

SOLANO COUNTY LIBRARY

TO: Dixon Unified School Board/Library Board of Trustees
FROM: Suzanne Olawski, Director of Library Services
SUBJECT: FY 2024/25 Proposed Budget for the Dixon Library
DATE: June 11, 2024

Attached is the proposed budget of \$3.3 million for the Dixon Library District for FY2024/25. This amount is approximately \$2.6 million less than the FY2023/24 revised budget which your Board passed in September 2023. Since this is the operating budget, it is exclusive of the reserve fund. The budget is balanced with the District continuing to maintain a good-sized contingency.

Some line items on the budget document are:

Line 1210 Retirement (Unfunded Liability) has decreased by \$819,214.

Line 2055 Insurance shows an increase of \$10,458 this year as the insurance agent is anticipating an increase in rates.

Line 2140 Building Maintenance shows an increase of \$13,500 for roof recoating of the library.

Line 2235 Accounting/Financial Services shows a decrease as this is not an audit year.

Line 2245 Contracted Services shows an increase of \$15,000 for a potential bond survey.

Line 2250 Charge for Service for Operating the Dixon Library shows a \$309,747 increase over FY 2024/25 due to increases in salaries, benefits and higher utility costs.

Line 4303 Equipment shows a decrease of \$157,135 as the HVAC equipment was replaced and security cameras were added.

Line 8101 Contingencies shows an increase of \$294,589.

Line 9001 Property Taxes – Secured shows a modest increase in property tax revenue of \$37,362.

Line 9015 Library Sales Tax shows a slight increase in sales tax revenue of \$14,566.

Line 9401 Interest earnings show an increase of \$70,776.

Line 9806 Fund Balance Available shows a decrease due to transferring \$2.2M to the reserve building fund account and increased expenditures in your FY23/24 revised budget.

SOLANO COUNTY LIBRARY

FY2024/25 BUDGET
DIXON PUBLIC LIBRARY DISTRICT - FUND 426

ACCOUNT/DESCRIPTION	<u>FY2022/23 ACTUALS</u>	<u>FY2023/24 REVISED</u>	<u>FY2024/25 PROPOSED</u>
<u>EXPENSES</u>			
1110 Salary/Regular	\$0	\$0	\$0
1121 Salary/Extra Help	\$0	\$0	\$0
1131 Salary/OT/Call back	\$0	\$0	\$0
1210 Retirement (Unfunded Liability)	\$76,757	\$821,214	\$2,000
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	\$821,214	\$2,000
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	\$39,815	\$50,273
2120 Maintenance Equipment	\$0	\$0	\$0
2140 Building Maintenance	\$8,080	\$63,500	\$77,000
2141 Materials and Supplies	\$0	\$0	\$0
2170 Memberships	\$0	\$0	\$0
2175 Miscellaneous Expense	\$0	\$0	\$0
2176 Fees and Permits	\$0	\$0	\$0
2200 Office Expense	\$0	\$0	\$0
2203 Computer Components <\$1,500	\$0	\$1,500	\$0
2235 Accounting/Financial Service	\$17,696	\$14,600	\$2,500
2239 Legal Service	\$592	\$3,000	\$500
2245 Contracted Service	\$0	\$12,000	\$27,000
2250 Charge for Service (Operating Dixon Library)	\$1,457,352	\$1,522,699	\$1,832,446
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

ACCOUNT/DESCRIPTION	FY2022/23 ACTUALS	FY2023/24 REVISED	FY2024/25 PROPOSED
<u>EXPENSES</u>			
2312 Special Departmental Expense	\$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	\$0
4304 Computer Equipment	\$0	\$12,000	\$0
8101 Contingency	\$0	\$1,000,000	\$1,294,589
8301 Reserves	\$0	\$2,297,350	\$0
TOTAL EXPENSES	\$1,602,315	\$5,976,313	\$3,317,808
<u>REVENUES</u>			
9001 Property Taxes-Secured	\$498,941	\$494,874	\$532,236
9002 Property Taxes-Unsecured	\$21,867	\$22,055	\$22,509
9003 Property Taxes-Prior	\$679	\$0	\$0
9004 Property Taxes-Supplemental	\$11,502	\$7,752	\$9,867
9005 Property Taxes-Prior Secured Supplemental	\$321	\$0	\$0
9015 Library Sales Tax	\$1,336,456	\$1,269,633	\$1,284,199
9018 Unitary	\$21,737	\$21,737	\$23,176
9019 ABX1 26 Residual Taxes	\$27,284	\$26,314	\$29,298
9020 ABX1 26 Pass Through	\$50,753	\$49,291	\$53,877
9021 LM1HF & Other Assets	\$0	\$0	\$0
9401 Interest	\$91,980	\$50,000	\$120,776
9504 Fish and Game	\$30	\$0	\$0
9505 State Highway Rentals	\$1	\$0	\$0
9507 Homeowner's Relief	\$3,399	\$3,338	\$3,413
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	\$3,991,319	\$1,198,457
TOTAL REVENUES	\$2,107,064	\$5,976,313	\$3,317,808

<u>CHARGE FOR SERVICE</u> <u>DIXON LIBRARY OPERATING COSTS</u>	<u>FY2022/23</u> <u>ACTUALS</u>	<u>FY2023/24</u> <u>REVISED</u>	<u>FY2024/25</u> <u>PROPOSED</u>
**EXPENSES			
Expenses in the Dixon Library Overhead for Fiscal Year	\$1,118,000	\$1,175,593	\$1,315,802
Administration	\$319,573	\$322,481	\$315,718
Technical Svs. Fees	\$118,691	\$133,973	\$156,263
Automation	\$45,257	\$46,491	\$67,723
Telephone Assistance Center	\$9,818	\$0	\$0
TOTAL EXPENSES	\$1,611,339	\$1,678,538	\$1,855,506
**CREDITS			
Revenue collected in the Dixon Library for Fiscal Year			
Library Fines/Fees	\$346	\$793	\$341
Building Use Fees	\$0	\$0	\$0
Photo/Microfiche Copies	\$239	\$1,970	\$3,287
Cash Overage	\$3	\$25	\$15
Other Revenue & ARPA	\$8,742	\$0	\$15,302
Unexpended Direct Funds	\$144,656	\$153,051	\$4,115
TOTAL CREDITS	\$153,987	\$155,839	\$23,060
TOTAL CHARGE	\$1,457,352	\$1,522,699	\$1,832,446

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

SOLANO COUNTY LIBRARY

DIXON PUBLIC LIBRARY

BUDGET - 6365

<u>Account/ Description</u>	<u>FY2022/ 23</u> ACTUALS	<u>FY2023/ 24</u> REVISED	<u>FY2024/ 25</u> PROPOSED
1110 Salary/ Regular	446,339	558,856	584,830
1121 Salary/ Extra Help	18,885	41,152	37,209
1131 Salary/ OT/ Call back	7,602	6,575	7,416
1210 Retirement	124,235	136,206	179,198
1212 Deferred Comp County Match	706	639	780
1213 OPEB costs	8,375	10,282	11,699
1220 FICA	35,990	42,979	48,154
1230 Health	91,655	108,791	145,536
1231 Vision	886	987	1,170
1240 Comp Insurance	7,339	8,534	14,561
1250 Unemployment	0	0	0
1260 Dental	4,844	5,545	6,512
1270 Accrued Leave CTO	618	1,000	2,000
1290 Life Insurance	345	453	485
Subtotal 1000's	747,819	921,999	1,039,550
2021 Telephone/ County	249	0	3,289
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	24,850
2051 Liability Insurance	8,664	12,504	23,063
2120 Equipment Maintenance	0	1,700	1,700
2140 Maintenance/ Buildings	37,616	47,700	49,200
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	9,000
2207 Ergonomic Under \$1500	0	0	0
2215 Managed Print Services	2,098	2,060	2,300
2250 Other Professional Svs.	5,092	15,800	8,800
2261 Software Licenses	4,760	8,550	4,550
2285 Rent/ Lease - Equipment	1,720	1,765	0
2310 Education/ Training	0	0	0
2312 Special Depart. Expense	0	100	9,444
2327 Library Materials Process.	0	0	0
2328 Library Materials	85,000	85,000	80,000
2335 Travel Expense	0	0	0

<u>Account/ Description</u>	<u>FY2022/ 23</u> <u>ACTUALS</u>	<u>FY2023/ 24</u> <u>REVISED</u>	<u>FY2024/ 25</u> <u>PROPOSED</u>
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	40,985
2361 Water	4,291	4,775	4,875
Subtotal 2000's	213,118	245,902	265,376
3301 Penalties	0	0	0
3235 Lease Expense - LT Lease-CP,MF	0	0	2,006
3710 County Admin. Overhead	0	0	0
Subtotal 3000's	0	0	2,006
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	8,870
8101 Contingency	0	0	0
8301 Reserves	0	0	0
9304-8101 Contingency	0	0	0
Total - Expenses	967,553	1,175,593	1,315,802
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	2,247
9604 Contract Services	0	0	0
9605 Library Fines	341	135	52
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	2,299

OVERHEAD FY2022/23 NUMBERS FPR FY2024/25
PROPOSED BUDGET

1	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM
2	CODE	ACCOUNT/DESCRIPTION	BU6308/IT	JFK	FCC	VAC	SPR	RIO	SUI	COR	DIX	Subtotal
3	B	1110 Salary/Regular	411,128	51,021	64,858	163,382	23,599	13,567	27,289	42,593	24,709	411,128
4	B	1121 Salary/Extra Help	-	0	0	0	0	0	0	0	0	0
5	B	1131 Salary/OT/Call back	617	77	97	245	35	20	41	64	37	617
6	B	1141 Salary/Premium Pay	-	0	0	0	0	0	0	0	0	0
7	B	1142 Salary/Wages Standby Pay	1,340	166	212	533	77	44	89	139	81	1,340
8	B	1210 Retirement	117,818	14,621	18,615	46,821	6,763	3,888	7,823	12,206	7,081	117,818
9	B	1211 PARS Retirement	-	0	0	0	0	0	0	0	0	0
10	B	1212 Deferred Comp-County Match	578	72	91	230	33	19	38	60	35	578
11	B	1213 OPEB Costs	7,997	992	1,264	3,178	459	264	531	829	481	7,997
12	B	1220 FICA	32,008	3,872	5,057	12,720	1,637	1,056	2,125	3,316	1,924	32,008
13	B	1230 Health	48,059	5,968	7,588	19,111	2,760	1,587	3,193	4,982	2,890	48,059
14	B	1231 Vision	537	67	85	213	31	18	36	56	32	537
15	B	1240 Comp Insurance	7,155	888	1,130	2,843	411	236	475	741	430	7,155
16	B	1241 Long Term Disability Ins.	348	43	55	138	20	11	23	36	21	348
17	B	1250 Unemployment	-	0	0	0	0	0	0	0	0	0
18	B	1260 Dental	4,202	522	654	1,670	241	139	279	435	253	4,202
19	B	1270 Accrued Leave CTO	954	118	151	379	55	31	63	99	57	954
20	B	1290 Life Insurance	410	51	65	163	24	14	27	42	25	410
21		Subtotal 1000's	633,183	78,578	100,043	251,627	36,345	20,895	42,043	65,598	38,054	633,183
22	B	2011 Clothing & Personal Supplies	-	0	0	0	0	0	0	0	0	0
23	B	2021 Telephone/County	13,328	1,654	2,106	5,297	765	440	885	1,381	801	13,328
24	B	2022 Telephone/AMC's	1,335	188	211	530	77	44	89	138	80	1,335
25	B	2025 Cellular Telephone Ser.	2,370	294	374	942	136	78	157	245	142	2,370
26	B	2028 Telephone/Non County	6,161	785	973	2,448	354	203	409	638	370	6,161
27	B	2035 Household Expenses	217	27	34	86	12	7	14	22	13	217
28	B	2050 Liability/Risk Management	-	0	0	0	0	0	0	0	0	0
29	B	2051 Liability Insurance	31,886	3,957	5,038	12,671	1,830	1,052	2,117	3,303	1,916	31,886
30	B	2120 Equipment Maintenance	-	0	0	0	0	0	0	0	0	0
31	B	2122 Fuels & Lubricants	-	0	0	0	0	0	0	0	0	0
32	B	2140 Maintenance/Buildings	175	22	28	69	10	6	12	18	10	175
33	B	2170 Memberships	-	0	0	0	0	0	0	0	0	0
34	B	2176 Fees and Permits	-	0	0	0	0	0	0	0	0	0
35	B	2200 Office Expense	1,375	171	217	546	79	45	91	142	83	1,375
36	B	2201 Office Equip (un \$1500)	1,255	156	198	499	72	41	83	130	75	1,255
37	B	2202 Office Equip (1500-4999)	-	0	0	0	0	0	0	0	0	0
38	B	2203 Comput. Com (un 1500)	-	0	0	0	0	0	0	0	0	0
39	B	2204 Computer Related Items < \$500	-	0	0	0	0	0	0	0	0	0
40	B	2205 Postage	-	0	0	0	0	0	0	0	0	0
41	B	2206 Cont Asset-Non Comp Related	-	0	0	0	0	0	0	0	0	0
42	B	2207 Ergonomic Under \$1500	-	0	0	0	0	0	0	0	0	0
43	B	2210 Central Duplicating	-	0	0	0	0	0	0	0	0	0
44	B	2215 Managed Print Cost Per Copy	-	0	0	0	0	0	0	0	0	0
45	B	2216 Maintenance/Service Contract	-	0	0	0	0	0	0	0	0	0
46	B	2236 Consulting Services	-	0	0	0	0	0	0	0	0	0
47	B	2250 Other Professional Svcs.	43,455	5,393	6,866	17,269	2,494	1,434	2,885	4,502	2,612	43,455
48	B	2261 Software Lic/Maint Agrmts	368,797	45,768	59,270	148,560	21,169	12,170	24,488	38,207	22,165	368,797
49	B	2266 Central Data Processing Svce	-	0	0	0	0	0	0	0	0	0
50	B	2270 Software	-	0	0	0	0	0	0	0	0	0
51	B	2271 Software Rental/Subscription	-	0	0	0	0	0	0	0	0	0
52	B	2280 Publications/Legal Notes	126	16	20	50	7	4	8	13	8	126
53	B	2281 Advertising/Marketing	-	0	0	0	0	0	0	0	0	0
54	B	2285 Rent/Lease - Equipment	766	95	121	304	44	25	51	79	45	766
55	B	2310 Education/Training	2,706	336	428	1,075	155	89	180	280	163	2,706
56	B	2312 Special Depart. Expense	-	0	0	0	0	0	0	0	0	0
57	B	2327 Library Materials 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 Expense	253	31	40	100	15	8	17	26	15	253
64	B	2350 County Garage Services	-	0	0	0	0	0	0	0	0	0
65	B	2354 Car Allowance	-	0	0	0	0	0	0	0	0	0
66	B	2355 Personal Mileage	2,543	316	402	1,011	146	84	169	263	153	2,543
67	B	2360 Utilities	4,169	517	659	1,657	239	138	277	432	251	4,169
68	B	2361 Water	408	51	64	162	23	13	27	42	25	408
69		Subtotal 2000's	481,323	59,732	76,049	191,278	27,628	15,894	31,860	49,865	29,928	481,323
70												
71	B	3020 Refund of Prior Year Charges	-	0	0	0	0	0	0	0	0	0
72	B	3235 Lease Expense - LT Lease-CP,MP	-	0	0	0	0	0	0	0	0	0
73	B	3684 Interfund Svcs. Professional	6,009	746	949	2,388	345	198	399	623	361	6,009
74	B	3695 Interfund Svcs - MNT Materials	-	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
76	B	3697 Interfund Svcs - Postage	-	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
78	C	3710 County Admin. Overhead	-	0	0	0	0	0	0	0	0	0
79		Subtotal 3000's	6,009	746	949	2,388	345	198	399	623	361	6,009
80												
81	B	4201 Buildings and Improvements	-	0	0	0	0	0	0	0	0	0
82	B	4202 Construction in Progress	-	0	0	0	0	0	0	0	0	0
83	B	4303 Equipment	-	0	0	0	0	0	0	0	0	0
84	B	4304 Computer Equipment	-	0	0	0	0	0	0	0	0	0
85		Subtotal 4000's	-	0	0	0	0	0	0	0	0	0
86												
87	B	5040 Trans OUT - POB's	6,318	784	998	2,511	363	208	419	655	380	6,318
88	B	5052 Trans OUT - FLEET	-	0	0	0	0	0	0	0	0	0
89		Subtotal 5000's	6,318	784	998	2,511	363	208	419	655	380	6,318
90												
91	C	7010 Intra-Fund Transfer	-	0	0	0	0	0	0	0	0	0
92		8101 Contingency	-	0	0	0	0	0	0	0	0	0
93		8301 Reserves	-	0	0	0	0	0	0	0	0	0
94		9304-8101 Contingency	-	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	1,126,833	139,840	178,040	447,803	64,880	37,185	74,822	116,740	67,723	1,126,833

SOLANO COUNTY LIBRARY

FY2023/ 24 BUDGET

PIXON PUBLIC LIBRARY DISTRICT-PFF - FUND 428

<u>Account/ Description</u>	<u>FY2022/23 ACTUALS</u>	<u>FY2023/24 PROPOSED</u>	<u>FY2024/25 PROPOSED</u>
<u>EXPENSES</u>			
2235 Accounting/ Financial Services	0	0	0
2236 Consulting Service	0	75,000	75,000
2245 Contracted Services	0	0	0
2250 Other Professional Services	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
8101 Contingency	0	1,715,343	2,123,648
8301 Reserves	0	0	0
Total - Expenses	0	1,790,343	2,198,648
<u>REVENUES</u>			
9401 Interest	36,946	15,000	30,000
502 Federal CARES Act Revenue	0	0	0
511 Other Governmental Agencies	0	0	0
9569 State Aide	0	0	0
9601 Capital Facilities Fees	479,987	60,356	182,375
9604 Contract Services	0	0	0
9637 Other Prof. Services	0	0	0
9663 Redevelopment	0	0	0
9703 Other Revenue	0	0	0
9707 Gain (Loss) - Sale of Fixed Asset	0	0	0
9805 Reserve Transfer	0	0	0
9806 Fund Balance Available	1,883,982	1,714,987	1,986,272
Total Revenue	2,400,915	1,790,343	2,198,648