

SOLANO COUNTY LIBRARY

TO: Vacaville Unified School Board/Library Board of Trustees
FROM: Suzanne Olawski, Director of Library Services
SUBJECT: Revised FY 2024/25 Budget for the Vacaville Library District
DATE: September 26, 2024

Attached is the revised budget of \$14.21 million for the Vacaville Library District for FY2024/25. This amount is \$167,745 thousand less than the FY 2024/25 proposed budget which your Board passed June 27, 2024. The decrease 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 decrease of \$11,477 as the property premium is lower than projected.

Line 2250 Charge for Service for operating the Vacaville libraries shows a decrease of \$320,193 based on prior year actuals and projected savings due to the temporary closure of the Cultural Center Library for renovation and expansion.

Line 8101 Contingency shows an increase of \$163,926 due to a decrease in expenditures.

Line 9015 Library Sales Tax shows a decrease of \$63,988 based on year-to-date collections.

Line 9401 Interest shows a decrease of \$50,000 based on year-to-date collections.

Line 9806 Fund Balance Available shows a decrease of \$53,757 due to higher than anticipated Cultural Center Library project fees in FY2023/24.

SOLANO COUNTY LIBRARY

**FY2024/25 BUDGET revised
VACAVILLE LIBRARY DISTRICT - FUND 427**

ACCOUNT/DESCRIPTION	FY2023/24 ACTUALS	FY2024/25 PROPOSED	FY2024/25 REVISED
<u>EXPENSES</u>			
2055 Insurance Fire	\$119,772	\$143,428	\$131,950
2140 Building Maintenance	\$48,260	\$10,000	\$10,000
2235 Accounting/Financial Services	\$8,913	\$2,000	\$2,000
2236 Consulting Services	\$0	\$20,000	\$20,000
2239 Legal Service	\$0	\$600	\$600
2250 Charge for Service (Operating Vacaville Library)	\$5,249,725	\$5,925,486	\$5,605,293
2250 Property Tax Administration Fee	\$34,615	\$44,000	\$44,000
2250 Other Professional Services	\$162,125	\$238,750	\$238,750
2250 Other Professional Services (continuation of svc)	\$71,607	\$600,000	\$600,000
2312 Special Departmental Expense	\$40,000	\$40,000	\$40,000
3020 Refund of Prior Year Charges	\$7,481	\$15,000	\$15,000
3230 Long-Term Loan Redemption	\$0	\$0	\$0
3244 Interest on Long-Term Debt	\$0	\$0	\$0
4201 Buildings and Improvements	\$268,971	\$0	\$0
4202 Construction in Progress	\$1,587,750	\$4,900,000	\$4,900,000
4303 Equipment	\$0	\$0	\$0
8101 Contingency	\$0	\$2,444,129	\$2,608,055
8301 Reserves	\$0	\$0	\$0
TOTAL EXPENSES	\$7,599,219	\$14,383,393	\$14,215,648
<u>REVENUES</u>			
9001 Property Taxes-Secured	\$2,752,013	\$2,759,572	\$2,759,572
9002 Property Taxes-Unsecured	\$77,054	\$75,198	\$75,198
9003 Property Taxes-Prior	\$341	\$0	\$0
9004 Property Taxes-Supplemental	\$64,352	\$66,201	\$66,201
9005 Property Taxes-Prior Supplemental	\$51	\$0	\$0
9015 Library Sales Tax	\$3,141,326	\$3,185,096	\$3,121,108
9018 Unitary	\$53,189	\$53,191	\$53,191
9019 ABX1 26 Residual Taxes (Redevelopment)	\$654,748	\$666,804	\$666,804
9020 ABX2 26 Pass Through	\$658,082	\$644,955	\$644,955
9021 LM1HF & Other Assets	\$0	\$0	\$0
9401 Interest	\$1,014,498	\$350,000	\$300,000
9405 Building Rental	\$305,752	\$307,388	\$307,388
9504 Fish and Game	\$208	\$0	\$0
9505 State Highway Rentals	\$13	\$0	\$0
9507 Homeowner's Relief	\$23,530	\$22,898	\$22,898
9599 Fed Other	\$0	\$0	\$0
9604 Contract Services	\$150,000	\$150,000	\$150,000
9703 Other Revenue	\$0	\$0	\$0
9704 Developer Impact Fee Monies	\$677,226	\$173,405	\$173,405
9805 Reserve Transfer	\$0	\$0	\$0
9806 Fund Balance Available	\$5,874,925	\$5,928,685	\$5,874,928
TOTAL REVENUES	\$15,447,309	\$14,383,393	\$14,215,648

<u>CHARGE FOR SERVICE</u> <u>VACAVILLE LIBRARY OPERATING COSTS</u>	<u>FY2023/24</u> <u>ACTUALS</u>	<u>FY2024/25</u> <u>PROPOSED</u>	<u>FY2024/25</u> <u>REVISED</u>
**EXPENSES			
Expenses in the Vacaville Library	\$4,186,801	\$4,410,332	\$4,410,332
Overhead for Fiscal Year			
Administration	\$1,031,001	\$1,001,786	\$1,001,786
Technical Svs. Fees	\$889,506	\$1,033,257	\$1,033,257
Automation	\$308,677	\$447,803	\$447,803
Telephone Assistance Center	\$0	\$0	\$0
TOTAL EXPENSES	\$6,415,985	\$6,893,178	\$6,893,178
**CREDITS			
Revenue collected in the Vacaville			
Library for Fiscal Year			
Library Fines/Fees	\$6,168	\$4,961	\$4,961
Building Use Fees	\$110	\$1,215	\$1,215
Photo/Microfiche Copies	\$9,649	\$14,741	\$14,741
Cash Overage	\$3	\$1	\$1
Other Revenue - Federal CARES Act revenue	\$0	\$53,073	\$53,073
Tax area code credit	\$686,454	\$686,454	\$733,824
Unexpended Direct Funds	\$463,877	\$207,247	\$480,070
TOTAL CREDITS	\$1,166,260	\$967,692	\$1,287,885
TOTAL CHARGE	\$5,249,725	\$5,925,486	\$5,605,293

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

SOLANO COUNTY LIBRARY

**VACAVILLE PUBLIC LIBRARY
CULTURAL CENTER
BUDGET (6367)**

<u>Account/Description</u>	<u>FY2022/23 ACTUALS</u>	<u>FY2023/24 ACTUALS</u>	<u>FY2024/25 PROPOSED</u>
1110 Salary/Regular	1,033,085	1,133,314	1,223,621
1121 Salary/Extra Help	83,923	60,294	14,972
1131 Salary/OT/Call back	8,041	8,531	2,000
1141 Salary/Premium	0	0	0
1210 Retirement	272,203	300,384	369,772
1211 PARS Retirement Costs	0	0	0
1212 Deferred Comp County Match	1,023	1,593	2,275
1213 OPEB costs	18,682	20,862	24,471
1220 FICA	87,056	93,616	94,906
1230 Health	197,464	238,741	272,028
1231 Vision	1,714	1,829	2,074
1240 Comp Insurance	18,488	21,472	34,962
1241 Long Term Disability Ins	278	455	493
1250 Unemployment	0	0	0
1260 Dental	9,073	9,274	13,042
1270 Accrued Leave CTO	28,476	7,442	5,000
1290 Life Insurance	828	987	1,134
Subtotal 1000's	1,760,333	1,898,794	2,060,750
2020 Com/Radio Services	0	0	0
2021 Telephone/County	8,809	9,800	9,676
2022 Telephone/AMC's	79	163	800
2023 Voice Mail	0	0	0
2025 Cellular Phone Service	0	0	0
2035 Household Expenses	66,281	69,789	32,824
2050 Liability/Risk Management	0	0	0
2051 Liability Insurance	15,381	22,580	45,257
2120 Equipment Maintenance	1,000	1,000	2,000
2140 Maintenance/Buildings	34,782	23,025	35,000
2170 Memberships	0	0	0
2176 Fees and Permits	0	0	0
2178 Cash/Inventory Shortage	0	0	20
2200 Office Expense	3,607	3,262	1,000
2201 Office Equipment	1,039	234	200
2202 Controlled Asset (>1500<5000)	0	0	39,500
2203 Computer Componets <1500	0	0	0
2207 Ergonomic Under \$1500	0	0	0
2215 Managed Print Services	1,051	1,135	300
2235 Accounting/Financial Svs.	0	0	0
2240 Legal - Minors	0	0	0
2250 Other Professional Svs.	12,509	8,847	8,050
2280 Publications/Legal Notes	0	0	0
2285 Rent/Lease - Equipment	6,645	0	0
2310 Education/Training	0	0	0

<u>Account/Description</u>	<u>FY2022/23 ACTUALS</u>	<u>FY2023/24 ACTUALS</u>	<u>FY2024/25 PROPOSED</u>
2312 Special Depart. Expense	2,512	110	16,944
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	370	0	0
2338 Employee Recognition	0	405	
2339 Management Expense	338	600	650
2355 Personal Mileage	811	1,002	100
2360 Utilities	91,603	106,520	125,600
2361 Water	4,590	4,917	5,365
Subtotal 2000's	401,608	403,589	473,486
3235 Lease Expense - Lt Lease-CP, MF	0	6,665	7,473
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	6,665	7,473
4201 Buildings & Improvements	0	0	0
4202 Construction in Progress	0	0	0
Subtotal 4000's	0	0	0
5040 Transfer Out - POB's	14,759	16,917	18,301
8101 Contingency	0	0	0
8301 Reserves	0	0	0
9304-8101 Contingency	0	0	0
Total - Expenses	2,176,699	2,325,965	2,560,010
9405 Building Rental - long-term	1,015	0	0
9407 Telephones	0	0	0
9409 Building Rental - short-term	0	420	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	10,052	9,854	2,156
9604 Contract Services	0	0	0
9605 Library Fines	3,788	3,190	920
9637 Other Prof. Services	77	0	0
9663 Redevelopment	0	0	0
9702 Cash Overage	1	1	0
9703 Other Revenue	0	0	0
9811 Operating Txr In - ARPA	32,639	0	0
Total Revenue	47,572	13,466	3,076

SOLANO COUNTY LIBRARY

**VACAVILLE PUBLIC LIBRARY
TOWN SQUARE
BUDGET (6368)**

<u>Account/Description</u>	<u>FY2022/23 ACTUALS</u>	<u>FY2023/24 ACTUALS</u>	<u>FY2024/25 PROPOSED</u>
1110 Salary/Regular	644,367	623,789	682,338
1121 Salary/Extra Help	28,479	26,211	86,821
1131 Salary/OT/Call back	4,250	9,329	7,774
1141 Salary/Premium	0		0
1210 Retirement	176,981	171,471	209,976
1212 Deferred Comp County Match	753	670	780
1213 OPEB costs	12,020	11,911	13,647
1220 FICA	51,401	50,663	59,436
1230 Health	135,223	141,520	174,076
1231 Vision	1,118	1,066	1,248
1240 Comp Insurance	10,445	12,064	21,060
1250 Unemployment	0		0
1260 Dental	6,352	5,408	7,604
1270 Accrued Leave CTO	1,568	13,344	2,000
1290 Life Insurance	466	445	554
Subtotal 1000's	1,073,423	1,067,891	1,267,314
2020 Com/Radio Services	0	0	0
2021 Telephone/County	6,130	4,854	5,047
2022 Telephone/AMC's	37	126	500
2023 Voice Mail	0	0	0
2025 Cellular Phone Service	0	0	0
2028 Telephone/Non County	0	0	0
2035 Household Expenses	33,271	34,887	43,380
2050 Liability/Risk Management	0	0	0
2051 Liability Insurance	11,430	13,583	28,029
2120 Equipment Maintenance	0	0	500
2140 Maintenance/Buildings	26,118	28,017	64,000
2170 Memberships	0	0	0
2176 Fees and Permits	316	0	400
2178 Cash/Inventory Shortage	0	0	20
2200 Office Expense	1,929	1,771	3,000
2201 Office Equipment	929	113	1,500
2202 Controlled Asset (>1500<5000)	0	0	0
2203 Computer Componets <1500	0	0	0
2205 Postage	0	0	0
2215 Managed Print Services	488	567	900
2235 Accounting/Financial Svs.	0	0	0
2250 Other Professional Svs.	9,792	5,923	16,500
2260 Software (CMSI)	0	0	0
2261 Software Licenses	0	0	0
2280 Publications/Legal Notes	0	0	0
2281 Advertising/Marketing	0	0	0
2285 Rent/Lease - Equipment	4,763	0	0
2310 Education/Training	0	320	0
2311 Tuition Reimbursement	0	0	0
2312 Special Depart. Expense	25	21	11,944

<u>Account/Description</u>	<u>FY2022/23 ACTUALS</u>	<u>FY2023/24 ACTUALS</u>	<u>FY2024/25 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	260	0	0
2338 Employee Recognition	0	243	0
2339 Management Expense	0	0	0
2355 Personal Mileage	959	626	1,000
2360 Utilities	54,114	50,616	62,125
2361 Water	5,146	4,007	4,382
Subtotal 2000's	235,704	225,674	323,227
3235 Lease Expense - Lt Lease-CP, MF	0	4,788	5,617
3690 Interfund Svs. - Sheriff	0	0	0
3694 Interfund Svs. - Professional	33,837	60,529	243,772
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	33,837	65,318	249,389
4201 Buildings & Improvements	0	0	0
4202 Construction in Progress	0	0	0
Subtotal 4000's	0	0	0
5040 Transfer Out - POB's	9,495	9,659	10,392
8101 Contingency	0	0	0
8301 Reserves	0	0	0
9304-8101 Contingency	0	0	0
Total - Expenses	1,352,459	1,368,542	1,850,322
9401 Interest	0	0	0
9405 Building Rental - long-term	200	0	1,300
9407 Telephones	0	0	0
9409 Building Rental - short-term	0	1,525	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	4,689	5,005	4,057
9604 Contract Services	0	0	0
9605 Library Fines	1,173	1,656	1,484
9637 Other Prof. Services	0	0	0
9663 Redevelopment	0	0	0
9702 Cash Overage	0	0	0
9811 Operating Txr In - ARPA	20,357	0	0
Total Revenue	26,419	8,186	6,841

OVERHEAD FY2022/23 :BERS FPR FY2024/25

PROPOSED BUDGET

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	ACCOUNT/DESCRIPTION	6311/HQ	JFK	FCC	VAC	SPR	RIO	LAW	SUI	COR	DIX	IT	LITERACY	Subtotal
2	1110 Salary/Regular	1,106,991	155,532	183,096	264,681	69,408	63,984	16,494	87,120	98,190	86,345	17,048	65,091	1,106,991
3	1121 Salary/Extra Help	105,479	14,820	17,446	25,220	6,614	6,097	1,572	8,301	9,356	8,227	1,624	6,202	105,479
4	1131 Salary/OT/Call back	2,580	363	427	617	162	149	38	203	229	201	40	152	2,580
5	1141 Salary/Premium Pay	-	0	0	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	0	0
7	1210 Retirement	374,274	52,585	61,905	89,489	23,467	21,633	5,577	29,455	33,198	29,193	5,764	22,007	374,274
8	1211 PARS Retirement	-	0	0	0	0	0	0	0	0	0	0	0	0
9	1212 Deferred Comp-County Match	2,104	296	348	503	132	122	31	166	187	164	32	124	2,104
10	1213 OPEB Costs	25,479	3,580	4,214	6,092	1,598	1,473	380	2,005	2,260	1,987	392	1,498	25,479
11	1220 FICA	107,549	15,111	17,789	25,715	6,743	6,216	1,602	8,464	9,540	8,389	1,656	6,324	107,549
12	1230 Health	187,583	26,355	31,026	44,851	11,761	10,842	2,795	14,763	16,639	14,631	2,889	11,030	187,583
13	1231 Vision	1,747	245	289	418	110	101	26	137	155	136	27	103	1,747
14	1240 Comp Insurance	27,198	3,821	4,499	6,503	1,705	1,572	405	2,140	2,412	2,121	419	1,599	27,198
15	1241 Long Term Disability Ins.	2,459	345	407	588	154	142	37	194	218	192	38	145	2,459
16	1250 Unemployment	-	0	0	0	0	0	0	0	0	0	0	0	0
17	1260 Dental	9,988	1,403	1,652	2,388	626	577	149	786	886	779	154	587	9,988
18	1270 Accrued Leave CTO	14,157	1,989	2,342	3,385	888	818	211	1,114	1,256	1,104	218	832	14,157
19	1290 Life Insurance	2,181	306	361	522	137	126	33	172	193	170	34	128	2,181
20	Subtotal 1000's	1,969,768	276,752	325,800	470,971	123,504	113,853	29,350	155,021	174,718	153,642	30,334	115,822	1,969,768
21	2011 Clothing & Personal Supplies	-	0	0	0	0	0	0	0	0	0	0	0	0
22	2021 Telephone/County	4,226	594	699	1,010	265	244	63	333	375	330	65	248	4,226
23	2022 Telephone/AMC's	119	17	20	28	7	7	2	9	11	9	2	7	119
24	2025 Cellular Telephone Ser.	-	0	0	0	0	0	0	0	0	0	0	0	0
25	2025 Telephone/Non County	-	0	0	0	0	0	0	0	0	0	0	0	0
26	2028 Telephone/Non County	-	0	0	0	0	0	0	0	0	0	0	0	0
27	2035 Household Expenses	1,303	183	215	311	82	75	19	103	116	102	20	77	1,303
28	2050 Liability/Risk Management	529,789	74,435	87,627	126,673	33,218	30,622	7,894	41,694	46,992	41,324	8,159	31,152	529,789
29	2051 Liability Insurance	105,388	14,307	17,431	25,198	6,608	6,091	1,570	8,294	9,348	8,220	1,623	6,197	105,388
30	2120 Equipment Maintenance	-	0	0	0	0	0	0	0	0	0	0	0	0
31	2122 Fuels & Lubricants	-	0	0	0	0	0	0	0	0	0	0	0	0
32	2140 Maintenance/Buildings	1,612	227	267	386	101	93	24	127	143	126	25	95	1,612
33	2170 Memberships	38,665	5,432	6,395	9,245	2,424	2,235	576	3,043	3,430	3,016	595	2,274	38,665
34	2176 Fees and Permits	-	0	0	0	0	0	0	0	0	0	0	0	0
35	2200 Office Expense	5,247	737	868	1,255	329	303	78	413	465	409	81	309	5,247
36	2201 Office Equip (un \$1500)	1,654	232	274	395	104	96	25	130	147	129	25	97	1,654
37	2202 Office Equip (1500-4999)	-	0	0	0	0	0	0	0	0	0	0	0	0
38	2203 Comput. Com. (un 1500)	-	0	0	0	0	0	0	0	0	0	0	0	0
39	2204 Computer Related Items < \$500	43	6	7	10	3	3	1	3	4	3	1	3	43
40	2205 Postage	-	0	0	0	0	0	0	0	0	0	0	0	0
41	2206 Cont Asset-Non Comp Related	817	115	135	195	51	47	12	64	72	64	13	48	817
42	2207 Ergonomic Under \$1500	8,617	1,211	1,425	2,060	540	498	128	678	764	672	133	507	8,617
43	2210 Central Duplicating	-	0	0	0	0	0	0	0	0	0	0	0	0
44	2215 Managed Print Cost Per Copy	-	0	0	0	0	0	0	0	0	0	0	0	0
45	2216 Maintenance/Service Contract	-	0	0	0	0	0	0	0	0	0	0	0	0
46	2236 Consulting Services	-	0	0	0	0	0	0	0	0	0	0	0	0
47	2250 Other Professional Svs.	158,160	22,221	26,160	37,816	9,917	9,142	2,357	12,447	14,029	12,336	2,436	9,300	158,160
48	2261 Software Lic/Maint Agrmts	3,472	488	574	830	218	201	52	273	308	271	53	204	3,472
49	2266 Central Data Processing Svce	167,757	23,570	27,747	40,111	10,518	9,696	2,500	13,202	14,880	13,085	2,583	9,864	167,757
50	2270 Software	-	0	0	0	0	0	0	0	0	0	0	0	0
51	2271 Software Rental/Subsorption	5,312	746	879	1,270	333	307	79	418	471	414	82	312	5,312
52	2280 Publications/Legal Notes	2,535	356	419	606	159	147	38	200	225	198	39	149	2,535

OVERHEAD FY2022/23 .BERS FPR FY2024/25
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
53	A	2281 Advertising Marketing	158,507	22,270	26,217	37,899	9,938	9,162	2,362	12,474	14,060	12,364	2,441	9,320	158,507
54	A	2285 Rent/Lease - Equipment	4,490	631	743	1,073	281	259	67	353	398	350	69	264	4,490
55	A	2310 Education/Training	9,757	1,371	1,614	2,333	612	564	145	768	865	761	150	574	9,757
56	A	2312 Special Depart. Expense	14,116	1,983	2,335	3,375	885	816	210	1,111	1,252	1,101	217	830	14,116
57	A	2327 Library Materials Process.	-	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
59	A	2335 Travel Expense	2,645	372	437	632	166	153	39	208	235	206	41	156	2,645
60	A	2336 Travel Out-Of-State	2,638	371	436	631	165	152	39	208	234	206	41	155	2,638
61	A	2337 Refreshments	260	37	43	62	16	15	4	20	23	20	4	15	260
62	A	2338 Employee Recognition	352	49	58	84	22	20	5	28	31	27	5	21	352
63	A	2339 Management Business Expense	2,693	378	445	644	169	156	40	212	239	210	41	158	2,693
64	A	2350 County Garage Services	-	0	0	0	0	0	0	0	0	0	0	0	0
65	A	2354 Car Allowance	6,025	847	997	1,441	378	348	90	474	534	470	93	354	6,025
66	A	2355 Personal Mileage	1,442	203	239	345	90	83	21	113	128	112	22	85	1,442
67	A	2360 Utilities	25,043	3,519	4,142	5,988	1,570	1,447	373	1,971	2,221	1,953	386	1,473	25,043
68	A	2361 Water	2,451	344	405	586	154	142	37	193	217	191	38	144	2,451
69	A	Subtotal 2000's	1,265,134	177,751	209,253	302,493	79,324	73,125	18,850	99,566	112,217	98,680	19,483	74,390	1,265,134
70															
71	A	3020 Refund of Prior Year Charges	17,000	2,389	2,812	4,065	1,066	983	253	1,338	1,508	1,326	262	1,000	17,000
72	A	3235 Lease Expense - LT Lease-CP,MF	-	0	0	0	0	0	0	0	0	0	0	0	0
73	A	3694 Interfund Svs. Professional	78,082	10,971	12,915	18,670	4,896	4,513	1,163	6,145	6,926	6,090	1,202	4,591	78,082
74	A	3695 Interfund Svces - MNT Materials	-	0	0	0	0	0	0	0	0	0	0	0	0
75	A	3696 Interfund Svces - Small Projects	-	0	0	0	0	0	0	0	0	0	0	0	0
76	A	3697 Interfund Svces - Postage	-	0	0	0	0	0	0	0	0	0	0	0	0
77	A	3698 Interfund Svces - MNT labor	51	7	8	12	3	3	1	4	4	4	1	3	51
78	C	3710 County Admin. Overhead	782,165	97,536	127,728	189,597	39,890	38,013	0	55,143	67,892	50,763	64,763	50,841	782,165
79	A	Subtotal 3000's	877,298	110,902	143,463	212,343	45,855	43,512	1,417	62,630	76,330	58,183	66,228	56,435	877,298
80															
81	A	4201 Buildings and Improvements	-	0	0	0	0	0	0	0	0	0	0	0	0
82	A	4202 Construction in Progress	-	0	0	0	0	0	0	0	0	0	0	0	0
83	A	4303 Equipment	-	0	0	0	0	0	0	0	0	0	0	0	0
84	A	4304 Computer Equipment	-	0	0	0	0	0	0	0	0	0	0	0	0
85	A	Subtotal 4000's	-	0	0	0	0	0	0	0	0	0	0	0	0
86															
87	A	5040 Trans OUT - POB's	20,317	2,855	3,360	4,858	1,274	1,174	303	1,599	1,802	1,585	313	1,195	20,317
88	A	5052 Trans OUT - FLEET	46,509	6,535	7,693	11,120	2,916	2,688	693	3,660	4,125	3,628	716	2,735	46,509
89	A	Subtotal 5000's	66,826	9,389	11,053	15,978	4,190	3,863	996	5,259	5,927	5,212	1,029	3,929	66,826
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	4,179,026	574,795	689,568	1,001,786	252,874	234,352	50,613	322,476	369,193	315,718	117,075	250,576	4,179,026

OVERHEAD FY2022/23 BERS FPR FY2024/25

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 1110 Salary/Regular	1,001,101	124,237	158,174	397,837	57,463	33,036	66,473	103,714	60,166	1,001,101
3	B 1121 Salary/Extra Help	28,524	3,540	4,507	11,335	1,637	941	1,894	2,955	1,714	28,524
4	B 1131 Salary/OT/Call back	2,089	259	330	830	120	69	139	216	126	2,089
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	281,141	34,890	44,420	111,725	16,137	9,278	18,668	29,126	16,897	281,141
8	B 1211 PARS Retirement		0	0	0	0	0	0	0	0	0
9	B 1212 Deferred Comp-County Match	693	86	109	275	40	23	46	72	42	693
10	B 1213 OPEB Costs	19,173	2,379	3,029	7,619	1,101	633	1,273	1,986	1,152	19,173
11	B 1220 FICA	80,521	9,993	12,722	31,999	4,622	2,657	5,347	8,342	4,839	80,521
12	B 1230 Health	212,206	26,335	33,528	84,330	12,181	7,003	14,090	21,984	12,754	212,206
13	B 1231 Vision	1,955	243	309	777	112	65	130	203	117	1,955
14	B 1240 Comp Insurance	15,078	1,871	2,382	5,992	865	498	1,001	1,562	906	15,078
15	B 1241 Long Term Disability Ins.		0	0	0	0	0	0	0	0	0
16	B 1250 Unemployment		0	0	0	0	0	0	0	0	0
17	B 1260 Dental	10,760	1,335	1,700	4,276	618	355	714	1,115	647	10,760
18	B 1270 Accrued Leave CTO		0	0	0	0	0	0	0	0	0
19	B 1280 Life Insurance	798	99	126	317	46	26	53	83	48	798
20	B Subtotal 1000's	1,654,037	205,266	261,338	657,314	94,942	54,583	109,828	171,358	99,408	1,654,037
21											
22	B 2011 Clothing & Personal Supplies	314	39	50	125	18	10	21	32	19	314
23	B 2021 Telephone/County	7,170	890	1,133	2,849	412	237	476	743	431	7,170
24	B 2022 Telephone/AMC's	620	77	98	246	36	20	41	64	37	620
25	B 2025 Cellular Telephone Ser.	110,886	13,761	17,520	44,066	6,365	3,659	7,363	11,488	6,664	110,886
26	B 2028 Telephone/Non County	71,971	8,932	11,371	28,601	4,131	2,375	4,779	7,456	4,325	71,971
27	B 2035 Household Expenses	4,679	581	739	1,860	269	154	311	485	281	4,679
28	B 2050 Liability/Risk Management		0	0	0	0	0	0	0	0	0
29	B 2051 Liability Insurance	230,085	28,554	36,353	91,436	13,207	7,593	15,278	23,837	13,828	230,085
30	B 2120 Equipment Maintenance		0	0	0	0	0	0	0	0	0
31	B 2122 Fuels & Lubricants	15,325	1,902	2,421	6,090	880	506	1,018	1,588	921	15,325
32	B 2140 Maintenance/Buildings	12,399	1,539	1,959	4,927	712	409	823	1,285	745	12,399
33	B 2170 Memberships		0	0	0	0	0	0	0	0	0
34	B 2176 Fees and Permits	38	5	6	15	2	1	3	4	2	38
35	B 2200 Office Expense	10,902	1,353	1,723	4,332	626	360	724	1,129	655	10,902
36	B 2201 Office Equip (un \$1500)	17,718	2,199	2,800	7,041	1,017	585	1,177	1,836	1,065	17,718
37	B 2202 Office Equip (1500-4999)		0	0	0	0	0	0	0	0	0
38	B 2203 Comput. Com. (un 1500)	2,317	288	366	921	133	76	154	240	139	2,317
39	B 2204 Computer Related Items < \$500	5,805	720	917	2,307	333	192	385	601	349	5,805
40	B 2205 Postage	18	2	3	7	1	1	1	2	1	18
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	11,432	1,419	1,806	4,543	656	377	759	1,184	687	11,432
45	B 2216 Maintenance/Service Contract	25	3	4	10	1	1	2	3	2	25
46	B 2236 Consulting Services		0	0	0	0	0	0	0	0	0
47	B 2260 Other Professional Svcs.	99,252	12,317	15,682	39,443	5,697	3,275	6,590	10,283	5,965	99,252
48	B 2261 Software Lic/Maint Agrmts	198,717	24,661	31,397	78,970	11,406	6,558	13,195	20,587	11,943	198,717
49	B 2266 Central Data Processing Svce		0	0	0	0	0	0	0	0	0
50	B 2270 Software	4,734	587	748	1,881	272	156	314	490	285	4,734
51	B 2271 Software Rental/Subscription	4,443	551	702	1,766	255	147	295	460	267	4,443
52	B 2280 Publications/Legal Notes		0	0	0	0	0	0	0	0	0

OVERHEAD FY2022/23 MEMBERS FPR FY2024/25
PROPOSED BUDGET

1	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
53	B	2281 Advertising Marketing	-	0	0	0	0	0	0	0	0	0
54	B	2285 Rent/Lease - Equipment	1,501	186	237	596	86	50	100	155	90	1,501
55	B	2310 Education/Training	921	114	146	366	53	30	61	95	55	921
56	B	2312 Special Depart. Expense	18,411	2,285	2,909	7,317	1,057	608	1,222	1,907	1,107	18,411
57	B	2327 Library Materials Process.	72,178	8,957	11,404	28,684	4,143	2,382	4,793	7,478	4,338	72,178
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	-	0	0	0	0	0	0	0	0	0
64	B	2350 County Garage Services	20,521	2,547	3,242	8,155	1,178	677	1,363	2,126	1,233	20,521
65	B	2354 Car Allowance	-	0	0	0	0	0	0	0	0	0
66	B	2355 Personal Mileage	38	5	6	15	2	1	3	4	2	38
67	B	2360 Utilities	4,624	574	731	1,838	265	153	307	479	278	4,624
68	B	2361 Water	3,226	400	510	1,282	185	106	214	334	194	3,226
69	B	Subtotal 2000's	930,270	115,447	146,983	369,689	53,397	30,699	61,770	96,376	55,909	930,270
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,MF	-	0	0	0	0	0	0	0	0	0
73	B	3694 Interfund Svcs. Professional	-	0	0	0	0	0	0	0	0	0
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	590	73	93	235	34	19	39	61	35	590
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	590	73	93	235	34	19	39	61	35	590
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	15,145	1,880	2,393	6,019	869	500	1,006	1,569	910	15,145
88	B	5052 Trans OUT - FLEET	-	0	0	0	0	0	0	0	0	0
89		Subtotal 5000's	15,145	1,880	2,393	6,019	869	500	1,006	1,569	910	15,145
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	2,600,043	322,665	410,807	1,033,257	149,242	85,801	172,643	269,364	156,263	2,600,043

OVERHEAD FY2022/23 BERS FPR FY2024/25

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		411,128	51,021	64,958	163,382	23,599	13,567	27,299	42,593	24,709	411,128
2	1110 Salary/Regular	-	0	0	0	0	0	0	0	0	0
3	1121 Salary/Extra Help	617	77	97	245	35	20	41	64	37	617
4	1131 Salary/OT/Call back	-	0	0	0	0	0	0	0	0	0
5	1141 Salary/Premium Pay	1,340	166	212	533	77	44	89	139	81	1,340
6	1142 Salary/Wages Standby Pay	117,818	14,621	18,615	46,821	6,763	3,888	7,823	12,206	7,081	117,818
7	1210 Retirement	-	0	0	0	0	0	0	0	0	0
8	1211 PARS Retirement	578	72	91	230	33	19	38	60	35	578
9	1212 Deferred Comp-County Match	7,997	992	1,264	3,178	459	264	531	829	481	7,997
10	1213 OPEB Costs	32,008	3,972	5,057	12,720	1,837	1,056	2,125	3,316	1,924	32,008
11	1220 FICA	48,090	5,968	7,598	19,111	2,760	1,587	3,193	4,982	2,890	48,090
12	1230 Health	537	67	85	213	31	18	36	56	32	537
13	1231 Vision	7,155	888	1,130	2,843	411	236	475	741	430	7,155
14	1240 Comp Insurance	348	43	55	138	20	11	23	36	21	348
15	1241 Long Term Disability Ins.	-	0	0	0	0	0	0	0	0	0
16	1250 Unemployment	4,202	522	664	1,670	241	139	279	435	253	4,202
17	1260 Dental	954	118	151	379	55	31	63	99	57	954
18	1270 Accrued Leave CTO	410	51	65	163	24	14	27	42	25	410
19	1290 Life Insurance	633,183	78,578	100,043	251,627	36,345	20,895	42,043	65,598	38,054	633,183
20	Subtotal 1000's										
21			0	0	0	0	0	0	0	0	0
22	2011 Clothing & Personal Supplies	13,328	1,654	2,106	5,297	765	440	885	1,381	801	13,328
23	2021 Telephone/County	1,335	166	211	530	77	44	89	138	80	1,335
24	2022 Telephone/AMC's	2,370	294	374	942	136	78	157	245	142	2,370
25	2025 Cellular Telephone Ser.	6,161	765	973	2,448	354	203	409	638	370	6,161
26	2028 Telephone/Non County	217	27	34	86	12	7	14	22	13	217
27	2035 Household Expenses	-	0	0	0	0	0	0	0	0	0
28	2050 Liability/Risk Management	31,886	3,957	5,038	12,671	1,830	1,052	2,117	3,303	1,916	31,886
29	2051 Liability Insurance	-	0	0	0	0	0	0	0	0	0
30	2120 Equipment Maintenance	-	0	0	0	0	0	0	0	0	0
31	2122 Fuels & Lubricants	175	22	28	69	10	6	12	18	10	175
32	2140 Maintenance/Buildings	-	0	0	0	0	0	0	0	0	0
33	2170 Memberships	-	0	0	0	0	0	0	0	0	0
34	2176 Fees and Permits	-	0	0	0	0	0	0	0	0	0
35	2200 Office Expense	1,375	171	217	546	79	45	91	142	83	1,375
36	2201 Office Equip (un \$1500)	1,255	156	198	499	72	41	83	130	75	1,255
37	2202 Office Equip (1500-4999)	-	0	0	0	0	0	0	0	0	0
38	2203 Comput. Com. (un 1500)	-	0	0	0	0	0	0	0	0	0
39	2204 Computer Related Items < \$500	-	0	0	0	0	0	0	0	0	0
40	2205 Postage	-	0	0	0	0	0	0	0	0	0
41	2206 Cont Asset-Non Comp Related	-	0	0	0	0	0	0	0	0	0
42	2207 Ergonomic Under \$1500	-	0	0	0	0	0	0	0	0	0
43	2210 Central Duplicating	-	0	0	0	0	0	0	0	0	0
44	2215 Managed Print Cost Per Copy	-	0	0	0	0	0	0	0	0	0
45	2216 Maintenance/Service Contract	-	0	0	0	0	0	0	0	0	0
46	2236 Consulting Services	-	0	0	0	0	0	0	0	0	0
47	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	2261 Software Lic/Maint Agrmts	368,797	45,768	58,270	146,560	21,169	12,170	24,488	38,207	22,165	368,797
49	2266 Central Data Processing Svce	-	0	0	0	0	0	0	0	0	0
50	2270 Software	-	0	0	0	0	0	0	0	0	0
51	2271 Software Rental/Subscription	126	16	20	50	7	4	8	13	8	126
52	2280 Publications/Legal Notes	-	0	0	0	0	0	0	0	0	0

OVERHEAD FY2022/23 LIBERS FPR FY2024/25

PROPOSED BUDGET

1	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM
	CODE	ACCOUNT/DESCRIPTION	BU6306/IT	JFK	FGC	VAC	SPR	RIO	SUI	COR	DIX	Subtotal
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	46	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	B	Subtotal 2000's	481,323	59,732	76,049	191,278	27,628	15,884	31,960	49,865	28,928	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, MF		0	0	0	0	0	0	0	0	0
73	B	3694 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 Svces - Small Projects		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	C	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	B	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	B	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	64,680	37,185	74,822	116,740	67,723	1,126,833