

## Dixon Public Library - Fund 426, Net Position on February 28, 2018

(Preliminary results)

	Actuals - Fiscal years 2017-2018		Actuals % of Annual Budget	Remaining Budget
<b>Assets</b>				
Cash in Treasury	\$ 1,063,887			
Imprest Cash	\$ 700			
Other assets	\$ 13,531			
Future Loan Redemption Requirement	\$ 12,297			
Land	\$ 427,021			
Structures and Improvements	\$ 1,096,876			
Equipment	\$ 226,114			
Intangibles	\$ 17,279			
Construction-in-progress	\$ -			
Allowance for Depreciation	\$ (1,168,967)			
<b>Total Assets</b>	<b>\$ 1,688,737</b>			
<b>Liabilities and Equities</b>				
Outstanding Warrants	\$ 9,500			
Other Liabilities	\$ 2,753			
Due to Other Agencies	\$ 8,050			
Accrued Compensated Absences	\$ 12,297			
Reserve - Other (Imprest Cash is \$700)	\$ 279,700			
Fund Balance Available	\$ 315,326			
Investments in General Fixed Assets	\$ 598,323			
Appropriations	\$ 229,759			
Revenues less Expenditures	\$ 233,030			
	<b>\$ 1,688,737</b>			
	<b>\$ -</b>			
<b>Revenues</b>				
	Actuals - Fiscal years 2017-2018	Annual Budget	Actuals % of Annual Budget	Remaining Budget
Revenue From Library Operations	\$ 8,092	\$ 14,000	58%	\$ 5,908
Revenue From State & County Govt.	\$ 908,908	\$ 999,000	91%	\$ 90,092
Revenue From Grants	\$ -	\$ -	0%	\$ -
Other Revenues	\$ 6,129	\$ 4,400	139%	\$ (1,729)
<b>Total Revenues</b>	<b>\$ 923,128</b>	<b>\$ 1,017,400</b>	<b>91%</b>	<b>\$ 94,272</b>
<b>Expenditures</b>				
Salaries & Employee Benefits	\$ 467,280	\$ 820,153	57%	\$ 352,873
Services & Supplies	\$ 220,933	\$ 408,006	54%	\$ 187,074
Other Charges & Fixed Assets & Deprec	\$ 1,886	\$ 19,000	10%	\$ 17,114
<b>Total Expenditures</b>	<b>\$ 690,099</b>	<b>\$ 1,247,159</b>	<b>55%</b>	<b>\$ 557,061</b>
<b>Revenues less Expenditures</b>	<b>\$ 233,030</b>	<b>\$ (229,759)</b>		

## Fund 428, Net Position as of February 28, 2018 (Preliminary results)

	Actuals - Fiscal years 2017-2018		Actuals % of Annual Budget	Remaining Budget
<b>Assets</b>				
Cash in Treasury	\$ 699,774			
Due from Other Agency	\$ -			
Land	\$ 1,175,043			
Construction-in-progress	\$ -			
Allowance for Depreciation	\$ -			
<b>Total Assets</b>	<b>\$ 1,874,816</b>			
<b>Liabilities and Equities</b>				
Fund Balance Available	\$ 613,994			
Investments in General Fixed Assets	\$ 1,175,043			
Appropriations	\$ -			
Revenues less Expenditures	\$ 85,780			
	<b>\$ 1,874,816</b>			
<b>Revenues</b>				
	Actuals - Fiscal years 2017-2018	Annual Budget	Actuals % of Annual Budget	Remaining Budget
Intergovernmental & Other Revenues	\$ 85,780	\$ 55,800	154%	\$ (29,980)
<b>Total Revenues</b>	<b>\$ 85,780</b>	<b>\$ 55,800</b>	<b>154%</b>	<b>\$ (29,980)</b>
<b>Expenditures</b>				
Salaries & Employee Benefits	\$ -	\$ -	0%	\$ -
Services & Supplies	\$ -	\$ 55,800	0%	\$ 55,800
Other Charges & Fixed Assets	\$ -	\$ -	0%	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 55,800</b>	<b>0%</b>	<b>\$ 55,800</b>
<b>Revenues less Expenditures</b>	<b>\$ 85,780</b>	<b>\$ -</b>		

SELECT ORDER: CATEGORY within Object Type within DEPTMNT within FUND  
 SELECT FUND: 426,428 ; BUDG CATEGORY: 1000-9999

Fund	Fund Description	Dept.	Department Description
426	DIXON PUBLIC LIBRARY DISTRICT	9886	DIXON PUBLIC LIBRARY

Object	Description	Budget	Adjustments	Mo. Actual	YTD Actual	Encumbrance	Balance	Pct.
9000	TAXES	999,000.00	0.00	67,928.49	905,117.29	0.00	93,882.71	91%
9400	REVENUE FROM USE OF MONEY	3,400.00	0.00	0.00	4,885.95	0.00	-1,485.95	144%
9500	INTERGOVERNMENTAL REVENUE	0.00	0.00	0.00	3,790.31	0.00	-3,790.31	9999%
9600	CHARGES FOR SERVICES	14,000.00	0.00	835.93	8,091.90	0.00	5,908.10	58%
9700	MISC REVENUES	1,000.00	0.00	80.50	1,242.98	0.00	-242.98	124%
Total Revenue		1,017,400.00	0.00	68,844.92	923,128.43	0.00	94,271.57	91%

1000	SALARIES AND EMPLOYEE BEN	820,153.00	0.00	53,974.95	467,279.77	0.00	352,873.23	57%
2000	SERVICES AND SUPPLIES	408,006.13	0.00	23,237.60	220,932.62	0.00	187,073.51	54%
3000	OTHER CHARGES	0.00	0.00	0.00	277.16	0.00	-277.16	9999%
4000	FIXED ASSETS	19,000.00	0.00	0.00	1,609.00	0.00	17,391.00	8%
Total Expense		1,247,159.13	0.00	77,212.55	690,098.55	0.00	557,060.58	55%

	Total Revenue	Total Expense
	923,128.43	690,098.55
	233,029.88	233,029.88

Fund Total - Revenue	1,017,400.00	0.00	68,844.92	923,128.43	0.00	94,271.57	91%
Fund Total - Expense	1,247,159.13	0.00	77,212.55	690,098.55	0.00	557,060.58	55%
				233,029.88			

SELECT FUND: 426,428 ; BUDG CATEGORY: 1000-9999  
 SORT ORDER: CATEGORY within Object Type within DEPARTMENT within FUND

Fund	Fund Description	Dept.	Department Description	Budget	Adjustments	Mo. Actual	YTD Actual	Encumbrance	Balance	Pct.
428	DIXON PUBLIC LIB DISTRICT-PFF	9428	DIXON PUB LIBRARY DISTRICT-PFF							
9400	REVENUE FROM USE OF MONEY			2,000.00	0.00	0.00	3,654.28	0.00	-1,654.28	183%
9600	CHARGES FOR SERVICES			53,800.00	0.00	0.00	82,125.77	0.00	-28,325.77	153%
	Total Revenue			55,800.00	0.00	0.00	85,780.05	0.00	-29,980.05	154%
2000	SERVICES AND SUPPLIES			55,800.00	0.00	0.00	0.00	0.00	55,800.00	
	Total Expense			55,800.00	0.00	0.00	0.00	0.00	55,800.00	
			Total Revenue				85,780.05			
	Fund Total - Revenue						85,780.05		-29,980.05	154%
	Fund Total - Expense						0.00		55,800.00	

\*\* Solano County\*\* 02/28/18 [M O N T H L Y S U M M A R Y] 67% of Fiscal Year Page 3  
 FRI, MAR 02, 2018, 2:32 PM --req: GNDUPELL--leg: GL CP--loc: EXTERNAL--job:4144419 U2120----prog: GL570 <1.8 >--report id: GLMSUM01  
 SORT ORDER: CATEGORY within Object Type within DEPARTMENT within FUND  
 SELECT FUND: 426,428 ; BUDG CATEGORY: 1000-9999

Object Description	Budget	Adjustments	Mo. Actual	YTD Actual	Encumbrance	Balance	Pct.
Grand Total - Revenue	1,073,200.00	0.00	68,844.92	1,008,908.48	0.00	64,291.52	94%
Grand Total - Expense	1,302,959.13	0.00	77,212.55	690,098.55	0.00	612,860.58	53%
				318,809.93			

SELECT FUND: 426,428  
 SORT ORDER: SUBOBJ within ACCTTYPE within within within FUND

Fund Fund Description  
 426 DIXON PUBLIC LIBRARY DISTRICT

Account Code	Sub-Account	Debits	Credits	Account Debits	Account Credits
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CASH IN TREASURY	0000010		1,063,887.01		
CASH IN TREASURY	010			1,063,887.01	
IMPRST CASH	0000030	700.00			
IMPRST CASH	030			700.00	
FUTURE LOAN REQUIREMENT	0000250		12,296.89		
FUTURE LOAN REDEMP REQ	250			12,296.89	
LAND	0000310		427,020.70		
LAND	310			427,020.70	
BUILDINGS AND IMPROVEMENTS	0000320		1,096,876.42		
BUILDINGS AND IMPROVEMENTS	320			1,096,876.42	
INTANGIBLES: NON-DEPRECIABLE	0000336		17,279.00		
INTANGIBLES	336			17,279.00	
EQUIPMENT	0000340		226,114.00		
EQUIPMENT	340			226,114.00	
ACCUMULATED DEPRECIATION	0000370			1,168,967.22	
ALLOWANCE FOR DEPRECIATION	370			1,168,967.22	
PREPAID EXPENSE	0000420	13,530.62			
PREPAID EXPENSE	420			13,530.62	
Total Assets			2,857,704.64		1,168,967.22

Liabilities and Equities:  
 OUTSTANDING WARRANTS 0000699 9,499.75  
 OUTSTANDING WARRANTS / EBT 505 9,499.75

SELECT FUND: 426,428 SORT ORDER: SUBOBJ within ACCTTYPE within within within FUND

Fund	Fund Description	Account Code	Sub-Account	Debits	Credits	Account Debits	Account Credits
426	DIXON PUBLIC LIBRARY DISTRICT	0000510		2,355.75			2,355.75
	ACCOUNTS PAYABLE	510					
	ACCOUNTS PAYABLE	0000540			6,190.36		
	DUE TO OTHER AGENCIES	0000540			6,190.36		
	DIXON LIBRARY MEDICAL	4260530			459.61		
	DIXON LIBRARY DENTAL	4260560			651.52		
	DIXON LIBRARY VISION	4260590			748.60		
	DUE TO OTHER AGENCIES	540					8,050.09
	UNCLAIMED DEPOSITS	0000579			396.90		396.90
	UNCLAIMED DEPOSITS	579					396.90
	ACCRUED COMPENSATED ABSENCES	0000620			12,296.89		
	ACCRUED COMPENSATED ABSENCES	620					12,296.89
	RESERVE - IMPREST CASH	4260731			700.00		
	RESERVE - IMPREST CASH	4260732			250,000.00		
	EMERGENCY OPERATIONS	4260734			29,000.00		
	MAJOR ASSET	4260735			0.12		
	BUILDING FUND	730					279,700.12
	RESERVE - OTHER	0000740			315,326.01		
	FUND BALANCE AVAILABLE	740					315,326.01
	INVESTED IN CAPITAL ASSETS, NET	0000770			598,322.90		
	INVESTMENTS IN GEN FIXED ASSETS	770					598,322.90
	REVENUES	810					923,128.43
	EXPENDITURES	820					690,098.55
	BUDGETED REVENUE	0000910		1,017,400.00			
	BUDGETED REVENUE	910					1,017,400.00

SELECT FUND: 426,428  
 SORT ORDER: SUBOBJ within ACCTTYPE within within within FUND

Fund Fund Description  
 =====  
 426 DIXON PUBLIC LIBRARY DISTRICT

Account Code	Sub-Account	Debits	Credits	Account Debits	Account Credits
0000930			1,247,159.13		
APPROPRIATIONS					
930					1,247,159.13

Total Liabilities and Equities 1,707,498.55 3,396,235.97

\*\* Fund Totals \*\* 4,565,203.19 4,565,203.19







## Cost-of-Living Adjustment (COLA) Information

### Cost-of-Living Adjustment (COLA) Information for 2018

Monthly Social Security and Supplemental Security Income (SSI) benefits for more than 66 million Americans will increase 2.0 percent in 2018.

The 2.0 percent cost-of-living adjustment (COLA) will begin with benefits payable to more than 61 million Social Security beneficiaries in January 2018. Increased payments to more than 8 million SSI beneficiaries will begin on December 29, 2017. (Note: some people receive both Social Security and SSI benefits)

Read more about the [Social Security Cost-of-Living adjustment for 2018](#).

The maximum amount of earnings subject to the Social Security tax (taxable maximum) will increase to \$128,400.<sup>(1)</sup>

The earnings limit for workers who are younger than "full" retirement age (age 66 for people born in 1943 through 1954) will increase to \$17,040. (We deduct \$1 from benefits for each \$2 earned over \$17,040.)

The earnings limit for people turning 66 in 2018 will increase to \$45,360. (We deduct \$1 from benefits for each \$3 earned over \$45,360 until the month the worker turns age 66.)

There is no limit on earnings for workers who are "full" retirement age or older for the entire year.

Read more about the [COLA, tax, benefit and earning amounts for 2018](#).

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## Medicare Information

Information about Medicare changes for 2018, when announced, will be available at [www.Medicare.gov](http://www.Medicare.gov).

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## History of Automatic Cost-Of-Living Adjustments (COLA)

The purpose of the COLA is to ensure that the purchasing power of Social Security and Supplemental Security Income (SSI) benefits is not eroded by inflation. It is based on the percentage increase in the Consumer Price Index for Urban Wage Earners and Clerical Workers

## **POLICY AND PROCEDURE HANDBOOK**

**POLICY TITLE: Employee Status**

**POLICY NUMBER: 3015**

**3015.1** A "Regular" employee is one who has been hired to fill a regular position (i.e., budgeted) in any job classification, and who has completed his/her probationary period. Regular employees may be full-time or part-time.

**3015.2** A "Probationary" employee is one who has been hired to fill a regular position (i.e., budgeted) in any job classification and has less than six (6) continuous months of service with the Library District. Upon completion of six (6) months of continuous service with the Library District in said classification, and upon the Library Director's approval, said employee may be granted Regular employee status.

**3015.3** A "Temporary" employee is one who is hired to work within any job classification for the purpose of relieving or augmenting Regular and/or Probationary employees, and/or for special duties and/or assignments.. The duration of the work assignment of a temporary employee may range from one day to a maximum of six (6) months of continuous service; provided, however, that the Library District may enter into specific written agreements to hire temporary employees for periods exceeding six (6) months.

Adopted 02/27/2006

Revised 10/09/2014

February 20, 2018

Steve Arozena  
Dixon Public Library

Sent via email to: [arozenas@dixonlibrary.com](mailto:arozenas@dixonlibrary.com)

Dear Steve,

Thank you for contacting us to assist with your policy needs at the Dixon Public Library. I have addressed your specific need to address the addition of a definition for Extra Help Employees below.

Definition – To be included in the following: Policy: Employee Status, Policy Number: 3015

An “Extra Help” employee is one who is employed for the purpose of relieving or augmenting Regular staff in the accomplishment of work. Extra Help employees shall not be used to circumvent the filling of regularly allocated positions, except on a temporary basis. Extra Help employees cannot work more than 999 hours in a fiscal year. Extra Help employees are not eligible for any benefits, with the exception of paid sick leave, at the Temporary Employee level, as outlined in the Sick Leave Policy, Policy Number 3040.

Amendments needed:

The statement used currently in the Vacation Leave, Holidays, Bereavement Leave, Jury Duty, Call to Appear, and Military Duty policies is good and should be carried on to the FMLA/CFRA/PDL policies and the Continuity of Service, Health and Welfare Benefits, Compensation, and Leave Without Pay policies.

In some variation that statement reads: “This policy will apply to regular and probationary full-time and part-time employees in all classifications.” In other words, outline right at the beginning of each policy the categories of employees to which the policy is applicable. If part of a policy is applicable to Regular Full and Part-time staff, and part of it is also applicable to Temporary or Extra Help staff, then make that a clear delineation.

If you add the definition of Extra Help employees and clearly state the categories of employees to which each policy applies, you should be set. The key is not to deviate from what you set forth.

If you have any questions, or need further assistance, please do not hesitate to contact me. Should you decide to have your employment policies reviewed and updated, please let us know. I wish you all the best.

Kind regards,



Lynn M. Hannblom  
Senior HR Consultant

Minutes—Draft  
DIXON PUBLIC LIBRARY DISTRICT  
GOVERNING BOARD OF LIBRARY TRUSTEES  
7:00 P. M., THURSDAY, February 8, 2018  
REGULAR MEETING

MEETING LOCATION  
DIXON CITY COUNCIL CHAMBERS  
600 EAST A STREET, DIXON, CA 95620

**1. Call to Order**

Mr. Gabby called the meeting to order at 7 pm

**2. Business meeting**

**a. Pledge of Allegiance**

Pledge of Allegiance said

**b. Roll Call**

**Trustees**

**John Gabby, President—present**

**Luke Foster, Vice President—present**

**Guy Garcia, Clerk—present**

**Melissa Maseda, Member—present**

**Caitlin O'Halloran, Member—present**

**Staff**

**Steve Arozena, Library Director—present**

**3. Notice to the Public**

None

**4. Correspondence**

None

**5. Consent Agenda**

None

**6. Public Comment**

None

**7. Guests & Presentations**

None

## **8. Director's Report**

Mr. Arozena said that a second design team visited the library on January 29<sup>th</sup>. They presented a proposal covering the different areas to be considered for redesign. He said that the proposal will be presented to the Board after the architect gets done with his estimate as to what it will cost to remodel the Miller Building. Mr. Arozena said that he has received an estimate from the architect as to potential costs to build an addition to the children's department.

Mr. Arozena said that Mr. Foster has asked that we discuss the Student Success Initiative at our next meeting. Mr. Arozena said that the Youth Services Librarian is going to attend a meeting in Walnut Creek to discuss how best to get library cards into the hands of students.

Mr. Arozena said that he gave a presentation to the Dixon Rotary Club asking for their support in sponsoring an adult literacy program. He said that they will decide at their March meeting whether or not to fund the program.

Mr. Arozena said that the audit is in progress and that Gilbert Associates has made a couple of visits to the library. Their estimate is that the audit will be completed in the next month or two.

Mr. Arozena said that he and Mr. Tinder went to the Performers' Showcase in Fremont. He said that all of the performers have been booked for the Summer Reading Club. Performers include a father/son/dog act, a singer-songwriter, Python Ron, a singer from Trinidad and others. Mr. Gabby asked how the performers are advertised. Mr. Arozena said that we advertised last year in the newspaper, Facebook, the webpage, in the library and other spots. He said that we had 75 to 150 people for each performance. Ms. Maseda asked if we had considered expanding the concrete slab. Mr. Arozena said that we had looked into it last year and it was okayed by the city. He said that he was hesitant to have the work done until a decision is made about adding a program room. He said if that doesn't happen that he thinks we should improve the concrete slab.

Ms. O'Halloran asked if we had statistics on literacy in Dixon. Mr. Arozena said that he had found from the Census Bureau that 22% of the city had a high school education or less and that 13% of those had a ninth-grade education. That compares with 12% for the County and 18% for the state having a high-school education or less.

### **Ongoing Business**

None

## **New Business**

### **Request for increase in capitalization threshold for fixed assets**

The auditor discussed this with Mr. Arozena and said that the figure of \$500 set in the 2006 policy was extremely low and that a figure of \$5000 would be much more reasonable. Mr. Arozena said that the fixed asset list dates from 2004. He said that the \$5000 figure was the same as approved by the Board in 2014 for computer hardware and software. Mr. Garcia asked if computer items less than \$5000 are considered to be fixed assets. Mr. Arozena said that they are not if their original price is less than \$5000. Ms. Maseda said that \$5000 would be a really expensive computer and that most of them are much less. Mr. Foster asked if those items under \$5000 would not have a fixed asset tag on them. Mr. Arozena said that everything over \$500 is now tagged and on an in-house inventory. Mr. Garcia asked if it would appear on an inventory list. Mr. Arozena said that in 2014 the Board approved the figure of \$5000 for computer items. Mr. Garcia asked if those items were not considered fixed assets. Mr. Arozena said that if the original purchase price was less than \$5000 they are not considered to be fixed assets. Mr. Foster asked if the current level for fixed assets is \$500. Mr. Arozena said that is true for non-computer items. For computer items, the figure is \$5000. Mr. Foster asked how items are kept track of. Mr. Arozena said that items are tagged, but for the auditor's purposes they would only look at a list of items over \$5000. Mr. Foster asked if the auditor said that \$5000 was a more normal standard. Mr. Arozena said that was what she said. Mr. Garcia asked if we could consider \$3000 as an in between figure. Mr. Arozena said that still wouldn't include most of the computer items and that that figure had been set in 2014 as \$5000. Mr. Foster said that iPads wouldn't appear on the list since they are less than \$5000. Mr. Arozena said that it includes heating units, the self-check machine, the security gates, property. Mr. Arozena said that during the last audit that lots of the items had not been able to be accounted for and that it was a negative mark. Mr. Foster asked if the furniture and other items would remain on an inventory list. Mr. Arozena said that they would. Mr. Foster moved to accept the figure of \$5000 for the purposes of the audit report. Ms. O'Halloran seconded. The motion passed 5-0. Mr. Garcia asked to see the internal inventory list. Mr. Arozena agreed.

### **Approval of minutes of January 11, 2018 Regular Board Meeting.**

Mr. Garcia moved to approve. Mr. Foster seconded. The minutes were approved 5-0.

Ms. O'Halloran asked if we could go over the budget. Mr. Arozena said we could. Ms. Maseda asked if we could since it is not on the agenda. Mr. Arozena said that in the past, it had been discussed as part of the library activities. Mr. Garcia noted that the revenues are ahead again this year. Mr. Arozena said that it correct. Mr. Garcia asked if we could discuss it at the next meeting.



Meeting adjourned.

**John Gabby, President**

**Guy Garcia, Clerk**

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