

**DIXON PUBLIC LIBRARY  
DISTRICT LIBRARIAN'S REPORT  
7/22/08 – 9/15/08**

**LIBRARY PROGRAMS / SERVICES / OPERATIONS**

- Summer Reading (“Catch the Reading Bug!”) registration reached 491 children! Our five programs have attracted an average of 165 children & adults each week. The final party was attended by 231 children and adults!
- Roberta Wahlberg (Children / Youth Services Librarian) and I participated in the Dixon High School Open House on 9/3. We had a display table and a large poster. The objective was to remind parents about a DPL library card would give their student access to resources (especially the online databases) which would help them be better students.
- The weekly Farmer’s Market moved into the park, and aside from a temporary problem concerning distribution of marked parking spaces on 1<sup>st</sup> Street, there has been no negative impact on the Library.

**SNAP / NBCLS**

- NBCLS continues to work on the merger of the three LSCA library systems. The Library of California Board voted to give preliminary approval, and it has been determined that there will be no negative fiscal impact as a result of the merger.

**COMMUNITY OUTREACH**

- I met with Sandra Harrington, Chief Business Officer of the DUSD, to introduce myself and review with her the ways in which the Library District interacted with the School District (health insurance, liability insurance).
- I continue to attend meetings of the Redevelopment Agency Citizens Advisory Committee as the Library District representative.

**DIXON PUBLIC LIBRARY  
DISTRICT LIBRARIAN'S REPORT  
9/16/08 – 10/20/08**

**LIBRARY PROGRAMS / SERVICES / OPERATIONS**

- All staff are involved in the final review, cleanup and assessment of the new website product. Teams have been formed to cover specific sections (Reference, Children, etc.). We plan to switch to the new product on November 1.
- Roberta Wahlberg (Children / Youth Services Librarian) has worked with and encouraged teachers in the school district to bring their classes to the Library as a way to offset the lack of access to school libraries.
- Nancy Schrott (Reference / Adult Services Librarian) has attended a workshop on archival software tools and also attended a familiarization workshop run by the State Archives.
- The weekly Farmer's Market has concluded for the year, and it is unclear whether this activity in any way increased circulation or other use of library resources. Generally speaking, there was no negative impact on the Library.

**SNAP / NBCLS**

- Sandy Myers, Administrative Support Manager, attended the CARL Users Group annual conference in Denver, CO during the last week in September.

**COMMUNITY OUTREACH**

- I attended the 9/27 meeting of the City Council, and presented a quick report about the Library's District's property purchases, next steps, etc.
- I continue to attend meetings of the Redevelopment Agency Citizens Advisory Committee as the Library District representative.

**DIXON PUBLIC LIBRARY  
DISTRICT LIBRARIAN'S REPORT  
10/21/08 – 11/17/08**

**LIBRARY PROGRAMS / SERVICES / OPERATIONS**

- Sandra Myers, Administrative Support Manager, attended a human resources management workshop in Sacramento dealing with training and HR compliance issues (vacations, workman's comp, sexual harassment, etc.) on 10/21/08.
- More than 900 children came to the Library during the early afternoon DDBA-sponsored Halloween event.
- The Executive Director of North Bay Schools Insurance, Jan DeGraccia, came to examine our new properties and prepare paperwork necessary to properly extend adequate coverage.

**SNAP / NBCLS**

- SNAP library directors met on 10/31 to begin a budget review and discussion in preparation for the development of the 2009/10 budget. We also discussed options concerning the existing online library system; within the next 2-3 years, it will be necessary to move to a new platform.
- Other SNAP libraries are reporting serious telecommunication slowdowns, and Solano County is trying to double existing bandwidth to address the problem. However, since DPL chose to install and pay for its own T1 line rather than a slower option recommended at the time by SNAP, we are not having those problems.
- NBCLS directors are reviewing a draft set of bylaws for the new merged system, as well as new goals & objectives statements from various committees (ILL, Reference, Children).

**COMMUNITY OUTREACH**

- Roberta Wahlberg (Children / Youth Services Librarian) and I spoke at the 10/23 meeting of Soroptomists. Roberta spoke about the impact DPL is feeling due to closed school libraries. I spoke about the library's land purchases and plans to build a new facility.
- I continue to attend meetings of the Redevelopment Agency Citizens Advisory Committee as the Library District representative.



## Comparison Measure B Revenue 07/08 to 08/09

**Bolded dates are catch up checks**

Period Covered		Period Covered	
6/14/07-07/13/07	\$45,577.62	7/1/08-7/14/08	\$50,510.06
7/14/07-8/13/07	\$60,773.00	7/15/08-8/13/08	\$67,349.97
<b>05/12/07-09/14/07</b>	<b>\$61,382.60</b>	<b>5/14/2008-9/12/2008</b>	<b>\$46,264.81</b>
9/15-10/12/07	\$50,088.92	9/13/08-10/14/08	\$46,959.04
10/13/07-11/14/07	\$66,791.21		
<b>8/14/07-12/13/07</b>	<b>\$45,408.83</b>		
12/14/07-1/14/08	\$48,112.83		
1/15/08-2/14/08	\$64,144.67		
<b>11/15/07-3/13.08</b>	<b>\$39,331.92</b>		
3/14/08-4/11/08	\$34,836.65		
4/12/08-5/13/08	\$46,446.09		
<b>2/15/08-6/12/08</b>	<b>\$64,217.90</b>		
Total	\$627,112.24	Total	\$211,083.88
Total 6/14/06-10/12/07	<b>\$217,822.14</b>	Total 7/1/08-10/14/08	<b>\$211,083.88</b>













# Dixon Public Library Budget and Accounts 2008-2009

11/13/08	snmm	FY2007-2008 BUDGET and ACCOUNTS		FY2008-2009 BUDGET and ACCOUNTS	
		FY07-08 Budget (Approved)	FY07-08 Actual as of 6/30/2008	FY 08-09 Budget (Approved)	FY 08-09 Actual as of 11/4/2008
REVENUES:					
9000	Property Tax and other taxes	\$344,353	\$340,331.33	\$351,755	\$0.00
9001	Current Secured		\$303,363.67		\$0.00
9002	Current Unsecured		\$11,751.81		\$0.00
9003	Prior Unsecured		\$855.37		\$0.00
9004	Supplemental Secured		\$9,255.17		\$0.00
9018	Unitary		\$15,105.31		\$0.00
9015	Measure B Revenue	\$649,029	\$627,113.24	\$649,029	\$164,124.84
9400	Revenue from Use of Money	\$48,125	\$63,336.10	\$50,531	\$11,795.43
9505/9507	Intergovernmental Revenues	\$4,392	\$3,575.85	\$4,392	\$0.00
9561	State Aid Stabilization	\$0	\$0.00	\$0	\$0.00
9569	State Other (PLF, ILL, TBR)	\$34,500	\$59,094.91	\$34,500	\$16,644.37
9591	Grant Revenue	\$0	\$0.00	\$0	\$0.00
9592	Redevelopment/Other revenue	\$30,000	\$28,918.12	\$0	\$0.00
9603/9605	Library Revenue	\$0	\$0.00	\$0	\$0.00
9603	Photo/Microfiche Copies	\$2,000	\$2,243.49	\$1,170	\$870.00
9605	Library Fines	\$10,000	\$15,811.60	\$13,000	\$4,421.80
9622	Assessment & Tax Collection Fees	\$0	\$0.00	\$0	\$0.00
9663/9703	Redevelopment/Other Revenue	\$0	\$0.00	\$0	\$0.00
9704	Donations	\$1,000	\$1,724.20	\$29,924	\$0.00
9708	Misc. sales other	0	\$1,187.71	\$1,000	\$0.00
	REVENUE TOTAL	\$1,123,399.00	\$1,143,487.85	\$1,135,301.00	\$198,401.04
	Transfer from Fund Balance (740)	\$0	\$0.00	\$0	\$0.00
	Transfer from Reserve (730)	0	\$0.00	\$0	\$0.00
	Transfer from Reserve (709)	0	\$0.00	\$0	\$0.00
	REVENUE GRAND TOTAL	\$1,123,399.00	\$1,143,487.85	\$1,135,301.00	\$198,401.04

Dixon Family Library Budget and Accounts 2008-2009

11/13/08 smm		FY2007-2008 BUDGET and ACCOUNTS		FY2008-2009 BUDGET and ACCOUNTS		
	FY07-08 Budget (Approved)	FY07-08 Actual as of 6/30/2008		FY 08-09 Budget (Approved)	FY 08-09 Actual as of 11/4/2008	
<b>EXPENDITURES:</b>						
1110 SALARIES AND WAGES--PERM EMP	\$405,205	\$419,055.60	103.4%	\$469,806	\$141,264.57	30.1%
1121 SALARIES AND WAGES--EXTRA HELP	\$57,962	\$38,314.70	66.1%	\$27,228	\$15,510.66	57.0%
1131 CALL BACK	\$300	\$2,431.07	810.4%	\$3,000	\$103.65	3.5%
1210 RETIREMENT--PERS	\$90,800	\$89,964.29	99.1%	\$99,341	\$29,590.84	29.8%
1220 RETIREMENT--FICA	\$34,669	\$34,884.07	100.6%	\$38,635	\$12,001.22	31.1%
1230 HEALTH INS	\$49,126	\$53,168.90	108.2%	\$77,846	\$0.00	0.0%
1240 COMPENSATION INS	\$4,000	\$4,883.93	122.1%	\$4,884	\$642.62	13.2%
1250 UNEMPLOYMENT INSURANCE	\$0	\$0.00	Not Budgeted	\$0	\$0.00	Not Budgeted
1260 DENTAL INS	\$8,686	\$8,546.20	98.4%	\$9,320	\$118.00	1.3%
1270 ACCRUED LEAVE	\$0	\$0.00	Not Budgeted	\$0	\$0.00	Not Budgeted
<b>TOTAL (PERSONNEL)</b>	<b>\$650,748</b>	<b>\$651,248.76</b>	<b>100.1%</b>	<b>\$730,060.00</b>	<b>\$199,231.56</b>	<b>27.3%</b>
2028 TELEPHONE	\$5,000	\$5,792.98	115.9%	\$5,500	\$1,439.82	26.2%
2030 FOOD	\$500	\$954.01	190.8%	\$500	\$353.04	70.6%
2035 HOUSEHOLD/RUBBISH	\$2,000	\$1,418.61	70.9%	\$2,000	\$730.72	36.5%
2055 INSURANCE-OTHER	\$4,000	\$2,043.00	51.1%	\$2,500	\$2,501.00	100.0%
2120 MAINT. EQUIP.	\$3,000	\$5,907.27	196.9%	\$3,000	\$2,133.98	71.1%
2140 MAINT. BLDG.	\$4,400	\$11,595.88	263.5%	\$4,400	\$17,551.88	398.9%
2141 MATERIALS & SUPPLIES				\$2,000	\$649.45	32.5%
2170 MEMBERSHIPS	\$4,000	\$3,871.00	96.8%	\$4,000	\$1,905.00	47.6%
2175 MISC. EXPENSES	\$1,500	\$259.44	17.3%	\$500	\$0.00	0.0%
2176 FEES AND PERMITS	\$350	\$853.07	243.7%	\$350	\$77.82	22.2%
2178 CASH SHORTAGES	\$100	\$20.03	20.0%	\$100	\$0.00	0.0%
2180 SUBSCRIPTIONS	\$500	\$0.00	0.0%	\$500	\$0.00	0.0%
2200 OFFICE EXPENSES	\$9,000	\$7,350.09	81.7%	\$8,000	\$2,300.50	28.8%
2201 OFFICE EQUIPMENT	\$5,289	\$3,038.85	57.5%	\$3,000	\$0.00	0.0%
2203 COMPUTER COMPONENTS (< \$1500)	\$3,000	\$574.45	19.1%	\$1,000	\$393.16	39.3%
2205 POSTAGE	\$4,000	\$783.75	19.6%	\$1,000	\$382.51	38.3%
2220 MICROFILM	\$500	\$0.00	0.0%	\$900	\$0.00	0.0%
2235 FINANCIAL FEES	\$10,000	\$9,575.00	95.8%	\$20,000	\$0.00	0.0%
2236 CONSULTING SERVICES	\$5,000	\$2,422.50	48.5%	\$3,000	\$125.00	4.2%
2239 LEGAL EXPENSES	\$4,500	\$910.00	20.2%	\$2,000	\$0.00	0.0%
2245 CONTRACTED SERVICES	\$140,802	\$132,357.46	94.0%	\$141,867	\$32,943.63	23.2%
2250 OTHER PROFESSIONAL SERVICES	\$3,000	\$5,740.60	191.4%	\$2,000	\$0.00	0.0%
2255 CREDIT CARD PROCESSING FEE	\$100	\$0.00	0.0%	\$100	\$0.00	0.0%
2260 DATA PROCESSING	\$100	\$0.00	0.0%	\$100	\$0.00	0.0%



# Dixon Public Library Budget and Accounts 2008-2009

11/13/08 smm		FY2007-2008BUDGET and ACCOUNTS		FY2008-2009BUDGET and ACCOUNTS		
		FY07-08 Budget (Approved)	FY07-08 Actual as of 6/30/2008	FY08-09 Budget (Approved)	FY08-09 Actual as of 11/4/2008	
2261	COMPUTER SOFTWARE	\$3,500	\$2,654.72	\$2,000	\$245.01	12.3%
2280	PUBLICATIONS AND LEGAL NOTICES	\$1,200	\$161.25	\$1,200	\$0.00	0.0%
2281	ADVERTISING AND MARKETING	\$10,000	\$19,456.05	\$10,000	\$4,411.13	44.1%
2285	RENTS AND LEASES-EQUIP	\$6,700	\$4,115.98	\$4,700	\$832.50	17.7%
2295	RENTS AND LEASES-BLDGS	\$0	\$0.00	\$0	\$0.00	Not Budgeted
2301	SMALL TOOLS AND INSTRUMENTS	\$100	\$0.00	\$100	\$0.00	0.0%
2310	EDUCATION AND TRAINING	\$2,500	\$523.98	\$1,000	\$864.92	86.5%
2311	TUITION REIMBURSEMENT	\$1,000	\$0.00	\$1,000	\$0.00	0.0%
2312	BINDERY	\$500	\$41.85	\$500	\$0.00	0.0%
2320	LIBRARY SOFTWARE	\$2,000	\$1,460.00	\$2,000	\$0.00	0.0%
2322	LIBRARY ADULT BOOKS	\$55,000	\$33,489.01	\$40,000	\$8,579.65	21.4%
2323	LIBRARY-CHILDREN'S BOOKS	\$50,000	\$39,944.69	\$45,000	\$9,483.18	21.1%
2324	LIBRARY-PERIODICALS	\$10,000	\$10,294.85	\$10,000	\$2,007.94	20.1%
2325	LIBRARY-AV	\$12,000	\$11,153.24	\$12,000	\$2,772.28	23.1%
2326	LIBRARY BOOK RENTAL	\$10,000	\$8,881.74	\$10,000	\$9,540.00	95.4%
2327	LIBRARY MATERIALS PROCESS	\$12,500	\$7,577.94	\$11,000	\$4,597.36	41.8%
2328	EDUCATIONAL MATERIALS	\$2,500	\$9,795.53	\$500	\$1,905.00	381.0%
2335	TRAVEL EXPENSE	\$5,000	\$2,313.08	\$2,500	\$512.84	20.5%
2337	REFRESHMENTS	\$300	\$40.21	\$300	\$0.00	0.0%
2339	MANAGEMENT BUSINESS EXPENSES	\$1,175	\$353.27	\$1,175	\$135.00	11.5%
2355	PERSONAL MILEAGE	\$3,000	\$1,935.27	\$3,000	\$295.15	9.8%
2360	UTILITIES	\$12,000	\$16,188.21	\$15,000	\$4,851.87	32.3%
2361	WATER	\$4,500	\$1,773.33	\$4,500	\$943.86	21.0%
	<b>TOTAL SVCS&amp;SUPL</b>	<b>\$416,116</b>	<b>\$367,622.19</b>	<b>\$385,792</b>	<b>\$115,465.20</b>	<b>29.9%</b>
	SubTotal - Library Materials(2222-2326)	\$137,000	\$103,763.53	\$117,000	\$32,383.05	27.7%
3020	Refund of prior year charge	100	\$462.64	\$500	\$43.55	8.7%
3420	RETURNED CHECKS	35	\$115.95	\$49	\$47.00	95.9%
4101	LAND			\$450,000		
4201	BUILDINGS AND IMPROVEMENTS	\$10,000	\$1,347.00	\$2,500	\$0.00	0.0%
4202	CONSTRUCTION IN PROGRESS	\$35,000	\$5,885.00	\$50,000	\$6,427.50	12.9%
4303	EQUIPMENT	\$8,900	\$12,463.89	\$8,900	\$0.00	0.0%
4304	COMPUTER EQUIPMENT	\$2,500	\$4,711.62	\$2,500	\$0.00	0.0%
	<b>TOTAL</b>	<b>\$56,400.00</b>	<b>\$24,407.51</b>	<b>\$513,900.00</b>	<b>\$6,427.50</b>	<b>1.3%</b>
	<b>EXPENDITURES GRAND TOTAL</b>	<b>\$1,123,399.00</b>	<b>\$1,043,857.05</b>	<b>\$1,630,301.00</b>	<b>\$321,214.81</b>	<b>19.7%</b>





Object Description	Budget	Adjustments	Mo. Actual	YTD Actual	Encumbrance	Balance	Pct.
1000 Salaries and Employee Benefits							
0001110 SALARY/WAGES REGULAR	469,806.00	0.00	36,087.96	141,264.57	0.00	328,541.43	30%
0001121 SALARY/WAGES-EXTRA HELP	27,228.00	0.00	3,252.08	15,510.66	0.00	11,717.34	57%
0001131 SALARY/WAGES OT/CALL-BACK	3,000.00	0.00	0.00	103.65	0.00	2,896.35	3%
0001210 RETIREMENT-EMPLOYER	99,341.00	0.00	7,560.09	29,590.84	0.00	69,750.16	30%
0001220 FICA-EMPLOYER	38,635.00	0.00	3,009.50	12,001.22	0.00	26,633.78	31%
0001230 HEALTH INS-EMPLOYER	77,846.00	0.00	0.00	0.00	0.00	77,846.00	
0001240 COMPENSATION INSURANCE	4,884.00	0.00	-11.38	642.62	0.00	4,241.38	13%
0001260 DENTAL INS-EMPLOYER	9,320.00	0.00	0.00	118.00	0.00	9,202.00	1%
1000 Salaries and Employee Ben	730,060.00	0.00	49,898.25	199,231.56	0.00	530,828.44	27%
2000 Services and Supplies							
0002028 TELEPHONE SERVICES	5,500.00	0.00	480.21	1,439.82	0.00	4,060.18	26%
0002030 FOOD	500.00	0.00	17.35	353.04	0.00	146.96	71%
0002035 HOUSEHOLD EXPENSE	2,000.00	0.00	28.84	730.72	0.00	1,269.28	37%
0002055 INSURANCE-OTHER	2,500.00	0.00	0.00	2,501.00	0.00	-1.00	100%
0002120 MAINTENANCE EQUIPMENT	3,000.00	0.00	387.88	2,133.98	0.00	866.02	71%
0002140 MAINTENANCE-BLDGS & IMPRO	4,400.00	0.00	889.00	17,551.88	0.00	-13,151.88	399%
0002141 MATERIALS AND SUPPLIES	2,000.00	0.00	133.15	649.45	0.00	1,350.55	32%
0002170 MEMBERSHIPS	4,000.00	0.00	0.00	1,905.00	0.00	2,095.00	48%
0002175 MISCELLANEOUS EXPENSE	500.00	0.00	0.00	0.00	0.00	500.00	
0002176 FEES AND PERMITS	350.00	0.00	0.00	77.82	0.00	272.18	22%
0002178 CASH/INVENTORY SHORTAGE	100.00	0.00	0.00	0.00	0.00	100.00	
0002180 BOOKS & SUBSCRIPTIONS	500.00	0.00	0.00	0.00	0.00	500.00	
0002201 OFFICE EXPENSE	8,000.00	0.00	835.51	2,300.50	0.00	5,699.50	29%
0002202 EQUIPMENT UNDER \$1,500	3,000.00	0.00	0.00	0.00	0.00	3,000.00	
0002203 COMPUTER COMPONENTS <\$1,5	1,000.00	0.00	0.00	393.16	0.00	606.84	39%
0002205 POSTAGE	1,000.00	0.00	41.41	382.51	0.00	617.49	38%
0002220 MICROFILM/FICHE/PHOTO	900.00	0.00	0.00	0.00	0.00	900.00	
0002235 ACCOUNTING & FINANCIAL SE	20,000.00	0.00	0.00	0.00	0.00	20,000.00	
0002236 CONSULTING SERVICE	3,000.00	0.00	0.00	125.00	0.00	2,875.00	4%
0002239 LEGAL SERVICE	2,000.00	0.00	0.00	0.00	0.00	2,000.00	
0002245 CONTRACTED SERVICES	141,867.00	0.00	3,104.55	32,943.63	0.00	108,923.37	23%

SELECT KEY Status: EXI ; FUND: 426,428 ; BUDG CATEGORY: 1000-9990,EX8500

Fund	Fund Description	Dept.	Department Description	Budget	Adjustments	Mo. Actual	YTD Actual	Encumbrance	Balance	Pct.
426	DIXON PUBLIC LIBRARY DISTRICT 9886	9886	DIXON PUBLIC LIBRARY							
0002250	OTHER PROFESSIONAL SERVIC	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	
0002255	CREDIT CARD PROCESSING FE	100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	
0002260	DATA PROCESSING SERVICES	100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	
0002261	SOFTWARE LIC/MAINT AGREEM	2,000.00	0.00	0.00	245.01	0.00	0.00	0.00	1,754.99	12%
0002280	PUBLICATIONS AND LEGAL NO	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00	
0002281	ADVERTISING/MARKETING	10,000.00	0.00	217.63	4,411.13	0.00	0.00	0.00	5,588.87	44%
0002285	RENTS & LEASES - EQUIPMEN	4,700.00	0.00	341.10	832.50	0.00	0.00	0.00	3,867.50	18%
0002301	SMALL TOOLS & INSTRUMENTS	100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	
0002310	EDUCATION & TRAINING	1,000.00	0.00	0.00	864.92	0.00	0.00	0.00	135.08	86%
0002311	TUITION REIMBURSEMENT	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	
0002312	SPECIAL DEPARTMENTAL EXPE	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	
0002320	LIBRARY SOFTWARE	40,000.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	
0002322	LIBRARY ADULT BOOKS	45,000.00	0.00	2,221.13	8,579.65	0.00	0.00	0.00	31,420.35	21%
0002323	LIBRARY JUVENILE BOOKS	10,000.00	0.00	3,332.52	9,483.18	0.00	0.00	0.00	35,516.82	21%
0002324	LIBRARY PERIODICALS/MICRO	12,000.00	0.00	115.50	2,007.94	0.00	0.00	0.00	7,992.06	20%
0002325	LIBRARY AUDIO-VISUAL	10,000.00	0.00	1,596.94	2,772.28	0.00	0.00	0.00	9,227.72	23%
0002326	LIBRARY BOOK RENTAL	10,000.00	0.00	0.00	9,540.00	0.00	0.00	0.00	460.00	95%
0002327	LIBRARY MATERIALS PROCESS	11,000.00	0.00	2,890.10	4,597.36	0.00	0.00	0.00	6,402.64	42%
0002328	LIBRARY MATERIALS	500.00	0.00	95.00	1,905.00	0.00	0.00	0.00	-1,405.00	381%
0002335	TRAVEL EXPENSE	2,500.00	0.00	99.41	512.84	0.00	0.00	0.00	1,987.16	21%
0002337	MEALS/REFRESHMENTS	300.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	
0002339	MANAGEMENT BUSINESS EXPEN	1,175.00	0.00	135.00	135.00	0.00	0.00	0.00	1,040.00	11%
0002355	PERSONAL MILEAGE	3,000.00	0.00	138.36	295.15	0.00	0.00	0.00	2,704.85	10%
0002360	UTILITIES	15,000.00	0.00	1,617.93	4,851.87	0.00	0.00	0.00	10,148.13	32%
0002361	WATER	4,500.00	0.00	26.39	943.86	0.00	0.00	0.00	3,556.14	21%
2000	Services and Supplies	385,792.00	0.00	18,744.91	115,465.20	0.00	0.00	0.00	270,326.80	30%
3000	Other Charges									
0003020	REFUND OF PRIOR YEAR CHAR	500.00	0.00	0.00	43.55	0.00	0.00	0.00	456.45	9%
0003420	RETURNED CHECKS	49.00	0.00	-64.00	47.00	0.00	0.00	0.00	2.00	96%
3000	Other Charges	549.00	0.00	-64.00	90.55	0.00	0.00	0.00	458.45	16%
4000	Fixed Assets									
0004101	LAND	0.00	450,000.00	0.00	0.00	0.00	0.00	0.00	450,000.00	

Sort Order: SECTION within BUREAU within DIVISION within DEPTMNT within SUBOBJ within CATEGORY within FUND

SELECT KEY Status: EXI ; FUND: 426,428 ; BUDG CATEGORY: 1000-9990,EX8500

Fund	Fund Description	Dept.	Department Description	Budget	Adjustments	Mo. Actual	YTD Actual	Encumbrance	Balance	Pct.
426	DIXON PUBLIC LIBRARY DISTRICT	9886	DIXON PUBLIC LIBRARY							
Object	Description			Budget	Adjustments	Mo. Actual	YTD Actual	Encumbrance	Balance	Pct.
0004201	BUILDINGS AND IMPROVEMENT			2,500.00	0.00	0.00	0.00	0.00	2,500.00	
0004202	CONSTRUCTION IN PROGRESS			5,000.00	45,000.00	6,427.50	6,427.50	0.00	43,572.50	13%
0004303	EQUIPMENT			8,900.00	0.00	0.00	0.00	0.00	8,900.00	
0004304	COMPUTER EQUIPMENT			2,500.00	0.00	0.00	0.00	0.00	2,500.00	
4000	Fixed Assets			18,900.00	495,000.00	6,427.50	6,427.50	0.00	507,472.50	1%
9000	Taxes									
0009001	CURRENT SECURED			351,755.00	0.00	0.00	0.00	0.00	351,755.00	
0009008	SALES & USE TAX			649,029.00	-649,029.00	-117,860.03	0.00	0.00	0.00	
0009015	LIBRARY SALES TAX - MEASU			0.00	649,029.00	164,124.84	164,124.84	0.00	484,904.16	25%
9000	Taxes			1,000,784.00	0.00	46,264.81	164,124.84	0.00	836,659.16	16%
9400	Revenue From Use Of Money/Prop									
0009401	INTEREST INCOME			50,531.00	0.00	3,659.53	11,795.43	0.00	38,735.57	23%
9400	Revenue From Use Of Money			50,531.00	0.00	3,659.53	11,795.43	0.00	38,735.57	23%
9500	Intergovernmental Revenues									
0009507	HOMEOWNERS PROPERTY TAX R			4,392.00	0.00	0.00	0.00	0.00	4,392.00	
0009569	STATE OTHER			34,500.00	0.00	8,095.99	16,644.37	0.00	17,855.63	48%
9500	Intergovernmental Revenue			38,892.00	0.00	8,095.99	16,644.37	0.00	22,247.63	43%
9600	Charges For Services									
0009603	PHOTO/MICROFICHE COPIES			1,170.00	0.00	285.35	870.00	0.00	300.00	74%
0009605	LIBRARY FINES			13,000.00	0.00	1,290.12	4,421.80	0.00	8,578.20	34%
9600	Charges For Services			14,170.00	0.00	1,575.47	5,291.80	0.00	8,878.20	37%



SORT ORDER: SECTION within BUREAU within DIVISION within DEPTWNT within SUBOBJ within CATEGORY within FUND

SELECT KEY Status: EXI ; FUND: 426,428 ; BUDG CATEGORY: 1000-9990,EX8500

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.
9700 Misc Revenues							
0009703 OTHER REVENUE	29,924.00	0.00	0.00	0.00	0.00	29,924.00	
0009704 DONATIONS AND CONTRIBUTIO	1,000.00	0.00	0.00	0.00	0.00	1,000.00	
0009708 MISCELLANEOUS SALES-OTHER	0.00	0.00	178.10	544.60	0.00	-544.60	9999%
9700 Misc Revenues	30,924.00	0.00	178.10	544.60	0.00	30,379.40	2%
Total Revenue	1,135,301.00	0.00	59,773.90	198,401.04	0.00	936,899.96	17%
Total Expense	1,135,301.00	495,000.00	75,006.66	321,214.81	0.00	1,309,086.19	20%
			-15,232.76	-122,813.77			

Object Description	Budget	Adustments	Mo. Actual	YTD Actual	Encumbrance	Balance	Pct.
9000 Taxes	1,000,784.00	0.00	46,264.81	164,124.84	0.00	836,659.16	16%
9400 Revenue From Use Of Money	50,531.00	0.00	3,659.53	11,795.43	0.00	38,735.57	23%
9500 Intergovernmental Revenue	38,892.00	0.00	8,095.99	16,644.37	0.00	22,247.63	43%
9600 Charges For Services	14,170.00	0.00	1,575.47	5,291.80	0.00	8,878.20	37%
9700 Misc Revenues	30,924.00	0.00	178.10	544.60	0.00	30,379.40	2%
<b>Total Revenue</b>	<b>1,135,301.00</b>	<b>0.00</b>	<b>59,773.90</b>	<b>198,401.04</b>	<b>0.00</b>	<b>936,899.96</b>	<b>17%</b>
1000 Salaries and Employee Ben	730,060.00	0.00	49,898.25	199,231.56	0.00	530,828.44	27%
2000 Services and Supplies	385,792.00	0.00	18,744.91	115,465.20	0.00	270,326.80	30%
3000 Other Charges	549.00	0.00	-64.00	90.55	0.00	458.45	16%
4000 Fixed Assets	18,900.00	495,000.00	6,427.50	6,427.50	0.00	507,472.50	1%
<b>Total Expense</b>	<b>1,135,301.00</b>	<b>495,000.00</b>	<b>75,006.66</b>	<b>321,214.81</b>	<b>0.00</b>	<b>1,309,086.19</b>	<b>20%</b>
<b>Fund Total - Revenue</b>	<b>1,135,301.00</b>	<b>0.00</b>	<b>59,773.90</b>	<b>198,401.04</b>	<b>0.00</b>	<b>936,899.96</b>	<b>17%</b>
<b>Fund Total - Expense</b>	<b>1,135,301.00</b>	<b>495,000.00</b>	<b>75,006.66</b>	<b>321,214.81</b>	<b>0.00</b>	<b>1,309,086.19</b>	<b>20%</b>

SELECT KEY Status: EXI ; FUND: 426,428 ; BUDG CATEGORY: 1000-9990,EX8500  
 Fund Description Dept. Department Description  
 426 DIXON PUBLIC LIBRARY DISTRICT 9886 DIXON PUBLIC LIBRARY

Sort ORDER: SUBOBJ within ACCTTYPE within within FUND

SELECT KEY Status: EXI ; FUND: 426,428

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

Account Code	***** Sub-Account *****	***** Account *****
=====	Debits	Debits Credits
=====	=====	=====
CASH IN TREASURY		
010 Cash in Treasury	1,354,607.63	1,354,607.63
0000030 IMPREST CASH	700.00	
030 Imprest Cash		700.00
0000110 ACCOUNTS RECEIVABLE	1,806.38	
110 Accounts Receivable		1,806.38
0000250 FUTURE LOAN REQUIREMENT	16,798.35	
250 FUTURE LOAN REDEMPT REQ		16,798.35
0000310 LAND	525.00	
310 LAND		525.00
0000320 STRUCTURES AND IMPROVEMENTS	1,052,534.36	
320 STRUCTURES & IMPROVEMENTS		1,052,534.36
0000340 EQUIPMENT	253,941.94	
340 EQUIPMENT		253,941.94
0000360 CONSTRUCTION IN PROGRESS	77,566.99	
360 CONSTRUCTION IN PROGRESS		77,566.99
0000370 ACCUMULATED DEPRECIATION		1,012,694.52
370 ALLOWANCE FOR DEPRECIATION		
0000420 PREPAID EXPENSE	2,329.28	
420 PREPAID EXPENSE		
Total Assets		1,012,694.52

Liabilities and Equities: 2,329.28

Total Assets 2,760,809.93

Liabilities and Equities: 1,012,694.52

SOBT ORDER: SUBOBJ within ACCTTYPE within within within within within FUND

SELECT KEY Status: EXI ; FUND: 426,428

Fund	Fund Description	Account Code	Sub-Account Debits	Credits	Account Debits	Credits
426	DIXON PUBLIC LIBRARY DISTRICT	0000699		2,563.39		
	OUTSTANDING WARRANTS	505				2,563.39
	OUTSTANDING WARRANTS / EBT	0000540		9,903.92		
	DUE TO OTHER AGENCIES	540				9,903.92
	DUE TO OTHER AGENCIES	0000620		16,798.35		
	ACCRUED COMPENSATED ABSENCES	620				16,798.35
	ACCRUED COMPENSATED ABSENCES	4260731		700.00		
	RESERVE - IMPREST CASH	4260732		250,000.00		
	EMERGENCY OPERATIONS	4260734		50,000.00		
	MAJOR ASSET	4260735		469,987.12		
	BUILDING FUND	730				770,687.12
	RESERVE - OTHER	0000740		204,102.63		
	FUND BALANCE AVAILABLE	740				204,102.63
	FUND BALANCE AVAILABLE	0000770		371,873.77		
	INVESTED IN CAPITAL ASSETS,NET	770				371,873.77
	INVESTMENTS IN GEN FIXED ASSETS	810				371,873.77
	REVENUES	820				198,401.04
	EXPENDITURES	0000910		321,214.81		
	BUDGETED REVENUE	910				321,214.81
	BUDGETED REVENUE	0000930		1,135,301.00		
	APPROPRIATIONS	930				1,135,301.00
	APPROPRIATIONS			1,630,301.00		
	Total Liabilities and Equities			1,456,515.81		3,204,631.22
	** Fund Totals **			4,217,325.74		4,217,325.74



\*\*\*\*\* BRANCH SUMMARY TOTALS \*\*\*\*\*

TRANSACTION TYPES	DAILY	THIS MONTH	FISCAL YTD
CHARGES	211	7,237	28,858
RENEWALS	9	492	1,910
RETURNS	385	11,610	45,526
RECALLS	0	0	0
CLAIMS RETURNED	0	4	11
HOLDS PLACED	3	326	1,291
HOLDS CAPTURED	184	3,757	15,465
HOLDS FILLED	68	1,607	6,398
TRACES PLACED	0	86	271
TRACES CAPTURED	3	47	180
TRACES FILLED	0	0	0
CONVERSIONS	25	878	3,731
TEMP CONVERSIONS	0	17	85
DELETE PERM HOLDINGS	6	284	997
DELETE TEMP HOLDINGS	1	31	106
PATRON PLACED HOLDS	12	418	2,854
REMOTE PLACED HOLDS	0	0	0
STAFF PLACED HOLDS	0	0	0

\*\*\*\*\* BRANCH SUMMARY TOTALS \*\*\*\*\*

TRANSACTION TYPES	DAILY	THIS MONTH	FISCAL YTD
CHARGES	345	6,088	22,207
RENEWALS	17	432	1,643
RETURNS	428	97,304	36,012
RECALLS	0	0	0
CLAIMS RETURNED	4	6	14
HOLDS PLACED	21	326	1,072
HOLDS CAPTURED	112	3,526	12,726
HOLDS FILLED	45	1,376	5,021
TRACES PLACED	0	37	153
TRACES CAPTURED	3	20	107
TRACES FILLED	0	0	0
CONVERSIONS	22	1,260	5,168
TEMP CONVERSIONS	1	10	46
DELETE PERM HOLDINGS	10	177	747
DELETE TEMP HOLDINGS	0	22	62
PATRON PLACED HOLDS	11	815	2,802
REMOTE PLACED HOLDS	0	0	0
STAFF PLACED HOLDS	0	0	0

Patron Count-Fiscal Year 07/08 compared to Fiscal Year 08/09

Fiscal Year 07/08			Fiscal Year 08/09		
	Monthly	Total		Monthly	Total
July	6335	6335	July	4249	4249
August	6709	13044	August	8767	13016
September	6585	19629	September	8557	21573
October	7408	27037	October	10351	31924
November	8159	35196			
December	4554	39750			
January	7105	<b>46855</b>			
February	5729	52584			
March	6836	59420			
April	7605	67025			
May	9145	76170			
June	10668	86838			
<b>Total FY 07/08</b>		<b>86838</b>			

October 08/09  
ITEMS ADDED / DELETED

	Added This Month		Same Month Last Year		Discarded This Month		Same Month Last Year	
	Titles	Books	Titles	Books	Titles	Books	Titles	Books
ADULT FICTION	42	45	65	65	1	1	0	0
ADULT FICTION PAPERBACKS	1	1	28	28	0	0	0	0
ADULT NON-FICTION	42	42	62	62	73	74	4	13
ADULT NON-FICTION PAPERBACKS	19	19	62	62	0	0	0	0
YA FICTION	1	1	32	32	67	67	0	0
YA FICTION PAPERBACKS	41	41	0	0	0	0	0	0
YA NON-FICTION	0	0	45	45	30	30	0	0
YA NON-FICTION PAPERBACKS	0	0	10	10	0	0	0	0
JUV FICTION	63	63	44	44	4	4	0	0
JUV FICTION PAPERBACKS	23	23	7	7	1	1	0	0
JUV NON-FICTION	23	23	44	50	11	28	1	1
JUV NON-FICTION PAPERBACKS	68	68	1	1	0	0	0	0
SPANISH ADULT FICTION	1	1	10	10	0	0	1	1
SPANISH ADULT NF	8	8	4	4	0	0	0	0
SPANISH YA	0	0	0	0	0	0	0	0
SPANISH YANF	0	0	0	0	0	0	0	0
SPANISH JUV FIC	16	16	0	0	0	0	17	17
SPANISH JUV NF	1	1	0	0	0	0	0	0
BILINGUAL	1	1	0	0	0	0	0	0
REFERENCE ADULT	1	1	2	2	0	0	0	0
REFERENCE YA	0	0	0	0	0	0	0	0
REFERENCE JUV	0	0	2	14	4	4	1	3
SPAN REFERENCE	0	0	0	0	0	0	0	0
<b>Total</b>	<b>351</b>	<b>354</b>	<b>418</b>	<b>436</b>	<b>191</b>	<b>209</b>	<b>24</b>	<b>35</b>
<b>AUDIO/VIDEO</b>								
RECORDED BKS TAPE	0	0	0	0	0	0	0	0
JUV REC BOOKS	0	0	0	0	0	0	0	0
JUV VIDEOS	0	0	0	0	0	0	0	0
JUV NF VIDEO CAS.	0	0	0	0	0	0	0	0
JUV CD BOOK	1	1	3	3	0	0	0	0
JUV DVD'S	20	20	10	10	0	0	0	0
JUV CD'S	0	0	1	1	0	0	0	0
YA DVD'S	0	0	0	0	0	0	0	0
YA BK CD	3	3	0	0	0	0	0	0
YA VIDEO CASSETTE	0	0	0	0	0	0	0	0
ADULT VIDEOS	0	0	0	0	0	0	0	0
ADULT NF VIDEO CAS.	0	0	0	0	0	0	0	0
ADULT DVD'S	6	6	3	3	0	0	0	0
ADULT NF DVD'S	23	23	2	2	0	0	0	0
ADULT BOOKS ON CD	3	3	12	12	0	0	0	0
ADULT CASSETTES	0	0	0	0	0	0	0	0
ADULT CD'S	0	0	0	0	0	0	0	0
SPANISH JUV DVD'S	0	0	0	0	0	0	0	0
SPANISH ADULT DVD'S	0	0	0	0	0	0	0	0
SPANISH ADULT BK CK NF	0	0	0	0	0	0	0	0
SPANISH JUV CASSETTES	0	0	0	0	0	0	0	0
SPAN ADULT CASSETTES	0	0	0	0	0	0	0	0
SPANISH JUV CD'S	0	0	0	0	0	0	0	0
SPANISH CD'S	0	0	0	0	0	0	0	0
MICROFILM	0	0	0	0	0	0	0	0
CHILDREN'S KITS	1	1	0	0	0	0	0	0
ADULT MEDIA KITS	0	0	0	2	0	0	0	0
PAMPHLETS	0	0	2	0	0	0	0	0
<b>Total</b>	<b>57</b>	<b>57</b>	<b>33</b>	<b>33</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FYTD

	Titles	Books
ADULT & YA VOLUMES CATALOGED=	810	813
CHILDREN'S VOLUMES CATALOGED=	561	561
SPANISH ADULT VOLUMES CATALOGED=	35	35
SPANISH YA VOLUMES CATALOGED=	0	0
SPANISH CHILDREN'S VOLUMES CATALOGED	40	40
BILINGUAL	3	3
REFERENCE ADULT	4	4
REFERENCE YA	0	0
REFERENCE JUV	1	1
SPAN REFERENCE	0	0
ADULT RECORDED BOOKS	35	35
ADULT VIDEOS=	0	0
ADULT DVD'S	69	69
ADULT CD'S	0	0
CHILDREN'S VIDEO=	0	0
CHILDREN'S RECORDED BOOKS=	4	4
CHILDREN'S DVD'S	39	39
CHILDREN'S CD'S	0	0
SPANISH CHILDREN'S DVD'S	0	0
SPANISH JUV CASSETTES=	0	0
SPANISH ADULT DVD'S	0	0
SPANISH ADULT CASSETES	0	0
SPANISH ADULT CD'S	0	0
YA DVD'S	0	0
YA BK CD	12	12
YA VIDEO CASSETTE	0	0
ADULT MEDIA KITS	0	0
CHILDREN'S KITS	4	4
DISCARDS=	320	340



**MONTHLY REFERENCE (ADULT, YA, JUVENILE, CIRCULATION) STATS  
AND  
INTERNET/WORD PROCESSING STATS**

**2008-2009**

MONTH / WEEK	REF QUESTIONS	YEAR (RUNNING TOTAL)	NOTES	INTERNET/ WP	YEAR (RUNNING TOTAL)
<b>OCTOBER</b>					
WEEK 1	333	8165	bk discuss 3	269	8978
WEEK 2	381	8546	One Stop Jobs 11; Bk discuss 4	412	9390
WEEK 3	373	8919	Libonline down Mon; internet/wp Mon. total is avg. of 5 days	442	9832
WEEK 4	363	9282	computer class 6	381	10213
WEEK 5	297	9579	bk discuss 3	316	10529
<b>OCTOBER 2008 totals</b>	<b>1747</b>			<b>1820*</b>	
<b>OCTOBER 2076 totals</b>	<b>1725</b>			<b>1693</b>	

These figures have been higher because patrons have been using the 2 database computers with their flash drives; flash drives have not been working on www1-8, the internet/word processing computers. Therefore, the figures essentially reflect 10 computers rather than 8.

TO: GOVERNING BOARD OF LIBRARY TRUSTEES

FROM: GREGG ATKINS, DISTRICT LIBRARIAN

DATE: DECEMBER 11, 2008

RE: RECOMMENDATION TO ADOPT RESOLUTION No. 2008-01,  
*A RESOLUTION OF THE GOVERNING BOARD OF LIBRARY  
TRUSTEES OF THE DIXONN PUBLIC LIBRARY DISTRICT  
CONCERNING ITS PUBLIC EMPLOYEES' RETIREMENT SYSTEM  
EMPLOYEE CONTRIBUTIONS AND SECTION 414(b)(2) OF THE  
INTERNAL REVENUE CODE*

The Public Employees' Retirement System (CALPers) is requiring all contracting agencies which have or are currently paying the employee's contribution into the retirement system to provide documentation which verifies that it was the intent of the contracting agency to so act in accordance with the provisions of Section 414(h)(2) of the Internal Revenue Code.

Agencies which do not have such documentation already on file are required to provide it by December 31, 2008. If an agency does not so act, all such contributions prior to Jan.1, 2009 was not be eligible for treatment as tax-deferred payments (and employees would face immediate tax consequences).

The Library District does not have such documentation on file with CALPers, and we have not been able to find evidence of such documentation in our records. In a case like ours, it is CALPers' recommendation that agencies adopt a specific resolution which remedies the situation.

I recommend that the Governing Board of Library Trustees adopt Resolution No. 2008-01.

**DIXONN PUBLIC LIBRARY DISTRICT**  
**GOVERNING BOARD OF LIBRARY TRUSTEES**  
230 NORTH FIRST STREET, DIXONN, CA 95620

**RESOLUTION NO. 2008-01**

A RESOLUTION OF THE GOVERNING BOARD OF LIBRARY TRUSTEES OF  
THE DIXONN PUBLIC LIBRARY DISTRICT CONCERNING ITS PUBLIC  
EMPLOYEES' RETIREMENT SYSTEM EMPLOYEE CONTRIBUTIONS AND  
SECTION 414(h)(2) OF THE INTERNAL REVENUE CODE

WHEREAS, the DIXON PUBLIC LIBRARY DISTRICT has the authority to implement the provisions of section 414(h)(2) of the Internal Revenue Code (IRC); and

WHEREAS, the Board of Administration of the Public Employees' Retirement System adopted its resolution regarding section 414(h)(2) IRC on September 18, 1985; and

WHEREAS, the Internal Revenue Service has stated in December 1985, that the implementation of the provisions of section 414(h)(2) IRC pursuant to the Resolution of the Board of Administration would satisfy the legal requirements of section 414(h)(2) IRC; and

WHEREAS, the DIXON PUBLIC LIBRARY DISTRICT has determined that even though the implementation of the provisions of section 414(h)(2) IRC is not required by law, the tax benefit offered by section 414(h)(2) IRC should be provided to its employees who are members of the Public Employees' Retirement System:

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE DIXON PUBLIC LIBRARY DISTRICT:

I. That the DIXON PUBLIC LIBRARY DISTRICT will implement the provisions of section 414(h)(2) Internal Revenue Code by making employee contributions pursuant to California Government Code section 20691 to the Public Employees' Retirement System on behalf of its employees who are members of the Public Employees Retirement System. "Employee contributions" shall mean those contributions to the Public Employees' Retirement System which are deducted from the salary of employees and are credited to individual employee's accounts pursuant to California Government Code section 20691.

II. That the contributions made by the DIXON PUBLIC LIBRARY DISTRICT to the Public Employees' Retirement System, although designated as employee contributions, are being paid by the DIXON PUBLIC LIBRARY DISTRICT in lieu of contributions by the employees who are members of the Public Employees' Retirement System.

III. That employees shall not have the option of choosing to receive the contributed amounts directly instead of having them paid by the DIXON PUBLIC LIBRARY DISTRICT to the Public Employees' Retirement System.



IV. That the DIXON PUBLIC LIBRARY DISTRICT shall pay to the Public Employees' Retirement System the contributions designated as employee contributions from the same source of funds as used in paying salary.

V. That the amount of the contributions designated as employee contributions and paid by the DIXON PUBLIC LIBRARY DISTRICT to the Public Employees' Retirement System on behalf of an employee shall be the entire contribution required of the employee by the Public Employees' Retirement Law (California Government Code sections 20000, et seq.).

VI. That the contributions designated as employee contributions made by the DIXON PUBLIC LIBRARY DISTRICT to the Public Employees' Retirement System shall be treated for all purposes, other than taxation, in the same way that member contributions are treated by the Public Employees' Retirement System.

PASSED AND ADOPTED this 11<sup>th</sup> day of December, 2008 by the following vote:

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSENT: \_\_\_\_\_

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President, Governing Board of Library Trustees

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Secretary, Governing Board of Library Trustees

ATTEST:

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District Librarian





P.O. Box 942709  
Sacramento, CA 94229-2709  
**888 CalPERS** (or **888-225-7377**)  
Telecommunications Device for the Deaf  
No Voice (916) 795-3240  
[www.calpers.ca.gov](http://www.calpers.ca.gov)

Date: October 3, 2008  
Reference No.:  
Circular Letter No.: 200-049-08  
Distribution: VI, XII, XVI  
Special:

## **Circular Letter**

**TO: PUBLIC AGENCIES, COUNTY SUPERINTENDENT OF SCHOOLS,  
SCHOOL DISTRICTS**

**SUBJECT: EMPLOYER "PICK-UP" - REVENUE RULING 2006-43  
DECEMBER 31, 2008 DEADLINE FOR ACTION**

**ATTENTION: FINANCE DIRECTORS, HUMAN RESOURCE DIRECTORS**

This Circular Letter is being sent to advise employers of Revenue Ruling 2006-43 concerning the pick-up of employee contributions to California Public Employees Retirement System (CalPERS), and of actions that an employer may be required to take before December 31, 2008 to ensure compliance with pick-up requirements.

### **BACKGROUND AND PURPOSE**

Internal Revenue Code (IRC) Section 414(h)(2) allows public agencies and school employers to designate required employee contributions as being "picked-up" by the employer and treated as employer contributions for tax purposes. The effect of a pick-up is to defer tax on employee contribution amounts until the member retires and receives retirement benefits, or separates from employment and takes a refund of contributions. Absent the 414(h)(2) provision applicable to governmental plans, employee contributions to a defined benefit pension plan qualified under Section 401(a) would automatically be after-tax contributions (e.g. taxable income to the employee at the time the contribution was made).

Since the early 1980s, CalPERS has taken steps to ensure that contracting agency and school employers have adopted and submitted to CalPERS appropriate written evidence of pick-ups prior to reporting tax-deferred member contributions to CalPERS. This Circular Letter is being sent as a reminder of the federal tax reporting requirements, to encourage each contracting agency and school employer who reports tax-deferred member contributions to review their documents and, if necessary, adopt conforming documentation prior to the deadline set by Revenue Ruling 2006-43. To view the ruling, [visit CalPERS online](#).

## REVENUE RULING 2006-43

Revenue Ruling 2006-43 provides, in general, that an employee contribution will not be treated as "picked-up" under IRC 414(h)(2) unless:

- (1) The employer specifies that the contributions, although designated as employee contributions, are being paid by the employer (this action must be memorialized in writing), and
- (2) The employer does not permit participating employees to opt out of the pick-up or to receive the contributed amounts directly instead of having them paid by the employer to the plan.

Revenue Ruling 2006-43 allows employers who do not have written evidence of a pick-up, but their actions show that they intended to establish and carry out a pick-up, to be treated as meeting the requirements of 414(h)(2) for past pre-tax contributions if the employer takes formal action in writing prior to December 31, 2008 with respect to future picked-up contributions. If formal action is not taken prior to December 31, 2008, only contributions taken after the written documentation is in place may be treated as picked-up.

## WRITTEN DOCUMENTATION

Many of you offer a pick-up of employee contributions under a resolution approved by the IRS in a private letter ruling issued to CalPERS on December 6, 1985, (PLR 8609084). If your agency has adopted the approved resolution to implement 414(h)(2) pick-ups, you may continue to rely on that ruling and need not adopt a new resolution. This approved form, which is Sample E---Resolution for Employer Pick-up can be viewed at [CalPERS online](#). If you have not previously sent a copy of the resolution to us, or if you did not complete Sample E, but have other written documentation, please send a copy of your document or resolution to us immediately.

After 1985, CalPERS provided additional pick-up resolutions for adoption by contracting agencies that distinguishes whether the pick-up was to be actually paid by the employer or by the employee. When an employer pays the employee contributions, it is referred to as Employer Paid Member Contributions (EPMC). The employer may also report the value of EPMC as special compensation. Contracting agencies that adopted any of these resolutions were requested to submit the resolutions to CalPERS. Samples of Resolutions A through D can be viewed at [CalPERS online](#). You may continue to rely on these resolutions but you should review them and validate that the resolution covers all of the employees whose contributions are reported as tax-deferred. If you have not previously sent a copy of the resolution to us, please do so immediately.



## **CALPERS NEW BUSINESS ENVIRONMENT**

CalPERS is in the process of building and installing a new business reporting system. One of the design features will enhance CalPERS ability to maintain accurate and up to date information about contracting agency and school employer pick-ups. As a way of ensuring that our system will accurately record your agency's pick-up provision, CalPERS requires all affected agencies to provide a copy of their existing or future pick-up resolutions or other written documentation. This will ensure ongoing compliance with federal tax reporting requirements. The new system will validate that you have documentation on file with CalPERS before accepting tax-deferred member contributions. If documentation is not on file, your records will be rejected and will be held until the appropriate documentation is received.

## **CONCLUSION**

If you are submitting tax-deferred contributions on behalf of your members, we request that you review your files for documentary evidence authorizing such employer pick-up of employee contributions. If you do not have evidence, please take steps to have your governing board adopt an appropriate resolution prior to December 31, 2008.

Please send a copy of your pick-up documentation to:

CalPERS  
Employer Services Division  
Compensation Review Unit  
P.O. Box 942709  
Sacramento CA 94229-2709

If you have any questions, please call the Employer Contact Center at **888 CalPERS** or **(888 225-7377)**.

Lori McGartland, Chief  
Employer Services Division

Visit the CalPERS website at [www.calpers.ca.gov](http://www.calpers.ca.gov) (2008 Circular Letters) for more information on the following:

- 1 - Revenue Ruling 2006-43
- 2 - Sample Resolution E
- 3 - Sample Resolutions A - D

## Comparison Measure B Revenue 07/08 to 08/09

**Bolded dates are catch up checks**

Period Covered		Period Covered	
6/14/07-07/13/07	\$45,577.62	7/1/08-7/14/08	\$50,510.06
7/14/07-8/13/07	\$60,773.00	7/15/08-8/13/08	\$67,349.97
<b>05/12/07-09/14/07</b>	<b>\$61,382.60</b>	<b>5/14/2008-9/12/2008</b>	<b>\$46,264.81</b>
9/15-10/12/07	\$50,088.92	9/13/08-10/14/08	\$46,959.04
10/13/07-11/14/07	\$66,791.21	10/15/08-11/14/08	\$62,608.96
<b>8/14/07-12/13/07</b>	<b>\$45,408.83</b>		
12/14/07-1/14/08	\$48,112.83		
1/15/08-2/14/08	\$64,144.67		
<b>11/15/07-3/13/08</b>	<b>\$39,331.92</b>		
3/14/08-4/11/08	\$34,836.65		
4/12/08-5/13/08	\$46,446.09		
<b>2/15/08-6/12/08</b>	<b>\$64,217.90</b>		
Total	\$627,112.24	Total	\$273,692.84
Total 6/14/06-11/14/07	<b>\$284,613.35</b>	Total 7/1/08-11/14/08	<b>\$273,692.84</b>





SORT ORDER: SECTION within BUREAU within DIVISION within DEPTMNT within SUBOBJ within CATEGORY within FUND

SELECT KEY Status: EXI ; FUND: 426,428 ; BUDG CATEGORY: 1000-9990,EX8580

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							
2000	Services and Supplies			650.00	0.00	0.00	0.00	0.00	650.00	
2000	ACCOUNTING & FINANCIAL SE			650.00	0.00	0.00	0.00	0.00	650.00	
2000	Services and Supplies			650.00	0.00	0.00	0.00	0.00	650.00	
4000	Fixed Assets									
0004101	LAND			0.00	1,176,000.00	0.00	1,175,042.82	0.00	957.18	100%
4000	Fixed Assets			0.00	1,176,000.00	0.00	1,175,042.82	0.00	957.18	100%
9400	Revenue From Use Of Money/Prop									
0009401	INTEREST INCOME			9,000.00	0.00	987.26	10,381.28	0.00	-1,381.28	115%
9400	Revenue From Use Of Money			9,000.00	0.00	987.26	10,381.28	0.00	-1,381.28	115%
9600	Charges For Services									
0009601	BUILDING USE FEES			65,000.00	0.00	0.00	48,660.03	0.00	16,339.97	75%
9600	Charges For Services			65,000.00	0.00	0.00	48,660.03	0.00	16,339.97	75%
	Total Revenue			74,000.00	0.00	987.26	59,041.31	0.00	14,958.69	80%
	Total Expense			650.00	1,176,000.00	0.00	1,175,042.82	0.00	1,607.18	100%
						987.26	-1,116,001.51			

SOFT ORDER: CATEGORY within Object Type within DEPTMNT within FUND

SELECT KEY Status: EX1 ; FUND: 426,428 ; BUDG CATEGORY: 1000-9990,EX8500

Fund	Fund Description	Dept.	Department Description	Object	Description	Budget	Adjustments	Mo. Actual	YTD Actual	Encumbrance	Balance	Pct.
428	DIXON PUBLIC LIB DISTRICT-PPF	9428	DIXON PUB LIBRARY DISTRICT-PPF	9400	Revenue From Use Of Money	9,000.00	0.00	987.26	10,381.28	0.00	-1,381.28	115%
				9600	Charges For Services	65,000.00	0.00	0.00	48,660.03	0.00	16,339.97	75%
				Total Revenue		74,000.00	0.00	987.26	59,041.31	0.00	14,958.69	80%
2000	Services and Supplies					650.00	0.00	0.00	0.00	0.00	650.00	100%
4000	Fixed Assets					0.00	0.00	0.00	1,175,042.82	0.00	957.18	100%
				Total Expense		650.00	1,176,000.00	0.00	1,175,042.82	0.00	1,607.18	100%
				Total Revenue			59,041.31					
				Total Expense			1,175,042.82					
				Fund Total - Revenue		74,000.00	0.00	987.26	59,041.31	0.00	14,958.69	80%
				Fund Total - Expense		650.00	1,176,000.00	0.00	1,175,042.82	0.00	1,607.18	100%
							-1,116,001.51					
							59,041.31					
							1,175,042.82					
							-1,116,001.51					

SELECT KEY Status: EXI ; FUND: 426,428  
 SORT ORDER: SUBOBJ within ACCTTYPE within within within within within FUND

Fund Description  
 =====  
 428 DIXON PUBLIC LIB DISTRICT-PFP

Account Code	Sub-Account	Debits	Credits
0000010		17,713.78	
010			17,713.78
0000310		1,175,042.82	
310			1,175,042.82

Assets:  
 CASH IN TREASURY 0000010 17,713.78  
 Cash in Treasury 010 17,713.78  
 LAND 0000310 1,175,042.82  
 LAND 310 1,175,042.82

Total Assets 1,192,756.60 0.00

Liabilities and Equities:

FUND BALANCE AVAILABLE 0000740 31,065.29

FUND BALANCE AVAILABLE 740 31,065.29

INVESTED IN CAPITAL ASSETS, NET 0000770 1,175,042.82

INVESTMENTS IN GEN FIXED ASSETS 770 1,175,042.82

REVENUES 810 59,041.31

EXPENDITURES 820 1,175,042.82

BUDGETED REVENUE 0000910 74,000.00

BUDGETED REVENUE 910 74,000.00

APPROPRIATIONS 0000930 1,176,650.00

APPROPRIATIONS 930 1,176,650.00

Total Liabilities and Equities 1,249,042.82 2,441,799.42

\*\* Fund Totals \*\* 2,441,799.42 2,441,799.42



# Dixon Public Library Budget and Accounts 2008-2009

12/11/08	12/11/08	FY2007-2008	BUDGET and ACCOUNTS	FY2008-2009	BUDGET and ACCOUNTS	
12/11/08	12/11/08	FY07-08	FY07-08	FY 08-09	FY 08-09	
		Budget	Actual as of	Budget	Actual as of	
REVENUES:		(Approved)	6/30/2008	(Approved)	11/30/2008	
9000	Property Tax and other taxes	\$344,353	\$340,331.33	\$351,755	\$0.00	0.0%
9001	Current Secured		\$303,363.67		\$0.00	Not Budgeted
9002	Current Unsecured		\$11,751.81		\$0.00	Not Budgeted
9003	Prior Unsecured		\$855.37		\$0.00	Not Budgeted
9004	Supplemental Secured		\$9,255.17		\$0.00	Not Budgeted
9018	Unlary		\$15,105.31		\$0.00	Not Budgeted
9015	Measure B Revenue	\$649,029	\$627,113.24	\$649,029	\$211,083.88	32.5%
9400	Revenue from Use of Money	\$48,125	\$63,336.10	\$50,531	\$14,353.26	28.4%
9505/9507	Intergovernmental Revenues	\$4,392	\$3,575.85	\$4,392	\$2.05	0.0%
9561	State Aid Stabilization	\$0	\$0.00	\$0	\$0.00	Not Budgeted
9569	State Other (PLF, ILL, TBR)	\$34,500	\$59,094.91	\$34,500	\$16,644.37	48.2%
9591	Grant Revenue	\$0	\$0.00	\$0	\$0.00	Not Budgeted
9592	Redevelopment/Other revenue	\$30,000	\$28,918.12	\$0	\$0.00	0.0%
9603/9605	Library Revenue	\$0	\$0.00	\$0	\$0.00	Not Budgeted
9603	Photo/Microfiche Copies	\$2,000	\$2,243.49	\$1,170	\$1,216.00	103.9%
9605	Library Fines	\$10,000	\$15,811.60	\$13,000	\$5,397.66	41.5%
9622	Assessment & Tax Collection Fees	\$0	\$0.00	\$0	\$0.00	Not Budgeted
9663/9703	Redevelopment/Other Revenue	\$0	\$151.30	\$29,924	\$0.00	0.0%
9704	Donations	\$1,000	\$1,724.20	\$1,000	\$30.00	1738.9%
9708	Misc. sales other	0	\$1,187.71	\$0	\$657.30	Not Budgeted
	<b>REVENUE TOTAL</b>	\$1,123,399.00	\$1,143,487.85	\$1,135,301.00	\$249,384.52	
	Transfer from Fund Balance (740)	\$0	\$0.00	\$0	\$0.00	Not Budgeted
	Transfer from Reserve (730)	0	\$0.00	\$0	\$0.00	Not Budgeted
	Transfer from Reserve (709)	0	\$0.00	\$0	\$0.00	Not Budgeted
	<b>REVENUE GRAND TOTAL</b>	\$1,123,399.00	\$1,143,487.85	\$1,135,301.00	\$249,384.52	

# Dixon Public Library Budget and Accounts 2008-2009

12/11/08 smm	FY2007-2008BUDGET and ACCOUNTS		FY2008-2009BUDGET and ACCOUNTS	
	FY07-08 Budget	FY07-08 Actual as of 6/30/2008	FY 08-09 Budget	FY 08-09 Actual as of 11/30/2008
EXPENDITURES:	(Approved)		(Approved)	
1110 SALARIES AND WAGES--PERM EMP	\$405,205	\$419,055.60	\$469,806	\$176,939.54
1121 SALARIES AND WAGES--EXTRA HELP	\$57,962	\$38,314.70	\$27,228	\$18,533.39
1131 CALL BACK	\$300	\$2,431.07	\$3,000	\$103.65
1210 RETIREMENT--PERS	\$90,800	\$89,964.29	\$99,341	\$37,063.53
1220 RETIREMENT--FICA	\$34,669	\$34,884.07	\$38,635	\$14,961.62
1230 HEALTH INS	\$49,126	\$53,168.90	\$77,846	\$0.00
1240 COMPENSATION INS	\$4,000	\$4,893.93	\$4,884	\$642.62
1250 UNEMPLOYMENT INSURANCE	\$0	\$0.00	\$0	\$0.00
1280 DENTAL INS	\$8,686	\$8,546.20	\$9,320	\$118.00
1270 ACCRUED LEAVE	\$0	\$0.00	\$0	\$0.00
TOTAL (PERSONNEL)	\$650,748	\$651,248.76	\$730,060.00	\$248,362.35
2028 TELEPHONE	\$5,000	\$5,792.98	\$5,500	\$1,971.06
2030 FOOD	\$500	\$654.01	\$500	\$389.73
2035 HOUSEHOLD/RUBBISH	\$2,000	\$1,418.61	\$2,000	\$759.56
2055 INSURANCE-OTHER	\$4,000	\$2,043.00	\$2,500	\$2,501.00
2120 MAINT. EQUIP.	\$3,000	\$5,907.27	\$3,000	\$3,875.75
2140 MAINT. BLDG.	\$4,400	\$11,595.88	\$4,400	\$17,631.88
2141 MATERIALS & SUPPLIES			\$2,000	\$806.62
2170 MEMBERSHIPS	\$4,000	\$3,871.00	\$4,000	\$2,105.00
2175 MISC. EXPENSES	\$1,500	\$259.44	\$500	\$0.00
2176 FEES AND PERMITS	\$350	\$853.07	\$350	\$172.60
2178 CASH SHORTAGES	\$100	\$20.03	\$100	\$1.44
2180 SUBSCRIPTIONS	\$500	\$0.00	\$500	\$0.00
2200 OFFICE EXPENSES	\$9,000	\$7,350.09	\$8,000	\$4,218.69
2201 OFFICE EQUIPMENT	\$5,289	\$3,038.85	\$3,000	\$0.00
2203 COMPUTER COMPONENTS (< \$1500)	\$3,000	\$574.45	\$1,000	\$401.74
2205 POSTAGE	\$4,000	\$783.75	\$1,000	\$435.08
2220 MICROFILM	\$500	\$0.00	\$900	\$0.00
2235 FINANCIAL FEES	\$10,000	\$8,575.00	\$20,000	\$0.00
2236 CONSULTING SERVICES	\$5,000	\$2,422.50	\$3,000	\$125.00
2239 LEGAL EXPENSES	\$4,500	\$910.00	\$2,000	\$315.00
2245 CONTRACTED SERVICES	\$140,802	\$132,357.46	\$141,867	\$68,971.02
2250 OTHER PROFESSIONAL SERVICES	\$3,000	\$5,740.60	\$2,000	\$0.00
2265 CREDIT CARD PROCESSING FEE	\$100	\$0.00	\$100	\$0.00
2260 DATA PROCESSING	\$100	\$0.00	\$100	\$0.00

# Dixon Public Library Budget and Accounts 2008-2009

12/11/08 smm	FY2007-2008BUDGET and ACCOUNTS	FY07-08 Budget	FY07-08 Actual as of 6/30/2008	FY2008-2009BUDGET and ACCOUNTS	FY 08-09 Budget	FY 08-09 Actual as of 11/30/2008
2261 COMPUTER SOFTWARE						
2280 PUBLICATIONS AND LEGAL NOTICES						
2281 ADVERTISING AND MARKETING						
2285 RENTS AND LEASES--EQUIP						
2295 RENTS AND LEASES--BLDGS						
2301 SMALL TOOLS AND INSTRUMENTS						
2310 EDUCATION AND TRAINING						
2311 TUITION REIMBURSEMENT						
2312 BINDER						
2320 LIBRARY SOFTWARE						
2322 LIBRARY ADULT BOOKS						
2323 LIBRARY--CHILDRENS BOOKS						
2324 LIBRARY--PERIODICALS						
2325 LIBRARY-AV						
2326 LIBRARY BOOK RENTAL						
2327 LIBRARY MATERIALS PROCESS						
2328 EDUCATIONAL MATERIALS						
2335 TRAVEL EXPENSE						
2337 REFRESHMENTS						
2339 MANAGEMENT BUSINESS EXPENSES						
2355 PERSONAL MILEAGE						
2360 UTILITIES						
2361 WATER						
TOTAL SVCS&SUPPL						
SubTotal - Library Materials(2222-2326)						
3020 Refund of prior year charge						
3420 RETURNED CHECKS						
4101 LAND						
4201 BUILDINGS AND IMPROVEMENTS						
4202 CONSTRUCTION IN PROGRESS						
4303 EQUIPMENT						
4304 COMPUTER EQUIPMENT						
TOTAL						
EXPENDITURES GRAND TOTAL						





SHORT ORDER: SECTION WITHIN BUREAU WITHIN DIVISION WITHIN DEPARTMENT WITHIN SUBOBJ WITHIN CATEGORY WITHIN FUND

SELECT KEY Status: EX1 ; FUND: 426,428 ; BUDG CATEGORY: 1000-9990,EX8500

Fund	Fund Description	Object	Description	Budget	Adjustments	Mo Actual	YTD Actual	Encumbrance	Balance	Pct.
426	DIXON PUBLIC LIBRARY DISTRICT	1000	Salaries and Employee Benefits							
0001110	SALARY/WAGES REGULAR			469,806.00	0.00	35,674.97	176,939.54	0.00	292,866.46	36%
0001121	SALARY/WAGES-EXTRA HELP			27,228.00	0.00	3,022.73	18,533.39	0.00	8,694.61	6%
0001131	SALARY/WAGES OT/CALL-BACK			3,000.00	0.00	0.00	103.65	0.00	2,896.35	3%
0001210	RETIREMENT-EMPLOYER			99,341.00	0.00	7,472.69	37,063.53	0.00	62,277.47	37%
0001220	FICA-EMPLOYER			38,635.00	0.00	2,960.40	14,961.62	0.00	23,673.38	39%
0001230	HEALTH INS-EMPLOYER			77,846.00	0.00	0.00	0.00	0.00	77,846.00	1%
0001240	COMPENSATION INSURANCE			4,884.00	0.00	0.00	642.62	0.00	4,241.38	1%
0001260	DENTAL INS-EMPLOYER			9,320.00	0.00	0.00	118.00	0.00	9,202.00	1%
1000	Salaries and Employee Ben			730,060.00	0.00	49,130.79	248,362.35	0.00	481,697.65	34%
2000	Services and Supplies									
0002028	TELEPHONE SERVICES			5,500.00	0.00	531.24	1,971.06	0.00	3,528.94	36%
0002030	FOOD			500.00	0.00	36.69	389.73	0.00	110.27	7%
0002035	HOUSEHOLD EXPENSE			2,000.00	0.00	28.84	759.56	0.00	1,240.44	38%
0002055	INSURANCE-OTHER			2,500.00	0.00	0.00	2,501.00	0.00	-1.00	100%
0002120	MAINTENANCE EQUIPMENT			3,000.00	0.00	1,741.77	3,875.75	0.00	-875.75	129%
0002140	MAINTENANCE-BIDGS & IMPRO			4,400.00	0.00	80.00	17,631.88	0.00	-13,231.88	401%
0002141	MATERIALS AND SUPPLIES			2,000.00	0.00	157.17	806.62	0.00	1,193.38	40%
0002170	MEMBERSHIPS			4,000.00	0.00	200.00	2,105.00	0.00	1,895.00	53%
0002175	MISCELLANEOUS EXPENSE			500.00	0.00	0.00	0.00	0.00	500.00	0%
0002176	FEES AND PERMITS			350.00	0.00	94.78	172.60	0.00	177.40	49%
0002178	CASH/INVENTORY SHORTAGE			100.00	0.00	1.44	1.44	0.00	98.56	1%
0002180	BOOKS & SUBSCRIPTIONS			500.00	0.00	0.00	0.00	0.00	500.00	0%
0002200	OFFICE EXPENSE			8,000.00	0.00	1,918.19	4,218.69	0.00	3,781.31	53%
0002201	EQUIPMENT UNDER \$1,500			3,000.00	0.00	0.00	0.00	0.00	3,000.00	0%
0002203	COMPUTER COMPONENTS <\$1,5			1,000.00	0.00	8.58	401.74	0.00	598.26	40%
0002205	POSTAGE			1,000.00	0.00	52.57	435.08	0.00	564.92	44%
0002220	MICROFILM/FICHE/PHOTO			900.00	0.00	0.00	0.00	0.00	900.00	0%
0002235	ACCOUNTING & FINANCIAL SR			20,000.00	0.00	0.00	0.00	0.00	20,000.00	0%
0002236	CONSULTING SERVICE			3,000.00	0.00	0.00	125.00	0.00	2,875.00	4%
0002239	LEGAL SERVICE			2,000.00	0.00	315.00	315.00	0.00	1,685.00	16%
0002245	CONTRACTED SERVICES			141,867.00	0.00	36,027.39	68,971.02	0.00	72,895.98	49%

SELECT KEY Status: EX1 ; FUND: 426,428 ; BUDG CATEGORY: 1000-9990,EX8500  
 SORT ORDER: SECTION WITHIN BUREAU WITHIN DIVISION WITHIN DEPTWMT WITHIN SUBOBJ WITHIN CATEGORY WITHIN FUND

Fund Fund Description  
 426 DIXON PUBLIC LIBRARY DISTRICT

Object	Description	Budget	Adjustments	No Actual	YTD Actual	Encumbrance	Balance	Pct.
0002250	OTHER PROFESSIONAL SERVTC	2,000.00	0.00	0.00	0.00	0.00	2,000.00	
0002255	CREDIT CARD PROCESSING FE	100.00	0.00	0.00	0.00	0.00	100.00	
0002260	DATA PROCESSING SERVICES	100.00	0.00	0.00	0.00	0.00	100.00	
0002261	SOFTWARE LIC/MAINT AGREEM	2,000.00	0.00	141.21	386.22	0.00	1,613.78	19%
0002280	PUBLICATIONS AND LEGAL NO	1,200.00	0.00	0.00	0.00	0.00	1,200.00	69%
0002281	ADVERTISING/MARKETING	10,000.00	0.00	2,469.74	6,880.87	0.00	3,119.13	28%
0002285	RENTS & LEASES - EQUIPMEN	4,700.00	0.00	463.95	1,296.45	0.00	3,403.55	28%
0002301	SMALL TOOLS & INSTRUMENTS	100.00	0.00	0.00	0.00	0.00	100.00	
0002310	EDUCATION & TRAINING	1,000.00	0.00	130.00	994.92	0.00	5.08	99%
0002311	TUITION REIMBURSEMENT	1,000.00	0.00	0.00	0.00	0.00	1,000.00	
0002312	SPECIAL DEPARTMENTAL EXPE	500.00	0.00	0.00	0.00	0.00	500.00	
0002320	LIBRARY SOFTWARE	2,000.00	0.00	0.00	0.00	0.00	2,000.00	
0002322	LIBRARY ADULT BOOKS	40,000.00	0.00	4,005.75	12,585.40	0.00	27,414.60	31%
0002323	LIBRARY JUVENILE BOOKS	45,000.00	0.00	3,426.85	12,910.03	0.00	32,089.97	29%
0002324	LIBRARY PERIODICALS/MICRO	10,000.00	0.00	57.75	2,065.97	0.00	7,934.31	21%
0002325	LIBRARY AUDIO-VISUAL	12,000.00	0.00	1,117.60	3,889.88	0.00	8,110.12	32%
0002326	LIBRARY BOOK RENTAL	10,000.00	0.00	0.00	9,540.00	0.00	460.00	95%
0002327	LIBRARY MATERIALS PROCESS	11,000.00	0.00	0.00	4,597.36	0.00	6,402.64	42%
0002328	LIBRARY MATERIALS	500.00	0.00	300.00	2,205.00	0.00	-1,705.00	441%
0002335	TRAVEL EXPENSE	2,500.00	0.00	947.64	1,460.48	0.00	1,039.52	58%
0002337	MEALS/REFRESHMENTS	300.00	0.00	0.00	0.00	0.00	300.00	
0002339	MANAGEMENT BUSINESS EXPEN	1,175.00	0.00	0.00	135.00	0.00	1,040.00	11%
0002355	PERSONAL MILEAGE	3,000.00	0.00	0.00	295.15	0.00	2,704.85	10%
0002360	UTILITIES	15,000.00	0.00	1,427.30	6,279.17	0.00	8,720.83	42%
0002361	WATER	4,500.00	0.00	307.25	1,251.11	0.00	3,248.89	28%
2000	Services and Supplies	385,792.00	0.00	55,988.70	171,453.90	0.00	214,338.10	44%
3000	Other Charges							
0003020	REFUND OF PRIOR YEAR CHAR	500.00	0.00	0.00	43.55	0.00	456.45	9%
0003420	RETURNED CHECKS	49.00	0.00	-39.00	8.00	0.00	41.00	16%
3000	Other Charges	549.00	0.00	-39.00	51.55	0.00	497.45	9%
4000	Fixed Assets							
0004101	LAND	0.00	450,000.00	426,495.70	426,495.70	0.00	23,504.30	95%

SELECT KEY Status: EX1 ; FUND: 426,428 ; BUDG CATEGORY: 1000-9990,EX8500  
 SORT ORDER: SECTION within BUREAU within DIVISION within DEPTMENT within SUBOBJ within CATEGORY within FUND

Fund Fund Description  
 426 DIXON PUBLIC LIBRARY DISTRICT

Object	Description	Budget	Adjustments	No Actual	YTD Actual	Encumbrance	Balance	Pct.
0004201	BUILDINGS AND IMPROVEMENT	2,500.00	0.00	0.00	0.00	0.00	2,500.00	
0004202	CONSTRUCTION IN PROGRESS	5,000.00	45,000.00	10,302.35	16,729.85	0.00	33,270.15	33%
0004303	EQUIPMENT	8,900.00	0.00	0.00	0.00	0.00	8,900.00	
0004304	COMPUTER EQUIPMENT	2,500.00	0.00	0.00	0.00	0.00	2,500.00	
4000	Fixed Assets	18,900.00	495,000.00	436,798.05	443,225.55	0.00	70,674.45	86%
9000	Taxes							
0009001	CURRENT SECURED	351,755.00	0.00	0.00	0.00	0.00	351,755.00	
0009008	SALES & USE TAX	649,029.00	-649,029.00	0.00	0.00	0.00	0.00	
0009015	LIBRARY SALES TAX - MEASU	0.00	649,029.00	46,959.04	211,083.88	0.00	437,945.12	33%
9000	Taxes	1,000,784.00	0.00	46,959.04	211,083.88	0.00	789,700.12	21%
9400	Revenue From Use Of Money/Prop							
0009401	INTEREST INCOME	50,531.00	0.00	2,557.83	14,353.26	0.00	36,177.74	28%
9400	Revenue From Use Of Money	50,531.00	0.00	2,557.83	14,353.26	0.00	36,177.74	28%
9500	Intergovernmental Revenues							
0009505	STATE HIGHWAY RENTALS	0.00	0.00	2.05	2.05	0.00	-2.05	9999%
0009507	HOMEOWNERS PROPERTY TAX R	4,392.00	0.00	0.00	0.00	0.00	4,392.00	
0009569	STATE OTHER	34,500.00	0.00	0.00	16,644.37	0.00	17,855.63	48%
9500	Intergovernmental Revenue	38,892.00	0.00	2.05	16,646.42	0.00	22,245.58	43%
9600	Charges For Services							
0009603	PHOTO/MICROFICHE COPIES	1,170.00	0.00	346.00	1,216.00	0.00	-46.00	104%
0009605	LIBRARY FINES	13,000.00	0.00	975.86	5,397.66	0.00	7,602.34	42%
9600	Charges For Services	14,170.00	0.00	1,321.86	6,613.66	0.00	7,556.34	47%

SELECT KEY Status: EXI ; FUND: 426,428 ; BUDG CATEGORY: 1000-9990,EX8500

Sort ORDER: SECTION within BUREAU within DIVISION within DEPARTMENT within SUBOBJ within CATEGORY within FUND

Fund Fund Description  
 426 DIXON PUBLIC LIBRARY DISTRICT

Object	Description	Budget	Adjustments	Mo Actual	YTD Actual	Encumbrance	Balance	Pct.
9700	Misc Revenues							
0009703	OTHER REVENUE	29,924.00	0.00	0.00	0.00	0.00	29,924.00	
0009704	DONATIONS AND CONTRIBUTIO	1,000.00	0.00	30.00	30.00	0.00	970.00	3%
0009708	MISCELLANEOUS SALES-OTHER	0.00	0.00	112.70	657.30	0.00	-657.30	9999%
9700	Misc Revenues	30,924.00	0.00	142.70	687.30	0.00	30,236.70	2%
Total Revenue		1,135,301.00	0.00	50,983.48	249,384.52	0.00	885,916.48	22%
Total Expense		1,135,301.00	495,000.00	541,878.54	863,093.35	0.00	767,207.65	53%
				-490,895.06	-613,708.83			



SORT ORDER: CATEGORY within Object Type within DEPTWMT within FUND

SELECT KEY Status: EX1 ; FUND: 426,428 ; BUDG CATEGORY: 1000-9990,EX8500

Fund	Fund Description	Dept.	Department Description	Object	Description	Budget	Adjustments	Mo. Actual	YTD Actual	Encumbrance	Balance	Pct.
426	DIXON PUBLIC LIBRARY DISTRICT	9886	DIXON PUBLIC LIBRARY	9000	Taxes	1,000,784.00	0.00	46,959.04	211,083.88	0.00	789,700.12	21%
				9400	Revenue From Use Of Money	50,531.00	0.00	2,557.83	14,353.26	0.00	36,177.74	28%
				9500	Intergovernmental Revenue	38,892.00	0.00	2.05	16,646.42	0.00	22,245.58	43%
				9600	Charges For Services	14,170.00	0.00	1,321.86	6,613.66	0.00	7,556.34	47%
				9700	Misc Revenues	30,924.00	0.00	142.70	687.30	0.00	30,236.70	2%
				Total Revenue		1,135,301.00	0.00	50,983.48	249,384.52	0.00	885,916.48	22%
1000	Salaries and Employee Ben					730,060.00	0.00	49,130.79	248,363.35	0.00	481,697.65	34%
2000	Services and Supplies					385,792.00	0.00	55,988.70	171,453.90	0.00	214,338.10	44%
3000	Other Charges					549.00	0.00	-39.00	51.55	0.00	497.45	9%
4000	Fixed Assets					18,900.00	495,000.00	436,798.05	443,225.55	0.00	70,674.45	86%
				Total Expense		1,135,301.00	495,000.00	541,878.54	863,093.35	0.00	767,207.65	53%
				Total Revenue					249,384.52			
				Total Expense					863,093.35			
									-613,708.83			
Fund Total - Revenue						1,135,301.00	0.00	50,983.48	249,384.52	0.00	885,916.48	22%
Fund Total - Expense						1,135,301.00	495,000.00	541,878.54	863,093.35	0.00	767,207.65	53%
									-613,708.83			

SELECT KEY Status: EXI ; FUND: 426,428

Fund Fund Description  
 426 DIXON PUBLIC LIBRARY DISTRICT

Assets:

Account Code	Sub-Account	Debits	Credits	Account Debits	Account Credits
0000010		873,114.39			
CASH IN TREASURY					
010				873,114.39	
Cash in Treasury					
0000030		700.00			
IMPREST CASH					
030				700.00	
Imprest Cash					
0000110		1,806.38			
ACCOUNTS RECEIVABLE					
110				1,806.38	
Accounts Receivable					
0000250		16,798.35			
FUTURE LOAN REQUIREMENT					
250				16,798.35	
FUTURE LOAN REDEMP T REQ					
0000310		427,020.70			
LAND					
310				427,020.70	
LAND					
0000320		1,052,534.36			
STRUCTURES AND IMPROVEMENTS					
320				1,052,534.36	
STRUCTURES & IMPROVEMENTS					
0000340		253,941.94			
EQUIPMENT					
340				253,941.94	
EQUIPMENT					
0000360		85,369.34			
CONSTRUCTION IN PROGRESS					
360				85,369.34	
CONSTRUCTION IN PROGRESS					
0000370			1,012,694.52		
ACCUMULATED DEPRECIATION					
370					1,012,694.52
ALLOWANCE FOR DEPRECIATION					
0000420		2,329.28			
PREPAID EXPENSE					
420				2,329.28	
PREPAID EXPENSE					
Total Assets					
		2,713,614.74			1,012,694.52

Liabilities and Equities:

SELECT KEY Status: EXI ; FUND: 426,428

Fund Description

426 DIXON PUBLIC LIBRARY DISTRICT

Account Code	Sub-Account	Debits	Credits	Account Debits	Account Credits
0000699			9,956.60		
505					9,956.60
0000540			11,912.53		
540					11,912.53
0000620			16,798.35		
620					16,798.35
4260732			250,000.00		
4260734			50,000.00		
4260735			469,987.12		
730					770,687.12
0000740			204,102.63		
740					204,102.63
0000770			806,171.82		
770					806,171.82
810					249,384.52
820					863,093.35
0000910		1,135,301.00			
910					1,135,301.00
0000930			1,630,301.00		
930					1,630,301.00
Total Liabilities and Equities				1,998,394.35	3,699,314.57
** Fund Totals **				4,712,009.09	4,712,009.09

Patron Count-Fiscal Year 07/08 compared to Fiscal Year 08/09

Fiscal Year 07/08

	Monthly	Total
July	6335	6335
August	6709	13044
September	6585	19629
October	7408	27037
November	8159	35196
December	4554	39750
January	7105	<b>46855</b>
February	5729	52584
March	6836	59420
April	7605	67025
May	9145	76170
June	10668	86838
<b>Total FY 07/08</b>		<b>86838</b>

Fiscal Year 08/09

	Monthly	Total
July	4249	4249
August	8767	13016
September	8557	21573
October	10351	31924
November	5519	37443



\*\*\*\*\* INST SUMMARY TOTALS \*\*\*\*\*

TRANSACTION TYPES	DAILY	THIS MONTH	FISCAL YTD
*****	*****	*****	*****
CHARGES	238	6,442	35,470
RENEWALS	15	496	2,407
RETURNS	440	9,830	55,699
RECALLS	0	0	0
CLAIMS RETURNED	0	5	16
*****	*****	*****	*****
HOLDS PLACED	6	262	1,558
HOLDS CAPTURED	36	3,191	18,802
HOLDS FILLED	61	1,504	7,974
TRACES PLACED	1	56	327
TRACES CAPTURED	1	27	207
TRACES FILLED	0	0	0
*****	*****	*****	*****
CONVERSIONS	0	644	4,391
TEMP CONVERSIONS	1	19	104
DELETE PERM HOLDINGS	0	259	1,259
DELETE TEMP HOLDINGS	3	13	119
PATRON PLACED HOLDS	17	340	3,196
REMOTE PLACED HOLDS	0	0	0
STAFF PLACED HOLDS	0	0	0

Daily Statistics Report

DATE RUN: NOV 30, 2007

PAGE 7

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BRANCH: Dixon Public Library

TIME= 00:33

FISCAL DAY/PERIOD/YEAR: 29/05/2008 (November 29, 2007)

\*\*\*\*\* BRANCH SUMMARY TOTALS \*\*\*\*\*

TRANSACTION TYPES	DAILY	THIS MONTH	FISCAL YTD
*****	*****	*****	*****
CHARGES	271	5,373	27,717
RENEWALS	36	444	2,094
RETURNS	363	8,377	447,680
RECALLS	0	0	0
CLAIMS RETURNED	0	1	15
*****	*****	*****	*****
HOLDS PLACED	28	261	1,335
HOLDS CAPTURED	128	2,887	15,718
HOLDS FILLED	45	1,160	6,234
TRACES PLACED	4	41	194
TRACES CAPTURED	1	20	127
TRACES FILLED	0	0	0
*****	*****	*****	*****
CONVERSIONS	128	865	6,045
TEMP CONVERSIONS	0	16	62
DELETE PERM HOLDINGS	1	187	951
DELETE TEMP HOLDINGS	0	8	70
PATRON PLACED HOLDS	7	637	3,460
REMOTE PLACED HOLDS	0	0	0
STAFF PLACED HOLDS	0	0	0

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November 08/09  
ITEMS ADDED / DELETED

	Added This Month		Same Month Last Year		Discarded This Month		Same Month Last Year	
	Titles	Books	Titles	Books	Titles	Books	Titles	Books
ADULT FICTION	22	22	49	49	64	64	1	1
ADULT FICTION PAPERBACKS	6	6	27	27	14	16	0	0
ADULT NON-FICTION	28	28	43	43	20	20	1	1
ADULT NON-FICTION PAPERBACKS	14	14	40	40	0	0	5	5
YA FICTION	4	4	23	23	0	0	0	0
YA FICTION PAPERBACKS	53	53	17	17	0	0	0	0
YA NON-FICTION	24	24	18	18	0	0	0	0
YA NON-FICTION PAPERBACKS	5	5	1	1	0	0	2	2
JUV FICTION	37	37	59	59	0	0	5	5
JUV FICTION PAPERBACKS	25	25	7	7	0	0	23	23
JUV NON-FICTION	11	11	39	39	0	0	0	0
JUV NON-FICTION PAPERBACKS	1	1	1	1	0	0	0	0
SPANISH ADULT FICTION	4	4	4	4	0	0	0	0
SPANISH ADULT NF	24	24	7	7	0	0	0	0
SPANISH YA	0	0	1	1	0	0	0	0
SPANISH YANF	0	0	0	0	0	0	0	0
SPANISH JUV FIC	7	7	10	10	0	0	20	20
SPANISH JUV NF	6	6	5	5	0	0	11	11
BILINGUAL	0	0	5	5	0	0	0	0
REFERENCE ADULT	1	1	4	4	0	0	59	59
REFERENCE YA	0	0	0	0	0	0	0	0
REFERENCE JUV	0	0	0	0	0	0	0	0
SPAN REFERENCE	0	0	0	0	0	0	0	0
<b>Total</b>	<b>272</b>	<b>272</b>	<b>360</b>	<b>360</b>	<b>98</b>	<b>100</b>	<b>127</b>	<b>127</b>
<b>AUDIO/VIDEO</b>								
RECORDED BKS TAPE	0	0	0	0	0	0	0	0
JUV REC BOOKS	0	0	0	0	0	0	0	0
JUV VIDEOS	0	0	0	0	0	0	0	0
JUV NF VIDEO CAS.	0	0	0	0	0	0	0	0
JUV CD BOOK	3	3	3	3	0	0	0	0
JUV DVD'S	1	1	10	10	0	0	0	0
JUV CD'S	0	0	1	1	0	0	0	0
YA DVD'S	0	0	0	0	0	0	0	0
YA BK CD	0	0	0	0	0	0	0	0
YA VIDEO CASSETTE	0	0	0	0	0	0	0	0
ADULT VIDEOS	0	0	0	0	0	0	0	0
ADULT NF VIDEO CAS.	0	0	0	0	0	0	0	0
ADULT DVD'S	0	0	3	3	0	0	0	0
ADULT NF DVD'S	6	6	2	2	0	0	0	0
ADULT BOOKS ON CD	3	3	12	12	0	0	0	0
ADULT CASSETTES	0	0	0	0	0	0	0	0
ADULT CD'S	0	0	0	0	0	0	0	0
SPANISH JUV DVD'S	0	0	0	0	0	0	0	0
SPANISH ADULT DVD'S	0	0	0	0	0	0	0	0
SPANISH ADULT BK CK NF	0	0	0	0	0	0	0	0
SPANISH JUV CASSETTES	0	0	0	0	0	0	0	0
SPAN ADULT CASSETTES	0	0	0	0	0	0	0	0
SPANISH JUV CD'S	0	0	0	0	0	0	0	0
SPANISH CD'S	0	0	0	0	0	0	0	0
MICROFILM	0	0	0	0	0	0	0	0
CHILDREN'S KITS	0	0	0	0	0	0	0	0
ADULT MEDIA KITS	0	0	0	2	0	0	0	0
PAMPHLETS	0	0	2	0	0	0	0	0
<b>Total</b>	<b>13</b>	<b>13</b>	<b>33</b>	<b>33</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FYTD

	Titles	Books
ADULT & YA VOLUMES CATALOGED=	966	969
CHILDREN'S VOLUMES CATALOGED=	635	635
SPANISH ADULT VOLUMES CATALOGED=	63	63
SPANISH YA VOLUMES CATALOGED=	0	0
SPANISH CHILDREN'S VOLUMES CATALOGED	53	53
BILINGUAL	3	3
REFERENCE ADULT	5	5
REFERENCE YA	0	0
REFERENCE JUV	1	1
SPAN REFERENCE	0	0
ADULT RECORDED BOOKS	38	38
ADULT VIDEOS=	0	0
ADULT DVD'S	75	75
ADULT CD'S	0	0
CHILDREN'S VIDEO=	0	0
CHILDREN'S RECORDED BOOKS=	4	4
CHILDREN'S DVD'S	40	40
CHILDREN'S CD'S	0	0
SPANISH CHILDREN'S DVD'S	0	0
SPANISH JUV CASSETTES=	0	0
SPANISH ADULT DVD'S	0	0
SPANISH ADULT CASSETTES	0	0
SPANISH ADULT CD'S	0	0
YA DVD'S	0	0
YA BK CD	12	12
YA VIDEO CASSETTE	0	0
ADULT MEDIA KITS	0	0
CHILDREN'S KITS	4	4
DISCARDS=	418	440

**MONTHLY REFERENCE (ADULT, YA, JUVENILE, CIRCULATION) STATS  
AND  
INTERNET/WORD PROCESSING STATS**

**2008-2009**

<b>MONTH / WEEK</b>	<b>REF QUESTIONS</b>	<b>YEAR (RUNNING TOTAL)</b>	<b>NOTES</b>	<b>INTERNET/ WP</b>	<b>YEAR (RUNNING TOTAL)</b>
<b>NOVEMBER</b>					
WEEK 1	48	12688	1-day week	48	12113
WEEK 2	388	13076	bk discuss 6; Dixon History pt IV 2	447	12560
WEEK 3	312	13388	5-day week; bk discuss 2	355	12915
WEEK 4	309	13697		417	13332
WEEK 5	257	13954	4-day week	269	13601
<b>NOVEMBER 2008 totals</b>	<b>1314</b>			<b>1536</b>	
<b>NOVEMBER 2007 totals</b>	<b>1378</b>			<b>1296</b>	





## Archer & Ficklin, Inc.

Land & Commercial Brokerage

255 North First Street, Dixon, California 95620-3027 707-678-1092 Fax 707-678-1094

e-mail: garya@archer-ficklin-land.com

e-mail: [redacted]@archer-ficklin-land.com

BY FIRST CLASS MAIL

November 21, 2008

Gregg T. Atkins  
District Librarian  
Dixon Public Library District  
230 North First Street  
Dixon, CA 95620

Subject: Happiness

Dear Gregg:

At Archer & Ficklin, Inc. we define "happiness" as the opportunity to work with good clients.

I certainly achieved that by working with you and the Library Board in the recent land acquisitions.

My view: You and the Board are to be congratulated for being steady at the helm; persistent; and quite simply put, "hanging in there" over the past several years.

Every citizen within the Library District boundary will reap the rewards. Although those rewards are down the road a bit, we're off and running on a great "first step."

I look forward to continuing to work with you in the future, and most particularly so in the event that I can be of help in getting the new Dixon Public Library groundbreaking to occur sooner rather than later.

Sincerely,

A handwritten signature in cursive script that reads "Gary N. Archer".

Gary N. Archer

DixonLibrary2004/LetterAtkins112108

