

SOLANO COUNTY LIBRARY

TO: Vacaville Unified School Board/Library Board of Trustees
FROM: Suzanne Olawski, Director of Library Services
SUBJECT: Revised FY 2025/26 Budget for the Vacaville Library District
DATE: September 25, 2025

Attached is the revised budget of \$22 million for the Vacaville Library District for FY2025/26. This amount is \$4,311,605 more than the FY 2025/24 proposed budget which your Board passed June 26, 2025. The increase occurred from various line-item changes in the budget, which are described below.

The Commission is 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 \$19,023 as the property premium is lower than projected.

Line 2250 Charge for Service for operating the Vacaville libraries shows a decrease of \$499,852 based on prior year actuals and true-up savings due to the temporary closure of the Cultural Center Library for renovation and expansion.

Line 4202 Construction in Progress shows an increase of \$3,000,000 which was transferred from Reserve for the renovation and expansion of the Cultural Center Library.

Line 8101 Contingency shows an increase of \$1,822,980 due to a decrease in expenditures and higher fund balance.

Line 9015 Library Sales Tax shows a slight increase of \$278,894 based on year-to-date collections.

Line 9805 Reserve Transfer shows an increase of \$3,000,000 moved from the Library District's Reserve account for the renovation and expansion of the Cultural Center Library.

Line 9806 Fund Balance Available shows an increase of \$1,032,711 due to higher than anticipated revenue collected and less expenditures.

SOLANO COUNTY LIBRARY

**FY2025/26 BUDGET
VACAVILLE LIBRARY DISTRICT - FUND 427**

ACCOUNT/DESCRIPTION	<u>FY2024/25</u> <u>ACTUALS</u>	<u>FY2025/26</u> <u>PROPOSED</u>	<u>FY2025/26</u> <u>REVISED</u>
<u>EXPENSES</u>			
2055 Insurance Fire	\$129,997	\$149,497	\$130,474
2140 Building Maintenance	\$485	\$40,000	\$40,000
2200 Office Expense	\$557	\$800	\$800
2235 Accounting/Financial Services	\$2,165	\$12,500	\$12,500
2236 Consulting Services	\$0	\$100,000	\$100,000
2239 Legal Service	\$1,020	\$1,000	\$1,000
2250 Charge for Service (Operating Vacaville Library)	\$5,605,293	\$4,132,414	\$3,632,562
2250 Property Tax Administration Fee	\$40,787	\$45,000	\$45,000
2250 Other Professional Services	\$127,824	\$100,000	\$100,000
2250 Other Professional Services (continuation of svc)	\$141,439	\$500,000	\$500,000
2295 Lease Expense - Buildings ST	\$11,883	\$0	\$6,500
2312 Special Departmental Expense	\$40,000	\$40,000	\$40,000
2337 Meals/Refreshments	\$59	\$0	\$0
3020 Refund of Prior Year Charges	\$14,842	\$15,000	\$16,000
3230 Long-Term Loan Redemption	\$0	\$0	\$0
3244 Interest on Long-Term Debt	\$0	\$0	\$0
4201 Buildings and Improvements	\$0	\$0	\$0
4202 Construction in Progress	\$14,294,369	\$5,500,000	\$8,500,000
4303 Equipment	\$0	\$0	\$0
8101 Contingency	\$0	\$7,132,317	\$8,955,297
8301 Reserves	\$0	\$0	\$0
TOTAL EXPENSES	\$20,410,718	\$17,768,528	\$22,080,133
<u>REVENUES</u>			
9001 Property Taxes-Secured	\$2,926,409	\$2,924,725	\$2,924,725
9002 Property Taxes-Unsecured	\$128,642	\$78,097	\$78,097
9003 Property Taxes-Prior	\$385	\$0	\$0
9004 Property Taxes-Supplemental	\$154,210	\$66,882	\$66,882
9005 Property Taxes-Prior Supplemental	\$53,662	\$0	\$0
9015 Library Sales Tax	\$3,740,824	\$3,013,031	\$3,291,925
9018 Unitary	\$59,314	\$58,733	\$58,733
9019 ABX1 26 Residual Taxes (Redevelopment)	\$704,572	\$624,831	\$624,831
9020 ABX2 26 Pass Through	\$758,878	\$717,444	\$717,444
9021 LM1HF & Other Assets	\$0	\$0	\$0
9401 Interest	\$983,229	\$150,000	\$150,000
9405 Building Rental	\$313,568	\$320,060	\$320,060
9504 Fish and Game	\$210	\$0	\$0
9505 State Highway Rentals	\$13	\$0	\$0
9507 Homeowner's Relief	\$23,399	\$22,947	\$22,947
9599 Fed Other	\$116	\$0	\$0
9604 Contract Services	\$150,000	\$150,000	\$150,000
9703 Other Revenue	\$0	\$0	\$0
9704 Developer Impact Fee Monies	\$821,519	\$382,634	\$382,634
9805 Reserve Transfer	\$0	\$5,000,000	\$8,000,000
9806 Fund Balance Available	\$5,291,855	\$4,259,144	\$5,291,855
TOTAL REVENUES	\$16,110,805	\$17,768,528	\$22,080,133

<u>CHARGE FOR SERVICE</u> <u>VACAVILLE LIBRARY OPERATING COSTS</u>	<u>FY2024/25</u> <u>ACTUALS</u>	<u>FY2025/26</u> <u>PROPOSED</u>	<u>FY2025/26</u> <u>REVISED</u>
**EXPENSES			
Expenses in the Vacaville Library Overhead for Fiscal Year	\$4,410,332	\$3,776,049	\$3,776,049
Administration	\$1,001,786	\$1,177,570	\$1,177,570
Technical Svs. Fees	\$1,033,257	\$974,247	\$974,247
Automation	\$447,803	\$503,037	\$503,037
Telephone Assistance Center	\$0	\$0	\$0
TOTAL EXPENSES	\$6,893,178	\$6,430,903	\$6,430,903
**CREDITS			
Revenue collected in the Vacaville Library for Fiscal Year			
Library Fines/Fees	\$4,961	\$4,847	\$4,847
Building Use Fees	\$1,215	\$1,945	\$1,945
Photo/Microfiche Copies	\$14,741	\$14,859	\$14,859
Cash Overage	\$1	\$1	\$1
Other Revenue - Federal CARES Act revenue	\$53,073	\$0	\$0
Tax area code credit	\$733,824	\$748,500	\$753,161
Unexpended Direct Funds	\$480,070	\$1,528,337	\$2,023,528
TOTAL CREDITS	\$1,287,885	\$2,298,489	\$2,798,341
TOTAL CHARGE	\$5,605,293	\$4,132,414	\$3,632,562

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

SOLANO COUNTY LIBRARY

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

<u>Account/Description</u>	<u>FY2023/24 ACTUALS</u>	<u>FY2024/25 ACTUALS</u>	<u>FY2025/26 PROPOSED</u>
1110 Salary/Regular	1,133,314	180,583	672,717
1121 Salary/Extra Help	60,294	6,247	28,639
1131 Salary/OT/Call back	8,531	2,021	5,500
1141 Salary/Premium	0	0	0
1210 Retirement	300,384	53,562	188,091
1211 PARS Retirement Costs	0	0	0
1212 Deferred Comp County Match	1,593	233	1,950
1213 OPEB costs	20,862	3,390	12,143
1220 FICA	93,616	14,548	54,150
1230 Health	238,741	41,454	126,420
1231 Vision	1,829	310	987
1240 Comp Insurance	21,472	34,962	17,172
1241 Long Term Disability Ins	455	58	0
1250 Unemployment	0	0	0
1260 Dental	9,274	1,803	6,534
1270 Accrued Leave CTO	7,442	16	5,000
1290 Life Insurance	987	154	453
Subtotal 1000's	1,898,794	339,339	1,119,756
2021 Telephone/County	9,800	9,187	9,189
2022 Telephone/AMC's	163	0	200
2023 Voice Mail	0	0	0
2025 Cellular Phone Service	0	0	0
2035 Household Expenses	69,789	12,331	81,470
2050 Liability/Risk Management	0	0	0
2051 Liability Insurance	22,580	45,257	33,978
2120 Equipment Maintenance	1,000	1,000	1,500
2140 Maintenance/Buildings	23,025	7,119	12,000
2176 Fees and Permits	0	0	0
2178 Cash/Inventory Shortage	0	0	20
2200 Office Expense	3,262	394	2,000
2201 Office Equipment	234	0	1,000
2202 Controlled Asset (>1500<5000)	0	0	0
2204 Computer Related Items:<\$500	0	1,566	0
2205 Postage	0	1	0
2207 Ergonomic Under \$1500	0	0	0
2215 Managed Print Services	1,135	112	482
2235 Accounting/Financial Svs.	0	0	0
2240 Legal - Minors	0	0	0
2250 Other Professional Svs.	8,847	762	16,600
2280 Publications/Legal Notes	0	0	0
2285 Rent/Lease - Equipment	0	0	0
2310 Education/Training	0	30	0

<u>Account/Description</u>	<u>FY2023/24 ACTUALS</u>	<u>FY2024/25 ACTUALS</u>	<u>FY2025/26 PROPOSED</u>
2312 Special Depart. Expense	110	2,210	9,500
2327 Library Materials Process.	0	0	0
2328 Library Materials	150,200	150,200	150,200
2335 Travel Expense	0	1,797	0
2337 Refreshments	0	0	0
2338 Employee Recognition	405	0	0
2339 Management Expense	600	63	0
2355 Personal Mileage	1,002	89	1,000
2360 Utilities	106,520	56,356	131,880
2361 Water	4,917	4,365	5,189
Subtotal 2000's	403,589	292,839	456,208
3235 Lease Expense - Lt Lease-CP, MF	6,665	6,610	6,865
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	6,665	6,610	6,865
4201 Buildings & Improvements	0	0	0
4202 Construction in Progress	0	0	0
Subtotal 4000's	0	0	0
5040 Transfer Out - POB's	16,917	2,651	0
8101 Contingency	0	0	0
8301 Reserves	0	0	0
9304-8101 Contingency	0	0	0
Total - Expenses	2,325,965	641,440	1,582,829
9405 Building Rental - long-term	0	0	0
9409 Building Rental - short-term	420	0	0
9502 Federal CARES Act Revenue	0	0	0
9569 State Aide	0	0	0
9603 Photo/Microform copies	9,854	1,032	4,500
9604 Contract Services	0	0	0
9605 Library Fines	3,190	401	1,595
9637 Other Prof. Services	0	0	0
9702 Cash Overage	1	0	0
9703 Other Revenue	0	0	0
9811 Operating Txr In - ARPA	0	0	0
Total Revenue	13,466	1,432	6,095

SOLANO COUNTY LIBRARY

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

<u>Account/Description</u>	<u>FY2023/24 ACTUALS</u>	<u>FY2024/25 ACTUALS</u>	<u>FY2025/26 PROPOSED</u>
1110 Salary/Regular	623,789	920,300	861,285
1121 Salary/Extra Help	26,211	52,996	63,366
1131 Salary/OT/Call back	9,329	12,446	8,350
1141 Salary/Premium	0	0	0
1210 Retirement	171,471	269,950	266,623
1212 Deferred Comp County Match	670	882	910
1213 OPEB costs	11,911	17,072	16,524
1220 FICA	50,663	74,401	73,179
1230 Health	141,520	211,172	207,810
1231 Vision	1,066	1,444	1,439
1240 Comp Insurance	12,064	21,060	9,351
1250 Unemployment	0	0	0
1260 Dental	5,408	8,773	9,802
1270 Accrued Leave CTO	13,344	639	2,000
1290 Life Insurance	445	609	685
Subtotal 1000's	1,067,891	1,591,743	1,521,324
2020 Com/Radio Services	0	0	0
2021 Telephone/County	4,854	4,109	3,703
2022 Telephone/AMC's	126	84	200
2023 Voice Mail	0	0	0
2025 Cellular Phone Service	0	0	0
2028 Telephone/Non County	0	0	0
2035 Household Expenses	34,887	44,841	41,355
2051 Liability Insurance	13,583	28,029	19,534
2120 Equipment Maintenance	0	0	500
2140 Maintenance/Buildings	28,017	30,812	61,000
2176 Fees and Permits	0	0	400
2178 Cash/Inventory Shortage	0	0	20
2200 Office Expense	1,771	2,870	2,000
2201 Office Equipment	113	702	28,000
2203 Computer Componets <1500	0	0	0
2206 Cont Asset-Non Comp Related	0	0	33,750
2215 Managed Print Services	567	1,287	1,235
2216 Maintenance/Service Contracts	0	1,376	0
2235 Accounting/Financial Svs.	0	0	0
2250 Other Professional Svs.	5,923	9,006	16,000
2260 Software (CMSI)	0	0	0
2261 Software Licenses	0	0	0
2281 Advertising/Marketing	0	0	0
2285 Rent/Lease - Equipment	0	0	0
2310 Education/Training	320	30	0
2312 Special Depart. Expense	21	2,320	7,000
2327 Library Materials Process.	0	0	0
2328 Library Materials	80,000	80,000	80,000

<u>Account/Description</u>	<u>FY2023/24 ACTUALS</u>	<u>FY2024/25 ACTUALS</u>	<u>FY2025/26 PROPOSED</u>
2335 Travel Expense	0	1,732	0
2336 Travel Out-of-State	0	0	0
2337 Refreshments	0	0	0
2338 Employee Recognition	243	0	0
2355 Personal Mileage	626	1,123	800
2360 Utilities	50,616	51,446	62,354
2361 Water	4,007	4,826	5,130
Subtotal 2000's	225,674	264,595	362,981
3235 Lease Expense - Lt Lease-CP, MF	4,788	4,746	4,932
3690 Interfund Svs. - Sheriff	0	0	0
3694 Interfund Svs. - Professional	60,529	81,851	303,983
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	65,318	86,597	308,915
4201 Buildings & Improvements	0	0	0
4202 Construction in Progress	0	0	0
Subtotal 4000's	0	0	0
5040 Transfer Out - POB's	9,659	13,011	0
8101 Contingency	0	0	0
8301 Reserves	0	0	0
9304-8101 Contingency	0	0	0
Total - Expenses	1,368,542	1,955,945	2,193,220
9401 Interest	0	0	0
9405 Building Rental - long-term	0	0	0
9407 Telephones	0	0	0
9409 Building Rental - short-term	1,525	1,100	550
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	5,005	10,791	4,100
9604 Contract Services	0	0	0
9605 Library Fines	1,656	5,122	1,562
9702 Cash Overage	0	0	0
9811 Operating Txr In - ARPA	0	0	0
Total Revenue	8,186	17,013	6,212

**OVERHEAD FY2023/24 NUMBERS FOR FY2025/26
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	LIT	Subtotal
2	A	1100 Salary/Regular	1,271,991	176,934	214,585	306,295	79,118	72,758	18,825	99,088	111,681	99,215	19,461	74,030	1,271,991
3	A	1121 Salary/Extra Help	114,381	15,910	19,296	27,543	7,114	6,543	1,693	8,910	10,043	8,922	1,750	6,657	114,381
4	A	1131 Salary/OT/Call back	1,348	188	227	325	84	77	20	105	118	105	21	78	1,348
5	A	1142 Salary/Wages Standby Pay	-	0	0	0	0	0	0	0	0	0	0	0	0
6	A	1210 Retirement	434,366	60,420	73,277	104,595	27,018	24,846	6,429	33,837	38,137	33,881	6,646	25,280	434,366
7	A	1211 PARS Retirement	-	0	0	0	0	0	0	0	0	0	0	0	0
8	A	1212 Deferred Comp-County Match	5,193	722	876	1,250	323	297	77	404	456	405	79	302	5,193
9	A	1213 OPEB Costs	29,741	4,137	5,017	7,162	1,850	1,701	440	2,317	2,611	2,320	455	1,731	29,741
10	A	1220 FICA	124,760	17,354	21,047	30,042	7,760	7,136	1,846	9,719	10,954	9,731	1,909	7,261	124,760
11	A	1230 Health	231,533	32,206	39,060	55,753	14,401	13,244	3,427	18,036	20,329	18,060	3,542	13,475	231,533
12	A	1231 Vision	1,965	273	332	473	122	112	29	153	173	153	30	114	1,965
13	A	1240 Comp Insurance	26,453	3,680	4,463	6,370	1,645	1,513	392	2,061	2,323	2,063	405	1,540	26,453
14	A	1241 Long Term Disability Ins.	3,077	428	519	741	191	176	46	240	270	240	47	179	3,077
15	A	1250 Unemployment	-	0	0	0	0	0	0	0	0	0	0	0	0
16	A	1260 Dental	10,036	1,396	1,693	2,417	624	574	149	782	881	783	154	584	10,036
17	A	1270 Accrued Leave CTO	38,072	5,296	6,423	9,168	2,368	2,178	563	2,966	3,343	2,970	583	2,216	38,072
18	A	1290 Life Insurance	2,610	363	440	629	162	149	39	203	229	204	40	152	2,610
19		Subtotal 1000's	2,295,525	319,308	387,255	552,762	142,782	131,304	33,974	178,821	201,547	179,051	35,122	133,600	2,295,525
20															
21	A	2011 Clothing &Personal Supplies	-	0	0	0	0	0	0	0	0	0	0	0	0
22	A	2021 Telephone/County	4,652	647	785	1,120	289	266	69	362	408	363	71	271	4,652
23	A	2022 Telephone/AMC's	-	0	0	0	0	0	0	0	0	0	0	0	0
24	A	2025 Cellular Telephone Ser.	-	0	0	0	0	0	0	0	0	0	0	0	0
25	A	2028 Telephone/Non County	-	0	0	0	0	0	0	0	0	0	0	0	0
26	A	2035 Household Expenses	1,374	191	232	331	85	79	20	107	121	107	21	80	1,374
27	A	2050 Liability/Risk Management	595,871	82,886	100,523	143,486	37,063	34,084	8,819	46,418	52,317	46,478	9,117	34,680	595,871
28	A	2051 Liability Insurance	136,691	19,014	23,060	32,915	8,502	7,819	2,023	10,648	12,001	10,662	2,091	7,955	136,691
29	A	2122 Fuels & Lubricants	-	0	0	0	0	0	0	0	0	0	0	0	0
30	A	2140 Maintenance/Buildings	2,817	392	475	678	175	161	42	219	247	220	43	164	2,817
31	A	2170 Memberships	33,043	4,596	5,574	7,957	2,055	1,890	489	2,574	2,901	2,577	506	1,923	33,043
32	A	2176 Fees and Permits	-	0	0	0	0	0	0	0	0	0	0	0	0
33	A	2200 Office Expense	5,694	792	961	1,371	354	326	84	444	500	444	87	331	5,694
34	A	2201 Office Equip (un \$1500)	2,876	400	485	693	179	165	43	224	253	224	44	167	2,876
35	A	2202 Office Equip (1500-4999)	-	0	0	0	0	0	0	0	0	0	0	0	0
36	A	2203 Comput. Com. (un 1500)	-	0	0	0	0	0	0	0	0	0	0	0	0
37	A	2204 Computer Related Items < \$500	123	17	21	30	8	7	2	10	11	10	2	7	123
38	A	2205 Postage	104	14	18	25	6	6	2	8	9	8	2	6	104
39	A	2206 Cont Asset-Non Comp Related	-	0	0	0	0	0	0	0	0	0	0	0	0
40	A	2207 Ergonomic Under \$1500	984	137	166	237	61	56	15	77	86	77	15	57	984
41	A	2210 Central Duplicating	2,351	327	397	566	146	134	35	183	206	183	36	137	2,351
42	A	2215 Managed Print Cost Per Copy	-	0	0	0	0	0	0	0	0	0	0	0	0
43	A	2216 Maintenance/Srvce Contract	-	0	0	0	0	0	0	0	0	0	0	0	0
44	A	2236 Consulting Services	18,135	2,523	3,059	4,367	1,128	1,037	268	1,413	1,592	1,415	277	1,055	18,135
45	A	2239 Legal Service	21,896	3,046	3,694	5,272	1,362	1,252	324	1,706	1,922	1,708	335	1,274	21,896
46	A	2250 Other Professional Svs.	214,291	29,808	36,151	51,601	13,329	12,257	3,172	16,693	18,815	16,715	3,279	12,472	214,291
47	A	2261 Software Lic/Maint Agrmts	3,646	507	615	878	227	209	54	284	320	284	56	212	3,646
48	A	2266 Central Data Processing Svce	197,377	27,455	33,298	47,528	12,277	11,290	2,921	15,376	17,330	15,395	3,020	11,487	197,377
49	A	2270 Software	-	0	0	0	0	0	0	0	0	0	0	0	0
50	A	2271 Software Rental/Subscription	530	74	89	128	33	30	8	41	47	41	8	31	530
51	A	2280 Publications/Legal Notes	4,248	591	717	1,023	264	243	63	331	373	331	65	247	4,248
52	A	2281 Advertising Marketing	150,037	20,870	25,311	36,129	9,332	8,582	2,221	11,688	13,173	11,703	2,296	8,732	150,037

OVERHEAD FY2023/24 NUMBERS FOR FY2025/26
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	LIT	Subtotal
53	A	2285 Rent/Lease - Copier/MFD's ST	-	0	0	0	0	0	0	0	0	0	0	0	0
54	A	2295 Lease Expense - Building ST	1,510	210	255	364	94	86	22	118	133	118	23	88	1,510
55	A	2310 Education/Training	15,053	2,094	2,540	3,625	936	861	223	1,173	1,322	1,174	230	876	15,053
56	A	2312 Special Depart. Expense	27,113	3,771	4,574	6,529	1,686	1,551	401	2,112	2,381	2,115	415	1,578	27,113
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	-	0	0	0	0	0	0	0	0	0	0	0	0
60	A	2336 Travel Out-Of-State	-	0	0	0	0	0	0	0	0	0	0	0	0
61	A	2337 Refreshments	1,096	152	185	264	68	63	16	85	96	85	17	64	1,096
62	A	2338 Employee Recognition	272	38	46	66	17	16	4	21	24	21	4	16	272
63	A	2339 Management Business Expense	5,918	823	998	1,425	368	338	88	461	520	462	91	344	5,918
64	A	2345 Moving/Freight/Towing	866	120	146	209	54	50	13	67	76	68	13	50	866
65	A	2350 County Garage Services	-	0	0	0	0	0	0	0	0	0	0	0	0
66	A	2354 Car Allowance	7,775	1,082	1,312	1,872	484	445	115	606	683	606	119	453	7,775
67	A	2355 Personal Mileage	995	138	168	239	62	57	15	77	87	78	15	58	995
68	A	2360 Utilities	29,506	4,104	4,978	7,105	1,835	1,688	437	2,299	2,591	2,301	451	1,717	29,506
69	A	2361 Water	2,563	356	432	617	159	147	38	200	225	200	39	149	2,563
70	A	Subtotal 2000's	1,489,405	207,176	251,263	358,649	92,641	85,194	22,043	116,025	130,770	116,174	22,788	86,683	1,489,405
71															
72	A	3020 Refund of Prior Year Charges	19,838	2,759	3,347	4,777	1,234	1,135	294	1,545	1,742	1,547	304	1,155	19,838
73	A	3235 Lease Expense - LT Lease-CP,MF	4,626	644	780	1,114	288	265	68	360	406	361	71	269	4,626
74	A	3694 Interfund Svcs. Professional	44,037	6,126	7,429	10,604	2,739	2,519	652	3,430	3,866	3,435	674	2,563	44,037
75	A	3695 Interfund Svcs - MNT Materials	-	0	0	0	0	0	0	0	0	0	0	0	0
76	A	3696 Interfund Svcs - Small Projects	-	0	0	0	0	0	0	0	0	0	0	0	0
77	A	3697 Interfund Svcs - Postage	-	0	0	0	0	0	0	0	0	0	0	0	0
78	A	3698 Interfund Svcs - MNT labor	-	0	0	0	0	0	0	0	0	0	0	0	0
79	C	3710 County Admin. Overhead	1,083,479	125,900	225,147	240,966	53,199	45,181	0	69,668	92,421	67,717	93,504	69,776	1,083,479
80		Subtotal 3000's	1,151,980	135,429	236,703	257,461	57,460	49,099	1,014	75,004	98,435	73,061	94,552	73,763	1,151,980
81															
82	A	4202 Construction in Progress	-	0	0	0	0	0	0	0	0	0	0	0	0
83	A	4303 Equipment	11,541	1,605	1,947	2,779	718	660	171	899	1,013	900	177	672	11,541
84	A	4304 Computer Equipment	-	0	0	0	0	0	0	0	0	0	0	0	0
85	A	Subtotal 4000's	11,541	1,605	1,947	2,779	718	660	171	899	1,013	900	177	672	11,541
86															
87	A	5040 Trans OUT - POB's	24,579	3,419	4,147	5,919	1,529	1,406	364	1,915	2,158	1,917	376	1,431	24,579
88	A	5052 Trans OUT - FLEET	-	0	0	0	0	0	0	0	0	0	0	0	0
89		Subtotal 5000's	24,579	3,419	4,147	5,919	1,529	1,406	364	1,915	2,158	1,917	376	1,431	24,579
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	4,973,030	666,937	881,314	1,177,570	295,129	267,663	57,565	372,664	433,923	371,102	153,014	296,148	4,973,030
97															
98															-
99															

**OVERHEAD FY2023/24 NUMBERS FOR FY2025/26
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	918,040	115,030	144,041	360,973	48,381	28,276	58,479	102,178	60,682	918,040
3	B	1121 Salary/Extra Help	29,324	3,674	4,601	11,530	1,545	903	1,868	3,264	1,938	29,324
4	B	1131 Salary/OT/Call back	3,428	430	538	1,348	181	106	218	382	227	3,428
5	B	1142 Salary/Wages Standby Pay	-	0	0	0	0	0	0	0	0	0
6	B	1210 Retirement	261,777	32,801	41,073	102,931	13,796	8,063	16,675	29,136	17,303	261,777
7	B	1211 PARS Retirement	-	0	0	0	0	0	0	0	0	0
8	B	1212 Deferred Comp-County Match	650	81	102	256	34	20	41	72	43	650
9	B	1213 OPEB Costs	18,181	2,278	2,853	7,149	958	560	1,158	2,024	1,202	18,181
10	B	1220 FICA	75,388	9,446	11,828	29,643	3,973	2,322	4,802	8,391	4,983	75,388
11	B	1230 Health	195,530	24,500	30,679	76,882	10,304	6,022	12,455	21,762	12,925	195,530
12	B	1231 Vision	1,789	224	281	703	94	55	114	199	118	1,789
13	B	1240 Comp Insurance	16,528	2,071	2,593	6,499	871	509	1,053	1,840	1,093	16,528
14	B	1241 Long Term Disability Ins.	-	0	0	0	0	0	0	0	0	0
15	B	1250 Unemployment	-	0	0	0	0	0	0	0	0	0
16	B	1260 Dental	8,414	1,054	1,320	3,308	443	259	536	936	556	8,414
17	B	1270 Accrued Leave CTO	-	0	0	0	0	0	0	0	0	0
18	B	1290 Life Insurance	735	92	115	289	39	23	47	82	49	735
19		Subtotal 1000's	1,529,784	191,682	240,023	601,511	80,620	47,117	97,447	170,265	101,119	1,529,784
20												
21	B	2011 Clothing &Personal Supplies	-	0	0	0	0	0	0	0	0	0
22	B	2021 Telephone/County	8,206	1,028	1,287	3,226	432	253	523	913	542	8,206
23	B	2022 Telephone/AMC's	-	0	0	0	0	0	0	0	0	0
24	B	2025 Cellular Telephone Ser.	108,039	13,537	16,951	42,481	5,694	3,328	6,882	12,025	7,141	108,039
25	B	2028 Telephone/Non County	-	0	0	0	0	0	0	0	0	0
26	B	2035 Household Expenses	4,991	625	783	1,962	263	154	318	555	330	4,991
27	B	2050 Liability/Risk Management	-	0	0	0	0	0	0	0	0	0
28	B	2051 Liability Insurance	277,356	34,753	43,517	109,056	14,617	8,543	17,668	30,870	18,333	277,356
29	B	2122 Fuels & Lubricants	8,984	1,126	1,410	3,533	473	277	572	1,000	594	8,984
30	B	2140 Maintenance/Buildings	20,967	2,627	3,290	8,244	1,105	646	1,336	2,334	1,386	20,967
31	B	2170 Memberships	-	0	0	0	0	0	0	0	0	0
32	B	2176 Fees and Permits	(628)	(79)	(99)	(247)	(33)	(19)	(40)	(70)	(42)	(628)
33	B	2200 Office Expense	13,599	1,704	2,134	5,347	717	419	866	1,514	899	13,599
34	B	2201 Office Equip (un \$1500)	2,367	297	371	931	125	73	151	263	156	2,367
35	B	2202 Office Equip (1500-4999)	-	0	0	0	0	0	0	0	0	0
36	B	2203 Comput. Com. (un 1500)	1,522	191	239	598	80	47	97	169	101	1,522
37	B	2204 Computer Related Items < \$500	-	0	0	0	0	0	0	0	0	0
38	B	2205 Postage	49	6	8	19	3	2	3	5	3	49
39	B	2206 Cont Asset-Non Comp Related	1,748	219	274	687	92	54	111	195	116	1,748
40	B	2207 Ergonomic Under \$1500	7,415	929	1,163	2,915	391	228	472	825	490	7,415
41	B	2210 Central Duplicating	-	0	0	0	0	0	0	0	0	0
42	B	2215 Managed Print Cost Per Copy	11,081	1,388	1,739	4,357	584	341	706	1,233	732	11,081
43	B	2216 Maintenance/Srvce Contract	94,596	11,853	14,842	37,195	4,985	2,914	6,026	10,529	6,253	94,596
44	B	2236 Consulting Services	-	0	0	0	0	0	0	0	0	0
45	B	2239 Legal Service	-	0	0	0	0	0	0	0	0	0
46	B	2250 Other Professional Svcs.	38,482	4,822	6,038	15,131	2,028	1,185	2,451	4,283	2,544	38,482
47	B	2261 Software Lic/Maint Agrmts	78,005	9,774	12,239	30,672	4,111	2,403	4,969	8,682	5,156	78,005
48	B	2266 Central Data Processing Svce	-	0	0	0	0	0	0	0	0	0
49	B	2270 Software	-	0	0	0	0	0	0	0	0	0
50	B	2271 Software Rental/Subscription	17,847	2,236	2,800	7,017	941	550	1,137	1,986	1,180	17,847
51	B	2280 Publications/Legal Notes	-	0	0	0	0	0	0	0	0	0
52	B	2281 Advertising Marketing	-	0	0	0	0	0	0	0	0	0

**OVERHEAD FY2023/24 NUMBERS FOR FY2025/26
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
53	B	2285 Rent/Lease - Copier/MFD's ST	-	0	0	0	0	0	0	0	0	0
54	B	2295 Lease Expense - Building ST	-	0	0	0	0	0	0	0	0	0
55	B	2310 Education/Training	30	4	5	12	2	1	2	3	2	30
56	B	2312 Special Depart. Expense	64,283	8,055	10,086	25,276	3,388	1,980	4,095	7,155	4,249	64,283
57	B	2327 Library Materials Process.	133,910	16,779	21,010	52,653	7,057	4,124	8,530	14,904	8,851	133,910
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	421	53	66	165	22	13	27	47	28	421
63	B	2339 Management Business Expense	-	0	0	0	0	0	0	0	0	0
64	B	2345 Moving/Freight/Towing	-	0	0	0	0	0	0	0	0	0
65	B	2350 County Garage Services	31,416	3,936	4,929	12,353	1,656	968	2,001	3,497	2,077	31,416
66	B	2354 Car Allowance	-	0	0	0	0	0	0	0	0	0
67	B	2355 Personal Mileage	292	37	46	115	15	9	19	33	19	292
68	B	2360 Utilities	3,146	394	494	1,237	166	97	200	350	208	3,146
69	B	2361 Water	3,026	379	475	1,190	159	93	193	337	200	3,026
70		Subtotal 2000's	931,150	116,673	146,097	366,128	49,072	28,679	59,314	103,637	61,549	931,150
71												
72	B	3020 Refund of Prior Year Charges	-	0	0	0	0	0	0	0	0	0
73	B	3235 Lease Expense - LT Lease-CP,MF	1,532	192	240	602	81	47	98	171	101	1,532
74	B	3694 Interfund Svs. Professional	-	0	0	0	0	0	0	0	0	0
75	B	3695 Interfund Svces - MNT Materials	-	0	0	0	0	0	0	0	0	0
76	B	3696 Interfund Svces - Small Projects	-	0	0	0	0	0	0	0	0	0
77	B	3697 Interfund Svces - Postage	530	66	83	208	28	16	34	59	35	530
78	B	3698 Interfund Svces - MNT labor	-	0	0	0	0	0	0	0	0	0
79	C	3710 County Admin. Overhead	-	0	0	0	0	0	0	0	0	0
80		Subtotal 3000's	2,062	258	324	811	109	64	131	230	136	2,062
81												
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	14,744	1,847	2,313	5,797	777	454	939	1,641	975	14,744
88	B	5052 Trans OUT - FLEET	-	0	0	0	0	0	0	0	0	0
89		Subtotal 5000's	14,744	1,847	2,313	5,797	777	454	939	1,641	975	14,744
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	2,477,740	310,461	388,757	974,247	130,577	76,314	157,832	275,772	163,779	2,477,740
97												
98												-
99												

**OVERHEAD FY2023/24 NUMBERS FOR FY2025/26
PROPOSED BUDGET**

	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM
1	CODE	ACCOUNT/DESCRIPTION	BU6306/ IT	JFK	FCC	VAC	SPR	RIO	SUI	COR	DIX	Subtotal
2	B	1100 Salary/Regular	430,735	53,971	67,582	169,365	22,700	13,267	27,438	47,941	28,472	430,735
3	B	1121 Salary/Extra Help	-	0	0	0	0	0	0	0	0	0
4	B	1131 Salary/OT/Call back	973	122	153	383	51	30	62	108	64	973
5	B	1142 Salary/Wages Standby Pay	450	56	71	177	24	14	29	50	30	450
6	B	1210 Retirement	123,782	15,510	19,421	48,671	6,523	3,812	7,885	13,777	8,182	123,782
7	B	1211 PARS Retirement	-	0	0	0	0	0	0	0	0	0
8	B	1212 Deferred Comp-County Match	403	50	63	158	21	12	26	45	27	403
9	B	1213 OPEB Costs	8,598	1,077	1,349	3,381	453	265	548	957	568	8,598
10	B	1220 FICA	34,350	4,304	5,389	13,506	1,810	1,058	2,188	3,823	2,271	34,350
11	B	1230 Health	43,348	5,431	6,801	17,044	2,284	1,335	2,761	4,825	2,865	43,348
12	B	1231 Vision	605	76	95	238	32	19	39	67	40	605
13	B	1240 Comp Insurance	8,487	1,063	1,332	3,337	447	261	541	945	561	8,487
14	B	1241 Long Term Disability Ins.	21	3	3	8	1	1	1	2	1	21
15	B	1250 Unemployment	-	0	0	0	0	0	0	0	0	0
16	B	1260 Dental	4,077	511	640	1,603	215	126	260	454	270	4,077
17	B	1270 Accrued Leave CTO	11,989	1,502	1,881	4,714	632	369	764	1,334	792	11,989
18	B	1290 Life Insurance	254	32	40	100	13	8	16	28	17	254
19		Subtotal 1000's	668,071	83,709	104,820	262,686	35,207	20,577	42,556	74,356	44,160	668,071
20												
21	B	2011 Clothing &Personal Supplies	-	0	0	0	0	0	0	0	0	0
22	B	2021 Telephone/County	16,192	2,029	2,541	6,367	853	499	1,031	1,802	1,070	16,192
23	B	2022 Telephone/AMC's	499	63	78	196	26	15	32	56	33	499
24	B	2025 Cellular Telephone Ser.	8,141	1,020	1,277	3,201	429	251	519	906	538	8,141
25	B	2028 Telephone/Non County	23,948	3,001	3,757	9,416	1,262	738	1,525	2,665	1,583	23,948
26	B	2035 Household Expenses	580	73	91	228	31	18	37	65	38	580
27	B	2050 Liability/Risk Management	-	0	0	0	0	0	0	0	0	0
28	B	2051 Liability Insurance	51,628	6,469	8,100	20,300	2,721	1,590	3,289	5,746	3,413	51,628
29	B	2122 Fuels & Lubricants	-	0	0	0	0	0	0	0	0	0
30	B	2140 Maintenance/Buildings	241	30	38	95	13	7	15	27	16	241
31	B	2170 Memberships	-	0	0	0	0	0	0	0	0	0
32	B	2176 Fees and Permits	-	0	0	0	0	0	0	0	0	0
33	B	2200 Office Expense	877	110	138	345	46	27	56	98	58	877
34	B	2201 Office Equip (un \$1500)	1,840	231	289	723	97	57	117	205	122	1,840
35	B	2202 Office Equip (1500-4999)	159,202	19,948	24,979	62,598	8,390	4,903	10,141	17,719	10,523	159,202
36	B	2203 Comput. Com. (un 1500)	12,373	1,550	1,941	4,865	652	381	788	1,377	818	12,373
37	B	2204 Computer Related Items < \$500	10,880	1,363	1,707	4,278	573	335	693	1,211	719	10,880
38	B	2205 Postage	-	0	0	0	0	0	0	0	0	0
39	B	2206 Cont Asset-Non Comp Related	-	0	0	0	0	0	0	0	0	0
40	B	2207 Ergonomic Under \$1500	-	0	0	0	0	0	0	0	0	0
41	B	2210 Central Duplicating	-	0	0	0	0	0	0	0	0	0
42	B	2215 Managed Print Cost Per Copy	-	0	0	0	0	0	0	0	0	0
43	B	2216 Maintenance/Srvice Contract	-	0	0	0	0	0	0	0	0	0
44	B	2236 Consulting Services	-	0	0	0	0	0	0	0	0	0
45	B	2239 Legal Service	-	0	0	0	0	0	0	0	0	0
46	B	2250 Other Professional Svs.	11,163	1,399	1,752	4,389	588	344	711	1,242	738	11,163
47	B	2261 Software Lic/Maint Agrmts	143,018	17,920	22,440	56,235	7,537	4,405	9,110	15,918	9,453	143,018
48	B	2266 Central Data Processing Svce	-	0	0	0	0	0	0	0	0	0
49	B	2270 Software	-	0	0	0	0	0	0	0	0	0
50	B	2271 Software Rental/Subscription	136,111	17,055	21,356	53,519	7,173	4,192	8,670	15,149	8,997	136,111
51	B	2280 Publications/Legal Notes	-	0	0	0	0	0	0	0	0	0
52	B	2281 Advertising Marketing	-	0	0	0	0	0	0	0	0	0

**OVERHEAD FY2023/24 NUMBERS FOR FY2025/26
PROPOSED BUDGET**

	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM
1	CODE	ACCOUNT/DESCRIPTION	BU6306/ IT	JFK	FCC	VAC	SPR	RIO	SUI	COR	DIX	Subtotal
53	B	2285 Rent/Lease - Copier/MFD's ST	-	0	0	0	0	0	0	0	0	0
54	B	2295 Lease Expense - Building ST	-	0	0	0	0	0	0	0	0	0
55	B	2310 Education/Training	4,850	608	761	1,907	256	149	309	540	321	4,850
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	836	105	131	329	44	26	53	93	55	836
60	B	2336 Travel Out-Of-State	-	0	0	0	0	0	0	0	0	0
61	B	2337 Refreshments	71	9	11	28	4	2	4	8	5	71
62	B	2338 Employee Recognition	47	6	7	19	2	1	3	5	3	47
63	B	2339 Management Business Expense	13	2	2	5	1	0	1	1	1	13
64	B	2345 Moving/Freight/Towing	-	0	0	0	0	0	0	0	0	0
65	B	2350 County Garage Services	-	0	0	0	0	0	0	0	0	0
66	B	2354 Car Allowance	-	0	0	0	0	0	0	0	0	0
67	B	2355 Personal Mileage	3,813	478	598	1,499	201	117	243	424	252	3,813
68	B	2360 Utilities	6,557	822	1,029	2,578	346	202	418	730	433	6,557
69	B	2361 Water	569	71	89	224	30	18	36	63	38	569
70		Subtotal 2000's	593,450	74,359	93,112	233,345	31,275	18,278	37,803	66,051	39,227	593,450
71												
72	B	3020 Refund of Prior Year Charges	-	0	0	0	0	0	0	0	0	0
73	B	3235 Lease Expense - LT Lease-CP,MF	1,062	133	167	417	56	33	68	118	70	1,062
74	B	3694 Interfund Svcs. Professional	9,786	1,226	1,535	3,848	516	301	623	1,089	647	9,786
75	B	3695 Interfund Svces - MNT Materials	-	0	0	0	0	0	0	0	0	0
76	B	3696 Interfund Svces - Small Projects	-	0	0	0	0	0	0	0	0	0
77	B	3697 Interfund Svces - Postage	-	0	0	0	0	0	0	0	0	0
78	B	3698 Interfund Svces - MNT labor	-	0	0	0	0	0	0	0	0	0
79	C	3710 County Admin. Overhead	-	0	0	0	0	0	0	0	0	0
80		Subtotal 3000's	10,848	1,359	1,702	4,265	572	334	691	1,207	717	10,848
81												
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	6,972	874	1,094	2,741	367	215	444	776	461	6,972
88	B	5052 Trans OUT - FLEET	-	0	0	0	0	0	0	0	0	0
89		Subtotal 5000's	6,972	874	1,094	2,741	367	215	444	776	461	6,972
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	1,279,341	160,301	200,729	503,037	67,421	39,404	81,494	142,391	84,564	1,279,341
97												
98												-
99												