

**LOS ANGELES PUBLIC LIBRARY
BOARD REPORT**

October 8, 2026

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 LIBRARY BUDGET RESERVE FUND, LIBRARY TRUST 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 \$1,000,000 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.
2. Approve the transfer of funds in the amount of \$35,623,000 from the Unreserved and Undesignated Fund Balance (UUFB), Fund 300, Department 44, Cash Balance, to the Library Trust, Department 44, Fund 831, Account TBD for Capital Improvement Projects.
3. Approve the transfer of funds in the amount of \$150,000 from Office and Administrative Account 6010 to Travel Account 2130 within the Library's Fiscal Year 2026-27 Budget, Fund 300, Department 44.

From:	<u>Acct. No.</u>	<u>Account Name</u>	<u>Amount</u>
	6010	Office and Administrative	\$ 150,000

To:	<u>Acct. No.</u>	<u>Account Name</u>	<u>Amount</u>
	2130	Travel	\$ 150,000

4. Approve the transfer of funds in the amount of \$100,000 from Operating Supplies Account 6020 to Contractual Services Account 3040 within the Library's Fiscal Year 2026-27 Budget, Fund 300, Department 44.

From:	<u>Acct. No.</u>	<u>Account Name</u>	<u>Amount</u>
	6020	Operating Supplies	\$ 100,000

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To:	<u>Acct. No.</u>	<u>Account Name</u>	<u>Amount</u>
	3040	Contractual Services	\$ 100,000

5. Approve the transfer of funds in the amount of \$160,000 from Contractual Services Account 3040 to Office and Administrative Account 6010 within the Library's Fiscal Year 2026-27 Budget, Fund 300, Department 44.

From:	<u>Acct. No.</u>	<u>Account Name</u>	<u>Amount</u>
	3040	Contractual Services	\$ 160,000

To:	<u>Acct. No.</u>	<u>Account Name</u>	<u>Amount</u>
	6010	Office and Administrative	\$ 160,000

6. Approve the transfer of funds in the amount of \$250,000 from Various Special Account 9510 to Salaries, As-Needed Account 1070 within the Library's Fiscal Year 2026-27 Budget, Fund 300, Department 44.

From:	<u>Acct. No.</u>	<u>Account Name</u>	<u>Amount</u>
	9510	Various Special	\$ 250,000

To:	<u>Acct. No.</u>	<u>Account Name</u>	<u>Amount</u>
	1070	Salaries As-Needed	\$ 250,000

7. Approve the transfer of funds in the amount of \$450,000 from Various Special Account 9510 to Salaries, Overtime Account 1090 within the Library's Fiscal Year 2026-27 Budget, Fund 300, Department 44.

From:	<u>Acct. No.</u>	<u>Account Name</u>	<u>Amount</u>
	9510	Various Special	\$ 450,000

To:	<u>Acct. No.</u>	<u>Account Name</u>	<u>Amount</u>
	1090	Salaries Overtime	\$ 450,000

8. Approve the transfer of funds in the amount of \$704,000 from Various Special Account 9510 to Contractual Services Account 3040 within the Library's Fiscal Year 2026-27 Budget, Fund 300, Department 44.

From:	<u>Acct. No.</u>	<u>Account Name</u>	<u>Amount</u>
	9510	Various Special	\$ 704,000

To:	<u>Acct. No.</u>	<u>Account Name</u>	<u>Amount</u>
	3040	Contractual Services	\$ 704,000

9. Authorize the City Librarian to make any necessary technical changes.
10. 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 funds 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 salary savings from vacant positions which could not be filled.
2. Funds in the amount of \$1,000,000 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.
3. Funds in the amount of \$35,623,000 are requested to be appropriated for the Library Trust Fund for capital improvement projects. The Library is working with the City Controller to create a new Capital Improvement Fund. While we wait for that fund to be established, we would like to take advantage of interest accruing for these funds; Fund 831 generates interest for the Library, but the Library Fund 300 does not.
4. Library staff requests the approval to transfer \$150,000 from the Office and Administrative Account (6010) to the Travel Account (2130) to fund expected travel, lodging, per diem, and conference costs for 2026-27.
5. Library staff requests the approval to transfer \$100,000 from the Operating Supplies Account (6020) to the Contractual Services Account (3040) for Central Library Alterations and Improvement projects.
6. Library staff requests the approval to transfer \$160,000 from the Contractual Services Account (3040) to the Office and Administrative Account (6010) to fund the purchase of tables, chairs, shelves, and other furniture at various branch libraries.
7. The Library uses as-needed and/or full-time employees on an overtime basis to staff public and support service desks, to fill-in for vacancies, or when there are staff shortages due to employee illness, vacation or jury duty. When necessary, the Library transfers funds between its salary accounts to ensure there are sufficient funds in the appropriate accounts.
8. Library staff requests the approval to transfer \$250,000 from the Various Special Account (9510) to the Salaries As-Needed Account (1070) for As-Needed staffing.
9. Library staff requests the approval to transfer \$450,000 from the Various Special Account (9510) to the Salaries Overtime Account (1090) for overtime needs.

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10. Library staff requests the approval to transfer \$704,000 from the Various Special Account (9510) to the Contractual Services Account (3040) for custodial and cleaning services that had been included in the monthly GSD Custodial bills, but are now paid directly by the Library.
11. Sufficient funds are available in the Office and Administrative Account (6010), Operating Supplies Account (6020), Contractual Services Account (3040), and Various Special Account (9510) for these transfers.

Prepared by: Emily Wooten, Management Analyst

Reviewed by: Monique Atkinson, Departmental Chief Accountant III
Heather Smith, Acting Business Office Manager
Claudia Aguilar, Acting Business Office Manager
Susan Broman, Assistant City Librarian

LIBRARY RESOLUTION NO. 2026-XX (C-XX)

WHEREAS, Funds are available in the Library's Unreserved and Undesignated Fund Balance (UUFB) at the end of Fiscal Year 2025-2026 as a result of projects that were delayed and services which could not be completed and also salary savings from vacant positions that could not be filled; and

WHEREAS, Staff requested that the Board of Library Commissioners approve an appropriation of \$1,000,000 from the UUFB, Fund 300, Department 44, Cash Balance, to the Library Budget Reserve Fund (LBRF), Department 44, Fund 58N; and

WHEREAS, Staff requested that the Board of Library Commissioners approve an appropriation of \$35,623,000 from the UUFB, Fund 300, Department 44, Cash Balance, to the Library Trust, Department 44, Fund 831; and

WHEREAS, The Library transfers funds between salary and/or expense accounts to ensure compliance with City procurement and expenditure policies; and

WHEREAS, Staff requested the transfer of a total of \$1,814,000 in transfers between accounts within Fund 300, Department 44.

THEREFORE, BE IT RESOLVED, That the Board of Library Commissioners hereby adopts the recommendations and findings in the City Librarian's Board Report and approves the appropriations of funds from the Unreserved and Undesignated Fund Balance (UUFB) and approves the transfer of funds within the Library's Fiscal year 2026-27 Budget.

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