

SOLANO COUNTY LIBRARY

TO: Vacaville Unified School Board/Library Board of Trustees

FROM: Suzanne Olawski, Director of Library Services

SUBJECT: Revised FY 2021/22 Budget for the Vacaville Library District

DATE: September 23, 2021

Attached is a revised budget of \$15.3 million, for the Vacaville Library District for FY2021/22. This amount is approximately \$2.5 million 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, in addition to an increase in developer impact fee revenues based on FY2020/21 actuals.

The Commission is also requesting that the Board authorize the Director of Library Services to make adjustments to the Budget as long as there is no overall change in the budget as adopted by the Board.

On the budget document, changes from the proposed budget to the revised budget are in bold.

Line 2055 Insurance shows an increase of \$9,263 based on the actual property/fire insurance premium charged.

Line 2250 Charge for Service for Operating the Vacaville Libraries shows a slight decrease of \$84,691 due to underestimating the unexpended direct funds from not employing extra help due to COVID-19.

Line 4201 Building and Improvements shows an increase of \$250,000 for replacement of the heating and air conditioning units at the Town Square Library.

Line 8101 Contingencies shows an increase of \$2,353,784 to reflect the overall increase in property and sales taxes.

Lines 9001 property taxes show an increase of \$39,610.

Line 9015 Library Sales Tax shows an increase of \$790,891 based on actuals for FY2020/21.

Lines 9019, 9020 Redevelopment shows an increase of \$144,771.

Line 9704 Developer Impact Fees shows an increase of \$532,781.

Line 9806 Fund Balance Available shows an increase of \$1,020,799.

SOLANO COUNTY LIBRARY

**FY2021/22 BUDGET
VACAVILLE LIBRARY DISTRICT - FUND 427**

ACCOUNT/DESCRIPTION	<u>FY2020/21</u> <u>ACTUALS</u>	<u>FY2021/22</u> <u>PROPOSED</u>	<u>FY2021/22</u> <u>REVISED</u>
<u>EXPENSES</u>			
2055 Insurance Fire	\$54,113	\$70,347	\$79,610
2140 Building Maintenance	\$1,500	\$2,000	\$2,000
2235 Accounting/Financial Services	\$643	\$28,300	\$28,300
2236 Consulting Services	\$0	\$0	\$0
2239 Legal Service	\$0	\$600	\$600
2250 Charge for Service (Operating Vacaville Library)	\$4,271,645	\$4,745,414	\$4,660,723
2250 Property Tax Administration Fee	\$32,487	\$35,000	\$35,000
2250 Other Professional Services	\$13,202	\$35,000	\$35,000
2312 Special Departmental Expense	\$40,000	\$40,000	\$40,000
3020 Refund of Prior Year Charges	\$8,816	\$15,000	\$15,000
3230 Long-Term Loan Redemption	\$87,852	\$92,733	\$92,733
3244 Interest on Long-Term Debt	\$60,276	\$55,762	\$55,762
4201 Buildings and Improvements	\$0	\$0	\$250,000
4202 Construction in Progress	\$0	\$350,000	\$350,000
4303 Equipment	\$0	\$0	\$0
8101 Contingency	\$0	\$4,307,222	\$6,661,006
8301 Reserves	\$0	\$3,000,000	\$3,000,000
TOTAL EXPENSES	\$4,570,534	\$12,777,378	\$15,305,733
<u>REVENUES</u>			
9001 Property Taxes-Secured	\$2,372,782	\$2,428,528	\$2,468,138
9002 Property Taxes-Unsecured	\$76,026	\$75,450	\$71,428
9003 Property Taxes-Prior	\$3,685	\$0	\$0
9004 Property Taxes-Supplemental	\$23,841	\$36,468	\$40,335
9005 Property Taxes-Prior Supplemental	\$279	\$0	\$0
9015 Library Sales Tax	\$3,270,575	\$2,381,567	\$3,172,458
9018 Unitary	\$42,402	\$42,414	\$42,406
9019 ABX1 26 Residual Taxes (Redevelopment)	\$459,313	\$322,718	\$468,499
9020 ABX2 26 Pass Through	\$540,247	\$552,062	\$551,052
9021 LM1HF & Other Assets	\$0	\$0	\$0
9401 Interest	\$125,058	\$94,150	\$94,150
9405 Building Rental	\$266,910	\$270,958	\$270,958
9504 Fish and Game	\$209	\$0	\$0
9505 State Highway Rentals	\$11	\$0	\$0
9507 Homeowner's Relief	\$24,333	\$23,970	\$23,636
9599 Fed Other	\$101	\$0	\$0
9604 Contract Services	\$150,000	\$150,000	\$150,000
9703 Other Revenue	\$0	\$0	\$0
9704 Developer Impact Fee Monies	\$1,015,419	\$487,840	\$1,020,621
9805 Reserve Transfer	\$0	\$0	\$0
9806 Fund Balance Available	\$6,932,052	\$5,911,253	\$6,932,052
TOTAL REVENUES	\$15,303,243	\$12,777,378	\$15,305,733

<u>CHARGE FOR SERVICE</u> <u>VACAVILLE 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 Vacaville Library Overhead for Fiscal Year	\$3,553,758	\$3,673,902	\$3,711,494
Administration	\$969,461	\$966,234	\$966,234
Technical Svs. Fees	\$649,037	\$725,800	\$725,800
Automation	\$272,571	\$296,292	\$296,292
Telephone Assistance Center	\$97,197	\$77,389	\$77,389
TOTAL EXPENSES	\$5,542,024	\$5,739,617	\$5,777,209
**CREDITS			
Revenue collected in the Vacaville Library for Fiscal Year			
Library Fines/Fees	\$68,459	\$42,424	\$42,424
Building Use Fees	\$1,215	\$1,010	\$1,010
Photo/Microfiche Copies	\$2,329	\$1,369	\$1,369
Cash Overage	\$1	\$4	\$4
Other Revenue - Federal CARES Act revenue	\$0	\$55,881	\$55,881
Tax area code credit	\$555,798	\$584,135	\$584,135
Unexpended Direct Funds	\$642,577	\$309,380	\$431,663
TOTAL CREDITS	\$1,270,379	\$994,203	\$1,116,486
TOTAL CHARGE	\$4,271,645	\$4,745,414	\$4,660,723

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

SOLANO COUNTY LIBRARY

VACAVILLE CULTURAL CENTER 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	941,399	968,339	968,339
1121 Salary/Extra Help	-	100,448	128,400
1131 Salary/OT/Call back	-	4,994	4,994
1141 Salary/Premium	-	0	0
1210 Retirement	237,007	261,495	261,495
1211 PARS Retirement Costs	0	0	0
1212 Deferred Comp County Match	598	565	565
1213 OPEB costs	18,770	19,367	19,367
1220 FICA	72,361	82,144	84,283
1230 Health	199,383	210,960	210,960
1231 Vision	1,973	2,075	2,075
1240 Comp Insurance	13,874	22,897	22,897
1241 Long Term Disability Ins	420	414	414
1250 Unemployment	1,385	3,202	3,202
1260 Dental	8,473	11,183	11,183
1270 Accrued Leave CTO	132	2,000	2,000
1290 Life Insurance	977	1,031	1,031
Subtotal 1000's	1,496,751	1,691,114	1,721,205
2020 Com/Radio Services	0	0	0
2021 Telephone/County	3,343	3,822	3,822
2022 Telephone/AMC's	310	300	300
2023 Voice Mail	284	0	0
2025 Cellular Phone Service	0	0	0
2028 Telephone/Non County	0	0	0
2035 Household Expenses	59,190	68,242	68,242
2050 Liability/Risk Management	0	0	0
2051 Liability Insurance	8,394	12,758	12,758
2110 Independ. K - Travel Exp.	0	0	0
2120 Equipment Maintenance	1,000	2,500	2,500
2140 Maintenance/Buildings	12,725	62,000	62,000
2170 Memberships	0	0	0
2178 Cash/Inventory Shortage	-	20	20
2200 Office Expense	1,183	4,000	4,000
2201 Office Equipment	509	3,000	3,000
2202 Controlled Asset (>1500<5000)	0	0	0
2203 Computer Componets <1500	0	0	0
2207 Ergonomic Under \$1500	1,963	2,000	2,000
2215 Managed Print Services	476	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 Svcs.	7,602	11,800	11,800
2260 Software (CMSI)	0	0	0
2261 Software Licenses	0	0	0
2266 Central Data Processing	0	0	0
2267 HRIS Infrastructure Costs	0	0	0
2268 CDP - Supplemental Svcs.	0	0	0
2280 Publications/Legal Notes	0	0	0
2281 Advertising/Marketing	0	0	0
2285 Rent/Lease - Equipment	2,205	2,250	2,250
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	40	100	100
2327 Library Materials Process.	0	0	0
2328 Library Materials	150,200	150,200	150,200
2335 Travel Expense	0	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	17	700	700
2360 Utilities	70,697	103,770	103,770
2361 Water	3,345	5,800	5,800
Subtotal 2000's	323,483	433,262	433,262
3020 Refund of Prior Year Chrg.	0	0	0
3231 Capital Lease-Equipment	0	0	0
3690 Interfund Svcs. - Sheriff	0	0	0
3694 Interfund Svcs. - Professional	0	0	0
3695 Interfund Svcs. - Main./Mat.	0	0	0
3696 Interfund Svcs. - Small Projects	0	0	0
3697 Interfund Svcs. - Postage	0	0	0
3698 Interfund Svcs. - Main./Labor	0	0	0
3701 Contribution - Non County	0	0	0
3710 County Admin. Overhead	0	0	0
Subtotal 3000's	0	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	14,698	15,251	15,251
8101 Contingency	0	0	0
8301 Reserves	0	0	0
9304-8101 Contingency	0	0	0
Total - Expenses	1,834,932	2,139,627	2,169,718

<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	1,154	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	341	500	500
9604 Contract Services	0	0	0
9605 Library Fines	1,997	2,466	2,466
9637 Other Prof. Services	0	0	0
9663 Redevelopment	0	0	0
9702 Cash Overage	2	0	0
9703 Other Revenue	0	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	3,494	2,966	2,966

SOLANO COUNTY LIBRARY

VACAVILLE TOWN SQUARE 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	531,858	606,694	606,694
1121 Salary/Extra Help	-	57,232	64,200
1131 Salary/OT/Call back	-	3,988	3,988
1141 Salary/Premium	-	0	0
1210 Retirement	136,369	165,646	165,646
1212 Deferred Comp County Match	811	778	778
1213 OPEB costs	10,649	12,135	12,135
1220 FICA	41,608	51,095	51,628
1230 Health	115,056	134,841	134,841
1231 Vision	972	1,162	1,162
1240 Comp Insurance	8,553	14,588	14,588
1250 Unemployment	886	2,007	2,007
1260 Dental	4,699	6,366	6,366
1270 Accrued Leave CTO	13,009	1,500	1,500
1290 Life Insurance	443	548	548
Subtotal 1000's	864,911	1,058,580	1,066,081
2020 Com/Radio Services		0	0
2021 Telephone/County	4,564	5,253	5,253
2022 Telephone/AMC's	79	160	160
2023 Voice Mail	228	0	0
2025 Cellular Phone Service	0	0	0
2028 Telephone/Non County	0	0	0
2035 Household Expenses	28,644	33,680	33,680
2050 Liability/Risk Management	0	0	0
2051 Liability Insurance	11,379	9,525	9,525
2110 Independ. K - Travel Exp.	0	0	0
2120 Equipment Maintenance	0	750	750
2140 Maintenance/Buildings	29,815	58,500	58,500
2170 Memberships	0	0	0
2178 Cash/Inventory Shortage	0	20	20
2200 Office Expense	1,777	4,000	4,000
2201 Office Equipment	516	3,000	3,000
2202 Controlled Asset (>1500<5000)	0	0	0
2203 Computer Componets <1500	0	0	0
2205 Postage	0	0	0
2215 Managed Print Services	609	0	0
2220 Microfilm/Fiche/Photo	0	0	0
2235 Accounting/Financial Svs.	0	0	0
2236 Consulting Services	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 Svcs.	9,296	18,000	18,000
2260 Software (CMSI)	0	0	0
2261 Software Licenses	0	0	0
2266 Central Data Processing	0	0	0
2267 HRIS Infrastructure Costs	0	0	0
2268 CDP - Supplemental Svcs.	0	0	0
2280 Publications/Legal Notes	0	0	0
2281 Advertising/Marketing	0	0	0
2285 Rent/Lease - Equipment	2,205	2,250	2,250
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	80,000	80,000	80,000
2335 Travel Expense	0	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	155	400	400
2360 Utilities	36,308	51,000	51,000
2361 Water	3,194	5,500	5,500
Subtotal 2000's	208,769	272,138	272,138
3020 Refund of Prior Year Chrg.	0	0	0
3231 Capital Lease-Equipment	0	0	0
3690 Interfund Svcs. - Sheriff	0	0	0
3694 Interfund Svcs. - Professional	141,552	194,002	194,002
3695 Interfund Svcs. - Main./Mat.	0	0	0
3696 Interfund Svcs. - Small Projects	0	0	0
3697 Interfund Svcs. - Postage	0	0	0
3698 Interfund Svcs. - Main./Labor	0	0	0
3701 Contribution - Non County	0	0	0
3710 County Admin. Overhead	0	0	0
Subtotal 3000's	141,552	194,002	194,002
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	8,339	9,555	9,555
8101 Contingency	0	0	0
8301 Reserves	0	0	0
9304-8101 Contingency	0	0	0
Total - Expenses	1,223,572	1,534,275	1,541,776

<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	4,178	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	179	350	350
9604 Contract Services	0	0	0
9605 Library Fines	562	431	431
9637 Other Prof. Services	0	0	0
9663 Redevelopment	0	0	0
9702 Cash Overage	0	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	4,919	781	781