

**EXHIBIT A**

**LOS ANGELES PUBLIC LIBRARY  
BOARD REPORT**

September 14, 2023

TO: Board of Library Commissioners

FROM: John F. Szabo, City Librarian

SUBJECT: **APPROVAL TO APPROPRIATE FUNDS FROM THE UNRESERVED AND UNDESIGNATED FUND BALANCE (UUFB) FOR THE FISCAL YEAR 2023-24 LIBRARY OPERATING BUDGET AND THE LIBRARY BUDGET RESERVE FUND AND TRANSFER OF APPROPRIATIONS WITHIN FUND 300 IN THE LIBRARY DEPARTMENT**

**A. RECOMMENDATIONS:**

THAT the Board of Library Commissioners ("Board"):

1. Approve an appropriation of \$4,714,132 from the Library's Unreserved and Undesignated Fund Balance (UUFB), Fund 300, Department 44, Cash Balance, to the accounts listed below in Fund 300, Department 44:

To: 1090 – Salaries Overtime	\$ 500,000
3040 – Contractual Services	<u>4,214,132</u>
<i>TOTAL:</i>	<u>\$ 4,714,132</u>

2. Approve an appropriation of \$3,000,000 from the Unreserved and Undesignated Fund Balance (UUFB), Fund 300, Department 44, Cash Balance, to the Library Budget Reserve Fund (LBRF), Department 44, Fund Number 58N.
3. Approve the transfer of funds in the amount of \$400,000 from Account 7300 Furniture, Office and Technical Equipment to Account 6010 Office and Administrative within the Library's Fiscal Year 2023-24 Budget, Fund 300, Department 44.
4. Approve the transfer of funds in the amount of \$250,000 from Account 6010 Office and Administrative to Account 3040 Contractual Services within the Library's Fiscal Year 2023-24 Budget, Fund 300, Department 44.
5. Approve the transfer of funds in the amount of \$56,000 from Account 6010 Office and Administrative to Account 3040 Contractual Services within the Library's Fiscal Year 2023-24 Budget, Fund 300, Department 44.

6. Approve the transfer of funds in the amount of \$75,000 from Account 3040 Contractual Services to Account 6010 Office and Administrative within the Library's Fiscal Year 2023-24 Budget, Fund 300, Department 44.
7. Authorize the City Librarian and City Attorney to make technical corrections as deemed necessary.
8. Adopt the attached Resolution regarding the appropriations from the UUFB, and the transfer of funds.

**B. FACTUAL SUMMARY:**

1. The Unreserved and Undesignated Fund Balance (UUFB) consists of prior year funds that were unappropriated and disencumbered at the end of the fiscal year. Funds in the UUFB are used for current year appropriations, unplanned events and for projects previously funded which could not be completed in the prior fiscal year. The funds are a result of projects that were delayed and services which could not be completed and also salary savings from vacant positions which could not be filled.
2. Funds in the amount of \$4,714,132 are requested to be appropriated from the UUFB for the Library 's 2023-24 operating budget as follows:
  - a. Library Salaries Overtime (\$500,000) to fill vacancies when there are staff shortages due to employee illness, vacation or jury duty. The Library continues to experience staffing challenges as we seek to re-engage on-call staff and work to fill vacancies. Full-time staff have been working overtime to provide services to patrons.
  - b. Library Contractual Services Account (\$4,214,132) to fund alteration, improvement, and repair projects for the Central Library and Branch Libraries, website redesign, and a strategic plan consultant.
3. Funds in the amount of \$3,000,000 are requested to be appropriated for the Library Budget Reserve Fund (LBRF). The LBRF was established by the Board on September 24, 2015, to set aside funds to be drawn upon to stabilize revenue during economic downturns, address unforeseen circumstances, and provide for any necessary capital improvements.

4. Library staff requests the approval to transfer \$400,000 from the Furniture, Office & Technical Account (7300) to the Office and Administrative Account (6010) to fund the transition of servers to the cloud. Sufficient funds are available in Account 7300 Office and Technical for this transfer.
5. Library staff requests the approval to transfer \$250,000 from the Office and Administrative Account (6010) to the Contractual Services Account (3040) to fund a contract for the E-rate round two project for a network core switch replacement. Sufficient funds are available in Account 6010 Office and Administrative for this transfer.
6. Library staff requests the approval to transfer \$56,000 from the Office and Administrative Account (6010) to the Contractual Services Account (3040) to fund a contract for an incident reporting application. Sufficient funds are available in Account 6010 Office and Administrative for this transfer.
7. Library staff requests the approval to transfer \$75,000 from the Contractual Services Account (3040) to the Office and Administrative Account (6010) to fund the purchase of supplies for the Digital Learning Lab at Pio Pico Branch. Sufficient funds are available in Account 3040 Contractual Services for this transfer.

Prepared by: Erica Thomsen, Management Aide  
Heather Smith, Assistant Business Office Manager

Reviewed by: Madeleine M. Rackley, Business Office Manager  
Susan Broman, Assistant City Librarian

## **RESOLUTION**

September 14, 2023

### **LIBRARY RESOLUTION NO. 2022-XX (C-XX)**

WHEREAS, Funds are available in the Library's Unreserved and Undesignated Fund Balance (UUFB) at the end of Fiscal Year 2022-2023 as a result of projects that were delayed and services which could not be completed and also salary savings from vacant positions which could not be filled; and

WHEREAS, Library staff requested that the Board of Library Commissioners (Board) approve an appropriation of \$4,714,132 from the UUFB, Fund 300, Department 44, Cash Balance, to the accounts in Fund 300, Department 44, as listed in the City Librarian's Board Report; and

WHEREAS, Library Staff requested that the Board approve an appropriation in the amount of \$3,000,000 from the UUFB, Fund 300, Department 44, Cash Balance, to the Library Budget Reserve Fund (LBRF), Department 44, Fund Number 58N; and,

WHEREAS, Library Staff requested the transfer of \$400,000 from Account 7300 Furniture, Office and Technical Equipment to Account 6010 Office and Administrative within the Library's Fiscal Year 2023-24 Budget; and,

WHEREAS, Library Staff requested the transfer of \$250,000 from Account 6010 Office and Administrative to Account 3040 Contractual Services within the Library's Fiscal Year 2023-24 Budget; and,

WHEREAS, Library Staff requested the transfer of \$56,000 from Account 6010 Office and Administrative to Account 3040 Contractual Services within the Library's Fiscal Year 2023-24 Budget; and,

WHEREAS, Library Staff requested the transfer of \$75,000 from Account 3040 Contractual Services to Account 6010 Office and Administrative within the Library's Fiscal Year 2023-24 Budget:

THEREFORE, RESOLVED, That the Board of Library Commissioners hereby adopts the recommendations and findings in the City Librarian's Board Report and approves the appropriation of funds from the Unreserved and Undesignated Fund Balance (UUFB) and approves the transfer of funds within the Library's Fiscal Year 2023-24 Budget;

THEREFORE, FURTHER RESOLVED, That the Board hereby authorizes the City Librarian and City Attorney to make technical corrections as deemed necessary.

This is a true copy:

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Raquel M. Borden  
Commission Executive Assistant

Adopted by the following votes:

AYES:

NOES:

ABSENT:

Attachments