

**Vacaville Library Board Meeting  
Vacaville USD  
June 24, 2021 6:20PM  
EDUCATIONAL SERVICES CENTER 401 Nut Tree Road Vacaville, CA 95687**

**1. TO TELECONFERENCE/ATTEND THE MEETING SEE THE LINK BELOW  
Quick Summary / Abstract:**

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There are three options to view and/or participate in this meeting:

1) Join Zoom Webinar:

[https://vacavilleusd.zoom.us/webinar/register/WN\\_6ks5O3NhR9SyKkPFWCukFw](https://vacavilleusd.zoom.us/webinar/register/WN_6ks5O3NhR9SyKkPFWCukFw)

(This option is available for those who would like to listen/view the meeting online and make public comments under "Comments from the Floor". For this option, participants must register in advance by clicking on the Zoom Webinar link above).

2) View Granicus live stream: <https://www.vacavilleusd.org/streaming>.

3) Attend in-person at the Educational Services Center, 401 Nut Tree Road, Vacaville, CA 95687: There is a limited number of seats available due to social distancing guidelines. Seating is first-come, first-served.

**2. ESTABLISH QUORUM/CALL TO ORDER**

**3. APPROVAL OF AGENDA**

**3.a. Approval of June 24, 2021 Agenda**

**Quick Summary / Abstract:**

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RECOMMENDED ACTION: It is requested that the Board approve the June 24, 2021 Library Board agenda as presented.

Board Member Vote:

**4. APPROVAL OF MINUTES**

**4.a. Approval of March 18, 2021 Meeting Minutes (attachment)**

**Quick Summary / Abstract:**

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RECOMMENDED ACTION: It is requested that the Board approve the March 18, 2021 Regular Library Board Meeting minutes as presented.

Board Member Vote:

**Attachments:**

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March 18, 2021 Library Board Meeting Minutes

**5. COMMENTS FROM THE FLOOR**

**5.a. COMMENTS FROM THE FLOOR: 3-minute time limit per individual;  
21-minute time limit per topic**

**Quick Summary / Abstract:**

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Persons wishing to address the Board may submit their request to speak in advance by completing a Request to Speak form. To submit a request in advance, please fill out this **form** by 5:30 p.m. on the day of the meeting.

It is recommended that speakers attend the meeting in-person to guarantee their comment is heard by the Board and to avoid any technical issues with the delivery of public comment via Zoom.

Persons who have complaints against Board Members or staff are encouraged to seek resolution of those complaints by utilization of the Vacaville Unified School District written complaint procedure rather than orally addressing them at a meeting. Speakers are cautioned that under California law, no person is immune from liability for making intentionally false or defamatory comments regarding any person simply because those comments are made at a public meeting.

## **6. PUBLIC HEARING**

### **6.a. Vacaville Library District 2021-22 Proposed Budget (attachments)**

#### **Quick Summary / Abstract:**

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Solano County Director of Library Services Suzanne Olawski will present the Library District's proposed budget for 2021-22. Following the presentation, comments from the public are invited relative to the adoption of the Vacaville Library District's proposed budget. After comments, the public hearing will be closed.

Approval of the Library District budget will be held under Action Items.

#### **Attachments:**

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Vacaville Library Budget Memo 2021-22

Vacaville Library District Proposed Budget FY 2021-22

## **7. ACTION ITEMS**

### **7.a. Adoption of the Vacaville Library District Budget for 2021-22 (attachments)**

#### **Quick Summary / Abstract:**

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The Vacaville Library Commission recommends adoption of the proposed 2021-22 Library District budget as presented during the public hearing.

**RECOMMENDED ACTION:** It is requested that the Board approve the Vacaville Library District budget for the 2021-22 Fiscal Year.

Board Member Vote:

#### **Attachments:**

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Vacaville Library Budget Memo 2021-22

Vacaville Library District Proposed Budget FY 2021-22

### **7.b. Adoption of Resolution No. 2, 2020-21, Adopting the Gann Limit for 2021-22 (attachments)**

#### **Quick Summary / Abstract:**

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Each year, the governing body of each local jurisdiction shall, by resolution, establish its appropriation limit for the following fiscal year pursuant to Article XIII B. The appropriation limit for the Vacaville Library District for the 2021-22 fiscal year is \$3,394,236.00.

**RECOMMENDED ACTION:** It is requested that the Board approve Resolution No. 2, 2020-21, Resolution for Adopting the Gann Limit for Fiscal

Year 2021-22.

ROLL CALL VOTE:

**Attachments:**

Resolution No. 2, 2020-21, Resolution for Adopting the Gann Limit  
Special District Gann Appropriation Limit Memo 2021-22

**8. LIBRARY COMMISSION REPORT**

**8.a. Library Commission Report**

**Quick Summary / Abstract:**

Library Commissioner Dave McCallum will report on issues and items of interest to the Library Board.

**9. DIRECTOR'S REPORT**

**9.a. Solano County Library Director's Report**

**Quick Summary / Abstract:**

Solano County Director of Library Services Suzanne Olawski will provide a report on current issues and items of interest to the Library Board.

**10. ADJOURNMENT**

Published: June 17, 2021, 4:08 PM

# ***Vacaville Unified School District Minutes***

## **Vacaville Library Board Meeting**

March 18, 2021 6:20 PM

EDUCATIONAL SERVICES CENTER

401 Nut Tree Road

Vacaville, CA 95687

### **Attendance Taken at 6:25 PM:**

#### **Present:**

Cecil Conley

Michele Dally

John Jansen

Michael Kitzes

Daniel Santellan

Santiago Serrato

Kelly Welsh

### **1. TO TELECONFERENCE/ATTEND THE MEETING SEE THE LINK BELOW**

### **2. ESTABLISH QUORUM/CALL TO ORDER**

President Kitzes called the meeting to order at 6:25 p.m.

### **3. APPROVAL OF AGENDA**

#### **3.a. Approval of March 18, 2021 Agenda**

**Motion Passed:** Approve the March 18, 2021 Library Board agenda as presented, passed with a motion by Daniel Santellan and a second by John Jansen.

Yes Cecil Conley

Yes Michele Dally

Yes John Jansen

Yes Michael Kitzes

Yes Daniel Santellan

Yes Santiago Serrato

Yes Kelly Welsh

### **4. APPROVAL OF MINUTES**

#### **4.a. Approval of the December 17, 2020 Organizational Meeting Minutes (attachment)**

**Motion Passed:** Approve the December 17, 2020 Library Board Organizational Meeting minutes as presented, passed with a motion by John Jansen and a second by Kelly Welsh.

Yes Cecil Conley  
Yes Michele Dally  
Yes John Jansen  
Yes Michael Kitzes  
Yes Daniel Santellan  
Yes Santiago Serrato  
Yes Kelly Welsh

## **5. COMMENTS FROM THE FLOOR**

### **5.a. COMMENTS FROM THE FLOOR: 3-minute time limit per individual; 21-minute time limit per topic**

There were no comments from the floor.

## **6. ACTION ITEMS**

### **6.a. Approval of Name Changes for Vacaville Libraries**

**Motion Passed:** Approve the name changes to both Vacaville Libraries as presented: 1) Vacaville Public Library Cultural Center to "Vacaville Cultural Center Library"; and 2) Vacaville Public Library-Town Square to "Vacaville Town Square Library", passed with a motion by Michele Dally and a second by Santiago Serrato.

Yes Cecil Conley  
Yes Michele Dally  
Yes John Jansen  
Yes Michael Kitzes  
Yes Daniel Santellan  
Yes Santiago Serrato  
Yes Kelly Welsh

## **7. LIBRARY COMMISSION REPORT**

### **7.a. Library Commission Report**

Library Commissioner Dave McCallum reported that the number of library users has remained nearly the same despite COVID-19 restrictions, recognizing the library director and staff for their hard work to make library services available to its users in a different format. Mr. McCallum also reported that curbside service is very popular; and several programs are being provided via Zoom.

## **8. DIRECTOR'S REPORT**

### **8.a. Solano County Library Director's Report**

Solano County Library Director Bonnie Katz reported that Item 6.a., Approval of Name Changes for Vacaville Libraries, was put forth to make library names uniform throughout Solano County, and the changes are included in the library system's facility master plan that was submitted to the County Board of Supervisors for approval. Ms. Katz also reported that the Cultural Center library's automated materials handling system installation has been completed; the Link Plus

search system is online; and student access cards are being processed. Additionally, Ms. Katz announced that she will be retiring from Solano County in June of 2021.

**9. ADJOURNMENT**

There being no further business, President Kitzes adjourned the meeting at 6:34 p.m.

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Board President

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Secretary

## SOLANO COUNTY LIBRARY

TO: Vacaville Unified School Board/Library Board of Trustees  
FROM: Suzanne Olawski, Director of Library Services  
SUBJECT: FY 2021/22 Budget for the Vacaville Public Library  
DATE: June 24, 2021

Attached is the budget of \$12.77 million, for the Vacaville Library District for FY2021/22. This amount is approximately \$1.86 million more than the FY2020/21 revised budget which your Board passed in September 2020. Since this budget is the operating budget it is exclusive of the \$9 million that you set aside in a reserve fund.

The budget is balanced with a good-sized contingency. The Library Commission is recommending setting aside an additional \$3 million in reserves as the Commission continues to discuss using these monies to expand the Vacaville Cultural Center Library to add a meeting room and other amenities.

Some line items on the budget document are:

Line 2055 Insurance shows an increase this year as the insurance agent for both facilities is anticipating a 30% increase in rates.

Line 2235 Accounting/Financial Services shows an increase this year as this is an audit year.

Line 2250 Charge for Service for Operating the Vacaville Libraries shows an increase over FY 2020/21 due to an audit adjustment credit of \$454,589 in FY 2020-21 and an increase in salaries and benefits in FY2021/22.

Line 4202 Construction in Progress rolls into FY2021/22 due to the delay in beginning the preliminary assessment of the Vacaville Cultural Center Library renovation and expansion.

Line 8101 Contingencies shows a decrease due to higher operating costs and additional funds set aside in reserve.

Lines 9001 and 9002 show an increase in property tax revenue.

Line 9015 shows an increase in sales tax revenue as the economy begins to recover.

Line 9401 Interest shows an increase as revenue continue to grow.

Line 9704 Developer Impact Fees shows a decrease as the number of building permits declined.

Line 9806 Fund Balance Available, shows an increase due to anticipated increases in property and sales tax revenues.

SOLANO COUNTY LIBRARY

FY2021/22 BUDGET  
 VACAVILLE LIBRARY DISTRICT - FUND 427

| ACCOUNT/DESCRIPTION                                   | FY2019/20<br><u>ACTUALS</u> | FY2020/21<br><u>REVISED</u> | FY2021/22<br><u>PROPOSED</u> |
|---|-----------------------------|-----------------------------|------------------------------|
| <b><u>EXPENSES</u></b>                                |                             |                             |                              |
| 2055 Insurance Fire                                   | \$46,107                    | \$57,187                    | \$70,347                     |
| 2140 Building Maintenance                             | \$24,000                    | \$6,000                     | \$2,000                      |
| 2235 Accounting/Financial Services                    | \$22,626                    | \$1,200                     | \$28,300                     |
| 2236 Consulting Services                              | \$0                         | \$0                         | \$0                          |
| 2239 Legal Service                                    | \$45                        | \$600                       | \$600                        |
| 2250 Charge for Service (Operating Vacaville Library) | \$4,657,887                 | \$4,271,645                 | \$4,745,414                  |
| 2250 Property Tax Administration Fee                  | \$31,130                    | \$35,000                    | \$35,000                     |
| 2250 Other Professional Services                      | \$10,083                    | \$35,000                    | \$35,000                     |
| 2312 Special Departmental Expense                     | \$40,000                    | \$40,000                    | \$40,000                     |
| 3020 Refund of Prior Year Charges                     | \$6,986                     | \$15,000                    | \$15,000                     |
| 3230 Long-Term Loan Redemption                        | \$82,971                    | \$87,852                    | \$92,733                     |
| 3244 Interest on Long-Term Debt                       | \$64,547                    | \$60,277                    | \$55,762                     |
| 4201 Buildings and Improvements                       | \$0                         | \$0                         | \$0                          |
| 4202 Construction in Progress                         | \$0                         | \$350,000                   | \$350,000                    |
| 4303 Equipment  | \$0                         | \$0                         | \$0                          |
| 8101 Contingency                                      | \$0                         | \$4,958,364                 | \$4,307,222                  |
| 8301 Reserves   | \$0                         | \$1,000,000                 | \$3,000,000                  |
| <b>TOTAL EXPENSES</b>                                 | <b>\$4,986,382</b>          | <b>\$10,918,125</b>         | <b>\$12,777,378</b>          |
| <b><u>REVENUES</u></b>                                |                             |                             |                              |
| 9001 Property Taxes-Secured                           | \$2,236,248                 | \$2,167,065                 | \$2,428,528                  |
| 9002 Property Taxes-Unsecured                         | \$96,933                    | \$75,393                    | \$75,450                     |
| 9003 Property Taxes-Prior                             | \$4,690                     | \$0                         | \$0                          |
| 9004 Property Taxes-Supplemental                      | \$62,821                    | \$43,021                    | \$36,468                     |
| 9005 Property Taxes-Prior Supplemental                | \$1,206                     | \$0                         | \$0                          |
| 9015 Library Sales Tax                                | \$2,227,429                 | \$2,050,567                 | \$2,381,567                  |
| 9018 Unitary  | \$40,636                    | \$40,636                    | \$42,414                     |
| 9019 ABX1 26 Residual Taxes (Redevelopment)           | \$360,235                   | \$371,042                   | \$322,718                    |
| 9020 ABX2 26 Pass Through                             | \$524,499                   | \$540,234                   | \$552,062                    |
| 9021 LM1HF & Other Assets                             |                             | \$0                         | \$0                          |
| 9401 Interest   | \$255,226                   | \$40,278                    | \$94,150                     |
| 9405 Building Rental                                  | \$262,330                   | \$268,887                   | \$270,958                    |
| 9504 Fish and Game                                    | \$209                       | \$0                         | \$0                          |
| 9505 State Highway Rentals                            | \$10                        | \$0                         | \$0                          |
| 9507 Homeowner's Relief                               | \$24,678                    | \$23,962                    | \$23,970                     |
| 9599 Fed Other  | \$97                        | \$0                         | \$0                          |
| 9604 Contract Services                                | \$150,000                   | \$150,000                   | \$150,000                    |
| 9703 Other Revenue                                    | \$0                         | \$0                         | \$0                          |
| 9704 Developer Impact Fee Monies                      | \$366,515                   | \$1,015,644                 | \$487,840                    |
| 9805 Reserve Transfer                                 | \$0                         | \$0                         | \$0                          |
| 9806 Fund Balance Available                           | \$4,131,396                 | \$4,131,396                 | \$5,911,253                  |
| <b>TOTAL REVENUES</b>                                 | <b>\$10,745,159</b>         | <b>\$10,918,125</b>         | <b>\$12,777,378</b>          |



| <u>CHARGE FOR SERVICE</u><br><u>VACAVILLE LIBRARY OPERATING COSTS</u> | <u>FY2019/20</u><br><u>ACTUALS</u> | <u>FY2020/21</u><br><u>REVISED</u> | <u>FY2021/22</u><br><u>PROPOSED</u> |
|---|------------------------------------|------------------------------------|-------------------------------------|
| <b>**EXPENSES</b>   |                                    |                                    |                                     |
| Expenses in the Vacaville Library<br>Overhead for Fiscal Year         | <b>\$3,408,727</b>                 | <b>\$3,553,758</b>                 | <b>\$3,673,902</b>                  |
| Administration  | \$877,058                          | \$969,461                          | \$966,234                           |
| Technical Svs. Fees   | \$608,348                          | \$649,037                          | \$725,800                           |
| Automation  | \$371,542                          | \$272,571                          | \$296,292                           |
| Telephone Assistance Center   | \$81,793                           | \$97,197                           | \$77,389                            |
| <b>TOTAL EXPENSES</b>   | <b>\$5,347,468</b>                 | <b>\$5,542,024</b>                 | <b>\$5,739,617</b>                  |
| <b>**CREDITS</b>  |                                    |                                    |                                     |
| Revenue collected in the Vacaville<br>Library for Fiscal Year         |                                    |                                    |                                     |
| Library Fines/Fees  | \$71,778                           | \$68,459                           | \$42,424                            |
| Building Use Fees   | \$1,985                            | \$1,215                            | \$1,010                             |
| Photo/Microfiche Copies   | \$6,961                            | \$2,329                            | \$1,369                             |
| Cash Overage  | \$8                                | \$1                                | \$4                                 |
| Other Revenue - Federal CARES Act revenue                             | \$0                                | \$0                                | \$55,881                            |
| Tax area code credit  | \$530,482                          | \$555,798                          | \$584,135                           |
| Unexpended Direct Funds   | \$78,367                           | \$642,577                          | \$309,380                           |
| <b>TOTAL CREDITS</b>  | <b>\$689,581</b>                   | <b>\$1,270,379</b>                 | <b>\$994,203</b>                    |
| <b>TOTAL CHARGE</b>   | <b>\$4,657,887</b>                 | <b>\$4,271,645</b>                 | <b>\$4,745,414</b>                  |

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

SOLANO COUNTY LIBRARY

VACAVILLE PUBLIC LIBRARY  
CULTURAL CENTER  
BUDGET

| <u>Account/Description</u>         | <u>FY2019/20</u><br>ACTUALS | <u>FY2020/21</u><br>REVISED | <u>FY2021/22</u><br>PROPOSED |
|------------------------------------|-----------------------------|-----------------------------|------------------------------|
| 1110 Salary/Regular                | 876,796                     | 933,660                     | 968,339                      |
| 1121 Salary/Extra Help             | 115,116                     | 127,296                     | 100,448                      |
| 1131 Salary/OT/Call back           | 5,002                       | 6,243                       | 4,994                        |
| 1141 Salary/Premium                | 5,814                       | 8,341                       | 0                            |
| 1210 Retirement                    | 203,915                     | 238,472                     | 261,495                      |
| 1211 PARS Retirement Costs         | 0                           | 0                           | 0                            |
| 1212 Deferred Comp County Match    | 525                         | 465                         | 565                          |
| 1213 OPEB costs                    | 17,379                      | 18,673                      | 19,367                       |
| 1220 FICA                          | 77,683                      | 82,280                      | 82,144                       |
| 1230 Health                        | 192,460                     | 206,211                     | 210,960                      |
| 1231 Vision                        | 1,922                       | 2,100                       | 2,075                        |
| 1240 Comp Insurance                | 14,391                      | 13,874                      | 22,897                       |
| 1241 Long Term Disability Ins      | 331                         | 439                         | 414                          |
| 1250 Unemployment                  | 1,348                       | 1,385                       | 3,202                        |
| 1260 Dental                        | 8,105                       | 10,758                      | 11,183                       |
| 1270 Accrued Leave CTO             | 45,956                      | 2,000                       | 2,000                        |
| 1290 Life Insurance                | 895                         | 1,032                       | 1,031                        |
| <br>                               |                             |                             |                              |
| Subtotal 1000's                    | <b>1,567,638</b>            | <b>1,653,229</b>            | <b>1,691,114</b>             |
| <br>                               |                             |                             |                              |
| 2020 Com/Radio Services            | 0                           | 0                           | 0                            |
| 2021 Telephone/County              | 2,617                       | 3,336                       | 3,822                        |
| 2022 Telephone/AMC's               | 231                         | 300                         | 300                          |
| 2023 Voice Mail                    | 163                         | 284                         | 0                            |
| 2025 Cellular Phone Service        | 0                           | 0                           | 0                            |
| 2028 Telephone/Non County          | 0                           | 0                           | 0                            |
| 2035 Household Expenses            | 55,580                      | 64,466                      | 68,242                       |
| 2050 Liability/Risk Management     | 0                           | 0                           | 0                            |
| 2051 Liability Insurance           | 8,437                       | 8,394                       | 12,758                       |
| 2110 Independ. K - Travel Exp.     | 0                           | 0                           | 0                            |
| 2120 Equipment Maintenance         | 1,000                       | 2,500                       | 2,500                        |
| 2140 Maintenance/Buildings         | 32,253                      | 51,500                      | 62,000                       |
| 2170 Memberships                   | 0                           | 0                           | 0                            |
| 2178 Cash/Inventory Shortage       | 0                           | 20                          | 20                           |
| 2200 Office Expense                | 872                         | 4,000                       | 4,000                        |
| 2201 Office Equipment              | 2,829                       | 3,000                       | 3,000                        |
| 2202 Controlled Asset (>1500<5000) | 0                           | 0                           | 0                            |
| 2203 Computer Componets <1500      | 0                           | 0                           | 0                            |
| 2207 Ergonomic Under \$1500        | 0                           | 0                           | 2,000                        |
| 2215 Managed Print Services        | 865                         | 1,541                       | 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>FY2019/20</u><br><u>PROPOSED</u> | <u>FY2020/21</u><br><u>REVISED</u> | <u>FY2021/22</u><br><u>PROPOSED</u> |
|--------------------------------------|-------------------------------------|------------------------------------|-------------------------------------|
| 2250 Other Professional Svs.         | 5,911                               | 9,060                              | 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 Svs.         | 0                                   | 0                                  | 0                                   |
| 2280 Publications/Legal Notes        | 0                                   | 0                                  | 0                                   |
| 2281 Advertising/Marketing           | 0                                   | 0                                  | 0                                   |
| 2285 Rent/Lease - Equipment          | 2,219                               | 2,330                              | 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               | 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                | 152                                 | 700                                | 700                                 |
| 2360 Utilities                       | 75,002                              | 103,617                            | 103,770                             |
| 2361 Water                           | 4,752                               | 7,124                              | 5,800                               |
| <b>Subtotal 2000's</b>               | <b>343,083</b>                      | <b>412,472</b>                     | <b>433,262</b>                      |
| 3020 Refund of Prior Year Chrg.      | 0                                   | 0                                  | 0                                   |
| 3231 Capital Lease-Equipment         | 0                                   | 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                                   |
| <b>Subtotal 3000's</b>               | <b>0</b>                            | <b>0</b>                           | <b>0</b>                            |
| 4201 Buildings & Improvements        | 0                                   | 0                                  | 0                                   |
| 4202 Construction in Progress        | 0                                   | 0                                  | 0                                   |
| 4303 Equipment                       | 0                                   | 0                                  | 0                                   |
| 4304 Computer Equipment              | 0                                   | 0                                  | 0                                   |
| <b>Subtotal 4000's</b>               | <b>0</b>                            | <b>0</b>                           | <b>0</b>                            |
| 5040 Transfer Out - POB's            | 13,356                              | 14,620                             | 15,251                              |
| 8101 Contingency                     | 0                                   | 0                                  | 0                                   |
| 8301 Reserves                        | 0                                   | 0                                  | 0                                   |
| 9304-8101 Contingency                | 0                                   | 0                                  | 0                                   |
| <b>Total - Expenses</b>              | <b>1,924,077</b>                    | <b>2,080,321</b>                   | <b>2,139,627</b>                    |

| <u>Account/Description</u>       | <u>FY2019/20</u><br><u>ACTUALS</u> | <u>FY2020/21</u><br><u>REVISED</u> | <u>FY2021/22</u><br><u>PROPOSED</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             | 560                                | 320                                | 0                                   |
| 9407 Telephones                  | 0                                  | 0                                  | 0                                   |
| 9502 Federal CARES Act Revenue   | 20,965                             | 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      | 833                                | 522                                | 500                                 |
| 9604 Contract Services           | 0                                  | 0                                  | 0                                   |
| 9605 Library Fines               | 28,363                             | 6,701                              | 2,466                               |
| 9637 Other Prof. Services        | 0                                  | 0                                  | 0                                   |
| 9663 Redevelopment               | 0                                  | 0                                  | 0                                   |
| 9702 Cash Overage                | 4                                  | 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                                   |
| <b>Total Revenue</b>             | <b>50,725</b>                      | <b>7,543</b>                       | <b>2,966</b>                        |

SOLANO COUNTY LIBRARY

VACAVILLE PUBLIC LIBRARY

TOWN SQUARE

BUDGET

| <u>Account/Description</u>         | <u>FY2019/20</u><br>ACTUALS | <u>FY2020/21</u><br>REVISED | <u>FY2021/22</u><br>PROPOSED |
|------------------------------------|-----------------------------|-----------------------------|------------------------------|
| 1110 Salary/Regular                | 555,351                     | 597,378                     | 606,694                      |
| 1121 Salary/Extra Help             | 76,602                      | 59,904                      | 57,232                       |
| 1131 Salary/OT/Call back           | 1,544                       | 4,985                       | 3,988                        |
| 1141 Salary/Premium                | 2,368                       | 3,398                       | 0                            |
| 1210 Retirement                    | 127,951                     | 150,114                     | 165,646                      |
| 1212 Deferred Comp County Match    | 907                         | 840                         | 778                          |
| 1213 OPEB costs                    | 11,001                      | 11,947                      | 12,135                       |
| 1220 FICA                          | 48,675                      | 50,924                      | 51,095                       |
| 1230 Health                        | 121,456                     | 127,747                     | 134,841                      |
| 1231 Vision                        | 1,092                       | 1,176                       | 1,162                        |
| 1240 Comp Insurance                | 8,651                       | 8,553                       | 14,588                       |
| 1250 Unemployment                  | 837                         | 886                         | 2,007                        |
| 1260 Dental                        | 5,275                       | 6,126                       | 6,366                        |
| 1270 Accrued Leave CTO             | 3,037                       | 1,500                       | 1,500                        |
| 1290 Life Insurance                | 513                         | 547                         | 548                          |
| <b>Subtotal 1000's</b>             | <b>965,260</b>              | <b>1,026,025</b>            | <b>1,058,580</b>             |
| 2020 Com/Radio Services            | 0                           | 0                           | 0                            |
| 2021 Telephone/County              | 3,789                       | 3,336                       | 5,253                        |
| 2022 Telephone/AMC's               | 77                          | 160                         | 160                          |
| 2023 Voice Mail                    | 131                         | 228                         | 0                            |
| 2025 Cellular Phone Service        | 0                           | 0                           | 0                            |
| 2028 Telephone/Non County          | 0                           | 0                           | 0                            |
| 2035 Household Expenses            | 26,543                      | 30,792                      | 33,680                       |
| 2050 Liability/Risk Management     | 0                           | 0                           | 0                            |
| 2051 Liability Insurance           | 6,730                       | 11,379                      | 9,525                        |
| 2110 Independ. K - Travel Exp.     | 0                           | 0                           | 0                            |
| 2120 Equipment Maintenance         | 0                           | 750                         | 750                          |
| 2140 Maintenance/Buildings         | 45,563                      | 57,500                      | 58,500                       |
| 2170 Memberships                   | 0                           | 0                           | 0                            |
| 2178 Cash/Inventory Shortage       | 0                           | 20                          | 20                           |
| 2200 Office Expense                | 1,519                       | 4,000                       | 4,000                        |
| 2201 Office Equipment              | 2,469                       | 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        | 819                         | 1,264                       | 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>FY2019/20</u><br><u>ACTUALS</u> | <u>FY2020/21</u><br><u>REVISED</u> | <u>FY2021/22</u><br><u>PROPOSED</u> |
|--------------------------------------|------------------------------------|------------------------------------|-------------------------------------|
| 2250 Other Professional Svs.         | 12,069                             | 15,300                             | 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 Svs.         | 0                                  | 0                                  | 0                                   |
| 2280 Publications/Legal Notes        | 0                                  | 0                                  | 0                                   |
| 2281 Advertising/Marketing           | 0                                  | 0                                  | 0                                   |
| 2285 Rent/Lease - Equipment          | 2,219                              | 2,330                              | 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         | 53                                 | 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                | 275                                | 400                                | 400                                 |
| 2360 Utilities                       | 37,585                             | 45,084                             | 51,000                              |
| 2361 Water                           | 4,155                              | 6,083                              | 5,500                               |
| <b>Subtotal 2000's</b>               | <b>223,996</b>                     | <b>261,726</b>                     | <b>272,138</b>                      |
| 3020 Refund of Prior Year Chrg.      | 0                                  | 0                                  | 0                                   |
| 3231 Capital Lease-Equipment         | 0                                  | 0                                  | 0                                   |
| 3690 Interfund Svs. - Sheriff        | 0                                  | 0                                  | 0                                   |
| 3694 Interfund Svs. - Professional   | 86,685                             | 176,332                            | 194,002                             |
| 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                                   |
| <b>Subtotal 3000's</b>               | <b>86,685</b>                      | <b>176,332</b>                     | <b>194,002</b>                      |
| 4201 Buildings & Improvements        | 0                                  | 0                                  | 0                                   |
| 4202 Construction in Progress        | 0                                  | 0                                  | 0                                   |
| 4303 Equipment                       | 0                                  | 0                                  | 0                                   |
| 4304 Computer Equipment              | 0                                  | 0                                  | 0                                   |
| <b>Subtotal 4000's</b>               | <b>0</b>                           | <b>0</b>                           | <b>0</b>                            |
| 5040 Transfer Out - POB's            | 8,390                              | 9,354                              | 9,555                               |
| 8101 Contingency                     | 0                                  | 0                                  | 0                                   |
| 8301 Reserves                        | 0                                  | 0                                  | 0                                   |
| 9304-8101 Contingency                | 0                                  | 0                                  | 0                                   |
| <b>Total - Expenses</b>              | <b>1,284,331</b>                   | <b>1,473,437</b>                   | <b>1,534,275</b>                    |

| <u>Account/Description</u>       | <u>FY2019/20</u><br><u>ACTUALS</u> | <u>FY2020/21</u><br><u>REVISED</u> | <u>FY2021/22</u><br><u>PROPOSED</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             | 450                                | 180                                | 0                                   |
| 9407 Telephones                  | 0                                  | 0                                  | 0                                   |
| 9502 Federal CARES Act Revenue   | 34,916                             | 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      | 536                                | 343                                | 350                                 |
| 9604 Contract Services           | 0                                  | 0                                  | 0                                   |
| 9605 Library Fines               | 14,062                             | 3,537                              | 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                                   |
| <br>                             |                                    |                                    |                                     |
| <b>Total Revenue</b>             | <b>49,964</b>                      | <b>4,060</b>                       | <b>781</b>                          |

OVERHEAD FY2019/20 \*\*\* MEMBERS FOR FY2021/22  
PROPO: BUDGET

| A    | B                                   | C           | D       | E       | F       | G       | H      | I      | J       | K       | L      | M      | N        | O      | P         |
|------|-------------------------------------|-------------|---------|---------|---------|---------|--------|--------|---------|---------|--------|--------|----------|--------|-----------|
| CODE | ACCOUNT/DESCRIPTION                 | 6311/Hdqtrs | JFK     | FCC     | VAC     | SPR     | RIO    | LAW    | SUI     | COR     | DIX    | IT     | LITERACY | TAC    | Subtotal  |
| 1    |                                     |             |         |         |         |         |        |        |         |         |        |        |          |        |           |
| 2    | A 1100 Salary/Regular               | 1,105,016   | 151,498 | 183,101 | 265,204 | 69,506  | 56,798 | 15,802 | 88,401  | 107,297 | 46,853 | 19,559 | 69,395   | 31,603 | 1,105,016 |
| 3    | A 1121 Salary/Extra Help            | 143,300     | 19,646  | 23,745  | 34,392  | 9,014   | 7,366  | 2,049  | 11,464  | 13,914  | 6,076  | 2,536  | 8,999    | 4,098  | 143,300   |
| 4    | A 1131 Salary/OT/Call back          | 868         | 119     | 144     | 208     | 55      | 45     | 12     | 69      | 84      | 37     | 15     | 54       | 25     | 868       |
| 5    | A 1141 Salary/Premium Pay           | 577         | 79      | 96      | 138     | 36      | 30     | 8      | 46      | 56      | 24     | 10     | 36       | 16     | 577       |
| 6    | A 1142 Salary/Wages Standby Pay     | 0           | 0       | 0       | 0       | 0       | 0      | 0      | 0       | 0       | 0      | 0      | 0        | 0      | 0         |
| 7    | A 1210 Retirement                   | 280,515     | 38,459  | 46,481  | 67,324  | 17,644  | 14,418 | 4,011  | 22,441  | 27,238  | 11,894 | 4,965  | 17,616   | 8,023  | 280,515   |
| 8    | A 1211 PARS Retirement              | 8,591       | 1,178   | 1,424   | 2,062   | 540     | 442    | 123    | 687     | 834     | 364    | 152    | 540      | 246    | 8,591     |
| 9    | A 1212 Deferred Comp-County Match   | 1,144       | 157     | 190     | 275     | 72      | 59     | 16     | 92      | 111     | 49     | 20     | 72       | 33     | 1,144     |
| 10   | A 1213 OPEB Costs                   | 24,317      | 3,334   | 4,029   | 5,836   | 1,530   | 1,250  | 348    | 1,945   | 2,361   | 1,031  | 430    | 1,527    | 695    | 24,317    |
| 11   | A 1220 FICA                         | 101,658     | 13,937  | 16,845  | 24,398  | 6,394   | 5,225  | 1,454  | 8,133   | 9,871   | 4,310  | 1,799  | 6,384    | 2,907  | 101,658   |
| 12   | A 1230 Health                       | 195,210     | 26,763  | 32,346  | 46,850  | 12,279  | 10,034 | 2,792  | 15,617  | 18,955  | 8,277  | 3,455  | 12,259   | 5,583  | 195,210   |
| 13   | A 1231 Vision                       | 2,008       | 275     | 333     | 482     | 126     | 103    | 29     | 161     | 195     | 85     | 36     | 126      | 57     | 2,008     |
| 14   | A 1240 Comp Insurance               | 19,993      | 2,741   | 3,313   | 4,798   | 1,258   | 1,028  | 286    | 1,599   | 1,941   | 848    | 354    | 1,256    | 572    | 19,993    |
| 15   | A 1241 Long Term Disability Ins.    | 2,425       | 332     | 402     | 582     | 153     | 125    | 35     | 194     | 233     | 103    | 43     | 152      | 69     | 2,425     |
| 16   | A 1250 Unemployment                 | 2,401       | 329     | 398     | 576     | 151     | 123    | 34     | 192     | 235     | 102    | 42     | 151      | 69     | 2,401     |
| 17   | A 1260 Dental                       | 9,963       | 1,366   | 1,651   | 2,391   | 627     | 512    | 142    | 797     | 967     | 422    | 176    | 626      | 285    | 9,963     |
| 18   | A 1270 Accrued Leave CTO            | 39,487      | 5,414   | 6,543   | 9,477   | 2,484   | 2,030  | 565    | 3,159   | 3,834   | 1,674  | 699    | 2,480    | 1,129  | 39,487    |
| 19   | A 1290 Life Insurance               | 2,133       | 292     | 353     | 512     | 134     | 110    | 30     | 171     | 207     | 90     | 38     | 134      | 61     | 2,133     |
| 20   | Subtotal 1000's                     | 1,939,607   | 265,920 | 321,393 | 465,506 | 122,001 | 99,696 | 27,736 | 155,169 | 188,336 | 82,239 | 34,331 | 121,807  | 55,473 | 1,939,607 |
| 21   |                                     |             |         |         |         |         |        |        |         |         |        |        |          |        |           |
| 22   | A 2020 Com/Radio Services           | 0           | 0       | 0       | 0       | 0       | 0      | 0      | 0       | 0       | 0      | 0      | 0        | 0      | 0         |
| 23   | A 2021 Telephone/County             | 2,241       | 307     | 371     | 538     | 141     | 115    | 32     | 179     | 218     | 95     | 40     | 141      | 64     | 2,241     |
| 24   | A 2022 Telephone/AMC's              | 231         | 32      | 38      | 55      | 15      | 12     | 3      | 18      | 22      | 10     | 4      | 15       | 7      | 231       |
| 25   | A 2023 Voice Mail                   | 567         | 78      | 94      | 136     | 36      | 29     | 8      | 45      | 55      | 24     | 10     | 36       | 16     | 567       |
| 26   | A 2025 Cellular Telephone Ser.      | 0           | 0       | 0       | 0       | 0       | 0      | 0      | 0       | 0       | 0      | 0      | 0        | 0      | 0         |
| 27   | A 2028 Telephone/Non County         | 0           | 0       | 0       | 0       | 0       | 0      | 0      | 0       | 0       | 0      | 0      | 0        | 0      | 0         |
| 28   | A 2035 Household Expenses           | 1,005       | 138     | 166     | 241     | 63      | 52     | 14     | 80      | 98      | 43     | 18     | 63       | 29     | 1,005     |
| 29   | A 2050 Liability/Risk Management    | 206,448     | 28,304  | 34,208  | 49,548  | 12,986  | 10,611 | 2,952  | 16,516  | 20,046  | 8,753  | 3,654  | 12,965   | 5,904  | 206,448   |
| 30   | A 2051 Liability Insurance          | 31,197      | 4,277   | 5,169   | 7,487   | 1,962   | 1,604  | 446    | 2,496   | 3,029   | 1,323  | 552    | 1,959    | 892    | 31,197    |
| 31   | A 2120 Equipment Maintenance        | 99          | 14      | 16      | 24      | 6       | 5      | 1      | 8       | 10      | 4      | 2      | 6        | 3      | 99        |
| 32   | A 2122 Fuels & Lubricants           | 0           | 0       | 0       | 0       | 0       | 0      | 0      | 0       | 0       | 0      | 0      | 0        | 0      | 0         |
| 33   | A 2140 Maintenance/Buildings        | 14,838      | 2,034   | 2,459   | 3,561   | 933     | 763    | 212    | 1,187   | 1,441   | 629    | 263    | 932      | 424    | 14,838    |
| 34   | A 2170 Memberships                  | 5,445       | 747     | 902     | 1,307   | 342     | 280    | 78     | 436     | 529     | 231    | 96     | 342      | 156    | 5,445     |
| 35   | A 2178 Cash/Inventory Shortage      | 0           | 0       | 0       | 0       | 0       | 0      | 0      | 0       | 0       | 0      | 0      | 0        | 0      | 0         |
| 36   | A 2200 Office Expense               | 7,494       | 1,027   | 1,242   | 1,799   | 471     | 385    | 107    | 600     | 728     | 318    | 133    | 471      | 214    | 7,494     |
| 37   | A 2201 Office Equip (un \$1500)     | 1,022       | 140     | 169     | 245     | 64      | 53     | 15     | 82      | 99      | 43     | 18     | 64       | 29     | 1,022     |
| 38   | A 2202 Office Equip (1500-4999)     | 0           | 0       | 0       | 0       | 0       | 0      | 0      | 0       | 0       | 0      | 0      | 0        | 0      | 0         |
| 39   | A 2203 Comput. Com. (un 1500)       | 0           | 0       | 0       | 0       | 0       | 0      | 0      | 0       | 0       | 0      | 0      | 0        | 0      | 0         |
| 40   | A 2204 Computer Related Items < \$5 | 0           | 0       | 0       | 0       | 0       | 0      | 0      | 0       | 0       | 0      | 0      | 0        | 0      | 0         |
| 41   | A 2205 Postage                      | 0           | 0       | 0       | 0       | 0       | 0      | 0      | 0       | 0       | 0      | 0      | 0        | 0      | 0         |
| 42   | A 2210 Central Duplicating          | 3,737       | 512     | 619     | 897     | 235     | 192    | 53     | 299     | 363     | 158    | 66     | 235      | 107    | 3,737     |
| 43   | A 2215 Managed Print Cost Per Copy  | 1,666       | 228     | 276     | 400     | 105     | 86     | 24     | 133     | 162     | 71     | 29     | 105      | 48     | 1,666     |
| 44   | A 2216 Maintenance/Service Contract | 0           | 0       | 0       | 0       | 0       | 0      | 0      | 0       | 0       | 0      | 0      | 0        | 0      | 0         |
| 45   | A 2236 Consulting Services          | 0           | 0       | 0       | 0       | 0       | 0      | 0      | 0       | 0       | 0      | 0      | 0        | 0      | 0         |
| 46   | A 2250 Other Professional Svcs.     | 354,037     | 48,538  | 58,664  | 84,969  | 22,269  | 18,197 | 5,063  | 28,323  | 34,377  | 15,011 | 6,266  | 22,233   | 10,125 | 354,037   |
| 47   | A 2260 Data Processing Services     | 0           | 0       | 0       | 0       | 0       | 0      | 0      | 0       | 0       | 0      | 0      | 0        | 0      | 0         |
| 48   | A 2261 Software Lic/Maint Agrmts    | 0           | 0       | 0       | 0       | 0       | 0      | 0      | 0       | 0       | 0      | 0      | 0        | 0      | 0         |
| 49   | A 2266 Central Data Processing Svcs | 159,554     | 21,875  | 26,438  | 38,293  | 10,036  | 8,201  | 2,282  | 12,764  | 15,493  | 6,765  | 2,824  | 10,020   | 4,563  | 159,554   |
| 50   | A 2270 Software                     | 0           | 0       | 0       | 0       | 0       | 0      | 0      | 0       | 0       | 0      | 0      | 0        | 0      | 0         |
| 51   | A 2271 Software Rental/Subscription | 64          | 9       | 11      | 15      | 4       | 3      | 1      | 5       | 6       | 3      | 1      | 4        | 2      | 64        |
| 52   | A 2280 Publications/Legal Notes     | 825         | 113     | 137     | 198     | 52      | 42     | 12     | 66      | 80      | 35     | 15     | 52       | 24     | 825       |



OVERHEAD FY2019/20 \*\*\*IMBERS FOR FY2021/22

PROPO. BUDGET

| A  | B                                    | C           | D       | E       | F       | G       | H       | I      | J       | K       | L       | M       | N        | O       | P         |
|----|--------------------------------------|-------------|---------|---------|---------|---------|---------|--------|---------|---------|---------|---------|----------|---------|-----------|
| 1  | ACCOUNT/DESCRIPTION                  | 6311/Hdqtrs | JFK     | FCC     | VAC     | SPR     | RIO     | LAW    | SUI     | COR     | DIX     | IT      | LITERACY | TAC     | Subtotal  |
| 53 | A 2281 Advertising Marketing         | 69,593      | 9,541   | 11,532  | 16,702  | 4,377   | 3,577   | 995    | 5,567   | 6,757   | 2,951   | 1,232   | 4,370    | 1,990   | 69,593    |
| 54 | A 2285 Rent/Lease - Equipment        | 6,658       | 913     | 1,103   | 1,598   | 419     | 342     | 95     | 533     | 646     | 282     | 118     | 418      | 190     | 6,658     |
| 55 | A 2310 Education/Training            | 14,104      | 1,934   | 2,337   | 3,385   | 887     | 725     | 202    | 1,128   | 1,370   | 598     | 250     | 886      | 403     | 14,104    |
| 56 | A 2312 Special Depart. Expense       | 125         | 17      | 21      | 30      | 8       | 6       | 2      | 10      | 12      | 5       | 2       | 8        | 4       | 125       |
| 57 | A 2327 Library Materials P.Process.  | 0           | 0       | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0       | 0       | 0        | 0       | 0         |
| 58 | A 2328 Library Materials             | 0           | 0       | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0       | 0       | 0        | 0       | 0         |
| 59 | A 2335 Travel Expense                | 4,203       | 576     | 696     | 1,009   | 264     | 216     | 60     | 336     | 408     | 178     | 74      | 264      | 120     | 4,203     |
| 60 | A 2336 Travel Out-Of-State           | 15,104      | 2,071   | 2,503   | 3,625   | 950     | 776     | 216    | 1,208   | 1,467   | 640     | 267     | 949      | 432     | 15,104    |
| 61 | A 2337 Refreshments                  | 21          | 3       | 3       | 5       | 1       | 1       | 0      | 2       | 2       | 1       | 0       | 1        | 1       | 21        |
| 62 | A 2338 Employee Recognition          | 0           | 0       | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0       | 0       | 0        | 0       | 0         |
| 63 | A 2339 Management Business Exper     | 1,310       | 180     | 217     | 314     | 82      | 67      | 19     | 105     | 127     | 56      | 23      | 82       | 37      | 1,310     |
| 64 | A 2345 Moving/Freight                | 0           | 0       | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0       | 0       | 0        | 0       | 0         |
| 65 | A 2350 County Garage Services        | 0           | 0       | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0       | 0       | 0        | 0       | 0         |
| 66 | A 2354 Car Allowance                 | 6,550       | 898     | 1,085   | 1,572   | 412     | 337     | 94     | 524     | 636     | 278     | 116     | 411      | 187     | 6,550     |
| 67 | A 2355 Personal Mileage              | 552         | 76      | 91      | 132     | 35      | 28      | 8      | 44      | 54      | 23      | 10      | 35       | 16      | 552       |
| 68 | A 2360 Utilities                     | 19,366      | 2,655   | 3,209   | 4,648   | 1,218   | 995     | 277    | 1,549   | 1,880   | 821     | 343     | 1,216    | 554     | 19,366    |
| 69 | A 2361 Water                         | 1,286       | 176     | 213     | 309     | 81      | 66      | 18     | 103     | 125     | 55      | 23      | 81       | 37      | 1,286     |
| 70 | A Subtotal 2000's                    | 929,342     | 127,413 | 153,992 | 223,042 | 58,456  | 47,768  | 13,290 | 74,347  | 90,239  | 39,404  | 16,449  | 58,363   | 26,579  | 929,342   |
| 71 |                                      |             |         |         |         |         |         |        |         |         |         |         |          |         |           |
| 72 | A 3020 Refund of Prior Year Charges  | 38,571      | 5,288   | 6,391   | 9,257   | 2,426   | 1,983   | 552    | 3,086   | 3,745   | 1,635   | 683     | 2,422    | 1,103   | 38,571    |
| 73 | A 3694 Interfund Svcs - Professional | 58,918      | 8,078   | 9,763   | 14,140  | 3,706   | 3,028   | 843    | 4,713   | 5,721   | 2,498   | 1,043   | 3,700    | 1,695   | 58,918    |
| 74 | A 3695 Interfund Svces - MNT Materi  | 449         | 62      | 74      | 108     | 28      | 23      | 6      | 36      | 44      | 19      | 8       | 28       | 13      | 449       |
| 75 | A 3696 Interfund Svces - Small Proje | 142         | 19      | 24      | 34      | 9       | 7       | 2      | 11      | 14      | 6       | 3       | 9        | 4       | 142       |
| 76 | A 3697 Interfund Svces - Postage     | 0           | 0       | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0       | 0       | 0        | 0       | 0         |
| 77 | A 3698 Interfund Svces - MNT labor   | 404         | 55      | 67      | 97      | 25      | 21      | 6      | 32      | 39      | 17      | 7       | 25       | 12      | 404       |
| 78 | C 3710 County Admin. Overhead        | 963,187     | 132,149 | 171,158 | 249,562 | 57,117  | 43,729  | 0      | 60,584  | 79,174  | 23,116  | 67,038  | 62,029   | 17,530  | 963,187   |
| 79 | A 3712 CAC Building Charges          | 29          | 4       | 5       | 7       | 2       | 1       | 0      | 2       | 3       | 1       | 1       | 2        | 1       | 29        |
| 80 | A Subtotal 3000's                    | 1,061,700   | 145,655 | 187,482 | 273,205 | 63,313  | 48,792  | 1,409  | 68,466  | 88,740  | 27,293  | 68,781  | 68,216   | 20,347  | 1,061,700 |
| 81 |                                      |             |         |         |         |         |         |        |         |         |         |         |          |         |           |
| 82 | A 4201 Buildings and Improvements    | 0           | 0       | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0       | 0       | 0        | 0       | 0         |
| 83 | A 4202 Construction in Progress      | 0           | 0       | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0       | 0       | 0        | 0       | 0         |
| 84 | A 4303 Equipment                     | 0           | 0       | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0       | 0       | 0        | 0       | 0         |
| 85 | A 4304 Computer Equipment            | 0           | 0       | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0       | 0       | 0        | 0       | 0         |
| 86 | A Subtotal 4000's                    | 0           | 0       | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0       | 0       | 0        | 0       | 0         |
| 87 |                                      |             |         |         |         |         |         |        |         |         |         |         |          |         |           |
| 88 | A 5010 Operating Transfers out       | 0           | 0       | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0       | 0       | 0        | 0       | 0         |
| 89 | A 5040 Trans OUT - POB's             | 18,671      | 2,560   | 3,094   | 4,481   | 1,174   | 960     | 267    | 1,494   | 1,813   | 792     | 330     | 1,173    | 534     | 18,671    |
| 90 | A Subtotal 5000's                    | 18,671      | 2,560   | 3,094   | 4,481   | 1,174   | 960     | 267    | 1,494   | 1,813   | 792     | 330     | 1,173    | 534     | 18,671    |
| 91 |                                      |             |         |         |         |         |         |        |         |         |         |         |          |         |           |
| 92 | C 7010 Intra-Fund Transfer           | 0           | 0       | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0       | 0       | 0        | 0       | 0         |
| 93 | C 8101 Contingency                   | 0           | 0       | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0       | 0       | 0        | 0       | 0         |
| 94 | C 8301 Reserves                      | 0           | 0       | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0       | 0       | 0        | 0       | 0         |
| 95 | C 9304-8101 Contingency              | 0           | 0       | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0       | 0       | 0        | 0       | 0         |
| 96 | C Subtotal 7000-8000's               | 0           | 0       | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0       | 0       | 0        | 0       | 0         |
| 97 | Total - Expenses                     | 3,949,320   | 541,548 | 665,960 | 966,234 | 244,945 | 197,216 | 42,702 | 299,475 | 369,127 | 149,729 | 119,892 | 249,558  | 102,933 | 3,949,320 |

OVERHEAD FY2019/20 "IMBERS FOR FY2021/22

PROPO: BUDGET

| Q    | R                                 | S         | T       | U       | V       | W      | X      | Y      | Z       | AA     | AB        |
|------|-----------------------------------|-----------|---------|---------|---------|--------|--------|--------|---------|--------|-----------|
| CODE | ACCOUNT/DESCRIPTION               | 6316/CSS  | JFK     | FCC     | VAC     | SPR    | RIO    | SUI    | COR     | DIX    | Subtotal  |
| 1    |                                   |           |         |         |         |        |        |        |         |        |           |
| 2    | 1100 Salary/Regular               | 701,101   | 103,272 | 132,929 | 259,688 | 47,815 | 28,044 | 49,287 | 72,774  | 7,291  | 701,101   |
| 3    | 1121 Salary/Extra Help            | 19,560    | 2,881   | 3,709   | 7,245   | 1,334  | 782    | 1,375  | 2,030   | 203    | 19,560    |
| 4    | 1131 Salary/OT/Call back          | 1,487     | 219     | 282     | 551     | 101    | 59     | 105    | 154     | 15     | 1,487     |
| 5    | 1141 Salary/Premium Pay           | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0       | 0      | 0         |
| 6    | 1142 Salary/Wages Standby Pay     | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0       | 0      | 0         |
| 7    | 1210 Retirement                   | 157,031   | 23,131  | 29,773  | 58,164  | 10,710 | 6,281  | 11,039 | 16,300  | 1,633  | 157,031   |
| 8    | 1211 PARS Retirement              | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0       | 0      | 0         |
| 9    | 1212 Deferred Comp-County Match   | 655       | 96      | 124     | 243     | 45     | 26     | 46     | 68      | 7      | 655       |
| 10   | 1213 OPEB Costs                   | 13,806    | 2,034   | 2,618   | 5,114   | 942    | 552    | 971    | 1,433   | 144    | 13,806    |
| 11   | 1220 FICA                         | 54,588    | 8,041   | 10,350  | 20,219  | 3,723  | 2,184  | 3,838  | 5,666   | 568    | 54,588    |
| 12   | 1230 Health                       | 186,189   | 27,426  | 35,301  | 68,964  | 12,698 | 7,448  | 13,089 | 19,326  | 1,936  | 186,189   |
| 13   | 1231 Vision                       | 1,862     | 274     | 353     | 690     | 127    | 74     | 131    | 193     | 19     | 1,862     |
| 14   | 1240 Comp Insurance               | 8,517     | 1,255   | 1,615   | 3,155   | 581    | 341    | 599    | 884     | 89     | 8,517     |
| 15   | 1241 Long Term Disability Ins.    | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0       | 0      | 0         |
| 16   | 1250 Unemployment                 | 1,054     | 155     | 200     | 390     | 72     | 42     | 74     | 109     | 11     | 1,054     |
| 17   | 1260 Dental                       | 8,745     | 1,288   | 1,658   | 3,239   | 596    | 350    | 615    | 908     | 91     | 8,745     |
| 18   | 1270 Accrued Leave CTO            | 3,763     | 554     | 714     | 1,394   | 257    | 151    | 265    | 391     | 39     | 3,763     |
| 19   | 1290 Life Insurance               | 725       | 107     | 138     | 269     | 49     | 29     | 51     | 75      | 8      | 725       |
| 20   | Subtotal 1000's                   | 1,159,083 | 170,733 | 219,762 | 429,324 | 79,049 | 46,363 | 81,484 | 120,313 | 12,054 | 1,159,083 |
| 21   |                                   |           |         |         |         |        |        |        |         |        |           |
| 22   | 2020 Com/Radio Services           | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0       | 0      | 0         |
| 23   | 2021 Telephone/County             | 2,759     | 406     | 523     | 1,022   | 188    | 110    | 194    | 286     | 29     | 2,759     |
| 24   | 2022 Telephone/AMC's              | 231       | 34      | 44      | 86      | 16     | 9      | 16     | 24      | 2      | 231       |
| 25   | 2023 Voice Mail                   | 131       | 19      | 25      | 48      | 9      | 5      | 9      | 14      | 1      | 131       |
| 26   | 2025 Cellular Telephone Ser.      | 11,117    | 1,637   | 2,108   | 4,118   | 758    | 445    | 782    | 1,154   | 116    | 11,117    |
| 27   | 2028 Telephone/Non County         | 76,633    | 11,288  | 14,530  | 28,385  | 5,226  | 3,065  | 5,387  | 7,955   | 797    | 76,633    |
| 28   | 2035 Household Expenses           | 3,056     | 450     | 579     | 1,132   | 208    | 122    | 215    | 317     | 32     | 3,056     |
| 29   | 2050 Liability/Risk Management    | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0       | 0      | 0         |
| 30   | 2051 Liability Insurance          | 65,880    | 9,704   | 12,491  | 24,402  | 4,493  | 2,635  | 4,631  | 6,838   | 685    | 65,880    |
| 31   | 2120 Equipment Maintenance        | 8,496     | 1,252   | 1,611   | 3,147   | 579    | 340    | 597    | 882     | 88     | 8,496     |
| 32   | 2122 Fuels & Lubricants           | 7,789     | 1,147   | 1,477   | 2,885   | 531    | 312    | 548    | 808     | 81     | 7,789     |
| 33   | 2140 Maintenance/Buildings        | 9,533     | 1,404   | 1,807   | 3,531   | 650    | 381    | 670    | 990     | 99     | 9,533     |
| 34   | 2170 Memberships                  | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0       | 0      | 0         |
| 35   | 2178 Cash/Inventory Shortage      | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0       | 0      | 0         |
| 36   | 2200 Office Expense               | 11,583    | 1,706   | 2,196   | 4,290   | 790    | 463    | 814    | 1,202   | 120    | 11,583    |
| 37   | 2201 Office Equip (un \$1500)     | 1,791     | 264     | 340     | 663     | 122    | 72     | 126    | 186     | 19     | 1,791     |
| 38   | 2202 Office Equip (1500-4999)     | 119,347   | 17,580  | 22,628  | 44,206  | 8,139  | 4,774  | 8,390  | 12,388  | 1,241  | 119,347   |
| 39   | 2203 Comput. Com. (un 1500)       | 66,952    | 9,862   | 12,694  | 24,799  | 4,566  | 2,678  | 4,707  | 6,950   | 696    | 66,952    |
| 40   | 2204 Computer Related Items < \$5 | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0       | 0      | 0         |
| 41   | 2205 Postage                      | (70)      | (10)    | (13)    | (26)    | (5)    | (3)    | (5)    | (7)     | (1)    | (70)      |
| 42   | 2210 Central Duplicating          | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0       | 0      | 0         |
| 43   | 2215 Managed Print Cost Per Copy  | 20        | 3       | 4       | 7       | 1      | 1      | 1      | 2       | 0      | 20        |
| 44   | 2216 Maintenance/Service Contract | 19,812    | 2,918   | 3,756   | 7,338   | 1,351  | 792    | 1,393  | 2,056   | 206    | 19,812    |
| 45   | 2236 Consulting Services          | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0       | 0      | 0         |
| 46   | 2250 Other Professional Svs.      | 45,075    | 6,640   | 8,546   | 16,696  | 3,074  | 1,803  | 3,169  | 4,679   | 469    | 45,075    |
| 47   | 2260 Data Processing Services     | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0       | 0      | 0         |
| 48   | 2261 Software Lic/Maint Agrmts    | 100,052   | 14,738  | 18,970  | 37,059  | 6,824  | 4,002  | 7,034  | 10,385  | 1,041  | 100,052   |
| 49   | 2266 Central Data Processing Svce | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0       | 0      | 0         |
| 50   | 2270 Software                     | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0       | 0      | 0         |
| 51   | 2271 Software Rental/Subscription | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0       | 0      | 0         |
| 52   | 2280 Publications/Legal Notes     | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0       | 0      | 0         |

OVERHEAD FY2019/20 \*\*\* NUMBERS FOR FY2021/22

PROPO: BUDGET

| 1    | Q                                     | R         | S       | T       | U       | V       | W      | X       | Y       | Z      | AA        | AB |
|------|---------------------------------------|-----------|---------|---------|---------|---------|--------|---------|---------|--------|-----------|----|
| CODE | ACCOUNT/DESCRIPTION                   | 6316/CSS  | JFK     | FCC     | VAC     | SPR     | RIO    | SUI     | COR     | DIX    | Subtotal  |    |
| 53   | B 2281 Advertising Marketing          | 0         | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0      | 0         |    |
| 54   | B 2285 Rent/Lease - Equipment         | 2,219     | 327     | 421     | 822     | 151     | 89     | 156     | 230     | 23     | 2,219     |    |
| 55   | B 2310 Education/Training             | 0         | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0      | 0         |    |
| 56   | B 2312 Special Depart. Expense        | 29,719    | 4,378   | 5,635   | 11,008  | 2,027   | 1,189  | 2,089   | 3,085   | 309    | 29,719    |    |
| 57   | B 2327 Library Materials Process.     | 87,584    | 12,901  | 16,606  | 32,441  | 5,973   | 3,503  | 6,157   | 9,091   | 911    | 87,584    |    |
| 58   | B 2328 Library Materials              | 0         | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0      | 0         |    |
| 59   | B 2335 Travel Expense                 | 0         | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0      | 0         |    |
| 60   | B 2336 Travel Out-Of-State            | 0         | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0      | 0         |    |
| 61   | B 2337 Refreshments                   | 0         | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0      | 0         |    |
| 62   | B 2338 Employee Recognition           | 0         | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0      | 0         |    |
| 63   | B 2339 Management Business Exper      | 0         | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0      | 0         |    |
| 64   | B 2345 Moving/Freight                 | 0         | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0      | 0         |    |
| 65   | B 2350 County Garage Services         | 21,488    | 3,165   | 4,074   | 7,959   | 1,465   | 860    | 1,511   | 2,230   | 223    | 21,488    |    |
| 66   | B 2354 Car Allowance                  | 0         | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0      | 0         |    |
| 67   | B 2355 Personal Mileage               | 191       | 28      | 36      | 71      | 13      | 8      | 13      | 20      | 2      | 191       |    |
| 68   | B 2360 Utilities                      | 1,834     | 270     | 348     | 679     | 125     | 73     | 129     | 190     | 19     | 1,834     |    |
| 69   | B 2361 Water                          | 3,057     | 450     | 580     | 1,132   | 209     | 122    | 215     | 317     | 32     | 3,057     |    |
| 70   | B Subtotal 2000's                     | 696,279   | 102,562 | 132,014 | 257,902 | 47,486  | 27,851 | 48,948  | 72,274  | 7,241  | 696,279   |    |
| 71   |                                       |           |         |         |         |         |        |         |         |        |           |    |
| 72   | B 3020 Refund of Prior Year Charges   | 0         | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0      | 0         |    |
| 73   | B 3694 Interfund Svs. Professional    | 62,246    | 9,169   | 11,802  | 23,056  | 4,245   | 2,490  | 4,376   | 6,461   | 647    | 62,246    |    |
| 74   | B 3695 Interfund Svces - MNT Materi   | 0         | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0      | 0         |    |
| 75   | B 3696 Interfund Svces - Small Projec | 628       | 92      | 119     | 232     | 43      | 25     | 44      | 65      | 7      | 628       |    |
| 76   | B 3697 Interfund Svces - Postage      | 0         | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0      | 0         |    |
| 77   | B 3698 Interfund Svces - MINT labor   | 0         | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0      | 0         |    |
| 78   | C 3710 County Admin. Overhead         | 0         | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0      | 0         |    |
| 79   | B 3712 CAC Building Charges           | 0         | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0      | 0         |    |
| 80   | B Subtotal 3000's                     | 62,873    | 9,261   | 11,921  | 23,288  | 4,288   | 2,515  | 4,420   | 6,526   | 654    | 62,873    |    |
| 81   |                                       |           |         |         |         |         |        |         |         |        |           |    |
| 82   | B 4201 Buildings and Improvements     | 0         | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0      | 0         |    |
| 83   | B 4202 Construction in Progress       | 0         | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0      | 0         |    |
| 84   | B 4303 Equipment                      | 16,482    | 2,428   | 3,125   | 6,105   | 1,124   | 659    | 1,159   | 1,711   | 171    | 16,482    |    |
| 85   | B 4304 Computer Equipment             | 14,257    | 2,100   | 2,703   | 5,281   | 972     | 570    | 1,002   | 1,480   | 148    | 14,257    |    |
| 86   | B Subtotal 4000's                     | 30,739    | 4,528   | 5,828   | 11,386  | 2,096   | 1,230  | 2,161   | 3,191   | 320    | 30,739    |    |
| 87   |                                       |           |         |         |         |         |        |         |         |        |           |    |
| 88   | B 5010 Operating Transfers out        | 0         | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0      | 0         |    |
| 89   | B 5040 Trans OUT - POB's              | 10,530    | 1,551   | 1,996   | 3,900   | 718     | 421    | 740     | 1,093   | 110    | 10,530    |    |
| 90   | B Subtotal 5000's                     | 10,530    | 1,551   | 1,996   | 3,900   | 718     | 421    | 740     | 1,093   | 110    | 10,530    |    |
| 91   |                                       |           |         |         |         |         |        |         |         |        |           |    |
| 92   | C 7010 Intra-Fund Transfer            | 0         | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0      | 0         |    |
| 93   | 8101 Contingency                      | 0         | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0      | 0         |    |
| 94   | C 8301 Reserves                       | 0         | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0      | 0         |    |
| 95   | C 9304-8101 Contingency               | 0         | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0      | 0         |    |
| 96   | B Subtotal 7000-8000's                | 0         | 0       | 0       | 0       | 0       | 0      | 0       | 0       | 0      | 0         |    |
| 97   | Total - Expenses                      | 1,959,504 | 288,635 | 371,522 | 725,800 | 133,638 | 78,380 | 137,753 | 203,396 | 20,379 | 1,959,504 |    |

OVERHEAD FY2019/20 MONTHS FOR FY2021/22

PROPOSAL BUDGET

| AC   | AD                                  | AE        | AF     | AG      | AH      | AI     | AJ     | AK     | AL     | AM    | AN       |
|------|-------------------------------------|-----------|--------|---------|---------|--------|--------|--------|--------|-------|----------|
| CODE | ACCOUNT/DESCRIPTION                 | 6306/AUTO | JFK    | FCC     | VAC     | SPR    | RIO    | SUI    | COR    | DIX   | Subtotal |
| 1    |                                     |           |        |         |         |        |        |        |        |       |          |
| 2    | B 1100 Salary/Regular               | 353,832   | 52,119 | 67,086  | 131,059 | 24,131 | 14,153 | 24,874 | 36,728 | 3,680 | 353,832  |
| 3    | B 1121 Salary/Extra Help            | 0         | 0      | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 4    | B 1131 Salary/OT/Call back          | 293       | 43     | 56      | 109     | 20     | 12     | 21     | 30     | 3     | 293      |
| 5    | B 1141 Salary/Premium Pay           | 0         | 0      | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 6    | B 1142 Salary/Wages Standby Pay     | 931       | 137    | 176     | 345     | 63     | 37     | 65     | 97     | 10    | 931      |
| 7    | B 1210 Retirement                   | 81,078    | 11,943 | 15,372  | 30,031  | 5,529  | 3,243  | 5,700  | 8,416  | 843   | 81,078   |
| 8    | B 1211 PARS Retirement              | 0         | 0      | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 9    | B 1212 Deferred Comp-County Match   | 376       | 55     | 71      | 139     | 26     | 15     | 26     | 39     | 4     | 376      |
| 10   | B 1213 OPEB Costs                   | 7,013     | 1,033  | 1,330   | 2,598   | 478    | 281    | 493    | 728    | 73    | 7,013    |
| 11   | B 1220 FICA                         | 28,022    | 4,128  | 5,313   | 10,379  | 1,911  | 1,121  | 1,970  | 2,909  | 291   | 28,022   |
| 12   | B 1230 Health                       | 32,835    | 4,837  | 6,226   | 12,162  | 2,239  | 1,313  | 2,308  | 3,408  | 341   | 32,835   |
| 13   | B 1231 Vision                       | 566       | 83     | 107     | 209     | 39     | 23     | 40     | 59     | 6     | 566      |
| 14   | B 1240 Comp Insurance               | 4,860     | 716    | 921     | 1,800   | 331    | 194    | 342    | 504    | 51    | 4,860    |
| 15   | B 1241 Long Term Disability Ins.    | 302       | 45     | 57      | 112     | 21     | 12     | 21     | 31     | 3     | 302      |
| 16   | B 1250 Unemployment                 | 519       | 76     | 98      | 192     | 35     | 21     | 36     | 54     | 5     | 519      |
| 17   | B 1260 Dental                       | 3,090     | 455    | 586     | 1,144   | 211    | 124    | 217    | 321    | 32    | 3,090    |
| 18   | B 1270 Accrued Leave CTO            | 61,079    | 8,997  | 11,581  | 22,624  | 4,166  | 2,443  | 4,294  | 6,340  | 635   | 61,079   |
| 19   | B 1290 Life Insurance               | 391       | 58     | 74      | 145     | 27     | 16     | 27     | 41     | 4     | 391      |
| 20   | Subtotal 1000's                     | 575,185   | 84,725 | 109,055 | 213,048 | 39,228 | 23,007 | 40,435 | 59,704 | 5,982 | 575,185  |
| 21   |                                     |           |        |         |         |        |        |        |        |       |          |
| 22   | B 2020 Com/Radio Services           | 0         | 0      | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 23   | B 2021 Telephone/County             | 3,634     | 535    | 689     | 1,346   | 248    | 145    | 255    | 377    | 38    | 3,634    |
| 24   | B 2022 Telephone/AMC's              | 218       | 32     | 41      | 81      | 15     | 9      | 15     | 23     | 2     | 218      |
| 25   | B 2023 Voice Mail                   | 70        | 10     | 13      | 26      | 5      | 3      | 5      | 7      | 1     | 70       |
| 26   | B 2025 Cellular Telephone Ser.      | 0         | 0      | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 27   | B 2028 Telephone/Non County         | 4,546     | 670    | 862     | 1,684   | 310    | 182    | 320    | 472    | 47    | 4,546    |
| 28   | B 2035 Household Expenses           | 107       | 16     | 20      | 40      | 7      | 4      | 8      | 11     | 1     | 107      |
| 29   | B 2050 Liability/Risk Management    | 0         | 0      | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 30   | B 2051 Liability Insurance          | 16,912    | 2,491  | 3,207   | 6,264   | 1,153  | 676    | 1,189  | 1,755  | 176   | 16,912   |
| 31   | B 2120 Equipment Maintenance        | 7,762     | 1,143  | 1,472   | 2,875   | 529    | 310    | 546    | 806    | 81    | 7,762    |
| 32   | B 2122 Fuels & Lubricants           | 0         | 0      | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 33   | B 2140 Maintenance/Buildings        | 1,679     | 247    | 318     | 622     | 115    | 67     | 118    | 174    | 17    | 1,679    |
| 34   | B 2170 Memberships                  | 0         | 0      | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 35   | B 2178 Cash/Inventory Shortage      | 0         | 0      | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 36   | B 2200 Office Expense               | 60        | 9      | 11      | 22      | 4      | 2      | 4      | 6      | 1     | 60       |
| 37   | B 2201 Office Equip (un \$1500)     | 0         | 0      | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 38   | B 2202 Office Equip (1500-4999)     | 0         | 0      | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 39   | B 2203 Comput. Com. (un 1500)       | 35        | 5      | 7       | 13      | 2      | 1      | 2      | 4      | 0     | 35       |
| 40   | B 2204 Computer Related Items < \$5 | 0         | 0      | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 41   | B 2205 Postage                      | 0         | 0      | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 42   | B 2210 Central Duplicating          | 851       | 125    | 161     | 315     | 58     | 34     | 60     | 88     | 9     | 851      |
| 43   | B 2215 Managed Print Cost Per Copy  | 10        | 1      | 2       | 4       | 1      | 0      | 1      | 1      | 0     | 10       |
| 44   | B 2216 Maintenance/Service Contract | 0         | 0      | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 45   | B 2236 Consulting Services          | 0         | 0      | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 46   | B 2250 Other Professional Svs.      | 39,187    | 5,772  | 7,430   | 14,515  | 2,673  | 1,567  | 2,755  | 4,068  | 408   | 39,187   |
| 47   | B 2260 Data Processing Services     | 0         | 0      | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 48   | B 2261 Software Lic/Maint Agrmts    | 134,194   | 19,767 | 25,443  | 49,706  | 9,152  | 5,368  | 9,434  | 13,929 | 1,396 | 134,194  |
| 49   | B 2266 Central Data Processing Svcd | 0         | 0      | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 50   | B 2270 Software                     | 125       | 18     | 24      | 46      | 9      | 5      | 9      | 13     | 1     | 125      |
| 51   | B 2271 Software Rental/Subscription | 0         | 0      | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 52   | B 2280 Publications/Legal Notes     | 0         | 0      | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |

OVERHEAD FY2019/20 "IMBERS FOR FY2021/22  
PROPO. BUDGET

| AC | AD                                  | AE        | AF      | AG      | AH      | AI     | AJ     | AK     | AL     | AM    | AN       |
|----|-------------------------------------|-----------|---------|---------|---------|--------|--------|--------|--------|-------|----------|
| 1  | ACCOUNT/DESCRIPTION                 | 6306/AUTO | JFK     | FCC     | VAC     | SPR    | RIO    | SUI    | COR    | DIX   | Subtotal |
| 53 | B 2281 Advertising Marketing        | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 54 | B 2285 Rent/Lease - Equipment       | 1,579     | 233     | 299     | 585     | 108    | 63     | 111    | 164    | 16    | 1,579    |
| 55 | B 2310 Education/Training           | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 56 | B 2312 Special Depart. Expense      | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 57 | B 2327 Library Materials Process.   | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 58 | B 2328 Library Materials            | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 59 | B 2335 Travel Expense               | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 60 | B 2336 Travel Out-Of-State          | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 61 | B 2337 Refreshments                 | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 62 | B 2338 Employee Recognition         | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 63 | B 2339 Management Business Exper    | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 64 | B 2345 Moving/Freight               | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 65 | B 2350 County Garage Services       | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 66 | B 2354 Car Allowance                | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 67 | B 2355 Personal Mileage             | 818       | 120     | 155     | 303     | 56     | 33     | 58     | 85     | 9     | 818      |
| 68 | B 2360 Utilities                    | 3,444     | 507     | 653     | 1,276   | 235    | 138    | 242    | 358    | 36    | 3,444    |
| 69 | B 2361 Water                        | 229       | 34      | 43      | 85      | 16     | 9      | 16     | 24     | 2     | 229      |
| 70 | Subtotal 2000's                     | 215,459   | 31,737  | 40,851  | 79,806  | 14,694 | 8,618  | 15,147 | 22,365 | 2,241 | 215,459  |
| 71 | B 3020 Refund of Prior Year Charges | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 73 | B 3694 Interfund Svcs. Professional | 3,933     | 579     | 746     | 1,457   | 268    | 157    | 276    | 408    | 41    | 3,933    |
| 74 | B 3695 Interfund Svcs - MNT Materi  | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 75 | B 3696 Interfund Svcs - Small Proje | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 76 | B 3697 Interfund Svcs - Postage     | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 77 | B 3698 Interfund Svcs - MNT labor   | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 78 | C 3710 County Admin. Overhead       | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 79 | B 3712 CAC Building Charges         | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 80 | Subtotal 3000's                     | 3,933     | 579     | 746     | 1,457   | 268    | 157    | 276    | 408    | 41    | 3,933    |
| 81 |                                     |           |         |         |         |        |        |        |        |       |          |
| 82 | B 4201 Buildings and Improvements   | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 83 | B 4202 Construction in Progress     | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 84 | B 4303 Equipment                    | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 85 | B 4304 Computer Equipment           | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 86 | Subtotal 4000's                     | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 87 |                                     |           |         |         |         |        |        |        |        |       |          |
| 88 | B 5010 Operating Transfers out      | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 89 | B 5040 Trans OUT - POB's            | 5,348     | 788     | 1,014   | 1,981   | 365    | 214    | 376    | 555    | 56    | 5,348    |
| 90 | Subtotal 5000's                     | 5,348     | 788     | 1,014   | 1,981   | 365    | 214    | 376    | 555    | 56    | 5,348    |
| 91 |                                     |           |         |         |         |        |        |        |        |       |          |
| 92 | C 7010 Intra-Fund Transfer          | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 93 | B 8101 Contingency                  | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 94 | C 8301 Reserves                     | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 95 | C 9304-8101 Contingency             | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 96 | Subtotal 7000-8000's                | 0         | 0       | 0       | 0       | 0      | 0      | 0      | 0      | 0     | 0        |
| 97 | Total - Expenses                    | 799,925   | 117,829 | 151,666 | 296,292 | 54,555 | 31,997 | 56,235 | 83,032 | 8,319 | 799,925  |

OVERHEAD FY2019/20 'MBERS FOR FY2021/22  
 PROPO. BUDGET

| AO   | AP                                  | AQ       | AR     | AS     | AT     | AU     | AV    | AW     | AX     | AY    | AZ       |
|------|-------------------------------------|----------|--------|--------|--------|--------|-------|--------|--------|-------|----------|
| CODE | ACCOUNT/DESCRIPTION                 | 6342/TAC | JFK    | FCC    | VAC    | SPR    | RIO   | SUI    | COR    | DIX   | Subtotal |
| 1    |                                     |          |        |        |        |        |       |        |        |       |          |
| 2    | B 1100 Salary/Regular               | 117,986  | 17,379 | 22,370 | 43,702 | 8,047  | 4,719 | 8,294  | 12,247 | 1,227 | 117,986  |
| 3    | B 1121 Salary/Extra Help            | 0        | 0      | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 4    | B 1131 Salary/OT/Call back          | 643      | 95     | 122    | 238    | 44     | 26    | 45     | 67     | 7     | 643      |
| 5    | B 1141 Salary/Premium Pay           | 572      | 84     | 108    | 212    | 39     | 23    | 40     | 59     | 6     | 572      |
| 6    | B 1142 Salary/Wages Standby Pay     | 0        | 0      | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 7    | B 1210 Retirement                   | 29,251   | 4,309  | 5,546  | 10,834 | 1,995  | 1,170 | 2,056  | 3,036  | 304   | 29,251   |
| 8    | B 1211 PARS Retirement              | 0        | 0      | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 9    | B 1212 Deferred Comp-County Match   | 251      | 37     | 48     | 93     | 17     | 10    | 18     | 26     | 3     | 251      |
| 10   | B 1213 OPEB Costs                   | 2,326    | 343    | 441    | 862    | 159    | 93    | 164    | 241    | 24    | 2,326    |
| 11   | B 1220 FICA                         | 9,390    | 1,383  | 1,780  | 3,478  | 640    | 376   | 660    | 975    | 98    | 9,390    |
| 12   | B 1230 Health                       | 33,406   | 4,921  | 6,334  | 12,373 | 2,278  | 1,336 | 2,348  | 3,467  | 347   | 33,406   |
| 13   | B 1231 Vision                       | 384      | 57     | 73     | 142    | 26     | 15    | 27     | 40     | 4     | 384      |
| 14   | B 1240 Comp Insurance               | 1,846    | 272    | 350    | 684    | 126    | 74    | 130    | 192    | 19    | 1,846    |
| 15   | B 1241 Long Term Disability Ins.    | 0        | 0      | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 16   | B 1250 Unemployment                 | 208      | 31     | 39     | 77     | 14     | 8     | 15     | 22     | 2     | 208      |
| 17   | B 1260 Dental                       | 1,503    | 221    | 285    | 557    | 102    | 60    | 106    | 156    | 16    | 1,503    |
| 18   | B 1270 Accrued Leave CTO            | 0        | 0      | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 19   | B 1290 Life Insurance               | 131      | 19     | 25     | 49     | 9      | 5     | 9      | 14     | 1     | 131      |
| 20   | Subtotal 1000's                     | 197,896  | 29,150 | 37,521 | 73,301 | 13,497 | 7,916 | 13,912 | 20,542 | 2,058 | 197,897  |
| 21   |                                     |          |        |        |        |        |       |        |        |       |          |
| 22   | B 2020 Com/Radio Services           | 0        | 0      | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 23   | B 2021 Telephone/County             | 2,045    | 301    | 388    | 758    | 139    | 82    | 144    | 212    | 21    | 2,045    |
| 24   | B 2022 Telephone/AMC's              | 154      | 23     | 29     | 57     | 11     | 6     | 11     | 16     | 2     | 154      |
| 25   | B 2023 Voice Mail                   | 0        | 0      | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 26   | B 2025 Cellular Telephone Ser.      | 0        | 0      | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 27   | B 2028 Telephone/Non County         | 0        | 0      | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 28   | B 2035 Household Expenses           | 75       | 11     | 14     | 28     | 5      | 3     | 5      | 8      | 1     | 75       |
| 29   | B 2050 Liability/Risk Management    | 266      | 39     | 50     | 99     | 18     | 11    | 19     | 28     | 3     | 266      |
| 30   | B 2051 Liability Insurance          | 0        | 0      | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 31   | B 2120 Equipment Maintenance        | 0        | 0      | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 32   | B 2122 Fuels & Lubricants           | 0        | 0      | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 33   | B 2140 Maintenance/Buildings        | 1,180    | 174    | 224    | 437    | 81     | 47    | 83     | 123    | 12    | 1,180    |
| 34   | B 2170 Memberships                  | 0        | 0      | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 35   | B 2178 Cash/Inventory Shortage      | 0        | 0      | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 36   | B 2200 Office Expense               | 11       | 2      | 2      | 4      | 1      | 0     | 1      | 1      | 0     | 11       |
| 37   | B 2201 Office Equip (un \$1500)     | 0        | 0      | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 38   | B 2202 Office Equip (1500-4999)     | 0        | 0      | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 39   | B 2203 Comput. Com. (un 1500)       | 0        | 0      | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 40   | B 2204 Computer Related Items < \$5 | 0        | 0      | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 41   | B 2205 Postage                      | 0        | 0      | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 42   | B 2210 Central Duplicating          | 0        | 0      | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 43   | B 2215 Managed Print Cost Per Copy  | 0        | 0      | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 44   | B 2216 Maintenance/Service Contract | 0        | 0      | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 45   | B 2236 Consulting Services          | 0        | 0      | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 46   | B 2250 Other Professional Svcs.     | 184      | 27     | 35     | 68     | 13     | 7     | 13     | 19     | 2     | 184      |
| 47   | B 2260 Data Processing Services     | 0        | 0      | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 48   | B 2261 Software Lic/Maint Agrmts    | 0        | 0      | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 49   | B 2266 Central Data Processing Svcs | 0        | 0      | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 50   | B 2270 Software                     | 0        | 0      | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 51   | B 2271 Software Rental/Subscription | 0        | 0      | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 52   | B 2280 Publications/Legal Notes     | 0        | 0      | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| OT   |                                     |          |        |        |        |        |       |        |        |       |          |

OVERHEAD FY2019/20 NUMBERS FOR FY2021/22

PROPO BUDGET

| AO | AP   | AQ                                 | AR      | AS     | AT     | AU     | AV    | AW     | AX     | AY    | AZ       |
|----|------|------------------------------------|---------|--------|--------|--------|-------|--------|--------|-------|----------|
| 1  | CODE | ACCOUNT/DESCRIPTION                | JFK     | FCC    | VAC    | SPR    | RIO   | SUI    | COR    | DIX   | Subtotal |
|    |      | 6342/TAC                           |         |        |        |        |       |        |        |       |          |
| 53 | B    | 2281 Advertising Marketing         | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 54 | B    | 2285 Rent/Lease - Equipment        | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 55 | B    | 2310 Education/Training            | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 56 | B    | 2312 Special Depart. Expense       | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 57 | B    | 2327 Library Materials P Process.  | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 58 | B    | 2328 Library Materials             | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 59 | B    | 2335 Travel Expense                | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 60 | B    | 2336 Travel Out-Of-State           | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 61 | B    | 2337 Refreshments                  | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 62 | B    | 2338 Employee Recognition          | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 63 | B    | 2339 Management Business Exper     | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 64 | B    | 2345 Moving/Freight                | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 65 | B    | 2350 County Garage Services        | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 66 | B    | 2354 Car Allowance                 | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 67 | B    | 2355 Personal Mileage              | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 68 | B    | 2360 Utilities                     | 2,421   | 459    | 897    | 165    | 97    | 170    | 251    | 25    | 2,421    |
| 69 | B    | 2361 Water                         | 161     | 30     | 60     | 11     | 6     | 11     | 17     | 2     | 161      |
| 70 |      | Subtotal 2000's                    | 6,498   | 1,232  | 2,407  | 443    | 260   | 457    | 675    | 68    | 6,498    |
| 71 |      |                                    |         |        |        |        |       |        |        |       |          |
| 72 | B    | 3020 Refund of Prior Year Charges  | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 73 | B    | 3694 Interfund Svcs - Professional | 2,764   | 524    | 1,024  | 189    | 111   | 194    | 287    | 29    | 2,764    |
| 74 | B    | 3695 Interfund Svces - MNT Materi  | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 75 | B    | 3696 Interfund Svces - Small Proje | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 76 | B    | 3697 Interfund Svces - Postage     | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 77 | B    | 3698 Interfund Svces - MNT labor   | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 78 | C    | 3710 County Admin. Overhead        | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 79 | B    | 3712 CAC Building Charges          | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 80 |      | Subtotal 3000's                    | 2,764   | 524    | 1,024  | 189    | 111   | 194    | 287    | 29    | 2,764    |
| 81 |      |                                    |         |        |        |        |       |        |        |       |          |
| 82 | B    | 4201 Buildings and Improvements    | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 83 | B    | 4202 Construction in Progress      | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 84 | B    | 4303 Equipment                     | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 85 | B    | 4304 Computer Equipment            | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 86 |      | Subtotal 4000's                    | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 87 |      |                                    |         |        |        |        |       |        |        |       |          |
| 88 | B    | 5010 Operating Transfers out       | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 89 | B    | 5040 Trans OUT - POB's             | 1,774   | 336    | 657    | 121    | 71    | 125    | 184    | 18    | 1,774    |
| 90 |      | Subtotal 5000's                    | 1,774   | 336    | 657    | 121    | 71    | 125    | 184    | 18    | 1,774    |
| 91 |      |                                    |         |        |        |        |       |        |        |       |          |
| 92 | C    | 7010 Intra-Fund Transfer           | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 93 |      | 8101 Contingency                   | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 94 | C    | 8301 Reserves                      | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 95 | C    | 9304-8101 Contingency              | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 96 |      | Subtotal 7000-8000's               | 0       | 0      | 0      | 0      | 0     | 0      | 0      | 0     | 0        |
| 97 |      | Total - Expenses                   | 208,933 | 39,614 | 77,389 | 14,249 | 8,357 | 14,688 | 21,687 | 2,173 | 208,933  |

COUNTY FREE LIBRARY - FUND 4  
 VACAVILLE TRA INFORMATION  
 FY 2020/21

| TRA          | R750307A<br>Adjusted ETR  | LESS<br>ERAF<br>0.172187 | ADJUSTED<br>EQUIVALENT TAX RATE<br>Net of ERAF | R720102A<br>FY 20-21 FINAL<br>ASSESSED VALUE | TAX<br>AMOUNT  |
|--------------|---|--------------------------|--|--|----------------|
| 6009         | 0.034508  | 0.005942                 | 0.028566                                       | -  | 0              |
| 6011         | 0.036009  | 0.006200                 | 0.029809                                       | -  | 0              |
| 6012         | 0.034596  | 0.005957                 | 0.028639                                       | -  | 0              |
| 6014         | 0.035595  | 0.006129                 | 0.029466                                       | -  | 0              |
| 6021         | 0.034987  | 0.006024                 | 0.028963                                       | 361,164                                      | 105            |
| 6023         | 0.035501  | 0.006113                 | 0.029388                                       | 185,484,101                                  | 54,510         |
| 6038         | 0.035501  | 0.006113                 | 0.029388                                       | 21,157,418                                   | 6,218          |
| 6039         | 0.035501  | 0.006113                 | 0.029388                                       | 139,619,186                                  | 41,031         |
| 6046         | 0.035501  | 0.006113                 | 0.029388                                       | -  | 0              |
| 6085         | 0.039700  | 0.006836                 | 0.032864                                       | 27,310,244                                   | 8,975          |
| 6086         | 0.040200  | 0.006922                 | 0.033278                                       | 14,762,891                                   | 4,913          |
| 6088         | TRA 6088 was cancelled in FY 2020/21 per BOE Order 2019-007 (TRA 6088 C/N TRA 6229) |                          |  |  |                |
| 6093         | 0.035595  | 0.006129                 | 0.029466                                       | -  | 0              |
| 6094         | 0.036009  | 0.006200                 | 0.029809                                       | -  | 0              |
| 6095         | 0.035501  | 0.006113                 | 0.029388                                       | 108,291,887                                  | 31,825         |
| 6097         | 0.035501  | 0.006113                 | 0.029388                                       | 48,725,078                                   | 14,319         |
| 6098         | 0.036015  | 0.006201                 | 0.029814                                       | 42,059,208                                   | 12,540         |
| 6104         | 0.034508  | 0.005942                 | 0.028566                                       | -  | 0              |
| 6105         | 0.035912  | 0.006184                 | 0.029728                                       | 56,751,649                                   | 16,871         |
| 6107         | 0.034508  | 0.005942                 | 0.028566                                       | 290,826                                      | 83             |
| 6113         | 0.040200  | 0.006922                 | 0.033278                                       | 68,825,524                                   | 22,904         |
| 6120         | 0.034508  | 0.005942                 | 0.028566                                       | 310,369                                      | 89             |
| 6123         | 0.039700  | 0.006836                 | 0.032864                                       | 77,240,768                                   | 25,384         |
| 6124         | 0.039668  | 0.006830                 | 0.032838                                       | 1,836,171                                    | 603            |
| 6128         | 0.039700  | 0.006836                 | 0.032864                                       | 118,160,277                                  | 38,832         |
| 6129         | 0.040200  | 0.006922                 | 0.033278                                       | 6,526,330                                    | 2,172          |
| 6130         | 0.040200  | 0.006922                 | 0.033278                                       | 12,344,345                                   | 4,108          |
| 6133         | 0.034288  | 0.005904                 | 0.028384                                       | 895,489                                      | 254            |
| 6134         | 0.035675  | 0.006143                 | 0.029532                                       | -  | 0              |
| 6135         | 0.035269  | 0.006073                 | 0.029196                                       | 1,378,970                                    | 403            |
| 6136         | 0.035269  | 0.006073                 | 0.029196                                       | 2,606,499                                    | 761            |
| 6137         | 0.034288  | 0.005904                 | 0.028384                                       | 1,550,701                                    | 440            |
| 6138         | 0.034671  | 0.005970                 | 0.028701                                       | -  | 0              |
| 6152         | 0.034596  | 0.005957                 | 0.028639                                       | -  | 0              |
| 6153         | 0.034987  | 0.006024                 | 0.028963                                       | -  | 0              |
| 6154         | 0.039700  | 0.006836                 | 0.032864                                       | 8,271,643                                    | 2,718          |
| 6155         | 0.040200  | 0.006922                 | 0.033278                                       | 13,135,553                                   | 4,371          |
| 6163         | 0.035269  | 0.006073                 | 0.029196                                       | 781,510                                      | 228            |
| 6172         | 0.040200  | 0.006922                 | 0.033278                                       | 236,606,962                                  | 78,738         |
| 6174         | 0.034987  | 0.006024                 | 0.028963                                       | -  | 0              |
| 6182         | 0.039668  | 0.006830                 | 0.032838                                       | 235,024,652                                  | 77,177         |
| 6196         | 0.039668  | 0.006830                 | 0.032838                                       | 722,902                                      | 237            |
| 6199         | 0.034508  | 0.005942                 | 0.028566                                       | -  | 0              |
| 6205         | 0.039668  | 0.006830                 | 0.032838                                       | 146,193,062                                  | 48,007         |
| 6206         | 0.039668  | 0.006830                 | 0.032838                                       | 35,522,633                                   | 11,665         |
| 6207         | 0.039668  | 0.006830                 | 0.032838                                       | 3,998,601                                    | 1,313          |
| 6213         | 0.039668  | 0.006830                 | 0.032838                                       | 30,662,341                                   | 10,069         |
| 6214         | 0.039668  | 0.006830                 | 0.032838                                       | 126,109,663                                  | 41,412         |
| 6218         | 0.039668  | 0.006830                 | 0.032838                                       | 1,274,837                                    | 419            |
| 6219         | 0.040231  | 0.006927                 | 0.033304                                       | -  | 0              |
| 6220         | 0.040182  | 0.006919                 | 0.033263                                       | 40,215,348                                   | 13,377         |
| 6223         | 0.039668  | 0.006830                 | 0.032838                                       | -  | 0              |
| 6224         | 0.039668  | 0.006830                 | 0.032838                                       | -  | 0              |
| 6225         | 0.039668  | 0.006830                 | 0.032838                                       | -  | 0              |
| 6226         | 0.039668  | 0.006830                 | 0.032838                                       | -  | 0              |
| 6229         | 0.039669  | 0.006830                 | 0.032839                                       | 21,511,646                                   | 7,064          |
| <b>TOTAL</b> |   |                          |  | <b>1,836,521,448</b>                         | <b>584,135</b> |

2020-21 ERAF RATE FOR FUND 4 - COUNTY FREE LIBRARY:

|                         |   |            |          |
|-------------------------|---|------------|----------|
| 2020-21 ERAF ADJUSTMENT | = | 2,075,711  |          |
| 2020-21 AB 8 ALLOCATION |   | 12,054,956 | 0.172187 |



**VACAVILLE LIBRARY DISTRICT**

**RESOLUTION NO. 2, 2020-21**

**RESOLUTION FOR ADOPTING THE GANN LIMIT**

WHEREAS, in November 1979 the California electorate adopted Proposition 4, commonly called the Gann Amendment, which added Article XIII B to the California Constitution; and

WHEREAS, the provisions of that Article establish maximum appropriations limits, commonly called "Gann Limits," for public agencies including school districts; and

WHEREAS, the Vacaville Library District ("District") must establish a Gann Limit for the 2021-22 fiscal year in accordance with the provisions of Article XIII B and applicable statutory law; and

NOW, THEREFORE, BE IT RESOLVED, that the District does provide public notice that the calculations and documentation of the Gann Limit for the 2021-22 fiscal year are made in accordance with applicable constitutional and statutory law and that the Gann Limit is \$3,394,236.00, pursuant to Government Code Section 7902.1; and

BE IT FURTHER RESOLVED that the District does hereby declare that the appropriations in the Budget for the 2021-22 fiscal year do not exceed the limitations imposed by Proposition 4; and

BE IT FURTHER RESOLVED that the Superintendent provides copies of this Resolution along with appropriate attachments to interested citizens of this District; and

BE IT FURTHER RESOLVED, that the District reserves the right, power, and authority to use the percentage change in the local assessment roll method for calculating the appropriations limits for Fiscal Year 2021-22, if that method is more advantageous to the District, once that information becomes available, and authorizes the Solano County Auditor-Controller to implement the most advantageous method.

PASSED AND ADOPTED by the Vacaville Library District, Vacaville, Solano County, California, this 24<sup>th</sup> day of June 2021 by the following votes:

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

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

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

ABSTAIN: \_\_\_\_\_

CERTIFICATION

I, Michael Kitzes, President of the Vacaville Library District Board, do hereby certify that the foregoing is a true and correct copy of a Resolution adopted by the said Board at a regular meeting thereof at the time and by the vote above stated, which Resolution is on file in the administrative offices of said School District.

\_\_\_\_\_  
Michael Kitzes, President

OFFICE OF THE AUDITOR-CONTROLLER

PHYLLIS S. TAYNTON, CPA  
Auditor-Controller

JEHEILA O. TURGO  
Assistant Auditor-Controller



SOLANO  
COUNTY


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MEMORANDUM

DATE: May 12, 2021

TO: Independent Special Districts

FROM:   
Phyllis S. Taynton, CPA  
Auditor-Controller

SUBJECT: FY 2021-2022 GANN Appropriations Limit

The Auditor-Controller has calculated the District's GANN Limit for FY 2021-22 per our Memorandum of Understanding (MOU) agreement. Under Government Code Section 7910 and Article XIII B of the California Constitution, each year the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit for the following fiscal year at a regularly scheduled meeting or noticed special meeting. Fifteen days prior to such meeting, documentation used in the determination of the appropriations limit shall be available to the public.

In determining the appropriations limit, the District has the option to use either the growth of the California Per Capita Income or the growth in the non-residential assessed valuation due to new construction within the District. The Auditor-Controller calculated the District's appropriations limit for FY 2021-22 using the factor for the change in the California Per Capita Income, as the information to calculate the new non-residential construction factor is not available until after July 1, 2021.

Your board reserves the right to select the higher of the two factors when it becomes available and may delegate authority to the Auditor-Controller to implement the most advantageous method for the District, once the local assessment roll data becomes available. We recommend taking advantage of this option and include the following in your Board resolution:

"The \_\_\_\_\_(District) reserves the right, power, and authority to use the percentage change in the local assessment roll method for calculating the appropriations limits for Fiscal Year xxxx/xx, if the method is more advantageous to the District, once that information becomes available, and authorizes the Auditor-Controller to implement the most advantageous method."

Please provide a copy of the Board's resolution adopting the District's GANN Appropriation Limit.

If you have any questions, please call Debbie Peirce at (707) 784-2343.

Encl. 1

**APPROPRIATIONS LIMIT  
FISCAL YEAR 2021-22  
INDEPENDENT SPECIAL DISTRICTS**

| DISTRICT                     | 2020-21 LIMIT<br>APPROVED | 2021-22 LIMIT |
|------------------------------|---------------------------|---------------|
| CORDELIA FIRE DISTRICT       | 1,043,992                 | 1,106,572     |
| COLLINSVILLE LEVEE DISTRICT  | 104,093                   | 110,333       |
| RECLAMATION DISTRICT #2098   | 119,987                   | 127,179       |
| RIO VISTA-MONTEZUMA CEMETERY | 796,919                   | 844,689       |
| SILVEYVILLE CEMETERY         | 953,801                   | 1,010,975     |
| MONTEZUMA RYER FIRE DISTRICT | 1,345,407                 | 1,426,055     |
| SUISUN FIRE DISTRICT         | 1,058,675                 | 1,122,135     |
| VACAVILLE FIRE DISTRICT      | 1,908,273                 | 2,022,661     |
| VACAVILLE LIBRARY DISTRICT   | 3,202,281                 | 3,394,236     |

**ADJUSTMENT FACTORS FOR 2021 - 22**

|   |        |
|---|--------|
| CALIFORNIA CONSUMER PRICE INDEX (CPI):  | 1.0573 |
| POPULATION GROWTH (SOLANO COUNTY) (PG): | 1.0025 |
| COMBINED FACTOR (CPI x PG):             | 1.0599 |