

SOLANO COUNTY LIBRARY

TO: Dixon Public Library District Board of Trustees
FROM: Suzanne Olawski, Director of Library Services
SUBJECT: FY 2023/24 Revised Budget for the Dixon Library
DATE: September 14, 2023

Attached is the revised budget of \$5.976 million for the Dixon Library District for FY2023/24. This amount is approximately \$12.7 thousand more than the FY2022/23 proposed budget which your Board passed in June 2023. The increase occurred from various line-item changes in the budget which are delineated below.

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

Line 1210 Retirement (Unfunded Liability) has decreased by \$1,729.

Line 2055 Insurance (Property & Special Liability) has increased by \$3,612.

Line 2140 Building Maintenance shows an increase of \$8,500 for replacing patio concrete.

Line 2250 Charge for Service for Operating the Dixon Library shows an increase of \$4,743 due to an increase of 0.625 FTE librarian position to 1.0 FTE offset by credit for unexpended direct funds.

Line 8101 Contingency shows a decrease of \$2,383.

Line 9015 Library Sales Tax shows a decrease of \$36,239 in sales tax revenue based on year-to-date collections.

Line 9401 Interest earnings shows an increase of \$15,000.

Line 9806 Fund Balance Available shows a \$33,982 increase due to higher interest income and less expenditures than anticipated.

SOLANO COUNTY LIBRARY

FY2023/24 BUDGET
DIXON PUBLIC LIBRARY DISTRICT - FUND 426

ACCOUNT/DESCRIPTION	FY2022/23 ACTUALS	FY2023/24 PROPOSED	FY2023/24 REVISED
<u>EXPENSES</u>			
1110 Salary/Regular	\$0	\$0	\$0
1121 Salary/Extra Help	\$0	\$0	\$0
1131 Salary/OT/Call back	\$0	\$0	\$0
1210 Retirement (Unfunded Liability)	\$76,757	\$53,417	\$51,688
1220 FICA	\$0	\$0	\$0
1230 Health	\$0	\$0	\$0
1231 Vision	\$0	\$0	\$0
1240 Comp Insurance	\$0	\$0	\$0
1250 Unemployment	\$0	\$0	\$0
1260 Dental	(\$228)	\$0	\$0
1270 Accrued Leave CTO	\$0	\$0	\$0
1000 Total Salaries and Employee Benefits	\$76,529	\$53,417	\$51,688
2028 Telephone Services	\$0	\$0	\$0
2035 Household Expense	\$0	\$0	\$0
2050 Insurance-Risk Management	\$0	\$0	\$0
2051 Liability Insurance	\$0	\$0	\$0
2055 Insurance (Property & Special Liability)	\$30,169	\$36,203	\$39,815
2120 Maintenance Equipment	\$0	\$0	\$0
2140 Building Maintenance	\$8,080	\$55,000	\$63,500
2141 Materials and Supplies	\$0	\$0	\$0
2170 Memberships	\$0	\$0	\$0
2175 Miscellaneous Expense	\$0	\$0	\$0
2176 Fees and Permits	\$0	\$0	\$0
2178 Cash Shortage	\$0	\$0	\$0
2180 Books& Subscriptions	\$0	\$0	\$0
2200 Office Expense	\$0	\$0	\$0
2201 Equipment Under \$1,500	\$0	\$0	\$0
2203 Computer Components <\$1,500	\$0	\$1,500	\$1,500
2235 Accounting/Financial Services	\$17,696	\$14,600	\$14,600
2239 Legal Service	\$592	\$3,000	\$3,000
2245 Contracted Services	\$0	\$12,000	\$12,000
2250 Charge for Service (Operating Dixon Library)	\$1,457,352	\$1,517,956	\$1,522,699
2250 Property Tax Administration Fee	\$6,478	\$8,500	\$8,500
2250 Other Professional Services	\$4,200	\$20,000	\$20,000
2261 Software Maintenance & Support	\$0	\$0	\$0
2281 Advertising/Marketing	\$0	\$0	\$0
2285 Rents & Leases - Equipment	\$0	\$0	\$0
2310 Education & Training	\$0	\$0	\$0
2311 Tuition Reimbursement	\$0	\$0	\$0

ACCOUNT/DESCRIPTION	<u>FY2022/23</u> <u>ACTUALS</u>	<u>FY2023/24</u> <u>PROPOSED</u>	<u>FY2023/24</u> <u>REVISED</u>
<u>EXPENSES</u>			
2312 Special Departmental Expense	\$0	\$0	\$0
2335 Travel Expense	\$0	\$0	\$0
2337 Meals/Refreshments	\$0	\$0	\$0
2355 Personal Mileage	\$0	\$0	\$0
2360 Utilities	\$0	\$0	\$0
2361 Water	\$0	\$0	\$0
3020 Refund of Prior Year Charges	\$1,219	\$3,000	\$3,000
3242 Interest Exp On County Pool	\$0	\$0	\$0
4303 Equipment	\$0	\$157,135	\$157,135
4304 Computer Equipment	\$0	\$12,000	\$12,000
8101 Contingency	\$0	\$4,069,259	\$4,066,876
8301 Reserves	\$0	\$0	\$0
TOTAL EXPENSES	\$1,602,315	\$5,963,570	\$5,976,313
<u>REVENUES</u>			
9001 Property Taxes-Secured	\$498,941	\$494,874	\$494,874
9002 Property Taxes-Unsecured	\$21,867	\$22,055	\$22,055
9003 Property Taxes-Prior	\$679	\$0	\$0
9004 Property Taxes-Supplemental	\$11,502	\$7,752	\$7,752
9005 Property Taxes-Prior Supplemental	\$321	\$0	\$0
9015 Library Sales Tax	\$1,336,456	\$1,305,872	\$1,269,633
9018 Unitary	\$21,737	\$21,737	\$21,737
9019 ABX1 26 Residual Taxes	\$27,284	\$26,314	\$26,314
9020 ABX2 26 Pass Through	\$50,753	\$49,291	\$49,291
9021 LM1HF & Other Assets	\$0	\$0	\$0
9401 Interest	\$91,980	\$35,000	\$50,000
9504 Fish and Game	\$30	\$0	\$0
9505 State Highway Rentals	\$1	\$0	\$0
9507 Homeowner's Relief	\$3,399	\$3,338	\$3,338
9511 Other Governmental Agencies	\$40,000	\$40,000	\$40,000
9599 Fed Other	\$30	\$0	\$0
9603 Photo/Microfiche Copies	\$0	\$0	\$0
9605 Library Services	\$0	\$0	\$0
9702 Cash Overage	\$0	\$0	\$0
9703 Other Revenue	\$2,083	\$0	\$0
9704 Donations and Contributions	\$0	\$0	\$0
9707 Gain (Loss)-Sale of Fixed Asset	\$0	\$0	\$0
9708 Miscellaneous Sales-Other	\$0	\$0	\$0
9806 Fund Balance Available	\$0	\$3,957,337	\$3,991,319
TOTAL REVENUES	\$2,107,064	\$5,963,570	\$5,976,313

CHARGE FOR SERVICE
DIXON LIBRARY OPERATING COSTS

FY2022/23
ACTUALS

FY2023/24
PROPOSED

FY2023/24
REVISED

****EXPENSES**

Expenses in the Dixon Library Overhead for Fiscal Year	\$1,118,000	\$1,130,821	\$1,175,593
Administration	\$319,573	\$322,481	\$322,481
Technical Svs. Fees	\$118,691	\$133,973	\$133,973
Automation	\$45,257	\$46,491	\$46,491
Telephone Assistance Center	\$9,818	\$0	\$0
TOTAL EXPENSES	\$1,611,339	\$1,633,766	\$1,678,538

****CREDITS**

Revenue collected in the Dixon Library for Fiscal Year			
Library Fines/Fees	\$346	\$793	\$793
Building Use Fees	\$0	\$0	\$0
Photo/Microfiche Copies	\$239	\$1,970	\$1,970
Cash Overage	\$3	\$25	\$25
Other Revenue - Federal CARES Act revenue	\$8,742	\$0	\$0
Unexpended Direct Funds	\$144,656	\$113,022	\$153,051
TOTAL CREDITS	\$153,987	\$115,810	\$155,839
TOTAL CHARGE	\$1,457,352	\$1,517,956	\$1,522,699

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

SOLANO COUNTY LIBRARY

**DIXON PUBLIC LIBRARY
BUDGET**

<u>Account/Description</u>	<u>FY2022/23</u> ACTUALS	<u>FY2023/24</u> PROPOSED	<u>FY2023/24</u> REVISED
1110 Salary/Regular	446,339	514,084	558,856
1121 Salary/Extra Help	18,885	41,152	41,152
1131 Salary/OT/Call back	7,602	6,575	6,575
1210 Retirement	124,235	136,206	136,206
1212 Deferred Comp County Match	706	639	639
1213 OPEB costs	8,375	10,282	10,282
1220 FICA	35,990	42,979	42,979
1230 Health	91,655	108,791	108,791
1231 Vision	886	987	987
1240 Comp Insurance	7,339	8,534	8,534
1250 Unemployment	0	0	0
1260 Dental	4,844	5,545	5,545
1270 Accrued Leave CTO	618	1,000	1,000
1290 Life Insurance	345	453	453
Subtotal 1000's	747,819	877,227	921,999
2021 Telephone/County	249	0	0
2022 Telephone/AMC's	0	0	0
2023 Voice Mail	0	0	0
2028 Telephone/Non County	0	0	0
2035 Household Expenses	21,621	23,708	23,708
2051 Liability Insurance	8,664	12,504	12,504
2120 Equipment Maintenance	0	1,700	1,700
2140 Maintenance/Buildings	37,616	47,700	47,700
2170 Memberships	0	0	0
2175 Miscellaneous Expense	0	0	0
2178 Cash/Inventory Shortage	0	20	20
2200 Office Expense	3,501	3,000	3,000
2201 Office Equipment	5,902	800	800
2207 Ergonomic Under \$1500	0	0	0
2215 Managed Print Services	2,098	2,060	2,060
2250 Other Professional Svs.	5,092	15,800	15,800
2261 Software Licenses	4,760	8,550	8,550
2285 Rent/Lease - Equipment	1,720	1,765	1,765
2310 Education/Training	0	0	0
2312 Special Depart. Expense	0	100	100
2327 Library Materials Process.	0	0	0
2328 Library Materials	85,000	85,000	85,000
2335 Travel Expense	0	0	0

<u>Account/Description</u>	<u>FY2022/23</u> ACTUALS	<u>FY2023/24</u> PROPOSED	<u>FY2023/24</u> REVISED
2336 Travel Out-of-State	0	0	0
2337 Refreshments	168	0	0
2355 Personal Mileage	230	300	300
2360 Utilities	32,207	38,120	38,120
2361 Water	4,291	4,775	4,775
Subtotal 2000's	213,118	245,902	245,902
3301 Penalties	0	0	0
3710 County Admin. Overhead	0	0	0
Subtotal 3000's	0	0	0
4201 Buildings & Improvements	0	0	0
4202 Construction in Progress	0	0	0
4303 Equipment	0	0	0
4304 Computer Equipment	0	0	0
Subtotal 4000's	0	0	0
5040 Transfer Out - POB's	6,616	7,692	7,692
8101 Contingency	0	0	0
8301 Reserves	0	0	0
9304-8101 Contingency	0	0	0
Total - Expenses	967,553	1,130,821	1,175,593
9405 Building Rental	0	0	0
9502 Federal CARES Act Revenue	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	3,287	1,834	1,834
9604 Contract Services	0	0	0
9605 Library Services	341	135	135
9637 Other Prof. Services	0	0	0
9702 Cash Overage	15	0	0
9703 Other Revenue	1,490	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
9811 Operating Txr In - ARPA	13,812	0	0
Total Revenue	18,944	1,969	1,969

DIXON LIBRARY
GOVERNING BOARD OF LIBRARY TRUSTEES

Minutes: **REGULAR MEETING**

Council Chambers, City of Dixon 600 East A St., Dixon, CA 95620 5:00 P.M.,
Thursday, September 14, 2023

1. CALL TO ORDER

The meeting was called to order by President Cuevas at 5:06 p.m.

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL OF TRUSTEES

Julian Cuevas, President	P
Jewel Fink, Vice-President	P
John Gabby, Clerk	P
David Bowen	A
Regina Espinoza	A

Staff: Suzanne Olawski, Director of Library Services, Solano County Library

Others Present: Lisa Lin, Admin Services Manager, Mike Eitner, Assistant Director of Library Services, Solano County Library; Cathy Sheldon, Office Assistant III, Solano County Library

4. PUBLIC COMMENT

Ms. Pam Griffin and Ms. Diane Schroder spoke about revitalizing the exterior front entry way from the sidewalk to the library to make the area more welcoming. They would like to see the concrete block structure with the broken sundial in front of the library be replaced and hope to have further discussions with the Dixon Library District.

Ms. Amy Grabish spoke about a possible community garden on the Dixon Library District property. Ms. Grabish is a business owner in Dixon and has experience with community gardens. She understands it's an expense but there are also benefits to having a community garden.

5. INTRODUCTIONS

Ms. Olawski introduced Mike Eitner, Assistant Director of Library Services, Solano County and Lisa Lin, Admin Services Manager, Solano County Library.

6. CORRESPONDENCE

See public comment.

7. APPROVAL OF CONSENT CALENDAR

- a. Approve the agenda of the September 14, 2023 Dixon Library District Board of Trustees regular meeting

Mr. Gabby moved to approve the agenda of September 14, 2023; Ms. Fink seconded. Motion carried. So ordered 3-0 vote.

- b. Approve the minutes of the Dixon Library District Board of Trustees regular meeting of June 8, 2023

Ms. Fink moved to approve the meeting minutes of June 8, 2023; Mr. Gabby seconded. Motion carried. So ordered by 3-0 vote.

Mr. Gabby: Yes
Ms. Fink: Yes
Mr. Cuevas: Yes

8. INFORMATION ITEMS

a. Information Report - Suzanne Olawski, Director of Library Services (attached)

Ms. Olawski highlighted from her written report Dixon had a great summer reading program: 803 registrants, 127 teen volunteer hours, 1,793 free lunches distributed and 71 programs provided. The back-to-school event in collaboration with the Dixon Unified School District, Dixon Library District and the City of Dixon was a success with library staff interacting with 350 people and distributing special back-to-school tote bags. The Friends of the Dixon Library contributed \$500 toward gift cards as raffle prizes for the Dixon Unified School District teachers. Next year, the library staff would like to see the DJ engage a little bit more with audience and promote Library and City programs.

Ms. Olawski stated all Solano County libraries will open one hour later at 10 a.m. on Friday, September 29, 2023 for a staff development meeting. This will be the first in-person staff meeting since February 2020.

Ms. Fink thanked Ms. Olawski for making the library a wonderful place.

9. OLD BUSINESS

a. Solano County Library Advisory Council - The Governing Board will receive an update.

Ms. Olawski stated the library received three applications for the Solano County Library Advisory Council. At the May 2, 2023 Board of Supervisors' meeting, the Board voted to merge the Measure L Oversight Committee with the Solano County Advisory Council; however, there is no update at this time. Ms. Olawski will report back when she has more information. Ms. Olawski stated a new appointment will be on hold until further details are provided by the Board of Supervisors. Ms. Olawski reached out to all three applicants to let them know of the status. Mr. McCabe currently serves on the Solano County Advisory Board as a representative from Dixon.

b. Back-to-School Festival Wrap-Up

Mr. Cuevas thanked all staff that participated in the back-to-school festival. It was a very successful event; he thanked the Friends of the Library for their contribution and noted all the library tote bags and backpacks from the school district were distributed. Mr. Cuevas stated there was representation from the LGBTQ center, parent associations, and the school district. He thanked the staff at the Dixon Unified School District and library staff. He hopes to have more sponsorships and provide more resources at future events.

Ms. Fink stated it was a great way to start the year. Mr. Cuevas inquired about the cost associated with this event; Ms. Olawski stated it wasn't significant and she will provide the board with the final amount.

c. Approve the revised FY 2023-2024 budget

Mr. Cuevas moved to approve the Dixon Library FY 2023-2024 Revised Budget with the following changes: transfer \$769,526 from (8101) Contingency to (1210) Retirement to paydown the Dixon Public Library District CalPERS liability and transfer \$2,297,350 from (8101) Contingency to (8301) Reserve to save for future growth of the Dixon Library; Ms. Fink seconded. Motion carried so ordered by 3-0 vote.

Mr. Gabby: Yes
Ms. Fink: Yes
Mr. Cuevas: Yes

10. NEW BUSINESS

a. Approve surplus of old microfilm reader and remove from Dixon Library District's inventory list

Ms. Fink moved to approve the surplus of old microfilm reader and remove from inventory list; Mr. Gabby seconded. Motion carried. So ordered 3-0 vote.

Mr. Cuevas: Yes
Ms. Fink: Yes
Mr. Gabby: Yes

b. Receive and accept the 2022/2023 Public Facilities Impact Report

Mr. Gabby moved to accept the 2022/2023 Public Facilities Impact Report; Ms. Fink seconded. Motion carried. So ordered 3-0 vote.

Mr. Cuevas: Yes
Ms. Fink: Yes
Mr. Gabby: Yes

11. ANNOUNCEMENTS/MEMBER REPORTS

Mr. Cuevas announced September is Latino Heritage Month.

Mr. Cuevas requested future library expansion be a standing item under Old Business on future agendas. He stated the Dixon Library District may want to consider a bond measure but the Board should be mindful of the upcoming sales tax renewal as Measure L sunsets in 2030.

12. NEXT REGULAR MEETING OF THE DIXON LIBRARY GOVERNING BOARD OF LIBRARY TRUSTEES

Ms. Olawski stated the next library meeting scheduled for December 14, 2023 conflicts with the school board meeting. She suggested the meeting be moved to December 7, 2023. The Board agreed. The next meeting will be on Thursday, December 7, 2023 at 5:00 p.m.

13. ADJOURNMENT

Time: 6:18 p.m.

Suzanne Olawski, Director of Library Services

Date

