee's by-laws Articles VII-IX establish a minimum level at which the projected year-end fund balance of each fund should be maintained. This policy is established to provide financial stability, cash flow for operations and the assurance that the Library will be able to respond to emergencies with fiscal strength. Any departure from this policy, under whatever compelling circumstances, must be approved by four or more members of the Library Trustees. Per the Trustee's by-laws:

Unrestricted Operating Reserve

1. The Board shall maintain a permanent "Unrestricted Operating Reserve" equal to six months of expenditures from the current fiscal year's Unrestricted Fund Operating Budget. This reserve will be maintained for Unrestricted Fund Operating Budget expenditures the following fiscal year.
2. Any Unrestricted Funds that exceed the established "Unrestricted Operating Reserve" for the current fiscal year may be used for capital projects or one-time expenditures to fund library service objectives, following a vote of four or more members of the Board.
3. Unrestricted gifts of $200 or under, made directly to the Harrison Library, shall be placed in the Unrestricted Fund Operating Budget.
4. Unrestricted gifts over $200, made directly to the Harrison Library, shall be categorized as "Donations-Unrestricted" and placed in the Unrestricted Operating Reserve.

Any departure from the above policy, under whatever compelling circumstances, must be approved by four or more members of the Trustees.

*Restricted Operating Reserve*s

1. The Board shall maintain a permanent "Restricted Operating Reserve" equal to six months of expenditures from the current fiscal year's Restricted Fund Operating Budget. This reserve will be maintained for Restricted Fund Operating Budget expenditures in the following fiscal year.
2. An "Equipment Replacement Reserve Fund" shall be maintained to fund major equipment replacement expenditures that cannot be financed within the annual Restricted Fund Operating Budget.
    a. Expenditures from and additions to the Equipment Replacement. Reserve must be approved by a vote of four members of the Library Board.
    b. Any expenditure made from the Equipment Replacement Reserve shall be refunded to the Reserve within five fiscal years of the original expenditure.

Refund payments to the Equipment Replacement Reserve must begin in the fiscal year immediately following the expenditure.

c. The Equipment Replacement Reserve Fund goal shall be established as $100,000.

3. Any restricted gift or bequest in any amount, made directly to the Harrison Library, shall be administered in accordance with the restrictions attached by the donor. Any donor gift or bequest restricted to an endowment shall be categorized as “Endowment (donor source name) – Restricted”
4. Restricted funds shall not be used for Unrestricted Operating Budget expenses; however, income derived from these funds may be so used.

REVENUE SHORTFALL

The Library Director is responsible for regularly monitoring revenue and expenditures. If, during the year, projections suggest that revenue will not meet expectations and fund target(s) will not be met at year-end, then the Director will take one or more of the following actions to reach the goals established in the budget:

- Review expenses with the Treasurer
- Reduce operational expenditures, where appropriate, while maintaining the adopted budget goals; and
- Present to the Trustees other expenditure control options, including those that might modify the goals established in the adopted budget, such as the use of unrestricted operating reserves or the request of additional funds from the Carmel Public Library Foundation.

This policy will be reviewed every three years.

Revised 10.26.2022, 05.26.2023

HARRISON MEMORIAL LIBRARY BOARD OF TRUSTEES
BY-LAWS

ARTICLE I – NAME

RALPH CHANDLER HARRISON MEMORIAL LIBRARY
Official title of the governing board: Harrison Memorial Library Board of Trustees of the City of Carmel-by-the-Sea.

ARTICLE II – PURPOSES

As specified by the 1901 Act of the California Legislature, as amended, and Chapter 2.72 – Public Library Board, of the Carmel-by-the-Sea Municipal Code: (Both Attached)

A. To administer any library building or library property owned by the City of Carmel-by-the-Sea.
B. To administer under contract between the Board and any other political jurisdiction, any library building or library property within an appropriate distance of Carmel City Hall.
C. To administer any trust declared or created for the library and to receive any gift, devise or bequest.
D. To carry out all other duties and powers prescribed by said Act and Code.

ARTICLE III – GOVERNING BOARD

The library shall be governed by a Board of Trustees consisting of five members appointed by the Mayor, with approval of the City Council, each holding office without compensation for three years, or until his or her successor has been seated.

ARTICLE IV – OFFICERS OF THE BOARD OF TRUSTEES

A. Officers of the Board of Trustees shall consist of a President, a Vice President and a Treasurer, who shall perform their appropriate duties.
B. Officers shall be elected at the annual meeting, or at such other meeting as may be necessary to serve for a period of one year or until a successor has been seated. Election of officers shall occur at the June regular meeting with officers taking their new seats at the July regular meeting.
C. No member of the Board shall be elected President for more than two consecutive full terms.

ARTICLE V – MEETINGS

A. Monthly meetings shall be held at a regular time and place to be determined by the Board.
B. The first regular meeting of each fiscal year shall be designated the annual meeting.
C. Special, Executive and Adjourned meetings shall be held in accordance with the Ralph M. Brown Act.

ARTICLE VI – COMMITTEES

A. A committee shall have no more power than an individual Board member. Committee proposals must be approved by a majority vote of the Board before they can be acted upon.

B. The President may appoint the following committees:
   1. Administrative Committee – consisting of the President and one other officer for the purpose of implementing the decisions of the Board between regular meetings.
   2. Standing Committee – whose purpose is to deal with specific areas of Board responsibilities on a continuing basis.
   3. Ad Hoc Committee – when necessary, to deal with short-term projects. Such
   committees shall be dissolved when the project ends.

ARTICLE VII – FINANCE

A. The budget shall be drawn annually by the Library Director in consultation with the Board of Trustees.

B. All disbursements shall be made by check drawn on a local bank and shall bear two signatures. Checks shall be signed by the Board Treasurer, President, Vice President, the Library Director or other authorized library staff.

ARTICLE VIII – UNRESTRICTED FUNDS

A. The Board shall maintain a permanent “Unrestricted Operating Reserve” equal to six months of expenditures from the current fiscal year’s Unrestricted Fund Operating Budget. This reserve will be maintained for Unrestricted Fund Operating Budget expenditures the following fiscal year.

B. Any Unrestricted Funds that exceed the established “Unrestricted Operating Reserve” for the current fiscal year may be used for capital projects or one-time expenditures to fund library service objectives, following a vote of four or more members of the Board.

C. Unrestricted gifts of $200 or under, made directly to the Harrison Library, shall be placed in the Unrestricted Fund Operating Budget.

D. Unrestricted gifts over $200, made directly to the Harrison Library, shall be categorized as “Donations-Unrestricted” and placed in the Unrestricted Operating Reserve.

E. Any departure from the above policy, under whatever compelling circumstances,
must be approved by four or more members of the Library Board. (Adopted February 26, 2003)

ARTICLE IX – RESTRICTED FUNDS

A. The Board shall maintain a permanent “Restricted Operating Reserve” equal to six months of expenditures from the current fiscal year’s Restricted Fund Operating Budget. This reserve will be maintained for Restricted Fund Operating Budget expenditures in the following fiscal year.

B. An “Equipment Replacement Reserve Fund” shall be maintained to fund major equipment replacement expenditures that cannot be financed within the annual Restricted Fund Operating Budget.
   1. Expenditures from and additions to the Equipment Replacement Reserve must be approved by a vote of four members of the Library Board.
   2. Any expenditure made from the Equipment Replacement Reserve shall be refunded to the Reserve within five fiscal years of the original expenditure. Refund payments to the Equipment Replacement Reserve must begin in the fiscal year immediately following the expenditure.
   3. The Equipment Replacement Reserve Fund goal shall be established as $100,000.

C. Any restricted gift or bequest in any amount, made directly to the Harrison Library, shall be administered in accordance with the restrictions attached by the donor. Any donor gift or bequest restricted to an endowment shall be categorized as “Endowment (donor source name) – Restricted”

D. Restricted funds shall not be used for Unrestricted Operating Budget expenses; however, income derived from these funds may be so used.

E. Any departure from the above policy, under whatever compelling circumstances, must be approved by four or more members of the Library Board. (Adopted February 26, 2003)

ARTICLE X – AMENDMENTS

These By-laws may be amended at any regular meeting of the Board by a vote of four or more members of the Board, provided such amendments were submitted at the previous regular meeting or were mailed to all members of the Board four weeks in advance of the next regularly scheduled meeting.

ARTICLE XI – RULES OF ORDER

<u>Roberts Rules of Order</u> shall govern in all cases to which they are applicable and in which they are not inconsistent with the By-laws of the Board.

Revisions Approved 1-21-04
Revisions Approved 02-23-22