

SOLANO COUNTY LIBRARY

TO: Dixon Unified School Board/Library Board of Trustees

FROM: Suzanne Olawski, Director of Library Services

SUBJECT: FY 2022/23 Revised Budget for the Dixon Library

DATE: September 8, 2022

Attached is the revised budget of \$5.5 million for the Dixon Library District for FY2022/23. This amount is approximately \$703 thousand more than the FY2022/23 proposed budget which your Board passed in September 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 1210 Retirement (Unfunded Liability) has decreased by \$2,641.

Line 2235 Accounting/Financial Services shows an increase of \$14,500 in audit fees.

Line 2250 Charge for Service for Operating the Dixon Library shows a decrease of \$55,488 due to higher unexpended direct funds.

Line 8101 Contingency shows an increase of \$746,701.

Line 9015 shows an increase of \$263,507 in sales tax revenue based thirteen (13) months of payments.

Line 9401 Interest earnings shows an increase \$3,200.

Line 9806 Fund Balance Available shows a \$436,365 increase due to receiving more property and sales tax than anticipated.

SOLANO COUNTY LIBRARY

FY2022/23 BUDGET

DIXON PUBLIC LIBRARY DISTRICT - FUND 426

ACCOUNT/DESCRIPTION	<u>FY2021/22 ACTUALS</u>	<u>FY2022/23 PROPOSED</u>	<u>FY2022/23 REVISED</u>
<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)	\$49,960	\$79,398	\$76,757
1220 FICA	\$0	\$0	\$0
1230 Health	\$0	\$0	\$0
1231 Vision	\$0	\$0	\$0
1240 Comp Insurance	\$0	\$0	\$0
1250 Unemployment	\$921	\$0	\$0
1260 Dental	\$228	\$0	\$0
1270 Accrued Leave CTO	\$0	\$0	\$0
1000 Total Salaries and Employee Benefits	\$51,109	\$79,398	\$76,757
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)	\$25,516	\$30,619	\$30,619
2120 Maintenance Equipment	\$0	\$0	\$0
2140 Building Maintenance	\$2,882	\$5,000	\$5,000
2141 Materials and Supplies	\$0	\$0	\$0
2170 Memberships	\$0	\$0	\$0
2175 Miscellaneous Expense	\$0	\$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	\$2,154	\$2,000	\$16,500
2239 Legal Service	\$26,216	\$65,000	\$65,000
2245 Contracted Services	\$0	\$0	\$0
2250 Charge for Service (Operating Dixon Library)	\$1,083,125	\$1,512,840	\$1,457,352
2250 Property Tax Administration Fee	\$7,252	\$8,500	\$8,500
2250 Other Professional Services	\$49,053	\$33,082	\$33,082
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

ACCOUNT/DESCRIPTION	FY2021/22 ACTUALS	FY2022/23 PROPOSED	FY2022/23 REVISED
<u>EXPENSES</u>			
2312 Special Departmental Expense	\$0	\$0	\$0
2335 Travel Expense	\$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	\$989	\$3,000	\$3,000
3242 Interest Exp On County Pool	\$0	\$0	\$0
4303 Equipment	\$0	\$0	\$0
8101 Contingency	\$0	\$3,064,393	\$3,811,094
8301 Reserves	\$0	\$0	\$0
TOTAL EXPENSES	\$1,248,296	\$4,803,832	\$5,506,904
<u>REVENUES</u>			
9001 Property Taxes-Secured	\$446,566	\$446,332	\$446,332
9002 Property Taxes-Unsecured	\$19,754	\$19,634	\$19,634
9003 Property Taxes-Prior	\$663	\$480	\$480
9004 Property Taxes-Supplemental	\$10,708	\$5,640	\$5,640
9005 Property Taxes-Prior Supplemental	\$966	\$130	\$130
9015 Library Sales Tax	\$1,503,110	\$1,141,655	\$1,405,162
9018 Unitary	\$20,882	\$20,883	\$20,883
9019 ABX1 26 Residual Taxes	\$24,741	\$24,102	\$24,102
9020 ABX2 26 Pass Through	\$46,714	\$45,860	\$45,860
9021 LM1HF & Other Assets	\$0	\$0	\$0
9401 Interest	\$11,185	\$5,800	\$9,000
9405 Building Rental	\$0	\$0	\$0
9504 Fish and Game	\$29	\$0	\$0
9505 State Highway Rentals	\$2	\$0	\$0
9507 Homeowner's Relief	\$3,369	\$3,300	\$3,300
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	\$0	\$0	\$0
9704 Donations and Contributions	\$0	\$0	\$0
9707 Gain (Loss)-Sale of Fixed Asset	(\$132,891)	\$0	\$0
9708 Miscellaneous Sales-Other	\$0	\$0	\$0
9806 Fund Balance Available	\$0	\$3,050,016	\$3,486,381
TOTAL REVENUES	\$1,995,811	\$4,803,832	\$5,506,904

<u>CHARGE FOR SERVICE</u> <u>DIXON LIBRARY OPERATING COSTS</u>	<u>FY2021/22</u> <u>REVISED</u>	<u>FY2022/23</u> <u>PROPOSED</u>	<u>FY2022/23</u> <u>REVISED</u>
**EXPENSES			
Expenses in the Dixon Library Overhead for Fiscal Year	\$933,215	\$1,110,682	\$1,118,000
Administration	\$149,729	\$319,573	\$319,573
Technical Svs. Fees	\$20,379	\$118,691	\$118,691
Automation	\$8,319	\$45,257	\$45,257
Telephone Assistance Center	\$2,173	\$9,818	\$9,818
TOTAL EXPENSES	\$1,113,815	\$1,604,021	\$1,611,339
**CREDITS			
Revenue collected in the Dixon Library for Fiscal Year			
Library Fines/Fees	\$793	\$346	\$346
Building Use Fees	\$0	\$0	\$0
Photo/Microfiche Copies	\$1,970	\$239	\$239
Cash Overage	\$25	\$3	\$3
Other Revenue - Federal CARES Act revenue	\$0	\$8,742	\$8,742
Unexpended Direct Funds	\$174,160	\$81,850	\$144,656
TOTAL CREDITS	\$176,948	\$91,181	\$153,987
TOTAL CHARGE	\$936,867	\$1,512,840	\$1,457,352

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

SOLANO COUNTY LIBRARY

FY2022/23 BUDGET

DIXON PUBLIC LIBRARY DISTRICT-PFF - FUND 428

<u>Account/Description</u>	<u>FY2020/21</u> <u>ACTUALS</u>	<u>FY2021/22</u> <u>ACTUALS</u>	<u>FY2022/23</u> <u>PROPOSED</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	0	1,694,962
8301 Reserves	0	0	0
Total - Expenses	31,000	0	1,694,962
<u>REVENUES</u>			
9401 Interest	8,193	4,275	4,000
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	358,953	323,914
9604 Contract Services	0	0	0
9637 Other Prof. Services	0	0	0
9663 Redevelopment	0	0	0
9703 Other Revenue	0	0	0
9707 Gain (Loss) - Sale of Fixed Asset	0	(3,281)	0
9805 Reserve Transfer	0	0	0
9806 Fund Balance Available	1,003,820	1,367,048	1,367,048
Total Revenue	1,136,773	1,726,996	1,694,962