

SOLANO COUNTY LIBRARY

TO: Dixon Unified School Board/Library Board of Trustees
FROM: Suzanne Olawski, Director of Library Services
SUBJECT: FY 2021/22 Revised Budget for the Dixon Library
DATE: September 9, 2021

Attached is the revised budget of \$4.1 million, for the Dixon Library District for FY2021/22. This amount is approximately \$120,000 more than the FY2021/22 proposed budget which your Board passed in June 2021. The increase occurred from various line item changes in the budget which are delineated below.

On the budget document, changes from the proposed budget to the revised budget are in bold. Some line items on the budget document are:

- Line 2250 Charge for Service for Operating the Dixon Library shows a slight decrease of \$30,074 due to underestimating the unexpended direct funds from not employing extra help due to COVID-19.
- Line 2250 Other Professional Services shows an increase of \$85,000 to cover the demolition project your Board approved in June 2021.
- Line 8101 Contingencies shows an increase of \$59,850 to reflect the overall increase in property and sales taxes.
- Line 9001 Property tax shows an increase of \$8,816.
- Line 9015 Library sales tax shows a decrease of \$96,077 due to 13 months of revenues received in FY2020/21.
- Line 9019,9020 Redevelopment shows an increase of \$29,142.
- Line 9806 Fund Balance Available shows an increase of \$178,517.

SOLANO COUNTY LIBRARY

**FY2021/22 BUDGET
DIXON PUBLIC LIBRARY DISTRICT - FUND 426**

ACCOUNT/DESCRIPTION	FY2020/21 ACTUALS	FY2021/22 PROPOSED	FY2021/22 REVISED
<u>EXPENSES</u>			
1110 Salary/Regular	\$0	\$0	\$0
1121 Salary/Extra Help	\$0	\$0	\$0
1131 Salary/OT/Call back	\$0	\$0	\$0
1210 Retirement (Unfunded Liability)	\$41,787	\$51,679	\$51,679
1220 FICA	\$0	\$0	\$0
1230 Health	\$0	\$0	\$0
1231 Vision	\$0	\$0	\$0
1240 Comp Insurance	\$0	\$0	\$0
1250 Unemployment	\$0	\$0	\$0
1260 Dental	\$0	\$0	\$0
1270 Accrued Leave CTO	\$0	\$0	\$0
1000 Total Salaries and Employee Benefits	\$41,787	\$51,679	\$51,679
2028 Telephone Services	\$0	\$0	\$0
2035 Household Expense	\$0	\$0	\$0
2050 Insurance-Risk Management	\$0	\$0	\$0
2051 Liability Insurance	\$0	\$0	\$0
2055 Insurance (Property & Special Liability)	\$21,238	\$27,609	\$27,609
2120 Maintenance Equipment	\$0	\$0	\$0
2140 Building Maintenance	\$0	\$0	\$0
2141 Materials and Supplies	\$0	\$0	\$0
2170 Memberships	\$0	\$0	\$0
2175 Miscellaneous Expense	\$5,521	\$0	\$0
2176 Fees and Permits	\$0	\$0	\$0
2178 Cash Shortage	\$0	\$0	\$0
2180 Books& Subscriptions	\$0	\$0	\$0
2200 Office Expense	\$0	\$0	\$0
2201 Equipment Under \$1,500	\$0	\$0	\$0
2203 Computer Components <\$1,500	\$0	\$0	\$0
2204 Computer Related Items <\$500	\$0	\$0	\$0
2205 Postage	\$0	\$0	\$0
2220 Microfilm/Fiche/Photo	\$0	\$0	\$0
2235 Accounting/Financial Services	\$23,580	\$30,000	\$30,000
2239 Legal Service	\$51,407	\$60,000	\$65,000
2245 Contracted Services	\$0	\$0	\$0
2250 Charge for Service (Operating Dixon Library)	\$968,654	\$1,113,199	\$1,083,125
2250 Property Tax Administration Fee	\$6,032	\$7,000	\$7,000
2250 Other Professional Services	\$0	\$10,000	\$95,000
2261 Software Maintenance & Support	\$0	\$0	\$0
2281 Advertising/Marketing	\$0	\$0	\$0
2285 Rents & Leases - Equipment	\$0	\$0	\$0
2310 Education & Training	\$0	\$0	\$0
2311 Tuition Reimbursement	\$0	\$0	\$0
2312 Special Departmental Expense	\$0	\$0	\$0

ACCOUNT/DESCRIPTION	FY2020/21 ACTUALS	FY2021/22 PROPOSED	FY2021/22 REVISED
<u>EXPENSES</u>			
2322 Library Adult Books	\$0	\$0	\$0
2323 Library Juvenile Books	\$0	\$0	\$0
2324 Library Periodicals/Microforms	\$0	\$0	\$0
2325 Library Audio-Visual	\$0	\$0	\$0
2326 Library Book Rental	\$0	\$0	\$0
2327 Library Materials Processing	\$0	\$0	\$0
2328 Library Materials	\$0	\$0	\$0
2335 Travel Expense	\$0	\$0	\$0
2336 Travel Out-of-State	\$0	\$0	\$0
2337 Meals/Refreshments	\$0	\$0	\$0
2355 Personal Mileage	\$0	\$0	\$0
2360 Utilities	\$0	\$0	\$0
2361 Water	\$0	\$0	\$0
3020 Refund of Prior Year Charges	\$1,719	\$3,000	\$3,000
3242 Interest Exp On County Pool	\$27	\$0	\$0
4303 Equipment	\$0	\$0	\$0
8101 Contingency	\$0	\$2,687,707	\$2,747,557
8301 Reserves	\$0	\$0	\$0
TOTAL EXPENSES	\$1,119,965	\$3,990,194	\$4,109,970
<u>REVENUES</u>			
9001 Property Taxes-Secured	\$422,660	\$432,375	\$441,191
9002 Property Taxes-Unsecured	\$19,970	\$20,179	\$19,381
9003 Property Taxes-Prior	\$713	\$381	\$381
9004 Property Taxes-Supplemental	\$5,490	\$5,343	\$5,566
9005 Property Taxes-Prior Supplemental	\$165	\$31	\$31
9015 Library Sales Tax	\$1,108,770	\$982,837	\$886,760
9018 Unitary	\$20,435	\$20,437	\$20,436
9019 ABX1 26 Residual Taxes	\$22,752	\$0	\$23,207
9020 ABX2 26 Pass Through	\$43,717	\$38,656	\$44,591
9021 LM1HF & Other Assets	\$0	\$0	\$0
9401 Interest	\$22,143	\$19,190	\$19,190
9405 Building Rental	\$0	\$0	\$0
9504 Fish and Game	\$29	\$0	\$0
9505 State Highway Rentals	\$1	\$0	\$0
9507 Homeowner's Relief	\$3,356	\$3,307	\$3,261
9511 Other Governmental Agencies	\$40,000	\$40,000	\$40,000
9599 Fed Other	\$14	\$0	\$0
9603 Photo/Microfiche Copies	\$0	\$0	\$0
9605 Library Services	\$0	\$0	\$0
9702 Cash Overage	\$0	\$0	\$0
9703 Other Revenue	\$1,945	\$0	\$0
9704 Donations and Contributions	\$0	\$0	\$0
9708 Miscellaneous Sales-Other	\$0	\$0	\$0
9806 Fund Balance Available	\$2,605,975	\$2,427,458	\$2,605,975
TOTAL REVENUES	\$4,318,135	\$3,990,194	\$4,109,970

<u>CHARGE FOR SERVICE</u> <u>DIXON LIBRARY OPERATING COSTS</u>	<u>FY2020/21</u> <u>ACTUALS</u>	<u>FY2021/22</u> <u>PROPOSED</u>	<u>FY2021/22</u> <u>REVISED</u>
**EXPENSES			
Expenses in the Dixon Library Overhead for Fiscal Year	\$803,825	\$1,062,135	\$1,082,697
Administration	\$0	\$149,729	\$149,729
Technical Svs. Fees	\$0	\$20,379	\$20,379
Automation	\$0	\$8,319	\$8,319
Telephone Assistance Center	\$0	\$2,173	\$2,173
TOTAL EXPENSES	\$803,825	\$1,242,735	\$1,263,297
**CREDITS			
Revenue collected in the Dixon Library for Fiscal Year			
Library Fines/Fees	\$0	\$0	\$0
Building Use Fees	\$0	\$0	\$0
Photo/Microfiche Copies	\$0	\$0	\$0
Cash Overage	\$0	\$0	\$0
Other Revenue - Federal CARES Act revenue	\$0	\$6,012	\$6,012
Tax area code credit	\$0	\$0	\$0
Unexpended Direct Funds	(\$164,829)	\$123,524	\$174,160
TOTAL CREDITS	(\$164,829)	\$129,536	\$180,172
TOTAL CHARGE	\$968,654	\$1,113,199	\$1,083,125

**Per Auditor's recommendation using last full fiscal year actual costs.

SOLANO COUNTY LIBRARY

**FY2021/22 BUDGET
DIXON PUBLIC LIBRARY DISTRICT-PFF - FUND 428**

<u>Account/Description</u>	<u>FY2020/21 ACTUALS</u>	<u>FY2021/22 PROPOSED</u>	<u>FY2021/22 REVISED</u>
<u>EXPENSES</u>			
2235 Accounting/Financial Services	0	0	0
2245 Contracted Services	0	0	0
2250 Other Professional Services	31,000	0	0
4201 Buildings & Improvements	0	0	0
4202 Construction in Progress	0	0	0
4303 Equipment	0	0	0
4304 Computer Equipment	0	0	0
8101 Contingency	0	1,182,001	1,372,154
8301 Reserves	0	0	0
Total - Expenses	31,000	1,182,001	1,372,154
<u>REVENUES</u>			
9401 Interest	8,193	9,380	9,380
9502 Federal CARES Act Revenue	0	0	0
9511 Other Governmental Agencies	0	0	0
9569 State Aide	0	0	0
9601 Capital Facilities Fees	124,760	168,980	358,954
9604 Contract Services	0	0	0
9637 Other Prof. Services	0	0	0
9663 Redevelopment	0	0	0
9703 Other Revenue	0	0	0
9803 Op. Transfers In	0	0	0
9805 Reserve Transfer	0	0	0
9806 Fund Balance Available	1,003,820	1,003,641	1,003,820
Total Revenue	1,136,773	1,182,001	1,372,154

SOLANO COUNTY LIBRARY

**DIXON PUBLIC LIBRARY
BUDGET**

<u>Account/Description</u>	<u>FY2020/21</u> <u>ACTUALS</u>	<u>FY2021/22</u> <u>PROPOSED</u>	<u>FY2021/22</u> <u>REVISED</u>
1110 Salary/Regular	373,679	446,515	446,515
1121 Salary/Extra Help	-	21,024	40,125
1131 Salary/OT/Call back	-	120	120
1141 Salary/Premium	0	0	0
1210 Retirement	101,683	129,310	129,310
1211 PARS Retirement Costs	0	0	0
1212 Deferred Comp County Match	437	405	405
1213 OPEB costs	7,474	8,931	8,931
1220 FICA	29,293	35,776	37,237
1230 Health	91,706	118,132	118,132
1231 Vision	1,012	1,212	1,212
1240 Comp Insurance	0	4,066	4,066
1241 Long Term Disability Ins	0	0	0
1250 Unemployment	3,010	1,476	1,476
1260 Dental	4,670	7,319	7,319
1270 Accrued Leave CTO	1,794	1,000	1,000
1290 Life Insurance	313	434	434
Subtotal 1000's	615,070	775,720	796,282
2020 Com/Radio Services	0	0	0
2021 Telephone/County	-	1,200	1,200
2022 Telephone/AMC's	-	160	160
2023 Voice Mail	-	0	0
2025 Cellular Phone Service	0	0	0
2028 Telephone/Non County	8,545	10,000	10,000
2035 Household Expenses	19,953	26,748	26,748
2050 Liability/Risk Management	0	0	0
2051 Liability Insurance	0	53	53
2110 Independ. K - Travel Exp.	0	0	0
2120 Equipment Maintenance	-	750	750
2140 Maintenance/Buildings	7,144	73,600	73,600
2170 Memberships	0	0	0
2175 Miscellaneous Expense	12	0	0
2178 Cash/Inventory Shortage	-	20	20
2200 Office Expense	1,809	4,000	4,000
2201 Office Equipment	1,083	10,000	10,000
2202 Controlled Asset (>1500<5000)	0	0	0
2203 Computer Componets <1500	0	0	0
2207 Ergonomic Under \$1500	684	1,000	1,000
2215 Managed Print Services	1,350	0	0
2220 Microfilm/Fiche/Photo	0	0	0
2235 Accounting/Financial Svs.	0	0	0
2240 Legal - Minors	0	0	0

<u>Account/Description</u>	<u>FY2020/21</u> <u>ACTUALS</u>	<u>FY2021/22</u> <u>PROPOSED</u>	<u>FY2021/22</u> <u>REVISED</u>
2250 Other Professional Svs.	12,105	7,000	7,000
2260 Software (CMSI)	0	0	0
2261 Software Licenses	5,651	7,230	7,230
2266 Central Data Processing	0	0	0
2267 HRIS Infrastructure Costs	0	0	0
2268 CDP - Supplemental Svs.	0	0	0
2280 Publications/Legal Notes	0	0	0
2281 Advertising/Marketing	0	0	0
2285 Rent/Lease - Equipment	11,390	12,800	12,800
2295 Rent/Lease - Building	0	0	0
2301 Small Tools	0	0	0
2310 Education/Training	0	0	0
2311 Tuition Reimbursement	0	0	0
2312 Special Depart. Expense	0	100	100
2327 Library Materials Process.	0	0	0
2328 Library Materials	85,000	85,000	85,000
2335 Travel Expense	18	0	0
2336 Travel Out-of-State	0	0	0
2337 Refreshments	0	0	0
2339 Management Expense	0	0	0
2345 Moving/Freight	0	0	0
2350 County Garage Services	0	0	0
2355 Personal Mileage	97	1,000	1,000
2360 Utilities	23,726	34,320	34,320
2361 Water	4,047	4,400	4,400
Subtotal 2000's	182,614	279,381	279,381
3020 Refund of Prior Year Chrg.	0	0	0
3231 Capital Lease-Equipment	0	0	0
3301 Penalties	289	0	0
3690 Interfund Svs. - Sheriff	0	0	0
3694 Interfund Svs. - Professional	0	0	0
3695 Interfund Svs. - Main./Mat.	0	0	0
3696 Interfund Svs. - Small Projects	0	0	0
3697 Interfund Svs. - Postage	0	0	0
3698 Interfund Svs. - Main./Labor	0	0	0
3701 Contribution - Non County	0	0	0
3710 County Admin. Overhead	0	0	0
Subtotal 3000's	289	0	0
4201 Buildings & Improvements	0	0	0
4202 Construction in Progress	0	0	0
4303 Equipment	0	0	0
4304 Computer Equipment	0	0	0
Subtotal 4000's	0	0	0
5040 Transfer Out - POB's	5,852	7,034	7,034
8101 Contingency	0	0	0
8301 Reserves	0	0	0
9304-8101 Contingency	0	0	0
Total - Expenses	803,825	1,062,135	1,082,697

<u>Account/Description</u>	<u>FY2020/21</u> <u>ACTUALS</u>	<u>FY2021/22</u> <u>PROPOSED</u>	<u>FY2021/22</u> <u>REVISED</u>
9001 Prop. Taxes/Secured	0	0	0
9002 Prop. Taxes/Unsecured	0	0	0
9004 Prop. Taxes/Supplement	0	0	0
9005 Prop. Taxes/Prior	0	0	0
9401 Interest	0	0	0
9405 Building Rental	0	0	0
9407 Telephones	0	0	0
9502 Federal CARES Act Revenue	8,742	0	0
9507 Homeowner's Relief	0	0	0
9511 Other Governmental Agen.	0	0	0
9569 State Aide	0	0	0
9601 Building Use Fees- Now 9405	0	0	0
9603 Photo/Microform copies	239	200	200
9604 Contract Services	0	0	0
9605 Library Fines	346	352	352
9637 Other Prof. Services	0	0	0
9663 Redevelopment	0	0	0
9702 Cash Overage	0	0	0
9703 Other Revenue	3	0	0
9705 Insurance Proceeds	0	0	0
9803 Op. Transfers In	0	0	0
9805 Reserve Transfer	0	0	0
9806 Fund Balance Available	0	0	0
Total Revenue	9,331	552	552