

CITY of CALABASAS  
**LIBRARY FUND**

Fund 28

Apr 2023

	2011-12 Actuals	2012-13 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals
<b>ASSETS</b>												
0101-00 CASH	116,730	(103,536)	9,599	259,035	786,236	1,224,952	1,725,064	2,049,683	2,251,403	2,624,688	2,882,146	2,953,672
0103-00 Petty Cash												
0105-00 FMV Adjustment				(2,999)								
0120-00 Accounts Receivable	159,111	70,185	17,872	28,339	21,993	126,326	68,094	107,071	136,995	64,199	128,807	
0125-00 Interest Receivable	239	41	(48)	239	820	1,789	5,056	9,280	5,734	1,290	2,577	
0130-00 Employee Computer Loan Program		999	257			362	455			50		
0140-00 Pre-paid Expenditures												
<b>TOTAL ASSETS</b>	<b>\$ 276,080</b>	<b>(\$ 32,311)</b>	<b>\$ 27,680</b>	<b>\$ 284,614</b>	<b>\$ 809,049</b>	<b>\$ 1,353,429</b>	<b>\$ 1,798,669</b>	<b>\$ 2,166,034</b>	<b>\$ 2,394,132</b>	<b>\$ 2,690,227</b>	<b>\$ 3,013,530</b>	<b>\$ 2,953,672</b>
<b>LIABILITIES</b>												
0201-00 Accounts Payable	38,629	20,127	15,483	18,771	23,750	25,272	23,814	33,058	34,226	19,397	63,601	
0211-00 Accrued Payroll	14,795	14,912	17,514	20,406	31,777	32,397	33,419	40,512	36,172	44,331	41,019	(82)
0211-10 Deferred Comp Payable ICM/	3,552	1,237			(450)	393	1,179	4,956	3,951	3,130	5,514	
0211-12 Deferred Comp Payable PARS										(197)	198	
0211-30 Employee PERS Payable						101	77	34	259	(70)	1,858	
0211-40 Health Care FSA	1,000	391	1,135	178	274	1,199	2,499	3,819	4,839	4,959	4,959	4,959
0211-99 Miscellaneous Payroll Payable	56				53	108	162	216				
0225-00 Library Golf Classic Tournament												
<b>TOTAL LIABILITIES</b>	<b>\$ 58,032</b>	<b>\$ 36,667</b>	<b>\$ 34,132</b>	<b>\$ 39,355</b>	<b>\$ 55,404</b>	<b>\$ 59,470</b>	<b>\$ 61,150</b>	<b>\$ 82,595</b>	<b>\$ 79,447</b>	<b>\$ 71,550</b>	<b>\$ 117,149</b>	<b>\$ 4,877</b>
<b>EQUITIES</b>												
0310-00 Fund Balance	218,048	(68,978)	(6,452)	245,259	753,645	1,293,959	1,737,519	2,083,439	2,314,685	2,618,677	2,896,381	2,948,795
<b>TOTAL EQUITIES</b>	<b>\$ 218,048</b>	<b>(\$ 68,978)</b>	<b>(\$ 6,452)</b>	<b>\$ 245,259</b>	<b>\$ 753,645</b>	<b>\$ 1,293,959</b>	<b>\$ 1,737,519</b>	<b>\$ 2,083,439</b>	<b>\$ 2,314,685</b>	<b>\$ 2,618,677</b>	<b>\$ 2,896,381</b>	<b>\$ 2,948,795</b>

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	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals
<b>REVENUES</b>												
4010-00 Property Tax	1,402,739	1,532,330	1,607,992	1,789,670	1,847,703	1,986,946	1,916,165	2,112,320	2,146,056	2,123,946	2,168,452	1,889,900
4010-01 Property Tax Unsecured	112,045									21,795	80,122	168,499
4010-03 Property Tax Supplemental										55,302	70,897	36,109
4010-04 Property Tax Redemption										37,634	33,687	26,567
4010-05 Property Tax Refunds										(23,336)	(23,075)	(21,307)
4010-06 Property Tax Home Owners Exemption										10,219	10,043	4,965
4010-07 Property Tax Penalty										7,887	8,878	5,475
4250-00 Library Fines & Recovery	32,320	31,995	36,683	28,423	26,962	22,941	21,244	49,341	13,286	1,508	10,205	2,147
4320-00 State Library Grant	7,228	161			18,000		4,006		7,187	5,000	15,105	13,414
4321-00 Hidden Hills Library Funds			245,892	294,100	315,117	335,108	362,768	382,033	437,332	441,579	495,709	346,988
4410-00 Interest Income	13,931		(4,572)	(1,185)		4,493	14,938	31,282	35,275	7,757	5,271	35,442
4411-00 Change in FMV		(2,628)		(4,161)	7,641							
4420-00 Miscellaneous Revenue		2,023	44		455				12,288	9		
4466-00 Donations	40											
4467-01 Copy Machine	467	377	553	124	12	269		376				
4900-10 Transfer In General Fund				4,353	3,998	1,864	3,747		6,178			
4940-00 Transfer In General Fund												
4998-00 Transfer in Other Funds	1,941											
<b>TOTAL REVENUES</b>	<b>\$ 1,570,711</b>	<b>\$ 1,564,258</b>	<b>\$ 1,886,592</b>	<b>\$ 2,111,324</b>	<b>\$ 2,219,888</b>	<b>\$ 2,351,621</b>	<b>\$ 2,322,868</b>	<b>\$ 2,575,352</b>	<b>\$ 2,657,602</b>	<b>\$ 2,689,300</b>	<b>\$ 2,875,294</b>	<b>\$ 2,508,199</b>
<b>EXPENDITURES</b>												
Salaries and Benefits	932,085	961,554	872,451	897,538	928,372	981,998	1,018,384	1,091,835	991,243	952,106	1,050,749	973,235
Contractual Services	28,962	5,005	2,768	2,000	1,592	2,743	2,955	2,950	2,739	1,695	9,978	2,275
Operations	322,239	246,638	295,990	309,445	324,480	298,971	333,306	297,310	346,895	359,810	464,213	424,732
Capital Outlay	94,549	31,622	45,083	47,089	52,191	56,438	56,100	57,215	57,571	43,223	43,706	31,598
Debt Service	607,074	606,465	607,774	605,865	404,867	471,157	468,563	780,122	777,908	778,474	778,944	773,945
Transfers	500,000								250,000	250,000	250,000	250,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,484,909</b>	<b>\$ 1,851,284</b>	<b>\$ 1,824,066</b>	<b>\$ 1,861,937</b>	<b>\$ 1,711,502</b>	<b>\$ 1,811,307</b>	<b>\$ 1,879,308</b>	<b>\$ 2,229,432</b>	<b>\$ 2,426,356</b>	<b>\$ 2,385,308</b>	<b>\$ 2,597,590</b>	<b>\$ 2,455,785</b>
<b>SURPLUS or (DEFICIT)</b>	<b>(\$ 914,198)</b>	<b>(\$ 287,026)</b>	<b>\$ 62,526</b>	<b>\$ 249,387</b>	<b>\$ 508,386</b>	<b>\$ 540,314</b>	<b>\$ 443,560</b>	<b>\$ 345,920</b>	<b>\$ 231,246</b>	<b>\$ 303,992</b>	<b>\$ 277,704</b>	<b>\$ 52,414</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,132,246</b>	<b>\$ 218,048</b>	<b>(\$ 68,978)</b>	<b>(\$ 6,452)</b>	<b>\$ 245,259</b>	<b>\$ 753,645</b>	<b>\$ 1,293,959</b>	<b>\$ 1,737,519</b>	<b>\$ 2,083,439</b>	<b>\$ 2,314,685</b>	<b>\$ 2,618,677</b>	<b>\$ 2,896,381</b>
<b>Prior Period Adjustment</b>				<b>\$ 2,324</b>								
<b>ENDING FUND BALANCE</b>	<b>\$ 218,048</b>	<b>(\$ 68,978)</b>	<b>(\$ 6,452)</b>	<b>\$ 245,259</b>	<b>\$ 753,645</b>	<b>\$ 1,293,959</b>	<b>\$ 1,737,519</b>	<b>\$ 2,083,439</b>	<b>\$ 2,314,685</b>	<b>\$ 2,618,677</b>	<b>\$ 2,896,381</b>	<b>\$ 2,948,795</b>

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<b><u>SALARIES &amp; BENEFITS</u></b>													
5100-00	Full Time Salaries	504,612	504,881	479,023	510,402	537,391	565,709	580,838	610,088	556,319	554,533	572,853	506,807
5100-02	Full Time Employee Overtime										1,398	1,078	4,055
5101-00	Perm Part-time Salaries											-0-	-0-
5103-01	CalPERS City Paid										30,196	29,670	26,382
5103-02	CalpPERS Employer Cost										53,085	53,032	49,810
5103-03	Calpers Unfunded										39,970	47,264	58,000
5103-04	Calpers Survivor Benefit										181	176	168
5104-00	Benefits	145,899	161,002	155,857	156,392	150,656	165,209	171,800	174,872	151,341	22,475	9,772	11,941
5104-02	Medical										105,979	109,234	106,646
5104-03	Dental										6,534	5,859	5,631
5104-04	Vision										1,342	1,079	1,131
5104-05	Short Term										2,091	2,114	2,011
5104-06	Long Term										1,008	1,020	969
5104-07	Life										1,541	1,542	1,453
5104-08	ADD: One Librarian (Range P114)										371	371	349
5104-09	EAP										332	311	216
5106-00	Employer Taxes	67,657	82,902	70,396	78,261	76,004	81,178	88,121	108,156	109,299	6,603	-0-	-0-
5106-01	Medicare										7,724	10,449	10,213
5106-02	Social Security											419	701
5109-00	Hourly Employees	207,645	205,756	159,847	143,841	155,821	161,283	168,302	189,684	165,544	116,076	197,283	171,094
5110-00	Auto Allowance	764	750	753	753	758	750	766	692	-0-	-0-	-0-	-0-
5110-01	457 Match	5,508	6,263	6,575	7,889	7,742	7,869	8,557	8,343	8,740	667	7,223	15,658
	<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$ 932,085</b>	<b>\$ 961,554</b>	<b>\$ 872,451</b>	<b>\$ 897,538</b>	<b>\$ 928,372</b>	<b>\$ 981,998</b>	<b>\$ 1,018,384</b>	<b>\$ 1,091,835</b>	<b>\$ 991,243</b>	<b>\$ 952,106</b>	<b>\$ 1,050,749</b>	<b>\$ 973,235</b>
<b><u>CONTRACTUAL SERVICES</u></b>													
5252-00	Contractual Services	28,962	5,005	2,768	2,000	1,592	2,743	2,955	2,950	2,739	1,695	9,978	2,275
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$ 28,962</b>	<b>\$ 5,005</b>	<b>\$ 2,768</b>	<b>\$ 2,000</b>	<b>\$ 1,592</b>	<b>\$ 2,743</b>	<b>\$ 2,955</b>	<b>\$ 2,950</b>	<b>\$ 2,739</b>	<b>\$ 1,695</b>	<b>\$ 9,978</b>	<b>\$ 2,275</b>
<b><u>OPERATIONS</u></b>													
5200-01	Unemployment Insurance									3,038			
5201-01	County Admin Fee										29,683	29,351	29,713
5208-00	Telephone	5,118	2,381	1,807	1,865	1,835	2,510	2,435	2,307	2,360	2,597	2,288	2,570
5220-00	Office Supplies	4,609	3,004	3,793	3,851	3,650	3,213	4,014	3,654	3,356	1,737	2,682	1,830
5221-00	Special Dept. Supplies	28,046	21,165	26,305	31,189	27,441	12,391	21,169	7,546	5,725	7,625	13,921	5,605
5221-03	Facility Maintenance	36,875	43,009	31,994	37,411	29,168	38,890	47,158	38,648	47,715	43,364	46,302	58,941
5221-08	Facility Engineering												
5222-00	Printing											1,690	6,602
5223-00	Kitchen Supplies	2,556	1,720	1,588	1,095	1,638	1,421	1,218	1,073	623	451	706	1,039
5224-00	Furniture & Fixtures	533	164		731			28					
5226-00	Dues and Memberships	11,960	12,795	12,890	12,963	13,198	8,232	6,775	3,954	4,006	4,996	3,476	2,892
5230-00	Postage / Courier Service	1,828	1,414	858	657	485	69	23	35	28	3	99	70
5234-00	Facility Rental												
5234-01	Art Rental	8,976	6,346	5,654	1,449								
5235-00	Computer Hardware	26,670	6,014		4,348	748	1,142	10,753		1,628	4,281	175	492
5235-01	Computer Software	81,830	2,843	1,812	943	943	943	942	1,480	1,092		1,362	1,019
5238-00	Rent Equipment	104	(66)	113	323	420	1,127		559	192	292		
5239-00	Equipment Maintenance	28,916	49,378	47,846	32,920	45,673	47,891	17,041	9,420	20,701	18,007	34,790	10,567
5240-00	Utilities - Electric	64,164	54,058	68,905	77,475	81,353	48,364	61,941	57,265	68,504	54,474	88,856	65,555
5240-01	Utilities - Water	4,295	2,898	5,831	6,102	5,819	4,247	6,408	5,693	5,281	6,020	7,628	6,052
5240-02	Utilities - Gas	5,255	5,527	6,946	5,959	4,609	4,997	4,750	5,254	6,090	5,832	8,257	12,329

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5240-03	Utilities - Cable	674	3,373	3,480	3,490	3,480	3,779	3,657	800				
5240-04	Utilities - Trash												
5240-05	Utilities - Broadband							5,997	17,106	17,590	12,942	4,465	8,408
5252-83	General Landscape Maintenance												
5266-00	Audio & Video Purchases												
5267-00	Library Book Purchases		20,293										
5268-00	Magazines Newspprs Periodicals	6,202	6,693	8,939	6,085	6,074	6,374	6,768	7,264	9,088	6,944	6,501	6,794
5268-01	eBooks - Calabasas					57		3,733		144			
5268-02	eBooks-Hidden Hills-LVUSD			63,877	76,927	75,922	106,672	123,257	127,416	142,012	134,970	183,211	180,645
5266-03	Zip Books ~ State Grant											1,813	2,980
5270-00	Business Meeting & Conference	77	347		43		1,407	1,972	3,285	153	487	1,209	129
5285-00	Training				92	619		165		1,020			
5416-00	Miscellaneous Expenditure	1,216	732	802	977	1,122	390	138	169	806	425	411	46
5456-01	LEED Gold Status												
5500-01	Security	2,335	2,550	2,550	2,550	2,360	4,746	2,964	4,382	5,743	24,680	25,020	20,454
5542-00	Grant Projects					17,866	166						
5868-01	eBooks Calabasas												
5868-02	eBooks - Hidden Hills - LVUSD												
6502-56	Klein Teen Scene												
<b>TOTAL OPERATIONS</b>		<b>\$ 322,239</b>	<b>\$ 246,638</b>	<b>\$ 295,990</b>	<b>\$ 309,445</b>	<b>\$ 324,480</b>	<b>\$ 298,971</b>	<b>\$ 333,306</b>	<b>\$ 297,310</b>	<b>\$ 346,895</b>	<b>\$ 359,810</b>	<b>\$ 464,213</b>	<b>\$ 424,732</b>
<b><u>CAPITAL OUTLAY</u></b>													
6500-00	Capital Outlay				253	1,012	4,008	3,909	5,063	8,139	5,503	5,350	-0-
6500-99	Handyman Services-Capital												
6501-00	Capital Improvements												
6528-00	Library Collection Development	94,549	31,622	45,083	46,836	51,179	52,430	52,191	52,152	49,432	37,720	38,356	31,598
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 94,549</b>	<b>\$ 31,622</b>	<b>\$ 45,083</b>	<b>\$ 47,089</b>	<b>\$ 52,191</b>	<b>\$ 56,438</b>	<b>\$ 56,100</b>	<b>\$ 57,215</b>	<b>\$ 57,571</b>	<b>\$ 43,223</b>	<b>\$ 43,706</b>	<b>\$ 31,598</b>
<b><u>DEBT SERVICE</u></b>													
9900-85	Transfer to 2006 COP		255,466	607,774	605,865	215	1,488						
9900-87	Transfer to 2015 COP					404,652	469,669	468,563	780,122	777,908	778,474	778,944	773,945
9985-00	Transfer to 2006 COP	607,074	350,999										
<b>TOTAL DEBT SERVICE</b>		<b>\$ 607,074</b>	<b>\$ 606,465</b>	<b>\$ 607,774</b>	<b>\$ 605,865</b>	<b>\$ 404,867</b>	<b>\$ 471,157</b>	<b>\$ 468,563</b>	<b>\$ 780,122</b>	<b>\$ 777,908</b>	<b>\$ 778,474</b>	<b>\$ 778,944</b>	<b>\$ 773,945</b>
<b><u>TRANSFERS</u></b>													
9940-00	Transfer to Capital												
9940-41	Transfer to Civic Center Fund												
9948-00	Transfer to Libr Capital Fund	500,000								250,000	250,000	250,000	250,000
<b>TOTAL TRANSFERS</b>		<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>
<b>GRAND TOTAL</b>		<b>\$ 2,484,909</b>	<b>\$ 1,851,284</b>	<b>\$ 1,824,066</b>	<b>\$ 1,861,937</b>	<b>\$ 1,711,502</b>	<b>\$ 1,811,307</b>	<b>\$ 1,879,308</b>	<b>\$ 2,229,432</b>	<b>\$ 2,426,356</b>	<b>\$ 2,385,308</b>	<b>\$ 2,597,590</b>	<b>\$ 2,455,785</b>