

SOLANO COUNTY LIBRARY

TO: Vacaville Unified School Board/Library Board of Trustees

FROM: Suzanne Olawski, Director of Library Services

SUBJECT: Revised FY 2023/24 Budget for the Vacaville Public Library

DATE: September 21, 2023

Attached is the revised budget of \$16.32 million for the Vacaville Library District for FY2023/24. This amount is approximately \$639 thousand more than the FY 2023/24 proposed budget which your Board passed in June 2023. The increase occurred from various line-item changes in the budget, which are delineated below.

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

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

Line 2055 Insurance shows a projected 35% increase this year as the insurance agent for both facilities is anticipating an increase in rates.

Line 2250 Charge for Service for operating the Vacaville libraries shows a decrease of \$631,696 due to overestimating the unexpended direct funds.

Line 2250 Other Professional Services (Continuation of Svc) shows an increase of \$600,000 for a temporary service and storage location during the Cultural Center Library closure.

Line 4201 Buildings and Improvements shows an increase of \$268,971, which has been re-budgeted for the Town Square Library HVAC replacement.

Line 8101 Contingency shows an increase of \$388,357 to reflect the increase in the fund balance.

Line 9401 Interest shows an increase of \$60,000 based on year-to-date collections.

Line 9806 Fund Balance Available shows an increase of \$579,111 due to increased property tax and interest income revenue.

SOLANO COUNTY LIBRARY

Rev. 427

**FY2023/24 BUDGET
VACAVILLE LIBRARY DISTRICT - FUND 427**

ACCOUNT/DESCRIPTION	<u>FY2022/23 ACTUALS</u>	<u>FY2023/24 PROPOSED</u>	<u>FY2023/24 REVISED</u>
<u>EXPENSES</u>			
2055 Insurance Fire	\$88,577	\$106,044	\$119,523
2140 Building Maintenance	\$415	\$62,000	\$62,000
2235 Accounting/Financial Services	\$19,404	\$14,800	\$14,800
2236 Consulting Services	\$0	\$20,000	\$20,000
2239 Legal Service	\$0	\$600	\$600
2250 Charge for Service (Operating Vacaville Library)	\$5,340,358	\$5,881,421	\$5,249,725
2250 Property Tax Administration Fee	\$33,733	\$44,000	\$44,000
2250 Other Professional Services	\$46,152	\$80,000	\$80,000
2250 Other Professional Services (continuation of svc)	\$0	\$0	\$600,000
2312 Special Departmental Expense	\$40,000	\$40,000	\$40,000
3020 Refund of Prior Year Charges	\$8,437	\$15,000	\$15,000
3230 Long-Term Loan Redemption	\$1,068,866	\$0	\$0
3244 Interest on Long-Term Debt	\$21,615	\$0	\$0
4201 Buildings and Improvements	\$0	\$0	\$268,971
4202 Construction in Progress	\$413,203	\$2,000,000	\$2,000,000
4303 Equipment	\$0	\$0	\$0
8101 Contingency	\$0	\$4,422,772	\$4,811,129
8301 Reserves	\$0	\$3,000,000	\$3,000,000
TOTAL EXPENSES	\$7,080,759	\$15,686,637	\$16,325,748
<u>REVENUES</u>			
9001 Property Taxes-Secured	\$2,706,902	\$2,733,979	\$2,733,979
9002 Property Taxes-Unsecured	\$79,551	\$75,275	\$75,275
9003 Property Taxes-Prior	\$3,806	\$0	\$0
9004 Property Taxes-Supplemental	\$70,427	\$54,536	\$54,536
9005 Property Taxes-Prior Supplemental	\$2,501	\$0	\$0
9015 Library Sales Tax	\$3,387,875	\$3,369,256	\$3,369,256
9018 Unitary	\$46,720	\$46,720	\$46,720
9019 ABX1 26 Residual Taxes (Redevelopment)	\$645,337	\$644,582	\$644,582
9020 ABX2 26 Pass Through	\$641,921	\$603,911	\$603,911
9021 LM1HF & Other Assets	\$0	\$0	\$0
9401 Interest	\$493,063	\$250,000	\$310,000
9405 Building Rental	\$271,368	\$297,568	\$297,568
9504 Fish and Game	\$212	\$0	\$0
9505 State Highway Rentals	\$11	\$0	\$0
9507 Homeowner's Relief	\$23,924	\$23,487	\$23,487
9599 Fed Other	\$216	\$0	\$0
9604 Contract Services	\$150,000	\$150,000	\$150,000
9703 Other Revenue	\$0	\$0	\$0
9704 Developer Impact Fee Monies	\$888,421	\$300,553	\$300,553
9805 Reserve Transfer	\$0	\$0	\$0
9806 Fund Balance Available	\$0	\$7,136,770	\$7,715,881
TOTAL REVENUES	\$9,412,255	\$15,686,637	\$16,325,748

CHARGE FOR SERVICE
VACAVILLE LIBRARY OPERATING COSTS

FY2022/23
ACTUALS

FY2023/24
PROPOSED

FY2023/24
REVISED

****EXPENSES**

Expenses in the Vacaville Library	\$3,955,049	\$4,186,801	\$4,186,801
Overhead for Fiscal Year			
Administration	\$998,929	\$1,031,001	\$1,031,001
Technical Svs. Fees	\$831,273	\$889,506	\$889,506
Automation	\$316,963	\$308,677	\$308,677
Telephone Assistance Center	\$68,765	\$0	\$0
TOTAL EXPENSES	\$6,170,979	\$6,415,985	\$6,415,985

****CREDITS**

Revenue collected in the Vacaville			
Library for Fiscal Year			
Library Fines/Fees	\$2,559	\$6,168	\$6,168
Building Use Fees	\$0	\$110	\$110
Photo/Microfiche Copies	\$520	\$9,649	\$9,649
Cash Overage	\$2	\$3	\$3
Other Revenue - Federal CARES Act revenue	\$5,332	\$0	\$0
Tax area code credit	\$627,170	\$686,454	\$686,454
Unexpended Direct Funds	\$195,038	(\$167,819)	\$463,877
TOTAL CREDITS	\$830,621	\$534,564	\$1,166,260
TOTAL CHARGE	\$5,340,358	\$5,881,421	\$5,249,725

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

SOLANO COUNTY LIBRARY
rev. 6367
VACAVILLE PUBLIC LIBRARY
CULTURAL CENTER
BUDGET

<u>Account/Description</u>	<u>FY2021/22</u> ACTUALS	<u>FY2022/23</u> ACTUALS	<u>FY2023/24</u> PROPOSED
1110 Salary/Regular	996,614	1,033,085	1,170,695
1121 Salary/Extra Help	71,107	83,923	109,737
1131 Salary/OT/Call back	9,373	8,041	8,785
1141 Salary/Premium	0	0	0
1210 Retirement	261,956	272,203	312,597
1211 PARS Retirement Costs	3,557	0	0
1212 Deferred Comp County Match	805	1,023	1,654
1213 OPEB costs	19,396	18,682	23,414
1220 FICA	83,976	87,056	98,626
1230 Health	205,205	197,464	240,176
1231 Vision	1,887	1,714	1,936
1240 Comp Insurance	22,897	18,488	21,472
1241 Long Term Disability Ins	379	278	494
1250 Unemployment	3,202	0	0
1260 Dental	10,130	9,073	11,032
1270 Accrued Leave CTO	17,786	28,476	3,000
1290 Life Insurance	936	828	1,120
 Subtotal 1000's	 1,709,206	 1,760,333	 2,004,738
2020 Com/Radio Services	0		0
2021 Telephone/County	6,155	8,809	9,338
2022 Telephone/AMC's	333	79	336
2023 Voice Mail	0		0
2025 Cellular Phone Service	0		0
2035 Household Expenses	63,183	66,281	72,648
2050 Liability/Risk Management	0	0	0
2051 Liability Insurance	12,758	15,381	22,580
2120 Equipment Maintenance	1,000	1,000	2,000
2140 Maintenance/Buildings	46,195	34,782	68,000
2170 Memberships	0	0	0
2176 Fees and Permits	0	0	400
2178 Cash/Inventory Shortage	0	0	20
2200 Office Expense	1,945	3,607	4,000
2201 Office Equipment	2,090	1,039	2,000
2202 Controlled Asset (>1500<5000)	0	0	0
2203 Computer Componets <1500	0	0	0
2207 Ergonomic Under \$1500	674	0	0
2215 Managed Print Services	522	1,051	1,255
2235 Accounting/Financial Svs.	0	0	0
2240 Legal - Minors	0	0	0
2250 Other Professional Svs.	6,707	12,509	14,100
2280 Publications/Legal Notes	0	0	0
2285 Rent/Lease - Equipment	4,171	6,645	6,675
2310 Education/Training	0	0	0

<u>Account/Description</u>	<u>FY2021/22</u> <u>ACTUALS</u>	<u>FY2022/23</u> <u>ACTUALS</u>	<u>FY2023/24</u> <u>PROPOSED</u>
2312 Special Depart. Expense	0	2,512	5,000
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	370	0
2339 Management Expense	0	338	600
2355 Personal Mileage	14	811	400
2360 Utilities	74,646	91,603	113,680
2361 Water	4,108	4,590	5,015
Subtotal 2000's	374,700	401,608	478,247
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
3698 Interfund Svs. - Main./Labor	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
Subtotal 4000's	0	0	0
5040 Transfer Out - POB's	15,275	14,759	17,654
8101 Contingency	0	0	0
8301 Reserves	0	0	0
9304-8101 Contingency	0	0	0
Total - Expenses	2,099,181	2,176,699	2,500,639
9405 Building Rental	35	1,015	315
9407 Telephones	0	0	0
9502 Federal CARES Act Revenue	0	0	0
9511 Other Governmental Agen.	0	0	0
9569 State Aide	0	0	0
9603 Photo/Microform copies	6,262	10,052	6,956
9604 Contract Services	0	0	0
9605 Library Fines	4,321	3,788	2,807
9637 Other Prof. Services	0	77	0
9663 Redevelopment	0	0	0
9702 Cash Overage	3	1	0
9703 Other Revenue	0	0	0
9811 Operating Txr In - ARPA	0	32,639	0
Total Revenue	10,621	47,572	10,078

SOLANO COUNTY LIBRARY
rev. 6368
VACAVILLE PUBLIC LIBRARY
TOWN SQUARE
BUDGET

<u>Account/Description</u>	<u>FY2021/22</u> ACTUALS	<u>FY2022/23</u> ACTUALS	<u>FY2023/24</u> PROPOSED
1110 Salary/Regular	565,342	644,367	670,462
1121 Salary/Extra Help	34,560	28,479	41,152
1131 Salary/OT/Call back	2,710	4,250	5,450
1141 Salary/Premium	0	0	
1210 Retirement	155,067	176,981	187,951
1212 Deferred Comp County Match	723	753	731
1213 OPEB costs	11,137	12,020	13,410
1220 FICA	46,977	51,401	54,856
1230 Health	129,971	135,223	153,703
1231 Vision	1,199	1,118	1,192
1240 Comp Insurance	14,588	10,445	12,064
1250 Unemployment	2,007	0	0
1260 Dental	6,116	6,352	6,922
1270 Accrued Leave CTO	738	1,568	3,000
1290 Life Insurance	468	466	551
Subtotal 1000's	971,602	1,073,423	1,151,444
2020 Com/Radio Services		0	0
2021 Telephone/County	4,663	6,130	6,359
2022 Telephone/AMC's	111	37	336
2023 Voice Mail	0	0	0
2025 Cellular Phone Service	0	0	0
2028 Telephone/Non County	0	0	0
2035 Household Expenses	31,204	33,271	37,468
2050 Liability/Risk Management	0	0	0
2051 Liability Insurance	9,525	11,430	13,583
2120 Equipment Maintenance	0	0	500
2140 Maintenance/Buildings	29,488	26,118	64,000
2170 Memberships	0	0	0
2176 Fees and Permits	0	316	400
2178 Cash/Inventory Shortage	0	0	20
2200 Office Expense	3,118	1,929	3,000
2201 Office Equipment	30	929	2,000
2202 Controlled Asset (>1500<5000)	0	0	0
2203 Computer Componets <1500	0	0	0
2205 Postage	0	0	0
2215 Managed Print Services	437	488	600
2235 Accounting/Financial Svs.	0	0	0
2250 Other Professional Svs.	7,788	9,792	16,500
2260 Software (CMSI)	0	0	0
2261 Software Licenses	479	0	0
2280 Publications/Legal Notes	0	0	0
2281 Advertising/Marketing	0	0	0
2285 Rent/Lease - Equipment	3,410	4,763	4,850
2310 Education/Training	0	0	0
2311 Tuition Reimbursement	0	0	0
2312 Special Depart. Expense	0	25	100

<u>Account/Description</u>	<u>FY2021/22</u> <u>ACTUALS</u>	<u>FY2022/23</u> <u>ACTUALS</u>	<u>FY2023/24</u> <u>PROPOSED</u>
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	260	0
2339 Management Expense	0	0	0
2355 Personal Mileage	229	959	600
2360 Utilities	41,171	54,114	65,665
2361 Water	3,395	5,146	5,505
Subtotal 2000's	215,048	235,704	301,486
3690 Interfund Svs. - Sheriff	0	0	0
3694 Interfund Svs. - Professional	125,781	33,837	222,618
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
3710 County Admin. Overhead	0	0	0
Subtotal 3000's	125,781	33,837	222,618
4201 Buildings & Improvements	0	0	0
4202 Construction in Progress	0	0	0
Subtotal 4000's	0	0	0
5040 Transfer Out - POB's	8,771	9,495	10,614
8101 Contingency	0	0	0
8301 Reserves	0	0	0
9304-8101 Contingency	0	0	0
Total - Expenses	1,321,202	1,352,459	1,686,162
9401 Interest	0	0	0
9405 Building Rental	75	200	0
9407 Telephones	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	3,387	4,689	3,098
9604 Contract Services	0	0	0
9605 Library Fines	1,847	1,173	1,260
9637 Other Prof. Services	0	0	0
9663 Redevelopment	0	0	0
9702 Cash Overage	0	0	0
9811 Operating Txr In - ARPA	0	20,357	0
Total Revenue	5,308	26,419	4,358

OVERHEAD FY2021/22 NUMBERS FPR FY2023/24
PROPOSED BUDGET

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	CODE	ACCOUNT/DESCRIPTION	6311/HQ	JFK	FCC	VAC	SPR	RIO	LAW	SUI	COR	DIX	IT	LITERACY	Subtotal
2	A	1100 Salary/Regular	1,075,308	150,328	182,265	255,816	67,207	61,830	16,022	84,197	94,842	83,336	16,560	62,906	1,075,308
3	A	1121 Salary/Extra Help	50,321	7,035	8,529	11,971	3,145	2,893	750	3,940	4,438	3,900	775	2,944	50,321
4	A	1131 Salary/OT/Call back	2,350	328	398	559	147	135	35	184	207	182	36	137	2,350
5	A	1141 Salary/Premium Pay	14	2	2	3	1	1	0	1	1	1	0	1	14
6	A	1142 Salary/Wages Standby Pay	0	0	0	0	0	0	0	0	0	0	0	0	0
7	A	1210 Retirement	343,313	47,995	58,192	81,674	21,457	19,740	5,115	26,881	30,280	26,607	5,287	20,084	343,313
8	A	1211 PARS Retirement	20,854	2,915	3,535	4,961	1,303	1,199	311	1,633	1,839	1,616	321	1,220	20,854
9	A	1212 Deferred Comp-County Match	1,243	174	211	296	78	71	19	97	110	96	19	73	1,243
10	A	1213 OPEB Costs	25,302	3,537	4,289	6,019	1,581	1,455	377	1,981	2,232	1,961	390	1,480	25,302
11	A	1220 FICA	100,579	14,061	17,048	23,928	6,286	5,783	1,499	7,875	8,871	7,795	1,549	5,884	100,579
12	A	1230 Health	212,655	29,729	36,045	50,591	13,291	12,228	3,169	16,651	18,756	16,481	3,275	12,440	212,655
13	A	1231 Vision	2,059	288	349	490	129	118	31	161	182	160	32	120	2,059
14	A	1240 Comp Insurance	34,387	4,807	5,829	8,181	2,149	1,977	512	2,693	3,033	2,665	530	2,012	34,387
15	A	1241 Long Term Disability Ins.	2,265	317	384	539	142	130	34	177	200	176	35	133	2,265
16	A	1250 Unemployment	6,016	841	1,020	1,431	376	346	90	471	531	466	93	352	6,016
17	A	1260 Dental	11,033	1,542	1,870	2,625	690	634	164	864	973	855	170	645	11,033
18	A	1270 Accrued Leave CTO	29,867	4,175	5,063	7,105	1,867	1,717	445	2,339	2,634	2,315	460	1,747	29,867
19	A	1290 Life Insurance	2,139	299	363	509	134	123	32	167	189	166	33	125	2,139
20		Subtotal 1000's	1,919,704	268,375	325,390	456,698	119,982	110,383	28,604	150,313	169,318	148,777	29,563	112,303	1,919,704
21															
22	A	2011 Clothing & Personal Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
23	A	2021 Telephone/County	4,538	634	769	1,080	284	261	68	355	400	352	70	265	4,538
24	A	2022 Telephone/AMC's	0	0	0	0	0	0	0	0	0	0	0	0	0
25	A	2025 Cellular Telephone Ser.	0	0	0	0	0	0	0	0	0	0	0	0	0
26	A	2028 Telephone/Non County	0	0	0	0	0	0	0	0	0	0	0	0	0
27	A	2035 Household Expenses	858	120	145	204	54	49	13	67	76	66	13	50	858
28	A	2050 Liability/Risk Management	453,095	63,343	76,800	107,791	28,318	26,053	6,751	35,477	39,963	35,115	6,978	26,506	453,095
29	A	2051 Liability Insurance	61,901	8,654	10,492	14,726	3,869	3,559	922	4,847	5,460	4,797	953	3,621	61,901
30	A	2120 Equipment Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0
31	A	2122 Fuels & Lubricants	0	0	0	0	0	0	0	0	0	0	0	0	0
32	A	2140 Maintenance/Buildings	14,800	2,069	2,509	3,521	925	851	221	1,159	1,305	1,147	228	866	14,800
33	A	2170 Memberships	28,177	3,939	4,776	6,703	1,761	1,620	420	2,206	2,485	2,184	434	1,648	28,177
34	A	2175 Miscellaneous Expense	10	1	2	2	1	1	0	1	1	1	0	1	10
35	A	2176 Fees and Permits	57	8	10	14	4	3	1	4	5	4	1	3	57
36	A	2200 Office Expense	5,089	711	863	1,211	318	293	76	398	449	394	78	298	5,089
37	A	2201 Office Equip (un \$1500)	860	120	146	205	54	49	13	67	76	67	13	50	860
38	A	2202 Office Equip (1500-4999)	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
40	A	2204 Computer Related Items < \$500	0	0	0	0	0	0	0	0	0	0	0	0	0
41	A	2205 Postage	32	4	5	8	2	2	0	2	3	2	0	2	32
42	A	2206 Cont Asset-Non Comp Related	0	0	0	0	0	0	0	0	0	0	0	0	0
43	A	2207 Ergonomic Under \$1500	2,083	291	353	496	130	120	31	163	184	161	32	122	2,083
44	A	2210 Central Duplicating	14,008	1,958	2,374	3,333	876	805	209	1,097	1,236	1,086	216	819	14,008
45	A	2215 Managed Print Cost Per Copy	182	25	31	43	11	10	3	14	16	14	3	11	182
46	A	2216 Maintenance/Service Contract	0	0	0	0	0	0	0	0	0	0	0	0	0
47	A	2236 Consulting Services	0	0	0	0	0	0	0	0	0	0	0	0	0
48	A	2250 Other Professional Svcs.	320,282	44,775	54,288	76,195	20,018	18,416	4,772	25,078	28,249	24,822	4,932	18,736	320,282
49	A	2261 Software Lic/Maint Agrmts	0	0	0	0	0	0	0	0	0	0	0	0	0
50	A	2266 Central Data Processing Svce	191,250	26,737	32,417	45,498	11,953	10,997	2,850	14,975	16,868	14,822	2,945	11,188	191,250
51	A	2270 Software	0	0	0	0	0	0	0	0	0	0	0	0	0

OVERHEAD FY2021/22 NUMBERS FPR FY2023/24
PROPOSED BUDGET

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	CODE	ACCOUNT/DESCRIPTION	6311/HQ	JFK	FCC	VAC	SPR	RIO	LAW	SUI	COR	DIX	IT	LITERACY	Subtotal
52	A	2271 Software Rental/Subscription	744	104	126	177	47	43	11	58	66	58	11	44	744
53	A	2280 Publications/Legal Notes	1,623	227	275	386	101	93	24	127	143	126	25	95	1,623
54	A	2281 Advertising Marketing	185,926	25,992	31,514	44,232	11,620	10,691	2,770	14,558	16,399	14,409	2,863	10,877	185,926
55	A	2285 Rent/Lease - Equipment	6,248	873	1,059	1,486	391	359	93	489	551	484	96	366	6,248
56	A	2310 Education/Training	7,527	1,052	1,276	1,791	470	433	112	589	664	583	116	440	7,527
57	A	2312 Special Depart. Expense	18,734	2,619	3,175	4,457	1,171	1,077	279	1,467	1,652	1,452	288	1,096	18,734
58	A	2327 Library Materials Process.	0	0	0	0	0	0	0	0	0	0	0	0	0
59	A	2328 Library Materials	0	0	0	0	0	0	0	0	0	0	0	0	0
60	A	2335 Travel Expense	1,141	160	193	272	71	66	17	89	101	88	18	67	1,141
61	A	2336 Travel Out-Of-State	5,690	795	964	1,354	356	327	85	446	502	441	88	333	5,690
62	A	2337 Refreshments	210	29	36	50	13	12	3	16	19	16	3	12	210
63	A	2339 Management Business Expense	1,305	182	221	310	82	75	19	102	115	101	20	76	1,305
64	A	2345 Moving/Freight	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
66	A	2354 Car Allowance	6,025	842	1,021	1,433	377	346	90	472	531	467	93	352	6,025
67	A	2355 Personal Mileage	2,495	349	423	594	156	143	37	195	220	193	38	146	2,495
68	A	2360 Utilities	22,331	3,122	3,785	5,312	1,396	1,284	333	1,749	1,970	1,731	344	1,306	22,331
69	A	2361 Water	1,843	258	312	438	115	106	27	144	163	143	28	108	1,843
70	A	Subtotal 2000's	1,359,064	189,997	230,361	323,321	84,941	78,146	20,250	106,415	119,869	105,327	20,930	79,505	1,359,064
71															
72	A	3020 Refund of Prior Year Charges	11,963	1,672	2,028	2,846	748	688	178	937	1,055	927	184	700	11,963
73	A	3694 Interfund Svcs. Professional	83,565	11,682	14,164	19,880	5,223	4,805	1,245	6,543	7,370	6,476	1,287	4,889	83,565
74	A	3695 Interfund Svcs - MNT Materials	0	0	0	0	0	0	0	0	0	0	0	0	0
75	A	3696 Interfund Svcs - Small Projects	0	0	0	0	0	0	0	0	0	0	0	0	0
76	A	3697 Interfund Svcs - Postage	0	0	0	0	0	0	0	0	0	0	0	0	0
77	A	3698 Interfund Svcs - MNT labor	165	23	28	39	10	9	2	13	15	13	3	10	165
78	C	3710 County Admin. Overhead	897,393	119,802	158,031	223,451	48,369	39,126	0	59,138	74,843	59,407	55,369	59,856	897,393
79	A	3712 CAC Building Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
80		Subtotal 3000's	993,085	133,180	174,251	246,216	54,350	44,629	1,426	66,631	83,283	66,824	56,843	65,454	993,085
81															
82	A	4201 Buildings and Improvements	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
84	A	4303 Equipment	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
86	A	Subtotal 4000's	0	0	0	0	0	0	0	0	0	0	0	0	0
87															
88	A	5040 Trans OUT - POB's	20,034	2,801	3,396	4,766	1,252	1,152	299	1,569	1,767	1,553	309	1,172	20,034
89		Subtotal 5000's	20,034	2,801	3,396	4,766	1,252	1,152	299	1,569	1,767	1,553	309	1,172	20,034
90															
91	C	7010 Intra-Fund Transfer	0	0	0	0	0	0	0	0	0	0	0	0	0
92		8101 Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0
93		8301 Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0
94		9304-8101 Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0
95		Subtotal 7000-8000's	0	0	0	0	0	0	0	0	0	0	0	0	0
96		Total - Expenses	4,291,887	594,352	733,398	1,031,001	260,525	234,310	50,578	324,927	374,237	322,481	107,644	258,434	4,291,887
97															
98															
99															

OVERHEAD FY2021/22 NUMBERS FPR FY2023/24
PROPOSED BUDGET

	P	Q	R	S	T	U	V	W	X	Y	Z	AA
1	CODE	ACCOUNT/DESCRIPTION	6316/TSS	JFK	FCC	VAC	SPR	RIO	SUI	COR	DIX	Subtotal
2	B	1100 Salary/Regular	799,576	108,742	130,491	312,155	44,137	26,146	49,734	81,157	47,015	799,576
3	B	1121 Salary/Extra Help	22,287	3,031	3,637	8,701	1,230	729	1,386	2,262	1,310	22,287
4	B	1131 Salary/OT/Call back	159	22	26	62	9	5	10	16	9	159
5	B	1141 Salary/Premium Pay		0	0	0	0	0	0	0	0	0
6	B	1142 Salary/Wages Standby Pay		0	0	0	0	0	0	0	0	0
7	B	1210 Retirement	217,413	29,568	35,482	84,878	12,001	7,109	13,523	22,067	12,784	217,413
8	B	1211 PARS Retirement		0	0	0	0	0	0	0	0	0
9	B	1212 Deferred Comp-County Match	698	95	114	272	39	23	43	71	41	698
10	B	1213 OPEB Costs	15,988	2,174	2,609	6,242	883	523	994	1,623	940	15,988
11	B	1220 FICA	63,225	8,599	10,318	24,683	3,490	2,067	3,933	6,417	3,718	63,225
12	B	1230 Health	204,611	27,827	33,393	79,880	11,295	6,691	12,727	20,768	12,031	204,611
13	B	1231 Vision	1,947	265	318	760	107	64	121	198	114	1,947
14	B	1240 Comp Insurance	16,636	2,262	2,715	6,495	918	544	1,035	1,689	978	16,636
15	B	1241 Long Term Disability Ins.		0	0	0	0	0	0	0	0	0
16	B	1250 Unemployment	2,790	379	455	1,089	154	91	174	283	164	2,790
17	B	1260 Dental	10,349	1,408	1,689	4,040	571	338	644	1,050	609	10,349
18	B	1270 Accrued Leave CTO	53,908	7,331	8,798	21,046	2,976	1,763	3,353	5,472	3,170	53,908
19	B	1290 Life Insurance	771	105	126	301	43	25	48	78	45	771
20		Subtotal 1000's	1,410,359	191,809	230,171	550,604	77,852	46,119	87,724	143,151	82,929	1,410,359
21												
22	B	2011 Clothing &Personal Supplies	0	0	0	0	0	0	0	0	0	0
23	B	2021 Telephone/County	5,580	759	911	2,178	308	182	347	566	328	5,580
24	B	2022 Telephone/AMC's	888	121	145	347	49	29	55	90	52	888
25	B	2025 Cellular Telephone Ser.	111,604	15,178	18,214	43,570	6,161	3,649	6,942	11,328	6,562	111,604
26	B	2028 Telephone/Non County	82,770	11,257	13,508	32,313	4,569	2,707	5,148	8,401	4,867	82,770
27	B	2035 Household Expenses	4,159	566	679	1,624	230	136	259	422	245	4,159
28	B	2050 Liability/Risk Management	0	0	0	0	0	0	0	0	0	0
29	B	2051 Liability Insurance	130,307	17,722	21,266	50,872	7,193	4,261	8,105	13,226	7,662	130,307
30	B	2120 Equipment Maintenance	4,223	574	689	1,649	233	138	263	429	248	4,223
31	B	2122 Fuels & Lubricants	14,049	1,911	2,293	5,485	776	459	874	1,426	826	14,049
32	B	2140 Maintenance/Buildings	2,609	355	426	1,018	144	85	162	265	153	2,609
33	B	2170 Memberships	0	0	0	0	0	0	0	0	0	0
34	B	2175 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0
35	B	2176 Fees and Permits	0	0	0	0	0	0	0	0	0	0
36	B	2200 Office Expense	11,803	1,605	1,926	4,608	652	386	734	1,198	694	11,803
37	B	2201 Office Equip (un \$1500)	3,977	541	649	1,553	220	130	247	404	234	3,977
38	B	2202 Office Equip (1500-4999)	14,503	1,972	2,367	5,662	801	474	902	1,472	853	14,503
39	B	2203 Comput. Com. (un 1500)	0	0	0	0	0	0	0	0	0	0
40	B	2204 Computer Related Items < \$500	3,440	468	561	1,343	190	113	214	349	202	3,440
41	B	2205 Postage	151	21	25	59	8	5	9	15	9	151
42	B	2206 Cont Asset-Non Comp Related	0	0	0	0	0	0	0	0	0	0
43	B	2207 Ergonomic Under \$1500	722	98	118	282	40	24	45	73	42	722
44	B	2210 Central Duplicating	0	0	0	0	0	0	0	0	0	0
45	B	2215 Managed Print Cost Per Copy	7,137	971	1,165	2,786	394	233	444	724	420	7,137
46	B	2216 Maintenance/Service Contract	57,029	7,756	9,307	22,264	3,148	1,865	3,547	5,788	3,353	57,029
47	B	2236 Consulting Services	0	0	0	0	0	0	0	0	0	0
48	B	2250 Other Professional Svcs.	54,596	7,425	8,910	21,314	3,014	1,785	3,396	5,541	3,210	54,596
49	B	2261 Software Lic/Maint Agrmts	151,246	20,569	24,683	59,047	8,349	4,946	9,408	15,352	8,893	151,246
50	B	2266 Central Data Processing Svce	0	0	0	0	0	0	0	0	0	0
51	B	2270 Software	8,490	1,155	1,386	3,314	469	278	528	862	499	8,490

OVERHEAD FY2021/22 NUMBERS FPR FY2023/24
PROPOSED BUDGET

1	P	CODE	ACCOUNT/DESCRIPTION	Q	R	S	T	U	V	W	X	Y	Z	AA
					6316/ TSS	JFK	FCC	VAC	SPR	RIO	SUI	COR	DIX	Subtotal
52	B	2271	Software Rental/Subscription		5,866	798	957	2,290	324	192	365	595	345	5,866
53	B	2280	Publications/Legal Notes		0	0	0	0	0	0	0	0	0	0
54	B	2281	Advertising Marketing		0	0	0	0	0	0	0	0	0	0
55	B	2285	Rent/Lease - Equipment		2,084	283	340	813	115	68	130	211	123	2,084
56	B	2310	Education/Training		1,000	136	163	390	55	33	62	102	59	1,000
57	B	2312	Special Depart. Expense		27,988	3,806	4,568	10,926	1,545	915	1,741	2,841	1,646	27,988
58	B	2327	Library Materials Process.		98,399	13,382	16,059	38,415	5,432	3,218	6,120	9,987	5,786	98,399
59	B	2328	Library Materials		0	0	0	0	0	0	0	0	0	0
60	B	2335	Travel Expense		0	0	0	0	0	0	0	0	0	0
61	B	2336	Travel Out-Of-State		0	0	0	0	0	0	0	0	0	0
62	B	2337	Refreshments		0	0	0	0	0	0	0	0	0	0
63	B	2339	Management Business Expense		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		25,228	3,431	4,117	9,849	1,393	825	1,569	2,561	1,483	25,228
66	B	2354	Car Allowance		0	0	0	0	0	0	0	0	0	0
67	B	2355	Personal Mileage		37	5	6	14	2	1	2	4	2	37
68	B	2360	Utilities		2,464	335	402	962	136	81	153	250	145	2,464
69	B	2361	Water		2,930	398	478	1,144	162	96	182	297	172	2,930
70			Subtotal 2000's		835,277	113,598	136,317	326,092	46,107	27,314	51,954	84,781	49,114	835,277
71														
72	B	3020	Refund of Prior Year Charges		0	0	0	0	0	0	0	0	0	0
73	B	3694	Interfund Svcs. Professional		11,725	1,595	1,914	4,578	647	383	729	1,190	689	11,725
74	B	3695	Interfund Svcs - MNT Materials		0	0	0	0	0	0	0	0	0	0
75	B	3696	Interfund Svcs - Small Projects		0	0	0	0	0	0	0	0	0	0
76	B	3697	Interfund Svcs - Postage		926	126	151	362	51	30	58	94	54	926
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		12,652	1,721	2,065	4,939	698	414	787	1,284	744	12,652
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		7,568	1,029	1,235	2,954	418	247	471	768	445	7,568
85	B	4304	Computer Equipment		0	0	0	0	0	0	0	0	0	0
86			Subtotal 4000's		7,568	1,029	1,235	2,954	418	247	471	768	445	7,568
87														
88	B	5040	Trans OUT - POB's		12,591	1,712	2,055	4,916	695	412	783	1,278	740	12,591
89			Subtotal 5000's		12,591	1,712	2,055	4,916	695	412	783	1,278	740	12,591
90														
91	C	7010	Intra-Fund Transfer		0	0	0	0	0	0	0	0	0	0
92		8101	Contingency		0	0	0	0	0	0	0	0	0	0
93		8301	Reserves		0	0	0	0	0	0	0	0	0	0
94		9304-8101	Contingency		0	0	0	0	0	0	0	0	0	0
95			Subtotal 7000-8000's		0	0	0	0	0	0	0	0	0	0
96			Total - Expenses		2,278,447	309,869	371,843	889,506	125,770	74,505	141,719	231,262	133,973	2,278,447
97														
98														
99														

PROPOSED BUDGET

AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM
CODE	ACCOUNT/DESCRIPTION	BU6306/IT	JFK	FCC	VAC	SPR	RIO	SUI	COR	DIX	Subtotal
1		320,939	43,648	52,377	125,295	17,716	10,495	19,962	32,575	18,871	320,939
2	B 1100 Salary/Regular	0	0	0	0	0	0	0	0	0	0
3	B 1121 Salary/Extra Help	477	65	78	186	26	16	30	48	28	477
4	B 1131 Salary/OT/Call back	0	0	0	0	0	0	0	0	0	0
5	B 1141 Salary/Premium Pay	1,338	182	218	522	74	44	83	136	79	1,338
6	B 1142 Salary/Wages Standby Pay	88,979	12,101	14,521	34,737	4,912	2,910	5,534	9,031	5,232	88,979
7	B 1210 Retirement	3,043	414	497	1,188	168	99	189	309	179	3,043
8	B 1211 PARS Retirement	336	46	55	131	19	11	21	34	20	336
9	B 1212 Deferred Comp-County Match	6,419	873	1,048	2,506	354	210	399	651	377	6,419
10	B 1213 OPEB Costs	24,966	3,395	4,074	9,747	1,378	816	1,553	2,534	1,468	24,966
11	B 1220 FICA	37,739	5,133	6,159	14,733	2,083	1,234	2,347	3,831	2,219	37,739
12	B 1230 Health	517	70	84	202	29	17	32	52	30	517
13	B 1231 Vision	8,731	1,187	1,425	3,409	482	286	543	886	513	8,731
14	B 1240 Comp Insurance	144	20	24	56	8	5	9	15	8	144
15	B 1241 Long Term Disability Ins.	1,250	170	204	488	69	41	78	127	74	1,250
16	B 1250 Unemployment	3,698	503	604	1,444	204	121	230	375	217	3,698
17	B 1260 Dental	943	128	154	368	52	31	59	96	55	943
18	B 1270 Accrued Leave CTO	296	40	48	116	16	10	18	30	17	296
19	B 1290 Life Insurance	499,816	67,975	81,570	195,128	27,590	16,344	31,089	50,731	29,389	499,816
20	Subtotal 1000's										
21											
22	B 2011 Clothing & Personal Supplies	0	0	0	0	0	0	0	0	0	0
23	B 2021 Telephone/County	8,491	1,155	1,386	3,315	469	278	528	862	499	8,491
24	B 2022 Telephone/AMC's	5,133	698	838	2,004	283	168	319	521	302	5,133
25	B 2025 Cellular Telephone Ser.	0	0	0	0	0	0	0	0	0	0
26	B 2028 Telephone/Non County	5,193	706	848	2,027	287	170	323	527	305	5,193
27	B 2035 Household Expenses	145	20	24	57	8	5	9	15	9	145
28	B 2050 Liability/Risk Management	0	0	0	0	0	0	0	0	0	0
29	B 2051 Liability Insurance	23,756	3,231	3,877	9,274	1,311	777	1,478	2,411	1,397	23,756
30	B 2120 Equipment Maintenance	0	0	0	0	0	0	0	0	0	0
31	B 2122 Fuels & Lubricants	0	0	0	0	0	0	0	0	0	0
32	B 2140 Maintenance/Buildings	2,463	335	402	962	136	81	153	250	145	2,463
33	B 2170 Memberships	0	0	0	0	0	0	0	0	0	0
34	B 2175 Miscellaneous Expense	0	0	0	0	0	0	0	0	0	0
35	B 2176 Fees and Permits	0	0	0	0	0	0	0	0	0	0
36	B 2200 Office Expense	56	8	9	22	3	2	4	6	3	56
37	B 2201 Office Equip (un \$1500)	247	34	40	97	14	8	15	25	15	247
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 < \$500	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 2206 Cont Asset-Non Comp Related	0	0	0	0	0	0	0	0	0	0
43	B 2207 Ergonomic Under \$1500	1,948	265	318	761	108	64	121	198	115	1,948
44	B 2210 Central Duplicating	94	13	15	37	5	3	6	10	6	94
45	B 2215 Managed Print Cost Per Copy	2	0	0	1	0	0	0	0	0	2
46	B 2216 Maintenance/Service Contract	0	0	0	0	0	0	0	0	0	0
47	B 2236 Consulting Services	0	0	0	0	0	0	0	0	0	0
48	B 2250 Other Professional Svcs.	48,721	6,626	7,951	19,020	2,689	1,593	3,030	4,945	2,865	48,721
49	B 2261 Software Lic/Maint Agrmts	177,219	24,102	28,922	69,186	9,782	5,795	11,023	17,988	10,420	177,219
50	B 2266 Central Data Processing Svce	0	0	0	0	0	0	0	0	0	0
51	B 2270 Software	0	0	0	0	0	0	0	0	0	0

OVERHEAD FY2021/22 NUMBERS FPR FY2023/24
PROPOSED BUDGET

AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM
1	ACCOUNT/DESCRIPTION	BU6306/IT	JFK	FCC	VAC	SPR	RIO	SUI	COR	DIX	Subtotal
52	B 2271 Software Rental/Subscription	0	0	0	0	0	0	0	0	0	0
53	B 2280 Publications/Legal Notes	0	0	0	0	0	0	0	0	0	0
54	B 2281 Advertising Marketing	0	0	0	0	0	0	0	0	0	0
55	B 2285 Rent/Lease - Equipment	1,494	203	244	583	82	49	93	152	88	1,494
56	B 2310 Education/Training	0	0	0	0	0	0	0	0	0	0
57	B 2312 Special Depart. Expense	0	0	0	0	0	0	0	0	0	0
58	B 2327 Library Materials Process.	0	0	0	0	0	0	0	0	0	0
59	B 2328 Library Materials	0	0	0	0	0	0	0	0	0	0
60	B 2335 Travel Expense	0	0	0	0	0	0	0	0	0	0
61	B 2336 Travel Out-Of-State	0	0	0	0	0	0	0	0	0	0
62	B 2337 Refreshments	0	0	0	0	0	0	0	0	0	0
63	B 2339 Management Business Expense	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	1,279	174	209	499	71	42	80	130	75	1,279
68	B 2360 Utilities	3,774	513	616	1,473	208	123	235	383	222	3,774
69	B 2361 Water	311	42	51	122	17	10	19	32	18	311
70	Subtotal 2000's	280,326	38,124	45,749	109,439	15,474	9,167	17,436	28,453	16,483	280,326
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	5,473	744	893	2,137	302	179	340	556	322	5,473
74	B 3695 Interfund Svcs - MNT Materials	0	0	0	0	0	0	0	0	0	0
75	B 3696 Interfund Svcs - Small Projects	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	5,473	744	893	2,137	302	179	340	556	322	5,473
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 5040 Trans OUT - POB's	5,055	687	825	1,973	279	165	314	513	297	5,055
89	Subtotal 5000's	5,055	687	825	1,973	279	165	314	513	297	5,055
90											
91	C 7010 Intra-Fund Transfer	0	0	0	0	0	0	0	0	0	0
92	8101 Contingency	0	0	0	0	0	0	0	0	0	0
93	8301 Reserves	0	0	0	0	0	0	0	0	0	0
94	9304-8101 Contingency	0	0	0	0	0	0	0	0	0	0
95	Subtotal 7000-8000's	0	0	0	0	0	0	0	0	0	0
96	Total - Expenses	790,670	107,531	129,037	308,677	43,645	25,855	49,180	80,253	46,491	790,670
97											
98											
99	Volumes held	76.05%									